

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, 2025

Employer	FY 2024	FY 2025	Difference in	Difference in	FY 2025	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027	FY 2028	FY 2028	FY 2029	FY 2029	FY 2030	FY 2030
	Allocation %	Allocation %	Allocation % FY 2024 to FY 2025	Net Pension Liability FY 2024 to FY 2025	Amount Recognized	Deferred (Inflow)/Outflow	Amount Recognized	Deferred (Inflow)/Outflow	Amount Recognized	Deferred (Inflow)/Outflow	Amount Recognized	Deferred (Inflow)/Outflow	Amount Recognized	Deferred (Inflow)/Outflow	Amount Recognized	Deferred (Inflow)/Outflow
D00100	1.099512%	1.200300%	0.100788%	14,074	2,427	11,647	2,427	9,220	2,427	6,793	2,427	4,366	2,427	1,939	1,939	-
D00200	6.850370%	6.188600%	-0.661770%	(92,410)	(15,933)	(76,477)	(15,933)	(60,544)	(15,933)	(44,611)	(15,933)	(28,678)	(15,933)	(12,745)	(12,745)	-
D00300	1.297371%	1.196900%	-0.100471%	(14,030)	(2,419)	(11,611)	(2,419)	(9,192)	(2,419)	(6,773)	(2,419)	(4,354)	(2,419)	(1,935)	(1,935)	-
D00400	0.430321%	0.492600%	0.062279%	8,697	1,499	7,198	1,499	5,699	1,499	4,200	1,499	2,701	1,499	1,202	1,202	-
D00500	1.536955%	1.508500%	-0.028455%	(3,973)	(685)	(3,288)	(685)	(2,603)	(685)	(1,918)	(685)	(1,233)	(685)	(548)	(548)	-
D00600	3.862288%	4.083600%	0.221312%	30,904	5,328	25,576	5,328	20,248	5,328	14,920	5,328	9,592	5,328	4,264	4,264	-
D00700	0.0115184%	0.0194800%	0.0079616%	11,118	1,917	9,201	1,917	7,284	1,917	5,367	1,917	3,450	1,917	1,533	1,533	-
D00800	0.090127%	0.097900%	0.007773%	1,085	187	898	187	711	187	524	187	337	187	150	150	-
D00900	0.761122%	0.822300%	0.061178%	8,543	1,473	7,070	1,473	5,597	1,473	4,124	1,473	2,651	1,473	1,178	1,178	-
D01000	2.778625%	2.893900%	0.115275%	16,097	2,775	13,322	2,775	10,547	2,775	7,772	2,775	4,997	2,775	2,222	2,222	-
D01100	0.171882%	0.209200%	0.037318%	5,211	898	4,313	898	3,415	898	2,517	898	1,619	898	721	721	-
D01200	1.015690%	1.141900%	0.126210%	17,624	3,039	14,585	3,039	11,546	3,039	8,507	3,039	5,468	3,039	2,429	2,429	-
D01300	2.366455%	2.831300%	0.464845%	64,911	11,192	53,719	11,192	42,527	11,192	31,335	11,192	20,143	11,192	8,951	8,951	-
D01400	2.100715%	1.721200%	-0.379515%	(52,995)	(9,137)	(43,858)	(9,137)	(34,721)	(9,137)	(25,584)	(9,137)	(16,447)	(9,137)	(7,310)	(7,310)	-
D01500	2.898172%	3.021100%	0.122928%	17,166	2,960	14,206	2,960	11,246	2,960	8,286	2,960	5,326	2,960	2,366	2,366	-
D01600	0.767851%	0.824500%	0.056649%	7,910	1,364	6,546	1,364	5,182	1,364	3,818	1,364	2,454	1,364	1,090	1,090	-
