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	DefI23	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		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	(17,381.00)	(2,863.00)	0.00	(14,518.00)	. ,	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%		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	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%	(, , , ,	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 D01500	1.921255% 2.936028%	1.979695% 3.142369%	0.058440% 0.206341%	8,977.00 31.696.00	8,977.00 31.696.00	0.00	1,479.00 5,222.00	7,498.00 26,474.00	0.00	1,479.00 5,222.00	6,019.00 21,252.00	0.00	1,479.00 5,222.00	4,540.00 16.030.00	0.00	1,479.00 5,222.00	3,061.00 10.808.00	0.00	1,479.00 5,222.00	1,582.00 5,586.00	0.00	1,479.00 5,222.00	103.00 364.00	0.00	103.00 364.00
D01500 D01600	0.765634%	0.818387%	0.206341%	. ,	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)		0.00	(696,00)	(696.00)
D01700 D01800	1.611099%	1.478552%	-0.132547%		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)		0.00	(3,591.00)		0.00	(237.00)	(237.00)
D01900	3.255648%	3.110093%	-0.132547%	(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	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%	0.215003%	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%	2.479967%	-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	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%	(, , ,	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)		0.00	(2,526.00)	(1,221.00)	0.00	(1,305.00)	(1,221.00)	0.00	(84.00)	(84.00)
D03000 D03100	1.431992%	1.446808%	0.014816%	,	2,276.00	0.00	375.00	1,901.00 3,668.00	0.00	375.00	1,526.00 2,944.00	0.00	375.00	1,151.00	0.00	375.00	776.00 1.496.00	0.00	375.00	401.00	0.00	375.00	26.00 48.00	0.00	26.00 48.00
D03100 D03200	3.290625% 0.676950%	3.319214% 0.508138%	0.028589% -0.168812%	4,392.00 (25,931.00)	4,392.00 0.00	(25,931.00)	724.00 (4.272.00)	0.00	(21,659,00)	724.00 (4.272.00)	2,944.00	(17,387,00)	724.00 (4.272.00)	2,220.00 0.00	(13,115,00)	724.00 (4.272.00)	0.00	(8.843.00)	724.00 (4.272.00)	772.00 0.00	(4.571.00)	724.00 (4.272.00)	0.00	(299.00)	(299.00)
D03200 D03300	0.955172%	1.095304%	0.140132%		21,526.00	0.00	3.546.00	17.980.00	(21,639.00)	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%		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)		0.00	(367.00)	(367.00)
D03500	3.105845%	2.745268%	-0.360577%	(- ,,	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)	(, , , , , , , , , , , , , , , , , , ,	0.00	(18.888.00)	(9,125,00)	0.00	(9,763.00)	(, ,	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%		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	10,984.00	0.00	1,810.00	9,174.00	0.00	1,810.00	7,364.00	0.00	1,810.00	5,554.00	0.00	1,810.00	3,744.00	0.00	1,810.00	1,934.00	0.00	1,810.00	124.00	0.00	124.00
D04100	4.687214%	4.670092%	-0.017122%	(2,630.00)	0.00	(2,630.00)	(433.00)	0.00	(2,197.00)	(433.00)	0.00	(1,764.00)	(433.00)	0.00	(1,331.00)	(433.00)	0.00	(898.00)	(433.00)	0.00	(465.00)	(433.00)	0.00	(32.00)	(32.00)
D04200	1.225767%	1.411264%	0.185497%	28,494.00	28,494.00	0.00	4,694.00	23,800.00	0.00	4,694.00	19,106.00	0.00	4,694.00	14,412.00	0.00	4,694.00	9,718.00	0.00	4,694.00	5,024.00	0.00	4,694.00	330.00	0.00	330.00
D04300	0.776451%	0.716312%	-0.060139%	(9,238.00)	0.00	(9,238.00)	(1,522.00)	0.00	(7,716.00)	(1,522.00)	0.00	(6,194.00)	(1,522.00)	0.00	(4,672.00)	(1,522.00)	0.00	(3,150.00)	(1,522.00)	0.00	(1,628.00)	(1,522.00)	0.00	(106.00)	(106.00)
D04400	0.601005%	0.541245%	-0.059760%	(9,180.00)	0.00	(9,180.00)	(1,512.00)	0.00	(7,668.00)	(1,512.00)	0.00	(6,156.00)	(1,512.00)	0.00	(4,644.00)	(1,512.00)	0.00	(3,132.00)	(1,512.00)	0.00	(1,620.00)	(1,512.00)	0.00	(108.00)	(108.00)
D04500	0.627415%	0.718766%	0.091351%		14,032.00	0.00	2,312.00	11,720.00	0.00	2,312.00	9,408.00	0.00	2,312.00	7,096.00	0.00	2,312.00	4,784.00	0.00	2,312.00	2,472.00	0.00	2,312.00	160.00	0.00	160.00
D04600	0.567710%	0.531944%	-0.035766%		0.00	(5,494.00)	(905.00)	0.00	(4,589.00)	(905.00)	0.00	(3,684.00)	(905.00)	0.00	(2,779.00)	(905.00)	0.00	(1,874.00)	(905.00)	0.00	(969.00)	(905.00)	0.00	(64.00)	(64.00)
D04700	0.308217%	0.407195%	0.098978%	15,204.00	15,204.00	0.00	2,505.00	12,699.00	0.00	2,505.00	10,194.00	0.00	2,505.00	7,689.00	0.00	2,505.00	5,184.00	0.00	2,505.00	2,679.00	0.00	2,505.00	174.00	0.00	174.00
D04800	1.393064%	1.404585%	0.011521%	1,770.00	1,770.00	0.00	292.00	1,478.00	0.00	292.00	1,186.00	0.00	292.00	894.00	0.00	292.00	602.00	0.00	292.00	310.00	0.00	292.00	18.00	0.00	18.00
D04900 D05000	0.990475%	0.870581%	-0.119894%	(18,417.00)	0.00	(18,417.00)	(3,034.00)	0.00	(15,383.00)	(3,034.00)	0.00	(12,349.00)	(3,034.00)	0.00	(9,315.00)	(3,034.00)	0.00	(6,281.00)	(3,034.00)	0.00	(3,247.00)	(3,034.00)	0.00	(213.00)	(213.00)
D05000 D05100	1.449616% 0.211592%	1.402133% 0.236728%	-0.047483% 0.025136%		0.00 3.861.00	(7,294.00) 0.00	(1,202.00) 636.00	3,225,00	(6,092.00) 0.00	(1,202.00) 636.00	0.00 2.589.00	(4,890.00) 0.00	(1,202.00) 636.00	1,953.00	(3,688.00)	(1,202.00) 636.00	0.00 1.317.00	(2,486.00)	(1,202.00) 636.00	681.00	(1,284.00)	(1,202.00) 636.00	45.00	(82.00) 0.00	(82.00) 45.00
D05100 D05200	1.489921%	1.506322%	0.025136%		2,519.00	0.00	415.00	2.104.00	0.00	415.00	1,689.00	0.00	415.00	1,953.00	0.00	415.00	1,317.00 859.00	0.00	415.00	444.00	0.00	415.00	29.00	0.00	29.00
D05200 D05300	0.133217%	0.152035%	0.016401%	,	2,519.00	0.00	476.00	2,104.00	0.00	476.00	1,689.00	0.00	476.00	1,274.00	0.00	476.00	987.00	0.00	476.00	511.00	0.00	476.00	35.00	0.00	35.00
D05300 D05400	3.374403%	3.106622%	-0.267781%	,	2,891.00	(41,134.00)	(6,777.00)	0.00	(34,357,00)	(6,777.00)	0.00	(27,580,00)	(6.777.00)	0.00	(20,803.00)	(6,777.00)	0.00	(14,026.00)	(6,777.00)	0.00	(7,249.00)	(6,777.00)	0.00	(472.00)	(472.00)
D05500	1.075398%	1.070985%	-0.004413%	(, ,	0.00	(678.00)	(112.00)	0.00	(566.00)	(112.00)	0.00	(454.00)	(112.00)	0.00	(342.00)	(112.00)	0.00	(230.00)	(112.00)	0.00	(118.00)	(112.00)	0.00	(6.00)	(6.00)
005000	0.000000%	0.036820%	0.036820%	5,656.00	5,656.00	0.00	932.00	4,724.00	0.00	932.00	3,792.00	0.00	932.00	2,860.00	0.00	932.00	1,928.00	0.00	932.00	996.00	0.00	932.00	64.00	0.00	64.00
	100.000000%	100.000000%	0.000000%	0.000000%	496,286.00	-496,286.00	0.00	414,525.00	-414,525.00	0.00	332,764.00	-332,764.00	0.00	251,003.00	-251,003.00	0.00	169,242.00	-169,242.00	0.00	87,481.00	-87,481.00	0.00	5,720.00	-5,720.00	0.00