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, 2020

Employer Number	Employer	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NPL($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Inflows/Outflows	FY 2021 Amount Recognized	FY 2021 Deferred Inflows/Outflows	FY 2022 Amount Recognized	FY 2022 Deferred Inflows/Outflows	FY 2023 Amount Recognized	FY 2023 Deferred Inflows/Outflows	FY 2024 Amount Recognized	FY 2024 Deferred Inflows/Outflows	FY 2025 Amount Recognized	FY 2025 Deferred Inflows/Outflows	FY 2026 Amount Recognized	FY 2026 Deferred Inflows/Outflows
F20002	City of Moundsville Municipal Fire	0.666362%	0.574843%	-0.091519%	4,692	746	3,946	746	3,200	746	2,454	746	1,708	746	962	746	216	216	-
F20600	City of Williamson Firefighters	0.253364%	0.293066%	0.039702%	(2,036)	(324)	(1,712)	(324)	(1,388)	(324)	(1,064)	(324)	(740)	(324)	(416)	(324)	(92)	(92)	-
F21000	City of Elkins Municipal Fire	1.108775%	1.007625%	-0.101150%	5,186	824	4,362	824	3,538	824	2,714	824	1,890	824	1,066	824	242	242	-
F21200	City of Huntington Municipal Fire	7.508850%	6.619118%	-0.889732%	45,617	7,252	38,365	7,252	31,113	7,252	23,861	7,252	16,609	7,252	9,357	7,252	2,105	2,105	-
F21600	City of Fairmont Municipal Fire	0.633754%	1.011210%	0.377456%	(19,352)	(3,077)	(16,275)	(3,077)	(13,198)	(3,077)	(10,121)	(3,077)	(7,044)	(3,077)	(3,967)	(3,077)	(890)	(890)	-
F21800	City of Bridgeport Municipal Fire	1.731763%	1.801136%	0.069373%	(3,557)	(566)	(2,991)	(566)	(2,425)	(566)	(1,859)	(566)	(1,293)	(566)	(727)	(566)	(161)	(161)	-
F21901	City of Charleston Municipal Fire	15.744140%	16.752855%	1.008715%	(51,717)	(8,222)	(43,495)	(8,222)	(35,273)	(8,222)	(27,051)	(8,222)	(18,829)	(8,222)	(10,607)	(8,222)	(2,385)	(2,385)	-
F22500	City of Grafton Municipal Fire	0.722486%	0.856470%	0.133984%	(6,869)	(1,092)	(5,777)	(1,092)	(4,685)	(1,092)	(3,593)	(1,092)	(2,501)	(1,092)	(1,409)	(1,092)	(317)	(317)	-
F22700	City of Parkersburg Municipal Fire	1.074462%	1.399656%	0.325194%	(16,673)	(2,651)	(14,022)	(2,651)	(11,371)	(2,651)	(8,720)	(2,651)	(6,069)	(2,651)	(3,418)	(2,651)	(767)	(767)	-
F23001	City of Weirton Municipal Fire	0.535593%	1.157412%	0.621819%	(31,881)	(5,069)	(26,812)	(5,069)	(21,743)	(5,069)	(16,674)	(5,069)	(11,605)	(5,069)	(6,536)	(5,069)	(1,467)	(1,467)	-
F23700	City of Buckhannon Municipal Fire	1.130575%	0.975700%	-0.154875%	7,940	1,262	6,678	1,262	5,416	1,262	4,154	1,262	2,892	1,262	1,630	1,262	368	368	-
F24400	City of Dunbar Firefighters	0.000000%	0.048800%	0.048800%	(2,502)	(398)	(2,104)	(398)	(1,706)	(398)	(1,308)	(398)	(910)	(398)	(512)	(398)	(114)	(114)	-
F30300	City of Wheeling Municipal Fire	5.971219%	6.774185%	0.802966%	(41,168)	(6,545)	(34,623)	(6,545)	(28,078)	(6,545)	(21,533)	(6,545)	(14,988)	(6,545)	(8,443)	(6,545)	(1,898)	(1,898)	-
P20002	City of Moundsville Municipal Police	2.489324%	2.081485%	-0.407839%	20,910	3,324	17,586	3,324	14,262	3,324	10,938	3,324	7,614	3,324	4,290	3,324	966	966	-
P20600	City of Williamson	0.233354%	0.254453%	0.021099%	(1,082)	(172)	(910)	(172)	(738)	(172)	(566)	(172)	(394)	(172)	(222)	(172)	(50)	(50)	-
P20700	Town of Belle	1.056121%	0.842504%	-0.213617%	10,952	1,741	9,211	1,741	7,470	1,741	5,729	1,741	3,988	1,741	2,247	1,741	506	506	-
P21000	City of Elkins Municipal Police	2.046419%	2.010464%	-0.035955%	1,843	293	1,550	293	1,257	293	964	293	671	293	378	293	85	85	-
