## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM Amortization of Change in Proportionate Share of Net Pension Liability As of and for the Year Ended June 30, 2017

					Difference in		FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
Employer		- ·	FY 2016	FY 2017		Difference in NPL(\$)		Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
778000	Nonstate		Allocation % 0.019431%	Allocation % 0.021997%	0.002566%	FY 2016 to FY 2017										
930100	State State	Jobs Investment Trust Board WV Housing Development Fund	0.383639%	0.021997%	-0.006305%	15,358 (37,734)	3,811 (9.363)	\$ 11,547 (28,371)	\$ 3,811 (9,363)	\$ 7,736 (19,008)	\$ 3,811 (9.363)	\$ 3,925 (9.645)	\$ 3,811 (9.363)	\$ 114 (282)		• -
	State	WV Secondary School Activities Commission	0.036690%	0.038484%	0.001794%	10,735	2,664	8,071	2,664	5,407	2,664	2,743	2,664	79	79	
	State	State Bar	0.079876%	0.082332%	0.002456%	14,696	3,647	11,049	3,647	7,402	3,647	3,755	3,647	108	108	-
0100	State	Governors Office	0.187107%	0.172094%	-0.015013%	(89,844)		(67,550)	(22,294)	(45,256)	(22,294)	(22,962)	(22,294)	(668)		-
0201	State	Dept of Admin Secretary's Office	0.034676%	0.032677%	-0.001999%	(11,964)	(2,969)	(8,995)	(2,969)	(6,026)	(2,969)	(3,057)	(2,969)	(88)		-
0203 0209	State State	Consolidated Public Retirement Board Dept of Admin - Finance	0.234042% 0.036368%	0.249201% 0.035463%	0.015159% -0.000905%	90,713 (5,416)	22,509 (1,344)	68,204 (4,072)	22,509 (1,344)	45,695 (2.728)	22,509 (1.344)	23,186 (1.384)	22,509	677 (40)	677 (40)	-
0210	State	IS&C	0.818104%	0.816662%	-0.001442%	(8.629)	(2,141)	(6.488)	(2.141)	(4.347)	(2.141)	(2.206)	(2.141)	(65)	(40)	
0211	State	General Services	0.288208%	0.279700%	-0.008508%	(50,914)	(12,634)	(38,280)	(12,634)	(25,646)	(12,634)	(13,012)	(12,634)	(378)	( )	
0213	State	Purchasing	0.117899%	0.119979%	0.002080%	12,445	3,088	9,357	3,088	6,269	3,088	3,181	3,088	93	93	-
0214	State	Surplus Property	0.026209%	0.026251%	0.000042%	252	63	189	63	126	63	63	63	-	-	-
0215	State	Travel Management	0.045650%	0.042012%	-0.003638%	(21,772)	(5,402)	(16,370)	(5,402)	(10,968)	(5,402)	(5,566)	(5,402)	(164)		-
0218 0219	State State	Board of Risk & Insurance Management Grievance Board	0.083298% 0.048829%	0.076650% 0.049581%	-0.006648% 0.000752%	(39,781) 4.500	(9,871) 1.117	(29,910) 3.383	(9,871) 1.117	(20,039) 2.266	(9,871) 1.117	(10,168) 1.149	(9,871) 1.117	(297)	(297)	-
0219	State	Ethics Commission	0.029386%	0.028546%	-0.00073276	(5.025)	(1,247)	(3.778)	(1,247)	(2.531)	(1.247)	(1,284)	(1,247)	(37)		
0221	State	Public Defender	0.066279%	0.072253%	0.005974%	35,748	8,870	26,878	8,870	18,008	8,870	9,138	8,870	268	268	
0222	State	Personnel	0.177004%	0.179818%	0.002814%	16,838	4,178	12,660	4,178	8,482	4,178	4,304	4,178	126	126	-
	State	Public Employees Insurance Agency	0.144128%	0.136042%	-0.008086%	(48,388)	(12,007)	(36,381)	(12,007)	(24,374)	(12,007)	(12,367)	(12,007)	(360)	(360)	-
0228 0231	State	WV Prosecuting Attorney's Institute	0.018489% 0.022628%	0.015252%	-0.003237% -0.002144%	(19,368)	(4,806)	(14,562)	(4,806)	(9,756)	(4,806)	(4,950)	(4,806)	(144)		-
0231	State	Office of Technology Retiree Health Benefit Trust Fund	0.022628%	0.020484%	-0.002144%	(12,829) (19,503)	(3,183) (4,839)	(9,646) (14,664)	(3,183)	(6,463) (9.825)	(3,183)	(3,280)	(3,183)	(97) (147)	(97) (147)	
0232	State	Real Estate Division	0.033522%	0.050602%	0.017080%	102.211	25.363	76,848	25.363	51.485	25.363	26.122	25.363	759	759	-
0303	State	Division of Banking	0.101644%	0.095934%	-0.005710%	(34,167)	(8,478)	(25,689)	(8,478)	(17,211)	(8,478)	(8,733)	(8,478)	(255)		-
0304	State	Division of Tourism	0.128699%	0.124128%	-0.004571%	(27,354)	(6,788)	(20,566)	(6,788)	(13,778)	(6,788)	(6,990)	(6,788)	(202)		-
0305	State	Division of Forestry	0.285676%	0.214379%	-0.071297%	(426,660)	(105,871)	(320,789)	(105,871)	(214,918)	(105,871)	(109,047)	(105,871)	(3,176)		-
0306	State	WV Geological Survey	0.111644%	0.105509%	-0.006135%	(36,716)	(9,111)	(27,605)	(9,111)	(18,494)	(9,111)	(9,383)	(9,111)	(272)		-
0307 0308	State State	WV Development Office WV Division of Labor	0.264863% 0.206376%	0.275495% 0.185421%	0.010632% -0.020955%	63,627 (125,401)	15,788 (31,117)	47,839 (94,284)	15,788 (31,117)	32,051 (63,167)	15,788 (31,117)	16,263 (32,050)	15,788 (31,117)	475 (933)	475 (933)	
0310	State	Division of Natural Resources	1.735813%	1.729769%	-0.006044%	(36.168)	(8,975)	(27,193)	(8,975)	(18,218)	(8,975)	(9,243)	(8.975)	(268)		-
0311	State	WV Environmental Quality Board	0.005469%	0.006021%	0.000552%	3,302	819	2,483	819	1,664	819	845	819	26	26	
0312	State	WV Solid Waste Management Board	0.032624%	0.033053%	0.000429%	2,564	636	1,928	636	1,292	636	656	636	20	20	-
0313	State	Department of Environmental Protection	2.830597%	2.831319%	0.000722%	4,319	1,072	3,247	1,072	2,175	1,072	1,103	1,072	31	31	-
0314	State	WV Office of Miners' Health, Safety & Training	0.517069%	0.478641%	-0.038428%	(229,964)	(57,063)	(172,901)	(57,063)	(115,838)	(57,063)	(58,775)	(57,063)	(1,712)		-
0315 0316	State	Oil & Gas Conservation Commission WV Water Development Authority	0.005939% 0.059109%	0.007777%	0.001838% -0.008177%	11,001 (48,933)	2,730 (12,142)	8,271 (36,791)	2,730 (12,142)	5,541 (24,649)	2,730 (12,142)	2,811 (12,507)	2,730 (12,142)	81 (365)	81 (365)	-
0319	State	Miner's Health Safety & Training	0.008503%	0.007190%	-0.003177%	(7,855)	(1,949)	(5.906)	(1.949)	(3.957)	(12,142)	(2,008)	(1.949)	(503)	(503)	
0323	State	Workforce West Virginia	0.894927%	0.845807%	-0.049120%	(293,945)		(221,006)	(72,939)	(148,067)	(72,939)	(75,128)	(72,939)	(2,189)	(,	
0327	State	WV Commerce Office of the Secretary	0.069482%	0.069207%	-0.000275%	(1,643)	(408)	(1,235)	(408)	(827)	(408)	(419)	(408)	(11)	(11)	-
0328	State	WV Division of Energy	0.023092%	0.017668%	-0.005424%	(32,457)	(8,054)	(24,403)	(8,054)	(16,349)	(8,054)	(8,295)	(8,054)	(241)		-
0431	State	Department of Education & the Arts	0.132250%	0.111194%	-0.021056%	(126,007)	(31,267)	(94,740)	(31,267)	(63,473)	(31,267)	(32,206)	(31,267)	(939)		-
0432 0433	State	WV Division of Culture & History WV Library Commission	0.246233% 0.104925%	0.243001%	-0.003232% -0.005281%	(19,339) (31,604)	(4,799) (7,842)	(14,540) (23,762)	(4,799) (7,842)	(9,741) (15,920)	(4,799) (7,842)	(4,942) (8,078)	(4,799) (7.842)	(143) (236)		-
0433	State	Educational Broadcasting Authority	0.218994%	0.206011%	-0.012983%	(77,696)	(19,279)	(58,417)	(19,279)	(39,138)	(19,279)	(19,859)	(19,279)	(580)		
0490	State	WV State University	0.000000%	0.000000%	0.000000%	(11,000)	(10,210)	(00,117)	(10,210)	(00,100)	(10,210)	(10,000)	(10,210)	(000)	(000)	
0450	State	Higher Education Central Office	0.005128%	0.005479%	0.000351%	2,102	522	1,580	522	1,058	522	536	522	14	14	-
0501	State	Department of Health & Human Resources - Secretary	0.027352%	0.023422%	-0.003930%	(23,518)	(5,836)	(17,682)	(5,836)	(11,846)	(5,836)	(6,010)	(5,836)	(174)		-
0505	State	Board of Barbers & Cosmetologists	0.019132%	0.018147%	-0.000985%	(5,897)	(1,463)	(4,434)	(1,463)	(2,971)	(1,463)	(1,508)	(1,463)	(45)		-
0506 0507	State State	Department of Health & Human Resources - Health Health Care Authority	5.833631% 0.170636%	5.668825% 0.155129%	-0.164806% -0.015507%	(986,248) (92,799)	(244,727) (23,027)	(741,521) (69,772)	(244,727) (23,027)	(496,794) (46,745)	(244,727) (23,027)	(252,067) (23,718)	(244,727) (23,027)	(7,340) (691)	(7,340) (691)	-
0508	State	Bureau of Senior Services	0.112273%	0.104623%	-0.013307%	(45,780)	(11,360)	(34,420)	(11,360)	(23,060)	(11,360)	(11,700)	(11,360)	(340)		
0509	State	Hospital Finance Authority	0.003707%	0.004192%	0.000485%	2,905	721	2,184	721	1,463	721	742	721	21	21	
0510	State	WV Human Rights Commission	0.060131%	0.054623%	-0.005508%	(32,964)	(8,180)	(24,784)	(8,180)	(16,604)	(8,180)	(8,424)	(8,180)	(244)	(244)	-
0511	State	Department of Health & Human Resources - Human Ser	7.451581%	7.516978%	0.065397%	391,357	97,111	294,246	97,111	197,135	97,111	100,024	97,111	2,913	2,913	-
0601	State	Department of Military Affairs & Public Safety - Secretary	0.089025%	0.081487%	-0.007538%	(45,107)	(11,193)	(33,914)	(11,193)	(22,721)	(11,193)	(11,528)	(11,193)	(335)		-
0603 0605	State	Adjutant General Parole Board	1.273623% 0.046308%	1.364738% 0.044683%	0.091115% -0.001625%	545,259 (9,724)	135,300 (2,413)	409,959 (7,311)	135,300 (2,413)	274,659 (4,898)	135,300 (2,413)	139,359 (2,485)	135,300 (2,413)	4,059 (72)	4,059 (72)	-
0606	State	Division of Homeland Security and Emergency Management	0.109511%	0.097517%	-0.011994%	(71,776)	(17,810)	(53,966)	(17,810)	(36.156)	(17,810)	(18,346)	(17,810)	(536)		-
0608	State	West Virginia Division of Corrections	4.636397%	4.615922%	-0.020475%	(122,529)	(30,404)	(92,125)	(30,404)	(61.721)	(30,404)	(31,317)	(30,404)	(913)	(913)	-
0612	State	State Police	0.854796%	0.832326%	-0.022470%	(134,469)	(33,367)	(101,102)	(33,367)	(67,735)	(33,367)	(34,368)	(33,367)	(1,001)		-
0613	State	Division of Veterans Affairs	0.376901%	0.383775%	0.006874%	41,135	10,207	30,928	10,207	20,721	10,207	10,514	10,207	307	307	-
	State	Regional Jail Authority	2.331495%	2.373496%	0.042001%	251,344	62,368	188,976	62,368	126,608	62,368	64,240	62,368	1,872	1,872	-
0618 0619	State	Veterans Home State Fire Commission	0.071099% 0.107580%	0.068099%	-0.003000%	(17,953)	(4,455)	(13,498)	(4,455)	(9,043)	(4,455)	(4,588)	(4,455)	(133)		-
0619 0620	State	State Fire Commission Division of Criminal Justice Services	0.107580% 0.090213%	0.108645%	0.001065% 0.000077%	6,376 461	1,582 114	4,794 347	1,582 114	3,212 233	1,582 114	1,630 119	1,582 114	48 5	48 5	-
0620	State	WV Division of Juvenile Services	1.174218%	1.134349%	-0.039869%	(238,587)	(59,203)	(179,384)	(59,203)	(120,181)	(59,203)	(60,978)	(59,203)	(1,775)	-	-
	State	WV Division of Protective Services	0.088498%	0.092971%	0.004473%	26,768	6,642	20,126	6,642	13,484	6,642	6,842	6,642	200	200	-
0701	State	State Tax Department - Office of the Secretary	0.042172%	0.036018%	-0.006154%	(36,825)	(9,138)	(27,687)	(9,138)	(18,549)	(9,138)	(9,411)	(9,138)	(273)		-
0702	State	State Tax Department	0.961778%	0.882563%	-0.079215%	(474,047)	(117,630)	(356,417)	(117,630)	(238,787)	(117,630)	(121,157)	(117,630)	(3,527)		-
0703	State	State Budget Office	0.027331%	0.027279%	-0.000052%	(309)	(77)	(232)	(77)	(155)	(77)	(78)	(77)	(1)	(1)	-

