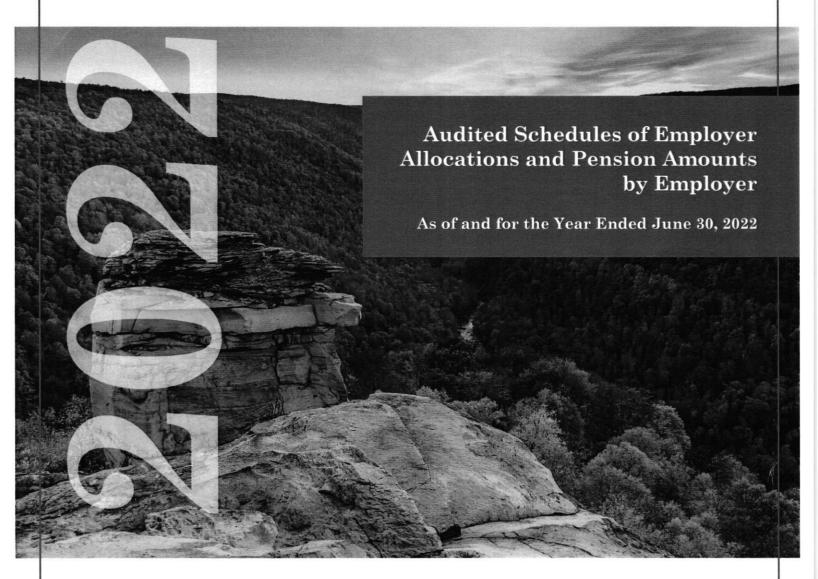
#### West Virginia Deputy Sheriff Death, Disability and Retirement System



Administered by: The West Virginia Consolidated Public Retirement Board



Serving Those Who Serve West Virginia



#### West Virginia Deputy Sheriff Death, Disability and Retirement System Audited Schedules of Employer Allocations and Pension Amounts By Employer For the Year Ended June 30, 2022

#### TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 - 3
Schedule of Employer Allocations	4
Schedule of Pension Amounts By Employer	5 - 6
Notes to Schedules of Employer Allocations and Pension Amounts By Employer	7 - 14



#### **Independent Auditor's Report**

To the Members of the West Virginia Consolidated Public Retirement Board Charleston, West Virginia

#### Report on Schedule of Allocations and Pension Amounts by Employer

#### **Opinions**

We have audited the accompanying schedule of employer allocations of the West Virginia Sheriff Death, Disability and Retirement System (DSRS), administered by the West Virginia Consolidated Public Retirement Board, for the year ended June 30, 2022, and related notes. We have also audited the total for the columns titled net pension asset (liability), total deferred outflows of resources, total deferred inflows of resources and total employer pension expense (expense offset) (specified column totals) included in the accompanying schedule of pension amounts by employer (collectively the Schedules) of DSRS as of and for the year ended June 30, 2022, and related notes.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources, and total employer pension expense (expense offset) for the DSRS as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the West Virginia Consolidated Public Retirement Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Restatement and Reissuance

As discussed in Note 7 in our report dated May 15, 2023, we expressed an unmodified opinion on the Schedules. Subsequent to that date, it was determined that the changes in proportion and the net amortization of deferred amounts from changes in proportion reported on page 5 of the original Schedule of Pension Amounts by Employer was incorrect. The changes in proportion and the net amortization of deferred amounts from changes in proportion reported on page 5 in the revised

Schedule of Pension Amounts has been restated to correct these errors. Our opinion on the revised Schedules, as expressed herein, remains unmodified.

#### **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of West Virginia Consolidated Public Retirement Board as of and for the year ended June 30, 2022, and our report thereon, dated October 13, 2022, expressed an unmodified opinion on those financial statements.

#### Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or
  error, and design and perform audit procedures responsive to those risks. Such procedures
  include examining, on a test basis, evidence regarding the amounts and disclosures in the
  Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of West Virginia Consolidated Public Retirement Board's internal
  control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

#### Restriction on Use

Our report is intended solely for the information and use of the West Virginia Consolidated Public Retirement Board's management, the West Virginia Sheriff Death, Disability and Retirement System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Esde Saelly LLP Boise, Idaho

May 15, 2023, except the changes in proportion and the net amortization of deferred amounts from changes in proportion reported in the Schedule of Pension Amounts on page 5 which is as of July 24, 2023.

#### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
D00100	Barbour County Commission	\$ 81,662	0.9878489
D00200	Berkeley County Commission	546,625	6.6124059
D00300	Boone County Commission	119,111	1.4408609
D00400	Braxton County Commission	39,876	0.4823719
D00500	Brooke County Commission	129,836	1.5705989
D00600	Cabell County Commission	326,148	3.9453429
D00700	Calhoun County Commission	13,196	0.1596299
D00800	Clay County Commission	10,191	0.1232789
D00900	Doddridge County Commission	57.842	0.6997029
D01000	Favette County Commission	219,790	2.6587529
D01100	Gilmer County Commission	17,409	0.210593
D01200	Grant County Commission	89,038	1.0770749
D01300	Greenbrier County Commission	194,970	2.3585109
D01400	Hampshire County Commission	158,824	1.9212609
D01500	Hancock County Commission	242,712	2.9360359
D01600	Hardy County Commission	63,292	0.765630
D01700	Harrison County Commission	451,551	5,4623169
D01800	Jackson County Commission	133,184	1.6110989
D01900	Jefferson County Commission	269,133	3.2556449
D02000	Kanawha County Commission	935,223	11.3131929
D02100	Lewis County Commission	75,079	0.908215
D02200	Lincoln County Commission	12,823	0.1551179
D02300	Logan County Commission	157,636	1.906889
D02400	McDowell County Commission	58,201	0.704045
D02500	Marion County Commission	216,670	2.6210109
D02600	Marshall County Commission	217,857	2.6353699
D02700	Mason County Commission	90,823	1.0986669
D02800	Mercer County Commission	197,152	2.3849059
D02900	Mineral County Commission	119,305	1.4432079
D03000	Mingo County Commission	118,378	1.4319939
D03100	Monongalia County Commission	272,025	3.2906289
D03200	Monroe County Commission	55,961	0.6769489
D03300	Morgan County Commission	78,961	0.9551749
D03400	Nicholas County Commission	140,402	1.6984139
D03500	Ohio County Commission	256,750	3.1058509
D03600	Pendleton County Commission	21,073	0.2549169
D03700	Pleasants County Commission	32,556	0.3938239
D03800	Pocahontas County Commission	51,001	0.6169489
D03900	Preston County Commission	121,411	1.4686839
D04000	Putnam County Commission	309,636	3.7456009
D04100	Raleigh County Commission	387,476	4.6872149
D04200	Randolph County Commission	101,330	1.2257679
D04300	Ritchie County Commission	64,187	0.7764569
D04400	Roane County Commission	49,683	0.6010059
D04500	Summers County Commission	51,866	0.6274129
D04600	Taylor County Commission	46,931	0.5677149
D04700	Tucker County Commission	25,479	0.3082149
D04800	Tyler County Commission	115,160	1.3930669
D04900	Upshur County Commission	81,879	0.990473
D05000	Wayne County Commission	119,834	1.4496069
D05100	Webster County Commission	17,492	0.2115979
D05200	Wetzel County Commission	123,167	1.489925
D05300	Wirt County Commission	11,013	0.133222
D05400	Wood County Commission	278,950	3.3743989
D05500	Wyoming County Commission	88,899	1.0753929
		\$ 8,266,659	100.09

The accompanying notes are an integral part of this schedule

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT SYSTEM Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2022

