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, 2017

100.000000%

100.000000%

0.000000%

| | | | | Difference in | | FY 2017 | FY 2017 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 |
|--------|-----------------------------------|--------------|--------------|--------------------|-----------------------|------------|------------------|------------|------------------|------------|------------------|------------|------------------|------------|
| | | FY 2016 | FY 2017 | Allocation % | Difference in NPL(\$) | | Deferred | Amount | Deferred | Amount | Deferred | Amount | Deferred | Amount |
| | <u>Employer</u> | Allocation % | Allocation % | FY 2016 to FY 2017 | FY 2016 to FY 2017 | Recognized | Inflows/Outflows | Recognized | Inflows/Outflows | Recognized | Inflows/Outflows | Recognized | Inflows/Outflows | Recognized |
| | | | | | | | | | | | | | | |
| D00100 | Barbour County Deputy Sheriffs | 0.762589% | 0.826558% | 0.063969% | | | | \$ 1,968 | | \$ 1,968 | . , | \$ 1,968 | | \$ 1,968 |
| D00200 | Berkeley County Deputy Sheriffs | 5.474448% | 5.735028% | 0.260580% | 56,045 | 8,018 | 48,027 | 8,018 | 40,009 | 8,018 | 31,991 | 8,018 | 23,973 | 8,018 |
| D00300 | Boone County Deputy Sheriffs | 2.357156% | 2.094540% | -0.262616% | (56,482) | | (48,402) | (8,080) | (40,322) | (8,080) | (32,242) | (8,080) | | (8,080) |
| D00400 | Braxton County Deputy Sheriffs | 0.607199% | 0.573654% | -0.033545% | (7,215) | | (6,183) | (1,032) | (5,151) | (1,032) | (4,119) | (1,032) | | (1,032) |
| D00500 | Brooke County Deputy Sheriffs | 1.609539% | 1.703677% | 0.094138% | 20,247 | 2,897 | 17,350 | 2,897 | 14,453 | 2,897 | 11,556 | 2,897 | 8,659 | 2,897 |
| D00600 | Cabell County Deputy Sheriffs | 3.724943% | 3.433766% | -0.291177% | (62,625) | | (53,666) | (8,959) | (44,707) | (8,959) | (35,748) | (8,959) | | (8,959) |
| D00700 | Calhoun County Deputy Sheriffs | 0.160412% | 0.169402% | 0.008990% | 1,933 | 277 | 1,656 | 277 | 1,379 | 277 | 1,102 | 277 | 825 | 277 |
| D00800 | Clay County Deputy Sheriffs | 0.180056% | 0.158577% | -0.021479% | (4,620) | | (3,959) | (661) | (3,298) | (661) | (2,637) | (661) | | (661) |
| D00900 | Doddridge County Deputy Sheriffs | 0.573921% | 0.635390% | 0.061469% | 13,220 | 1,891 | 11,329 | 1,891 | 9,438 | 1,891 | 7,547 | 1,891 | 5,656 | 1,891 |
| D01000 | Fayette County Deputy Sheriffs | 2.859195% | 2.900563% | 0.041368% | 8,897 | 1,273 | 7,624 | 1,273 | 6,351 | 1,273 | 5,078 | 1,273 | 3,805 | 1,273 |
| D01100 | Gilmer County Deputy Sheriffs | 0.330115% | 0.319685% | -0.010430% | (2,243) | . , | (1,922) | (321) | (1,601) | (321) | (1,280) | (321) | , , | (321) |
| D01200 | Grant County Deputy Sheriffs | 0.558067% | 0.576835% | 0.018768% | 4,037 | 578 | 3,459 | 578 | 2,881 | 578 | 2,303 | 578 | 1,725 | 578 |
| D01300 | Greenbrier County Deputy Sheriffs | 2.691381% | 2.635369% | -0.056012% | (12,047) | | (10,324) | (1,723) | (8,601) | (1,723) | (6,878) | (1,723) | | (1,723) |
| D01400 | Hampshire County Deputy Sheriffs | 1.672837% | 1.713519% | 0.040682% | 8,750 | 1,252 | 7,498 | 1,252 | 6,246 | 1,252 | 4,994 | 1,252 | 3,742 | 1,252 |
| D01500 | Hancock County Deputy Sheriffs | 2.952478% | 2.952240% | -0.000238% | (51) | () | (44) | (7) | (37) | (7) | (30) | (7) | | (7) |
