

West Virginia Municipal Police Officers and Firefighters Retirement System
 Amortization of Change in Proportionate Share of Net Pension Liability
 As of and for the Year Ended June 30, 2023

	% Diff FY22 to		NPL Diff FY22 to		Def023	Def123	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R	FY 26 DO	FY 26 DI	FY 27 R	FY 27 DO	FY 27 DI	FY 28 R	FY 28 DO	FY 28 DI	FY 29 R	FY 29 DO	FY 29 DI	FY 30 R
	FY22 %	FY23 %	FY23	FY23																								
F20002	0.215516%	0.237039%	0.021523%	\$(2,627)	\$-	\$(2,627)	\$(353)	\$-	\$(2,274)	\$(353)	\$-	\$(1,921)	\$(353)	\$-	\$(1,568)	\$(353)	\$-	\$(1,215)	\$(353)	\$-	\$(862)	\$(353)	\$-	\$(509)	\$(353)	\$-	\$(156)	\$(156)
F20600	0.294673%	0.280097%	-0.014576%	1,779	1,779	-	239	1,540	-	239	1,301	-	239	1,062	-	239	823	-	239	584	-	239	345	-	239	106	-	106
F21000	1.081291%	1.071044%	-0.010247%	1,251	1,251	-	168	1,083	-	168	915	-	168	747	-	168	579	-	168	411	-	168	243	-	168	75	-	75
F21200	5.617625%	5.646387%	0.028762%	(3,510)	-	(3,510)	(472)	-	(3,038)	(472)	-	(2,566)	(472)	-	(2,094)	(472)	-	(1,622)	(472)	-	(1,150)	(472)	-	(678)	(472)	-	(206)	(206)
F21600	1.309394%	1.820599%	0.511205%	(62,393)	-	(62,393)	(8,386)	-	(54,007)	(8,386)	-	(45,621)	(8,386)	-	(37,235)	(8,386)	-	(28,849)	(8,386)	-	(20,463)	(8,386)	-	(12,077)	(8,386)	-	(3,691)	(3,691)
F21800	1.618153%	1.664649%	0.046496%	(5,675)	-	(5,675)	(763)	-	(4,912)	(763)	-	(4,149)	(763)	-	(3,386)	(763)	-	(2,623)	(763)	-	(1,860)	(763)	-	(1,097)	(763)	-	(334)	(334)
F21901	13.785859%	16.285111%	2.499252%	(305,034)	-	(305,034)	(40,998)	-	(264,036)	(40,998)	-	(223,038)	(40,998)	-	(182,040)	(40,998)	-	(141,042)	(40,998)	-	(100,044)	(40,998)	-	(59,046)	(40,998)	-	(18,048)	(18,048)
F22500	0.790140%	0.704156%	-0.085984%	10,494	10,494	-	1,410	9,084	-	1,410	7,674	-	1,410	6,264	-	1,410	4,854	-	1,410	3,444	-	1,410	2,034	-	1,410	624	-	624
F22700	2.432530%	2.564374%	0.131844%	(16,092)	-	(16,092)	(2,163)	-	(13,929)	(2,163)	-	(11,766)	(2,163)	-	(9,603)	(2,163)	-	(7,440)	(2,163)	-	(5,277)	(2,163)	-	(3,114)	(2,163)	-	(951)	(951)
F23001	1.864950%	1.873525%	0.008575%	(1,047)	-	(1,047)	(141)	-	(906)	(141)	-	(765)	(141)	-	(624)	(141)	-	(483)	(141)	-	(342)	(141)	-	(201)	(141)	-	(60)	(60)
F23100	0.209373%	0.181181%	-0.028192%	3,441	3,441	-	463	2,978	-	463	2,515	-	463	2,052	-	463	1,589	-	463	1,126	-	463	663	-	463	200	-	200
F23300	0.000000%	0.110606%	0.110606%	(13,499)	-	(13,499)	(1,814)	-	(11,685)	(1,814)	-	(9,871)	(1,814)	-	(8,057)	(1,814)	-	(6,243)	(1,814)	-	(4,429)	(1,814)	-	(2,615)	(1,814)	-	(801)	(801)