Proportion   Pervent   P			4	Anniet Change										
Differences				restatea changes					-	Restated Changes			Restated Net	
Difference				in Proportion						in Proportion			Amortization of	
Difference   Determine   Det				and						and			Deferred Amounts	
Not         Employer         Between         Between         Differences           Not         Employer         Assurant         Total         Differences           Not         Expected         Contributions         Investment         Protected         Differences           Assard         Contributions         Contributions         Changes in Plan         Differences         Differences           Assard         Contributions         Contributions         Changes in Differences         Recurrence         Recurrence           Contributions         Contributions         Contributions         Changes in Differences         Recurrence         Recurrence           Contributions         Contributions         Contributions         Changes in Differences         Recurrence         Recurrence           Contributions         Contributions         Contributions         Changes in Differences         Recurrence           Contributions         Contributions         Contributions         Contributions         Changes in Differences           Contributions         Contributions         Contributions         Contributions         Contributions         Research         Recent Income in Differences           Contributions         Contributions         Contributions         Contributions         Contrib				Differences		Net Difference				Differences			From Changes in	
Not         Expected         Employer         Protected         Protec				Between		Between				Between			Proportion and	
Not         Differences         Contributions         Amount of the contributions         Investment         Total         Differences           Not         Between         and Artual         Francis         Francis         Propertion         Propertion         Propertion         Defended         Propertion           Asset         Asset         and Artual         Say 401         Changes in         Present         Propertion         Present         Defended         Propertion           \$ (522,218)         116,470         Say 401         \$ 107,705         \$ 39,791         \$ 801,867         \$ (17,412)           (623,728)         (622,188)         (623,18				Employer		Projected				Employer			Differences	
Name         Between         Provision         Experience         Trooperionate         Exeminas on Deferred         Deferred         Exemendations         Proceed         Experced         Ex			Differences	Contributions		and Actual		Differences		Contributions		Proportionate	Between Employer	Total
Posterior (Londonior)         Posterior (Londonior)         Changes in Posterior         Changes		Net	Between	and		Investment	Total	Between		and	Total	Share of	Contributions and	Employer
A.M. (Jability)         A.M. (Jabi		Pension	Expected	Proportionate	1	Earnings on	Deferred	Expected	j	Proportionate	Deferred	Allocable	Proportionate	Pension
8         (892.34)         8         (116.70)         8         39.701         10.04.02	nployer	Asset	and Actual	Share of	Changes in	Pension Plan	Outflows of	and Actual	Changes in	Share of	Inflows of	Pension	Share	Expense
6 (392,334)         115,470         8 (3401 8)         107,105         8 (392,344)         8 (10,412)         10,101         2 (202,328)         115,470         384,401         8 (10,104)         2 (202,328)         115,470         10,101         2 (202,328)         115,471         10,101         2 (202,328)         11,103         2 (202,328)         2 (202	umber	(Frianility)	Experience	Contributions	Assumbulons	Investments	resources	Experience	Assumptions	Contributions	nesources	Expense	or contributions	Ollse
(67,252)         (7,024)         (19, 65, 182)         (19, 65, 182)         (19, 65, 182)         (19, 65, 184)         (19, 65, 184)         (19, 65, 184)         (19, 65, 184)         (19, 65, 184)         (19, 65, 184)         (19, 65, 184)         (19, 183, 184)         (19, 183, 184)         (19, 183, 184)         (19, 183, 184)         (19, 183, 184)         (19, 183, 184)         (19, 183, 184)         (19, 184, 184) <t< td=""><td></td><td>(392,334)</td><td></td><td></td><td>107,705</td><td>39,791</td><td></td><td>(17,989)</td><td>\$ (4.386) \$</td><td>\$ (2,799) \$</td><td>\$ (25,174) \$</td><td>54,233</td><td>\$ 9,249</td><td>\$ 63,482</td></t<>		(392,334)			107,705	39,791		(17,989)	\$ (4.386) \$	\$ (2,799) \$	\$ (25,174) \$	54,233	\$ 9,249	\$ 63,482
(622,222)         168,422         17,486         187,087         68,038         401,043           (19,57)         63,844         4,634         17,1342         19,430         131,364           (19,57)         188,587         46,341         17,1342         19,430         19,136           (1,17)         188,587         8,281         17,404         18,918         10,572           (1,63,98)         14,410         11,805         13,411         16,428         464,458           (1,62,773)         14,410         11,805         13,411         16,628         41,62           (1,62,500)         310,782         11,805         17,143         19,66         41,62           (1,67,430)         275,686         41,40         25,41         17,433         18,93         31,95           (1,67,431)         125,889         7,71         17,433         41,127         23,144         17,148         19,56           (1,16,07)         25,890         37,148         95,001         631,97         17,148         17,148         10,738           (1,16,07)         25,800         37,148         95,001         631,97         17,148         17,148         10,703         10,703           (1,16,07		(2.626.183)			720.951	266.348		(120.412)	(29.359)			363.021		
(401 578)         56 884         2957         75 93         19 138 et         464.434           (426 7779)         183.687         46.341         17 1342         63 264         464.434           (426 5328)         185.687         46.347         47.74         18.91         10.57.54           (48.961)         18.6679         8.261         17.404         6.326         46.434           (48.961)         18.6679         18.6679         18.928         10.05.754           (48.961)         18.6789         18.678         18.928         10.05.754           (48.961)         21.6789         18.679         28.184         19.9764         44.64.434           (48.639)         24.616         17.27         20.828         10.05.728         10.95.828         10.75.828         10.75.828         10.95.728         10.95.828         10.75.828 <td>00300</td> <td>(572,252)</td> <td>168,422</td> <td>17,486</td> <td>157.097</td> <td>58,038</td> <td>401.043</td> <td>(26,238)</td> <td>(6.397)</td> <td>(112.108)</td> <td>(144,743)</td> <td>79,103</td> <td>(29,536)</td> <td>49.567</td>	00300	(572,252)	168,422	17,486	157.097	58,038	401.043	(26,238)	(6.397)	(112.108)	(144,743)	79,103	(29,536)	49.567
(1.566 928)         (1.63.36 b)         (1.63.36 b)         (1.63.36 b)         (1.64.34 b)         (1.64.34 b)         (1.64.34 b)         (1.64.34 b)         (1.64.35 b)         (1.66.928 b)         (1.62.25 b)         (1.64.37 b)         (1.64.37 b)         (1.64.37 b)         (1.64.37 b)         (1.64.37 b)         (1.64.38 b)         (1.62.25 b)	00400	(191,578)	56.384	2,957	52,593	19,430	131,364	(8.784)	(2,142)	(25,939)	(36,865)	26,482	(3,667)	22.815
(1566 922)         (617)1         45,475         (430,161)         1095,725         105,725           (63398)         18,659         8,261         17,404         6,439         105,725           (43961)         14,410         11,805         3,411         4,667         44,625           (1055) 950         24,616         12,72         22,961         8,438         56,060           (1055) 950         24,616         7,27         22,961         8,438         56,000           (1055) 950         24,616         4,127         22,961         8,438         56,000           (125,60,705)         224,576         4,127         20,917         38,385         33,928           (13,66,076)         324,193         19,921         20,115         118,263         34,938         34,938         36,949         47,274         36,001         31,938         34,938         34,938         34,147         36,001         31,938         34,949         34,147         36,001         31,938         34,147         36,001         31,948         34,147         36,149         34,147         36,149         36,149         37,144         47,249         47,247         31,949         31,949         31,949         31,949         31,949	00200	(623,779)	183,587	46,341	171,242	63,264	464,434	(28,601)	(6,973)	(63,676)	(99,250)	86,226	6,865	93,091