| D01600 | Hardy County Deputy Sheriffs | 0.906735% | 0.890325% | -0.016410% | (3,529) | | (3,024) | (505) | (2,519) | (505) | (2,014) | (505) | | (505) |
| D01700 | Harrison County Deputy Sheriffs | 5.319925% | 5.405634% | 0.085709% | 18,434 | 2,637 | 15,797 | 2,637 | 13,160 | 2,637 | 10,523 | 2,637 | 7,886 | 2,637 |
| D01800 | Jackson County Deputy Sheriffs | 1.410506% | 1.431105% | 0.020599% | 4,430 | 634 | 3,796 | 634 | 3,162 | 634 | 2,528 | 634 | 1,894 | 634 |
| D01900 | Jefferson County Deputy Sheriffs | 3.502668% | 3.341488% | -0.161180% | (34,666) | | (29,707) | (4,959) | (24,748) | (4,959) | (19,789) | (4,959) | | (4,959) |
| D02000 | Kanawha County Deputy Sheriffs | 11.236356% | 11.207011% | -0.029345% | (6,311) | | (5,408) | (903) | (4,505) | (903) | (3,602) | (903) | | (903) |
| D02100 | Lewis County Deputy Sheriffs | 1.234222% | 1.126708% | -0.107514% | (23,124) | | (19,816) | (3,308) | (16,508) | (3,308) | (13,200) | (3,308) | | (3,308) |
| D02200 | Lincoln County Deputy Sheriffs | 0.537289% | 0.418858% | -0.118431% | (25,472) | | (21,828) | (3,644) | (18,184) | (3,644) | (14,540) | (3,644) | | (3,644) |
| D02300 | Logan County Deputy Sheriffs | 1.717140% | 1.786063% | 0.068923% | 14,824 | 2,121 | 12,703 | 2,121 | 10,582 | 2,121 | 8,461 | 2,121 | 6,340 | 2,121 |
| D02400 | McDowell County Deputy Sheriffs | 1.165966% | 0.818514% | -0.347452% | (74,729) | | (64,038) | | (53,347) | (10,691) | (42,656) | (10,691) | | (10,691) |
| D02500 | Marion County Deputy Sheriffs | 2.597697% | 2.390893% | -0.206804% | (44,479) | | (38,116) | (6,363) | (31,753) | (6,363) | (25,390) | (6,363) | | (6,363) |
| D02600 | Marshall County Deputy Sheriffs | 2.974562% | 2.987096% | 0.012534% | 2,696 | 386 | 2,310 | 386 | 1,924 | 386 | 1,538 | 386 | 1,152 | 386 |
| D02700 | Mason County Deputy Sheriffs | 1.402072% | 1.335779% | -0.066293% | (14,258) | (2,040) | (12,218) | (2,040) | (10,178) | (2,040) | (8,138) | (2,040) | | (2,040) |
| D02800 | Mercer County Deputy Sheriffs | 2.313643% | 2.455326% | 0.141683% | 30,473 | 4,360 | 26,113 | 4,360 | 21,753 | 4,360 | 17,393 | 4,360 | 13,033 | 4,360 |
| D02900 | Mineral County Deputy Sheriffs | 0.874680% | 0.954758% | 0.080078% | 17,223 | 2,464 | 14,759 | 2,464 | 12,295 | 2,464 | 9,831 | 2,464 | 7,367 | 2,464 |
| D03000 | Mingo County Deputy Sheriffs | 1.936752% | 1.843918% | -0.092834% | (19,966) | | (17,110) | (2,856) | (14,254) | (2,856) | (11,398) | (2,856) | | (2,856) |
| D03100 | Monongalia County Deputy Sheriffs | 3.798734% | 3.913477% | 0.114743% | 24,678 | 3,530 | 21,148 | 3,530 | 17,618 | 3,530 | 14,088 | 3,530 | 10,558 | 3,530 |
| D03200 | Monroe County Deputy Sheriffs | 0.703009% | 0.678007% | -0.025002% | (5,377) | | (4,608) | (769) | (3,839) | (769) | (3,070) | (769) | | (769) |
| D03300 | Morgan County Deputy Sheriffs | 1.006719% | 0.955774% | -0.050945% | (10,957) | (1,568) | (9,389) | (1,568) | (7,821) | (1,568) | (6,253) | (1,568) | | (1,568) |
| D03400 | Nicholas County Deputy Sheriffs | 1.432660% | 1.474921% | 0.042261% | 9,089 | 1,300 | 7,789 | 1,300 | 6,489 | 1,300 | 5,189 | 1,300 | 3,889 | 1,300 |
| D03500 | Ohio County Deputy Sheriffs | 3.460352% | 3.742176% | 0.281824% | 60,614 | 8,672 | 51,942 | 8,672 | 43,270 | 8,672 | 34,598 | 8,672 | 25,926 | 8,672 |
