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, 2019

Employer	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NPL($) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Inflows/Outflows	FY 2020 Amount Recognized	FY 2020 Deferred Inflows/Outflows	FY 2021 Amount Recognized	FY 2021 Deferred Inflows/Outflows	FY 2022 Amount Recognized	FY 2022 Deferred Inflows/Outflows	FY 2023 Amount Recognized	FY 2023 Deferred Inflows/Outflows	FY 2024 Amount Recognized	FY 2024 Deferred Inflows/Outflows	FY 2025 Amount Recognized	FY 2025 Deferred Inflows/Outflows
Barbour County Deputy Sheriffs	0.845451%	0.772431%	-0.073020%	$ (6,911)	$ (1,028)	(5,883)	$ (1,028)	$ (4,855)	$ (1,028)	$ (3,827)	$ (1,028)	$ (2,799)	$ (1,028)	$ (1,771)	$ (1,028)	$ (743)	$ (743)	$ -
Berkeley County Deputy Sheriffs	5.348701%	5.848266%	0.499565%	47,279	7,036	40,243	7,036	33,207	7,036	26,171	7,036	19,135	7,036	12,099	7,036	5,063	5,063	-
Boone County Deputy Sheriffs	2.085046%	1.885486%	-0.199560%	(18,886)	(2,810)	(16,076)	(2,810)	(13,266)	(2,810)	(10,456)	(2,810)	(7,646)	(2,810)	(4,836)	(2,810)	(2,026)	(2,026)	-
Braxton County Deputy Sheriffs	0.578728%	0.610717%	0.031989%	3,027	450	2,577	450	2,127	450	1,677	450	1,227	450	777	450	327	327	-
Brooke County Deputy Sheriffs	1.788927%	1.649068%	-0.139859%	(13,236)	(1,970)	(11,266)	(1,970)	(9,296)	(1,970)	(7,326)	(1,970)	(5,356)	(1,970)	(3,386)	(1,970)	(1,416)	(1,416)	-
Cabell County Deputy Sheriffs	3.595701%	3.855066%	0.259365%	24,546	3,653	20,893	3,653	17,240	3,653	13,587	3,653	9,934	3,653	6,281	3,653	2,628	2,628	-
Calhoun County Deputy Sheriffs	0.174418%	0.172290%	-0.002128%	(201)	(30)	(171)	(30)	(141)	(30)	(111)	(30)	(81)	(30)	(51)	(30)	(21)	(21)	-
Clay County Deputy Sheriffs	0.148422%	0.224065%	0.075643%	7,159	1,065	6,094	1,065	5,029	1,065	3,964	1,065	2,899	1,065	1,834	1,065	769	769	-
Doddridge County Deputy Sheriffs	0.671411%	0.725736%	0.054325%	5,141	765	4,376	765	3,611	765	2,846	765	2,081	765	1,316	765	551	551	-
Fayette County Deputy Sheriffs	3.010507%	2.710376%	-0.300131%	(28,404)	(4,227)	(24,177)	(4,227)	(19,950)	(4,227)	(15,723)	(4,227)	(11,496)	(4,227)	(7,269)	(4,227)	(3,042)	(3,042)	-
Gilmer County Deputy Sheriffs	0.310954%	0.308708%	-0.002246%	(213)	(32)	(181)	(32)	(149)	(32)	(117)	(32)	(85)	(32)	(53)	(32)	(21)	(21)	-
Grant County Deputy Sheriffs	0.680728%	0.781253%	0.100525%	9,514	1,416	8,098	1,416	6,682	1,416	5,266	1,416	3,850	1,416	2,434	1,416	1,018	1,018	-
Greenbrier County Deputy Sheriffs	2.449496%	2.383777%	-0.065719%	(6,220)	(926)	(5,294)	(926)	(4,368)	(926)	(3,442)	(926)	(2,516)	(926)	(1,590)	(926)	(664)	(664)	-
Hampshire County Deputy Sheriffs	1.588443%	1.653862%	0.065419%	6,191	921	5,270	921	4,349	921	3,428	921	2,507	921	1,586	921	665	665	-
Hancock County Deputy Sheriffs	2.926492%	2.928170%	0.001678%	159	24	135	24	111	24	87	24	63	24	39	24	15	15	-
Hardy County Deputy Sheriffs	0.895097%	0.875036%	-0.020061%	(1,899)	(283)	(1,616)	(283)	(1,333)	(283)	(1,050)	(283)	(767)	(283)	(484)	(283)	(201)	(201)	-
