ER Number	ER Name	FY13 Allocation %	FY14 Allocation %	Difference in Allocation % FY13 to FY14	Difference in NPL (\$) FY13 to FY14	FY14 Immediately Recognized	FY14 Deferred Outflow/(Inflow)	FY15 Amount Recognized	FY15 Deferred Balance	FY16 Amount Recognized	FY16 Deferred Balance	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized Peferred
1	Barbour County Board of Education	0.012224%	0.018152%	0.005928%	247,745	41,920	205,825	41,920	163,905	41,920	121,985	41,920	80,065	41,920	38,145	Balance 38,145
2	Berkeley County Board of Education	0.325488%	0.382820%	0.057332%	2,396,038	405,422	1,990,616	405,422	1,585,194	405,422	1,179,772	405,422	774,350	405,422	368,928	368,928 -
3	Boone County Board of Education	0.173309%	0.142471%	-0.030838%	(1,288,792)	(218,070)	(1,070,722)	(218,070)	(852,652)	(218,070)	(634,582)	(218,070)	(416,512)	(218,070)	(198,442)	(198,442) -
4	Braxton County Board of Education	0.034192%	0.017929%	-0.016263%	(679,669)	(115,004)	(564,665)	(115,004)	(449,661)	(115,004)	(334,657)	(115,004)	(219,653)	(115,004)	(104,649)	(104,649) -
5	Brooke County Board of Education	0.077372%	0.061703%	-0.015669%	(654,844)	(110,803)	(544,041)	(110,803)	(433,238)	(110,803)	(322,435)	(110,803)	(211,632)	(110,803)	(100,829)	(100,829) -
6	Cabell County Board of Education	0.178276%	0.181784%	0.003508%	146,608	24,807	121,801	24,807	96,994	24,807	72,187	24,807	47,380	24,807	22,573	22,573 -
7	Calhoun County Board of Education	0.005922%	0.013912%	0.007990%	333,921	56,501	277,420	56,501	220,919	56,501	164,418	56,501	107,917	56,501	51,416	51,416 -
8	Clay County Board of Education	0.042334%	0.024526%	-0.017808%	(744,238)	(125,929)	(618,309)	(125,929)	(492,380)	(125,929)	(366,451)	(125,929)	(240,522)	(125,929)	(114,593)	(114,593) -
9	Doddridge County Board of Education	0.032573%	0.037131%	0.004558%	190,489	32,232	158,257	32,232	126,025	32,232	93,793	32,232	61,561	32,232	29,329	29,329 -
10	Fayette County Board of Education	0.134814%	0.114570%	-0.020244%	(846,044)	(143,155)	(702,889)	(143,155)	(559,734)	(143,155)	(416,579)	(143,155)	(273,424)	(143,155)	(130,269)	(130,269) -
11	Gilmer County Board of Education	0.000000%	0.011851%	0.011851%	495,281	83,804	411,477	83,804	327,673	83,804	243,869	83,804	160,065	83,804	76,261	76,261 -
12	Grant County Board of Education	0.010919%	0.014215%	0.003296%	137,748	23,308	114,440	23,308	91,132	23,308	67,824	23,308	44,516	23,308	21,208	21,208 -
13	Greenbrier County Board of Education	0.101310%	0.112013%	0.010703%	447,303	75,686	371,617	75,686	295,931	75,686	220,245	75,686	144,559	75,686	68,873	68,873 -
14	Hampshire County Board of Education	0.019358%	0.011760%	-0.007598%	(317,538)	(53,729)	(263,809)	(53,729)	(210,080)	(53,729)	(156,351)	(53,729)	(102,622)	(53,729)	(48,893)	(48,893) -
15	Hancock County Board of Education	0.088978%	0.086717%	-0.002261%	(94,492)	(15,989)	(78,503)	(15,989)	(62,514)	(15,989)	(46,525)	(15,989)	(30,536)	(15,989)	(14,547)	(14,547) -
16	Hardy County Board of Education	0.000145%	0.001773%	0.001628%	68,038	11,513	56,525	11,513	45,012	11,513	33,499	11,513	21,986	11,513	10,473	10,473 -