(63.368)         18.469         8.261         18.261         18.261         17.404         64.30         50.754           (48.961)         14.160         11.8703         176.289         13.411         4.966         44.122           (27.7894)         81.788         112.765         28.984         10.055         10.055           (10.55.950)         31.772         112.765         28.984         10.055         31.935           (10.55.940)         31.772         12.5896         57.211         117.431         4.86         38.05.30           (36.704)         24.140         25.7148         95.001         95.001         95.001         95.001           (1.05.048)         24.140         25.7148         95.001         96.001         97.001           (1.16.076)         34.143         19.921         22.016         17.248         58.001         99.190           (1.16.076)         34.140         25.146         77.388         36.001         99.190         17.148         17.148         36.001         99.190           (1.16.076)         34.140         25.146         37.77         38.48.77         47.248         47.248           (2.16.076)         36.340         37.246         37.246	00900	(1,566,932)	461,171	45,475	430,161	158,918	1,095,725	(71,845)	(17.517)	(20,329)	(109.691)	216,599	7,708	224,307
(277.894)         11.410         11.885         13.411         4.966         44.622           (277.894)         31.738         13.438         76.289         28.184         199.764           (11.05.393)         31.738         12.961         48.83         56.600           (11.05.393)         24.616         -         22.961         8.483         56.600           (42.7717)         12.869         57.211         117.748         250.505         20.505         20.505           (42.7717)         12.869         57.211         117.147         25.616         631.975         36.600           (42.7717)         12.894         27.216         17.127         20.9475         37.85         36.601         631.975           (42.7717)         12.894         19.921         17.187         38.66         30.102         36.102	00200	(63,398)	18.659	8,261	17,404	6,430	50.754	(2,907)	(407)	(10,460)	(14,076)	8,764	415	9,179
(1,055,950)         31,768         113,768         76,289         28,184         199,764           (18,58,950)         31,778         112,769         289,841         107,095         280,530           (18,58,950)         31,771         1.2         22,961         8,483         56,080           (18,58,950)         27,618         1.7         22,961         8,483         56,080           (18,570)         27,568         4,140         277,148         95,001         631,975           (16,6076)         24,156         4,140         277,148         95,001         631,975           (11,60,76)         84,193         21,64         220,165         60,1493         58,658         60,1493           (11,60,76)         84,193         1,124         220,165         1,127,85         60,1493         60,1493           (11,60,76)         18,132         1,222,405         1,232,405         1,232,405         1,232,405         1,232,405         1,243,414         1,243,243         1,144         1,245,63         3,243,11         1,244,23         1,144         1,245,63         1,245,243         1,144         1,245,63         1,244,23         1,144         1,245,63         1,245,63         1,245,74         1,242,24         1,242,24 <td>00800</td> <td>(48,961)</td> <td>14.410</td> <td>11.805</td> <td>13,441</td> <td>4,966</td> <td>44.622</td> <td>(2.245)</td> <td>(547)</td> <td>(23,763)</td> <td>(26.555)</td> <td>6.768</td> <td>(3.436)</td> <td>3,332</td>	00800	(48,961)	14.410	11.805	13,441	4,966	44.622	(2.245)	(547)	(23,763)	(26.555)	6.768	(3.436)	3,332
(1055.950)         310.782         112.759         289.884         107.095         82.0530           (483.639)         24.616         -         -         22.961         8.483         56.060           (43.771)         12.786         4.140         27.211         11.743         43.355         343.295           (427.771)         12.786         4.140         277.148         95.001         681.975           (427.771)         12.786         4.140         277.148         95.001         681.975           (427.771)         12.786         27.216         27.618         95.001         681.975         343.285         343.285         343.285         343.285         344.77         37.646         36.002         20.1027         36.002         36.17         36.002         36.17         36.002         36.17         36.002         36.482         41.245         472.445	00600	(277,894)	81,788	13,503	76,289	28,184	199,764	(12,742)	(3,107)	(14,363)	(30,212)	38,414	763	39,177
(83,69)         24,616         -         22,961         8,483         56,00           (83,64)         24,616         -         22,961         8,483         36,00           (836,706)         275,896         4,140         277,148         555,66         631,97           (1,164,076)         343,193         19,21         20,417         77,38         555,66           (1,164,076)         343,193         19,21         20,117         17,38         555,66           (1,164,076)         38,340         637,97         70,417         10,403           (3,140,78)         89,440         216         32,117         30,430         20,102           (3,147)         1322,405         13,22,405         12,347         45,694         320,471           (1,293,072)         13,22,405         19,318         12,347         45,694         320,471           (1,140,347)         13,22,405         19,318         12,347         45,694         320,471           (1,160,663)         30,648         22,138         12,342,74         45,694         32,447           (1,166,633)         30,8048         12,342,74         45,694         32,447           (1,166,633)         30,8048         12,132	01000	(1.055,950)	310,782	112.769	289,884	107,095	820.530	(48,416)	(11.805)	(104,528)	(164,749)	145,965	10,195	156,160
(12,1771)         11,5,899         57,211         117,433         43,385         343,928           (156,076)         275,686         47,127         295,001         631,975         585,566         631,975           (156,076)         343,933         19,221         29,116         13,883         585,566         585,566         200,027         1,518,683         891,493         201,69         1,518,683         891,493         201,69         1,518,683         891,493         201,69         1,518,683         891,493         201,69         1,518,693         891,493         201,027         30,402         201,027         30,40         201,027         30,402         304,131         304,131         30,402         304,131         30,402         304,131         30,402         304,131         30,402         304,131         30,411         30,402         304,131         30,411         30,402         304,131         30,411         30,402         304,131         30,411         30,402         304,131         30,411         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403         30,403	01100	(83,639)	24,616		22,961	8,483	26,060	(3,835)	(832)	(18,227)	(22.997)	11,562	(7,028)	4,534
(763,048)         275,686         4,140         277,148         95,001         631,975           (1.166,076)         342,156         1,127         209,475         17,388         558,566           (1.166,076)         343,193         19,921         320,116         118,263         801,493           (2,166,076)         343,494         216         320,116         118,263         801,493           (3,160,178)         83,494         63,797         585,566         20,002         1,517,665           (3,193,12)         188,224         43,608         175,653         41,292         412,482           (4,193,147)         1,322,405         193,138         1,234,474         45,694         3204,711         (7,606,170)           (4,193,147)         1,322,405         193,138         1,234,474         45,694         3204,711         (7,606,170)           (1,104,056)         18,22,896         29,03         20,136         27,487         172,482         172,482           (1,104,056)         308,048         21,132         287,334         106,154         726,613         172,482           (1,104,056)         308,048         21,132         287,334         106,154         746,613           (1,236,306)	01200	(427,771)	125.899	57.211	117.433	43,385	343,928	(19,614)	(4.782)	•	(24.396)	59,131	12,245	71.376
(166.076)         3.41,576         47,127         209,475         77,388         558,566           (166.076)         3.43,193         19921         320,116         118,263         801,493           (34) 078         83,437         320,116         31,187         30,840         204,027           (34) 078         83,439         43,797         36,08         37,668         20,002         1,517,865           (34) 413         183,21         43,608         17,558         30,113         822,45         17,182           (4,493,147)         1,322,405         193,138         1,233,474         455,694         3,204,711         (4,493,147)         1,621,61         82,245         41,292         44,242         41,292         1,734,71         822,245         1,691,2         76,809         56,734         41,292         1,734,71         1,691,2         76,613         41,129           (10,16,63)         308,048         20,134         1,67,74         455,694         3,204,71         (4,613,41)         456,613         41,129           (10,16,63)         308,048         20,405         19,742         455,694         3,204,71         (4,613,41)         456,613         41,129           (10,46,63)         308,048         21,332 <td>01300</td> <td>(936,706)</td> <td>275,686</td> <td>4,140</td> <td>257,148</td> <td>95,001</td> <td>631,975</td> <td>(42,948)</td> <td>(10,472)</td> <td>(20,489)</td> <td>(73,909)</td> <td>129,482</td> <td>(11,389)</td> <td>118,093</td>	01300	(936,706)	275,686	4,140	257,148	95,001	631,975	(42,948)	(10,472)	(20,489)	(73,909)	129,482	(11,389)	118,093
