

Amortization of Change in Proportional Share of Net Pension Liability

Net Pension Liability (6/30/2013): (\$265,000)

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	FY23 Amount Recognized	FY23 Deferred Balance	FY24 Amount Recognized	FY24 Deferred Balance
P25400	City of Cameron	0.000000%	0.269740%	0.269740%	(715)	(69)	(645)	(69)	(576)	(69)	(507)	(69)	(438)	(69)	(369)	(69)	(300)	(69)	(231)	(69)	(162)	(69)	(93)	(69)	(24)	(24)	-
F21901	City of Charleston Municipal Fire	5.739549%	16.780270%	11.040721%	(29,258)	(2,844)	(26,414)	(2,844)	(23,570)	(2,844)	(20,726)	(2,844)	(17,882)	(2,844)	(15,038)	(2,844)	(12,194)	(2,844)	(9,350)	(2,844)	(6,506)	(2,844)	(3,662)	(2,844)	(818)	(818)	-
P21901	City of Charleston Municipal Police	19.177198%	21.403786%	2.226588%	(5,900)	(573)	(5,327)	(573)	(4,754)	(573)	(4,181)	(573)	(3,608)	(573)	(3,035)	(573)	(2,462)	(573)	(1,889)	(573)	(1,316)	(573)	(743)	(573)	(170)	(170)	-
P24400	City of Dunbar	2.282244%	3.471225%	1.188981%	(3,151)	(306)	(2,845)	(306)	(2,539)	(306)	(2,233)	(306)	(1,927)	(306)	(1,621)	(306)	(1,315)	(306)	(1,009)	(306)	(703)	(306)	(397)	(306)	(91)	(91)	-
F21200	City of Huntington Municipal Fire	16.289897%	12.825741%	-3.464155%	9,180	892	8,288	892	7,396	892	6,504	892	5,612	892	4,720	892	3,828	892	2,936	892	2,044	892	1,152	892	260	260	-
P21200	City of Huntington Municipal Police	35.997913%	31.880780%	-4.117133%	10,910	1,060	9,850	1,060	8,790	1,060	7,730	1,060	6,670	1,060	5,610	1,060	4,550	1,060	3,490	1,060	2,430	1,060	1,370	1,060	310	310	-
P20002	City of Moundsville	8.679068%	4.721149%	-3.957919%	10,488	1,019	9,469	1,019	8,450	1,019	7,431	1,019	6,412	1,019	5,393	1,019	4,374	1,019	3,355	1,019	2,336	1,019	1,317	1,019	298	298	-
P26000	City of Oak Hill	7.423682%	4.474456%	-2.949227%	7,815	760	7,056	760	6,296	760	5,536	760	4,776	760	4,016	760	3,256	760	2,496	760	1,736	760	976	760	216	216	-
P86500	City of Point Pleasant	0.995432%	1.206519%	0.211087%	(559)	(54)	(505)	(54)	(451)	(54)	(397)	(54)	(343)	(54)	(289)	(54)	(235)	(54)	(181)	(54)	(127)	(54)	(73)	(54)	(19)	(19)	-
P30200	City of Welch	1.074803%	0.000000%	-1.074803%	2,848	277	2,571	277	2,294	277	2,017	277	1,740	277	1,463	277	1,186	277	909	277	632	277	355	277	78	78	-
P94000	City of Westover	0.000000%	1.726234%	1.726234%	(4,575)	(445)	(4,130)	(445)	(3,685)	(445)	(3,240)	(445)	(2,795)	(445)	(2,350)	(445)	(1,905)	(445)	(1,460)	(445)	(1,015)	(445)	(570)	(445)	(125)	(125)	-
P20700	Town of Belle	2.340213%	1.240098%	-1.100114%	2,915	283	2,632	283	2,349	283	2,066	283	1,783	283	1,500	283	1,217	283	934	283	651	283	368	283	85	85	-