

Amortization of Change in Proportionate Share of Net Pension Liability

Net Pension Liability (6/30/2014) \$3,665,000 + Deferred Inflows \$3,564,800 = Total Amortized \$7,229,800

ER Number	ER Name	FY14 Allocation %	FY15 Allocation %	Difference in Allocation % FY14 to FY15	Difference in (\$) FY14 to FY15	FY15 Immediately Recognized	FY15 Deferred Outflow/(Inflow)	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	6.294721%	6.475347%	0.180626%	13,059	1,633	11,426	1,633	9,793	1,633	8,160	1,633	6,527	1,633	4,894	1,633	3,261	1,633	1,628	1,628	1,628	-
M00002	Boone County Ambulance Authority	8.326963%	8.542479%	0.215516%	15,581	1,948	13,633	1,948	11,685	1,948	9,737	1,948	7,789	1,948	5,841	1,948	3,893	1,948	1,945	1,945	1,945	-
M00003	Brooke County Emergency Medical Services	0.924580%	1.000529%	0.075949%	5,491	687	4,804	687	4,117	687	3,430	687	2,743	687	2,056	687	1,369	687	682	682	682	-
M00004	Cabell County Emergency Medical Services	18.318215%	18.816023%	0.497808%	35,991	4,499	31,492	4,499	26,993	4,499	22,494	4,499	17,995	4,499	13,496	4,499	8,997	4,499	4,498	4,498	4,498	-
M00005	Clay County Emergency Ambulance Service	0.291500%	0.296096%	0.004596%	332	42	290	42	248	42	206	42	164	42	122	42	80	42	38	38	38	-
M00006	Gilmer County Ambulance Service	1.195778%	0.828408%	-0.367370%	(26,560)	(3,321)	(23,239)	(3,321)	(19,918)	(3,321)	(16,597)	(3,321)	(13,276)	(3,321)	(9,955)	(3,321)	(6,634)	(3,321)	(3,313)	(3,313)	(3,313)	-
M00008	Jackson County Emergency Medical Services	4.564187%	4.353312%	-0.210875%	(15,246)	(1,906)	(13,340)	(1,906)	(11,434)	(1,906)	(9,528)	(1,906)	(7,622)	(1,906)	(5,716)	(1,906)	(3,810)	(1,906)	(1,904)	(1,904)	(1,904)	-
M00009	Jefferson County Emergency Services Agency	3.921225%	3.497164%	-0.424061%	(30,659)	(3,833)	(26,826)	(3,833)	(22,993)	(3,833)	(19,160)	(3,833)	(15,327)	(3,833)	(11,494)	(3,833)	(7,661)	(3,833)	(3,828)	(3,828)	(3,828)	-
M00010	Kanawha County Emergency Ambulance Authority	35.174771%	35.314835%	0.140064%	10,126	1,266	8,860	1,266	7,594	1,266	6,328	1,266	5,062	1,266	3,796	1,266	2,530	1,266	1,264	1,264	1,264	-
M00011	Logan County Emergency Ambulance Service Authority	5.838172%	6.013302%	0.175130%	12,662	1,583	11,079	1,583	9,496	1,583	7,913	1,583	6,330	1,583	4,747	1,583	3,164	1,583	1,581	1,581	1,581	-
M00012	Putnam County Emergency Medical Services	6.722812%	6.335671%	-0.387141%	(27,990)	(3,499)	(24,491)	(3,499)	(20,992)	(3,499)	(17,493)	(3,499)	(13,994)	(3,499)	(10,495)	(3,499)	(6,996)	(3,499)	(3,497)	(3,497)	(3,497)	-
M00013	Randolph County Emergency Squad	4.342980%	4.242539%	-0.100441%	(7,262)	(908)	(6,354)	(908)	(5,446)	(908)	(4,538)	(908)	(3,630)	(908)	(2,722)	(908)	(1,814)	(908)	(906)	(906)	(906)	-
M00014	Weston-Lewis County Emergency Ambulance Service Authority	2.003365%	2.234737%	0.231372%	16,728	2,091	14,637	2,091	12,546	2,091	10,455	2,091	8,364	2,091	6,273	2,091	4,182	2,091	2,091	2,091	2,091	-
M00015	Wetzel County Emergency Ambulance Authority	2.080734%	2.049558%	-0.031176%	(2,254)	(282)	(1,972)	(282)	(1,690)	(282)	(1,408)	(282)	(1,126)	(282)	(844)	(282)	(562)	(282)	(280)	(280)	(280)	-