Amortization of Change in Proportionate Share of Net Pension Liability

Net Pension Liability (6/30/2015): \$20,512,000 + Deferred Inflows \$8,436,600 - Deferred Outflows \$5,488,000 = Total Amortized \$23,460,600

Employer Number	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation %	Difference in NPL (\$)	FY16 Immediately	FY16 Deferred	FY17 Amount		FY18 Amount		FY19 Amount		FY20 Amount	FY20 Deferred	FY21 Amount	FY21 Deferred	FY22 Amount	FY22 Deferred
D00100	Barbour County Deputy Sheriffs	0.754507%	0.762589%	FY15 to FY16 0.008082%	FY15 to FY16 1896	Recognized 272	Outflow/(Inflow) 1624	Recognized 272	Balance 1351	Recognized 272	Balance 1079	Recognized 272	Balance 806	Recognized 272	Balance 534	Recognized 272	Balance 262	Recognized 262	Balance
D00200	Berkeley County Deputy Sheriffs	5.405365%	5.474448%	0.069083%	16207	2329	13879	2329	11550	2329	9221	2329	6893	2329	4564	2329	2235	2235	0
D00300	Boone County Deputy Sheriffs	2.281235%	2.357156%	0.075921%	17812	2559	15252	2559	12693	2559	10134	2559	7575	2559	5016	2559	2457	2457	0
D00400	Braxton County Deputy Sheriffs	0.549246%	0.607199%	0.057953%	13596	1953	11643	1953	9689	1953	7736	1953	5782	1953	3829	1953	1875	1875	0
D00500	Brooke County Deputy Sheriffs	1.447123%	1.609539%	0.162416%	38104	5475	32629	5475	27154	5475	21680	5475	16205	5475	10730	5475	5256	5256	0
D00600	Cabell County Deputy Sheriffs	3.605955%	3.724943%	0.118988%	27915	4011	23904	4011	19894	4011	15883	4011	11872	4011	7861	4011	3850	3850	0
D00700	Calhoun County Deputy Sheriffs	0.160130%	0.160412%	0.000282%	66	9	57	9	47	9	38	9	28	9	19	9	9	9	0
D00800	Clay County Deputy Sheriffs	0.173486%	0.180056%	0.006570%	1541	221	1320	221	1098	221	877	221	655	221	434	221	213	213	0
D00900	Doddridge County Deputy Sheriffs	0.629065%	0.573921%	-0.055144%	(12937)	(1859)	(11078)	(1859)	(9220)	(1859)	(7361)	(1859)	(5502)	(1859)	(3643)	(1859)	(1784)	(1784)	0
D01000	Fayette County Deputy Sheriffs	2.742415%	2.859195%	0.116780%	27397	3936	23461	3936	19524	3936	15588	3936	11652	3936	7715	3936	3779	3779	0
D01100	Gilmer County Deputy Sheriffs	0.400667%	0.330115%	-0.070552%	(16552)	(2378)	(14174)	(2378)	(11796)	(2378)	(9417)	(2378)	(7039)	(2378)	(4661)	(2378)	(2283)	(2283)	0
D01200	Grant County Deputy Sheriffs	0.662519%	0.558067%	-0.104452%	(24505)	(3521)	(20984)	(3521)	(17463)	(3521)	(13943)	(3521)	(10422)	(3521)	(6901)	(3521)	(3380)	(3380)	0
D01300	Greenbrier County Deputy Sheriffs	2.771262%	2.691381%	-0.079881%	(18741)	(2693)	(16048)	(2693)	(13355)	(2693)	(10663)	(2693)	(7970)	(2693)	(5278)	(2693)	(2585)	(2585)	0
D01400	Hampshire County Deputy Sheriffs	1.651872%	1.672837%	0.020965%	4919	707	4212	707	3505	707	2799	707	2092	707	1385	707	678	678	0
D01500	Hancock County Deputy Sheriffs	3.094275%	2.952478%	-0.141797%	(33267)	(4780)	(28487)	(4780)	(23707)	(4780)	(18928)	(4780)	(14148)	(4780)	(9368)	(4780)	(4588)	(4588)	0
D01600	Hardy County Deputy Sheriffs	0.908435%	0.906735%	-0.001700%	(399)	(57)	(342)	(57)	(284)	(57)	(227)	(57)	(170)	(57)	(112)	(57)	(55)	(55)	0
