

West Virginia Deputy Sheriff Death, Disability and Retirement Plan
Amortization of Changes in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

	FY22 %	FY23 %	% Diff FY22 to FY23	NPL Diff FY22 to FY23	DefO23	DefF23	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R	FY 26 DO	FY 26 DI	FY 27 R	FY 27 DO	FY 27 DI	FY 28 R	FY 28 DO	FY 28 DI	FY 29 R
D00100	0.987848%	1.120035%	0.132187%	\$ 20,305.00	\$ 20,305.00	\$ -	\$ 3,345.00	\$ 16,960.00	\$ -	\$ 3,345.00	\$ 13,615.00	\$ -	\$ 3,345.00	\$ 10,270.00	\$ -	\$ 3,345.00	\$ 6,925.00	\$ -	\$ 3,345.00	\$ 3,580.00	\$ -	\$ 3,345.00	\$ 235.00	\$ -	\$ 235.00
D00200	6.612409%	7.311644%	0.699235%	107,409.00	107,409.00	0.00	17,695.00	89,714.00	0.00	17,695.00	72,019.00	0.00	17,695.00	54,324.00	0.00	17,695.00	36,629.00	0.00	17,695.00	18,934.00	0.00	17,695.00	1,239.00	0.00	1,239.00
D00300	1.440854%	1.327707%	-0.113147%	0.00	0.00	(17,381.00)	(2,863.00)	0.00	(14,518.00)	(2,863.00)	0.00	(11,655.00)	(2,863.00)	0.00	(8,792.00)	(2,863.00)	0.00	(5,929.00)	(2,863.00)	0.00	(3,066.00)	(2,863.00)	0.00	(203.00)	(203.00)
D00400	0.482372%	0.488951%	0.006579%	1,011.00	1,011.00	0.00	167.00	844.00	0.00	167.00	677.00	0.00	167.00	510.00	0.00	167.00	343.00	0.00	167.00	176.00	0.00	167.00	9.00	0.00	9.00
D00500	1.570593%	1.557798%	-0.012795%	(1,965.00)	0.00	(1,965.00)	(324.00)	0.00	(1,641.00)	(324.00)	0.00	(1,317.00)	(324.00)	0.00	(993.00)	(324.00)	0.00	(669.00)	(324.00)	0.00	(345.00)	(324.00)	0.00	(21.00)	(21.00)
D00600	3.945346%	3.726420%	-0.218926%	(33,629.00)	0.00	(33,629.00)	(5,540.00)	0.00	(28,089.00)	(5,540.00)	0.00	(22,549.00)	(5,540.00)	0.00	(17,009.00)	(5,540.00)	0.00	(11,469.00)	(5,540.00)	0.00	(5,929.00)	(5,540.00)	0.00	(389.00)	(389.00)
D00700	0.159633%	0.113718%	-0.045915%	(7,053.00)	0.00	(7,053.00)	(1,162.00)	0.00	(5,891.00)	(1,162.00)	0.00	(4,729.00)	(1,162.00)	0.00	(3,567.00)	(1,162.00)	0.00	(2,405.00)	(1,162.00)	0.00	(1,243.00)	(1,162.00)	0.00	(81.00)	(81.00)
D00800	0.123280%	0.118689%	-0.004591%	(705.00)	0.00	(705.00)	(116.00)	0.00	(589.00)	(116.00)	0.00	(473.00)	(116.00)	0.00	(357.00)	(116.00)	0.00	(241.00)	(116.00)	0.00	(125.00)	(116.00)	0.00	(9.00)	(9.00)
D00900	0.699708%	0.719292%	0.019584%	3,008.00	3,008.00	0.00	496.00	2,512.00	0.00	496.00	2,016.00	0.00	496.00	1,520.00	0.00	496.00	1,024.00	0.00	496.00	528.00	0.00	496.00	32.00	0.00	32.00
D01000	2.658760%	2.727839%	0.069079%	10,611.00	10,611.00	0.00	1,748.00	8,863.00	0.00	1,748.00	7,115.00	0.00	1,748.00	5,367.00	0.00	1,748.00	3,619.00	0.00	1,748.00	1,871.00	0.00	1,748.00	123.00	0.00	123.00
D01100	0.210589%	0.202854%	-0.007735%	(1,188.00)	0.00	(1,188.00)	(196.00)	0.00	(992.00)	(196.00)	0.00	(796.00)	(196.00)	0.00	(600.00)	(196.00)	0.00	(404.00)	(196.00)	0.00	(208.00)	(196.00)	0.00	(12.00)	(12.00)
D01200	1.077069%	1.053122%	-0.023947%	(3,678.00)	0.00	(3,678.00)	(606.00)	0.00	(3,072.00)	(606.00)	0.00	(2,466.00)	(606.00)	0.00	(1,860.00)	(606.00)	0.00	(1,254.00)	(606.00)	0.00	(648.00)	(606.00)	0.00	(42.00)	(42.00)