P21200	City of Huntington Municipal Police	11.098243%	10.520663%	-0.577580%	29,613	4,708	24,905	4,708	20,197	4,708	15,489	4,708	10,781	4,708	6,073	4,708	1,365	1,365	-
P21300	City of Chester Municipal Police	0.000000%	0.221877%	0.221877%	(11,376)	(1,809)	(9,567)	(1,809)	(7,758)	(1,809)	(5,949)	(1,809)	(4,140)	(1,809)	(2,331)	(1,809)	(522)	(522)	-
P21600	City of Fairmont Municipal Police	3.079103%	3.985204%	0.906101%	(46,453)	(7,379)	(39,074)	(7,379)	(31,695)	(7,379)	(24,316)	(7,379)	(16,937)	(7,379)	(9,558)	(7,379)	(2,179)	(2,179)	-
P21800	City of Bridgeport Municipal Police	1.524211%	2.589971%	1.065760%	(54,642)	(8,687)	(45,955)	(8,687)	(37,268)	(8,687)	(28,581)	(8,687)	(19,894)	(8,687)	(11,207)	(8,687)	(2,520)	(2,520)	-
P21901	City of Charleston Municipal Police	21.118055%	17.171259%	-3.946796%	202,352	32,170	170,182	32,170	138,012	32,170	105,842	32,170	73,672	32,170	41,502	32,170	9,332	9,332	-
P22000	City of Hurricane Municipal Police	1.318790%	1.441822%	0.123032%	(6,308)	(1,003)	(5,305)	(1,003)	(4,302)	(1,003)	(3,299)	(1,003)	(2,296)	(1,003)	(1,293)	(1,003)	(290)	(290)	-
P22500	City of Grafton Municipal Police	1.100407%	1.064764%	-0.035643%	1,827	290	1,537	290	1,247	290	957	290	667	290	377	290	87	87	-
P22700	City of Parkersburg Municipal Police	1.174424%	2.362883%	1.188459%	(60,932)	(9,687)	(51,245)	(9,687)	(41,558)	(9,687)	(31,871)	(9,687)	(22,184)	(9,687)	(12,497)	(9,687)	(2,810)	(2,810)	-
P23001	City of Weirton Municipal Police	0.000000%	0.992395%	0.992395%	(50,880)	(8,089)	(42,791)	(8,089)	(34,702)	(8,089)	(26,613)	(8,089)	(18,524)	(8,089)	(10,435)	(8,089)	(2,346)	(2,346)	-
P23100	City of Weston Municipal Police	0.609922%	0.274949%	-0.334973%	17,174	2,730	14,444	2,730	11,714	2,730	8,984	2,730	6,254	2,730	3,524	2,730	794	794	-
P23700	City of Buckhannon Municipal Police	0.611841%	0.642847%	0.031006%	(1,590)	(253)	(1,337)	(253)	(1,084)	(253)	(831)	(253)	(578)	(253)	(325)	(253)	(72)	(72)	-
P24400	City of Dunbar Municipal Police	1.492401%	1.534693%	0.042292%	(2,168)	(345)	(1,823)	(345)	(1,478)	(345)	(1,133)	(345)	(788)	(345)	(443)	(345)	(98)	(98)	-
P26000	City of Oak Hill	3.346192%	2.628305%	-0.717887%	36,806	5,852	30,954	5,852	25,102	5,852	19,250	5,852	13,398	5,852	7,546	5,852	1,694	1,694	-
P30200	City of Welch	0.539913%	0.400156%	-0.139757%	7,165	1,139	6,026	1,139	4,887	1,139	3,748	1,139	2,609	1,139	1,470	1,139	331	331	-
P30300	City of Wheeling Municipal Police	6.887979%	6.460343%	-0.427636%	21,925	3,486	18,439	3,486	14,953	3,486	11,467	3,486	7,981	3,486	4,495	3,486	1,009	1,009	-
P86500	City of Point Pleasant	0.742553%	0.850818%	0.108265%	(5,551)	(883)	(4,668)	(883)	(3,785)	(883)	(2,902)	(883)	(2,019)	(883)	(1,136)	(883)	(253)	(253)	-
P94000	City of Westover	2.207478%	1.944398%	-0.263080%	13,488	2,144	11,344	2,144	9,200	2,144	7,056	2,144	4,912	2,144	2,768	2,144	624	624	-
P95000	Town of Star City Police	0.241927%	0.393194%	0.151267%	(7,755)	(1,233)	(6,522)	(1,233)	(5,289)	(1,233)	(4,056)	(1,233)	(2,823)	(1,233)	(1,590)	(1,233)	(357)	(357)	-
X89500	City of Mount Hope	0.000000%	0.058477%	0.058477%	(2,998)	(477)	(2,521)	(477)	(2,044)	(477)	(1,567)	(477)	(1,090)	(477)	(613)	(477)	(136)	(136)	-
	Total	**100.000000%**	**100.000000%**	**0.000000%**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-