17	Harrison County Board of Education	0.302536%	0.284112%	-0.018424%	(769,982)	(130,285)	(639,697)	(130,285)	(509,412)	(130,285)	(379,127)	(130,285)	(248,842)	(130,285)	(118,557)	(118,557) -
18	Jackson County Board of Education	0.100844%	0.100497%	-0.000347%	(14,502)	(2,454)	(12,048)	(2,454)	(9,594)	(2,454)	(7,140)	(2,454)	(4,686)	(2,454)	(2,232)	(2,232) -
19	Jefferson County Board of Education	0.165359%	0.141870%	-0.023489%	(981,660)	(166,102)	(815,558)	(166,102)	(649,456)	(166,102)	(483,354)	(166,102)	(317,252)	(166,102)	(151,150)	(151,150) -
20	Kanawha County Board of Education	0.357002%	0.300403%	-0.056599%	(2,365,405)	(400,238)	(1,965,167)	(400,238)	(1,564,929)	(400,238)	(1,164,691)	(400,238)	(764,453)	(400,238)	(364,215)	(364,215) -
21	Lewis County Board of Education	0.039303%	0.039945%	0.000642%	26,831	4,540	22,291	4,540	17,751	4,540	13,211	4,540	8,671	4,540	4,131	4,131 -
22	Lincoln County Board of Education	0.047674%	0.047033%	-0.000641%	(26,789)	(4,533)	(22,256)	(4,533)	(17,723)	(4,533)	(13,190)	(4,533)	(8,657)	(4,533)	(4,124)	(4,124)
23	Logan County Board of Education	0.072773%	0.057856%	-0.014917%	(623,416)	(105,485)	(517,931)	(105,485)	(412,446)	(105,485)	(306,961)	(105,485)	(201,476)	(105,485)	(95,991)	(95,991) -
24	Marion County Board of Education	0.194941%	0.107050%	-0.087891%	(3,673,171)	(621,518)	(3,051,653)	(621,518)	(2,430,135)	(621,518)	(1,808,617)	(621,518)	(1,187,099)	(621,518)	(565,581)	(565,581) -
25	Marshall County Board of Education	0.159393%	0.141195%	-0.018198%	(760,537)	(128,687)	(631,850)	(128,687)	(503,163)	(128,687)	(374,476)	(128,687)	(245,789)	(128,687)	(117,102)	(117,102) -
26	Mason County Board of Education	0.057746%	0.065439%	0.007693%	321,508	54,401	267,107	54,401	212,706	54,401	158,305	54,401	103,904	54,401	49,503	49,503 -
27	McDowell County Board of Education	0.120920%	0.073723%	-0.047197%	(1,972,473)	(333,752)	(1,638,721)	(333,752)	(1,304,969)	(333,752)	(971,217)	(333,752)	(637,465)	(333,752)	(303,713)	(303,713) -
28	Mercer County Board of Education	0.198632%	0.155863%	-0.042769%	(1,787,417)	(302,440)	(1,484,977)	(302,440)	(1,182,537)	(302,440)	(880,097)	(302,440)	(577,657)	(302,440)	(275,217)	(275,217) -
29	Mineral County Board of Education	0.102098%	0.084256%	-0.017842%	(745,659)	(126,170)	(619,489)	(126,170)	(493,319)	(126,170)	(367,149)	(126,170)	(240,979)	(126,170)	(114,809)	(114,809) -
30	Mingo County Board of Education	0.111335%	0.076482%	-0.034853%	(1,456,588)	(246,462)	(1,210,126)	(246,462)	(963,664)	(246,462)	(717,202)	(246,462)	(470,740)	(246,462)	(224,278)	(224,278) -
31	Monongalia County Board of Education	0.279219%	0.265903%	-0.013316%	(556,507)	(94,164)	(462,343)	(94,164)	(368,179)	(94,164)	(274,015)	(94,164)	(179,851)	(94,164)	(85,687)	(85,687) -
32	Monroe County Board of Education	0.020566%	0.015178%	-0.005388%	(225,177)	(38,102)	(187,075)	(38,102)	(148,973)	(38,102)	(110,871)	(38,102)	(72,769)	(38,102)	(34,667)	(34,667) -
33	Morgan County Board of Education	0.039358%	0.028628%	-0.010730%	(448,432)	(75,877)	(372,555)	(75,877)	(296,678)	(75,877)	(220,801)	(75,877)	(144,924)	(75,877)	(69,047)	(69,047)