D01300	2.358511%	2.443080%	0.084569%	12,991.00	12,991.00	0.00	2,140.00	10,851.00	0.00	2,140.00	8,711.00	0.00	2,140.00	6,571.00	0.00	2,140.00	4,431.00	0.00	2,140.00	2,291.00	0.00	2,140.00	151.00	0.00	151.00
D01400	1.921255%	1.979695%	0.058440%	8,977.00	8,977.00	0.00	1,479.00	7,498.00	0.00	1,479.00	6,019.00	0.00	1,479.00	4,540.00	0.00	1,479.00	3,061.00	0.00	1,479.00	1,582.00	0.00	1,479.00	103.00	0.00	103.00
D01500	2.936028%	3.142369%	0.206341%	31,696.00	31,696.00	0.00	5,222.00	26,474.00	0.00	5,222.00	21,252.00	0.00	5,222.00	16,030.00	0.00	5,222.00	10,808.00	0.00	5,222.00	5,586.00	0.00	5,222.00	364.00	0.00	364.00
D01600	0.765634%	0.818387%	0.052753%	8,103.00	8,103.00	0.00	1,335.00	6,768.00	0.00	1,335.00	5,433.00	0.00	1,335.00	4,098.00	0.00	1,335.00	2,763.00	0.00	1,335.00	1,428.00	0.00	1,335.00	93.00	0.00	93.00
D01700	5.462319%	5.070275%	-0.392044%	(60,222.00)	0.00	(60,222.00)	(9,921.00)	0.00	(50,301.00)	(9,921.00)	0.00	(40,380.00)	(9,921.00)	0.00	(30,459.00)	(9,921.00)	0.00	(20,538.00)	(9,921.00)	0.00	(10,617.00)	(9,921.00)	0.00	(696.00)	(696.00)
D01800	1.611099%	1.478552%	-0.132547%	(20,361.00)	0.00	(20,361.00)	(3,354.00)	0.00	(17,007.00)	(3,354.00)	0.00	(13,653.00)	(3,354.00)	0.00	(10,299.00)	(3,354.00)	0.00	(6,945.00)	(3,354.00)	0.00	(3,591.00)	(3,354.00)	0.00	(237.00)	(237.00)
D01900	3.255648%	3.110093%	-0.145555%	(22,359.00)	0.00	(22,359.00)	(3,684.00)	0.00	(18,675.00)	(3,684.00)	0.00	(14,991.00)	(3,684.00)	0.00	(11,307.00)	(3,684.00)	0.00	(7,623.00)	(3,684.00)	0.00	(3,939.00)	(3,684.00)	0.00	(255.00)	(255.00)
D02000	11.313183%	11.811033%	0.497850%	76,474.00	76,474.00	0.00	12,597.00	63,877.00	0.00	12,597.00	51,280.00	0.00	12,597.00	38,683.00	0.00	12,597.00	26,086.00	0.00	12,597.00	13,489.00	0.00	12,597.00	892.00	0.00	892.00
D02100	0.908216%	1.025682%	0.117466%	18,044.00	18,044.00	0.00	2,973.00	15,071.00	0.00	2,973.00	12,098.00	0.00	2,973.00	9,125.00	0.00	2,973.00	6,152.00	0.00	2,973.00	3,179.00	0.00	2,973.00	206.00	0.00	206.00
D02200	0.155120%	0.125003%	-0.059883%	9,199.00	9,199.00	0.00	1,515.00	7,684.00	0.00	1,515.00	6,169.00	0.00	1,515.00	4,654.00	0.00	1,515.00	3,139.00	0.00	1,515.00	1,624.00	0.00	1,515.00	109.00	0.00	109.00
D02300	1.906893%	1.729736%	-0.177157%	(27,213.00)	0.00	(27,213.00)	(4,483.00)	0.00	(22,730.00)	(4,483.00)	0.00	(18,247.00)	(4,483.00)	0.00	(13,764.00)	(4,483.00)	0.00	(9,281.00)	(4,483.00)	0.00	(4,798.00)	(4,483.00)	0.00	(315.00)	(315.00)
D02400	0.704047%	0.673650%	-0.030397%	(4,669.00)	0.00	(4,669.00)	(769.00)	0.00	(3,900.00)	(769.00)	0.00	(3,131.00)	(769.00)	0.00	(2,362.00)	(769.00)	0.00	(1,593.00)	(769.00)	0.00	(824.00)	(769.00)	0.00	(55.00)	(55.00)
D02500	2.621005%	2.745967%	-0.141038%	(21,665.00)	0.00	(21,665.00)	(3,569.00)	0.00	(18,096.00)	(3,569.00)	0.00	(14,527.00)	(3,569.00)	0.00	(10,958.00)	(3,569.00)	0.00	(7,389.00)	(3,569.00)	0.00	(3,820.00)	(3,569.00)	0.00	(251.00)	(251.00)
D02600	2.635374%	2.965444%	0.330070%	50,702.00	50,702.00	0.00	8,353.00	42,349.00	0.00	8,353.00	33,996.00	0.00	8,353.00	25,643.00	0.00	8,353.00	17,290.00	0.00	8,353.00	8,937.00	0.00	8,353.00	584.00	0.00	584.00
