

**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, 2020**

Employer Number	Employer	FY 2019	FY 2020	Difference in	Difference	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	
		Allocation %	Allocation %	Allocation % FY 2019 to FY 2020	in NPL(\$) FY 2019 to FY 2020	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	Amount Recognized
D00100	Barbour County Commission	0.772431%	0.789039%	0.016608%	4,685	710	3,975	710	3,265	710	2,555	710	1,845	710	1,135	710	425	425	-	-
D00200	Berkeley County Commission	5.848266%	5.571215%	-0.277051%	(78,148)	(11,841)	(66,307)	(11,841)	(54,466)	(11,841)	(42,625)	(11,841)	(30,784)	(11,841)	(18,943)	(11,841)	(7,102)	(7,102)	-	-
D00300	Boone County Commission	1.885486%	1.597871%	-0.287615%	(81,128)	(12,292)	(68,836)	(12,292)	(56,544)	(12,292)	(44,252)	(12,292)	(31,960)	(12,292)	(19,668)	(12,292)	(7,376)	(7,376)	-	-
D00400	Braxton County Commission	0.610717%	0.620476%	0.009759%	2,753	417	2,336	417	1,919	417	1,502	417	1,085	417	668	417	251	251	-	-
D00500	Brooke County Commission	1.649068%	1.906475%	0.257407%	72,607	11,001	61,606	11,001	50,605	11,001	39,604	11,001	28,603	11,001	17,602	11,001	6,601	6,601	-	-
D00600	Cabell County Commission	3.855066%	3.946307%	0.091241%	25,736	3,899	21,837	3,899	17,938	3,899	14,039	3,899	10,140	3,899	6,241	3,899	2,342	2,342	-	-
D00700	Calhoun County Commission	0.172290%	0.222749%	0.050459%	14,233	2,157	12,076	2,157	9,919	2,157	7,762	2,157	5,605	2,157	3,448	2,157	1,291	1,291	-	-
D00800	Clay County Commission	0.224065%	0.110621%	-0.113444%	(31,999)	(4,848)	(27,151)	(4,848)	(22,303)	(4,848)	(17,455)	(4,848)	(12,607)	(4,848)	(7,759)	(4,848)	(2,911)	(2,911)	-	-
D00900	Doddridge County Commission	0.725736%	0.777159%	0.051423%	14,505	2,198	12,307	2,198	10,109	2,198	7,911	2,198	5,713	2,198	3,515	2,198	1,317	1,317	-	-
D01000	Fayette County Commission	2.710376%	2.694211%	-0.016165%	(4,560)	(691)	(3,869)	(691)	(3,178)	(691)	(2,487)	(691)	(1,796)	(691)	(1,105)	(691)	(414)	(414)	-	-
D01100	Gilmer County Commission	0.308708%	0.281625%	-0.027083%	(7,639)	(1,157)	(6,482)	(1,157)	(5,325)	(1,157)	(4,168)	(1,157)	(3,011)	(1,157)	(1,854)	(1,157)	(697)	(697)	-	-
D01200	Grant County Commission	0.781253%	0.870636%	0.089383%	25,212	3,820	21,392	3,820	17,572	3,820	13,752	3,820	9,932	3,820	6,112	3,820	2,292	2,292	-	-
D01300	Greenbrier County Commission	2.383777%	2.332917%	-0.050860%	(14,346)	(2,174)	(12,172)	(2,174)	(9,998)	(2,174)	(7,824)	(2,174)	(5,650)	(2,174)	(3,476)	(2,174)	(1,302)	(1,302)	-	-
D01400	Hampshire County Commission	1.653862%	1.713809%	0.059947%	16,909	2,562	14,347	2,562	11,785	2,562	9,223	2,562	6,661	2,562	4,099	2,562	1,537	1,537	-	-
D01500	Hancock County Commission	2.928170%	3.041346%	0.113176%	31,924	4,837	27,087	4,837	22,250	4,837	17,413	4,837	12,576	4,837	7,739	4,837	2,902	2,902	-	-
D01600	Hardy County Commission	0.875036%	0.823882%	-0.051154%	(14,429)	(2,186)	(12,243)	(2,186)	(10,057)	(2,186)	(7,871)	(2,186)	(5,685)	(2,186)	(3,499)	(2,186)	(1,313)	(1,313)	-	-
D01700	Harrison County Commission	5.343471%	5.219389%	-0.124082%	(35,000)	(5,303)	(29,697)	(5,303)	(24,394)	(5,303)	(19,091)	(5,303)	(13,788)	(5,303)	(8,485)	(5,303)	(3,182)	(3,182)	-	-