Employer			FY 2016	FY 2017	Allocation %	Difference in NPL(\$)		Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
Number 0704	Nonstate State	Employer	Allocation % 0.874944%	Allocation % 0.857271%	-0.017673%	FY 2016 to FY 2017 (105,760)	(26.243)			ntlows/Outflows (53.274)			(26.243)			Inflows/Outflows
		WV Offices of the Insurance Commissioner Lottery	0.874944%	0.837271%	0.004607%	(105,760)	6,842	(79,517) 20,730	(26,243) 6,842	13,888	(26,243) 6,842	(27,031) 7,046	6,842	(788) 204	(788) 204	
		Municipal Bond Commission	0.008346%	0.008453%	0.00010776	640	159	481	159	322	159	163	159	4	4	
0707		Racing Commission	0.130932%	0.126109%	-0.004823%	(28,861)	(7,162)	(21,699)	(7,162)	(14,537)	(7,162)	(7,375)	(7,162)	(213)		-
	State	Alcohol Beverage Control Administration	0.179381%	0.187315%	0.007934%	47,481	11,782	35,699	11,782	23,917	11,782	12,135	11,782	353	353	-
	State	WV Office of Tax Appeals	0.018683%	0.018695%	0.000012%	74	18	56	18	38	18	20	18	2	2	-
	State	West Virginia Division of Motor Vehicles Division of Highways	1.176502% 14.078584%	1.146304% 13.899162%	-0.030198% -0.179422%	(180,712) (1,073,722)	,	(135,870) (807,290)	(44,842) (266,432)	(91,028) (540,858)	(44,842) (266,432)	(46,186) (274,426)	(44,842) (266,431)	(1,344) (7,995)	(1,344) (7,995)	-
		WV State Rail Authority	0.031099%	0.030844%	-0.17942276	(1,528)	(379)	(1,149)	(379)	(340,838)	(379)	(391)	(379)	(12)	(12)	-
		Division of Public Transit	0.027942%	0.029680%	0.001738%	10,401	2,581	7,820	2,581	5,239	2,581	2,658	2,581	77	77	
0807	State	WV Department of Transportation Aeronautics Comm	0.009580%	0.006711%	-0.002869%	(17,169)	(4,260)	(12,909)	(4,260)	(8,649)	(4,260)	(4,389)	(4,260)	(129)	(129)	-
		DOT - Office of Admin Hearnings	0.068801%	0.062585%	-0.006216%	(37,198)	(9,230)	(27,968)	(9,230)	(18,738)	(9,230)	(9,508)	(9,230)	(278)	(278)	-
	State	WV Parkways Authority	1.088761%	1.067115%	-0.021646%	(129,533)	(32,142)	(97,391)	(32,142)	(65,249)	(32,142)	(33,107)	(32,142)	(965)		-
	State State	WV Real Estate Appraiser Licensing & Certification Board Board of Funeral Service Examiners	0.010692% 0.005942%	0.009037% 0.003702%	-0.001655% -0.002240%	(9,905) (13,405)	(2,458)	(7,447) (10,079)	(2,458)	(4,989) (6,753)	(2,458)	(2,531) (3,427)	(2,458)	(73) (101)	(73)	-
	State	WV Board of Professional Surveyors	0.005942%	0.005263%	0.0002240%	(13,405)	(3,320)	(10,079)	(3,326)	(6,753)	(3,326)	(3,427)	(3,320)	(101)	(101)	
		Board of Counseling	0.005248%	0.004145%	-0.001103%	(6,600)	(1,638)	(4,962)	(1,638)	(3,324)	(1,638)	(1,686)	(1,638)	(48)		
0905	State	Board of Social Work Examiners	0.006007%	0.005215%	-0.000792%	(4,738)	(1,176)	(3,562)	(1,176)	(2,386)	(1,176)	(1,210)	(1,176)	(34)		-
	State	WV Board of Examiners for Licensed Practical Nurses	0.023181%	0.020550%	-0.002631%	(15,743)	(3,906)	(11,837)	(3,906)	(7,931)	(3,906)	(4,025)	(3,906)	(119)		-
	State	WV Board of Examiners for Registered Professional Nurses	0.053408%	0.056108%	0.002700%	16,157	4,009	12,148	4,009	8,139	4,009	4,130	4,009	121	121	-
	State State	WV Board of Chiropractic WV Board of Dental Examiners	0.002621% 0.008927%	0.003406% 0.009455%	0.000785% 0.000528%	4,700 3,157	1,166 783	3,534 2,374	1,166 783	2,368 1.591	1,166 783	1,202 808	1,166 783	36 25		-
		Board of Occupational Therapy	0.008927%	0.002103%	-0.000328%	(328)	(81)	(247)	(81)	(166)	(81)	(85)	(81)	(4)		
	State	West Virginia Board of Optometry	0.003222%	0.003258%	0.000035%	217	54	163	54	109	54	55	54	1	1	_
	State	WV Board of Pharmacy	0.021452%	0.024284%	0.002832%	16,947	4,205	12,742	4,205	8,537	4,205	4,332	4,205	127	127	-
	State	WV Board of Examiners of Psychologists	0.002715%	0.002747%	0.000032%	193	48	145	48	97	48	49	48	1	1	-
		WV Medical Imaging & Radiation Therapy Technology Board of Exam		0.006981%	0.000027%	162	40	122	40	82	40	42	40	2	2	-
	State	WV Board of Registration for Professional Engineers	0.025214%	0.026941%	0.001727% 0.000806%	10,333	2,564	7,769	2,564	5,205	2,564	2,641	2,564	77	77	-
	State State	WV Board of Accountancy WV State Board of Architects	0.010225%	0.011031% 0.004114%	0.000806%	4,826 2,090	1,198 519	3,628 1,571	1,198 519	2,430 1.052	1,198 519	1,232 533	1,198 519	34 14	34 14	-
	State	WV Board of Osteopathy	0.009656%	0.010459%	0.000803%		1,193	3,613	1,193	2,420	1,193	1,227	1,193	34	34	-
		Board of Physical Therapy	0.004224%	0.004891%	0.000667%	3,989	990	2,999	990	2,009	990	1,019	990	29		-
	State	WV Board of Veterinary Medicine	0.006288%	0.006641%	0.000353%	2,113	524	1,589	524	1,065	524	541	524	17	17	-
		Public Service Commission of WV	0.816596%	0.798185%	-0.018411%	(110,175)		(82,836)	(27,339)	(55,497)	(27,339)	(28,158)	(27,339)	(819)		-
	State	WV Real Estate Commission	0.015137%	0.017502%	0.002365%	14,153	3,512	10,641	3,512	7,129	3,512	3,617	3,512	105	105	-
	State State	WV Board of Examiners for Speech Pathology & Audiology WV Division of Rehabilitation Services	0.003600% 1.468173%	0.003641% 1.449564%	0.000041% -0.018609%	244 (111,361)	61 (27,633)	183 (83,728)	61 (27,633)	122 (56,095)	61 (27,633)	61 (28,462)	61 (27,633)	(829)	(829)	-
	State	WV Board of Respiratory Care	0.003211%	0.003309%	0.000098%	(111,361)	(27,033)	(65,726)	(27,033)	(56,095)	(27,033)	(20,462)	(27,033)	(629)	(629)	
		Board of Massage Therapy	0.004734%	0.004806%	0.000072%	432	107	325	107	218	107	111	107	4	4	
	State	WV Courthouse Facilities Improvement Authority	0.004875%	0.004988%	0.000113%	678	168	510	168	342	168	174	168	6	6	-
	State	National Coal Heritage Area	0.014372%	0.014525%	0.000153%	914	227	687	227	460	227	233	227	6	6	-
	State	WV Economic Development Authority	0.044215%	0.045458%	0.001243%	7,436	1,845	5,591	1,845	3,746	1,845	1,901	1,845	56	56	-
	State State	WV Board of Medicine	0.049332% 0.014991%	0.049046% 0.015161%	-0.000286% 0.000170%	(1,711)	(425)	(1,286)	(425) 253	(861)	(425)	(436)	(425)	(11)	(11)	-
	State	WV Municipal Pensions Oversight Board WV ERP Board	0.014991%	0.013161%	-0.000170%	1,020 (46,479)	253 (11.533)	767 (34.946)	(11.533)	514 (23,413)	253 (11.533)	261 (11.880)	253 (11.533)	(347)	(347)	-
		Auditor's Office	0.673134%	0.630521%	-0.042613%	(255,010)		(191,732)	(63,278)	(128,454)	(63,278)	(65,176)	(63,278)	(1,898)	(=,	-
	State	Treasurer's Office	0.460769%	0.461778%	0.001009%	6,039	1,499	4,540	1,499	3,041	1,499	1,542	1,499	43	43	
	State	Department of Agriculture	0.875564%	0.917564%	0.042000%	251,341	62,367	188,974	62,367	126,607	62,367	64,240	62,367	1,873	1,873	-
		Attorney General	0.797532%	0.769364%	-0.028168%	(168,565)	(41,828)	(126,737)	(41,828)	(84,909)	(41,828)	(43,081)	(41,828)	(1,253)		-
		Secretary of State	0.175454%	0.168397%	-0.007057%	(42,234)	(10,480)	(31,754)	(10,480)	(21,274)	(10,480)	(10,794)	(10,480)	(314)	(314)	-
	State State	Senate House of Delegates	0.213358% 0.252972%	0.194205% 0.265265%	-0.019153% 0.012293%	(114,619) 73,562	(28,441) 18,254	(86,178) 55,308	(28,441) 18,254	(57,737) 37,054	(28,441) 18,254	(29,296) 18,800	(28,441) 18,254	(855) 546	(855) 546	-
		Joint Committee on Government & Finance	0.23297270	0.315800%	-0.032786%	(196,199)	(48,685)	(147,514)	(48,685)	(98,829)	(48,685)	(50,144)	(48,685)	(1,459)		
		Supreme Court of Appeals	5.156006%	5.222330%	0.066324%	396,900	98,486	298,414	98,486	199,928	98,486	101,442	98,486	2,956	2,956	-
8210	State	West Virginia Military Academy	0.000000%	0.000000%	0.000000%		-	-	-	-	-	-	-	-	-	-
		Barbour County Commission	0.106209%	0.115033%	0.008824%	52,804	13,103	39,701	13,103	26,598	13,103	13,495	13,103	392	392	-
X00200		Berkeley County Commission	0.628598%	0.661098%	0.032500%	194,489	48,260	146,229	48,260	97,969	48,260	49,709	48,260	1,449	1,449	-
X00300 X00400		Boone County Commission Braxton County Commission	0.290811% 0.130712%	0.242186% 0.139620%	-0.048625% 0.008908%	(290,985) 53.306	(72,205) 13,227	(218,780) 40.079	(72,205) 13.227	(146,575) 26,852	(72,205) 13,227	(74,370) 13 625	(72,205) 13,227	(2,165)	(2,165)	-
		Brooke County Commission	0.121624%	0.114664%	-0.006960%	(41,652)	(10.335)	(31.317)	(10.335)	(20.982)	(10.335)	(10,647)	(10.335)	(312)	(312)	
X00600		Cabell County Commission	0.493031%	0.478478%	-0.014553%	(87,087)	(21,610)	(65,477)	(21,610)	(43,867)	(21,610)	(22,257)	(21,610)	(647)	()	
X00700		Calhoun County Commission	0.060613%	0.058872%	-0.001741%	(10,421)	(2,586)	(7,835)	(2,586)	(5,249)	(2,586)	(2,663)	(2,586)	(77)		-
X00800	Nonstate	Clay County Commission	0.048961%	0.053795%	0.004834%	28,926	7,178	21,748	7,178	14,570	7,178	7,392	7,178	214	214	-
		Doddridge County Commission	0.166084%	0.178779%	0.012695%	75,968	18,851	57,117	18,851	38,266	18,851	19,415	18,851	564	564	-
		Fayette County Commission	0.269929%	0.253612% 0.050480%	-0.016317% 0.000301%	(97,648)	(24,230) 447	(73,418)	(24,230) 447	(49,188) 907	(24,230) 447	(24,958)	(24,230) 447	(728)		-
		Gilmer County Commission Grant County Commission	0.050179% 0.121486%	0.050480% 0.125810%	0.000301%	1,801 25.876	447 6.421	1,354 19.455	447 6.421	907 13.034	447 6.421	460 6.613	447 6.421	13 192	13 192	-
		Greenbrier County Commission  Greenbrier County Commission	0.121486% 0.236910%	0.232152%	-0.004324%	(28,473)	(7,065)	(21,408)	(7,065)	(14,343)	(7,065)	(7,278)	(7,065)	(213)		-
		Hampshire County Commission	0.186088%	0.193546%	0.007458%	44,631	11,075	33,556	11,075	22,481	11,075	11,406	11,075	331	331	-
		Hancock County Commission	0.203355%	0.203513%	0.000158%	945	234	711	234	477	234	243	234	9	9	-
X01600	Nonstate	Hardy County Commission	0.122277%	0.121943%	-0.000334%	(2,000)	(496)	(1,504)	(496)	(1,008)	(496)	(512)	(496)	(16)	(16)	-
X01700		Harrison County Commission	0.603172%	0.645561%	0.042389%	253,667	62,945	190,722	62,945	127,777	62,945	64,832	62,945	1,887	1,887	-
		Jackson County Commission	0.212944%	0.218703%	0.005759%	34,466	8,552	25,914	8,552	17,362	8,552	8,810	8,552	258	258	-
		Jefferson County Commission	0.555790% 1.023137%	0.547925% 1.020136%	-0.007865% -0.003001%	(47,067) (17,962)	(11,679) (4,457)	(35,388)	(11,679) (4,457)	(23,709) (9,048)	(11,679) (4,457)	(12,030) (4,591)	(11,679) (4,457)	(351)		-
A02000	ronstate	Kanawha County Commission	1.02313/%	1.020130%	-0.003001%	(17,962)	(4,457)	(13,505)	(4,457)	(9,048)	(4,457)	(4,591)	(4,457)	(134)	(134)	-

