



**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	FY19 Deferred Balance
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 & Technical 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	-