D01800	Jackson County Commission	1.422814%	1.354910%	-0.067904%	(19,154)	(2,902)	(16,252)	(2,902)	(13,350)	(2,902)	(10,448)	(2,902)	(7,546)	(2,902)	(4,644)	(2,902)	(1,742)	(1,742)	-	-
D01900	Jefferson County Commission	3.642283%	3.536351%	-0.105932%	(29,880)	(4,527)	(25,353)	(4,527)	(20,826)	(4,527)	(16,299)	(4,527)	(11,772)	(4,527)	(7,245)	(4,527)	(2,718)	(2,718)	-	-
D02000	Kanawha County Commission	10.899319%	11.403058%	0.503739%	142,088	21,527	120,561	21,527	99,034	21,527	77,507	21,527	55,980	21,527	34,453	21,527	12,926	12,926	-	-
D02100	Lewis County Commission	1.017336%	0.882147%	-0.135189%	(38,133)	(5,778)	(32,355)	(5,778)	(26,577)	(5,778)	(20,799)	(5,778)	(15,021)	(5,778)	(9,243)	(5,778)	(3,465)	(3,465)	-	-
D02200	Lincoln County Commission	0.278404%	0.270582%	-0.007822%	(2,206)	(334)	(1,872)	(334)	(1,538)	(334)	(1,204)	(334)	(870)	(334)	(536)	(334)	(202)	(202)	-	-
D02300	Logan County Commission	1.791780%	1.816449%	0.024669%	6,958	1,054	5,904	1,054	4,850	1,054	3,796	1,054	2,742	1,054	1,688	1,054	634	634	-	-
D02400	McDowell County Commission	0.633590%	0.603751%	-0.029839%	(8,417)	(1,275)	(7,142)	(1,275)	(5,867)	(1,275)	(4,592)	(1,275)	(3,317)	(1,275)	(2,042)	(1,275)	(767)	(767)	-	-
D02500	Marion County Commission	2.395726%	2.261338%	-0.134388%	(37,907)	(5,743)	(32,164)	(5,743)	(26,421)	(5,743)	(20,678)	(5,743)	(14,935)	(5,743)	(9,192)	(5,743)	(3,449)	(3,449)	-	-
D02600	Marshall County Commission	3.503880%	3.283299%	-0.220581%	(62,219)	(9,427)	(52,792)	(9,427)	(43,365)	(9,427)	(33,938)	(9,427)	(24,511)	(9,427)	(15,084)	(9,427)	(5,657)	(5,657)	-	-
D02700	Mason County Commission	1.225144%	1.184667%	-0.040477%	(11,522)	(1,746)	(9,776)	(1,746)	(8,030)	(1,746)	(6,284)	(1,746)	(4,538)	(1,746)	(2,792)	(1,746)	(1,046)	(1,046)	-	-
D02800	Mercer County Commission	2.755097%	2.484190%	-0.270907%	(76,415)	(11,578)	(64,837)	(11,578)	(53,259)	(11,578)	(41,681)	(11,578)	(30,103)	(11,578)	(18,525)	(11,578)	(6,947)	(6,947)	-	-
D02900	Mineral County Commission	1.123502%	1.446036%	0.322534%	90,977	13,784	77,193	13,784	63,409	13,784	49,625	13,784	35,841	13,784	22,057	13,784	8,273	8,273	-	-
D03000	Mingo County Commission	1.479404%	1.471520%	-0.007884%	(2,224)	(337)	(1,887)	(337)	(1,550)	(337)	(1,213)	(337)	(876)	(337)	(539)	(337)	(202)	(202)	-	-
D03100	Monongalia County Commission	3.804321%	3.943768%	0.139447%	39,334	5,960	33,374	5,960	27,414	5,960	21,454	5,960	15,494	5,960	9,534	5,960	3,574	3,574	-	-
D03200	Monroe County Commission	0.648921%	0.750604%	0.101683%	28,682	4,346	24,336	4,346	19,990	4,346	15,644	4,346	11,298	4,346	6,952	4,346	2,606	2,606	-	-
D03300	Morgan County Commission	0.908169%	0.949404%	0.041235%	11,631	1,762	9,869	1,762	8,107	1,762	6,345	1,762	4,583	1,762	2,821	1,762	1,059	1,059	-	-
D03400	Nicholas County Commission	1.411545%	1.515732%	0.104187%	29,388	4,453	24,935	4,453	20,482	4,453	16,029	4,453	11,576	4,453	7,123	4,453	2,670	2,670	-	-
D03500	Ohio County Commission	3.397097%	3.557574%	0.160477%	45,266	6,858	38,408	6,858	31,550	6,858	24,692	6,858	17,834	6,858	10,976	6,858	4,118	4,118	-	-
D03600	Pendleton County Commission	0.210574%	0.197265%	-0.013309%	(3,754)	(569)	(3,185)	(569)	(2,616)	(569)	(2,047)	(569)	(1,478)	(569)	(909)	(569)	(340)	(340)	-	-
