WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM Amortization of Change in Proportionate Share of Net Pension Liability

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			Difference in		FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027	FY 2028	FY 2028	FY 2029	FY 2029
	FY 2021	FY 2022	Allocation %	Difference in NPL(\$)	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
	Allocation %	Allocation %	FY 2021 to FY 2022	FY 2021 to FY 2022	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
F20002	0.436503%	0.215516%	-0.220987%	s 21.610	\$ 2.881	\$ 18,729	\$ 2.881	\$ 15.848	\$ 2.881	\$ 12.967	\$ 2.881	\$ 10.086	\$ 2.881	\$ 7.205	\$ 2,881	\$ 4.324	\$ 2,881	\$ 1.443	\$ 1,443	•
F20600	0.327096%	0.294673%	-0.032423%	3,171	423	2,748	423	2,325	423	1,902	423	1,479	423	1.056	423	633	423	210	210	· -
F21000	0.862286%	1.081291%	0.219005%	(21,416)	(2,855)	(18,561)	(2,855)	(15,706)	(2,855)	(12,851)	(2,855)	(9,996)	(2.855)	(7.141)	(2,855)	(4,286)	(2.855)	(1,431)	(1,431)	
F21200	6.365484%	5.617625%	-0.747859%	73.133	9.751	63,382	9,751	53,631	9.751	43.880	9.751	34.129	9.751	24.378	9.751	14.627	9,751	4.876	4.876	_
F21600	1.207078%	1.309394%	0.102316%	(10,006)	(1,334)	(8,672)	(1,334)	(7,338)	(1,334)	(6,004)	(1,334)	(4,670)	(1,334)	(3,336)	(1,334)	(2,002)	(1,334)	(668)	(668)	_
F21800	1.712540%	1.618153%	-0.094387%	9,230	1.231	7,999	1.231	6.768	1.231	5,537	1,231	4,306	1.231	3,075	1.231	1.844	1.231	613	613	_
F21901	14.604973%	13.785859%	-0.819114%	80,101	10,680	69,421	10,680	58,741	10,680	48,061	10,680	37,381	10,680	26,701	10,680	16,021	10,680	5,341	5,341	
F22500	0.761961%	0.790140%	0.028179%	(2,756)	(367)	(2,389)	(367)	(2,022)	(367)	(1,655)	(367)	(1,288)	(367)	(921)	(367)	(554)	(367)	(187)	(187)	-
F22700	1.787865%	2.432530%	0.644665%	(63,042)	(8,406)	(54,636)	(8,406)	(46,230)	(8,406)	(37,824)	(8,406)	(29,418)	(8,406)	(21,012)	(8,406)	(12,606)	(8,406)	(4,200)	(4,200)	-
F23001	1.462969%	1.864950%	0.401981%	(39,310)	(5,241)	(34,069)	(5,241)	(28,828)	(5,241)	(23,587)	(5,241)	(18,346)	(5,241)	(13,105)	(5,241)	(7,864)	(5,241)	(2,623)	(2,623)	-
F23100	0.100325%	0.209373%	0.109048%	(10,664)	(1,422)	(9,242)	(1,422)	(7,820)	(1,422)	(6,398)	(1,422)	(4,976)	(1,422)	(3,554)	(1,422)	(2,132)	(1,422)	(710)	(710)	-
F23700	0.802643%	0.824866%	0.022223%	(2,173)	(290)	(1,883)	(290)	(1,593)	(290)	(1,303)	(290)	(1,013)	(290)	(723)	(290)	(433)	(290)	(143)	(143)	-
F24400	0.361459%	0.672997%	0.311538%	(30,465)	(4,062)	(26,403)	(4,062)	(22,341)	(4,062)	(18,279)	(4,062)	(14,217)	(4,062)	(10,155)	(4,062)	(6,093)	(4,062)	(2,031)	(2,031)	-
F30300	7.693766%	8.926643%	1.232877%	(120,563)	(16,075)	(104,488)	(16,075)	(88,413)	(16,075)	(72,338)	(16,075)	(56,263)	(16,075)	(40,188)	(16,075)	(24,113)	(16,075)	(8,038)	(8,038)	-
P20002	2.219640%	1.790438%	-0.429202%	41,972	5,596	36,376	5,596	30,780	5,596	25,184	5,596	19,588	5,596	13,992	5,596	8,396	5,596	2,800	2,800	-
P20600	0.207110%	0.255226%		(4,705)	(627)	(4,078)	(627)	(3,451)	(627)	(2,824)	(627)	(2,197)	(627)	(1,570)	(627)	(943)	(627)	(316)	(316)	-
P20700	0.600730%	0.335056%	-0.265674%	25,980	3,464	22,516	3,464	19,052	3,464	15,588	3,464	12,124	3,464	8,660	3,464	5,196	3,464	1,732	1,732	-
