

Amortization of Change in Proportional Share of Net Pension Liability

Net Pension Liability (6/30/2013): \$8,047,000

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	FY20 Amount Recognized	FY20 Deferred Balance	FY21 Amount Recognized	FY21 Deferred Balance	FY22 Amount Recognized	FY22 Deferred Balance
M00001	Berkeley County Emergency Ambulance Authority	6.961633%	6.294721%	-0.666912%	(53,666)	(6,529)	(47,138)	(6,529)	(40,609)	(6,529)	(34,080)	(6,529)	(27,551)	(6,529)	(21,022)	(6,529)	(14,493)	(6,529)	(7,964)	(6,529)	(1,435)	(1,435)	-
M00002	Boone County Ambulance Authority	7.800957%	8.326963%	0.526005%	42,328	5,149	37,178	5,149	32,029	5,149	26,880	5,149	21,731	5,149	16,582	5,149	11,433	5,149	6,284	5,149	1,135	1,135	-
M00003	Brooke County Emergency Medical Services	0.960917%	0.924580%	-0.036337%	(2,924)	(356)	(2,568)	(356)	(2,212)	(356)	(1,856)	(356)	(1,500)	(356)	(1,144)	(356)	(788)	(356)	(432)	(356)	(76)	(76)	-
M00004	Cabell County Emergency Medical Services	17.307748%	18.318215%	1.010467%	81,312	9,892	71,421	9,892	61,529	9,892	51,637	9,892	41,745	9,892	31,853	9,892	21,961	9,892	12,069	9,892	2,177	2,177	-
M00005	Clay County Emergency Ambulance Service	0.328018%	0.291500%	-0.036518%	(2,939)	(357)	(2,581)	(357)	(2,224)	(357)	(1,867)	(357)	(1,510)	(357)	(1,153)	(357)	(796)	(357)	(439)	(357)	(82)	(82)	-
M00006	Gilmer County Ambulance Service	1.283485%	1.195778%	-0.087708%	(7,058)	(859)	(6,199)	(859)	(5,340)	(859)	(4,481)	(859)	(3,622)	(859)	(2,763)	(859)	(1,904)	(859)	(1,045)	(859)	(186)	(186)	-
M00008	Jackson County Emergency Medical Services	4.444111%	4.564187%	0.120076%	9,663	1,175	8,487	1,175	7,312	1,175	6,137	1,175	4,962	1,175	3,787	1,175	2,612	1,175	1,437	1,175	262	262	-
M00009	Jefferson County Emergency Services Agency	3.769907%	3.921225%	0.151317%	12,177	1,481	10,695	1,481	9,214	1,481	7,733	1,481	6,252	1,481	4,771	1,481	3,290	1,481	1,809	1,481	328	328	-
M00010	Kanawha County Emergency Ambulance Authority	36.733349%	35.174771%	-1.558578%	(125,419)	(15,257)	(110,161)	(15,257)	(94,904)	(15,257)	(79,647)	(15,257)	(64,390)	(15,257)	(49,133)	(15,257)	(33,876)	(15,257)	(18,619)	(15,257)	(3,362)	(3,362)	-
M00011	Logan County Emergency Ambulance Service Authority	5.549357%	5.838172%	0.288815%	23,241	2,827	20,414	2,827	17,587	2,827	14,760	2,827	11,933	2,827	9,106	2,827	6,279	2,827	3,452	2,827	625	625	-
M00012	Putnam County Emergency Medical Services	6.866155%	6.722812%	-0.143343%	(11,535)	(1,403)	(10,132)	(1,403)	(8,729)	(1,403)	(7,326)	(1,403)	(5,923)	(1,403)	(4,520)	(1,403)	(3,117)	(1,403)	(1,714)	(1,403)	(311)	(311)	-
M00013	Randolph County Emergency Squad	3.986217%	4.342980%	0.356762%	28,709	3,493	25,216	3,493	21,723	3,493	18,230	3,493	14,737	3,493	11,244	3,493	7,751	3,493	4,258	3,493	765	765	-
M00014	Weston-Lewis County Emergency Ambulance Service Authority	1.978858%	2.003365%	0.024507%	1,972	240	1,732	240	1,492	240	1,252	240	1,012	240	772	240	532	240	292	240	52	52	-
M00015	Wetzel County Emergency Ambulance Authority	2.029288%	2.080734%	0.051446%	4,140	504	3,636	504	3,132	504	2,628	504	2,124	504	1,620	504	1,116	504	612	504	108	108	-