D02700	1.098660%	1.124575%	0.025915%	3,981.00	3,981.00	0.00	656.00	3,325.00	0.00	656.00	2,669.00	0.00	656.00	2,013.00	0.00	656.00	1,357.00	0.00	656.00	701.00	0.00	656.00	45.00	0.00	45.00
D02800	2.384905%	2.511443%	0.126538%	19,438.00	19,438.00	0.00	3,202.00	16,236.00	0.00	3,202.00	13,034.00	0.00	3,202.00	9,832.00	0.00	3,202.00	6,630.00	0.00	3,202.00	3,428.00	0.00	3,202.00	226.00	0.00	226.00
D02900	1.443205%	1.394965%	-0.048240%	(7,410.00)	0.00	(7,410.00)	(1,221.00)	0.00	(6,189.00)	(1,221.00)	0.00	(4,968.00)	(1,221.00)	0.00	(3,747.00)	(1,221.00)	0.00	(2,526.00)	(1,221.00)	0.00	(1,305.00)	(1,221.00)	0.00	(84.00)	(84.00)
D03000	1.431992%	1.446808%	0.014816%	2,276.00	2,276.00	0.00	375.00	1,901.00	0.00	375.00	1,526.00	0.00	375.00	1,151.00	0.00	375.00	776.00	0.00	375.00	401.00	0.00	375.00	26.00	0.00	26.00
D03100	3.290625%	3.319214%	0.028589%	4,392.00	4,392.00	0.00	724.00	3,668.00	0.00	724.00	2,944.00	0.00	724.00	2,220.00	0.00	724.00	1,496.00	0.00	724.00	772.00	0.00	724.00	48.00	0.00	48.00
D03200	0.676950%	0.508138%	-0.168812%	(25,931.00)	0.00	(25,931.00)	(4,272.00)	0.00	(21,659.00)	(4,272.00)	0.00	(17,387.00)	(4,272.00)	0.00	(13,115.00)	(4,272.00)	0.00	(8,843.00)	(4,272.00)	0.00	(4,571.00)	(4,272.00)	0.00	(299.00)	(299.00)
D03300	0.955172%	1.095304%	0.140132%	21,526.00	21,526.00	0.00	3,546.00	17,980.00	0.00	3,546.00	14,434.00	0.00	3,546.00	10,888.00	0.00	3,546.00	7,342.00	0.00	3,546.00	3,796.00	0.00	3,546.00	250.00	0.00	250.00
D03400	1.698415%	1.492136%	-0.206279%	(31,687.00)	0.00	(31,687.00)	(5,220.00)	0.00	(26,467.00)	(5,220.00)	0.00	(21,247.00)	(5,220.00)	0.00	(16,027.00)	(5,220.00)	0.00	(10,807.00)	(5,220.00)	0.00	(5,587.00)	(5,220.00)	0.00	(367.00)	(367.00)
D03500	3.105845%	2.745268%	-0.360577%	(55,388.00)	0.00	(55,388.00)	(9,125.00)	0.00	(46,263.00)	(9,125.00)	0.00	(37,138.00)	(9,125.00)	0.00	(28,013.00)	(9,125.00)	0.00	(18,888.00)	(9,125.00)	0.00	(9,763.00)	(9,125.00)	0.00	(638.00)	(638.00)
D03600	0.254915%	0.259681%	0.004766%	732.00	732.00	0.00	121.00	611.00	0.00	121.00	490.00	0.00	121.00	369.00	0.00	121.00	248.00	0.00	121.00	127.00	0.00	121.00	6.00	0.00	6.00
D03700	0.393828%	0.354871%	-0.038957%	(5,984.00)	0.00	(5,984.00)	(986.00)	0.00	(4,998.00)	(986.00)	0.00	(4,012.00)	(986.00)	0.00	(3,026.00)	(986.00)	0.00	(2,040.00)	(986.00)	0.00	(1,054.00)	(986.00)	0.00	(68.00)	(68.00)
D03800	0.616954%	0.467406%	-0.149548%	(22,972.00)	0.00	(22,972.00)	(3,785.00)	0.00	(19,187.00)	(3,785.00)	0.00	(15,402.00)	(3,785.00)	0.00	(11,617.00)	(3,785.00)	0.00	(7,832.00)	(3,785.00)	0.00	(4,047.00)	(3,785.00)	0.00	(262.00)	(262.00)
D03900	1.468678%	1.268421%	-0.200257%	(30,761.00)	0.00	(30,761.00)	(5,068.00)	0.00	(25,693.00)	(5,068.00)	0.00	(20,625.00)	(5,068.00)	0.00	(15,557.00)	(5,068.00)	0.00	(10,489.00)	(5,068.00)	0.00	(5,421.00)	(5,068.00)	0.00	(353.00)	(353.00)
D04000	3.745598%	3.817106%	0.071508%	10,984.00</																					