Harrison County Deputy Sheriffs	5.394820%	5.343471%	-0.051349%	(4,860)	(723)	(4,137)	(723)	(3,414)	(723)	(2,691)	(723)	(1,968)	(723)	(1,245)	(723)	(522)	(522)	-
Jackson County Deputy Sheriffs	1.413516%	1.422814%	0.009298%	880	131	749	131	618	131	487	131	356	131	225	131	94	94	-
Jefferson County Deputy Sheriffs	3.684984%	3.642283%	-0.042701%	(4,041)	(601)	(3,440)	(601)	(2,839)	(601)	(2,238)	(601)	(1,637)	(601)	(1,036)	(601)	(435)	(435)	-
Kanawha County Deputy Sheriffs	11.103795%	10.899318%	-0.204477%	(19,350)	(2,879)	(16,471)	(2,879)	(13,592)	(2,879)	(10,713)	(2,879)	(7,834)	(2,879)	(4,955)	(2,879)	(2,076)	(2,076)	-
Lewis County Deputy Sheriffs	1.138215%	1.017336%	-0.120879%	(11,440)	(1,702)	(9,738)	(1,702)	(8,036)	(1,702)	(6,334)	(1,702)	(4,632)	(1,702)	(2,930)	(1,702)	(1,228)	(1,228)	-
Lincoln County Deputy Sheriffs	0.330291%	0.278404%	-0.051887%	(4,911)	(731)	(4,180)	(731)	(3,449)	(731)	(2,718)	(731)	(1,987)	(731)	(1,256)	(731)	(525)	(525)	-
Logan County Deputy Sheriffs	1.761634%	1.791780%	0.030146%	2,853	425	2,428	425	2,003	425	1,578	425	1,153	425	728	425	303	303	-
McDowell County Deputy Sheriffs	0.634945%	0.633590%	-0.001355%	(128)	(19)	(109)	(19)	(90)	(19)	(71)	(19)	(52)	(19)	(33)	(19)	(14)	(14)	-
Marion County Deputy Sheriffs	2.247243%	2.395726%	0.148483%	14,052	2,091	11,961	2,091	9,870	2,091	7,779	2,091	5,688	2,091	3,597	2,091	1,506	1,506	-
Marshall County Deputy Sheriffs	3.121951%	3.503880%	0.381929%	36,146	5,379	30,767	5,379	25,388	5,379	20,009	5,379	14,630	5,379	9,251	5,379	3,872	3,872	-
Mason County Deputy Sheriffs	1.348046%	1.225514%	-0.122532%	(11,596)	(1,726)	(9,870)	(1,726)	(8,144)	(1,726)	(6,418)	(1,726)	(4,692)	(1,726)	(2,966)	(1,726)	(1,240)	(1,240)	-
Mercer County Deputy Sheriffs	2.490779%	2.755097%	0.264318%	25,015	3,722	21,293	3,722	17,571	3,722	13,849	3,722	10,127	3,722	6,405	3,722	2,683	2,683	-
Mineral County Deputy Sheriffs	1.094689%	1.123502%	0.028813%	2,727	406	2,321	406	1,915	406	1,509	406	1,103	406	697	406	291	291	-
Mingo County Deputy Sheriffs	1.620623%	1.479404%	-0.141219%	(13,365)	(1,989)	(11,376)	(1,989)	(9,387)	(1,989)	(7,398)	(1,989)	(5,409)	(1,989)	(3,420)	(1,989)	(1,431)	(1,431)	-
Monongalia County Deputy Sheriffs	3.937168%	3.804321%	-0.132847%	(12,573)	(1,871)	(10,702)	(1,871)	(8,831)	(1,871)	(6,960)	(1,871)	(5,089)	(1,871)	(3,218)	(1,871)	(1,347)	(1,347)	-
Monroe County Deputy Sheriffs	0.660201%	0.648921%	-0.011280%	(1,068)	(159)	(909)	(159)	(750)	(159)	(591)	(159)	(432)	(159)	(273)	(159)	(114)	(114)	-
Morgan County Deputy Sheriffs	0.882433%	0.908169%	0.025736%	2,436	363	2,073	363	1,710	363	1,347	363	984	363	621	363	258	258	-
Nicholas County Deputy Sheriffs	1.450017%	1.411545%	-0.038472%	(3,641)	(542)	(3,099)	(542)	(2,557)	(542)	(2,015)	(542)	(1,473)	(542)	(931)	(542)	(389)	(389)	-
Ohio County Deputy Sheriffs	3.872170%	3.397097%	-0.475073%	(44,961)	(6,691)	(38,270)	(6,691)	(31,579)	(6,691)	(24,888)	(6,691)	(18,197)	(6,691)	(11,506)	(6,691)	(4,815)	(4,815)	-