(4.166.06)         343.193         19.21         320.116         118.253         981.493           (30.40.78)         89.494         216         83.417         30.840         204.027           (2.169.413)         68.84.90         63.797         565.566         64.895         1,517.865           (39.84)         188.321         13.68         175.658         64.895         1,517.865           (1.293.02)         380.552         18,583         34.963         181.37         482.245           (4.493.147)         1.324.405         183.13         2.48.245         1,21.37         482.245           (4.493.147)         1.66.161         6.507         99.023         36.583         248.245           (1.1606)         18.132         1.23.474         45.643         3.245.24           (1.1606)         222.896         29.68         10.246         3.245.24           (1.1606)         38.22.86         20.02         2.48.245         1.12.22           (1.1666)         38.22.86         20.03         26.248         14.224         3.245.24           (1.1666)         38.22.86         20.03         26.248         44.244         3.246.24           (1.1666)         38.22.86         20.03	01400	(763.048)	224.576	47.127	209.475	77.388	558,566	(34,986)	(8.530)	(2,680)	(49,196)	105.477	9.188	114,665
(2,169,475)         89,494         216         83,477         30,400         20,002         1,517,865           (2,169,413)         683,490         637,7         595,556         220,022         1,517,865         412,482           (6,98,401)         138,321         4,5608         175,658         64,997         1,517,865         412,482           (1,93,1012)         380,552         15,593         34,4963         131,37         882,245         412,482           (1,100,601)         380,522         193,138         1,233,474         45,5694         324,771         (1,102,017)         106,161         82,248         41,292         42,477         41,292         42,48,274         41,292         41,292         41,292         42,48,274         41,292         42,48,274         41,292         42,47,47         41,292         42,48,274         41,292         42,48,274         41,292         42,42,43         41,1292         42,42,43         41,1292         42,42,43         41,1292         42,42,43         41,1292         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43         42,42,43	01500	(1,166,076)	343.193	19,921	320,116	118,263	801.493	(53,465)	(13,036)	(24,296)	(90,797)	161,188	(5,247)	155,941
(2,183,418)         638,490         63,997         565,556         220,022         1,517,865           (639,641)         638,440         63,97         65,67         62,073         64,897         472,482           (1,293,112)         380,552         15,593         376,963         131,37         42,482           (4,493,147)         10,616         6,507         199,13         1,233,474         455,694         3.204,711         (1,243,240)           (380,777)         10,616         6,507         90,23         36,683         248,274         41,292           (10,606)         18,332         2,697         207,908         76,809         537,201           (279,619)         82,296         19,974         76,762         28,425         207,391           (10,40,603)         308,048         21,322         287,334         105,574         76,613           (10,40,560)         308,048         21,132         287,334         106,574         76,613           (10,40,563)         308,048         21,132         287,734         106,574         76,613           (10,40,504)         328,442         26,025         35,734         44,254         309,584           (4,86,346)         16,346         65,30	01600	(304.078)	89.494	216	83.477	30,840	204.027	(13.942)	(3,399)	(18.139)	(35,480)	42.033	(4.651)	37.382
(638.864)         188.321         43.608         175.658         64.895         472.422           (1.293.012)         380.552         15.993         15.593         131.137         882.245           (4.493.417)         1.32.616         6.507         99.023         6.5883         248.274           (4.493.477)         1.06,161         6.507         99.023         6.5883         248.274           (6.1606)         18.132         2.96         29.58         207.508         76.683         248.274           (767.340)         22.2896         29.68         207.508         76.663         207.301           (767.340)         28.2286         29.07         76.683         207.301           (1.046.63)         386.370         68.900         285.769         105.574         76.663           (1.046.663)         386.348         21.132         28.5769         105.574         76.6613           (1.046.663)         386.348         21.1319         28.379         40.5613         40.503           (1.046.663)         386.346         21.1319         42.54         30.5495           (1.046.663)         386.464         20.026         26.026         26.064         650.99           (1.046.663)	00210	(2,169,413)	638,490	63,797	595,556	220,022	1,517,865	(69,469)	(24,253)	(33,478)	(157,200)	299,881	18,778	318,659
(4.493.147)         1.323.01.25         19.993         356.4943         350.4543         350.4543         350.4543         350.4543         350.4543         350.4711         65.664         32.04.7111         66.107         19.923         356.584         32.04.7111         66.107         10.912         6.248         41.292 <th< td=""><td>01800</td><td>(639,864)</td><td>188.321</td><td>43.608</td><td>175,658</td><td>64,895</td><td>472.482</td><td>(29,338)</td><td>(7.153)</td><td>(11.248)</td><td>(47,739)</td><td>88,449</td><td>7,412</td><td>95.861</td></th<>	01800	(639,864)	188.321	43.608	175,658	64,895	472.482	(29,338)	(7.153)	(11.248)	(47,739)	88,449	7,412	95.861
(4767340)         123.41         450.534         35.584         35.584         36.583         36.583         36.583         36.583         36.583         36.583         36.583         36.584         41.292         41.	00000	(1,293,012)	380,392	19,593	354,963	131.137	882.245	(987,85)	(14,459)	(69,008)	(142,748)	178,739	(9,407)	169,328
(61,606)         18,132         50,233         50,233         50,223           (61,606)         18,132         6,248         207,908         76,809         537,201           (757,340)         222,896         29,688         207,908         76,809         537,201           (10,46,663)         306,370         68,900         76,762         105,574         766,613           (1,046,663)         308,048         21,119         19,788         44,254         309,584           (1,046,663)         308,048         21,119         15,788         44,254         309,584           (1,046,663)         308,048         21,119         19,788         44,254         309,584           (1,046,663)         308,048         21,218         16,047         260,026         96,049         650,909           (563,189)         278,772         16,047         260,026         35,377         44,254         447,620           (568,300)         384,642         26,025         358,777         132,546         901,990           (568,300)         384,642         26,025         358,777         132,546         901,990           (573,457)         111,650         386,774         132,544         196,383         101,88	00070	(4.493,147)	1.522,403	193,130	1,233,44	400,004	3,204,711	(206,009)	(30.234)	(019,470)	(573,721)	40 951	05,030	95 496
(757,340)         222,896         29,588         207,998         76,809         537,201           (1040,660)         82,296         19,974         76,62         28,359         207,391           (1046,663)         386,376         105,74         76,62         28,359         207,391           (1046,663)         380,638         21,30         28,734         106,153         722,667           (1046,663)         380,048         21,7119         119,788         44,254         309,584           (1046,663,30)         128,423         17,119         119,788         44,254         309,584           (947,189)         27,386         63,439         15,130         56,813         447,620           (658,730)         167,386         63,439         156,130         57,81         381,197           (658,730)         167,386         63,439         156,130         57,81         447,620           (658,730)         167,386         63,439         156,130         57,81         381,197           (658,730)         171,650         11,650         960,1990         381,197         384,74         466,939           (10,80,906)         383,043         384,74         36,387         10,388         10,388	00000	(61,606)	18 132		16 919	6 248	41 999	(2,895)	(589)	(30.741)	(34.955)	8 516	(15,098)	(6.582
(279 (19)         82.296         19.974         76.762         28.359         207.391           (1.040,560)         36.370         68.900         285,769         105.574         766.613           (1.046,663)         308.048         21.119         28.5769         105.574         766.613           (1.046,663)         308.048         21.119         128.788         41.254         309.584           (438.346)         128.423         17.119         128.788         44.254         309.567           (573.184)         128.696         03.439         157.783         44.254         309.584           (568.730)         173.66         36.026         96.064         650.909           (568.737)         156.130         56.026         96.064         650.909           (568.737)         116.60         26.025         35.877         122.64         38.1.197           (568.857)         111.650         9.605         104.143         38.474         263.387           (674.54.97)         11.1650         9.758         27.793         10.268         77.616           (101.242)         29.797         9.758         27.793         10.863         10.808           (101.242)         36.441         <	02300	(757,340)	222.896	29.588	207.908	76.809	537.201	(34.724)	(8.467)	(5.357)	(48.548)	104.688	10,109	114.797
(1040,960)         306,370         68,900         285,769         105,574         766,613           (1046,663)         388,048         21,132         287,334         106,153         722,667           (1046,663)         288,048         17,119         107,334         106,153         722,667           (438,346)         278,772         16,073         96,064         650,909         650,04         650,909           (582,730)         167,386         26,025         96,064         650,909         67,332         447,620         66,064         650,909           (1306,906)         384,642         26,025         156,130         57,681         381,197         447,620         66,064         650,909           (1386,906)         384,642         26,025         106,134         38,174         268,132         447,620         66,044         650,909           (1386,937)         111,650         9,605         104,143         38,474         263,877         196,837         77,616         77,616           (101,242)         198,527         49,750         185,178         38,474         263,872         77,616         77,616           (101,242)         29,797         97,79         128,178         190,890         166,	02400	(279,619)	82,296	19.974	76.762	28.359	207.391	(12.821)	(3.126)	(29.446)	(45,393)	38,652	(14.144)	24.508
(1,046,663)         308,048         21,132         287,334         106,153         722,667           (486,346)         128,423         17,119         119,788         44,254         309,584           (947,189)         278,122         17,119         119,788         44,254         309,584           (673,184)         18,8496         63,497         16,045         96,064         96,064         650,099           (568,730)         167,386         38,132         447,630         67,813         38,137         447,630           (568,730)         167,386         26,025         358,777         132,546         901,990           (568,730)         167,386         16,4143         37,474         263,847         195,847           (268,857)         71,128         16,645         104,143         38,474         263,847           (674,542)         198,527         49,750         185,178         68,417         501,867           (10,1242)         29,797         97,58         104,143         38,474         263,875           (10,1242)         29,797         97,58         160,181         68,153         100,887           (10,1242)         43,482         42,699         15,664         49,574	02500	(1,040,960)	306.370	006'89	285,769	105,574	766,613	(47,729)	(11.637)	(33,501)	(92,867)	143,893	(8,348)	135,545
(486.346)         128.423         17.119         119.788         44.254         309.584           (47.189)         27.772         16.047         26.026         96.064         65.909           (568.730)         167.386          156.130         57.681         38.137           (568.730)         167.386          156.130         57.681         38.1.97           (568.730)         167.386          156.130         57.681         38.1.97           (3.86,700)         167.386          156.130         57.681         38.1.197           (3.86,77)         16.143         38.777         132.546         901.390           (3.86,77)         19.85.77         19.85.847         195.847           (4.86,857)         198.527         49.750         185.178         68.412         501.867           (10.1242)         29.74         38.175         338.631         12.68         76.66           (10.242)         38.349         42.939         10.56         24.851         190.880           (10.242)         43.7823         40.826         51.648         394.597         11.444.66           (1.487.602)         17.215         26.648         67.266	02600	(1,046,663)	308,048	21.132	287,334	106.153	722,667	(47,990)	(11.701)	(148,241)	(207,932)	144,682	(14,643)	
(647.1.89)         27.8.772         16.047         260.026         96.044         650.909           (673.184)         168.696         03.439         157.353         58.132         447.620           (568.730)         167.386         26.025         358.777         132,546         901.990           (1.268.507)         17.186         17.267         195.847         185.177         185.178         38.137           (248.857)         17.1650         9.605         104.143         38.474         263.872           (674.542)         111.650         9.605         104.143         38.474         263.872           (674.542)         111.650         10.61.43         38.474         263.872         10.500           (101.242)         29.797         9.758         27.793         10.268         77.616           (101.242)         29.797         9.758         27.793         10.268         77.616           (101.242)         29.797         9.758         27.793         10.268         77.616           (11.87.602)         47.184         66.364         67.266         24.851         190.800           (14.86.826)         17.1674         3.993         160.131         69.159         34.456	02700	(436,346)	128,423	17,119	119,788	44.254	309.584	(20,007)	(4,878)	(260,092)	(74,977)	60,317	(12,070)	
(563.184)         168.696         63.439         157.353         58.132         447.620           (568.730)         16.7386         -         156.130         57.681         381.197           (13.66.906)         384.642         26.025         155.130         57.681         381.197           (268.857)         79.128         15.644         73.808         27.267         195.847           (268.857)         111,650         9,605         104,143         38.474         268.872           (674.342)         188.527         49.750         188.178         68.412         501.867           (10.1.242)         38.527         49.750         188.178         68.853         77.616           (10.1.242)         36.343         125.104         86.553         77.616         51.867           (1.1.65,411)         46.034         5.9         47.89         15.863         105.87           (1.1.65,412)         46.034         5.9         42.939         15.863         105.87           (1.1.65,412)         46.034         5.4         8.93         10.266         24.851         190.880           (1.1.65,41)         46.034         5.4         8.93         10.266         10.266         10.368	05800	(947,189)	278,772	16,047	260,026	96,064	620,909	(43,429)	(10.589)	(60.552)	(114,570)	130,931	(12,057)	118,874
(568/730)         167.386         -         156.130         57.681         381.197           (1366)906)         384.642         26.025         358.777         132,546         901990           (288.877)         79.128         156.130         57.64         901990           (288.877)         79.128         155.847         195.847           (674.542)         118.527         9,605         104.143         38.474         263.872           (10.12.42)         198.527         49.750         185.178         68.12         501.867           (10.12.42)         198.527         99.77         33.633         125.104         865.953           (10.12.42)         29.797         97.79         15.863         105.87         77.616           (1.86.41)         46.034         5.94         67.266         24.831         190.880           (1.45.027)         17.1674         3.993         160.131         59.159         394.57           (1.457.602)         17.187         188.801         1.344.456         49.374         348.244           (46.826)         143.280         21.945         133.645         49.374         348.244           (248.837)         17.67         84.657         312.68<	02900	(573,184)	168,696	63,439	157,353	58,132	447,620	(26,281)	(6,408)	(3,566)	(36,255)	79,232	20,677	606'66
(1305)06)         384,642         26,025         388/77         132,546         901,990           (268857)         79,128         15,644         73.808         27,267         195,47           (379,357)         111,650         96,450         104,143         38,474         265,372           (674,542)         198,527         49,750         185,178         68,412         501,867           (101,242)         29,797         9,758         37,793         10,268         77,616           (101,242)         29,797         9,758         42,939         16,883         105,375           (166,41)         46,034         26,648         67,266         24,851         190,880           (1487,602)         477,823         40,838         160,131         59,159         384,557           (1,861,574)         477,823         406,381         103,771         134,456           (486,826)         143,280         21,945         133,645         49,374         348,244           (308,377)         90,760         36,074         84,657         312,66         242,66           (249,183)         73,338         34,667         22,868         169,091           (255,473)         66,366         17,965<	03000	(568,730)	167,386	. !	156,130	57,681	381,197	(26,077)	(6.358)	(25,618)	(58,053)	78,616	(16,983)	
(379.357) 111.650 9.605 113.614 27.808 27.267 138.347 111.650 9.605 114.143 38.474 263.347 111.650 9.605 114.143 38.474 263.372 11.650 13.8517 125.104 865.872 11.65411 40.750 185.178 68.412 501.867 11.641 11.65411 40.034 11.65411 40.034 11.65411 40.034 11.65411 40.034 11.65411 11.6561 11.65411 11.6561 11.65411 11.656	03100	(1,306,906)	384,642	26,025	358,777	132,546	901,990	(59,922)	(14.610)	(113,252)	(187,784)	180,655	(3,700)	
(674.542) 198.527 49.70 109.143 26.241 26.26.27 (674.542) 198.527 49.70 109.143 26.241 26.26.27 (674.542) 198.527 49.775 10.268 71.261 67.266 (10.1242) 29.797 9.758 27.793 10.268 77.616 (10.1242) 29.797 9.758 27.793 10.268 77.616 (10.1242) 29.797 9.728 27.793 10.268 77.616 (10.1242) 29.797 9.728 24.2939 16.2641 190.880 (245.627) 72.115 26.648 67.266 24.851 190.880 (14.87.602) 473.823 40.892 40.8383 150.873 10.37.971 (14.87.602) 473.889 96.797 10.8383 150.873 10.37.971 (14.86.826) 143.280 21.945 133.645 49.374 348.244 (386.377) 99.769 86.074 84.657 31.276 242.767 (249.183) 73.338 86.407 25.2788 169.091	03200	(100.007)	19,128	550 o	13,808	21,261	195,847	(12,327)	(3.006)	(14,031)	(29,864)	401.104	186.1	001.86 077.03
(123.519) 383.043 39.175 135.179 0.53.17 (101.242) 29.797 9.758 27.793 10.268 77.616 (101.242) 29.797 9.758 27.793 10.268 77.616 (156.411) 46.034 539 42.939 15.863 10.288 77.616 (245.027) 72.115 26.648 67.266 24.851 190.880 (245.027) 72.115 26.648 160.131 59.159 190.880 (1.487.02) 477.823 40.8383 150.873 10.37.971 (1.487.02) 477.823 96.720 511,047 188.801 13.44.456 (486.826) 143.280 21.945 133.645 49.374 348.244 (308.377) 99.760 86.074 84.657 31.276 242.767 (225.473) 66.360 17.965 61.898 22.868 169.091	00000	(674 549)	108 597	CDO'S	104,143	20,474 00,419	501.967	(466,11)	(4,541)	(0,000)	(41,079)	02.453	(600,1)	86 779
(101.242) 297.97 9.763 25.0541 10.268 105.375 (101.242) 297.97 9.764 539 42.939 10.268 77.616 (156.411) 46.034 539 42.939 15.863 105.375 (105.875 10.268) 10.268 (10.268,302) 17.616 24.831 10.0.880 (1.487.602) 477.823 40.832 160.131 59.159 394.957 (1.487.602) 477.823 40.832 160.333 150.873 1037.971 (1.861.574) 547.888 96.720 511.047 188.801 1.344.456 (1.861.574) 547.888 96.720 511.047 188.801 1.344.456 (2.38.377) 90.760 36.074 84.657 13.276 242.08 16.95.15 (2.25.473) 66.360 17.965 61.898 22.868 169.091	00100	(1 999 £10)	269.021	10, 00	103,100	196.104	301.007	(50,520)	(140, 91)	(000.2)	(21,012)	170 611	(1) 1.0)	176,000
(156,411)         46,034         539         42,039         15,833         105,875           (245,027)         72,115         26,648         67,266         24,831         190,880           (1,88,802)         171,674         3,993         160,131         59,159         394,357           (1,86,174)         477,823         40,8383         150,873         103,771           (1,86,174)         547,883         96,720         511,047         188,801         1,344,456           (486,826)         143,280         21,945         133,645         49,374         348,244           (238,377)         90,760         86,074         84,657         312,66         242,767           (249,183)         73,338         34,664         68,407         25,272         201,891           (225,473)         66,360         17,965         61,898         169,091	03600	(101 242)	797.99	927.60	97.793	10.08	77.616	(4 649)	(1139)	(904)	(7.873)	13 995	1 699	15 694
(245.077) 72.115 26.648 67.266 24.851 190.880 (1487.602) 471.674 3.993 160.131 59.159 394.957 (1487.602) 471.823 40.892 40.833 150.873 1037.971 (1486.826) 143.280 21.945 133.645 49.374 348.244 (486.826) 70.670 86.074 84.657 24.208 169.515 (238.695) 70.831 84.657 84.657 24.208 169.515 (245.183) 73.338 84.65  17.955 61.898 22.868 169.091	03700	(156 411)	46.034	6.30	49 939	15.863	105.375	(7.179)	(1.749)	(9 498)	(18.347)	91 621	(1629)	666 61
(583,802)         171,674         3.993         160.131         59.159         394,957           (1.487,602)         437.823         40.892         408.383         150.873         1.037.971           (1.486,826)         143.280         21.945         511.047         188.801         1.344.456           (486,826)         143.280         21.945         133.645         49.374         348.244           (308,377)         90.760         36.074         84.657         31.276         242.767           (238,695)         70.251         94.864         68.407         25.272         201.881           (249,183)         73.338         34.864         68.407         25.272         201.881           (225,473)         66.360         17.965         61.898         169.091	03800	(245 027)	72 115	26 648	67.266	24 851	190,880	(11.235)	(2.739)	(6.750)	(20,724)	33.870	5 630	39.500
(1,487,602)         437,823         40,892         408,383         150,873         1.037,971           (1,861,574)         547,888         96,720         511,047         188,801         1,344,456           (486,826)         143,280         21,945         133,645         49,374         348,244           (308,377)         90,760         36,074         84,657         31,276         242,767           (238,695)         70,251         94,664         65,528         24,208         169,515           (249,183)         73,338         34,864         68,407         25,272         201,881           (225,473)         66.360         17,965         61,898         22,868         169,091	03900	(583,302)	171,674	3.993	160.131	59,159	394,957	(26.745)	(6.521)	(21.204)	(54,470)	80.631	(802)	
(1.861,574)         547.888         96,720         511,047         188,801         1.344,456           (486.826)         143.280         21.945         133.645         49.374         348.244           (308.377)         90.760         86.074         84,657         31.276         242.767           (238.695)         70.251         9.552         24.208         169.515           (249.183)         73.338         34.864         68,407         25,272         201.881           (225.473)         66.360         17.965         61.898         22.868         169.091	04000	(1.487,602)	437.823	40.892	408.383	150,873	1.037.971	(68,207)	(16.630)	(143.568)	(228, 405)	205,633	(24,458)	
(486.826)         143.280         21.945         133.645         49.374         348.244           (308.377)         90.760         36.074         84.657         31.276         242.767           (238.837)         70.251         9.528         242.08         169.515           (249.183)         73.338         34.864         68.407         25.272         201.881           (225.473)         66.360         17.965         61.898         22.868         169.091	04100	(1,861,574)	547,888	96,720	511,047	188,801	1,344,456	(85,354)	(20,811)	(47,773)	(153,938)	257,328	14,279	271,607
(308.377)         90.760         36.074         84.657         31.276         242.767           (238.695)         70.251         9.528         24.208         169.515           (249.183)         73.338         34.646         65.407         25.272         20.1891           (225.473)         66.360         17.965         61.898         169.091	04200	(486,826)	143.280	21,945	133,645	49,374	348,244	(22,321)	(5.442)	(8,013)	(35,776)	67,295	5,592	72.887
(238.695) 70.251 9.528 65.528 24.208 169.515 (249.183) 73.338 34.864 68.407 25.272 201.881 (225.473) 66.360 17.965 61.898 22.868 169.091	04300	(308.377)	90.760	36,074	84,657	31,276	242.767	(14,139)	(3,447)	(2,638)	(20,224)	42,627	6,902	49,529
(249.183) 73.338 34.864 68.407 25.272 201.881 (225.473) 66.360 17.965 61.898 22.868 169.091	04400	(238,695)	70,251	9,528	65,528	24,208	169.515	(10,944)	(3,668)	(15,552)	(59,164)	32,995	(998)	32,129
(225,473) 66.360 17.965 61.898 22.868 169.091 (	04200	(249,183)	73,338	34.864	68,407	25,272	201.881	(11,425)	(2,786)	(3.918)	(18,129)	34,445	5,686	40,131
100 000 000 000 000 000 000 000 000 000	04600	(225,473)	66.360	17.965	61.898	22.868	169.091	(10,338)	(2.521)	(12.297)	(25,156)	31.167	(1.258)	29.909
(122,410) 36,027 11,540 33,605 12,415 93,587	04700	(122,410)	36,027	11,540	33.605	12,415	93,587	(5.613)	(1,368)	(11,336)	(18.317)	16,921	350	17.271
										<u></u>				