D03700	Pleasants County Commission	0.437188%	0.433086%	-0.004102%	(1,157)	(175)	(982)	(175)	(807)	(175)	(632)	(175)	(457)	(175)	(282)	(175)	(107)	(107)	-	-
D03800	Pocahontas County Commission	0.477835%	0.474889%	-0.002946%	(831)	(126)	(705)	(126)	(579)	(126)	(453)	(126)	(327)	(126)	(201)	(126)	(75)	(75)	-	-
D03900	Preston County Commission	1.533127%	1.538943%	0.005816%	1,641	249	1,392	249	1,143	249	894	249	645	249	396	249	147	147	-	-
D04000	Putnam County Commission	4.464168%	4.124020%	-0.340148%	(95,946)	(14,537)	(81,409)	(14,537)	(66,872)	(14,537)	(52,335)	(14,537)	(37,798)	(14,537)	(23,261)	(14,537)	(8,724)	(8,724)	-	-
D04100	Raleigh County Commission	4.492618%	4.393812%	-0.098806%	(27,870)	(4,223)	(23,647)	(4,223)	(19,424)	(4,223)	(15,201)	(4,223)	(10,978)	(4,223)	(6,755)	(4,223)	(2,532)	(2,532)	-	-
D04200	Randolph County Commission	1.124175%	1.091849%	-0.032326%	(9,118)	(1,382)	(7,736)	(1,382)	(6,354)	(1,382)	(4,972)	(1,382)	(3,590)	(1,382)	(2,208)	(1,382)	(826)	(826)	-	-
D04300	Ritchie County Commission	0.567381%	0.704358%	0.136977%	38,637	5,854	32,783	5,854	26,929	5,854	21,075	5,854	15,221	5,854	9,367	5,854	3,513	3,513	-	-
D04400	Roane County Commission	0.663623%	0.562541%	-0.101082%	(28,512)	(4,320)	(24,192)	(4,320)	(19,872)	(4,320)	(15,552)	(4,320)	(11,232)	(4,320)	(6,912)	(4,320)	(2,592)	(2,592)	-	-
D04500	Summers County Commission	0.445512%	0.434450%	-0.011062%	(3,120)	(473)	(2,647)	(473)	(2,174)	(473)	(1,701)	(473)	(1,228)	(473)	(755)	(473)	(282)	(282)	-	-
D04600	Taylor County Commission	0.508840%	0.475665%	-0.033175%	(9,358)	(1,418)	(7,940)	(1,418)	(6,522)	(1,418)	(5,104)	(1,418)	(3,686)	(1,418)	(2,268)	(1,418)	(850)	(850)	-	-
D04700	Tucker County Commission	0.293136%	0.292746%	-0.000390%	(110)	(17)	(93)	(17)	(76)	(17)	(59)	(17)	(42)	(17)	(25)	(17)	(8)	(8)	-	-
D04800	Tyler County Commission	1.167011%	1.294369%	0.127358%	35,924	5,443	30,481	5,443	25,038	5,443	19,595	5,443	14,152	5,443	8,709	5,443	3,266	3,266	-	-
D04900	Upshur County Commission	0.970790%	0.905760%	-0.065030%	(18,343)	(2,779)	(15,564)	(2,779)	(12,785)	(2,779)	(10,006)	(2,779)	(7,227)	(2,779)	(4,448)	(2,779)	(1,669)	(1,669)	-	-
D05000	Wayne County Commission	1.450670%	1.515310%	0.064640%	18,233	2,763	15,470	2,763	12,707	2,763	9,944	2,763	7,181	2,763	4,418	2,763	1,655	1,655	-	-
D05100	Webster County Commission	0.149529%	0.130856%	-0.018673%	(5,267)	(798)	(4,469)	(798)	(3,671)	(798)	(2,873)	(798)	(2,075)	(798)	(1,277)	(798)	(479)	(479)	-	-
D05200	Wetzel County Commission	1.306288%	1.279571%	-0.026717%	(7,536)	(1,142)	(6,394)	(1,142)	(5,252)	(1,142)	(4,110)	(1,142)	(2,968)	(1,142)	(1,826)	(1,142)	(684)	(684)	-	-
D05300	Wirt County Commission	0.112244%	0.158576%	0.046332%	13,069	1,980	11,089	1,980	9,109	1,980	7,129	1,980	5,149	1,980	3,169	1,980	1,189	1,189	-	-
D05400	Wood County Commission	3.381885%	3.521150%	0.139265%	39,282	5,952	33,330	5,952	27,378	5,952	21,426	5,952	15,474	5,952	9,522	5,952	3,570	3,570	-	-
D05500	Wyoming County Commission	1.176926%	1.235677%	0.058751%	16,572	2,511	14,061	2,511	11,550	2,511	9,039	2,511	6,528	2,511	4,017	2,511	1,506	1,506	-	-
<b>Total</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>0.000000%</b> </																