34	Nicholas County Board of Education	0.062804%	0.042709%	-0.020095%	(839,817)	(142,102)	(697,715)	(142,102)	(555,613)	(142,102)	(413,511)	(142,102)	(271,409)	(142,102)	(129,307)	(129,307) -
35	Ohio County Board of Education	0.130349%	0.128548%	-0.001801%	(75,268)	(12,736)	(62,532)	(12,736)	(49,796)	(12,736)	(37,060)	(12,736)	(24,324)	(12,736)	(11,588)	(11,588)
36	Pendleton County Board of Education	0.015264%	0.006871%	-0.008393%	(350,763)	(59,351)	(291,412)	(59,351)	(232,061)	(59,351)	(172,710)	(59,351)	(113,359)	(59,351)	(54,008)	(54,008)
37	Pleasants County Board of Education	0.041502%	0.046121%	0.004619%	193,039	32,664	160,375	32,664	127,711	32,664	95,047	32,664	62,383	32,664	29,719	29,719 -
38	Pocahontas County Board of Education	0.007794%	0.004482%	-0.003312%	(138,416)	(23,421)	(114,995)	(23,421)	(91,574)	(23,421)	(68,153)	(23,421)	(44,732)	(23,421)	(21,311)	(21,311) -
39	Preston County Board of Education	0.039086%	0.031325%	-0.007761%	(324,350)	(54,882)	(269,468)	(54,882)	(214,586)	(54,882)	(159,704)	(54,882)	(104,822)	(54,882)	(49,940)	(49,940) -
40	Putnam County Board of Education	0.214118%	0.175716%	-0.038402%	(1,604,909)	(271,559)	(1,333,350)	(271,559)	(1,061,791)	(271,559)	(790,232)	(271,559)	(518,673)	(271,559)	(247,114)	(247,114) -
41	Raleigh County Board of Education	0.212869%	0.171423%	-0.041446%	(1,732,125)	(293,084)	(1,439,041)	(293,084)	(1,145,957)	(293,084)	(852,873)	(293,084)	(559,789)	(293,084)	(266,705)	(266,705)
42	Randolph County Board of Education	0.083770%	0.052916%	-0.030854%	(1,289,461)	(218,183)	(1,071,278)	(218,183)	(853,095)	(218,183)	(634,912)	(218,183)	(416,729)	(218,183)	(198,546)	(198,546)
43	Ritchie County Board of Education	0.036425%	0.035570%	-0.000855%	(35,732)	(6,047)	(29,685)	(6,047)	(23,638)	(6,047)	(17,591)	(6,047)	(11,544)	(6,047)	(5,497)	(5,497) -
44	Roane County Board of Education	0.026235%	0.025172%	-0.001063%	(44,425)	(7,517)	(36,908)	(7,517)	(29,391)	(7,517)	(21,874)	(7,517)	(14,357)	(7,517)	(6,840)	(6,840) -
45	Summers County Board of Education	0.029610%	0.020853%	-0.008757%	(365,976)	(61,925)	(304,051)	(61,925)	(242,126)	(61,925)	(180,201)	(61,925)	(118,276)	(61,925)	(56,351)	(56,351) -
46	Taylor County Board of Education	0.034695%	0.018632%	-0.016063%	(671,310)	(113,589)	(557,721)	(113,589)	(444,132)	(113,589)	(330,543)	(113,589)	(216,954)	(113,589)	(103,365)	(103,365) -
47	Tucker County Board of Education	0.002746%	0.005457%	0.002711%	113,299	19,171	94,128	19,171	74,957	19,171	55,786	19,171	36,615	19,171	17,444	17,444 -
48	Tyler County Board of Education	0.044666%	0.030105%	-0.014561%	(608,538)	(102,968)	(505,570)	(102,968)	(402,602)	(102,968)	(299,634)	(102,968)	(196,666)	(102,968)	(93,698)	(93,698) -
49	Upshur County Board of Education	0.051087%	0.048569%	-0.002518%	(105,233)	(17,806)	(87,427)	(17,806)	(69,621)	(17,806)	(51,815)	(17,806)	(34,009)	(17,806)	(16,203)	(16,203) -
50	Wayne County Board of Education	0.078305%	0.059168%	-0.019137%	(799,780)	(135,327)	(664,453)	(135,327)	(529,126)	(135,327)	(393,799)	(135,327)	(258,472)	(135,327)	(123,145)	(123,145) -