F23700	0.824866%	0.980037%	0.155171%	(18,939)	-	(18,939)	(2,546)	-	(16,393)	(2,546)	-	(13,847)	(2,546)	-	(11,301)	(2,546)	-	(8,755)	(2,546)	-	(6,209)	(2,546)	-	(3,663)	(2,546)	-	(1,117)	(1,117)
F24400	0.672997%	0.487436%	-0.185561%	22,648	22,648	-	3,044	19,604	-	3,044	16,560	-	3,044	13,516	-	3,044	10,472	-	3,044	7,428	-	3,044	4,384	-	3,044	1,340	-	1,340
F30300	8.926643%	8.165965%	-0.760678%	92,841	92,841	-	12,479	80,362	-	12,479	67,883	-	12,479	55,404	-	12,479	42,925	-	12,479	30,446	-	12,479	17,967	-	12,479	5,488	-	5,488
P20002	1.790438%	1.287017%	-0.503421%	61,443	61,443	-	8,258	53,185	-	8,258	44,927	-	8,258	36,669	-	8,258	28,411	-	8,258	20,153	-	8,258	11,895	-	8,258	3,637	-	3,637
P20600	0.255226%	0.212031%	-0.043195%	5,272	5,272	-	709	4,563	-	709	3,854	-	709	3,145	-	709	2,436	-	709	1,727	-	709	1,018	-	709	309	-	309
P20700	0.335056%	0.339618%	0.004562%	(557)	-	(557)	(75)	-	(482)	(75)	-	(407)	(75)	-	(332)	(75)	-	(257)	(75)	-	(182)	(75)	-	(107)	(75)	-	(32)	(32)
P21000	1.836966%	1.695311%	-0.141655%	17,289	17,289	-	2,324	14,965	-	2,324	12,641	-	2,324	10,317	-	2,324	7,993	-	2,324	5,669	-	2,324	3,345	-	2,324	1,021	-	1,021
P21200	10.355615%	8.807232%	-1.548383%	188,980	188,980	-	25,401	163,579	-	25,401	138,178	-	25,401	112,777	-	25,401	87,376	-	25,401	61,975	-	25,401	36,574	-	25,401	11,173	-	11,173
P21300	0.559301%	0.549744%	-0.009557%	1,166	1,166	-	157	1,009	-	157	852	-	157	695	-	157	538	-	157	381	-	157	224	-	157	67	-	67
P21600	3.477296%	3.427712%	-0.049584%	6,052	6,052	-	813	5,239	-	813	4,426	-	813	3,613	-	813	2,800	-	813	1,987	-	813	1,174	-	813	361	-	361
P21800	2.818496%	3.087969%	0.269473%	(32,889)	-	(32,889)	(4,421)	-	(28,468)	(4,421)	-	(24,047)	(4,421)	-	(19,626)	(4,421)	-	(15,205)	(4,421)	-	(10,784)	(4,421)	-	(6,363)	(4,421)	-	(1,942)	(1,942)
P21901	15.396484%	14.784818%	-0.611666%	74,654	74,654	-	10,034	64,620	-	10,034	54,586	-	10,034	44,552	-	10,034	34,518	-	10,034	24,484	-	10,034	14,450	-	10,034	4,416	-	4,416
P22000	1.560687%	1.754240%	0.193553%	(23,623)	-	(23,623)	(3,175)	-	(20,448)	(3,175)	-	(17,273)	(3,175)	-	(14,098)	(3,175)	-	(10,923)	(3,175)	-	(7,748)	(3,175)	-	(4,573)	(3,175)	-	(1,398)	(1,398)
P22500	0.788791%	0.890382%	0.101591%	(12,399)	-	(12,399)	(1,667)	-	(10,732)	(1,667)	-	(9,065)	(1,667)	-	(7,398)	(1,667)	-	(5,731)	(1,667)	-	(4,064)	(1,667)	-	(2,397)	(1,667)	-	(730)	(730)
