

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

Amortization of Change in Proportionate Share of Net Pension Liability

As of and for the Year Ended June 30, 2018

Employer	FY 2017	FY 2018	Difference in	Difference in NPL(\$)	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Allocation %	Allocation %	Allocation % FY 2017 to FY 2018	FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
Barbour County Deputy Sheriffs	0.826558%	0.845451%	0.018893%	\$ 3,308	\$ 490	\$ 2,818	\$ 490	\$ 2,328	\$ 490	\$ 1,838	\$ 490	\$ 1,348	\$ 490	\$ 858	\$ 490	\$ 368	\$ 368	\$ -
Berkeley County Deputy Sheriffs	5.735028%	5.348701%	-0.386327%	(67,642)	(10,021)	(57,621)	(10,021)	(47,600)	(10,021)	(37,579)	(10,021)	(27,558)	(10,021)	(17,537)	(10,021)	(7,516)	(7,516)	-
Boone County Deputy Sheriffs	2.094540%	2.085046%	-0.009493%	(1,662)	(246)	(1,416)	(246)	(1,170)	(246)	(924)	(246)	(678)	(246)	(432)	(246)	(186)	(186)	-
Braxton County Deputy Sheriffs	0.573654%	0.578728%	0.005073%	888	132	756	132	624	132	492	132	360	132	228	132	96	96	-
Brooke County Deputy Sheriffs	1.703677%	1.788927%	0.085251%	14,927	2,211	12,716	2,211	10,505	2,211	8,294	2,211	6,083	2,211	3,872	2,211	1,661	1,661	-
Cabell County Deputy Sheriffs	3.433766%	3.595701%	0.161935%	28,353	4,200	24,153	4,200	19,953	4,200	15,753	4,200	11,553	4,200	7,353	4,200	3,153	3,153	-
Calhoun County Deputy Sheriffs	0.169402%	0.174418%	0.005016%	878	130	748	130	618	130	488	130	358	130	228	130	98	98	-
Clay County Deputy Sheriffs	0.158577%	0.148422%	-0.010155%	(1,778)	(263)	(1,515)	(263)	(1,252)	(263)	(989)	(263)	(726)	(263)	(463)	(263)	(200)	(200)	-
Doddridge County Deputy Sheriffs	0.635390%	0.671411%	0.036022%	6,307	934	5,373	934	4,439	934	3,505	934	2,571	934	1,637	934	703	703	-
Fayette County Deputy Sheriffs	2.900563%	3.010507%	0.109943%	19,250	2,852	16,398	2,852	13,546	2,852	10,694	2,852	7,842	2,852	4,990	2,852	2,138	2,138	-
Gilmer County Deputy Sheriffs	0.319685%	0.310954%	-0.008731%	(1,529)	(227)	(1,302)	(227)	(1,075)	(227)	(848)	(227)	(621)	(227)	(394)	(227)	(167)	(167)	-
Grant County Deputy Sheriffs	0.576835%	0.680728%	0.103893%	18,191	2,695	15,496	2,695	12,801	2,695	10,106	2,695	7,411	2,695	4,716	2,695	2,021	2,021	-
Greenbrier County Deputy Sheriffs	2.635699%	2.449496%	-0.185874%	(32,545)	(4,821)	(27,724)	(4,821)	(22,903)	(4,821)	(18,082)	(4,821)	(13,261)	(4,821)	(8,440)	(4,821)	(3,619)	(3,619)	-
Hampshire County Deputy Sheriffs	1.713519%	1.588443%	-0.125076%	(21,900)	(3,244)	(18,656)	(3,244)	(15,412)	(3,244)	(12,168)	(3,244)	(8,924)	(3,244)	(5,680)	(3,244)	(2,436)	(2,436)	-
Hancock County Deputy Sheriffs	2.952240%	2.926492%	-0.025748%	(4,508)	(668)	(3,840)	(668)	(3,172)	(668)	(2,504)	(668)	(1,836)	(668)	(1,168)	(668)	(500)	(500)	-
Hardy County Deputy Sheriffs	0.890325%	0.895097%	0.004772%	836	124	712	124	588	124	464	124	340	124	216	124	92	92	-
Harrison County Deputy Sheriffs	5.405634%	5.394820%	-0.010814%	(1,893)	(280)	(1,613)	(280)	(1,333)	(280)	(1,053)	(280)	(773)	(280)	(493)	(280)	(213)	(213)	-
