

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 | FY20 Amount Recognized | FY20 Deferred Balance | FY21 Amount Recognized | FY21 Deferred Balance |
|-----------|--------------------------------|-------------------|-------------------|--|--|--------------------------------|-----------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
| D04900 | Upshur County Deputy Sheriffs | 1.123308% | 1.108771% | -0.014538% | (4,870.73) | (676) | (4,195) | (676) | (3,519) | (676) | (2,843) | (676) | (2,167) | (676) | (1,491) | (676) | (815) | (676) | (139) | (139) | - |
| D05000 | Wayne County Deputy Sheriffs | 1.716155% | 1.678553% | -0.037602% | (12,598.21) | (1,747) | (10,851) | (1,747) | (9,104) | (1,747) | (7,357) | (1,747) | (5,610) | (1,747) | (3,863) | (1,747) | (2,116) | (1,747) | (369) | (369) | - |
| D05100 | Webster County Deputy Sheriffs | 0.318397% | 0.374427% | 0.056030% | 18,772.22 | 2,604 | 16,169 | 2,604 | 13,565 | 2,604 | 10,961 | 2,604 | 8,357 | 2,604 | 5,753 | 2,604 | 3,149 | 2,604 | 545 | 545 | - |
| D05200 | Wetzel County Deputy Sheriffs | 0.767530% | 0.906059% | 0.138528% | 46,412.58 | 6,437 | 39,975 | 6,437 | 33,538 | 6,437 | 27,101 | 6,437 | 20,664 | 6,437 | 14,227 | 6,437 | 7,790 | 6,437 | 1,353 | 1,353 | - |
| D05300 | Wirt County Deputy Sheriffs | 0.181811% | 0.114314% | -0.067497% | (22,614.12) | (3,136) | (19,478) | (3,136) | (16,342) | (3,136) | (13,206) | (3,136) | (10,070) | (3,136) | (6,934) | (3,136) | (3,798) | (3,136) | (662) | (662) | - |
| D05400 | Wood County Deputy Sheriffs | 3.997116% | 3.628861% | -0.368255% | (123,380.22) | (17,112) | (106,268) | (17,112) | (89,156) | (17,112) | (72,044) | (17,112) | (54,932) | (17,112) | (37,820) | (17,112) | (20,708) | (17,112) | (3,596) | (3,596) | - |
| D05500 | Wyoming County Deputy Sheriffs | 1.118093% | 1.070605% | -0.047488% | (15,910.50) | (2,207) | (13,704) | (2,207) | (11,497) | (2,207) | (9,290) | (2,207) | (7,083) | (2,207) | (4,876) | (2,207) | (2,669) | (2,207) | (462) | (462) | - |