

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, 2024

Employer	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in Net Pension Liability FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred (Inflow)/Outflow	FY 2025 Amount Recognized	FY 2025 Deferred (Inflow)/Outflow	FY 2026 Amount Recognized	FY 2026 Deferred (Inflow)/Outflow	FY 2027 Amount Recognized	FY 2027 Deferred (Inflow)/Outflow	FY 2028 Amount Recognized	FY 2028 Deferred (Inflow)/Outflow	FY 2029 Amount Recognized	FY 2029 Deferred (Inflow)/Outflow
D00100	1.120035%	1.099512%	-0.020523%	(3,320)	(567)	(2,753)	(567)	(2,186)	(567)	(1,619)	(567)	(1,052)	(567)	(485)	(485)	-
D00200	7.311644%	6.850370%	-0.461274%	(74,611)	(12,732)	(61,879)	(12,732)	(49,147)	(12,732)	(36,415)	(12,732)	(23,683)	(12,732)	(10,951)	(10,951)	-
D00300	1.327707%	1.297371%	-0.030336%	(4,907)	(837)	(4,070)	(837)	(3,233)	(837)	(2,396)	(837)	(1,559)	(837)	(722)	(722)	-
D00400	0.488951%	0.430321%	-0.058630%	(9,483)	(1,618)	(7,865)	(1,618)	(6,247)	(1,618)	(4,629)	(1,618)	(3,011)	(1,618)	(1,393)	(1,393)	-
D00500	1.557798%	1.536955%	-0.020843%	(3,371)	(575)	(2,796)	(575)	(2,221)	(575)	(1,646)	(575)	(1,071)	(575)	(496)	(496)	-
D00600	3.726420%	3.862288%	0.135868%	21,977	3,750	18,227	3,750	14,477	3,750	10,727	3,750	6,977	3,750	3,227	3,227	-
D00700	0.113718%	0.115184%	0.001466%	237	40	197	40	157	40	117	40	77	40	37	37	-
D00800	0.118689%	0.090127%	-0.028562%	(4,620)	(788)	(3,832)	(788)	(3,044)	(788)	(2,256)	(788)	(1,468)	(788)	(680)	(680)	-
D00900	0.719292%	0.761122%	0.041830%	6,766	1,155	5,611	1,155	4,456	1,155	3,301	1,155	2,146	1,155	991	991	-
D01000	2.727839%	2.778625%	0.050786%	8,215	1,402	6,813	1,402	5,411	1,402	4,009	1,402	2,607	1,402	1,205	1,205	-
D01100	0.202854%	0.171882%	-0.030972%	(5,010)	(855)	(4,155)	(855)	(3,300)	(855)	(2,445)	(855)	(1,590)	(855)	(735)	(735)	-
D01200	1.053122%	1.015690%	-0.037432%	(6,055)	(1,033)	(5,022)	(1,033)	(3,989)	(1,033)	(2,956)	(1,033)	(1,923)	(1,033)	(890)	(890)	-
D01300	2.443080%	2.366455%	-0.076625%	(12,394)	(2,115)	(10,279)	(2,115)	(8,164)	(2,115)	(6,049)	(2,115)	(3,934)	(2,115)	(1,819)	(1,819)	-
D01400	1.979695%	2.100715%	0.121020%	19,575	3,340	16,235	3,340	12,895	3,340	9,555	3,340	6,215	3,340	2,875	2,875	-
D01500	3.142369%	2.898172%	-0.244197%	(39,499)	(6,740)	(32,759)	(6,740)	(26,019)	(6,740)	(19,279)	(6,740)	(12,539)	(6,740)	(5,799)	(5,799)	-
D01600	0.818387%	0.767851%	-0.050536%	(8,174)	(1,395)	(6,779)	(1,395)	(5,384)	(1,395)	(3,989)	(1,395)	(2,594)	(1,395)	(1,199)	(1,199)	-