D01700	Harrison County Deputy Sheriffs	4.990615%	5.319925%	0.329310%	77258	11100	66158	11100	55057	11100	43957	11100	32857	11100	21757	11100	10656	10656	0
D01800	Jackson County Deputy Sheriffs	1.374520%	1.410506%	0.035986%	8442	1213	7229	1213	6016	1213	4803	1213	3590	1213	2377	1213	1164	1164	0
D01900	Jefferson County Deputy Sheriffs	3.464242%	3.502668%	0.038426%	9015	1295	7720	1295	6424	1295	5129	1295	3834	1295	2539	1295	1243	1243	0
D02000	Kanawha County Deputy Sheriffs	11.648759%	11.236356%	-0.412403%	(96752)	(13901)	(82851)	(13901)	(68950)	(13901)	(55049)	(13901)	(41147)	(13901)	(27246)	(13901)	(13345)	(13345)	0
D02100	Lewis County Deputy Sheriffs	1.373458%	1.234222%	-0.139236%	(32666)	(4693)	(27972)	(4693)	(23279)	(4693)	(18586)	(4693)	(13892)	(4693)	(9199)	(4693)	(4506)	(4506)	0
D02200	Lincoln County Deputy Sheriffs	0.655828%	0.537289%	-0.118539%	(27810)	(3996)	(23814)	(3996)	(19819)	(3996)	(15823)	(3996)	(11827)	(3996)	(7832)	(3996)	(3836)	(3836)	0
D02300	Logan County Deputy Sheriffs	1.631492%	1.717140%	0.085648%	20093	2887	17206	2887	14319	2887	11432	2887	8545	2887	5658	2887	2772	2772	0
D02400	Marion County Deputy Sheriffs	1.161566%	2.597697%	1.436131%	336925	48409	288516	48409	240107	48409	191699	48409	143290	48409	94881	48409	46472	46472	0
D02500	Marshall County Deputy Sheriffs	2.854703%	2.974562%	0.119859%	28120	4040	24080	4040	20039	4040	15999	4040	11959	4040	7919	4040	3879	3879	0
D02600	Mason County Deputy Sheriffs	2.653737%	1.402072%	-1.251665%	(293648)	(42191)	(251457)	(42191)	(209266)	(42191)	(167076)	(42191)	(124885)	(42191)	(82694)	(42191)	(40503)	(40503)	0
D02700	McDowell County Deputy Sheriffs	1.448627%	1.165966%	-0.282661%	(66314)	(9528)	(56786)	(9528)	(47258)	(9528)	(37730)	(9528)	(28203)	(9528)	(18675)	(9528)	(9147)	(9147)	0
D02800	Mercer County Deputy Sheriffs	2.472669%	2.313643%	-0.159026%	(37308)	(5360)	(31948)	(5360)	(26588)	(5360)	(21227)	(5360)	(15867)	(5360)	(10506)	(5360)	(5146)	(5146)	0
D02900	Mineral County Deputy Sheriffs	0.869400%	0.874680%	0.005280%	1239	178	1061	178	883	178	705	178	527	178	349	178	171	171	0
D03000	Mingo County Deputy Sheriffs	2.086762%	1.936752%	-0.150010%	(35193)	(5056)	(30137)	(5056)	(25080)	(5056)	(20024)	(5056)	(14967)	(5056)	(9911)	(5056)	(4854)	(4854)	0
D03100	Monongalia County Deputy Sheriffs	3.477091%	3.798734%	0.321643%	75459	10842	64617	10842	53776	10842	42934	10842	32092	10842	21250	10842	10408	10408	0
D03200	Monroe County Deputy Sheriffs	0.652500%	0.703009%	0.050509%	11850	1703	10147	1703	8445	1703	6742	1703	5040	1703	3337	1703	1634	1634	0
D03300	Morgan County Deputy Sheriffs	1.017724%	1.006719%	-0.011005%	(2582)	(371)	(2211)	(371)	(1840)	(371)	(1469)	(371)	(1098)	(371)	(727)	(371)	(356)	(356)	0
D03400	Nicholas County Deputy Sheriffs	1.992795%	1.432660%	-0.560135%	(131411)	(18881)	(112530)	(18881)	(93649)	(18881)	(74768)	(18881)	(55887)	(18881)	(37007)	(18881)	(18126)	(18126)	0
D03500	Ohio County Deputy Sheriffs	3.171078%	3.460352%	0.289274%	67865	9751	58115	9751	48364	9751	38613	9751	28862	9751	19112	9751	9361	9361	0