Employer	State/	Employer	FY 2016	FY 2017		Difference in NPL(\$) FY 2016 to FY 2017		Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
Number X02100		Employer is County Commission	Allocation % 0.198066%	Allocation % 0.191077%	-0.006989%	(41.822)	(10.378)	(31.444)	(10.378)	nflows/Outflows (21.066)	(10,378)	(10.688)	(10.378)	(310)		innows/Outnows
X02200		oln County Commission	0.116250%	0.119230%	0.002980%	17,834	4,425	13,409	4,425	8,984	4,425	4,559	4,425	134		-
X02300		an County Commission	0.390305%	0.390091%	-0.000214%	(1,279)	(317)	(962)	(317)	(645)	(317)	(328)	(317)	(11)		-
X02400 X02500		Dowell County Commission ion County Commission	0.518624% 0.401465%	0.332070% 0.403946%	-0.186554% 0.002481%	(1,116,391) 14.850	(277,020) 3.685	(839,371) 11.165	(277,020) 3.685	(562,351) 7.480	(277,020) 3,685	(285,331) 3.795	(277,020) 3.685	(8,311) 110		-
X02500 X02600		shall County Commission	0.401463%	0.403946%	0.002481%	14,850 83,501	20,720	62,781	20,720	7,480 42,061	20,720	3,795 21,341	20,720	621		
X02700		on County Commission	0.181134%	0.181963%	0.000829%	4,960	1,231	3,729	1,231	2,498	1,231	1,267	1,231	36	36	-
X02800	Nonstate Merc	cer County Commission	0.266627%	0.275588%	0.008961%	53,627	13,307	40,320	13,307	27,013	13,307	13,706	13,307	399	399	-
X02900		eral County Commission	0.171197%	0.168888%	-0.002309%	(13,820)	(3,429)	(10,391)	(3,429)	(6,962)	(3,429)	(3,533)	(3,429)	(104)		-
X03000 X03100		go County Commission ongalia County Commission	0.217411% 0.602609%	0.189342% 0.615423%	-0.028069% 0.012814%	(167,973) 76.683	(41,681) 19.028	(126,292) 57,655	(41,681) 19.028	(84,611) 38.627	(41,681) 19.028	(42,930) 19.599	(41,681) 19.028	(1,249) 571	(1,249) 571	-
X03200		roe County Commission	0.072885%	0.074602%	0.001717%	10,273	2,549	7,724	2,549	5,175	2,549	2,626	2,549	77		-
X03300	Nonstate Morg	gan County Commission	0.133174%	0.135847%	0.002673%	15,997	3,969	12,028	3,969	8,059	3,969	4,090	3,969	121	121	
X03400		iolas County Commission	0.136735%	0.133759%	-0.002976%	(17,812)	(4,420)	(13,392)	(4,420)	(8,972)	(4,420)	(4,552)	(4,420)	(132)		-
X03500 X03600		o County Commission fleton County Commission	0.250654% 0.077605%	0.257196% 0.081194%	0.006542% 0.003589%	39,148 21.479	9,714 5.330	29,434 16.149	9,714 5.330	19,720 10.819	9,714 5.330	10,006 5.489	9,714 5.330	292 159	292 159	- :
X03700		sants County Commission	0.117083%	0.121063%	0.003980%	23,816	5,910	17,906	5,910	11,996	5,910	6,086	5,910	176		_
X03800	Nonstate Poca	hontas County Commission	0.117951%	0.119972%	0.002021%	12,094	3,001	9,093	3,001	6,092	3,001	3,091	3,001	90	90	-
X03900		ton County Commission	0.224790%	0.222569%	-0.002221%	(13,292)	(3,298)	(9,994)	(3,298)	(6,696)	(3,298)	(3,398)	(3,298)	(100)		-
X04000 X04100		am County Commission igh County Commission	0.319661% 0.445830%	0.319041% 0.438651%	-0.000620% -0.007179%	(3,710) (42,963)	(921) (10,661)	(2,789) (32,302)	(921) (10,661)	(1,868) (21,641)	(921) (10,661)	(947) (10,980)	(921) (10,661)	(26) (319)	,	-
X04100 X04200		dolph County Commission	0.173769%	0.175628%	0.001859%	11,126	2,761	8,365	2,761	5,604	2,761	2,843	2.761	82		
X04201		dolph County Emergency Squad	0.006122%	0.004477%	-0.001645%	(9,843)	(2,442)	(7,401)	(2,442)	(4,959)	(2,442)	(2,517)	(2,442)	(75)		-
X04300		hie County Commission	0.079166%	0.087453%	0.008287%	49,592	12,306	37,286	12,306	24,980	12,306	12,674	12,306	368		-
X04400 X04500		ne County Commission	0.087069% 0.101077%	0.088964% 0.100759%	0.001895% -0.000318%	11,342 (1.904)	2,814 (472)	8,528 (1.432)	2,814 (472)	5,714 (960)	2,814 (472)	2,900 (488)	2,814 (472)	86	86	-
X04500 X04600		mers County Commission or County Commission	0.082356%	0.100759%	0.014301%	(1,904) 85.584	21.237	64,347	21.237	43,110	21.237	21.873	21.237	(16) 636		-
X04700	Nonstate Tuck	ker County Commission	0.103787%	0.103841%	0.000054%	320	79	241	79	162	79	83	79	4	4	-
X04800		r County Commission	0.099528%	0.107409%	0.007881%	47,162	11,703	35,459	11,703	23,756	11,703	12,053	11,703	350		-
X04900		nur County Commission	0.181609%	0.178924%	-0.002685%	(16,066)	(3,987)	(12,079)	(3,987)	(8,092)	(3,987)	(4,105)	(3,987)	(118)		-
X04901 X05000		nur County Development Authority ne County Commission	0.007351% 0.206846%	0.007311% 0.213929%	-0.000040% 0.007083%	(242) 42,386	(60) 10,518	(182) 31,868	(60) 10,518	(122) 21,350	(60) 10,518	(62) 10,832	(60) 10,518	(2) 314		-
X05100		ster County Commission	0.078330%	0.075443%	-0.002887%	(17,276)	(4,287)	(12,989)	(4,287)	(8,702)	(4,287)	(4,415)	(4,287)	(128)		
X05200		zel County Commission	0.169874%	0.177223%	0.007349%	43,981	10,913	33,068	10,913	22,155	10,913	11,242	10,913	329	329	-
X05300		County Commission	0.030017%	0.028193%	-0.001824%	(10,916)	(2,709)	(8,207)	(2,709)	(5,498)	(2,709)	(2,789)	(2,709)	(80)		-
X05400 X05500		nd County Commission The County Commission	0.454525% 0.222775%	0.458653% 0.203269%	0.004128% -0.019506%	24,702 (116,727)	6,130 (28,965)	18,572 (87,762)	6,130 (28,965)	12,442 (58,797)	6,130 (28,965)	6,312 (29,832)	6,130 (28,965)	182 (867)	182	-
X10100		our County Health Department	0.024791%	0.023905%	-0.000886%	(5,301)	(1,315)	(3,986)	(1,315)	(2,671)	(1,315)	(1,356)	(1,315)	(41)		-
X10200	Nonstate Berk	celey County Health Department	0.046671%	0.040795%	-0.005876%	(35,162)	(8,725)	(26,437)	(8,725)	(17,712)	(8,725)	(8,987)	(8,725)	(262)	(262)	-
X10300		ne County Health Department	0.016111%	0.014273%	-0.001838%	(10,997)	(2,729)	(8,268)	(2,729)	(5,539)	(2,729)	(2,810)	(2,729)	(81)		-
X10400 X10500		tton County Health Department ske County Health Department	0.009665%	0.005519% 0.019036%	-0.004146% -0.000060%	(24,812)	(6,157)	(18,655) (268)	(6,157) (88)	(12,498) (180)	(6,157) (88)	(6,341) (92)	(6,157) (88)	(184)		-
X10500 X10600		ell-Huntington Health Department	0.019090%	0.110731%	-0.000539%	(3,228)	(801)	(2,427)	(801)	(1,626)	(801)	(825)	(801)	(24)	. ,	-
X10800		County Health Department	0.036320%	0.035082%	-0.001238%	(7,407)	(1,838)	(5,569)	(1,838)	(3,731)	(1,838)	(1,893)	(1,838)	(55)		-
X10900		dridge County Health Department	0.011555%	0.011629%	0.000074%	441	109	332	109	223	109	114	109	5	-	-
X11000 X11100		ette County Health Department	0.016217% 0.007326%	0.014171% 0.007365%	-0.002046% 0.000039%	(12,241) 235	(3,037)	(9,204) 177	(3,037) 58	(6,167) 119	(3,037)	(3,130)	(3,037)	(93)	()	-
X11100 X11101		ner County Health Department ner County Health Center	0.007326%	0.007363%	0.000039%	235 527	131	396	131	265	131	134	131	3		-
X11200		nt County Health Department	0.016336%	0.015118%	-0.001218%	(7,290)	(1,809)	(5,481)	(1,809)	(3,672)	(1,809)	(1,863)	(1,809)	(54)	(54)	-
X11300		enbrier County Board of Health	0.024700%	0.020881%	-0.003819%	(22,857)	(5,672)	(17,185)	(5,672)	(11,513)	(5,672)	(5,841)	(5,672)	(169)		-
X11400 X11500		pshire County Health Department	0.017887% 0.016993%	0.016904% 0.015734%	-0.000983% -0.001259%	(5,885)	(1,460)	(4,425)	(1,460)	(2,965)	(1,460)	(1,505)	(1,460)	(45)		-
X11500 X11600		cock County Board of Health by County Health Department	0.015993%	0.015734%	-0.001239%	(7,535) (2,510)	(1,870) (623)	(5,665) (1,887)	(1,870) (623)	(3,795)	(1,870) (623)	(1,925) (641)	(1,870) (623)	(55) (18)		
X11700		ison-Clarksburg Health Department	0.042223%	0.043005%	0.000782%	4,678	1,161	3,517	1,161	2,356	1,161	1,195	1,161	34	34	-
X11800		son County Health Department	0.022513%	0.017597%	-0.004916%	(29,417)	(7,300)	(22,117)	(7,300)	(14,817)	(7,300)	(7,517)	(7,300)	(217)		-
X11900		erson County Health Department	0.031051%	0.028682%	-0.002369%	(14,179)	(3,518)	(10,661)	(3,518)	(7,143)	(3,518)	(3,625)	(3,518)	(107)	. , ,	-
X12000 X12100		awha Charleston Health Department is County Health Department	0.104504%	0.101889%	-0.002615% -0.000248%	(15,649)	(3,883)	(11,766) (1,117)	(3,883)	(7,883)	(3,883)	(4,000) (381)	(3,883)	(117)		-
X12200		oln County Health Department	0.012903%	0.012005%	-0.000898%	(5,373)	(1,333)	(4,040)	(1,333)	(2,707)	(1,333)	(1,374)	(1,333)	(41)		-
X12300		an County Board of Health	0.017382%	0.016510%	-0.000872%	(5,221)	(1,296)	(3,925)	(1,296)	(2,629)	(1,296)	(1,333)	(1,296)	(37)		-
X12400		Dowell County Health Department	0.010859%	0.007607%	-0.003252%	(19,458)	(4,828)	(14,630)	(4,828)	(9,802)	(4,828)	(4,974)	(4,828)	(146)		-
X12500 X12600		ion County Health Department shall County Health Department	0.026433%	0.026613%	0.000180% -0.002880%	1,077 (17,237)	267 (4,277)	810 (12,960)	267 (4.277)	543 (8,683)	267 (4.277)	276 (4,406)	267 (4.277)	9 (129)	-	-
X12000 X12700		on County Health Department	0.014025%	0.011685%	-0.002340%	(14.006)	(3,475)	(10,531)	(3,475)	(7.056)	(3,475)	(3,581)	(3,475)	(129)		
X12800	Nonstate Merc	cer County Board of Health	0.027017%	0.026653%	-0.000364%	(2,178)	(540)	(1,638)	(540)	(1,098)	(540)	(558)	(540)	(18)	(18)	-
X12900		eral County Health Department	0.017804%	0.014587%	-0.003217%	(19,254)	(4,778)	(14,476)	(4,778)	(9,698)	(4,778)	(4,920)	(4,778)	(142)		-
X13000 X13100		go County Board of Health ongalia County Health Department	0.015155%	0.014666%	-0.000489% -0.005630%	(2,929)	(727) (8.361)	(2,202)	(727) (8.361)	(1,475) (16,971)	(727) (8,361)	(748) (8,610)	(727) (8.361)	(21) (249)		-
X13100 X13300		gan County Health Department	0.164457%	0.138827% 0.012812%	0.000248%	(33,693)	(8,361)	(25,332) 1,115	(8,361)	(16,971)	(8,361)	(8,610)	(8,361)	(249)		-
X13400		iolas County Health Department	0.012978%	0.011163%	-0.001815%	(10,860)	(2,695)	(8,165)	(2,695)	(5,470)	(2,695)	(2,775)	(2,695)	(80)		-
X13500		eling-Ohio County Health Department	0.050195%	0.048080%	-0.002115%	(12,654)	(3,140)	(9,514)	(3,140)	(6,374)	(3,140)	(3,234)	(3,140)	(94)		-
X13600 X13800		ileton County Health Department hontas County Board of Health	0.012304% 0.004949%	0.011943% 0.005028%	-0.000361% 0.000079%	(2,159) 475	(536) 118	(1,623) 357	(536) 118	(1,087) 239	(536) 118	(551) 121	(536) 118	(15)	(15)	-
X13800 X13900		ton County Health Department	0.004949%	0.005028%	-0.003455%	475 (20,675)	(5,130)	(15.545)	(5,130)	(10.415)	(5,130)	(5.285)	(5.130)	(155)		-
X14100		cley-Raleigh County Board of Health	0.047345%	0.044639%	-0.002706%	(16,191)	(4,018)	(12,173)	(4,018)	(8,155)	(4,018)	(4,137)	(4,018)	(119)	, ,	-