P22700	3.994827%	3.724258%	-0.270569%	33,023	33,023	-	4,439	28,584	-	4,439	24,145	-	4,439	19,706	-	4,439	15,267	-	4,439	10,828	-	4,439	6,389	-	4,439	1,950	-	1,950
P23001	1.514946%	1.691154%	0.176208%	(21,506)	-	(21,506)	(2,891)	-	(18,615)	(2,891)	-	(15,724)	(2,891)	-	(12,833)	(2,891)	-	(9,942)	(2,891)	-	(7,051)	(2,891)	-	(4,160)	(2,891)	-	(1,269)	(1,269)
P23100	0.500861%	0.474771%	-0.026090%	3,184	3,184	-	428	2,756	-	428	2,328	-	428	1,900	-	428	1,472	-	428	1,044	-	428	616	-	428	188	-	188
P23300	0.000000%	0.362158%	0.362158%	(44,201)	-	(44,201)	(5,941)	-	(38,260)	(5,941)	-	(32,319)	(5,941)	-	(26,378)	(5,941)	-	(20,437)	(5,941)	-	(14,496)	(5,941)	-	(8,555)	(5,941)	-	(2,614)	(2,614)
P23700	0.557878%	0.700555%	0.142677%	(17,414)	-	(17,414)	(2,341)	-	(15,073)	(2,341)	-	(12,732)	(2,341)	-	(10,391)	(2,341)	-	(8,050)	(2,341)	-	(5,709)	(2,341)	-	(3,368)	(2,341)	-	(1,027)	(1,027)
P24400	1.608862%	1.524574%	-0.084288%	10,287	10,287	-	1,383	8,904	-	1,383	7,521	-	1,383	6,138	-	1,383	4,755	-	1,383	3,372	-	1,383	1,989	-	1,383	606	-	606
P26000	2.535811%	2.244403%	-0.291408%	35,566	35,566	-	4,780	30,786	-	4,780	26,006	-	4,780	21,226	-	4,780	16,446	-	4,780	11,666	-	4,780	6,886	-	4,780	2,106	-	2,106
P30200	0.139095%	0.122819%	-0.016276%	1,986	1,986	-	267	1,719	-	267	1,452	-	267	1,185	-	267	918	-	267	651	-	267	384	-	267	117	-	117
P30300	6.850523%	6.656449%	-0.194074%	23,687	23,687	-	3,184	20,503	-	3,184	17,319	-	3,184	14,135	-	3,184	10,951	-	3,184	7,767	-	3,184	4,583	-	3,184	1,399	-	1,399
P86500	0.819472%	0.847160%	0.027688%	(3,379)	-	(3,379)	(454)	-	(2,925)	(454)	-	(2,471)	(454)	-	(2,017)	(454)	-	(1,563)	(454)	-	(1,109)	(454)	-	(655)	(454)	-	(201)	(201)
P94000	2.202703%	2.147114%	-0.055589%	6,785	6,785	-	912	5,873	-	912	4,961	-	912	4,049	-	912	3,137	-	912	2,225	-	912	1,313	-	912	401	-	401
P95000	0.307447%	0.477810%	0.170363%	(20,793)	-	(20,793)	(2,795)	-	(17,998)	(2,795)	-	(15,203)	(2,795)	-	(12,408)	(2,795)	-	(9,613)	(2,795)	-	(6,818)	(2,795)	-	(4,023)	(2,795)	-	(1,228)	(1,228)
X89500	0.149209%	0.118495%	-0.030714%	3,749	3,749	-	504	3,245	-	504	2,741	-	504	2,237	-	504	1,733	-	504	1,229	-	504	725	-	504	221	-	221
	<u>100.000000%</u>	<u>100.000000%</u>	<u>0.000000%</u>	<u>-</u>	<u>605,577</u>	<u>(605,577)</u>	<u>-</u>	<u>524,181</u>	<u>(524,181)</u>	<u>-</u>	<u>442,785</u>	<u>(442,785)</u>	<u>-</u>	<u>361,389</u>	<u>(361,389)</u>	<u>-</u>	<u>279,993</u>	<u>(279,993)</u>	<u>-</u>	<u>198,597</u>	<u>(198,597)</u>	<u>-</u>	<u>117,201</u>	<u>(117,201)</u>	<u>-</u>	<u>35,805</u>	<u>(35,805)</u>	<u>-</u>