51	Webster County Board of Education	0.031017%	0.023228%	-0.007789%	(325,521)	(55,080)	(270,441)	(55,080)	(215,361)	(55,080)	(160,281)	(55,080)	(105,201)	(55,080)	(50,121)	(50,121) -

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

ER Number	ER Name	FY13 Allocation %	FY14 Allocation %	Difference in Allocation % FY13 to FY14	Difference in NPL (\$) FY13 to FY14	FY14 Immediately Recognized	FY14 Deferred Outflow/(Inflow)	FY15 Amount Recognized	FY15 Deferred Balance	FY16 Amount Recognized	FY16 Deferred Balance	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized Relation Recognized Relation Recognized Relation
52	Wetzel County Board of Education	0.044073%	0.050843%	0.006770%	282,934	47,874	235,060	47,874	187,186	47,874	139,312	47,874	91,438	47,874	43,564	43,564 -
53	Wirt County Board of Education	0.013435%	0.010700%	-0.002735%	(114,302)	(19,341)	(94,961)	(19,341)	(75,620)	(19,341)	(56,279)	(19,341)	(36,938)	(19,341)	(17,597)	(17,597) -
54	Wood County Board of Education	0.277034%	0.218023%	-0.059011%	(2,466,208)	(417,295)	(2,048,913)	(417,295)	(1,631,618)	(417,295)	(1,214,323)	(417,295)	(797,028)	(417,295)	(379,733)	(379,733) -
55	Wyoming County Board of Education	0.112482%	0.075499%	-0.036983%	(1,545,606)	(261,524)	(1,284,082)	(261,524)	(1,022,558)	(261,524)	(761,034)	(261,524)	(499,510)	(261,524)	(237,986)	(237,986) -
56	Bluefield State College	0.020470%	0.015078%	-0.005392%	(225,344)	(38,130)	(187,214)	(38,130)	(149,084)	(38,130)	(110,954)	(38,130)	(72,824)	(38,130)	(34,694)	(34,694)
57	River Valley Child Development Services	0.005629%	0.004367%	-0.001262%	(52,742)	(8,925)	(43,817)	(8,925)	(34,892)	(8,925)	(25,967)	(8,925)	(17,042)	(8,925)	(8,117)	(8,117)
58	Concord University	0.038786%	0.036878%	-0.001908%	(79,740)	(13,493)	(66,247)	(13,493)	(52,754)	(13,493)	(39,261)	(13,493)	(25,768)	(13,493)	(12,275)	(12,275) -
59	Fairmont State University	0.042627%	0.037771%	-0.004856%	(202,944)	(34,340)	(168,604)	(34,340)	(134,264)	(34,340)	(99,924)	(34,340)	(65,584)	(34,340)	(31,244)	(31,244)
60	Glenville State College	0.052707%	0.049522%	-0.003185%	(133,109)	(22,523)	(110,586)	(22,523)	(88,063)	(22,523)	(65,540)	(22,523)	(43,017)	(22,523)	(20,494)	(20,494) -
61	Marshall University Research Corp	0.005019%	0.004772%	-0.000247%	(10,323)	(1,747)	(8,576)	(1,747)	(6,829)	(1,747)	(5,082)	(1,747)	(3,335)	(1,747)	(1,588)	(1,588) -
62	Marshall University	0.124145%	0.108431%	-0.015714%	(656,725)	(111,121)	(545,604)	(111,121)	(434,483)	(111,121)	(323,362)	(111,121)	(212,241)	(111,121)	(101,120)	(101,120)
64	Shepherd University	0.018069%	0.012282%	-0.005787%	(241,852)	(40,923)	(200,929)	(40,923)	(160,006)	(40,923)	(119,083)	(40,923)	(78,160)	(40,923)	(37,237)	(37,237) -
65	West Liberty University	0.021000%	0.017418%	-0.003582%	(149,700)	(25,330)	(124,370)	(25,330)	(99,040)	(25,330)	(73,710)	(25,330)	(48,380)	(25,330)	(23,050)	(23,050) -
66	West Virginia School for the Deaf and Blind	0.148705%	0.133662%	-0.015043%	(628,682)	(106,377)	(522,305)	(106,377)	(415,928)	(106,377)	(309,551)	(106,377)	(203,174)	(106,377)	(96,797)	(96,797)
