Amortization of Change in Proportionate Share of Net Pension Liability

Net Pension Liability (6/30/2014) \$17,051,000 + Deferred Inflows \$11,249,600 = Total Amortized \$28,300,600

ER Numbe	r 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	FY16 Deferred	FY17 Amount Recognized	FY17 Deferred Balance		FY18 Deferred Balance		FY19 Deferred Balance	FY20 Amount F	Y20 Deferred Balance	FY21 Amount	FY21 Deferred Balance
D00100	Barbour County Deputy Sheriffs	0.760214%	0.754507%	-0.005707%				Recognized	Balance			Recognized		Recognized				Recognized	balance
D00200	Berkeley County Deputy Sheriffs	5.380903%	5.405365%	0.024462%	(1,615) 6,923	989	(1,384) 5,934	(231) 989	(1,153) 4,945	(231) 989	(922)	(231)	(691) 2,967	(231)	(460) 1,978	(231) 989	(229) 989	(229) 989	-
D00300	Boone County Deputy Sheriffs	2.301831%	2.281235%	-0.020596%	(5,829)	(833)	(4,996)	(833)	(4,163)	(833)	(3,330)	989 (833)	(2,497)	989 (833)	(1,664)	(833)	(831)	(831)	-
D00400	Braxton County Deputy Sheriffs	0.598165%	0.549246%	-0.048919%	(13,844)	(1,978)	(11,866)	(1,978)	(9,888)	(1,978)	(7,910)	(1,978)	(5,932)	(1,978)	(3,954)	(1,978)	(1,976)	(1,976)	
D00500	Brooke County Deputy Sheriffs	1.488214%	1.447123%	-0.041091%	(11,629)	(1,662)	(9,967)	(1,662)	(8,305)	(1,662)	(6,643)	(1,662)	(4,981)	(1,662)	(3,319)	(1,662)	(1,657)	(1,657)	
D00600	Cabell County Deputy Sheriffs	3.732374%	3.605955%	-0.126419%	(35,777)	(5,112)	(30,665)	(5,112)	(25,553)	(5,112)	(20,441)	(5,112)	(15,329)	(5,112)	(10,217)	(5,112)	(5,105)	(5,105)	
D00700	Calhoun County Deputy Sheriffs	0.223048%	0.160130%	-0.062918%	(17,806)	(2,544)	(15,262)	(2,544)	(12,718)	(2,544)	(10,174)	(2,544)	(7,630)	(2,544)	(5,086)	(2,544)	(2,542)	(2,542)	
D00800	Clay County Deputy Sheriffs	0.238058%	0.173486%	-0.064572%	(18,274)	(2,611)	(15,663)	(2,611)	(13,052)	(2,611)	(10,441)	(2,611)	(7,830)	(2,611)	(5,219)	(2,611)	(2,608)	(2,608)	_
D00900	Doddridge County Deputy Sheriffs	0.577299%	0.629065%	0.051766%	14,650	2,093	12,557	2,093	10,464	2,093	8,371	2,093	6,278	2,093	4,185	2,093	2,092	2,092	
D01000	Fayette County Deputy Sheriffs	2.698232%	2.742415%	0.044183%	12,504	1,787	10,717	1,787	8,930	1,787	7,143	1,787	5,356	1,787	3,569	1,787	1,782	1,782	
D01100	Gilmer County Deputy Sheriffs	0.380591%	0.400667%	0.020076%	5,682	812	4,870	812	4,058	812	3,246	812	2,434	812	1,622	812	810	810	
D01200	Grant County Deputy Sheriffs	0.699536%	0.662519%	-0.037017%	(10,476)	(1,497)	(8,979)	(1,497)	(7,482)	(1,497)	(5,985)	(1,497)	(4,488)	(1,497)	(2,991)	(1,497)	(1,494)	(1,494)	_
D01300	Greenbrier County Deputy Sheriffs	2.838570%	2.771262%	-0.067308%	(19,049)	(2,722)	(16,327)	(2,722)	(13,605)	(2,722)	(10,883)	(2,722)	(8,161)	(2,722)	(5,439)	(2,722)	(2,717)	(2,717)	-
D01400	Hampshire County Deputy Sheriffs	1.629722%	1.651872%	0.022150%	6,269	896	5,373	896	4,477	896	3,581	896	2,685	896	1,789	896	893	893	-
D01500	Hancock County Deputy Sheriffs	2.889792%	3.094275%	0.204483%	57,870	8,268	49,602	8,268	41,334	8,268	33,066	8,268	24,798	8,268	16,530	8,268	8,262	8,262	-
D01600	Hardy County Deputy Sheriffs	0.827180%	0.908435%	0.081255%	22,996	3,286	19,710	3,286	16,424	3,286	13,138	3,286	9,852	3,286	6,566	3,286	3,280	3,280	-
D01700	Harrison County Deputy Sheriffs	4.814390%	4.990615%	0.176225%	49,873	7,125	42,748	7,125	35,623	7,125	28,498	7,125	21,373	7,125	14,248	7,125	7,123	7,123	-