Employer	State/ Nonstate	Employer	FY 2016 Allocation %	FY 2017 Allocation %	Allocation % FY 2016 to FY 2017	Difference in NPL(\$)			Amount	Deferred	Amount Recognized I	Deferred	Amount	Deferred	Amount Recognized I	Deferred
X14200		Randolph-Elkins Health Department	0.045780%	0.043494%	-0.002286%	(13,680)	(3,395)	(10,285)	(3,395)	(6,890)	(3,395)	(3,495)	(3,395)	(100)	(100)	-
X14500	Nonstate	Summers County Health Department	0.011086%	0.008274%	-0.002812%	(16,828)	(4,176)	(12,652)	(4,176)	(8,476)	(4,176)	(4,300)	(4,176)	(124)	(124)	-
X14600		Grafton-Taylor County Board of Health	0.041205%	0.040577%	-0.000628%	(3,759)		(2,826)	(933)	(1,893)	(933)	(960)	(933)	(27)		-
X14700 X14900		Tucker County Health Department Upshur-Buckhannon Health Department	0.005222% 0.011166%	0.005952% 0.010994%	0.000730% -0.000172%	4,369 (1,030)	1,084	3,285 (774)	1,084 (256)	2,201 (518)	1,084 (256)	1,117 (262)	1,084 (256)	33 (6)	33 (6)	-
X14900 X15000		Wayne County Health Department	0.011100%	0.015577%	-0.003057%	(18,293)		(13,754)	(4,539)	(9,215)	(4,539)	(4,676)	(4,539)	(137)		-
X15100		Webster County Health Department	0.006749%	0.007010%	0.000261%	1,563	388	1,175	388	787	388	399	388	11	11	-
X15200		Wetzel-Tyler Health Department	0.009004%	0.009669%	0.000665%	3,978	987	2,991	987	2,004	987	1,017	987	30	30	-
X15400 X15500		Mid-Ohio Valley Health Department	0.156265% 0.012144%	0.149423% 0.011410%	-0.006842% -0.000734%	(40,947) (4,391)	(10,161)	(30,786)	(10,161) (1,090)	(20,625)	(10,161) (1,090)	(10,464)	(10,161)	(303)	(303)	-
X13300 X20100		Wyoming County Health Department City of Montgomery	0.012144%	0.036154%	-0.000734%	(4,391)	(1,090) (1,433)	(4,344)	(1,433)	(2,211)	(1,433)	(1,121) (1,478)	(1,090) (1,433)	(31) (45)		-
X20200		City of Follansbee	0.083383%	0.091505%	0.008122%	48,602	12,060	36,542	12,060	24,482	12,060	12,422	12,060	362	362	-
X20300		Town of Grant Town	0.008380%	0.006500%	-0.001880%	(11,252)	(2,792)	(8,460)	(2,792)	(5,668)	(2,792)	(2,876)	(2,792)	(84)	(84)	-
X20400 X20500		Town of Pineville	0.022487%	0.019597%	-0.002890%	(17,293)		(13,002)	(4,291)	(8,711)	(4,291)	(4,420)	(4,291)	(129)	(129)	-
X20500 X20600		City of Nitro City of Williamson	0.059372% 0.012519%	0.069193% 0.013639%	0.009821% 0.001120%	58,774 6,703	14,584 1,663	44,190 5,040	14,584 1,663	29,606 3,377	14,584 1,663	15,022 1,714	14,584 1.663	438 51	438 51	-
X20601		Williamson Utility Board	0.005392%	0.005964%	0.000572%	3,421	849	2,572	849	1,723	849	874	849	25	25	
X20602		City of Williamson Board of Parks & Rec	0.003556%	0.003706%	0.000150%	899	223	676	223	453	223	230	223	7	7	-
X20700		Town of Belle	0.013049%	0.013012%	-0.000037%	(221)	(55)	(166)	(55)	(111)	(55)	(56)	(55)	(1)		-
X20701 X20800		Belle Sanitary Board City of Hinton	0.003455% 0.054951%	0.003809% 0.058622%	0.000354% 0.003671%	2,121 21,969	526 5.451	1,595 16,518	526 5.451	1,069 11,067	526 5.451	543 5.616	526 5.451	17 165	17 165	-
X20900		City of Salem	0.033890%	0.039876%	0.005986%	35,820	8,888	26,932	8,888	18,044	8,888	9,156	8,888	268	268	-
X21000		City of Elkins	0.154949%	0.157910%	0.002961%	17,720	4,397	13,323	4,397	8,926	4,397	4,529	4,397	132	132	-
X21100		City of Wellsburg	0.061707%	0.070089%	0.008382%	50,162	12,447	37,715	12,447	25,268	12,447	12,821	12,447	374	374	-
X21200 X21300		City of Huntington Village of Valley Grove	0.366080% 0.000750%	0.391264%	0.025184% -0.000750%	150,708 (4,488)	37,397 (1,114)	113,311 (3,374)	37,397 (1,114)	75,914 (2,260)	37,397 (1,114)	38,517 (1,146)	37,397 (1,114)	1,120 (32)	1,120 (32)	-
X21300 X21400		City of Lewisburg	0.136818%	0.131014%	-0.005804%	(34,734)	(8,619)	(26,115)	(8,619)	(17,496)	(8,619)	(8,877)	(8,619)	(258)	(258)	-
X21500		Town of Fayetteville	0.050150%	0.056623%	0.006473%	38,738	9,612	29,126	9,612	19,514	9,612	9,902	9,612	290	290	-
X21600		City of Fairmont	0.330368%	0.344634%	0.014266%	85,370	21,184	64,186	21,184	43,002	21,184	21,818	21,184	634	634	-
X21700		Town of Bath	0.013270%	0.014107%	0.000837% 0.000529%	5,009	1,243	3,766	1,243	2,523	1,243	1,280	1,243	37	37	-
X21701 X21800		Berkeley Springs Water Works City of Bridgeport	0.016694% 0.481285%	0.017223% 0.483992%	0.000329%	3,168 16,198	786 4,019	2,382 12,179	786 4,019	1,596 8,160	786 4,019	810 4,141	786 4.019	24 122	24 122	
X21901		City of Charleston	1.327175%	1.419052%	0.091877%	549,817	136,431	413,386	136,431	276,955	136,431	140,524	136,431	4,093	4,093	-
X22000		City of Hurricane	0.101888%	0.154813%	0.052925%	316,720	78,591	238,129	78,591	159,538	78,591	80,947	78,591	2,356	2,356	-
X22001		City of Hurricane Water & Sewer	0.094119%	0.049733%	-0.044386%	(265,620)		(199,709)	(65,911)	(133,798)	(65,911)	(67,887)	(65,911)	(1,976)	(1,976)	-
X22100 X22300		Town of Hundred City of Ravenswood	0.001227% 0.063351%	0.001541% 0.066264%	0.000314% 0.002913%	1,880 17,433	467 4.326	1,413 13.107	467 4.326	946 8.781	467 4.326	479 4.455	467 4.326	12 129	12 129	
X22500		City of Grafton	0.061570%	0.065584%	0.004014%	24,022	5,961	18,061	5,961	12,100	5,961	6,139	5,961	178	178	_
X22600		City of Mannington	0.028208%	0.029998%	0.001790%	10,709	2,657	8,052	2,657	5,395	2,657	2,738	2,657	81	81	-
X22700		City of Parkersburg	0.323290%	0.329802%	0.006512%	38,968	9,669	29,299	9,669	19,630	9,669	9,961	9,669	292	292	-
X22800 X22900		City of Romney City of Saint Albans	0.050364% 0.122213%	0.050022% 0.120365%	-0.000342% -0.001848%	(2,049) (11,061)		(1,541) (8,316)	(508) (2,745)	(1,033) (5,571)	(508) (2,745)	(525) (2,826)	(508) (2,745)	(17) (81)	(17) (81)	-
X22900 X23000		Mary H Weir Public Library	0.016199%	0.016012%	-0.0018487%	(1.120)	(2,743)	(842)	(2,743)	(5,571)	(2,743)	(286)	(2,743)	(8)	(8)	-
X23001	Nonstate	City of Weirton	0.133522%	0.140344%	0.006822%	40,827	10,131	30,696	10,131	20,565	10,131	10,434	10,131	303	303	-
X23002		Weirton Area Water Board	0.069795%	0.080164%	0.010369%	62,049	15,397	46,652	15,397	31,255	15,397	15,858	15,397	461	461	-
X23003 X23004		City of Weirton Sanitary Board	0.057902% 0.018015%	0.066714% 0.017529%	0.008812% -0.000486%	52,733	13,085	39,648	13,085	26,563	13,085	13,478	13,085	393	393	-
X23004 X23100		City of Weirton Board of Park Commissioners City of Weston	0.018013%	0.017329%	0.003386%	(2,906) 20,265	(721) 5 029	(2,185) 15,236	(721) 5.029	(1,464) 10,207	(721) 5.029	(743) 5,178	(721) 5.029	(22) 149	(22) 149	-
X23200		Town of Rivesville	0.009889%	0.011476%	0.001587%	9,499	2,357	7,142	2,357	4,785	2,357	2,428	2,357	71	71	
X23300		City of Clarksburg	0.312810%	0.320862%	0.008052%	48,185	11,957	36,228	11,957	24,271	11,957	12,314	11,957	357	357	-
X23500 X23600		City of Saint Marys	0.036113%	0.039513%	0.003400% 0.001987%	20,349	5,049	15,300	5,049	10,251	5,049	5,202	5,049	153	153	-
X23700 X23700		Town of Fairview City of Buckhannon	0.004423% 0.252458%	0.264506%	0.001987%	11,893 72,101	2,951 17,891	8,942 54,210	2,951 17,891	5,991 36,319	2,951 17,891	3,040 18,428	2,951 17,891	89 537	89 537	-
X23802		City of Charles Town	0.130821%	0.135038%	0.004217%	25,236	6,262	18,974	6,262	12,712	6,262	6,450	6,262	188	188	
X23900	Nonstate	Town of Matewan	0.001368%	0.001796%	0.000428%	2,562	636	1,926	636	1,290	636	654	636	18	18	-
X23901		Town of Matewan Water Department	0.002637%	0.009931%	0.007294%	43,649	10,831	32,818	10,831	21,987	10,831	11,156	10,831	325	325	-
X24001 X24100		City of McMechen City of Beckley	0.029529% 0.378592%	0.040284%	0.010755% 0.010249%	64,359 61,332	15,970 15,219	48,389 46,113	15,970 15,219	32,419 30.894	15,970 15,219	16,449 15.675	15,970 15,219	479 456	479 456	-
X24200		City of Philippi	0.108316%	0.112899%	0.004583%	27,428	6,806	20,622	6,806	13,816	6,806	7,010	6,806	204	204	-
X24300	Nonstate	City of Paden City	0.038848%	0.038403%	-0.000445%	(2,662)	(661)	(2,001)	(661)	(1,340)	(661)	(679)	(661)	(18)	(18)	-
X24400		City of Dunbar	0.071754%	0.071875%	0.000121%	721	179	542	179	363	179	184	179	5	5	-
X24500 X24600		City of Keyser Town of Elizabeth	0.084702% 0.010670%	0.082781% 0.010135%	-0.001921% -0.000535%	(11,496)		(8,643) (2,407)	(2,853) (795)	(5,790) (1,612)	(2,853) (795)	(2,937) (817)	(2,853) (795)	(84)	(84) (22)	-
X24000 X24700		City of South Charleston	0.272273%	0.281641%	0.009368%	56.058	13.910	42.148	13.910	28.238	13.910	14,328	13.910	418	418	-
X24800		Town of Farmington	0.007855%	0.008067%	0.000212%	1,268	315	953	315	638	315	323	315	8	8	-
X24900		City of Summersville	0.130009%	0.129867%	-0.000142%	(849)	(211)	(638)	(211)	(427)	(211)	(216)	(211)	(5)		-
X25000		Town of Grantsville	0.018245%	0.017429%	-0.000816%	(4,886)	(1,212)	(3,674)	(1,212)	(2,462)	(1,212)	(1,250)	(1,212)	(38)	(38)	-
X25100 X25200		City of Benwood Town of West Union	0.058242% 0.022146%	0.062386%	0.004144%	24,799 2,703	6,154 671	18,645 2 032	6,154 671	12,491 1.361	6,154 671	6,337 690	6,154 671	183 19	183 19	-
X25300		City of Bluefield	0.166085%	0.177437%	0.011352%	67,934	16,857	51,077	16,857	34,220	16,857	17,363	16,857	506	506	-
X25400		City of Cameron	0.019002%	0.017160%	-0.001842%	(11,021)		(8,286)	(2,735)	(5,551)	(2,735)	(2,816)	(2,735)	(81)	(81)	-
X25500 X25600		City of Shinnston	0.052966%	0.058474%	0.005508%	32,961	8,179	24,782	8,179	16,603	8,179	8,424	8,179	245	245	-
X25600 X25700		City of Kingwood Town of Monongah	0.053181% 0.021786%	0.055895% 0.022865%	0.002714% 0.001079%	16,244 6,459	4,031 1,603	12,213 4,856	4,031 1,603	8,182 3,253	4,031 1,603	4,151 1,650	4,031 1,603	120 47	120 47	-
X25700 X25800		Town of Moorefield	0.021780%	0.086918%	0.001079%	17,625	4,373	13,252	4,373	8,879	4,373	4,506	4,373	133	133	-
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Employer Number		Employer	FY 2016 Allocation %	FY 2017 Allocation %	Allocation % FY 2016 to FY 2017	Difference in NPL(\$) FY 2016 to FY 2017		Deferred nflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized I	Deferred nflows/Outflows	Amount Recognized I	Deferred nflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X25900	Nonstate Town of Franklin		0.017252%	0.017625%	0.000373%	2,230	553	1,677	553	1,124	553	571	553	18	18	-
X26000	Nonstate City of Oak Hill		0.086258%	0.083523%	-0.002735%	(16,369)		(12,307)	(4,062)	(8,245)	(4,062)	(4,183)	(4,062)	(121)		-
X26100 X26200	Nonstate Town of Davis Nonstate City of New Marti		0.013845% 0.195803%	0.014939%	0.001094% 0.036024%	6,549 215.575	1,625 53 493	4,924 162.082	1,625 53 493	3,299 108,589	1,625 53 493	1,674 55.096	1,625 53,493	49 1.603	49 1 603	-
X26200 X26300	Nonstate City of New Marti Nonstate Town of Athens	nsville	0.195805%	0.231827%	0.036024%	215,575	2,666	162,082	2,666	108,589	2,666	2,747	2,666	1,603	1,603	
X26600	Nonstate City of Williamsto	wn	0.048758%	0.056947%	0.008189%	49,008	12,161	36,847	12,161	24,686	12,161	12,525	12.161	364	364	-
X26700	Nonstate City of Gary		0.013476%	0.012945%	-0.000531%	(3,176)		(2,388)	(788)	(1,600)	(788)	(812)	(788)	(24)	(24)	-
X26800	Nonstate City of Mullens		0.016901%	0.016420%	-0.000481%	(2,880)	(715)	(2,165)	(715)	(1,450)	(715)	(735)	(715)	(20)	(20)	-
X26900	Nonstate City of Ripley		0.120269%	0.124367%	0.004098%	24,521	6,085	18,436	6,085	12,351	6,085	6,266	6,085	181	181	-
X27000 X27001	Nonstate City of Princeton	P I	0.083294%	0.090730% 0.058373%	0.007436% 0.002210%		11,041	33,455	11,041	22,414	11,041	11,373	11,041 3,282	332	332	-
X27001 X27100	Nonstate Princeton Sanitary Nonstate City of Spencer	Board	0.056163% 0.032313%	0.033936%	0.002210%	13,226 9,711	3,282 2,410	9,944 7,301	3,282 2,410	6,662 4,891	3,282 2,410	3,380 2,481	3,282 2,410	98 71	98 71	-
X27100 X27200	Nonstate Town of Sophia		0.03231376	0.017103%	-0.003052%	(18,266)		(13,733)	(4,533)	(9,200)	(4,533)	(4,667)	(4,533)	(134)	(134)	
X27300	Nonstate City of Madison		0.038079%	0.037023%	-0.001056%	(6,317)		(4,750)	(1,567)	(3,183)	(1,567)	(1,616)	(1,567)	(49)	(49)	
X27400	Nonstate City of Stonewood		0.039041%	0.030890%	-0.008151%	(48,775)	(12,103)	(36,672)	(12,103)	(24,569)	(12,103)	(12,466)	(12,103)	(363)	(363)	-
X27500	Nonstate Town of Marlinton	1	0.022553%	0.022685%	0.000132%	791	196	595	196	399	196	203	196	7	7	-
X27600	Nonstate City of Glen Dale		0.068279%	0.064328%	-0.003951%	(23,645)		(17,778)	(5,867)	(11,911)	(5,867)	(6,044)	(5,867)	(177)		-
X27700 X27800	Nonstate Town of Anmoore Nonstate City of Belmont		0.016955% 0.017141%	0.017238%	0.000283% 0.000533%	1,693 3.192	420 792	1,273 2.400	420 792	853 1 608	420 792	433 816	420 792	13 24	13 24	-
	Nonstate City of Glenville		0.017141%	0.017674%	-0.000555%	(4.162)	(1.033)	(3 129)	(1.033)	(2,096)	(1,033)	(1.063)	(1.033)	(30)	(30)	-
X28100	Nonstate City of Kenova		0.011082%	0.065726%	0.015929%	95,322	23,653	71,669	23,653	48.016	23 653	24,363	23 653	710		
X28200	Nonstate Town of Nutter Fo	rt	0.048376%	0.047854%	-0.000522%	(3,124)		(2,349)	(775)	(1,574)	(775)	(799)	(775)	(24)	(24)	-
X28300	Nonstate Town of Middlebo	urne	0.015884%	0.016182%	0.000298%	1,786	443	1,343	443	900	443	457	443	14	14	-
X28400	Nonstate Town of Gauley B		0.004282%	0.003583%	-0.000699%	(4,183)		(3,145)	(1,038)	(2,107)	(1,038)	(1,069)	(1,038)	(31)		-
X28500 X28600	Nonstate Town of Clendenin		0.015266% 0.004520%	0.014573% 0.005141%	-0.000693% 0.000621%	(4,149)	(1,030) 922	(3,119)	(1,030) 922	(2,089)	(1,030) 922	(1,059) 948	(1,030) 922	(29) 26	(29)	-
X28600 X28700	Nonstate Town of Wardensy Nonstate Town of Marmet	Alle	0.004520%	0.003141%	0.000621%	3,714 10,659	2,645	2,792 8,014	2,645	1,870 5,369	922 2,645	2,724	2,645	79	26 79	-
X28800	Nonstate Village of Barbour	sville	0.165549%	0.186764%	0.021215%	126,957	31,503	95,454	31,503	63,951	31,503	32,448	31,503	945	945	
X28900	Nonstate Town of Union		0.005080%	0.005508%	0.000428%	2,564	636	1,928	636	1,292	636	656	636	20	20	
X29000	Nonstate Town of Winfield		0.034673%	0.034172%	-0.000501%	(2,999)	(744)	(2,255)	(744)	(1,511)	(744)	(767)	(744)	(23)	(23)	-
X29100	Nonstate Town of Ansted		0.015038%	0.014672%	-0.000366%	(2,189)		(1,646)	(543)	(1,103)	(543)	(560)	(543)	(17)		-
X29200	Nonstate City of White Sulp	hur Springs	0.064124%	0.067897%	0.003773%	22,578	5,602	16,976	5,602	11,374	5,602	5,772	5,602	170	170	-
X29300 X29400	Nonstate City of Parsons Nonstate Town of Clay		0.025715% 0.014452%	0.026572%	0.000857% -0.002210%	5,127 (13,226)	1,272 (3.282)	3,855 (9.944)	1,272 (3.282)	2,583 (6.662)	1,272 (3.282)	1,311 (3.380)	1,272 (3,282)	39 (98)	39 (98)	-
X29400 X29500	Nonstate Town of New Have	en .	0.015235%	0.012242%	0.002210%	(13,226)	1,107	(9,944)	1 107	(6,662)	1 107	1.139	1 107	(90)	32	
X29600	Nonstate City of Thomas	•••	0.012187%	0.012032%	-0.000155%	(925)		(695)	(230)	(465)	(230)	(235)	(230)	(5)	(5)	
X29700	Nonstate Town of Hamlin		0.007977%	0.006122%	-0.001855%	(11,100)		(8,346)	(2,754)	(5,592)	(2,754)	(2,838)	(2,754)	(84)	(84)	-
X29800	Nonstate Town of Capon Br	idge	0.006579%	0.005793%	-0.000786%	(4,706)	(1,168)	(3,538)	(1,168)	(2,370)	(1,168)	(1,202)	(1,168)	(34)	(34)	-
X29900	Nonstate City of Milton		0.037961%	0.042545%	0.004584%	27,430	6,806	20,624	6,806	13,818	6,806	7,012	6,806	206	206	-
X29901	Nonstate City of Milton Wa	ter Department	0.026705%	0.028279%	0.001574%	9,417	2,337	7,080	2,337	4,743	2,337	2,406	2,337	69	69	-
X30000 X30100	Nonstate City of Richwood Nonstate City of Logan		0.038382% 0.027546%	0.044325% 0.027913%	0.005943% 0.000367%	35,564 2.193	8,825 544	26,739 1.649	8,825 544	17,914 1.105	8,825 544	9,089 561	8,825 544	264 17	264 17	-
X30100 X30101	Nonstate City of Logan San	itary Board	0.007435%	0.02791376	-0.001819%	(10,882)		(8,182)	(2,700)	(5,482)	(2,700)	(2,782)	(2,700)	(82)		
X30200	Nonstate City of Welch	,	0.078238%	0.088815%	0.010577%	63,296	15,706	47,590	15,706	31,884	15,706	16,178	15,706	472	472	
X50100	Nonstate Center Public Serv	rice District	0.008168%	0.008356%	0.000188%	1,124	279	845	279	566	279	287	279	8	8	-
X50200	Nonstate Moundsville-Mars		0.018978%	0.019529%	0.000551%	3,296	818	2,478	818	1,660	818	842	818	24	24	-
X50500	Nonstate Williamson Housin	0 ,	0.026406%	0.025992%	-0.000414%	(2,477)	( )	(1,862)	(615)	(1,247)	(615)	(632)	(615)	(17)		-
X50600 X50800	Nonstate Nitro Regional Wa Nonstate Charleston Sanitai		0.034715%	0.035928%	0.001213% 0.017884%	7,258 107,021	1,801 26,556	5,457 80,465	1,801 26,556	3,656 53,909	1,801 26,556	1,855 27,353	1,801 26,556	54 797	54 797	-
X50900	Nonstate Huntington WV H		0.116349%	0.102633%	-0.013716%	(82.083)	,	(61.715)	(20,368)	(41.347)	(20,368)	(20.979)	(20,368)	(611)	(611)	
X51000		ns Municipal Water and Sewer	0.087937%	0.096432%	0.008495%	50,838	12,615	38,223	12,615	25,608	12,615	12,993	12,615	378	378	
X51200	Nonstate Upshur County Pu		0.010368%	0.009728%	-0.000640%	(3,828)	(950)	(2,878)	(950)	(1,928)	(950)	(978)	(950)	(28)	(28)	-
X51300	Nonstate Weston Sanitary B		0.021331%	0.023960%	0.002629%	15,735	3,904	11,831	3,904	7,927	3,904	4,023	3,904	119		-
X51400	Nonstate Pocahontas Memo		0.467348%	0.519463%	0.052115%	311,871	77,387	234,484	77,387	157,097	77,387	79,710	77,387	2,323		-
X51600 X51800	Nonstate Wheeling Ohio Co Nonstate Charleston-Kanaw		0.014535% 0.187993%	0.015574% 0.191559%	0.001039% 0.003566%	6,215 21,339	1,542 5.295	4,673 16.044	1,542 5.295	3,131 10.749	1,542 5.295	1,589 5.454	1,542 5.295	47 159	47 159	-
X52100	Nonstate Greater Huntingto		0.187993%	0.072221%	-0.001200%	(7,184)	.,	(5,401)	(1,783)	(3,618)	(1,783)	(1,835)	(1,783)	(52)		-
X52200	Nonstate Buckhannon Hous		0.008949%	0.009113%	0.0001260%	980	243	737	243	494	243	251	243	8	8	
X52300	Nonstate Huntington Sanita		0.230652%	0.224676%	-0.005976%	(35,761)		(26,887)	(8,874)	(18,013)	(8,874)	(9,139)	(8,874)	(265)	(265)	-
X52301	Nonstate Huntington Storm		0.030351%	0.029620%	-0.000731%	(4,375)		(3,289)	(1,086)	(2,203)	(1,086)	(1,117)	(1,086)	(31)	(31)	-
X52700	Nonstate Charles W Gibson		0.004412%	0.004194%	-0.000218%	(1,303)		(980)	(323)	(657)	(323)	(334)	(323)	(11)	(11)	-
X52800	Nonstate Parkersburg Utility		0.222753%	0.243385%	0.020632%	123,467	30,637	92,830	30,637	62,193	30,637	31,556	30,637	919	919	-
X53200 X53300	Nonstate Saint Albans Hous Nonstate Charleston Urban		0.010470% 0.009692%	0.011764% 0.009470%	0.001294% -0.000222%	7,744 (1,330)	1,922 (330)	5,822 (1,000)	1,922 (330)	3,900 (670)	1,922 (330)	1,978 (340)	1,922 (330)	56 (10)	56 (10)	-
X53300 X53400	Nonstate Housing Authority		0.009692%	0.005470%	-0.000222%	(731)	, ,	(550)	(181)	(369)	(181)	(188)	(181)	(10)	(7)	
X53600	Nonstate Beckley Raleigh C		0.012015%	0.010746%	-0.001269%	(7,593)		(5,709)	(1,884)	(3,825)	(1,884)	(1,941)		(57)		-
X53700	Nonstate Keyser-Mineral Co		0.008051%	0.008522%	0.000471%	2,820	700	2,120	700	1,420	700	720	700	20	20	-
X53800	Nonstate Wheeling Housing	Authority	0.082040%	0.089618%	0.007578%	45,350	11,253	34,097	11,253	22,844	11,253	11,591	11,253	338		-
X53900	Nonstate Kanawha Falls Pu		0.028379%	0.026442%	-0.001937%	(11,593)	(2,877)	(8,716)	(2,877)	(5,839)	(2,877)	(2,962)	(2,877)	(85)	(85)	-
X54100	Nonstate North Beckley Pub		0.039751%	0.037635%	-0.002116%	(12,661)		(9,519)	(3,142)	(6,377)	(3,142)	(3,235)	(3,142)	(93)	(93)	-
X54200 X54400	Nonstate Cabell County Pub Nonstate City County Build	olic Library ing Management Commission	0.177876% 0.011198%	0.184983% 0.010428%	0.007107% -0.000770%	42,528 (4.611)	10,553 (1,144)	31,975 (3.467)	10,553	21,422 (2.323)	10,553 (1.144)	10,869 (1,179)	10,553 (1,144)	316 (35)		-
X54400 X54500	Nonstate City County Build Nonstate Ohio County Publi		0.043715%	0.010428%	0.001682%	(4,611)	(1,144)	7,567	(1,144)	(2,323) 5,069	(1,144)	(1,179)	(1,144)	(35)	(35) 73	-
X54900	Nonstate Raleigh County Pu		0.041526%	0.038395%	-0.003131%	(18,739)	,	(14,089)	(4,650)	(9,439)	(4,650)	(4,789)	(4,650)	(139)		
X55000	Nonstate South Charleston		0.018364%	0.018519%	0.000155%	930	231	699	231	468	231	237	231	6	6	-

