

WEST VIRGINIA DEPUTY SHERIFF
Amortization of Change in Proportion
As of and for the Year Ended June 30

Employer	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	
	Deferred	Amount	Deferred	Amount	Deferred	
	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	
D00100	Barbour County Deputy Sheriffs	\$ 3,918	\$ 1,968	\$ 1,950	\$ 1,950	\$ -
D00200	Berkeley County Deputy Sheriffs	15,955	8,018	7,937	7,937	-
D00300	Boone County Deputy Sheriffs	(16,082)	(8,080)	(8,002)	(8,002)	-
D00400	Braxton County Deputy Sheriffs	(2,055)	(1,032)	(1,023)	(1,023)	-
D00500	Brooke County Deputy Sheriffs	5,762	2,897	2,865	2,865	-
D00600	Cabell County Deputy Sheriffs	(17,830)	(8,959)	(8,871)	(8,871)	-
D00700	Calhoun County Deputy Sheriffs	548	277	271	271	-
D00800	Clay County Deputy Sheriffs	(1,315)	(661)	(654)	(654)	-
D00900	Doddridge County Deputy Sheriffs	3,765	1,891	1,874	1,874	-
D01000	Fayette County Deputy Sheriffs	2,532	1,273	1,259	1,259	-
D01100	Gilmer County Deputy Sheriffs	(638)	(321)	(317)	(317)	-
D01200	Grant County Deputy Sheriffs	1,147	578	569	569	-
D01300	Greenbrier County Deputy Sheriffs	(3,432)	(1,723)	(1,709)	(1,709)	-
D01400	Hampshire County Deputy Sheriffs	2,490	1,252	1,238	1,238	-
D01500	Hancock County Deputy Sheriffs	(16)	(7)	(9)	(9)	-
D01600	Hardy County Deputy Sheriffs	(1,004)	(505)	(499)	(499)	-
D01700	Harrison County Deputy Sheriffs	5,249	2,637	2,612	2,612	-
D01800	Jackson County Deputy Sheriffs	1,260	634	626	626	-
D01900	Jefferson County Deputy Sheriffs	(9,871)	(4,959)	(4,912)	(4,912)	-
D02000	Kanawha County Deputy Sheriffs	(1,796)	(903)	(893)	(893)	-
D02100	Lewis County Deputy Sheriffs	(6,584)	(3,308)	(3,276)	(3,276)	-
D02200	Lincoln County Deputy Sheriffs	(7,252)	(3,644)	(3,608)	(3,608)	-
D02300	Logan County Deputy Sheriffs	4,219	2,121	2,098	2,098	-
D02400	McDowell County Deputy Sheriffs	(21,274)	(10,691)	(10,583)	(10,583)	-
D02500	Marion County Deputy Sheriffs	(12,664)	(6,363)	(6,301)	(6,301)	-
D02600	Marshall County Deputy Sheriffs	766	386	380	380	-
D02700	Mason County Deputy Sheriffs	(4,058)	(2,040)	(2,018)	(2,018)	-
D02800	Mercer County Deputy Sheriffs	8,673	4,360	4,313	4,313	-
D02900	Mineral County Deputy Sheriffs	4,903	2,464	2,439	2,439	-
D03000	Mingo County Deputy Sheriffs	(5,686)	(2,856)	(2,830)	(2,830)	-
D03100	Monongalia County Deputy Sheriffs	7,028	3,530	3,498	3,498	-
D03200	Monroe County Deputy Sheriffs	(1,532)	(769)	(763)	(763)	-
D03300	Morgan County Deputy Sheriffs	(3,117)	(1,568)	(1,549)	(1,549)	-
D03400	Nicholas County Deputy Sheriffs	2,589	1,300	1,289	1,289	-
D03500	Ohio County Deputy Sheriffs	17,254	8,672	8,582	8,582	-
D03600	Pendleton County Deputy Sheriffs	(108)	(56)	(52)	(52)	-
D03700	Pleasants County Deputy Sheriffs	791	396	395	395	-
D03800	Pocahontas County Deputy Sheriffs	199	99	100	100	-
D03900	Preston County Deputy Sheriffs	5,426	2,726	2,700	2,700	-
D04000	Putnam County Deputy Sheriffs	9,226	4,636	4,590	4,590	-
D04100	Raleigh County Deputy Sheriffs	13,729	6,898	6,831	6,831	-
D04200	Randolph County Deputy Sheriffs	2,546	1,281	1,265	1,265	-
D04300	Ritchie County Deputy Sheriffs	(5,305)	(2,667)	(2,638)	(2,638)	-
D04400	Roane County Deputy Sheriffs	974	488	486	486	-
D04500	Summers County Deputy Sheriffs	(2,971)	(1,494)	(1,477)	(1,477)	-
D04600	Taylor County Deputy Sheriffs	(2,360)	(1,186)	(1,174)	(1,174)	-
D04700	Tucker County Deputy Sheriffs	(2,160)	(1,084)	(1,076)	(1,076)	-
D04800	Tyler County Deputy Sheriffs	15,718	7,898	7,820	7,820	-
D04900	Upshur County Deputy Sheriffs	1,255	631	624	624	-
D05000	Wayne County Deputy Sheriffs	(2,735)	(1,376)	(1,359)	(1,359)	-
D05100	Webster County Deputy Sheriffs	(6,816)	(3,424)	(3,392)	(3,392)	-
D05200	Wetzel County Deputy Sheriffs	10,377	5,215	5,162	5,162	-
D05300	Wirt County Deputy Sheriffs	2,530	1,273	1,257	1,257	-
D05400	Wood County Deputy Sheriffs	(12,708)	(6,386)	(6,322)	(6,322)	-
D05500	Wyoming County Deputy Sheriffs	526	266	260	260	-

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
As of and for the Year Ended June 30, 2017

Determination of denominator in calculation of the Proportionate Share of Net Pension Liability:		
Net Pension Liability (Asset), 07.01.2016		\$ 31,836,000
Plus: Deferred Inflows, 07.01.2016:		
Diff in Experience, Proj vs Actual	-	
Diff in Earnings, Proj vs Actual	-	
	<u> </u>	-
Less: Deferred Outflows, 07.01.2016:		
Diff in Experience, Proj vs Actual	(1,984,000)	
Diff in Earnings, Proj vs Actual	<u>(8,344,400)</u>	
		<u>(10,328,400)</u>
Δ in Proportionate Share, to be allocated		<u><u>\$ 21,507,600</u></u>
Amortization period =	83.88 months	