Net Pension Liability (6/30/2013): \$33,504,000

FR Number	ER Name	FY13 Allocation %	EV14 Allocation %	Difference in Allocation %	Difference in NPL (\$)	FY14 Immediately	FY14 Deferred	FY15 Amount	Y15 Deferred	FY16 Amount	FY16 Deferred	FY17 Amount	FY17 Deferred	FY18 Amount	FY18 Deferred F	Y19 Amount F	Y19 Deferred	FY20 Amount	FY20 Deferred FY	21 Amount FY21 Deferre
En Hamber				FY13 to FY14	FY13 to FY14		Outflow/(Inflow)	Recognized	Balance	Recognized	Balance (4.016)	Recognized	Balance (2.052)	Recognized		Recognized	Balance (1.154)	Recognized	- i	Recognized Balance
D00100	Barbour County Deputy Sheriffs	0.780743% 5.154235%	0.760214% 5.380903%	-0.020529% 0.226668%	(6,878.05) 75,942.93	(954) 10,533	(5,924) 65,410	(954) 10,533	(4,970) 54,877	(954) 10,533	(4,016) 44,344	(954) 10,533	(3,062) 33,811	(954) 10,533	(2,108)	(954) 10,533	(1,154) 12,745	(954) 10,533	(200) 2,212	(200)
D00200	Berkeley County Deputy Sheriffs Boone County Deputy Sheriffs	2.339396%	2.301831%	-0.037565%	(12,585.66)	(1,746)	(10,840)	(1,746)	(9,094)	(1,746)	(7,348)	(1,746)	(5,602)	(1,746)	(3,856)	(1,746)	(2,110)	(1,746)	(364)	(364)
D00300	Braxton County Deputy Sheriffs	0.608415%	0.598165%	-0.010250%	(3,434.12)	(476)	(2,958)	(476)	(2,482)	(476)	(2,006)	(476)	(1,530)	(476)	(1,054)	(476)	(578)	(476)	(102)	(102)
D00500	Brooke County Deputy Sheriffs	1.533922%	1.488214%	-0.045708%	(15,313.97)	(2,124)	(13,190)	(2,124)	(11,066)	(2,124)	(8,942)	(2,124)	(6,818)	(2,124)	(4,694)	(2,124)	(2,570)	(2,124)	(446)	(446)
D00600	Cabell County Deputy Sheriffs	4.038502%	3.732374%	-0.306128%	(102,565.06)	(14,225)	(88,340)	(14,225)	(74,115)	(14,225)	(59,890)	(14,225)	(45,665)	(14,225)	(31,440)	(14,225)	(17,215)	(14,225)	(2,990)	(2,990)
D00700	Calhoun County Deputy Sheriffs	0.127809%	0.223048%	0.095240%	31,909.07	4,426	27,483	4,426	23,057	4,426	18,631	4,426	14,205	4,426	9,779	4,426	5,353	4,426	927	927
D00800	Clay County Deputy Sheriffs	0.353871%	0.238058%	-0.115813%	(38.801.87)	(5,382)	(33,420)	(5,382)	(28.038)	(5,382)	(22,656)	(5,382)	(17,274)	(5,382)	(11,892)	(5,382)	(6.510)	(5,382)	(1,128)	(1,128)
D00900	Doddridge County Deputy Sheriffs	0.495030%	0.577299%	0.082269%	27,563.40	3,823	23,740	3,823	19,917	3,823	16,094	3,823	12,271	3,823	8,448	3,823	4,625	3,823	802	802
D01000	Fayette County Deputy Sheriffs	3.076020%	2.698232%	-0.377788%	(126,574.13)	(17,555)	(109,019)	(17,555)	(91,464)	(17,555)	(73,909)	(17,555)	(56,354)	(17,555)	(38,799)	(17,555)	(21,244)	(17,555)	(3,689)	(3,689)
D01100	Gilmer County Deputy Sheriffs	0.355626%	0.380591%	0.024965%	8,364.23	1,160	7,204	1,160	6,044	1,160	4,884	1,160	3,724	1,160	2,564	1,160	1,404	1,160	244	244
D01200	Grant County Deputy Sheriffs	0.724484%	0.699536%	-0.024948%	(8,358.48)	(1,159)	(7,199)	(1,159)	(6,040)	(1,159)	(4,881)	(1,159)	(3,722)	(1,159)	(2,563)	(1,159)	(1,404)	(1,159)	(245)	(245)