D01800	Jackson County Deputy Sheriffs	1.384799%	1.374520%	-0.010279%	(2,909)	(416)	(2,493)	(416)	(2,077)	(416)	(1,661)	(416)	(1,245)	(416)	(829)	(416)	(413)	(413)	-
D01900	Jefferson County Deputy Sheriffs	3.736379%	3.464242%	-0.272137%	(77,016)	(11,003)	(66,013)	(11,003)	(55,010)	(11,003)	(44,007)	(11,003)	(33,004)	(11,003)	(22,001)	(11,003)	(10,998)	(10,998)	-
D02000	Kanawha County Deputy Sheriffs	11.672443%	11.648759%	-0.023684%	(6,703)	(958)	(5,745)	(958)	(4,787)	(958)	(3,829)	(958)	(2,871)	(958)	(1,913)	(958)	(955)	(955)	-
D02100	Lewis County Deputy Sheriffs	1.299821%	1.373458%	0.073637%	20,840	2,978	17,862	2,978	14,884	2,978	11,906	2,978	8,928	2,978	5,950	2,978	2,972	2,972	-
D02200	Lincoln County Deputy Sheriffs	0.613985%	0.655828%	0.041843%	11,842	1,692	10,150	1,692	8,458	1,692	6,766	1,692	5,074	1,692	3,382	1,692	1,690	1,690	-
D02300	Logan County Deputy Sheriffs	1.565105%	1.631492%	0.066387%	18,788	2,684	16,104	2,684	13,420	2,684	10,736	2,684	8,052	2,684	5,368	2,684	2,684	2,684	-
D02400	McDowell County Deputy Sheriffs	1.337197%	1.161566%	-0.175631%	(49,705)	(7,101)	(42,604)	(7,101)	(35,503)	(7,101)	(28,402)	(7,101)	(21,301)	(7,101)	(14,200)	(7,101)	(7,099)	(7,099)	_
D02500	Marion County Deputy Sheriffs	2.994359%	2.854703%	-0.139656%	(39,523)	(5,647)	(33,876)	(5,647)	(28,229)	(5,647)	(22,582)	(5,647)	(16,935)	(5,647)	(11,288)	(5,647)	(5,641)	(5,641)	-
D02600	Marshall County Deputy Sheriffs	2.734317%	2.653737%	-0.080580%	(22,805)	(3,258)	(19,547)	(3,258)	(16,289)	(3,258)	(13,031)	(3,258)	(9,773)	(3,258)	(6,515)	(3,258)	(3,257)	(3,257)	-
D02700	Mason County Deputy Sheriffs	1.430332%	1.448627%	0.018295%	5,178	740	4,438	740	3,698	740	2,958	740	2,218	740	1,478	740	738	738	-
D02800	Mercer County Deputy Sheriffs	2.339147%	2.472669%	0.133522%	37,788	5,399	32,389	5,399	26,990	5,399	21,591	5,399	16,192	5,399	10,793	5,399	5,394	5,394	-
D02900	Mineral County Deputy Sheriffs	0.873022%	0.869400%	-0.003622%	(1,025)	(147)	(878)	(147)	(731)	(147)	(584)	(147)	(437)	(147)	(290)	(147)	(143)	(143)	-
D03000	Mingo County Deputy Sheriffs	1.946913%	2.086762%	0.139849%	39,578	5,655	33,923	5,655	28,268	5,655	22,613	5,655	16,958	5,655	11,303	5,655	5,648	5,648	-
D03100	Monongalia County Deputy Sheriffs	3.628926%	3.477091%	-0.151835%	(42,970)	(6,139)	(36,831)	(6,139)	(30,692)	(6,139)	(24,553)	(6,139)	(18,414)	(6,139)	(12,275)	(6,139)	(6,136)	(6,136)	-
D03200	Monroe County Deputy Sheriffs	0.589648%	0.652500%	0.062852%	17,787	2,542	15,245	2,542	12,703	2,542	10,161	2,542	7,619	2,542	5,077	2,542	2,535	2,535	-
D03300	Morgan County Deputy Sheriffs	0.920237%	1.017724%	0.097487%	27,589	3,942	23,647	3,942	19,705	3,942	15,763	3,942	11,821	3,942	7,879	3,942	3,937	3,937	
D03400	Nicholas County Deputy Sheriffs	2.161210%	1.992795%	-0.168415%	(47,662)	(6,809)	(40,853)	(6,809)	(34,044)	(6,809)	(27,235)	(6,809)	(20,426)	(6,809)	(13,617)	(6,809)	(6,808)	(6,808)	-
D03500	Ohio County Deputy Sheriffs	3.352773%	3.171078%	-0.181695%	(51,421)	(7,346)	(44,075)	(7,346)	(36,729)	(7,346)	(29,383)	(7,346)	(22,037)	(7,346)	(14,691)	(7,346)	(7,345)	(7,345)	-
D03600	Pendleton County Deputy Sheriffs	0.164168%	0.193722%	0.029554%	8,364	1,195	7,169	1,195	5,974	1,195	4,779	1,195	3,584	1,195	2,389	1,195	1,194	1,194	-