P21000	1.841234%	1.836966%	-0.004268%	417	56	361	56	305	56	249	56	193	56	137	56	81	56	25	25	-
P21200	10.470037%	10.355615%	-0.114422%	11,189	1,492	9,697	1,492	8,205	1,492	6,713	1,492	5,221	1,492	3,729	1,492	2,237	1,492	745	745	-
P21300	0.395915%	0.559301%	0.163386%	(15,978)	(2,130)	(13,848)	(2,130)	(11,718)	(2,130)	(9,588)	(2,130)	(7,458)	(2,130)	(5,328)	(2,130)	(3,198)	(2,130)	(1,068)	(1,068)	-
P21600	3.680409%	3.477296%	-0.203113%	19,862	2,648	17,214	2,648	14,566	2,648	11,918	2,648	9,270	2,648	6,622	2,648	3,974	2,648	1,326	1,326	-
P21800	2.862176%	2.818496%	-0.043680%	4,271	569	3,702	569	3,133	569	2,564	569	1,995	569	1,426	569	857	569	288	288	-
P21901	16.993804%	15.396482%	-1.597322%	156,206	20,827	135,379	20,827	114,552	20,827	93,725	20,827	72,898	20,827	52,071	20,827	31,244	20,827	10,417	10,417	-
P22000	1.588012%	1.560687%	-0.027325%	2,672	356	2,316	356 3,994	1,960	356 3,994	1,604	356	1,248	356	892	356 3,994	536	356	180	180 2,000	-
P22500	1.095144% 2.318794%	0.788791% 3.994827%	-0.306353% 1.676033%	29,958	3,994	25,964	(21,853)	21,970		17,976	3,994	13,982	3,994	9,988		5,994	3,994	2,000		-
P22700 P23001	1.276879%	1.514946%	0.238067%	(163,899) (23,281)	(21,853)	(142,046)	(3,104)	(120,193) (17,073)	(21,853)	(98,340) (13,969)	(21,853)	(76,487) (10,865)	(21,853) (3,104)	(54,634)	(21,853)	(32,781) (4,657)	(21,853)	(10,928)	(10,928) (1,553)	-
P23001 P23100	0.186417%	0.500861%	0.238067%	(30,750)	(4,100)	(26,650)	(4,100)	(22,550)	(4,100)	(13,969)	(4,100)		(4,100)	(10,250)	(4,100)	(6,150)	(4,100)	(2,050)	(2,050)	-
P23700	0.667301%	0.557878%	-0.109423%	10.700	1.427	9,273	1,427	7,846	1,427	6,419	1,427	4,992	1,427	3,565	1.427	2,138	1,427	(2,030)	711	-
P24400	1.332870%	1.608862%	0.275992%	(26,989)	(3,599)	(23,390)	(3,599)	(19,791)	(3,599)	(16,192)	(3,599)	(12,593)	(3,599)	(8,994)	(3,599)	(5,395)	(3,599)	(1,796)	(1,796)	-
P25400	0.000000%	0.000000%	0.000000%	(20,707)	(3,377)	(23,370)	(5,577)	(12,721)	(3,377)	(10,172)	(3,377)	(12,0,0)	(5,577)	(0,774)	(5,577)	(5,575)	(3,377)	(1,770)	(1,750)	
P26000	2.372210%	2.535811%	0.163601%	(15,999)	(2,133)	(13,866)	(2,133)	(11,733)	(2,133)	(9,600)	(2,133)	(7,467)	(2,133)	(5,334)	(2,133)	(3,201)	(2,133)	(1.068)	(1,068)	_
P30200	0.351393%	0.139095%	-0.212298%	20,761	2,768	17,993	2,768	15,225	2,768	12,457	2,768	9,689	2,768	6.921	2,768	4,153	2,768	1.385	1,385	_
P30300	7.046549%	6.850523%	-0.196026%	19.169	2,556	16,613	2,556	14,057	2,556	11,501	2,556	8,945	2,556	6,389	2,556	3,833	2,556	1,277	1,277	_
P86500	0.923894%	0.819472%	-0.104422%	10.211	1.361	8,850	1,361	7,489	1.361	6.128	1,361	4.767	1.361	3,406	1.361	2,045	1,361	684	684	_
P94000	2.430167%	2.202703%	-0.227464%	22,244	2,966	19,278	2,966	16,312	2,966	13,346	2,966	10,380	2,966	7,414	2,966	4,448	2,966	1,482	1,482	
P95000	0.491464%	0.307447%	-0.184017%	17,995	2,399	15,596	2,399	13,197	2,399	10,798	2,399	8,399	2,399	6,000	2,399	3,601	2,399	1,202	1,202	
X89500	0.160903%	0.149209%	-0.011694%	1,144	153	991	153	838	153	685	153	532	153	379	153	226	153	73	73	-
	100.000000%	100.000000%	0.000000%	s -	s -	s -	s -	s -	s -	s -	S -	s -	s - :	-	s -	s -	s -	\$ -	s -	s -