| D03600 | Pendleton County Deputy Sheriffs | 0.200168% | 0.198363% | -0.001805% | (388) | | (332) | (56) | (276) | (56) | (220) | (56) | | (56) |
| D03700 | Pleasants County Deputy Sheriffs | 0.453837% | 0.466721% | 0.012884% | 2,771 | 396 | 2,375 | 396 | 1,979 | 396 | 1,583 | 396 | 1,187 | 396 |
| D03800 | Pocahontas County Deputy Sheriffs | 0.629517% | 0.632742% | 0.003225% | 694 | 99 | 595 | 99 | 496 | 99 | 397 | 99 | 298 | 99 |
| D03900 | Preston County Deputy Sheriffs | 1.626666% | 1.715268% | 0.088602% | 19,056 | 2,726 | 16,330 | 2,726 | 13,604 | 2,726 | 10,878 | 2,726 | 8,152 | 2,726 |
| D04000 | Putnam County Deputy Sheriffs | 3.781338% | 3.932012% | 0.150674% | 32,406 | 4,636 | 27,770 | 4,636 | 23,134 | 4,636 | 18,498 | 4,636 | 13,862 | 4,636 |
| D04100 | Raleigh County Deputy Sheriffs | 3.857784% | 4.081979% | 0.224195% | 48,219 | 6,898 | 41,321 | 6,898 | 34,423 | 6,898 | 27,525 | 6,898 | 20,627 | 6,898 |
| D04200 | Randolph County Deputy Sheriffs | 1.147125% | 1.188743% | 0.041618% | 8,951 | 1,281 | 7,670 | 1,281 | 6,389 | 1,281 | 5,108 | 1,281 | 3,827 | 1,281 |
| D04300 | Ritchie County Deputy Sheriffs | 0.621085% | 0.534418% | -0.086667% | (18,640) | | (15,973) | (2,667) | (13,306) | (2,667) | (10,639) | (2,667) | (7,972) | (2,667) |
| D04400 | Roane County Deputy Sheriffs | 0.579000% | 0.594871% | 0.015871% | 3,414 | 488 | 2,926 | 488 | 2,438 | 488 | 1,950 | 488 | 1,462 | 488 |
| D04500 | Summers County Deputy Sheriffs | 0.466770% | 0.418225% | -0.048545% | (10,441) | | (8,947) | (1,494) | (7,453) | (1,494) | (5,959) | (1,494) | | (1,494) |
| D04600 | Taylor County Deputy Sheriffs | 0.634615% | 0.596070% | -0.038545% | (8,290) | | (7,104) | (1,186) | (5,918) | (1,186) | (4,732) | (1,186) | | (1,186) |
| D04700 | Tucker County Deputy Sheriffs | 0.303450% | 0.268208% | -0.035242% | (7,580) | | (6,496) | (1,084) | (5,412) | (1,084) | (4,328) | (1,084) | | (1,084) |
| D04800 | Tyler County Deputy Sheriffs | 1.024713% | 1.281405% | 0.256692% | 55,208 | 7,898 | 47,310 | 7,898 | 39,412 | 7,898 | 31,514 | 7,898 | 23,616 | 7,898 |
| D04900 | Upshur County Deputy Sheriffs | 1.033277% | 1.053781% | 0.020504% | 4,410 | 631 | 3,779 | 631 | 3,148 | 631 | 2,517 | 631 | 1,886 | 631 |
| D05000 | Wayne County Deputy Sheriffs | 1.529702% | 1.484996% | -0.044706% | (9,615) | | (8,239) | (1,376) | (6,863) | (1,376) | (5,487) | (1,376) | | (1,376) |
| D05100 | Webster County Deputy Sheriffs | 0.352802% | 0.241512% | -0.111290% | (23,936) | | (20,512) | (3,424) | (17,088) | (3,424) | (13,664) | (3,424) | | (3,424) |
| D05200 | Wetzel County Deputy Sheriffs | 1.053784% | 1.223266% | 0.169482% | 36,452 | 5,215 | 31,237 | 5,215 | 26,022 | 5,215 | 20,807 | 5,215 | 15,592 | 5,215 |
| D05300 | Wirt County Deputy Sheriffs | 0.139117% | 0.180476% | 0.041359% | 8,895 | 1,273 | 7,622 | 1,273 | 6,349 | 1,273 | 5,076 | 1,273 | 3,803 | 1,273 |
| D05400 | Wood County Deputy Sheriffs | 3.407408% | 3.199864% | -0.207544% | (44,638) | | (38,252) | (6,386) | (31,866) | (6,386) | (25,480) | (6,386) | | (6,386) |
| D05500 | Wyoming County Deputy Sheriffs | 1.111819% | 1.120446% | 0.008627% | 1,856 | 266 | 1,590 | 266 | 1,324 | 266 | 1,058 | 266 | 792 | 266 |
| | | | | | | | | | | | | | | |