D01700	4.914868%	4.785300%	-0.129568%	(18,093)	(3,119)	(14,974)	(3,119)	(11,855)	(3,119)	(8,736)	(3,119)	(5,617)	(3,119)	(2,498)	(2,498)	-
D01800	1.466066%	1.370200%	-0.095866%	(13,387)	(2,308)	(11,079)	(2,308)	(8,771)	(2,308)	(6,463)	(2,308)	(4,155)	(2,308)	(1,847)	(1,847)	-
D01900	3.549464%	3.641600%	0.092136%	12,866	2,218	10,648	2,218	8,430	2,218	6,212	2,218	3,994	2,218	1,776	1,776	-
D02000	10.895949%	10.572200%	-0.323749%	(45,207)	(7,793)	(37,414)	(7,793)	(29,621)	(7,793)	(21,828)	(7,793)	(14,035)	(7,793)	(6,242)	(6,242)	-
D02100	1.004593%	1.017800%	0.013207%	1,844	318	1,526	318	1,208	318	890	318	572	318	254	254	-
D02200	0.213998%	0.269900%	0.055902%	7,387	1,274	6,113	1,274	4,839	1,274	3,565	1,274	2,291	1,274	1,017	1,017	-
D02300	1.846694%	1.782100%	-0.064594%	(9,020)	(1,555)	(7,465)	(1,555)	(5,910)	(1,555)	(4,355)	(1,555)	(2,800)	(1,555)	(1,245)	(1,245)	-
D02400	0.883612%	0.943700%	0.060088%	8,391	1,447	6,944	1,447	5,497	1,447	4,050	1,447	2,603	1,447	1,156	1,156	-
D02500	2.614108%	2.694300%	0.080192%	11,198	1,931	9,267	1,931	7,336	1,931	5,405	1,931	3,474	1,931	1,543	1,543	-
D02600	3.018524%	3.258200%	0.239676%	33,468	5,770	27,698	5,770	21,928	5,770	16,158	5,770	10,388	5,770	4,618	4,618	-
D02700	1.301961%	1.127800%	-0.174161%	(24,320)	(4,193)	(20,127)	(4,193)	(15,934)	(4,193)	(11,741)	(4,193)	(7,548)	(4,193)	(3,355)	(3,355)	-
D02800	2.716058%	2.747800%	0.031742%	4,432	764	3,668	764	2,904	764	2,140	764	1,376	764	612	612	-
D02900	1.345550%	1.390300%	0.044750%	6,249	1,077	5,172	1,077	4,095	1,077	3,018	1,077	1,941	1,077	864	864	-
D03000	1.509490%	1.635300%	0.125810%	17,568	3,029	14,539	3,029	11,510	3,029	8,481	3,029	5,452	3,029	2,423	2,423	-
D03100	3.099762%	3.135000%	0.035238%	4,921	848	4,073	848	3,225	848	2,377	848	1,529	848	681	681	-
D03200	0.461421%	0.582600%	0.121179%	16,921	2,917	14,004	2,917	11,087	2,917	8,170	2,917	5,253	2,917	2,336	2,336	-
D03300	0.996746%	0.974900%	-0.021846%	(3,051)	(526)	(2,525)	(526)	(1,999)	(526)	(1,473)	(526)	(947)	(526)	(421)	(421)	-
D03400	1.462964%	1.436700%	-0.026264%	(3,668)	(632)	(3,036)	(632)	(2,404)	(632)	(1,772)	(632)	(1,140)	(632)	(508)	(508)	-
D03500	3.657232%	3.099100%	-0.558132%	(77,938)	(13,438)	(64,500)	(13,438)	(51,062)	(13,438)	(37,624)	(13,438)	(24,186)	(13,438)	(10,748)	(10,748)	-
D03600	0.331140%	0.331700%	0.000560%	78	13	65	13	52	13	39	13	26	13	13	13	-
D03700	0.366435%	0.382900%	0.016465%	2,299	396	1,903	396	1,507	396	1,111	396	715	396	319	319	-