D03700	Pleasants County Deputy Sheriffs	0.477846%	0.444240%	-0.033606%	(9,511)	(1,359)	(8,152)	(1,359)	(6,793)	(1,359)	(5,434)	(1,359)	(4,075)	(1,359)	(2,716)	(1,359)	(1,357)	(1,357)	-
D03800	Pocahontas County Deputy Sheriffs	0.590439%	0.554828%	-0.035611%	(10,078)	(1,440)	(8,638)	(1,440)	(7,198)	(1,440)	(5,758)	(1,440)	(4,318)	(1,440)	(2,878)	(1,440)	(1,438)	(1,438)	-
D03900	Preston County Deputy Sheriffs	1.542002%	1.549913%	0.007911%	2,239	320	1,919	320	1,599	320	1,279	320	959	320	639	320	319	319	
D04000	Putnam County Deputy Sheriffs	3.843987%	3.936157%	0.092170%	20,003	3,727	22,358	3,727	18,631	3,727	14,904	3,727	11,177	3,727	7,450	3,727	3,723	3,723	_
D04100	Raleigh County Deputy Sheriffs	3.533809%	4.030849%	0.497040%	140,665	20,096	120,569	20,096	100,473	20,096	80,377	20,096	60,281	20,096	40,185	20,096	20,089	20,089	-
D04200	Randolph County Deputy Sheriffs	1.021949%	1.041189%	0.019240%	5,445	778	4,667	778	3,889	778	3,111	778	2,333	778	1,555	778	777	777	-
D04300	Ritchie County Deputy Sheriffs	0.647174%	0.625460%	-0.021714%	(6,145)	(878)	(5,267)	(878)	(4,389)	(878)	(3,511)	(878)	(2,633)	(878)	(1,755)	(878)	(877)	(877)	-
D04400	Roane County Deputy Sheriffs	0.526885%	0.562699%	0.035814%	10,136	1,448	8,688	1,448	7,240	1,448	5,792	1,448	4,344	1,448	2,896	1,448	1,448	1,448	_
D04500	Summers County Deputy Sheriffs	0.387259%	0.472726%	0.085467%	24,188	3,456	20,732	3,456	17,276	3,456	13,820	3,456	10,364	3,456	6,908	3,456	3,452	3,452	-
D04600	Taylor County Deputy Sheriffs	0.603661%	0.615461%	0.011800%	3,339	478	2,861	478	2,383	478	1,905	478	1,427	478	949	478	471	471	-

Amortization of Change in Proportionate Share of Net Pension Liability

ER Number	ER Name	FY14 Allocation %	FY15 Allocation %	Difference in Allocation % FY14 to FY15	Difference in (\$) FY14 to FY15		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
D04700	Tucker County Deputy Sheriffs	0.252586%	0.249237%	-0.003349%	(948)	(136)	(812)	(136)	(676)	(136)	(540)	(136)	(404)	(136)	(268)	(136)	(132)	(132)	-
D04800	Tyler County Deputy Sheriffs	0.867913%	0.900804%	0.032891%	9,308	1,330	7,978	1,330	6,648	1,330	5,318	1,330	3,988	1,330	2,658	1,330	1,328	1,328	-
D04900	Upshur County Deputy Sheriffs	1.108771%	1.025396%	-0.083375%	(23,596)	(3,371)	(20,225)	(3,371)	(16,854)	(3,371)	(13,483)	(3,371)	(10,112)	(3,371)	(6,741)	(3,371)	(3,370)	(3,370)	-
D05000	Wayne County Deputy Sheriffs	1.678553%	1.536096%	-0.142457%	(40,316)	(5,760)	(34,556)	(5,760)	(28,796)	(5,760)	(23,036)	(5,760)	(17,276)	(5,760)	(11,516)	(5,760)	(5,756)	(5,756)	-
D05100	Webster County Deputy Sheriffs	0.374427%	0.373242%	-0.001185%	(335)	(48)	(287)	(48)	(239)	(48)	(191)	(48)	(143)	(48)	(95)	(48)	(47)	(47)	-
D05200	Wetzel County Deputy Sheriffs	0.906059%	1.046994%	0.140935%	39,885	5,698	34,187	5,698	28,489	5,698	22,791	5,698	17,093	5,698	11,395	5,698	5,697	5,697	-
D05300	Wirt County Deputy Sheriffs	0.114314%	0.114668%	0.000354%	100	15	85	15	70	15	55	15	40	15	25	15	10	10	-
D05400	Wood County Deputy Sheriffs	3.628861%	3.423774%	-0.205087%	(58,041)	(8,292)	(49,749)	(8,292)	(41,457)	(8,292)	(33,165)	(8,292)	(24,873)	(8,292)	(16,581)	(8,292)	(8,289)	(8,289)	-
D05500	Wyoming County Deputy Sheriffs	1.070605%	1.067423%	-0.003182%	(901)	(129)	(772)	(129)	(643)	(129)	(514)	(129)	(385)	(129)	(256)	(129)	(127)	(127)	-