

Amortization of Change in Proportionate Share of Net Pension Liability

Net Pension Liability (6/30/2015): \$3,136,000 + Deferred Inflows \$3,605,800 - Deferred Outflows \$1,575,000 = Total Amortized \$5,166,800

| Employer Name | FY15 Allocation % | FY16 Allocation % | Difference in Allocation % FY15 to FY16 | Difference in NPL (\$) FY15 to FY16 | FY16 Immediately Recognized | FY16 Deferred Outflow/(Inflow) | FY17 Amount Recognized | FY17 Deferred Balance | FY18 Amount Recognized | FY18 Deferred Balance | FY19 Amount Recognized | FY19 Deferred Balance | FY20 Amount Recognized | FY20 Deferred Balance | FY21 Amount Recognized | FY21 Deferred Balance | FY22 Amount Recognized | FY22 Deferred Balance | FY23 Amount Recognized | FY23 Deferred Balance |
|---|-------------------|-------------------|--|--|--------------------------------|-----------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
| Berkeley County Emergency Ambulance Authority | 6.475347% | 6.335516% | -0.139830% | (7225) | (926) | (6299) | (926) | (5372) | (926) | (4446) | (926) | (3520) | (926) | (2594) | (926) | (1667) | (926) | (741) | (741) | 0 |
| Boone County Ambulance Authority | 8.542479% | 7.811215% | -0.731263% | (37783) | (4844) | (32939) | (4844) | (28095) | (4844) | (23251) | (4844) | (18407) | (4844) | (13563) | (4844) | (8719) | (4844) | (3875) | (3875) | 0 |
| Brooke County Emergency Medical Services | 1.000529% | 1.184124% | 0.183595% | 9486 | 1216 | 8270 | 1216 | 7054 | 1216 | 5838 | 1216 | 4621 | 1216 | 3405 | 1216 | 2189 | 1216 | 973 | 973 | 0 |
| Cabell County Emergency Medical Services | 18.816023% | 18.284220% | -0.531803% | (27477) | (3523) | (23954) | (3523) | (20432) | (3523) | (16909) | (3523) | (13386) | (3523) | (9864) | (3523) | (6341) | (3523) | (2818) | (2818) | 0 |
| Clay County Emergency Ambulance Service | 0.296096% | 0.291070% | -0.005026% | (260) | (33) | (226) | (33) | (193) | (33) | (160) | (33) | (127) | (33) | (93) | (33) | (60) | (33) | (27) | (27) | 0 |
| Gilmer County Ambulance Service | 0.828408% | 0.701405% | -0.127003% | (6562) | (841) | (5721) | (841) | (4879) | (841) | (4038) | (841) | (3197) | (841) | (2356) | (841) | (1514) | (841) | (673) | (673) | 0 |
| Jackson County Emergency Medical Services | 4.353312% | 4.919880% | 0.566568% | 29273 | 3753 | 25520 | 3753 | 21767 | 3753 | 18014 | 3753 | 14261 | 3753 | 10508 | 3753 | 6755 | 3753 | 3002 | 3002 | 0 |
| Jefferson County Emergency Services Agency | 3.497164% | 4.482310% | 0.985146% | 50901 | 6526 | 44375 | 6526 | 37849 | 6526 | 31323 | 6526 | 24798 | 6526 | 18272 | 6526 | 11746 | 6526 | 5221 | 5221 | 0 |
| Kanawha County Emergency Ambulance Authority | 35.314835% | 34.760405% | -0.554430% | (28646) | (3673) | (24974) | (3673) | (21301) | (3673) | (17628) | (3673) | (13956) | (3673) | (10283) | (3673) | (6611) | (3673) | (2938) | (2938) | 0 |
| Logan County Emergency Ambulance Service Authority | 6.013302% | 6.246195% | 0.232893% | 12033 | 1543 | 10490 | 1543 | 8948 | 1543 | 7405 | 1543 | 5862 | 1543 | 4320 | 1543 | 2777 | 1543 | 1234 | 1234 | 0 |
| Putnam County Emergency Medical Services | 6.335671% | 6.185264% | -0.150407% | (7771) | (996) | (6775) | (996) | (5779) | (996) | (4782) | (996) | (3786) | (996) | (2790) | (996) | (1793) | (996) | (797) | (797) | 0 |
| Randolph County Emergency Squad | 4.242539% | 4.437031% | 0.194491% | 10049 | 1288 | 8761 | 1288 | 7472 | 1288 | 6184 | 1288 | 4896 | 1288 | 3607 | 1288 | 2319 | 1288 | 1031 | 1031 | 0 |
| Weston-Lewis County Emergency Ambulance Service Authority | 2.234737% | 2.394965% | 0.160228% | 8279 | 1061 | 7217 | 1061 | 6156 | 1061 | 5095 | 1061 | 4033 | 1061 | 2972 | 1061 | 1910 | 1061 | 849 | 849 | 0 |
| Wetzel County Emergency Ambulance Authority | 2.049558% | 1.966400% | -0.083158% | (4297) | (551) | (3746) | (551) | (3195) | (551) | (2644) | (551) | (2093) | (551) | (1542) | (551) | (992) | (551) | (441) | (441) | 0 |