

**Amortization of Change in Proportionate Share of Net Pension Liability**

Net Pension Liability (6/30/2014) (\$679,000) + Deferred Inflows \$48,800 = Total Amortized (\$630,200)

| ER Number | ER Name                                   | FY14 Allocation % | FY15 Allocation % | Difference in Allocation % FY14 to FY15 | Difference in NPL (\$) 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 | FY23 Amount Recognized | FY23 Deferred Balance | FY24 Amount Recognized | FY24 Deferred Balance |
|-----------|-------------------------------------------|-------------------|-------------------|-----------------------------------------|-------------------------------------|-----------------------------|--------------------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| F20002    | City of Moundsville Municipal Fire        | 0.000000%         | 0.491605%         | 0.491605%                               | (3,098)                             | (310)                       | (2,788)                        | (310)                  | (2,478)               | (310)                  | (2,168)               | (310)                  | (1,858)               | (310)                  | (1,548)               | (310)                  | (1,238)               | (310)                  | (928)                 | (310)                  | (618)                 | (310)                  | (308)                 | (308)                  | -                     |
| F21200    | City of Huntington Municipal Fire         | 12.825741%        | 13.809130%        | 0.983389%                               | (6,197)                             | (620)                       | (5,577)                        | (620)                  | (4,957)               | (620)                  | (4,337)               | (620)                  | (3,717)               | (620)                  | (3,097)               | (620)                  | (2,477)               | (620)                  | (1,857)               | (620)                  | (1,237)               | (620)                  | (617)                 | (617)                  | -                     |
| F21901    | City of Charleston Municipal Fire         | 16.780270%        | 13.222939%        | -3.557331%                              | 22,418                              | 2,242                       | 20,176                         | 2,242                  | 17,934                | 2,242                  | 15,692                | 2,242                  | 13,450                | 2,242                  | 11,208                | 2,242                  | 8,966                 | 2,242                  | 6,724                 | 2,242                  | 4,482                 | 2,242                  | 2,240                 | 2,240                  | -                     |
| F22500    | City of Grafton Municipal Firefighters    | 0.000000%         | 0.295011%         | 0.295011%                               | (1,859)                             | (186)                       | (1,673)                        | (186)                  | (1,487)               | (186)                  | (1,301)               | (186)                  | (1,115)               | (186)                  | (929)                 | (186)                  | (743)                 | (186)                  | (557)                 | (186)                  | (371)                 | (186)                  | (185)                 | (185)                  | -                     |
| F30300    | City of Wheeling Fire                     | 0.000000%         | 1.465261%         | 1.465261%                               | (9,234)                             | (924)                       | (8,310)                        | (924)                  | (7,386)               | (924)                  | (6,462)               | (924)                  | (5,538)               | (924)                  | (4,614)               | (924)                  | (3,690)               | (924)                  | (2,766)               | (924)                  | (1,842)               | (924)                  | (918)                 | (918)                  | -                     |
| P20002    | City of Moundsville Municipal Police      | 4.721149%         | 3.367669%         | -1.353480%                              | 8,530                               | 853                         | 7,677                          | 853                    | 6,824                 | 853                    | 5,971                 | 853                    | 5,118                 | 853                    | 4,265                 | 853                    | 3,412                 | 853                    | 2,559                 | 853                    | 1,706                 | 853                    | 853                   | 853                    | -                     |
| P20700    | Town of Belle                             | 1.240098%         | 1.109878%         | -0.130220%                              | 821                                 | 83                          | 738                            | 83                     | 655                   | 83                     | 572                   | 83                     | 489                   | 83                     | 406                   | 83                     | 323                   | 83                     | 240                   | 83                     | 157                   | 83                     | 74                    | 74                     | -                     |
| P21000    | City of Elkins - Police                   | 0.000000%         | 0.073755%         | 0.073755%                               | (465)                               | (47)                        | (418)                          | (47)                   | (371)                 | (47)                   | (324)                 | (47)                   | (277)                 | (47)                   | (230)                 | (47)                   | (183)                 | (47)                   | (136)                 | (47)                   | (89)                  | (47)                   | (42)                  | (42)                   | -                     |