Jackson County Deputy Sheriffs	1.431105%	1.413516%	-0.017589%	(3,080)	(456)	(2,624)	(456)	(2,168)	(456)	(1,712)	(456)	(1,256)	(456)	(800)	(456)	(344)	(344)	-
Jefferson County Deputy Sheriffs	3.341488%	3.684984%	0.343496%	60,143	8,910	51,233	8,910	42,323	8,910	33,413	8,910	24,503	8,910	15,593	8,910	6,683	6,683	-
Kanawha County Deputy Sheriffs	11.207011%	11.103794%	-0.103216%	(18,072)	(2,677)	(15,395)	(2,677)	(12,718)	(2,677)	(10,041)	(2,677)	(7,364)	(2,677)	(4,687)	(2,677)	(2,010)	(2,010)	-
Lewis County Deputy Sheriffs	1.126708%	1.138215%	0.011507%	2,015	299	1,716	299	1,417	299	1,118	299	819	299	520	299	221	221	-
Lincoln County Deputy Sheriffs	0.418858%	0.330291%	-0.088566%	(15,507)	(2,297)	(13,210)	(2,297)	(10,913)	(2,297)	(8,616)	(2,297)	(6,319)	(2,297)	(4,022)	(2,297)	(1,725)	(1,725)	-
Logan County Deputy Sheriffs	1.786063%	1.761634%	-0.024428%	(4,277)	(634)	(3,643)	(634)	(3,009)	(634)	(2,375)	(634)	(1,741)	(634)	(1,107)	(634)	(473)	(473)	-
McDowell County Deputy Sheriffs	0.818514%	0.634945%	-0.183570%	(32,141)	(4,762)	(27,379)	(4,762)	(22,617)	(4,762)	(17,855)	(4,762)	(13,093)	(4,762)	(8,331)	(4,762)	(3,569)	(3,569)	-
Marion County Deputy Sheriffs	2.390893%	2.247243%	-0.143649%	(25,152)	(3,726)	(21,426)	(3,726)	(17,700)	(3,726)	(13,974)	(3,726)	(10,248)	(3,726)	(6,522)	(3,726)	(2,796)	(2,796)	-
Marshall County Deputy Sheriffs	2.987096%	3.121951%	0.134854%	23,612	3,498	20,114	3,498	16,616	3,498	13,118	3,498	9,620	3,498	6,122	3,498	2,624	2,624	-
Mason County Deputy Sheriffs	1.335779%	1.348046%	0.012267%	2,148	318	1,830	318	1,512	318	1,194	318	876	318	558	318	240	240	-
Mercer County Deputy Sheriffs	2.455326%	2.490779%	0.035453%	6,207	920	5,287	920	4,367	920	3,447	920	2,527	920	1,607	920	687	687	-
Mineral County Deputy Sheriffs	0.954758%	1.094689%	0.139930%	24,500	3,630	20,870	3,630	17,240	3,630	13,610	3,630	9,980	3,630	6,350	3,630	2,720	2,720	-
Mingo County Deputy Sheriffs	1.843918%	1.620623%	-0.223295%	(39,097)	(5,792)	(33,305)	(5,792)	(27,513)	(5,792)	(21,721)	(5,792)	(15,929)	(5,792)	(10,137)	(5,792)	(4,345)	(4,345)	-
Monongalia County Deputy Sheriffs	3.913477%	3.937168%	0.023691%	4,148	615	3,533	615	2,918	615	2,303	615	1,688	615	1,073	615	458	458	-
Monroe County Deputy Sheriffs	0.678007%	0.660201%	-0.017805%	(3,118)	(462)	(2,656)	(462)	(2,194)	(462)	(1,732)	(462)	(1,270)	(462)	(808)	(462)	(346)	(346)	-
Morgan County Deputy Sheriffs	0.955774%	0.882433%	-0.073341%	(12,841)	(1,902)	(10,939)	(1,902)	(9,037)	(1,902)	(7,135)	(1,902)	(5,233)	(1,902)	(3,331)	(1,902)	(1,429)	(1,429)	-
Nicholas County Deputy Sheriffs	1.474921%	1.450017%	-0.024904%	(4,360)	(646)	(3,714)	(646)	(3,068)	(646)	(2,422)	(646)	(1,776)	(646)	(1,130)	(646)	(484)	(484)	-
Ohio County Deputy Sheriffs	3.742176%	3.872170%	0.129993%	22,761	3,372	19,389	3,372	16,017	3,372	12,645	3,372	9,273	3,372	5,901	3,372	2,529	2,529	-
Pendleton County Deputy Sheriffs	0.198363%	0.205749%	0.007386%	1,293	192	1,101	192	909	192	717	192	525	192	333	192	141	141	-