Employer Number		Employer	FY 2016 Allocation %	FY 2017 Allocation %	Allocation %	Difference in NPL(\$) FY 2016 to FY 2017		Deferred	Amount	Deferred	Amount	Deferred	Amount Recognized I	Deferred	Amount	Deferred Inflows/Outflows
X55100		Bluefield Sanitary Board	0.098378%	0.107142%	0.008764%	52,446	13,014	39,432	13,014	26,418	13,014	13,404	13,014	390	390	-
X55300		Greenbrier Valley Airport Authority	0.048696%	0.054913%	0.006217%	37,206	9,232	27,974	9,232	18,742	9,232	9,510	9,232	278	278	-
X55400		Central West Virginia Regional Airport Authority	0.181376%	0.164080%	-0.017296%	(103,503)	(25,683)	(77,820)	(25,683)	(52,137)	(25,683)	(26,454)	(25,683)	(771)		-
X55401		Raleigh County Memorial Airport	0.021961%	0.020745%	-0.001216%	(7,276)	(1,805)	(5,471)	(1,805)	(3,666)	(1,805)	(1,861)	(1,805)	(56)		-
X55500 X55600		Kanawha County Parks & Recreation Morgantown Public Library	0.040531% 0.045717%	0.042828%	0.002297% 0.004866%	13,743 29,120	3,410 7,226	10,333 21,894	3,410 7,226	6,923 14.668	3,410 7,226	3,513 7,442	3,410 7,226	103 216		-
X55800		City of South Charleston Sanitary Board	0.062330%	0.064151%	0.004800%	10.895	2,703	21,694 8.192	2.703	5.489	2,703	2.786	2,703	83	83	
X55900		West Virginia Association of Counties	0.011717%	0.013323%	0.00162176	9,614	2,386	7,228	2,386	4,842	2,386	2,456	2,386	70		
X56100		Prestera Center	0.007379%	0.006072%	-0.001307%	(7,819)	(1,940)	(5,879)	(1,940)	(3,939)	(1,940)	(1,999)	(1,940)	(59)	(59)	-
X56300		Martinsburg Public Library	0.039677%	0.037378%	-0.002299%	(13,758)	(3,414)	(10,344)	(3,414)	(6,930)	(3,414)	(3,516)	(3,414)	(102)		-
X56500		Elkins Housing Authority	0.010671%	0.010135%	-0.000536%	(3,208)	(796)	(2,412)	(796)	(1,616)	(796)	(820)	(796)	(24)		-
X56700		Parkersburg & Wood County Public Library	0.051515%	0.054998%	0.003483%	20,842	5,172	15,670	5,172	10,498	5,172	5,326	5,172	154		-
X56800 X56900		Union Public Service District Kingwood Water Works	0.029763% 0.024139%	0.029690% 0.024237%	-0.000073% 0.000098%	(438) 584	(109) 145	(329) 439	(109) 145	(220) 294	(109) 145	(111) 149	(109) 145	(2)		
X57100		Lubeck Public Service District	0.050103%	0.050419%	0.000316%		468	1.420	468	952	468	484	468	16		-
X57200		Sissonville Public Service District	0.020350%	0.019645%	-0.000705%	(4,217)	(1,046)	(3,171)	(1,046)	(2,125)	(1,046)	(1,079)	(1,046)	(33)		-
X57300	Nonstate	BCKP Regional Intergovernmental Council	0.028601%	0.029647%	0.001046%	6,258	1,553	4,705	1,553	3,152	1,553	1,599	1,553	46	46	-
X57400		Fayette County Public Library	0.030617%	0.031620%	0.001003%	6,002	1,489	4,513	1,489	3,024	1,489	1,535	1,489	46		-
X57600		Dunbar Sanitary Board	0.032334%	0.037018%	0.004684%	28,030	6,955	21,075	6,955	14,120	6,955	7,165	6,955	210		-
X57700 X57900		Point Pleasant Housing Authority Claywood Park Public Service District	0.015631%	0.016299% 0.067798%	0.000668%	3,997 59,795	992 14,837	3,005 44,958	992 14,837	2,013 30.121	992 14,837	1,021 15,284	992 14,837	29 447	29 447	-
X58000		Region 8 Planning & Development Council	0.057806%	0.061565%	-0.003743%	(22.397)	(5,558)	(16.839)	(5.558)	(11.281)	(5,558)	(5.723)	(5.558)	(165)		
X58300		Greenbrier Valley Conservation District	0.003126%	0.002273%	-0.000853%	(5,107)	(1,267)	(3,840)	(1,267)	(2,573)	(1,267)	(1,306)	(1,267)	(39)		
X58400		City of Spencer Sanitary Board	0.006572%	0.006465%	-0.000107%	(640)	(159)	(481)	(159)	(322)	(159)	(163)	(159)	(4)		-
X58600		City of Spencer Waterworks	0.021614%	0.022433%	0.000819%	4,899	1,216	3,683	1,216	2,467	1,216	1,251	1,216	35		-
X58700		Mid Ohio Valley Regional Airport	0.028275%	0.031727%	0.003452%	20,661	5,127	15,534	5,127	10,407	5,127	5,280	5,127	153		-
X58800		Brooke County Public Library	0.006510%	0.007203%	0.000693%	4,145	1,029	3,116	1,029	2,087	1,029	1,058	1,029	29	29	-
X58900		Region VII Planning & Development Council	0.017130%	0.018164%	0.001034%	6,186	1,535	4,651	1,535	3,116	1,535	1,581	1,535	46		-
X59000 X59100		Region 4 Planning & Development Council Craft Memorial Library	0.019996% 0.013615%	0.020593% 0.014193%	0.000597% 0.000578%	3,575 3,461	887 859	2,688 2,602	887 859	1,801 1,743	887 859	914 884	887 859	27 25	27 25	-
X59200		Green Acres Regional Center Inc	0.013013%	0.014193%	0.005221%		7,753	23,492	7,753	15,739	7,753	7,986	7,753	233		-
X59300		Region I Planning & Development Council	0.025165%	0.026201%	0.00322176	6.199	1,538	4.661	1,538	3.123	1,538	1.585	1,538	47		-
X59500		Lavalette Public Service District	0.035442%	0.037033%	0.001591%	9,522	2,363	7,159	2,363	4,796	2,363	2,433	2,363	70		
X59600		Clarksburg Water Board	0.154993%	0.153775%	-0.001218%	(7,287)	(1,808)	(5,479)	(1,808)	(3,671)	(1,808)	(1,863)	(1,808)	(55)		-
X59700		Craigsville Public Service District	0.035858%	0.038954%	0.003096%	18,526	4,597	13,929	4,597	9,332	4,597	4,735	4,597	138		-
X59800		Nettie-Leivasy Public Service District	0.016254%	0.017648%	0.001394%	8,344	2,070	6,274	2,070	4,204	2,070	2,134	2,070	64	64	-
X59900		Putnam County Parks & Recreation Commission	0.016326%	0.014048%	-0.002278%	(13,631)	(3,382)	(10,249)	(3,382)	(6,867)	(3,382)	(3,485)	(3,382)	(103)		-
X60000 X60200		Spencer Housing Authority	0.017979%	0.018368%	0.000389% 0.003904%	2,329 23.361	578	1,751	578	1,173	578	595	578	17		-
X60200 X60300		Region II Planning & Development Council Valley Healthcare System	0.013682% 0.003715%	0.017586% 0.002612%	-0.001103%	(6.601)	5,797 (1.638)	17,564 (4.963)	5,797 (1.638)	11,767 (3.325)	5,797 (1,638)	5,970 (1.687)	5,797 (1.638)	173 (49)		
X60400		Buffalo Creek Public Service District	0.00371376	0.00201276	0.002143%	12.827	3.183	9,644	3.183	6.461	3.183	3,278	3.183	95		-
X60600		Shortline Public Service District	0.009130%	0.009478%	0.000348%	2.080	516	1,564	516	1.048	516	532	516	16		_
X60700		Boone Madison Public Library	0.007258%	0.006647%	-0.000611%	(3,655)	(907)	(2,748)	(907)	(1,841)	(907)	(934)	(907)	(27)		-
X60800		Westbrook Health Services Inc	0.002219%	0.000147%	-0.002072%	(12,400)	(3,077)	(9,323)	(3,077)	(6,246)	(3,077)	(3,169)	(3,077)	(92)	(92)	-
X61200		Armstrong Deepwater Public Service District	0.009393%	0.009939%	0.000546%	3,267	811	2,456	811	1,645	811	834	811	23		-
X61300		Kyova Interstate Planning Commission	0.029803%	0.026470%	-0.003333%	(19,944)		(14,995)	(4,949)	(10,046)	(4,949)	(5,097)	(4,949)	(148)		-
X61400 X61600		Wood County Parks & Recreation Commission	0.001232% 0.032793%	0.006125% 0.035410%	0.004893% 0.002617%	29,278 15.661	7,265 3.886	22,013 11.775	7,265 3.886	14,748	7,265 3.886	7,483 4.003	7,265 3.886	218 117	218 117	-
X61800		Beckley Housing Authority Central WV Transit Authority	0.032793%	0.033410%	0.002378%	14,233	3,532	10,701	3,532	7,889 7,169	3,532	3,637	3,532	105	105	-
X61900		Marion County Parks & Recreation Commission	0.023198%	0.029636%	0.006438%	38.529	9,561	28.968	9.561	19.407	9.561	9.846	9.561	285		-
X62000		Arbuckle Public Service District	0.006549%	0.005616%	-0.000933%	(5,584)	(1,386)	(4,198)	(1,386)	(2,812)	(1,386)	(1,426)	(1,386)	(40)		
X62100	Nonstate	Wetzel County Hospital	0.226499%	0.208604%	-0.017895%	(107,090)	(26,573)	(80,517)	(26,573)	(53,944)	(26,573)	(27,371)	(26,573)	(798)	(798)	-
X62200		Clarksburg-Harrison Public Library	0.021874%	0.022581%	0.000707%	4,233	1,050	3,183	1,050	2,133	1,050	1,083	1,050	33		-
X62300		Ohio County Public Service District	0.035198%	0.031903%	-0.003295%	(19,719)	(4,893)	(14,826)	(4,893)	(9,933)	(4,893)	(5,040)	(4,893)	(147)		-
X62500		Greenbrier Public Service District #1	0.013487%	0.013737%	0.000250%	1,495	371	1,124	371	753	371	382	371	11	11	-
X62700 X62800		Ohio Valley Regional Transportation Authority Berkeley County Public Service Water District	0.134699% 0.155251%	0.139830% 0.172368%	0.005131% 0.017117%	30,707 102.434	7,620 25.418	23,087 77.016	7,620 25.418	15,467 51,598	7,620 25.418	7,847 26.180	7,620 25.418	227 762	227 762	-
X62900		Parkersburg Housing Authority	0.043790%	0.045760%	0.001970%	11,788	2,925	8,863	2,925	5,938	2.925	3,013	2.925	88	88	-
X63000		Marion County Public Library	0.035467%	0.035944%	0.000477%	2,856	709	2,147	709	1,438	709	729	709	20		
X63100	Nonstate	Mason County Public Service District	0.051298%	0.050082%	-0.001216%	(7,275)	(1,805)	(5,470)	(1,805)	(3,665)	(1,805)	(1,860)	(1,805)	(55)	(55)	-
X63200		Monroe County Public Library	0.001858%	0.001865%	0.000007%	40	10	30	10	20	10	10	9	1	1	-
X63300		Kanawha County Emergency Ambulance Authority	0.109323%	0.111836%	0.002513%	15,038	3,732	11,306	3,732	7,574	3,732	3,842	3,732	110		-
X63400		Southern Jackson County Public Service District	0.018267%	0.017253%	-0.001014%	(6,071)	(1,506)	(4,565)	(1,506)	(3,059)	(1,506)	(1,553)	(1,506)	(47)		-
X63500 X63800		Jackson County Public Library	0.011325% 0.037904%	0.008199% 0.037626%	-0.003126% -0.000278%	(18,705) (1.662)	(4,641)	(14,064)	(4,641) (412)	(9,423)	(4,641)	(4,782)	(4,641)	(141)		
X63800 X63900		Raleigh County Public Service District Jackson County Housing Authority	0.037904%	0.037626%	-0.000278% -0.000409%	(1,662)	(412) (608)	(1,250)	(412) (608)	(838) (1,234)	(412) (608)	(426) (626)	(412) (608)	(14)		-
X64200		Burnsville Public Utility Board	0.008466%	0.011028%	0.002562%	(2,430)	3.805	11.529	3.805	7,724	3.805	3.919	3.805	114	114	-
X64300		Kenova Municipal Water Works	0.025065%	0.027397%	0.002332%	13,953	3,462	10,491	3,462	7,029	3,462	3,567	3,462	105		
X64500		Malden Public Service District	0.025743%	0.025372%	-0.000371%	(2,222)	(551)	(1,671)	(551)	(1,120)	(551)	(569)	(551)	(18)		-
X64600		Boone County Parks & Recreation Board	0.015508%	0.014110%	-0.001398%	(8,365)	(2,076)	(6,289)	(2,076)	(4,213)	(2,076)	(2,137)	(2,076)	(61)		-
X64700		Hardy County Rural Development Authority	0.008152%	0.008027%	-0.000125%		(185)	(560)	(185)	(375)	(185)	(190)	(185)	(5)		-
X64800		Mineral Wells Public Service District	0.025794%	0.024623%	-0.001171%	(7,010)	(1,739)	(5,271)	(1,739)	(3,532)	(1,739)	(1,793)	(1,739)	(54)	,	-
X64900 X65000		Housing Authority of Mingo County	0.030408%	0.036032%	0.005624% -0.000159%	33,657	8,352	25,305	8,352	16,953	8,352	8,601	8,352	249		-
		Upper Ohio Conservation District Town of West Hamlin	0.000903%	0.000744%	-0.000159% -0.002197%	(950) (13,148)	(236)	(714) (9,885)	(236) (3,263)	(478) (6,622)	(236) (3,263)	(242)	(236) (3,263)	(6) (96)		-
1103200	· ·····		0.02131070	0.01712170	5.00217/70	(13,140)	(0,200)	(3,003)	(0,200)	(0,022)	(3,203)	(0,009)	(0,200)	(90)	, (30)	-