# The accompanying notes are an integral part of this schedule

# WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT SYSTEM Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2022

(offset)	Net	Jo uc	ounts	ges in	and	ses.	ployer Total	ns and Employer		Expense	tions (Offset)	(781) 53,596		(4,021) 7,596	13,600 95,397	969 8,283	(2.580) 182,674	(425) 58,614	\$ 5.490.000
Pension Expense (offset)	Restated Net	Amortization of	Deferred Amounts	From Changes in	Proportion and	Differences	Between Employer	Contributions and	Proportionate	Share	of Contributions								€9
-							Proportionate	Share of	Allocable	Pension	Expense	54,377	79,583	11,617	81,797	7,314	185,254	59,039	\$ 5.490,000
								Total	Deferred	Inflows of	Resources	(35,833)	(50.364)	(14.914)	(37,914)	(11,911)	(108.342)	(50,844)	(1.810.525) \$ (4.075.525)
Deferred Inflows of Resources	Restated Changes	in Proportion	and	Differences	Between	Employer	Contributions	and	Proportionate	Share of	Contributions	(13,398)	(17,531)	(10,122)	(4,167)	(8,893)	(31,912)	(26,486)	
Deferred Inflo	R									Changes in	Assumptions	(4,398)	(6,436)	(686)	(6.615)	(592)	(14.982)	(4,775)	(444,000) S
							Differences	Between	Expected	and Actual	Experience	(18,037)	(26,397)	(3,853)	(27,132)	(2,426)	(61,448)	(19,583)	s (1821000) s
								Total	Deferred	Outflows of	Resources	277,641	400,938	69,585	440,304	45,051	927,458	297,916	\$ 28,430,525
rces				Net Difference	Between	Projected	and Actual	Investment	Earnings on	Pension Plan	Investments	39,896	58,390	8,523	60,014	5,366	135,921	43,317	4.028.000
Deferred Outflows of Resources										Changes in	Assumptions	107,991	158,051	23.070	162,447	14,525	367.911	117,250	1.810,525 \$ 10,903,000 \$
Deferred C	Restated Changes	in Proportion	and	Differences	Between	Employer	Contributions	and	Proportionate	Share of	Contributions	13,978	15,053	13,258	43,686	9,588	29.193	11,646	
	H						Differences	Between	Expected	and Actual	Experience	115,776	169,444	24,734	174,157	15,572	394,433	125,703	\$ 11,689,000 \$
								Net	Pension	Asset	(Liability)	(393,376)	(575,726)	(84,038)	(591, 739)	(52,910)	(1.340.176)	(427,103)	\$ (39.716.000) \$ 11,689,000 \$
										Employer	Number	D04900	D05000	D05100	D05200	D05300	D05400	D05500	

#### NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

#### 1 - NATURE OF ENTITY

The West Virginia Deputy Sheriff Death, Disability and Retirement System (DSRS), a multiple employer defined benefit cost sharing public employee retirement system, was established for all deputy sheriffs hired by all 55 county governments on or after July 1, 1998. The DSRS was also made available to any deputy sheriff employed in covered employment participating in Public Employee's Retirement System on the effective date so long as he/she made notification in writing before January 31, 1999, to both the County Commission in the county in which he/she was employed and the Board of his/her desire to transfer to the DSRS.

The West Virginia State Legislature created the Consolidated Public Retirement Board (the Board) to administer ten of the State of West Virginia's eleven retirement plans. The Board is managed by a Board of Trustees, which consists of, by virtue of their position, the Governor, State Auditor, State Treasurer, and Secretary of the Department of Administration, together with the following gubernatorial appointments that are subject to the advice and consent of the State Senate: four residents of the State who are not participants in the retirement plans, one State and one non-State employee participant in the Public Employees' Retirement System, and one participant each from the other nine retirement systems administered by the Board.

Chapter 7, Article 14D of the West Virginia State Code assigns the authority to establish and amend the provisions of the plan to the State Legislature.

#### 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Introduction</u> - The Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes financial reporting requirements for governments that provide employees with pension benefits. GASB Statement No. 68 requires governmental employers to recognize a net pension liability and/or a net pension asset as employees earn pension benefits. Governments participating in DSRS will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

Basis of Accounting - The schedules of employer allocations and pension amounts by employer for the DSRS have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for governmental units.

<u>Basis of Allocation</u> - Pension amounts have been allocated to each participating employer based on their proportionate share of employer contributions to the DSRS for the fiscal year ended June 30, 2022. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions have been excluded from the allocation.

# NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Accounting Estimates</u> - The preparation of the schedules of employer allocations and pension amounts by employer in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense as of the measurement date. Actual amounts could differ from those estimates.

<u>Investments</u> - All defined benefit plan funds not required to meet disbursement needs are invested in accordance with the West Virginia Code, as well as policies established by the West Virginia Investment Management Board (WVIMB). The WVIMB has established various investment pools to provide for the investment of the defined benefit plans' assets. These investment pools are structured as multiparticipant variable net asset funds.

The WVIMB was organized on April 25, 1997, as a public body corporate created by West Virginia Code Section 12-6-1 to provide prudent fiscal administration and investment management services to designated state pension funds, the state's Workers' Compensation and Coal Workers' Pneumoconiosis funds, and certain other state government funds. The WVIMB is governed by a Board of Trustees, consisting of thirteen members. The Governor, the State Auditor, and the State Treasurer are ex officio members of the Board of Trustees. The Governor appoints all other WVIMB Trustees for a term of six years.

<u>Measurement Date</u> - Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of July 1, 2021 rolled forward to June 30, 2022, which is the measurement date.

#### 3 - AMORTIZATION

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five-year period. All other deferred outflows of resources and deferred inflows of resources relating to pension amounts reported in these schedules are amortized and included in pension expense over the average expected remaining service life of 6.24 years.

The amortization of the deferred outflows and deferred inflows related to changes in the proportionate share of contributions from year to year for each entity is available from the West Virginia Consolidated Public Retirement Board.

Information regarding the amortization of deferred outflows and deferred inflows of resources related to pension amounts are as follows.

# NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 3 - AMORTIZATION (Continued)

Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments (in thousands, excluding the recognition period):

						Deferred	Deferred	
						Outflows of	Inflows of	
Measurement date June 30	2018	2019	2020	2021	2022	Resources	Resources	Total
Amount	\$ (4,145)	\$ 3,487	\$ 10,098	\$ (58,431)	\$ 42,940			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recognized in FY								
2018	(829)		1120	-			(829)	(829)
2019	(829)	698			-	698	(829)	(131)
2020	(829)	698	2,020	-		2,718	(829)	1,889
2021	(829)	698	2,020	(11,687)	-	2,718	(12,516)	(9,798)
2022	(829)	698	2,020	(11,687)	8,588	11,306	(12,516)	(1,210)
2023	·	695	2,020	(11,687)	8,588	11,303	(11,687)	(384)
2024			2,018	(11,687)	8,588	10,606	(11,687)	(1,081)
2025	-	-	72	(11,683)	8,588	8,588	(11,683)	(3,095)
2026	(4)	-			8,588	8,588		8,588
Deferred Balance at June 3	0:							
2018	(3,316)	-	-	-	8	-	(3,316)	(3,316)
2019	(2,487)	2,789	S=4	-	-	2,789	(2,487)	302
2020	(1,658)	2,091	8,078	-	-	10,169	(1,658)	8,511
2021	(829)	1,393	6,058	(46,744)	-	7,451	(47,573)	(40, 122)
2022	-	695	4,038	(35,057)	34,352	39,085	(35,057)	4,028
2023	7,41	~	2,018	(23,370)	25,764	27,782	(23,370)	4,412
2024	1.5		120	(11,683)	17,176	17,176	(11,683)	5,493
2025	120	=	-	29	8,588	8,588		8,588

# NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 3 - AMORTIZATION (Continued)

<u>Differences Between Expected and Actual Experience (in thousands, excluding the recognition period):</u>