D01300	Greenbrier County Deputy Sheriffs	2.846033%	2.838570%	-0.007463%	(2,500.49)	(347)	(2,154)	(347)	(1,807)	(347)	(1,460)	(347)	(1,113)	(347)	(766)	(347)	(419)	(347)	(72)	(72)
D01400	Hampshire County Deputy Sheriffs	1.527909%	1.629722%	0.101814%	34,111.70	4,731	29,381	4,731	24,650	4,731	19,919	4,731	15,188	4,731	10,457	4,731	5,726	4,731	995	995
D01500	Hancock County Deputy Sheriffs	2.915921%	2.889792%	-0.026129%	(8,754.29)	(1,214)	(7,540)	(1,214)	(6,326)	(1,214)	(5,112)	(1,214)	(3,898)	(1,214)	(2,684)	(1,214)	(1,470)	(1,214)	(256)	(256)
D01600	Hardy County Deputy Sheriffs	0.720234%	0.827180%	0.106946%	35,831.16	4,970	30,862	4,970	25,892	4,970	20,922	4,970	15,952	4,970	10,982	4,970	6,012	4,970	1,042	1,042
D01700	Harrison County Deputy Sheriffs	4.807323%	4.814390%	0.007066%	2,367.48	328	2,039	328	1,711	328	1,383	328	1,055	328	727	328	399	328	71	71
D01800	Jackson County Deputy Sheriffs	1.388141%	1.384799%	-0.003342%	(1,119.57)	(155)	(964)	(155)	(809)	(155)	(654)	(155)	(499)	(155)	(344)	(155)	(189)	(155)	(34)	(34)
D01900	Jefferson County Deputy Sheriffs	3.558767%	3.736379%	0.177612%	59,507.19	8,253	51,254	8,253	43,001	8,253	34,748	8,253	26,495	8,253	18,242	8,253	9,989	8,253	1,736	1,736
D02000	Kanawha County Deputy Sheriffs	11.682872%	11.672443%	-0.010429%	(3,494.10)	(485)	(3,009)	(485)	(2,524)	(485)	(2,039)	(485)	(1,554)	(485)	(1,069)	(485)	(584)	(485)	(99)	(99)
D02100	Lewis County Deputy Sheriffs	1.207164%	1.299821%	0.092656%	31,043.55	4,306	26,738	4,306	22,432	4,306	18,126	4,306	13,820	4,306	9,514	4,306	5,208	4,306	902	902
D02200	Lincoln County Deputy Sheriffs	0.441871%	0.613985%	0.172114%	57,664.91	7,998	49,667	7,998	41,669	7,998	33,671	7,998	25,673	7,998	17,675	7,998	9,677	7,998	1,679	1,679
D02300	Logan County Deputy Sheriffs	1.358201%	1.565105%	0.206904%	69,321.10	9,615	59,707	9,615	50,092	9,615	40,477	9,615	30,862	9,615	21,247	9,615	11,632	9,615	2,017	2,017
D02500	Marion County Deputy Sheriffs	2.700693%	2.994359%	0.293666%	98,390.01	13,646	84,744	13,646	71,098	13,646	57,452	13,646	43,806	13,646	30,160	13,646	16,514	13,646	2,868	2,868
D02600	Marshall County Deputy Sheriffs	2.474829%	2.734317%	0.259489%	86,939.03	12,058	74,881	12,058	62,823	12,058	50,765	12,058	38,707	12,058	26,649	12,058	14,591	12,058	2,533	2,533
D02700	Mason County Deputy Sheriffs	1.234375%	1.430332%	0.195957%	65,653.43	9,106	56,548	9,106	47,442	9,106	38,336	9,106	29,230	9,106	20,124	9,106	11,018	9,106	1,912	1,912
D02400	McDowell County Deputy Sheriffs	1.219599% 2.379773%	1.337197% 2.339147%	0.117598% -0.040626%	39,400.06 (13,611.44)	5,465 (1,888)	33,935 (11,724)	5,465 (1,888)	28,470 (9,836)	5,465	23,005	5,465 (1,888)	17,540 (6,060)	5,465 (1,888)	12,075 (4,172)	5,465 (1,888)	6,610 (2,284)	5,465 (1,888)	1,145	1,145