Pendleton County Deputy Sheriffs	0.205749%	0.210574%	0.004825%	457	68	389	68	321	68	253	68	185	68	117	68	49	49	-
Pleasants County Deputy Sheriffs	0.465884%	0.437188%	-0.028696%	(2,716)	(404)	(2,312)	(404)	(1,908)	(404)	(1,504)	(404)	(1,100)	(404)	(696)	(404)	(292)	(292)	-
Pocahontas County Deputy Sheriffs	0.582107%	0.477835%	-0.104272%	(9,868)	(1,468)	(8,400)	(1,468)	(6,932)	(1,468)	(5,464)	(1,468)	(3,996)	(1,468)	(2,528)	(1,468)	(1,060)	(1,060)	-
Preston County Deputy Sheriffs	1.665966%	1.533127%	-0.132839%	(12,572)	(1,871)	(10,701)	(1,871)	(8,830)	(1,871)	(6,959)	(1,871)	(5,088)	(1,871)	(3,217)	(1,871)	(1,346)	(1,346)	-
Putnam County Deputy Sheriffs	4.016768%	4.464168%	0.447400%	42,342	6,301	36,041	6,301	29,740	6,301	23,439	6,301	17,138	6,301	10,837	6,301	4,536	4,536	-
Raleigh County Deputy Sheriffs	4.529439%	4.492618%	-0.036821%	(3,485)	(519)	(2,966)	(519)	(2,447)	(519)	(1,928)	(519)	(1,409)	(519)	(890)	(519)	(371)	(371)	-
Randolph County Deputy Sheriffs	1.121770%	1.124175%	0.002405%	228	34	194	34	160	34	126	34	92	34	58	34	24	24	-
Ritchie County Deputy Sheriffs	0.560490%	0.567381%	0.006891%	652	97	555	97	458	97	361	97	264	97	167	97	70	70	-
Roane County Deputy Sheriffs	0.609547%	0.663623%	0.054076%	5,118	762	4,356	762	3,594	762	2,832	762	2,070	762	1,308	762	546	546	-
Summers County Deputy Sheriffs	0.464783%	0.445512%	-0.019271%	(1,824)	(271)	(1,553)	(271)	(1,282)	(271)	(1,011)	(271)	(740)	(271)	(469)	(271)	(198)	(198)	-
Taylor County Deputy Sheriffs	0.463518%	0.508840%	0.045322%	4,289	638	3,651	638	3,013	638	2,375	638	1,737	638	1,099	638	461	461	-
Tucker County Deputy Sheriffs	0.230223%	0.293136%	0.062913%	5,954	886	5,068	886	4,182	886	3,296	886	2,410	886	1,524	886	638	638	-
Tyler County Deputy Sheriffs	1.165252%	1.167011%	0.001759%	166	25	141	25	116	25	91	25	66	25	41	25	16	16	-
Upshur County Deputy Sheriffs	1.023896%	0.970790%	-0.053106%	(5,026)	(748)	(4,278)	(748)	(3,530)	(748)	(2,782)	(748)	(2,034)	(748)	(1,286)	(748)	(538)	(538)	-
Wayne County Deputy Sheriffs	1.597560%	1.450670%	-0.146890%	(13,902)	(2,069)	(11,833)	(2,069)	(9,764)	(2,069)	(7,695)	(2,069)	(5,626)	(2,069)	(3,557)	(2,069)	(1,488)	(1,488)	-
Webster County Deputy Sheriffs	0.194249%	0.149529%	-0.044720%	(4,232)	(630)	(3,602)	(630)	(2,972)	(630)	(2,342)	(630)	(1,712)	(630)	(1,082)	(630)	(452)	(452)	-
Wetzel County Deputy Sheriffs	1.307824%	1.306288%	-0.001536%	(145)	(22)	(123)	(22)	(101)	(22)	(79)	(22)	(57)	(22)	(35)	(22)	(13)	(13)	-
Wirt County Deputy Sheriffs	0.080900%	0.112244%	0.031344%	2,966	441	2,525	441	2,084	441	1,643	441	1,202	441	761	441	320	320	-
Wood County Deputy Sheriffs	3.312378%	3.381885%	0.069507%	6,578	979	5,599	979	4,620	979	3,641	979	2,662	979	1,683	979	704	704	-
Wyoming County Deputy Sheriffs	1.115655%	1.176926%	0.061271%	5,799	863	4,936	863	4,073	863	3,210	863	2,347	863	1,484	863	621	621	-
	100.000000%	100.000000%	0.000000%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -