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, 2022

	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NPL($) FY 2021 to FY 2022	FY 2022 Immediately Recognized	FY 2022 Deferred Inflows/Outflows	FY 2023 Amount Recognized	FY 2023 Deferred Inflows/Outflows	FY 2024 Amount Recognized	FY 2024 Deferred Inflows/Outflows	FY 2025 Amount Recognized	FY 2025 Deferred Inflows/Outflows	FY 2026 Amount Recognized	FY 2026 Deferred Inflows/Outflows	FY 2027 Amount Recognized	FY 2027 Deferred Inflows/Outflows	FY 2028 Amount Recognized	FY 2028 Deferred Inflows/Outflows
D00100	0.861566%	0.987848%	0.126282%	$ 22,894	$ 3,669	19,225	$ 3,669	$ 15,556	$ 3,669	$ 11,887	$ 3,669	$ 8,218	$ 3,669	$ 4,549	$ 3,669	$ 880	$ 880	$ -
D00200	5.789876%	6.612405%	0.822529%	149,116	23,897	125,219	23,897	101,322	23,897	77,425	23,897	53,528	23,897	29,631	23,897	5,734	5,734	-
D00300	1.326002%	1.440860%	0.114858%	20,823	3,337	17,486	3,337	14,149	3,337	10,812	3,337	7,475	3,337	4,138	3,337	801	801	-
D00400	0.518638%	0.482371%	-0.036267%	(6,575)	(1,054)	(5,521)	(1,054)	(4,467)	(1,054)	(3,413)	(1,054)	(2,359)	(1,054)	(1,305)	(1,054)	(251)	(251)	-
D00500	1.718398%	1.570598%	-0.147800%	(26,795)	(4,294)	(22,501)	(4,294)	(18,207)	(4,294)	(13,913)	(4,294)	(9,619)	(4,294)	(5,325)	(4,294)	(1,031)	(1,031)	-
D00600	4.020607%	3.945342%	-0.075265%	(13,645)	(2,187)	(11,458)	(2,187)	(9,271)	(2,187)	(7,084)	(2,187)	(4,897)	(2,187)	(2,710)	(2,187)	(523)	(523)	-
D00700	0.202619%	0.159629%	-0.042990%	(7,794)	(1,249)	(6,545)	(1,249)	(5,296)	(1,249)	(4,047)	(1,249)	(2,798)	(1,249)	(1,549)	(1,249)	(300)	(300)	-
D00800	0.157377%	0.123278%	-0.034099%	(6,182)	(991)	(5,191)	(991)	(4,200)	(991)	(3,209)	(991)	(2,218)	(991)	(1,227)	(991)	(236)	(236)	-
D00900	0.709847%	0.699702%	-0.010145%	(1,839)	(295)	(1,544)	(295)	(1,249)	(295)	(954)	(295)	(659)	(295)	(364)	(295)	(69)	(69)	-
D01000	3.253530%	2.658752%	-0.594778%	(107,827)	(17,280)	(90,547)	(17,280)	(73,267)	(17,280)	(55,987)	(17,280)	(38,707)	(17,280)	(21,427)	(17,280)	(4,147)	(4,145)	-2
D01100	0.217525%	0.210593%	-0.006932%	(1,257)	(201)	(1,056)	(201)	(855)	(201)	(654)	(201)	(453)	(201)	(252)	(201)	(51)	(51)	-
D01200	0.946462%	1.077074%	0.130612%	23,679	3,795	19,884	3,795	16,089	3,795	12,294	3,795	8,499	3,795	4,704	3,795	909	909	-
D01300	2.339302%	2.358510%	0.019208%	3,482	558	2,924	558	2,366	558	1,808	558	1,250	558	692	558	134	134	-
D01400	1.781230%	1.921260%	0.140030%	25,386	4,068	21,318	4,068	17,250	4,068	13,182	4,068	9,114	4,068	5,046	4,068	978	978	-
D01500	2.919961%	2.936035%	0.016074%	2,914	467	2,447	467	1,980	467	1,513	467	1,046	467	579	467	112	110	2
D01600	0.820385%	0.765630%	-0.054755%	(9,927)	(1,591)	(8,336)	(1,591)	(6,745)	(1,591)	(5,154)	(1,591)	(3,563)	(1,591)	(1,972)	(1,591)	(381)	(381)	-
D01700	5.540653%	5.462316%	-0.078337%	(14,202)	(2,276)	(11,926)	(2,276)	(9,650)	(2,276)	(7,374)	(2,276)	(5,098)	(2,276)	(2,822)	(2,276)	(546)	(546)	-
D01800	1.449795%	1.611098%	0.161303%	29,243	4,686	24,557	4,686	19,871	4,686	15,185	4,686	10,499	4,686	5,813	4,686	1,127	1,127	-
D01900	3.446720%	3.255644%	-0.191076%	(34,640)	(5,551)	(29,089)	(5,551)	(23,538)	(5,551)	(17,987)	(5,551)	(12,436)	(5,551)	(6,885)	(5,551)	(1,334)	(1,334)	-
D02000	12.010207%	11.313192%	-0.697015%	(126,362)	(20,250)	(106,112)	(20,250)	(85,862)	(20,250)	(65,612)	(20,250)	(45,362)	(20,250)	(25,112)	(20,250)	(4,862)	(4,861)	-1
D02100	0.868889%	0.908215%	0.039326%	7,129	1,142	5,987	1,142	4,845	1,142	3,703	1,142	2,561	1,142	1,419	1,142	277	277	-
D02200	0.209280%	0.155117%	-0.054163%	(9,819)	(1,574)	(8,245)	(1,574)	(6,671)	(1,574)	(5,097)	(1,574)	(3,523)	(1,574)	(1,949)	(1,574)	(375)	(375)	-
D02300	1.934808%	1.906889%	-0.027919%	(5,061)	(811)	(4,250)	(811)	(3,439)	(811)	(2,628)	(811)	(1,817)	(811)	(1,006)	(811)	(195)	(195)	-
D02400	0.572841%	0.704045%	0.131204%	23,786	3,812	19,974	3,812	16,162	3,812	12,350	3,812	8,538	3,812	4,726	3,812	914	914	-
D02500	2.482681%	2.621010%	0.138329%	25,078	4,019	21,059	4,019	17,040	4,019	13,021	4,019	9,002	4,019	4,983	4,019	964	964	-
D02600	2.873384%	2.635369%	-0.238015%	(43,150)	(6,915)	(36,235)	(6,915)	(29,320)	(6,915)	(22,405)	(6,915)	(15,490)	(6,915)	(8,575)	(6,915)	(1,660)	(1,660)	-
D02700	0.989874%	1.098666%	0.108792%	19,723	3,161	16,562	3,161	13,401	3,161	10,240	3,161	7,079	3,161	3,918	3,161	757	761	-4
D02800	2.385893%	2.384905%	-0.000988%	(179)	(29)	(150)	(29)	(121)	(29)	(92)	(29)	(63)	(29)	(34)	(29)	(5)	(5)	-
D02900	1.466628%	1.443207%	-0.023421%	(4,246)	(680)	(3,566)	(680)	(2,886)	(680)	(2,206)	(680)	(1,526)	(680)	(846)	(680)	(166)	(166)	-
D03000	1.471212%	1.431993%	-0.039219%	(7,110)	(1,139)	(5,971)	(1,139)	(4,832)	(1,139)	(3,693)	(1,139)	(2,554)	(1,139)	(1,415)	(1,139)	(276)	(276)	-
D03100	3.715254%	3.290628%	-0.424626%	(76,980)	(12,337)	(64,643)	(12,337)	(52,306)	(12,337)	(39,969)	(12,337)	(27,632)	(12,337)	(15,295)	(12,337)	(2,958)	(2,958)	-
D03200	0.716164%	0.676948%	-0.039216%	(7,109)	(1,139)	(5,970)	(1,139)	(4,831)	(1,139)	(3,692)	(1,139)	(2,553)	(1,139)	(1,414)	(1,139)	(275)	(275)	-
D03300	0.940227%	0.955174%	0.014947%	2,710	434	2,276	434	1,842	434	1,408	434	974	434	540	434	106	106	-
D03400	1.636668%	1.698413%	0.061745%	11,194	1,794	9,400	1,794	7,606	1,794	5,812	1,794	4,018	1,794	2,224	1,794	430	430	-
D03500	3.356773%	3.105850%	-0.250923%	(45,490)	(7,290)	(38,200)	(7,290)	(30,910)	(7,290)	(23,620)	(7,290)	(16,330)	(7,290)	(9,040)	(7,290)	(1,750)	(1,750)	-
D03600	0.209418%	0.254916%	0.045498%	8,248	1,322	6,926	1,322	5,604	1,322	4,282	1,322	2,960	1,322	1,638	1,322	316	316	-
D03700	0.392877%	0.393823%	0.000946%	172	28	144	28	116	28	88	28	60	28	32	28	4	4	-
D03800	0.603686%	0.616948%	0.013262%	2,404	385	2,019	385	1,634	385	1,249	385	864	385	479	385	94	94	-
D03900	1.466064%	1.468683%	0.002619%	475	76	399	76	323	76	247	76	171	76	95	76	19	19	-
D04000	3.644976%	3.745600%	0.100624%	18,242	2,923	15,319	2,923	12,396	2,923	9,473	2,923	6,550	2,923	3,627	2,923	704	704	-
D04100	4.230176%	4.687214%	0.457038%	82,856	13,278	69,578	13,278	56,300	13,278	43,022	13,278	29,744	13,278	16,466	13,278	3,188	3,188	-
D04200	1.097122%	1.225767%	0.128645%	23,322	3,738	19,584	3,738	15,846	3,738	12,108	3,738	8,370	3,738	4,632	3,738	894	894	-
D04300	0.771702%	0.776456%	0.004754%	862	138	724	138	586	138	448	138	310	138	172	138	34	34	-
D04400	0.574410%	0.601005%	0.026595%	4,821	773	4,048	773	3,275	773	2,502	773	1,729	773	956	773	183	183	-
D04500	0.522809%	0.627412%	0.104603%	18,963	3,039	15,924	3,039	12,885	3,039	9,846	3,039	6,807	3,039	3,768	3,039	729	729	-
D04600	0.533613%	0.567714%	0.034101%	6,182	991	5,191	991	4,200	991	3,209	991	2,218	991	1,227	991	236	236	-
D04700	0.248246%	0.308214%	0.059968%	10,872	1,742	9,130	1,742	7,388	1,742	5,646	1,742	3,904	1,742	2,162	1,742	420	420	-
D04800	1.361417%	1.393066%	0.031649%	5,738	920	4,818	920	3,898	920	2,978	920	2,058	920	1,138	920	218	218	-
D04900	0.917696%	0.990473%	0.072777%	13,194	2,114	11,080	2,114	8,966	2,114	6,852	2,114	4,738	2,114	2,624	2,114	510	510	-
D05000	1.501025%	1.449606%	-0.051419%	(9,322)	(1,494)	(7,828)	(1,494)	(6,334)	(1,494)	(4,840)	(1,494)	(3,346)	(1,494)	(1,852)	(1,494)	(358)	(357)	(1)
D05100	0.156152%	0.211597%	0.055445%	10,052	1,611	8,441	1,611	6,830	1,611	5,219	1,611	3,608	1,611	1,997	1,611	386	386	-
D05200	1.349181%	1.489925%	0.140744%	25,515	4,089	21,426	4,089	17,337	4,089	13,248	4,089	9,159	4,089	5,070	4,089	981	981	-
D05300	0.145141%	0.133222%	-0.011919%	(2,161)	(346)	(1,815)	(346)	(1,469)	(346)	(1,123)	(346)	(777)	(346)	(431)	(346)	(85)	(85)	-
D05400	3.436122%	3.374398%	-0.061724%	(11,190)	(1,793)	(9,397)	(1,793)	(7,604)	(1,793)	(5,811)	(1,793)	(4,018)	(1,793)	(2,225)	(1,793)	(432)	(432)	-
D05500	1.186891%	1.075392%	-0.111499%	(20,214)	(3,239)	(16,975)	(3,239)	(13,736)	(3,239)	(10,497)	(3,239)	(7,258)	(3,239)	(4,019)	(3,239)	(780)	(780)	-
	100.000000%	100.000000%	0.000000%	$ (1)	$ 1	(2)	$ 1	$ (3)	$ 1	$ (4)	$ 1	$ (5)	$ 1	$ (6)	$ 1	$ (7)	$ (1)	$ (6)