Employer Number		: Employer	FY 2016 Allocation %	FY 2017 Allocation %	Allocation % FY 2016 to FY 2017	Difference in NPL(\$) FY 2016 to FY 2017		Deferred	Amount Recognized	Deferred	Amount Recognized In	Deferred	Amount Recognized In	Deferred	Amount	Deferred Inflows/Outflows
X65300		Eastern Panhandle Regional Planning & Development Council	0.018064%	0.020799%	0.002735%	16,368	4,062	12,306	4,062	8,244	4,062	4,182	4,062	120	120	-
X65400		Marshall County Public Service District #1	0.006498%	0.004867%	-0.001631%	(9,758)	(2,421)	(7,337)	(2,421)	(4,916)	(2,421)	(2,495)	(2,421)	(74)		-
X65700		Warm Springs Public Service District	0.014271%	0.015131%	0.000860%	5,147	1,277	3,870	1,277	2,593	1,277	1,316	1,277	39		-
X65800 X65900		Wilderness Public Service District Bradley Public Service District	0.024280% 0.016092%	0.024666% 0.014459%	0.000386% -0.001633%	2,312 (9,775)	574 (2,426)	1,738 (7.349)	574 (2.426)	1,164 (4.923)	574 (2,426)	590 (2.497)	574 (2,426)	16		-
X65900 X66000		Wood County Recreation Commission	0.016092%	0.014439%	0.001033%	(9,775)	(2,426)	(7,349)	(2,426)	(4,923)	(2,426)	(2,497)	(2,426)	(71)	(71)	-
X66500		Raleigh County Housing Authority	0.0302077%	0.033158%	0.002951%	17,657	4,381	13.276	4,381	8.895	4,381	4,514	4.381	133	133	-
X66600		Fairmont Housing Authority	0.058238%	0.060116%	0.001878%	11,241	2,789	8,452	2,789	5,663	2,789	2,874	2,789	85		-
X66700	Nonstate	Town of Beverly	0.018063%	0.016372%	-0.001691%	(10,117)	(2,510)	(7,607)	(2,510)	(5,097)	(2,510)	(2,587)	(2,510)	(77)	. ,	-
X66900		Southern Conservation District	0.008931%	0.007534%	-0.001397%	(8,360)	(2,074)	(6,286)	(2,074)	(4,212)	(2,074)	(2,138)	(2,074)	(64)	()	-
X67000		Pocahontas County Public Service District	0.022354%	0.020581%	-0.001773%	(10,608)	(2,632)	(7,976)	(2,632)	(5,344)	(2,632)	(2,712)	(2,632)	(80)		-
X67100 X67200		Huttonsville Public Service District Grant County Housing Authority	0.020399% 0.007990%	0.023976% 0.008160%	0.003577% 0.000170%	21,403 1,016	5,311 252	16,092 764	5,311 252	10,781 512	5,311 252	5,470 260	5,311 252	159 8		-
X67300		Board of Parks & Recreation Commission	0.046292%	0.050904%	0.004612%	27,597	6,848	20,749	6,848	13,901	6,848	7,053	6,848	205		
X67400		Putnam County Development Authority	0.006793%	0.007440%	0.000647%		961	2,910	961	1,949	961	988	961	27	27	
X67500	Nonstate	Taylor County Public Library	0.005483%	0.006029%	0.000546%	3,265	810	2,455	810	1,645	810	835	810	25	25	-
X67600		Monroe Health Center	0.227819%	0.261852%	0.034033%	203,663	50,537	153,126	50,537	102,589	50,537	52,052	50,537	1,515		-
X67700		Louis Bennett Public Library	0.004433%	0.004368%	-0.000065% 0.000442%	(389)	(97) 656	(292) 1 986	(97)	(195)	(97)	(98)	(97)	(1)		-
X67800 X67900		Region VIII Solid Waste Authority Roane County Public Library	0.020629%	0.021071%	-0.000442%	2,642 (451)	(112)	1,986	656 (112)	1,330 (227)	656 (112)	674	656 (112)	18		-
X68300		Cool Ridge-Flat Top Public Service District	0.008074%	0.008399%	-0.000073%	(3,093)	(767)	(2,326)	(767)	(1,559)	(767)	(115) (792)	(767)	(25)		
X68400		Dunbar Housing Authority	0.012756%	0.011302%	-0.001454%	(8,704)	(2,160)	(6,544)	(2,160)	(4,384)	(2,160)	(2,224)	(2,160)	(64)		
X68500	Nonstate	Richwood Public Library	0.002880%	0.002886%	0.000006%	37	9	28	9	19	9	10	9	1	1	-
X68600		Glenville Utility	0.029534%	0.030192%	0.000658%	3,936	977	2,959	977	1,982	977	1,005	977	28		-
X68700		Flatwoods Canoe Run Public Service District	0.042622%	0.045265%	0.002643%	15,818	3,925	11,893	3,925	7,968	3,925	4,043	3,925	118		-
X68800 X68900		Raleigh County Emergency Services Berkeley County Development Authority	0.084409% 0.014272%	0.089862% 0.010653%	0.005453% -0.003619%	32,633 (21,659)	8,098 (5,374)	24,535 (16,285)	8,098 (5,374)	16,437 (10,911)	8,098 (5,374)	8,339 (5,537)	8,098 (5,374)	241 (163)	241 (163)	-
X69000		Mount Hope Housing Authority	0.014272%	0.010633%	0.002217%	13,269	3,293	9,976	3,293	6,683	3,293	3,390	3,293	97	97	-
X69100		Doddridge County Public Library	0.006875%	0.005594%	-0.001281%	(7,666)	(1,902)	(5,764)	(1,902)	(3,862)	(1,902)	(1,960)	(1,902)	(58)		-
X69200		Berkeley County Public Service Sewer District	0.145359%	0.145911%	0.000552%		820	2,484	820	1,664	820	844	820	24		
X69300		Kanawha Public Service District	0.030083%	0.029513%	-0.000570%	(3,414)	(847)	(2,567)	(847)	(1,720)	(847)	(873)	(847)	(26)		-
X69500		Logan County Public Service District	0.111203%	0.112692%	0.001489%	8,909	2,211	6,698	2,211	4,487	2,211	2,276	2,211	65		-
X69800 X69901		Workforce Investment Board of Kanawha County Bluewell Public Service District	0.016625% 0.032021%	0.019753%	0.003128% -0.000812%	18,721 (4.859)	4,645	14,076 (3.653)	4,645	9,431	4,645	4,786	4,645	141		-
X70100		Ritchie County Public Library	0.032021%	0.031209%	-0.000812%	(4,859)	(1,206) 974	(3,653)	(1,206) 974	(2,447) 1,979	(1,206) 974	(1,241) 1.005	(1,206) 974	(35)	(35)	-
X70200		Keyser Housing Authority	0.016639%	0.009909%	0.000526%	3,145	780	2,365	780	1,585	780	805	780	25		-
X70300		Branchland Midkiff Public Service District	0.008686%	0.009858%	0.001172%	7,015	1,741	5,274	1,741	3,533	1,741	1,792	1,741	51	51	
X70500		Sugar Creek Public Service District	0.003956%	0.006304%	0.002348%	14,049	3,486	10,563	3,486	7,077	3,486	3,591	3,486	105		-
X70600		Southwestern Water District	0.014294%	0.015490%	0.001196%	7,156	1,776	5,380	1,776	3,604	1,776	1,828	1,776	52		-
X70700		Grant County Public Service District	0.022375%	0.017252%	-0.005123%		(7,607)	(23,051)	(7,607)	(15,444)	(7,607)	(7,837)	(7,607)	(230)		-
X70800 X70900		Big Bend Public Service District Benedum Airport Authority	0.007428% 0.044512%	0.008630% 0.051634%	0.001202% 0.007122%	7,191 42,619	1,784 10,575	5,407 32,044	1,784 10.575	3,623 21,469	1,784 10.575	1,839 10,894	1,784 10.575	55 319		-
X70900 X71100		Valley Head Public Library	0.001231%	0.001097%	-0.000134%	42,619 (799)	(198)	(601)	(198)	(403)	(198)	(205)	(198)	(7)		
X71200		Taylor County Public Service District	0.018134%	0.019336%	0.001202%	7,191	1,784	5,407	1,784	3,623	1,784	1,839	1,784	55		
X71300		Webster Springs Public Service District	0.006984%	0.007285%	0.000301%	1,798	446	1,352	446	906	446	460	446	14	14	-
X71400		Eastern WV Regional Airport Authority	0.008153%	0.008563%	0.000410%	2,453	609	1,844	609	1,235	609	626	609	17		-
X71500		Huntington Cabell Wayne Animal Shelter	0.004749%	0.005590%	0.000841%	5,035	1,249	3,786	1,249	2,537	1,249	1,288	1,249	39		-
X71600 X71700		Boone County Housing & Redevelopment Authority Craigsville Public Library	0.015862%	0.016440%	0.000578% -0.000980%	3,458 (5,866)	858 (1,456)	2,600 (4,410)	858 (1,456)	1,742 (2,954)	858 (1,456)	884 (1,498)	858 (1,456)	26		-
X71700 X71800		Charleston Convention & Visitors Bureau	0.029764%	0.002183%	0.002616%		3,885	(4,410)	3.885	(2,954)	3.885	4.000	3.885	(42) 115		
X72000		Randolph County Housing Authority	0.035093%	0.042957%	0.007864%	47,063	11,678	35,385	11,678	23,707	11,678	12,029	11,678	351	351	
X72100		Berkeley County Fire Service Board	0.008685%	0.007958%	-0.000727%	(4,349)	(1,079)	(3,270)	(1,079)	(2,191)	(1,079)	(1,112)	(1,079)	(33)		-
X72300		Cowen Public Service District	0.023266%	0.022544%	-0.000722%	(4,323)	(1,073)	(3,250)	(1,073)	(2,177)	(1,073)	(1,104)	(1,073)	(31)		-
X72400		Vienna Public Library	0.013713%	0.016028%	0.002315%	13,851	3,437	10,414	3,437	6,977	3,437	3,540	3,437	103		-
X72500 X72600		White Oak Public Service District Marshall County Park & Recreation	0.009578% 0.017946%	0.009883% 0.019408%	0.000305% 0.001462%	1,825 8,749	453 2,171	1,372 6.578	453 2,171	919 4.407	453 2,171	466 2.236	453 2.171	13 65		-
X72700 X72700		Martinsburg Berkeley County Parks & Recreation Board	0.039346%	0.019408%	-0.000766%	(4.582)	(1.137)	(3.445)	(1.137)	(2.308)	(1.137)	(1,171)	(1.137)	(34)		-
X72900		Mannington Sanitary Board	0.003394%	0.002281%	-0.001113%	(6,660)	(1,653)	(5,007)	(1,653)	(3,354)	(1,653)	(1,701)	(1,653)	(48)		
X73000		Elk Valley Public Service District	0.023394%	0.024983%	0.001589%	9,506	2,359	7,147	2,359	4,788	2,359	2,429	2,359	70	70	-
X73100		Lewis County Convention & Visitors Bureau	0.004436%	0.004837%	0.000401%	2,397	595	1,802	595	1,207	595	612	595	17		-
X73300		Leadsville Public Service District	0.009854%	0.011110%	0.001256%	7,519	1,866	5,653	1,866	3,787	1,866	1,921	1,866	55	55	-
X73500		Union Williams Public Service District	0.030559%	0.032892%	0.002333% 0.007946%	13,959	3,464	10,495	3,464	7,031	3,464	3,567	3,464	103		-
X73600 X73900		Coalfield Community Action Partnership Inc Tucker County Solid Waste Authority	0.170550% 0.024723%	0.178496% 0.033825%	0.007946%	47,553 54,470	11,800 13,516	35,753 40,954	11,800 13,516	23,953 27,438	11,800 13,516	12,153 13,922	11,800 13.516	353 406		-
X74000		Hamrick Public Service District	0.009821%	0.010072%	0.000251%	1.505	373	1.132	373	759	373	386	373	13		-
X74200		Raleigh County Solid Waste Authority	0.111490%	0.110142%	-0.001348%	(8,065)	(2,001)	(6,064)	(2,001)	(4,063)	(2,001)	(2,062)	(2,001)	(61)		-
X74300	Nonstate	Fayette County Solid Waste Authority	0.002582%	0.002519%	-0.000063%	(377)	(94)	(283)	(94)	(189)	(94)	(95)	(94)	(1)	(1)	-
X74400		Red Sulphur Public Service District	0.022432%	0.019728%	-0.002704%	(16,179)	(4,015)	(12,164)	(4,015)	(8,149)	(4,015)	(4,134)	(4,015)	(119)		-
X74500		Greenbrier County Public Service District #2	0.026029%	0.026441%	0.000412%	2,463	611	1,852	611	1,241	611	630	611	19		-
X74700 X74800		Putnam County Fire Service Board Mercer County Solid Waste Authority	0.007112% 0.019878%	0.007376% 0.020658%	0.000264% 0.000780%	1,577 4,670	391 1,159	1,186 3,511	391 1,159	795 2,352	391 1,159	404 1,193	391 1,159	13 34		-
X74800 X74900		4C Economic Development Authority	0.0198/8%	0.020658%	0.000780%	4,670 9.346	1,159 2,319	3,511 7.027	1,159 2.319	2,352 4.708	1,159 2,319	1,193 2.389	1,159 2.319	34 70		-
X75000		Kanawha County Solid Waste Authority	0.005972%	0.004682%	-0.00130276	(7,721)	(1,916)	(5,805)	(1,916)	(3,889)	(1,916)	(1,973)	(1,916)	(57)		-
X75200	Nonstate	Lincoln Public Service District	0.017125%	0.018746%	0.001621%	9,703	2,408	7,295	2,408	4,887	2,408	2,479	2,408	71	71	-
X75300	Nonstate	Sun Valley Public Service District	0.016406%	0.017919%	0.001513%	9,054	2,247	6,807	2,247	4,560	2,247	2,313	2,247	66	66	-