Pleasants County Deputy Sheriffs	0.466721%	0.465884%	-0.000837%	(147)	(22)	(125)	(22)	(103)	(22)	(81)	(22)	(59)	(22)	(37)	(22)	(15)	(15)	-
Pocahontas County Deputy Sheriffs	0.632742%	0.582107%	-0.050634%	(8,866)	(1,313)	(7,553)	(1,313)	(6,240)	(1,313)	(4,927)	(1,313)	(3,614)	(1,313)	(2,301)	(1,313)	(988)	(988)	-
Preston County Deputy Sheriffs	1.715268%	1.665966%	-0.049301%	(8,632)	(1,279)	(7,353)	(1,279)	(6,074)	(1,279)	(4,795)	(1,279)	(3,516)	(1,279)	(2,237)	(1,279)	(958)	(958)	-
Putnam County Deputy Sheriffs	3.932012%	4.016768%	0.084756%	14,840	2,199	12,641	2,199	10,442	2,199	8,243	2,199	6,044	2,199	3,845	2,199	1,646	1,646	-
Raleigh County Deputy Sheriffs	4.081979%	4.529439%	0.447460%	78,346	11,607	66,739	11,607	55,132	11,607	43,525	11,607	31,918	11,607	20,311	11,607	8,704	8,704	-
Randolph County Deputy Sheriffs	1.188743%	1.121770%	-0.066973%	(11,726)	(1,737)	(9,989)	(1,737)	(8,252)	(1,737)	(6,515)	(1,737)	(4,778)	(1,737)	(3,041)	(1,737)	(1,304)	(1,304)	-
Ritchie County Deputy Sheriffs	0.534418%	0.560490%	0.026072%	4,565	676	3,889	676	3,213	676	2,537	676	1,861	676	1,185	676	509	509	-
Roane County Deputy Sheriffs	0.594871%	0.609547%	0.014676%	2,570	381	2,189	381	1,808	381	1,427	381	1,046	381	665	381	284	284	-
Summers County Deputy Sheriffs	0.418225%	0.464783%	0.046558%	8,152	1,208	6,944	1,208	5,736	1,208	4,528	1,208	3,320	1,208	2,112	1,208	904	904	-
Taylor County Deputy Sheriffs	0.596070%	0.463518%	-0.132552%	(23,209)	(3,438)	(19,771)	(3,438)	(16,333)	(3,438)	(12,895)	(3,438)	(9,457)	(3,438)	(6,019)	(3,438)	(2,581)	(2,581)	-
Tucker County Deputy Sheriffs	0.268208%	0.230223%	-0.037985%	(6,651)	(985)	(5,666)	(985)	(4,681)	(985)	(3,696)	(985)	(2,711)	(985)	(1,726)	(985)	(741)	(741)	-
Tyler County Deputy Sheriffs	1.281405%	1.165252%	-0.116153%	(20,337)	(3,013)	(17,324)	(3,013)	(14,311)	(3,013)	(11,298)	(3,013)	(8,285)	(3,013)	(5,272)	(3,013)	(2,259)	(2,259)	-
Upshur County Deputy Sheriffs	1.053781%	1.023896%	-0.029885%	(5,233)	(775)	(4,458)	(775)	(3,683)	(775)	(2,908)	(775)	(2,133)	(775)	(1,358)	(775)	(583)	(583)	-
Wayne County Deputy Sheriffs	1.484996%	1.597560%	0.112564%	19,709	2,920	16,789	2,920	13,869	2,920	10,949	2,920	8,029	2,920	5,109	2,920	2,189	2,189	-
Webster County Deputy Sheriffs	0.241512%	0.194249%	-0.047264%	(8,275)	(1,226)	(7,049)	(1,226)	(5,823)	(1,226)	(4,597)	(1,226)	(3,371)	(1,226)	(2,145)	(1,226)	(919)	(919)	-
Wetzel County Deputy Sheriffs	1.223266%	1.307824%	0.084557%	14,805	2,193	12,612	2,193	10,419	2,193	8,226	2,193	6,033	2,193	3,840	2,193	1,647	1,647	-
Wirt County Deputy Sheriffs	0.180476%	0.080900%	-0.099577%	(17,435)	(2,583)	(14,852)	(2,583)	(12,269)	(2,583)	(9,686)	(2,583)	(7,103)	(2,583)	(4,520)	(2,583)	(1,937)	(1,937)	-
Wood County Deputy Sheriffs	3.199864%	3.312378%	0.112513%	19,700	2,919	16,781	2,919	13,862	2,919	10,943	2,919	8,024	2,919	5,105	2,919	2,186	2,186	-
Wyoming County Deputy Sheriffs	1.120446%	1.115655%	-0.004791%	(839)	(124)	(715)	(124)	(591)	(124)	(467)	(124)	(343)	(124)	(219)	(124)	(95)	(95)	-