D02800 D02900	Mercer County Deputy Sheriffs Mineral County Deputy Sheriffs	0.905790%	0.873022%	-0.032768%	(13,611.44)	(1,523)	(9,456)	(1,523)	(7,933)	(1,523)	(7,948) (6,410)	(1,523)	(4,887)	(1,523)	(3,364)	(1,523)	(1,841)	(1,523)	(396)	(318)
D03000	Mingo County Deputy Sheriffs	2.047954%	1.946913%	-0.101041%	(33,852.78)	(4,695)	(29,158)	(4,695)	(24,463)	(4,695)	(19,768)	(4,695)	(15,073)	(4,695)	(10,378)	(4,695)	(5,683)	(4,695)	(988)	(988)
D03100	Monongalia County Deputy Sheriffs	4.040833%	3.628926%	-0.411906%	(138,005.09)	(19,141)	(118,864)	(19,141)	(99,723)	(19,141)	(80,582)	(19,141)	(61,441)	(19,141)	(42,300)	(19,141)	(23,159)	(19,141)	(4,018)	(4,018)
D03200	Monroe County Deputy Sheriffs	0.561302%	0.589648%	0.028346%	9,496.99	1,317	8,180	1,317	6,863	1,317	5,546	1,317	4,229	1,317	2,912	1,317	1,595	1,317	278	278
D03300	Morgan County Deputy Sheriffs	0.955299%	0.920237%	-0.035063%	(11,747.39)	(1,629)	(10,118)	(1,629)	(8,489)	(1,629)	(6,860)	(1,629)	(5,231)	(1,629)	(3,602)	(1,629)	(1,973)	(1,629)	(344)	(344)
D03400	Nicholas County Deputy Sheriffs	1.940213%	2.161210%	0.220997%	74,042.91	10,269	63,773	10,269	53,504	10,269	43,235	10,269	32,966	10,269	22,697	10,269	12,428	10,269	2,159	2,159
D03500	Ohio County Deputy Sheriffs	3.389381%	3.352773%	-0.036608%	(12,265.19)	(1,701)	(10,564)	(1,701)	(8,863)	(1,701)	(7,162)	(1,701)	(5,461)	(1,701)	(3,760)	(1,701)	(2,059)	(1,701)	(358)	(358)
D03600	Pendleton County Deputy Sheriffs	0.243323%	0.164168%	-0.079155%	(26,520.03)	(3,678)	(22,842)	(3,678)	(19,164)	(3,678)	(15,486)	(3,678)	(11,808)	(3,678)	(8,130)	(3,678)	(4,452)	(3,678)	(774)	(774)
D03700	Pleasants County Deputy Sheriffs	0.456966%	0.477846%	0.020880%	6,995.51	970	6,025	970	5,055	970	4,085	970	3,115	970	2,145	970	1,175	970	205	205
D03800	Pocahontas County Deputy Sheriffs	0.738997%	0.590439%	-0.148558%	(49,772.76)	(6,903)	(42,869)	(6,903)	(35,966)	(6,903)	(29,063)	(6,903)	(22,160)	(6,903)	(15,257)	(6,903)	(8,354)	(6,903)	(1,451)	(1,451)
D03900	Preston County Deputy Sheriffs	1.568770%	1.542002%	-0.026768%	(8,968.51)	(1,244)	(7,725)	(1,244)	(6,481)	(1,244)	(5,237)	(1,244)	(3,993)	(1,244)	(2,749)	(1,244)	(1,505)	(1,244)	(261)	(261)
D04000	Putnam County Deputy Sheriffs	3.854946%	3.843987%	-0.010959%	(3,671.82)	(509)	(3,163)	(509)	(2,654)	(509)	(2,145)	(509)	(1,636)	(509)	(1,127)	(509)	(618)	(509)	(109)	(109)
D04100	Raleigh County Deputy Sheriffs	3.981785%	3.533809%	-0.447976%	(150,089.94)	(20,817)	(129,273)	(20,817)	(108,456)	(20,817)	(87,639)	(20,817)	(66,822)	(20,817)	(46,005)	(20,817)	(25,188)	(20,817)	(4,371)	(4,371)
D04200	Randolph County Deputy Sheriffs	0.873043%	1.021949%	0.148906%	49,889.58	6,919	42,970	6,919	36,051	6,919	29,132	6,919	22,213	6,919	15,294	6,919	8,375	6,919	1,456	1,456