Employer Number	State/ Nonstate	Employer	FY 2016 Allocation %	FY 2017 Allocation %	Allocation % FY 2016 to FY 2017	Difference in NPL(\$) FY 2016 to FY 2017		Deferred inflows/Outflows	Amount Recognized I	Deferred nflows/Outflows	Amount Recognized In	Deferred nflows/Outflows	Amount Recognized I	Deferred inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X75400		Pocahontas County Solid Waste Authority	0.009294%	0.011504%	0.002210%	13,227	3,282	9,945	3,282	6,663	3,282	3,381	3,282	99	99	-
X75600	Nonstate	Bluefield Housing Authority	0.029837%	0.028929%	-0.000908%	(5,436)	(1,349)	(4,087)	(1,349)	(2,738)	(1,349)	(1,389)	(1,349)	(40)	(40)	-
X75800		Romney Public Housing Authority	0.010347%	0.010607%	0.000260%	1,557	386	1,171	386	785	386	399	386	13		-
X75900 X76000		Putnam County Solid Waste Authority Ohio County Solid Waste Authority	0.003240% 0.000866%	0.003142% 0.000000%	-0.000098% -0.000866%	(588) (5,182)	(146) (1,286)	(3.896)	(146) (1,286)	(296)	(146) (1,286)	(150) (1.324)	(146) (1,286)	(4)	(4)	-
X76100		Pleasants County Public Library	0.000866%	0.000000%	-0.000866%	(5,182)	(1,286)	(3,896)	(1,286)	(2,610)	(1,286)	(1,324)	(1,286)	(38)	(38)	-
X76200		Kingwood Parks & Recreation Commission	0.001303%	0.001325%	0.000025%	152	38	114	38	76	38	38	38	(6)	(0)	-
X76400		Lynn Murray Memorial Library	0.002871%	0.001625%	-0.001246%	(7,457)	(1,850)	(5,607)	(1,850)	(3,757)	(1,850)	(1,907)	(1,850)	(57)	(57)	-
X76500	Nonstate	Swaney Memorial Library	0.001451%	0.001457%	0.000006%	35	9	26	9	17	9	8	9	(1)	(1)	-
X76600		Wood County Solid Waste Authority	0.003628%	0.003642%	0.000014%	83	21	62	21	41	21	20	21	(1)		-
X76800		Mingo County Redevelopment Authority	0.008823%	0.009165%	0.000342%	2,046	508	1,538	508	1,030	508	522	508	14	14	-
X76900 X77200		Mountain Top Public Service District Northern Jackson County Public Service District	0.010547% 0.008356%	0.011220% 0.008548%	0.000673% 0.000192%	4,025 1,147	999 285	3,026 862	999 285	2,027 577	999 285	1,028 292	999 285	29 7	29 7	-
X77300		Hammond Public Service District	0.012653%	0.012572%	-0.0000192%	(485)	(120)	(365)	(120)	(245)	(120)	(125)	(120)	(5)		-
X77400		Harrison County Solid Waste Authority	0.008320%	0.005863%	-0.002457%	(14,704)	(3,649)	(11,055)	(3,649)	(7,406)	(3,649)	(3,757)	(3,649)	(108)		-
X77700		Midland Public Service District	0.019774%	0.020669%	0.000895%	5,354	1,329	4,025	1,329	2,696	1,329	1,367	1,329	38	38	-
X77800		Danese Public Service District	0.010419%	0.012600%	0.002181%	13,051	3,238	9,813	3,238	6,575	3,238	3,337	3,238	99	99	-
X77900		Boone County Public Service District	0.020702%	0.019885%	-0.000817% -0.000648%	(4,889)	(1,213)	(3,676)	(1,213)	(2,463)	(1,213)	(1,250)	(1,213)	(37)		-
X78200 X78300		Grandview-Doolin Public Service District  Jefferson County Parks & Recreation Commission	0.009177%	0.008529%	-0.000648%	(3,875) 15,817	(962) 3.925	(2,913) 11.892	(962) 3.925	(1,951) 7,967	(962) 3.925	(989) 4 042	(962) 3.925	(27)	(27)	-
X78400		Putnam Public Service District	0.131114%	0.137900%	0.002045%	40,610	10,077	30,533	10,077	20.456	10,077	10,379	10,077	302		
X78600		Chestnut Ridge Public Service District	0.008816%	0.007729%	-0.001087%	(6,502)	(1,613)	(4,889)	(1,613)	(3,276)	(1,613)	(1,663)	(1,613)	(50)	(50)	
X78700		Weirton Transit Corporation	0.007700%	0.009376%	0.001676%	10,031	2,489	7,542	2,489	5,053	2,489	2,564	2,489	75		-
X78800		Greenbrier County Solid Waste Authority	0.022156%	0.025163%	0.003007%	17,994	4,465	13,529	4,465	9,064	4,465	4,599	4,465	134	134	-
X78900		Harpers Ferry Bolivar Public Service District	0.008483%	0.008514%	0.000031%	187	46	141	46	95	46	49	46	3	3	-
X79100 X79300		Jefferson County Public Service District Barbour County Development Authority	0.035161% 0.002759%	0.036489% 0.003000%	0.001328% 0.000241%	7,949 1,441	1,972 358	5,977 1,083	1,972 358	4,005 725	1,972 358	2,033 367	1,972 358	61 9	61 9	-
X79400		Wyoming County Development Authority  Wyoming County Economic Development Authority	0.002739%	0.003000%	0.000241%	3,810	945	2,865	945	1,920	945	975	945	30	30	-
X79600		Northern Wayne County Public Service District	0.023455%	0.025778%	0.002323%	13.900	3,449	10.451	3.449	7.002	3,449	3.553	3,449	104	104	-
X79700		Lincoln Economic Development Authority	0.004600%	0.004341%	-0.000259%	(1,552)	(385)	(1,167)	(385)	(782)	(385)	(397)	(385)	(12)	(12)	-
X79800		Gauley River Public Service District	0.010686%	0.012312%	0.001626%	9,728	2,414	7,314	2,414	4,900	2,414	2,486	2,414	72	72	-
X79900		Elkins Road Public Service District	0.005944%	0.002777%	-0.003167%	(18,952)	(4,703)	(14,249)	(4,703)	(9,546)	(4,703)	(4,843)	(4,703)	(140)		-
X80300 X80400		Crab Orchard MacArthur Public Service District	0.024420%	0.026361%	0.001941% -0.008746%	11,616	2,882	8,734	2,882	5,852	2,882	2,970	2,882	88	88	-
X80400 X80500		McDowell County Emergency Commission Roane County Economic Development Authority	0.008746%	0.000000%	0.008746%	(52,339) 746	(12,987) 185	(39,352) 561	(12,987) 185	(26,365)	(12,987) 185	(13,378) 191	(12,987) 185	(391)	(391)	-
X80600		Metro Emergency Operations Center	0.246744%	0.271648%	0.024904%	149,031	36,980	112,051	36,980	75,071	36,980	38,091	36,980	1,111	1,111	-
X80700		Mercer County Airport Authority	0.009276%	0.010452%	0.001176%	7,036	1,746	5,290	1,746	3,544	1,746	1,798	1,746	52	52	
X80900		Town of Eleanor	0.006105%	0.010716%	0.004611%	27,593	6,847	20,746	6,847	13,899	6,847	7,052	6,847	205	205	-
X81100		Wetzel County Emergency Ambulance Authority	0.002099%	0.001968%	-0.000131%	(785)	(195)	(590)	(195)	(395)	(195)	(200)	(195)	(5)		-
X81200		Town of Harpers Ferry	0.027857%	0.027772%	-0.000085%	(510)	(127)	(383)	(127)	(256)	(127)	(129)	(127)	(2)	(2)	-
X81600 X81700		Brooke County Public Service District Hancock County Shelter Workshop	0.010142% 0.069510%	0.011909% 0.071530%	0.001767% 0.002020%	10,575 12.087	2,624 2.999	7,951 9.088	2,624 2.999	5,327 6.089	2,624 2,999	2,703 3.090	2,624 2.999	79 91	79 91	-
X81700 X81900		Hampshire County Development Authority	0.009310%	0.006778%	-0.002020%	(3,218)	(799)	(2,419)	(799)	(1,620)	(799)	(821)	(799)	(22)		
X82000		Crum Public Service District	0.009930%	0.010883%	0.000953%	5,702	1,415	4,287	1,415	2,872	1,415	1,457	1,415	42	42	
X82100	Nonstate	Central Communications Inc	0.030058%	0.029744%	-0.000314%	(1,877)	(466)	(1,411)	(466)	(945)	(466)	(479)	(466)	(13)	(13)	-
X82200		Corridor G Regional Development Authority	0.003266%	0.003278%	0.000012%	70	17	53	17	36	17	19	17	2	2	-
X82300		Tucker County Parks and Recreation Commission	0.002088%	0.002000%	-0.000088%	(526)	(131)	(395)	(131)	(264)	(131)	(133)	(131)	(2)		-
X82400 X82600		Berkeley County Emergency Ambulance Authority Raleigh County Recreation Authority	0.012839% 0.006962%	0.012535%	-0.000304% 0.002857%	(1,819) 17,095	(451) 4,242	(1,368) 12,853	(451)	(917)	(451) 4,242	(466) 4,369	(451) 4,242	(15) 127	(15) 127	-
X82700		Enlarged Hepzibah Public Service District	0.010220%	0.009819%	0.002837%	17,095	4,242	12,053	4,242 460	8,611 932	4,242	4,369	4,242	127	127	
X82900		County Commissioners Association of WV	0.008755%	0.008649%	-0.000106%	(634)	(157)	(477)	(157)	(320)	(157)	(163)	(157)	(6)		
X83100		Greenbrier County Convention & Visitor Bureau	0.016256%	0.017446%	0.001190%	7,122	1,767	5,355	1,767	3,588	1,767	1,821	1,767	54		-
X83300		Boone County Ambulance Authority	0.013518%	0.012720%	-0.000798%	(4,778)	(1,186)	(3,592)	(1,186)	(2,406)	(1,186)	(1,220)	(1,186)	(34)		-
X83500		Hamlin-Lincoln County Public Library	0.010662%	0.010733%	0.000071%	428	106	322	106	216	106	110	106	4	4	-
X83700 X83900		Greater Paw Paw Sanitary District Greenbrier County Housing Authority	0.007458% 0.004275%	0.007799% 0.004356%	0.000341% 0.000081%	2,042 487	507 121	1,535 366	507 121	1,028 245	507 121	521 124	507 121	14 3	14 3	-
X84100		Elkins-Randolph County Airport	0.004273%	0.004336%	0.000081%	467 171	42	129	42	245 87	42	45	42	3	3	-
X84300		Summers County Public Library	0.004883%	0.005338%	0.000455%	2,726	676	2,050	676	1,374	676	698	676	22		
X84400		Ritchie County Economic Development Authority	0.003391%	0.003152%	-0.000239%	(1,433)	(356)	(1,077)	(356)	(721)	(356)	(365)	(356)	(9)		-
X84600		West Virginia Municipal League	0.016723%	0.018388%	0.001665%	9,965	2,473	7,492	2,473	5,019	2,473	2,546	2,473	73	73	-
X84700		Pride Community Services Inc	0.082066%	0.096360%	0.014294%	85,539	21,226	64,313	21,226	43,087	21,226	21,861	21,226	635		-
X84900		Jackson County Development Authority	0.006437%	0.006835%	0.000398%	2,380	591	1,789	591	1,198	591	607	591	16	16	-
X85000 X85100		Five Rivers Public Library Hardy County Public Service District	0.003100% 0.018723%	0.004230% 0.019392%	0.001130% 0.000669%	6,763 4,001	1,678 993	5,085 3,008	1,678 993	3,407 2,015	1,678 993	1,729 1,022	1,678 993	51 29	51 29	-
X85200		Ritchie County Ambulance Authority	0.052216%	0.048026%	-0.004190%	(25.075)	(6.222)	(18.853)	(6.222)	(12.631)	(6.222)	(6.409)	(6.222)	(187)		-
X85300		Preston County Senior Citizens Inc	0.031388%	0.032384%	0.000996%	5,958	1,478	4,480	1,478	3,002	1,478	1,524	1,478	46	46	-
X85500	Nonstate	Piedmont Housing Authority	0.010341%	0.010875%	0.000534%	3,198	794	2,404	794	1,610	794	816	794	22	22	-
X85700		Benwood-McMechen Housing Authority	0.018741%	0.020418%	0.001677%	10,036	2,490	7,546	2,490	5,056	2,490	2,566	2,490	76		-
X85800		Fairmont Marion County Transit Authority	0.061034%	0.070027%	0.008993%	53,816	13,354	40,462	13,354	27,108	13,354	13,754	13,354	400	400	-
X86000 X86100		Nicholas County Solid Waste Authority Hatfield McCoy Regional Recreation Authority	0.019646% 0.065543%	0.022404% 0.066341%	0.002758% 0.000798%	16,505 4,773	4,096 1,184	12,409 3,589	4,096 1,184	8,313 2,405	4,096 1,184	4,217 1,221	4,096 1,184	121 37	121 37	-
X86100 X86400		City of Martinsburg	0.065545%	0.066341%	0.000/98%	4,773 216.624	1,184 53,753	3,589 162,871	1,184 53.753	2,405 109.118	1,184 53,753	1,221 55.365	1,184 53.753	1.612	1.612	-
X86500		City of Point Pleasant	0.074988%	0.066325%	-0.008663%	(51,843)	(12,864)	(38,979)	(12,864)	(26,115)	(12,864)	(13,251)	(12,864)	(387)	, .	-
X86700		Norton-Harding-Jimtown Public Service District	0.005735%	0.006676%	0.000941%	5,633	1,398	4,235	1,398	2,837	1,398	1,439	1,398	41	41	-
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	0.063041%	0.065595%	0.002554%	15,281	3,792	11,489	3,792	7,697	3,792	3,905	3,792	113	113	-