73	West Virginia State University	0.036537%	0.032745%	-0.003792%	(158,477)	(26,815)	(131,662)	(26,815)	(104,847)	(26,815)	(78,032)	(26,815)	(51,217)	(26,815)	(24,402)	(24,402)
75	West Virginia University	0.366841%	0.307945%	-0.058896%	(2,461,402)	(416,481)	(2,044,921)	(416,481)	(1,628,440)	(416,481)	(1,211,959)	(416,481)	(795,478)	(416,481)	(378,997)	(378,997) -
79	Southern West Virginia Community & Technical College	0.031065%	0.024051%	-0.007014%	(293,131)	(49,600)	(243,531)	(49,600)	(193,931)	(49,600)	(144,331)	(49,600)	(94,731)	(49,600)	(45,131)	(45,131)
81	West Virginia Northern Community College	0.015776%	0.010527%	-0.005249%	(219,368)	(37,119)	(182,249)	(37,119)	(145,130)	(37,119)	(108,011)	(37,119)	(70,892)	(37,119)	(33,773)	(33,773)
86	West Virginia Network	0.004714%	0.004418%	-0.000296%	(12,371)	(2,094)	(10,277)	(2,094)	(8,183)	(2,094)	(6,089)	(2,094)	(3,995)	(2,094)	(1,901)	(1,901)
91	Blue Ridge Community and Technical College	0.002270%	0.002074%	-0.000196%	(8,191)	(1,387)	(6,804)	(1,387)	(5,417)	(1,387)	(4,030)	(1,387)	(2,643)	(1,387)	(1,256)	(1,256)
92	Bridgemont Community & Techical College	0.012899%	0.011888%	-0.001011%	(42,252)	(7,150)	(35,102)	(7,150)	(27,952)	(7,150)	(20,802)	(7,150)	(13,652)	(7,150)	(6,502)	(6,502)
93	Pierpont Community & Technical College	0.001609%	0.001514%	-0.000095%	(3,970)	(672)	(3,298)	(672)	(2,626)	(672)	(1,954)	(672)	(1,282)	(672)	(610)	(610)
94	Mountwest Community and Technical College	0.007466%	0.005427%	-0.002039%	(85,215)	(14,419)	(70,796)	(14,419)	(56,377)	(14,419)	(41,958)	(14,419)	(27,539)	(14,419)	(13,120)	(13,120)
95	New River Community and Technical College	0.010503%	0.009582%	-0.000921%	(38,491)	(6,513)	(31,978)	(6,513)	(25,465)	(6,513)	(18,952)	(6,513)	(12,439)	(6,513)	(5,926)	(5,926)
96	West Virginia University at Parkersburg	0.003924%	0.003701%	-0.000223%	(9,320)	(1,577)	(7,743)	(1,577)	(6,166)	(1,577)	(4,589)	(1,577)	(3,012)	(1,577)	(1,435)	(1,435)
97	West Virginia Council for Community & Technical College Education	0.004365%	0.003277%	-0.001088%	(45,470)	(7,694)	(37,776)	(7,694)	(30,082)	(7,694)	(22,388)	(7,694)	(14,694)	(7,694)	(7,000)	(7,000)
98	Kanawha Valley Technical College	0.001189%	0.000092%	-0.001097%	(45,846)	(7,758)	(38,088)	(7,758)	(30,330)	(7,758)	(22,572)	(7,758)	(14,814)	(7,758)	(7,056)	(7,056) -
100	West Virginia Department of Education	0.593721%	0.503591%	-0.090130%	(3,766,744)	(637,351)	(3,129,393)	(637,351)	(2,492,042)	(637,351)	(1,854,691)	(637,351)	(1,217,340)	(637,351)	(579,989)	(579,989) -
115	West Virginia Higher Education Policy Commission	0.006967%	0.009334%	0.002367%	98,922	16,739	82,183	16,739	65,444	16,739	48,705	16,739	31,966	16,739	15,227	15,227 -
wvSAF	State of WV Special Funding - SAF	25.530058%	23.080330%	-2.449728%	(102,379,865)	(17,323,159)	(85,056,706)	(17,323,159)	(67,733,547)	(17,323,159)	(50,410,388)	(17,323,159)	(33,087,229)	(17,323,159)	(15,764,070)	(15,764,070) -
wvARC	State of WV Special Funding - ARC Contribution	67.696658%	71.068633%	3.371975%	140,922,726	23,844,793	117,077,933	23,844,793	93,233,140	23,844,793	69,388,347	23,844,793	45,543,554	23,844,793	21,698,761	21,698,761 -