| P21200    | City of Huntington Municipal Police       | 31.880780%        | 26.910980%        | -4.969800%                              | 31,320                              | 3,132                       | 28,188                         | 3,132                  | 25,056                | 3,132                  | 21,924                | 3,132                  | 18,792                | 3,132                  | 15,660                | 3,132                  | 12,528                | 3,132                  | 9,396                 | 3,132                  | 6,264                 | 3,132                  | 3,132                 | 3,132                  | -                     |
| P21901    | City of Charleston Municipal Police       | 21.403786%        | 25.359714%        | 3.955928%                               | (24,930)                            | (2,494)                     | (22,436)                       | (2,494)                | (19,942)              | (2,494)                | (17,448)              | (2,494)                | (14,954)              | (2,494)                | (12,460)              | (2,494)                | (9,966)               | (2,494)                | (7,472)               | (2,494)                | (4,978)               | (2,494)                | (2,484)               | (2,484)                | -                     |
| P22500    | City of Grafton Municipal Police Officers | 0.000000%         | 0.306196%         | 0.306196%                               | (1,930)                             | (193)                       | (1,737)                        | (193)                  | (1,544)               | (193)                  | (1,351)               | (193)                  | (1,158)               | (193)                  | (965)                 | (193)                  | (772)                 | (193)                  | (579)                 | (193)                  | (386)                 | (193)                  | (193)                 | (193)                  | -                     |
| P24400    | City of Dunbar                            | 3.471225%         | 3.586075%         | 0.114850%                               | (724)                               | (73)                        | (651)                          | (73)                   | (578)                 | (73)                   | (505)                 | (73)                   | (432)                 | (73)                   | (359)                 | (73)                   | (286)                 | (73)                   | (213)                 | (73)                   | (140)                 | (73)                   | (67)                  | (67)                   | -                     |
| P25400    | City of Cameron                           | 0.269740%         | 0.000000%         | -0.269740%                              | 1,700                               | 170                         | 1,530                          | 170                    | 1,360                 | 170                    | 1,190                 | 170                    | 1,020                 | 170                    | 850                   | 170                    | 680                   | 170                    | 510                   | 170                    | 340                   | 170                    | 170                   | 170                    | -                     |
| P26000    | City of Oak Hill                          | 4.474456%         | 3.673201%         | -0.801255%                              | 5,050                               | 505                         | 4,545                          | 505                    | 4,040                 | 505                    | 3,535                 | 505                    | 3,030                 | 505                    | 2,525                 | 505                    | 2,020                 | 505                    | 1,515                 | 505                    | 1,010                 | 505                    | 505                   | 505                    | -                     |
| P30200    | City of Welch                             | 0.000000%         | 0.000000%         | 0.000000%                               | -                                   | -                           | -                              | -                      | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                      | -                     |
| P30300    | City of Wheeling Police                   | 0.000000%         | 1.420763%         | 1.420763%                               | (8,954)                             | (896)                       | (8,058)                        | (896)                  | (7,162)               | (896)                  | (6,266)               | (896)                  | (5,370)               | (896)                  | (4,474)               | (896)                  | (3,578)               | (896)                  | (2,682)               | (896)                  | (1,786)               | (896)                  | (890)                 | (890)                  | -                     |
| P86500    | City of Point Pleasant                    | 1.206519%         | 1.640885%         | 0.434366%                               | (2,737)                             | (274)                       | (2,463)                        | (274)                  | (2,189)               | (274)                  | (1,915)               | (274)                  | (1,641)               | (274)                  | (1,367)               | (274)                  | (1,093)               | (274)                  | (819)                 | (274)                  | (545)                 | (274)                  | (271)                 | (271)                  | -                     |
| P94000    | City of Westover                          | 1.726234%         | 3.266938%         | 1.540704%                               | (9,710)                             | (971)                       | (8,739)                        | (971)                  | (7,768)               | (971)                  | (6,797)               | (971)                  | (5,826)               | (971)                  | (4,855)               | (971)                  | (3,884)               | (971)                  | (2,913)               | (971)                  | (1,942)               | (971)                  | (971)                 | (971)                  | -                     |