Employer	State/		FY 2016	FY 2017	Allocation %	Difference in NPL(\$)	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
	Nonstate	Employer	Allocation %			FY 2016 to FY 2017										
X86900	Nonstate N	Marshall County Public Service District #4	0.008276%	0.006997%	-0.001279%	(7,655)	(1,900)	(5,755)	(1,900)	(3,855)	(1,900)	(1,955)	(1,900)	(55)	(55)	-
X87000	Nonstate N	Jorthern Panhandle Community Criminal Justice Board	0.042593%	0.037857%	-0.004736%	(28,342)	(7,033)	(21,309)	(7,033)	(14,276)	(7,033)	(7,243)	(7,033)	(210)	(210)	-
X87200	Nonstate R	tegion 1 Workforce Investment Board	0.036601%	0.038620%	0.002019%	12,085	2,999	9,086	2,999	6,087	2,999	3,088	2,999	89	89	-
X87300		Century Volga Public Service District	0.011827%	0.011751%	-0.000076%	(453)	(112)	(341)	(112)	(229)	(112)	(117)	(112)	(5)	(5)	-
X87400		rankfort Public Service District	0.037780%	0.037791%	0.000011%	64	16	48	16	32	16	16	16	-	-	-
X87500		VV Affordable Housing Trust Fund	0.004030%	0.004413%	0.000383%	2,291	568	1,723	568	1,155	568	587	568	19	19	-
X87600		Clay County Public Service District	0.008229%	0.008493%	0.000264%		392	1,188	392	796	392	404	392	12	12	-
X87700		Adrian Public Service District	0.010189%	0.011590%	0.001401%	8,383	2,080	6,303	2,080	4,223	2,080	2,143	2,080	63	63	-
X87900		Marshal County Public Service District #3	0.010250%	0.010457%	0.000207%	1,240	308	932	308	624	308	316	308	8	8	-
X88000		Mercer County Communications Center	0.044916%	0.046832%	0.001916%	11,465	2,845	8,620	2,845	5,775	2,845	2,930	2,845	85	85	-
X88100 X88200		Charles Town Utility Board	0.093510% 0.002160%	0.091775% 0.002368%	-0.001735% 0.000208%	(10,381)		(7,805)	(2,576)	(5,229)	(2,576)	(2,653)	(2,576)	(77)	(77)	-
X88300		hillippi Public Library  Cottageville Public Service District	0.002100%	0.002308%	-0.000208%	1,248	310	938	310	628	310	318	310			
X88400		Mingo County Public Service District	0.013704%	0.035094%	-0.003429%	(4,903) (20,521)	(1,217) (5,092)	(3,686) (15,429)	(1,217) (5,092)	(2,469) (10,337)	(1,217) (5,092)	(1,252) (5,245)	(1,217) (5,092)	(35) (153)	(35) (153)	
X88500		City of Sistersville	0.03832576	0.041755%	0.009499%	56,845	14,105	42,740	14,105	28,635	14,105	14,530	14,105	425	425	
X88700		Canaan Valley Public Service District	0.005134%	0.005416%	0.000282%	1,689	419	1,270	419	851	419	432	419	13	13	
X88900		AcDowell County Solid Waste Authority	0.003272%	0.001844%	-0.001428%	(8,545)		(6,425)	(2,120)	(4,305)	(2,120)	(2,185)	(2,120)	(65)	(65)	_
X89000		Monongalia County Urban Mass Transit Authority	0.005969%	0.003620%	-0.002349%	(14,056)		(10,568)	(3,488)	(7,080)	(3,488)	(3,592)	(3,488)	(104)	(104)	
X89100		Phio County Development Authority	0.064591%	0.068538%	0.003947%	23,619	5,861	17,758	5,861	11,897	5,861	6,036	5,861	175	175	
X89200		Berkeley County Farmland Protection	0.002803%	0.003477%	0.000674%	4,036	1,001	3,035	1,001	2,034	1,001	1,033	1,001	32	32	
X89400		Midland Trail Scenic Highway	0.000000%	0.003496%	0.003496%	20,923	5,192	15,731	5,192	10,539	5,192	5,347	5,192	155	155	
X89500	Nonstate C	City of Mount Hope	0.000000%	0.017148%	0.017148%	102,619	25,464	77,155	25,464	51,691	25,464	26,227	25,464	763	763	-
X89600	Nonstate T	Omlinson Public Service District	0.000000%	0.010989%	0.010989%	65,761	16,318	49,443	16,318	33,125	16,318	16,807	16,318	489	489	
X89700	Nonstate S	tevens Correctional Center	0.000000%	0.084610%	0.084610%	506,329	125,640	380,689	125,640	255,049	125,640	129,409	125,640	3,769	3,769	-
X90001	Nonstate P	ublic Defender Corporation - 1st Judicial Circuit	0.052042%	0.052729%	0.000687%	4,110	1,020	3,090	1,020	2,070	1,020	1,050	1,020	30	30	-
X90002		ublic Defender Corporation - 2nd Judicial Circuit	0.021790%	0.022362%	0.000572%	3,424	850	2,574	850	1,724	850	874	850	24	24	-
X90004		ublic Defender Corporation - 4th Judicial Circuit	0.023578%	0.057216%	0.033638%	201,297	49,950	151,347	49,950	101,397	49,950	51,447	49,950	1,497	1,497	-
X90005		ublic Defender Corporation - 5th Judicial Circuit	0.039418%	0.043882%	0.004464%	26,713	6,629	20,084	6,629	13,455	6,629	6,826	6,629	197	197	-
X90006		tublic Defender Corporation - 6th & 24th Judicial Circuit	0.083274%	0.084348%	0.001074%	6,425	1,594	4,831	1,594	3,237	1,594	1,643	1,594	49	49	-
X90007		tublic Defender Corporation - 7th Judicial Circuit	0.026324%	0.026930%	0.000606%	3,629	900	2,729	900	1,829	900	929	900	29	29	-
X90008		tublic Defender Corporation - 8th Judicial Circuit	0.019106%	0.020320%	0.001214%		1,802	5,461	1,802	3,659	1,802	1,857	1,802	55	55	-
X90009		tublic Defender Corporation - 9th Judicial Circuit	0.040299%	0.041278%	0.000979%	5,858	1,454	4,404	1,454	2,950	1,454	1,496	1,454	42	42	-
X90010		rublic Defender Corporation - 10th Judicial Circuit	0.049685%	0.056166%	0.006481%	38,782	9,623	29,159	9,623	19,536	9,623	9,913	9,623	290	290	-
X90011		rublic Defender Corporation - 11th Judicial Circuit	0.028772%	0.029359%	0.000587%	3,513	872	2,641	872	1,769	872	897	872	25	25	-
X90012 X90013		blic Defender Corporation - 12th Judicial Circuit blic Defender Corporation - 13th Judicial Circuit	0.025976% 0.139634%	0.025576% 0.138542%	-0.000400% -0.001092%	(2,396)	(595)	(1,801)	(595)	(1,206)	(595)	(611)	(595)	(16)	(16) (49)	-
X90015 X90015		ublic Defender Corporation - 15th Judicial Circuit	0.047413%	0.044956%	-0.001092%	(6,533) (14,702)	(1,621) (3,648)	(4,912) (11,054)	(1,621) (3,648)	(3,291) (7,406)	(1,621) (3,648)	(1,670) (3,758)	(1,621) (3,648)	(49) (110)		
X90013 X90018		ublic Defender Corporation - 18th Judicial Circuit	0.04741376	0.018020%	0.000083%	(14,702)	(3,046)	375	124	(7,400)	124	(3,738)	124	(110)	3	•
X90018 X90023		ublic Defender Corporation - 18th Judicial Circuit	0.119875%	0.116316%	-0.003559%	(21,298)		(16,013)	(5,285)	(10,728)	(5,285)	(5,443)	(5,285)	(158)	(158)	
X90025		ublic Defender Corporation - 25th Judicial Circuit	0.042073%	0.035312%	-0.006761%	(40,458)	,	(30,419)	(10,039)	(20,380)	(10,039)	(10,341)	(10,039)	(302)	(302)	
X90028		ublic Defender Corporation - 28th Judical Circuit	0.015471%	0.015770%	0.000299%	1,787	443	1,344	443	901	443	458	443	15	15	
X90030		ublic Defender Corporation - 30th Judicial Circuit	0.022433%	0.024397%	0.001964%	11,756	2,917	8,839	2,917	5,922	2,917	3,005	2,917	88	88	
X99903		Boone County Board of Education	0.001306%	0.000746%	-0.000560%	(3,351)		(2,519)	(832)	(1,687)	(832)	(855)	(832)	(23)	(23)	
X99908	Nonstate C	Clay County Board of Education	0.000080%	0.000000%	-0.000080%	(479)		(360)	(119)	(241)	(119)	(122)	(119)	(3)	(3)	-
X99911	Nonstate G	Gilmer County Board of Education	0.000139%	0.000000%	-0.000139%	(832)	(206)	(626)	(206)	(420)	(206)	(214)	(206)	(8)	(8)	-
X99915	Nonstate L	ogan County Board of Education	0.000279%	0.000443%	0.000164%	982	244	738	244	494	244	250	244	6	6	
X99918	Nonstate Ja	ackson County Board of Education	0.000813%	0.000839%	0.000026%	155	38	117	38	79	38	41	38	3	3	-
X99925	Nonstate N	Marion County Board of Education	0.000724%	0.001026%	0.000302%	1,806	448	1,358	448	910	448	462	448	14	14	-
X99926		incoln County Board of Education	0.000836%	0.000921%	0.000085%	508	126	382	126	256	126	130	126	4	4	-
X99931		AcDowell County Board of Education	0.001370%	0.001177%	-0.000193%	(1,155)	, ,	(868)	(287)	(581)	(287)	(294)	(287)	(7)	(7)	-
X99934		licholas County Board of Education	0.000197%	0.000583%	0.000386%	2,308	573	1,735	573	1,162	573	589	573	16	16	-
X99936		endleton County Board of Education	0.000640%	0.000594%	-0.000046%	(274)		(206)	(68)	(138)	(68)	(70)	(68)	(2)		-
X99937		ocahontas County Board of Education	0.001173%	0.000606%	-0.000567%	(3,394)	(842)	(2,552)	(842)	(1,710)	(842)	(868)	(842)	(26)	(26)	-
X99940		yler County Board of Education	0.000348%	0.000291%	-0.000057%	(339)	(84)	(255)	(84)	(171)	(84)	(87)	(84)	(3)		-
X99941		Inncock County Board of Education	0.000581%	0.000443%	-0.000138%	(825)	(205)	(620)	(205)	(415)	(205)	(210)	(205)	(5)		-
X99955		Vyoming County Board of Education	0.000430%	0.000466%	0.000036%	216	54	162	54	108	54	54	54	(00)	(20)	-
X99960	ivonstate R	aleigh County Board of Education	0.001126%	0.000524%	-0.000602%	(3,600)	(893)	(2,707)	(893)	(1,814)	(893)	(921)	(893)	(28)	(28)	-
			100.000000%	100.000000%	0.000000%											
			.55.550000 /6	.00.000000//0	0.00000076											

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions As of and for the Year Ended June 30, 2017

Determination of denominator in calculation of the Proportionate Share of Net Pension Liability:

Net Pension Liability (Asset), 07.01.2016 \$ 919,118,000

Plus: Deferred Inflows, 07.01.2016:

Change in Assumptions 44,778,000

Diff in Earnings, Proj vs Actual

44,778,000

Less: Deferred Outflows, 07.01.2016:

Diff in Experience, Proj vs Actual (76,647,000)
Diff in Earnings, Proj vs Actual (288,821,000)

1265 469 000

(365,468,000)

 $\Delta$  in Proportionate Share, to be allocated \$ 598,428,000

Amortization periond = 48.36 months