D03600	Pendleton County Deputy Sheriffs	0.193722%	0.200168%	0.006446%	1512	217	1295	217	1078	217	860	217	643	217	426	217	209	209	0
D03700	Pleasants County Deputy Sheriffs	0.444240%	0.453837%	0.009597%	2252	323	1928	323	1605	323	1281	323	958	323	634	323	311	311	0
D03800	Pocahontas County Deputy Sheriffs	0.554828%	0.629517%	0.074689%	17523	2518	15005	2518	12487	2518	9970	2518	7452	2518	4935	2518	2417	2417	0
D03900	Preston County Deputy Sheriffs	1.549913%	1.626666%	0.076753%	18007	2587	15420	2587	12832	2587	10245	2587	7658	2587	5071	2587	2484	2484	0
D04000	Putnam County Deputy Sheriffs	3.936157%	3.781338%	-0.154819%	(36321)	(5219)	(31103)	(5219)	(25884)	(5219)	(20666)	(5219)	(15447)	(5219)	(10228)	(5219)	(5010)	(5010)	0
D04100	Raleigh County Deputy Sheriffs	4.030849%	3.857784%	-0.173065%	(40602)	(5834)	(34768)	(5834)	(28935)	(5834)	(23101)	(5834)	(17268)	(5834)	(11434)	(5834)	(5600)	(5600)	0
D04200	Randolph County Deputy Sheriffs	1.041189%	1.147125%	0.105936%	24853	3571	21282	3571	17712	3571	14141	3571	10570	3571	6999	3571	3428	3428	0
D04300	Ritchie County Deputy Sheriffs	0.625460%	0.621085%	-0.004375%	(1026)	(147)	(879)	(147)	(732)	(147)	(584)	(147)	(437)	(147)	(289)	(147)	(142)	(142)	0
D04400	Roane County Deputy Sheriffs	0.562699%	0.579000%	0.016301%	3824	549	3275	549	2725	549	2176	549	1626	549	1077	549	527	527	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	•	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized		FY20 Amount Recognized	FY20 Deferred Balance	FY21 Amount Recognized		FY22 Amount Recognized	
D04500	Summers County Deputy Sheriffs	0.472726%	0.466770%	-0.005956%	(1397)	(201)	(1197)	(201)	(996)	(201)	(795)	(201)	(594)	(201)	(393)	(201)	(193)	(193)	0
D04600	Taylor County Deputy Sheriffs	0.615461%	0.634615%	0.019154%	4494	646	3848	646	3202	646	2557	646	1911	646	1265	646	620	620	0
D04700	Tucker County Deputy Sheriffs	0.249237%	0.303450%	0.054213%	12719	1827	10891	1827	9064	1827	7236	1827	5409	1827	3582	1827	1754	1754	0
D04800	Tyler County Deputy Sheriffs	0.900804%	1.024713%	0.123909%	29070	4177	24893	4177	20716	4177	16540	4177	12363	4177	8186	4177	4010	4010	0
D04900	Upshur County Deputy Sheriffs	1.025396%	1.033277%	0.007881%	1849	266	1583	266	1318	266	1052	266	786	266	521	266	255	255	0
D05000	Wayne County Deputy Sheriffs	1.536096%	1.529702%	-0.006394%	(1500)	(216)	(1285)	(216)	(1069)	(216)	(853)	(216)	(638)	(216)	(422)	(216)	(207)	(207)	0
D05100	Webster County Deputy Sheriffs	0.373242%	0.352802%	-0.020440%	(4795)	(689)	(4106)	(689)	(3417)	(689)	(2728)	(689)	(2039)	(689)	(1350)	(689)	(661)	(661)	0
D05200	Wetzel County Deputy Sheriffs	1.046994%	1.053784%	0.006790%	1593	229	1364	229	1135	229	906	229	677	229	449	229	220	220	0
D05300	Wirt County Deputy Sheriffs	0.114668%	0.139117%	0.024449%	5736	824	4912	824	4088	824	3264	824	2439	824	1615	824	791	791	0
D05400	Wood County Deputy Sheriffs	3.423774%	3.407408%	-0.016366%	(3840)	(552)	(3288)	(552)	(2736)	(552)	(2185)	(552)	(1633)	(552)	(1081)	(552)	(530)	(530)	0
D05500	Wyoming County Deputy Sheriffs	1.067423%	1.111819%	0.044396%	10416	1496	8919	1496	7423	1496	5926	1496	4430	1496	2933	1496	1437	1437	0