D03800	0.444199%	0.357100%	-0.087099%	(12,163)	(2,097)	(10,066)	(2,097)	(7,969)	(2,097)	(5,872)	(2,097)	(3,775)	(2,097)	(1,678)	(1,678)	-
D03900	1.183157%	1.219100%	0.035943%	5,019	865	4,154	865	3,289	865	2,424	865	1,559	865	694	694	-
D04000	3.675863%	3.914500%	0.238637%	33,323	5,745	27,578	5,745	21,833	5,745	16,088	5,745	10,343	5,745	4,598	4,598	-
D04100	4.486767%	4.603300%	0.116533%	16,273	2,806	13,467	2,806	10,661	2,806	7,855	2,806	5,049	2,806	2,243	2,243	-
D04200	1.399666%	1.253500%	-0.146166%	(20,411)	(3,519)	(16,892)	(3,519)	(13,373)	(3,519)	(9,854)	(3,519)	(6,335)	(3,519)	(2,816)	(2,816)	-
D04300	0.717820%	0.595800%	-0.122020%	(17,039)	(2,938)	(14,101)	(2,938)	(11,163)	(2,938)	(8,225)	(2,938)	(5,287)	(2,938)	(2,349)	(2,349)	-
D04400	0.421244%	0.327300%	-0.093944%	(13,118)	(2,262)	(10,856)	(2,262)	(8,594)	(2,262)	(6,332)	(2,262)	(4,070)	(2,262)	(1,808)	(1,808)	-
D04500	0.830503%	0.623500%	-0.207003%	(28,906)	(4,984)	(23,922)	(4,984)	(18,938)	(4,984)	(13,954)	(4,984)	(8,970)	(4,984)	(3,986)	(3,986)	-
D04600	0.683715%	0.659400%	-0.024315%	(3,395)	(585)	(2,810)	(585)	(2,225)	(585)	(1,640)	(585)	(1,055)	(585)	(470)	(470)	-
D04700	0.377142%	0.417600%	0.040458%	5,650	974	4,676	974	3,702	974	2,728	974	1,754	974	780	780	-
D04800	1.192650%	1.274100%	0.081450%	11,374	1,961	9,413	1,961	7,452	1,961	5,491	1,961	3,530	1,961	1,569	1,569	-
D04900	0.940593%	1.029400%	0.088807%	12,401	2,138	10,263	2,138	8,125	2,138	5,987	2,138	3,849	2,138	1,711	1,711	-
D05000	1.398645%	1.288200%	-0.110445%	(15,423)	(2,659)	(12,764)	(2,659)	(10,105)	(2,659)	(7,446)	(2,659)	(4,787)	(2,659)	(2,128)	(2,128)	-
D05100	0.257446%	0.276200%	0.018754%	2,619	452	2,167	452	1,715	452	1,263	452	811	452	359	359	-
D05200	1.565541%	1.681900%	0.116359%	16,248	2,801	13,447	2,801	10,646	2,801	7,845	2,801	5,044	2,801	2,243	2,243	-
D05300	0.168644%	0.179600%	0.010956%	1,530	264	1,266	264	1,002	264	738	264	474	264	210	210	-
D05400	3.061889%	3.109200%	0.047311%	6,607	1,139	5,468	1,139	4,329	1,139	3,190	1,139	2,051	1,139	912	912	-
D05500	1.272451%	1.473400%	0.200949%	28,061	4,838	23,223	4,838	18,385	4,838	13,547	4,838	8,709	4,838	3,871	3,871	-
D05600	0.078079%	0.019200%	-0.058879%	(8,222)	(1,418)	(6,804)	(1,418)	(5,386)	(1,418)	(3,968)	(1,418)	(2,550)	(1,418)	(1,132)	(1,132)	-
X30400	0.044711%	0.052800%	0.008089%	1,190	195	935	195	740	195	545	195	350	195	155	155	-
X20100	0.000000%	0.026000%	0.026000%	3,631	626	3,005	626	2,379	626	1,753	626	1,127	626	501	501	-
X25800	0.000000%	0.013900%	0.013900%	1,941	335	1,606	335	1,271	335	936	335	601	335	266	266	-