D01700	5.070275%	4.914868%	-0.155407%	(25,137)	(4,290)	(20,847)	(4,290)	(16,557)	(4,290)	(12,267)	(4,290)	(7,977)	(4,290)	(3,687)	(3,687)	-
D01800	1.478552%	1.466066%	-0.012486%	(2,020)	(345)	(1,675)	(345)	(1,330)	(345)	(985)	(345)	(640)	(345)	(295)	(295)	-
D01900	3.110093%	3.549464%	0.439371%	71,068	12,128	58,940	12,128	46,812	12,128	34,684	12,128	22,556	12,128	10,428	10,428	-
D02000	11.811033%	10.895949%	-0.915084%	(148,013)	(25,259)	(122,754)	(25,259)	(97,495)	(25,259)	(72,236)	(25,259)	(46,977)	(25,259)	(21,718)	(21,718)	-
D02100	1.025682%	1.004593%	-0.021089%	(3,411)	(582)	(2,829)	(582)	(2,247)	(582)	(1,665)	(582)	(1,083)	(582)	(501)	(501)	-
D02200	0.215003%	0.213998%	-0.001005%	(163)	(28)	(135)	(28)	(107)	(28)	(79)	(28)	(51)	(28)	(23)	(23)	-
D02300	1.729736%	1.846694%	0.116958%	18,918	3,228	15,690	3,228	12,462	3,228	9,234	3,228	6,006	3,228	2,778	2,778	-
D02400	0.673650%	0.883612%	0.209962%	33,961	5,795	28,166	5,795	22,371	5,795	16,576	5,795	10,781	5,795	4,986	4,986	-
D02500	2.479967%	2.614108%	0.134141%	21,697	3,703	17,994	3,703	14,291	3,703	10,588	3,703	6,885	3,703	3,182	3,182	-
D02600	2.965444%	3.018524%	0.053080%	8,586	1,465	7,121	1,465	5,656	1,465	4,191	1,465	2,726	1,465	1,261	1,261	-
D02700	1.124575%	1.301961%	0.177386%	28,692	4,896	23,796	4,896	18,900	4,896	14,004	4,896	9,108	4,896	4,212	4,212	-
D02800	2.511443%	2.716058%	0.204615%	33,096	5,648	27,448	5,648	21,800	5,648	16,152	5,648	10,504	5,648	4,856	4,856	-
D02900	1.394965%	1.345550%	-0.049415%	(7,993)	(1,364)	(6,629)	(1,364)	(5,265)	(1,364)	(3,901)	(1,364)	(2,537)	(1,364)	(1,173)	(1,173)	-
D03000	1.446808%	1.509490%	0.062682%	10,139	1,730	8,409	1,730	6,679	1,730	4,949	1,730	3,219	1,730	1,489	1,489	-
D03100	3.319214%	3.099762%	-0.219452%	(35,496)	(6,057)	(29,439)	(6,057)	(23,382)	(6,057)	(17,325)	(6,057)	(11,268)	(6,057)	(5,211)	(5,211)	-
D03200	0.508138%	0.461421%	-0.046717%	(7,556)	(1,289)	(6,267)	(1,289)	(4,978)	(1,289)	(3,689)	(1,289)	(2,400)	(1,289)	(1,111)	(1,111)	-
D03300	1.095304%	0.996746%	-0.098558%	(15,942)	(2,720)	(13,222)	(2,720)	(10,502)	(2,720)	(7,782)	(2,720)	(5,062)	(2,720)	(2,342)	(2,342)	-
D03400	1.492136%	1.462964%	-0.029172%	(4,719)	(805)	(3,914)	(805)	(3,109)	(805)	(2,304)	(805)	(1,499)	(805)	(694)	(694)	-
D03500	2.745268%	3.657232%	0.911964%	147,510	25,172	122,338	25,172	97,166	25,172	71,994	25,172	46,822	25,172	21,650	21,650	-
D03600	0.259681%	0.331140%	0.071459%	11,558	1,972	9,586	1,972	7,614	1,972	5,642	1,972	3,670	1,972	1,698	1,698	-