D04300	Ritchie County Deputy Sheriffs	0.596228%	0.647174%	0.050945%	17,068.71	2,367	14,701	2,367	12,334	2,367	9,967	2,367	7,600	2,367	5,233	2,367	2,866	2,367	499	499
D04400	Roane County Deputy Sheriffs	0.608278%	0.526885%	-0.081393%	(27,269.90)	(3,782)	(23,488)	(3,782)	(19,706)	(3,782)	(15,924)	(3,782)	(12,142)	(3,782)	(8,360)	(3,782)	(4,578)	(3,782)	(796)	(796)
D04500	Summers County Deputy Sheriffs	0.437541%	0.387259%	-0.050281%	(16,846.31)	(2,337)	(14,510)	(2,337)	(12,173)	(2,337)	(9,836)	(2,337)	(7,499)	(2,337)	(5,162)	(2,337)	(2,825)	(2,337)	(488)	(488)
D04600	Taylor County Deputy Sheriffs	0.431824%	0.603661%	0.171837%	57,572.21	7,985	49,587	7,985	41,602	7,985	33,617	7,985	25,632	7,985	17,647	7,985	9,662	7,985	1,677	1,677
D04700	Tucker County Deputy Sheriffs	0.201505%	0.252586%	0.051081%	17,114.22	2,374	14,741	2,374	12,367	2,374	9,993	2,374	7,619	2,374	5,245	2,374	2,871	2,374	497	497
D04800	Tyler County Deputy Sheriffs	0.891852%	0.867913%	-0.023940%	(8,020.78)	(1,112)	(6,908)	(1,112)	(5,796)	(1,112)	(4,684)	(1,112)	(3,572)	(1,112)	(2,460)	(1,112)	(1,348)	(1,112)	(236)	(236)

Amortization of Change in Proportionate Share of Net Pension Liability

ER Number	r ER Name	FY13 Allocation %	FY14 Allocation %	Difference in Allocation %																	
				FY13 to FY14	FY13 to FY14	Recognized	Outflow/(Inflow)	Recognized	Balance	Recognized	Balance	Recognized	Balance								
D04900	Upshur County Deputy Sheriffs	1.123308%	1.108771%	-0.014538%	(4,870.73)	(676)	(4,195)	(676)	(3,519)	(676)	(2,843)	(676)	(2,167)	(676)	(1,491)	(676)	(815)	(676)	(139)	(139)	-
D05000	Wayne County Deputy Sheriffs	1.716155%	1.678553%	-0.037602%	(12,598.21)	(1,747)	(10,851)	(1,747)	(9,104)	(1,747)	(7,357)	(1,747)	(5,610)	(1,747)	(3,863)	(1,747)	(2,116)	(1,747)	(369)	(369)	-
D05100	Webster County Deputy Sheriffs	0.318397%	0.374427%	0.056030%	18,772.22	2,604	16,169	2,604	13,565	2,604	10,961	2,604	8,357	2,604	5,753	2,604	3,149	2,604	545	545	-
D05200	Wetzel County Deputy Sheriffs	0.767530%	0.906059%	0.138528%	46,412.58	6,437	39,975	6,437	33,538	6,437	27,101	6,437	20,664	6,437	14,227	6,437	7,790	6,437	1,353	1,353	-
D05300	Wirt County Deputy Sheriffs	0.181811%	0.114314%	-0.067497%	(22,614.12)	(3,136)	(19,478)	(3,136)	(16,342)	(3,136)	(13,206)	(3,136)	(10,070)	(3,136)	(6,934)	(3,136)	(3,798)	(3,136)	(662)	(662)	-
D05400	Wood County Deputy Sheriffs	3.997116%	3.628861%	-0.368255%	(123,380.22)	(17,112)	(106,268)	(17,112)	(89,156)	(17,112)	(72,044)	(17,112)	(54,932)	(17,112)	(37,820)	(17,112)	(20,708)	(17,112)	(3,596)	(3,596)	-
D05500	Wyoming County Deputy Sheriffs	1.118093%	1.070605%	-0.047488%	(15,910.50)	(2,207)	(13,704)	(2,207)	(11,497)	(2,207)	(9,290)	(2,207)	(7,083)	(2,207)	(4,876)	(2,207)	(2,669)	(2,207)	(462)	(462)	-