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

| | | FY 2021 | FY 2022 | FY 2022 | FY 2023 | FY 2023 | |
|------------------|--|--------------------|------------------|--------------------|--------------------|------------------|--|
| | | Deferred | Amount | Deferred | Amount | Deferred | |
| | <u>Employer</u> | Inflows/Outflows | Recognized | Inflows/Outflows | Recognized | Inflows/Outflows | |
| | | | | | | | |
| D00100 | Barbour County Deputy Sheriffs | \$ 3,918 | | \$ 1,950 | | | |
| D00200 | Berkeley County Deputy Sheriffs | 15,955 | 8,018 | 7,937 | 7,937 | - | |
| D00300 | Boone County Deputy Sheriffs Braxton County Deputy Sheriffs | (16,082) | (8,080) | (8,002) | (8,002) | - | |
| D00400 D00500 | Brooke County Deputy Sheriffs | (2,055) 5,762 | (1,032) 2,897 | (1,023) 2,865 | (1,023) 2,865 | - | |
| D00500 | Cabell County Deputy Sheriffs | (17,830) | | (8,871) | (8,871) | - | |
| D00700 | Calhoun County Deputy Sheriffs | 548 | 277 | 271 | 271 | _ | |
| D00800 | Clay County Deputy Sheriffs | (1,315) | | (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) | | (1,709) | (1,709) | - | |
| D01400 | Hampshire County Deputy Sheriffs | 2,490 | 1,252 | 1,238 | 1,238 | - | |
| D01500 | Hancock County Deputy Sheriffs | (16) | | (9) | (9) | - | |
| D01600 | Hardy County Deputy Sheriffs | (1,004) | | (499) | (499) | - | |
| D01700 D01800 | Harrison County Deputy Sheriffs | 5,249 | 2,637 634 | 2,612 626 | 2,612 626 | - | |
| D01800 D01900 | Jackson County Deputy Sheriffs Jefferson County Deputy Sheriffs | 1,260 (9,871) | | (4,912) | (4,912) | - | |
| D01900 D02000 | Kanawha County Deputy Sheriffs | (1,796) | , | (893) | (893) | - | |
| D02000 D02100 | Lewis County Deputy Sheriffs | (6,584) | , , | (3,276) | (3,276) | _ | |
| D02100 | Lincoln County Deputy Sheriffs | (7,252) | | (3,608) | (3,608) | _ | |
| D02300 | Logan County Deputy Sheriffs | 4,219 | 2,121 | 2,098 | 2,098 | - | |
| D02400 | McDowell County Deputy Sheriffs | (21,274) | | (10,583) | (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) | | (2,018) | (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) | | (2,830) | (2,830) | - | |
| D03100 | Monongalia County Deputy Sheriffs | 7,028 | 3,530 | 3,498 | 3,498 | - | |
| D03200 D03300 | Monroe County Deputy Sheriffs Morgan County Deputy Sheriffs | (1,532) (3,117) | | (763) (1,549) | (763) (1,549) | - | |
| D03300 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) | | (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) | , | (2,638) | (2,638) | - | |
| D04400 | Roane County Deputy Sheriffs | 974 | 488 | 486 | 486 | - | |
| D04500 D04600 | Summers County Deputy Sheriffs Taylor County Deputy Sheriffs | (2,971) | | (1,477) | (1,477) | - | |
| D04600 D04700 | Tucker County Deputy Sheriffs | (2,360) (2,160) | | (1,174) (1,076) | (1,174) (1,076) | - | |
| D04700 D04800 | Tyler County Deputy Sheriffs 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) | | (1,359) | (1,359) | - | |
| D05100 | Webster County Deputy Sheriffs | (6,816) | | (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

Less: Deferred Outflows, 07.01.2016:

Diff in Experience, Proj vs Actual (1,984,000)
Diff in Earnings, Proj vs Actual (8,344,400)

(10,328,400)

 Δ in Proportionate Share, to be allocated \$ 21,507,600

Amortization periond = 83.88 months