D03700	0.354871%	0.366435%	0.011564%	1,870	319	1,551	319	1,232	319	913	319	594	319	275	275	-
D03800	0.467406%	0.444199%	-0.023207%	(3,754)	(641)	(3,113)	(641)	(2,472)	(641)	(1,831)	(641)	(1,190)	(641)	(549)	(549)	-
D03900	1.268421%	1.183157%	-0.085264%	(13,791)	(2,353)	(11,438)	(2,353)	(9,085)	(2,353)	(6,732)	(2,353)	(4,379)	(2,353)	(2,026)	(2,026)	-
D04000	3.817106%	3.675863%	-0.141243%	(22,846)	(3,899)	(18,947)	(3,899)	(15,048)	(3,899)	(11,149)	(3,899)	(7,250)	(3,899)	(3,351)	(3,351)	-
D04100	4.670092%	4.486767%	-0.183325%	(29,653)	(5,060)	(24,593)	(5,060)	(19,533)	(5,060)	(14,473)	(5,060)	(9,413)	(5,060)	(4,353)	(4,353)	-
D04200	1.411264%	1.399666%	-0.011598%	(1,876)	(320)	(1,556)	(320)	(1,236)	(320)	(916)	(320)	(596)	(320)	(276)	(276)	-
D04300	0.716312%	0.717820%	0.001508%	244	42	202	42	160	42	118	42	76	42	34	34	-
D04400	0.541245%	0.421244%	-0.120001%	(19,410)	(3,312)	(16,098)	(3,312)	(12,786)	(3,312)	(9,474)	(3,312)	(6,162)	(3,312)	(2,850)	(2,850)	-
D04500	0.718766%	0.830503%	0.111737%	18,073	3,084	14,989	3,084	11,905	3,084	8,821	3,084	5,737	3,084	2,653	2,653	-
D04600	0.531944%	0.683715%	0.151771%	24,549	4,189	20,360	4,189	16,171	4,189	11,982	4,189	7,793	4,189	3,604	3,604	-
D04700	0.407195%	0.377142%	-0.030053%	(4,861)	(830)	(4,031)	(830)	(3,201)	(830)	(2,371)	(830)	(1,541)	(830)	(711)	(711)	-
D04800	1.404585%	1.192650%	-0.211935%	(34,280)	(5,850)	(28,430)	(5,850)	(22,580)	(5,850)	(16,730)	(5,850)	(10,880)	(5,850)	(5,030)	(5,030)	-
D04900	0.870581%	0.940593%	0.070012%	11,324	1,932	9,392	1,932	7,460	1,932	5,528	1,932	3,596	1,932	1,664	1,664	-
D05000	1.402133%	1.398645%	-0.003488%	(564)	(96)	(468)	(96)	(372)	(96)	(276)	(96)	(180)	(96)	(84)	(84)	-
D05100	0.236728%	0.257446%	0.020718%	3,351	572	2,779	572	2,207	572	1,635	572	1,063	572	491	491	-
D05200	1.506322%	1.565541%	0.059219%	9,579	1,635	7,944	1,635	6,309	1,635	4,674	1,635	3,039	1,635	1,404	1,404	-
D05300	0.152035%	0.168644%	0.016609%	2,687	459	2,228	459	1,769	459	1,310	459	851	459	392	392	-
D05400	3.106622%	3.061889%	-0.044733%	(7,236)	(1,235)	(6,001)	(1,235)	(4,766)	(1,235)	(3,531)	(1,235)	(2,296)	(1,235)	(1,061)	(1,061)	-
D05500	1.070985%	1.272451%	0.201466%	32,587	5,561	27,026	5,561	21,465	5,561	15,904	5,561	10,343	5,561	4,782	4,782	-
005000	0.036820%	0.078079%	0.041259%	6,674	1,139	5,535	1,139	4,396	1,139	3,257	1,139	2,118	1,139	979	979	-
X30400	0.000000%	0.044711%	0.044711%	7,232	1,234	5,998	1,234	4,764	1,234	3,530	1,234	2,296	1,234	1,062	1,062	-