								Deferred	Deferred	
								Outflows of	Inflows of	
Measurement date June 30	2016	2017	2018_	2019	2020	2021	2022	Resources	Resources	Total
Amount	\$1,530	\$ (10,162)	\$ (1,370)	\$2,697	\$7,520	\$ (42)	\$7,741			
Recognition period (years)	6.96	6.99	6.75	6.72	6.60	6.35	6.24			
Amount recognized in										
fiscal year:	222									222
2016	220	72 12 10	% <b>-</b> 9	~	(40)		-	220	72 72 1	220
2017	220	(1,454)	•	-	•	5	•	220	(1,454)	(1,234)
2018	220	(1,454)	(203)	*	(*)	*		220	(1,657)	(1,437)
2019	220	(1,454)	(203)	402			-	622	(1,657)	(1,035)
2020	220	(1,454)	(203)	402	1,140			1,762	(1,657)	105
2021	220	(1,454)	(203)	402	1,140	(7)	2	1,762	(1,664)	98
2022	210	(1,454)	(203)	402	1,140	(7)	1,241	2,993	(1,664)	1,329
2023	1941	(1,438)	(203)	402	1,140	(7)	1,241	2,783	(1,648)	1,135
2024	s <b>=</b>	-	(152)	402	1,140	(7)	1,241	2,783	(159)	2,624
2025	141	¥	N 150	285	1.140	(7)	1,241	2,666	(7)	2,659
2026			-		680	(7)	1,241	1,921	(7)	1,914
2027		-	-				1,241	1,241	.,	1,241
2028		-		2	_		295	295		295
2020							200	233		200
Balance as of June 30:										
2016	1,310		3-8	-		1.0		1,310	-	1,310
2017	1,090	(8,708)	121		( <u>=</u> )		-	1,090	(8,708)	(7.618)
2018	870	(7,254)	(1,167)	-	-		-	870	(8,421)	(7.551)
2019	650	(5.800)	(964)	2,295	2	72	溢	2,945	(6,764)	(3,819)
2020	430	(4,346)	(761)	1,893	6,380	-	-	8,703	(5,107)	3,596
2021	210	(2.892)	(558)	1,491	5,240	(35)		6,941	(3,485)	3,456
2022	-	(1,438)	(355)	1,089	4.100	(28)	6,500	11,689	(1.821)	9,868
2023		(1,400)	(152)	687	2,960	(21)	5,259	8,906	(173)	8,733
2024			(102)	285	1,820	(14)	4,018	6,123	(14)	6,109
2024	154	3. <del>5</del> /	1,50	200	680			3,457	(7)	10
2026	-		X <b>=</b> X	-	000	(7)	2,777 $1,536$	1,536		3,450
	-	65	•	•	•	-				1,536
2027	(*)		•	•		5.0	295	295	=	295

# NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 3 - AMORTIZATION (Continued)

Change in Assumptions (in thousands, excluding the recognition period):

Measurement date June 30 Amount Recognition period (years)	\$ 2017 (3,174) 6.99	\$	2021 15,917 6.35	Out	eferred flows of sources	Inf	eferred lows of sources		Total_
Amount recognized in									
fiscal year:									
2017	\$ (455)	\$		\$		\$	(455)	\$	(455)
2018	(455)				-		(455)		(455)
2019	(455)						(455)		(455)
2020	(455)		-		-		(455)		(455)
2021	(455)		2,507		2,507		(455)		2,052
2022	(455)		2,507		2,507		(455)		2,052
2023	(444)		2,507		2,507		(444)		2,063
2024			2,507		2,507				2,507
2025			2,507		2,507				2,507
2026	-		2,507		2,507				2,507
2027	-		875		875		-		875
Balance as of June 30:									
2017	\$ (2,719)	\$	-	\$		\$	(2,719)	\$	(2,719)
2018	(2,264)	S.T.	-		_		(2,264)	17.	(2,264)
2019	(1.809)		-				(1.809)		(1,809)
2020	(1.354)		-		-		(1.354)		(1,354)
2021	(899)		13,410		13,410		(899)		12,511
2022	(444)		10,903		10,903		(444)		10,459
2023			8,396		8,396		-		8,396
2024	100		5,889		5,889		-		5,889
2025	-		3,382		3,382				3,382
2026	-		875		875				875

# NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 4 - PENSION EXPENSE

The components of pension expense (offset) for the year ended June 30, 2022 (in thousands):

Service cost	\$	9,516
Interest cost		22,578
Projected earnings on plan investments		(22,840)
Employee contributions		(5,531)
Recognition of current period deferred outflows/inflows:		
Differences between expected and actual experience		1,241
Differences between projected and actual investment earnings		8,588
Recognition of prior years' deferred outflows/inflows:		
Changes in assumptions		2,052
Differences between expected and actual experience		88
Differences between projected and actual investment earnings		(9,798)
Other changes in fiduciary net position	_	(404)
Total pension expense (offset)	\$	5,490

The average of the expected remaining service lifetime of actives and inactive members as of July 1, 2021, which is 6.24 years.

#### 5 - NET PENSION ASSET (LIABILITY) AND ACTUARIAL INFORMATION

The net pension asset (liability) is the portion of the actuarial present value of projected benefit payments related to past periods, net of the fiduciary net position. The net pension asset (liability) for the employers is based on the allocation percentages from the Schedule of Employer Allocations.

The components of the net pension asset (liability) as of June 30, 2022, are as follows (in thousands):

Total Pension Liability	\$ (334,005)
Fiduciary Net Position	294,289
Net Pension Asset (Liability)	<u>\$ (39,716)</u>
Fidculary Net Position as a percent of Total Pension Liability	88.11%

## NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION (Continued)

The total pension liabilities for financial reporting purposes were determined by actuarial valuation as of July 1, 2020 and rolled forward to June 30, 2021 using the actuarial assumptions and methods described, as follows:

Actuarial cost method Individual entry age normal cost with level percentage of payroll

Asset valuation method Fair value

Amortization method Level dollar, fixed period Amortization Period 30 years from July 1, 1999

Actuarial assumptions:

Investment rate of return 7.25%, net of investment expense Projected salary increases 5.25% for first 2 years of service

4.75% for next 3 years of service 4.25% for next 5 years, and

3.75% thereafter

Inflation rate 2.75% Discount rate 7.25%

Mortality rates Actives - 100% of Pub-2010 Safety Employee Table, Median,

Amount-weighted, projected generationally with Scale MP-2020 Healthy Male Retirees - 98% of Pub-2010 Safety Retiree Male Table, Median, Amount-weighted, projected generationally with

Scale MP-2020

Healthy Female Retirees - 99% of Pub-2010 Safety Retiree Female Table, Median, Amount-weighted, projected

generationally with Scale MP-2020

Disabled Males - 124% of Pub-2010 Safety Disabiled Male Table, Amount-weighted, projected generationally with Scale MP-2020 Disabled Females - 100% of Pub-2010 Safety Disabiled Female Table, Amount-weighted, projected generationally with Scale MP

2020

Beneficiary Males - 111% of Pub-2010 Contingent Survivor Male Table, Median, Amount-weighted, projected generationally with

Scale MP-2020

Beneficiary Females - 109% of Pub-2010 Contingent Survivor Female Table, Median, Amount-weighted, projected

generationally with Scale MP-2020

 Withdrawal rates
 4.93% - 12.32%

 Disability rates
 0.03% - 0.40%

 Retirement rates
 16% - 100%

Date range of most recent

experience study 2015 - 2020

### 6 - SENSITIVITY OF THE NET PENSION ASSET (LIABILITY) TO CHANGE IN THE DISCOUNT RATE (in thousands)

	1%	Decrease		count Rate	1%	Increase
Sensitivity of Discount Rate		(6.25%)	(	7.25%)	(8	8.25%)
Net pension asset (liability)	\$	(86,358)	\$	(39,716)	\$	(1,309)

# NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER (Continued)

#### 7 - RESTATEMENT

Subsequent to the issuance of the schedules, management became aware that there were errors in the schedule of pension amounts. On pages 5-6, the changes in proportionate share and the net amortization of deferred amounts from changes in proportion included in the Schedule of Pension Amounts were restated due to spreadsheet errors which resulted in incorrect calculation and amortization of changes in proportionate share in the original report dated May 15, 2023.