

WEST VIRGINIA EMERGENCY MEDICAL SERVICES' RETIREMENT SYSTEM

**Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
As of and for the Year Ended June 30, 2017**

Determination of denominator in calculation of the Proportionate Share of Net Pension Liability:

Net Pension Liability (Asset), 07.01.2016		\$ 6,760,000
Plus: Deferred Inflows, 07.01.2016:		
Diff in Experience, Proj vs Actual	799,000	
Diff in Earnings, Proj vs Actual	<u>-</u>	
		799,000
Less: Deferred Outflows, 07.01.2016:		
Diff in Experience, Proj vs Actual	(631,000)	
Diff in Earnings, Proj vs Actual	<u>(2,914,200)</u>	
		<u>(3,545,200)</u>
Δ in Proportionate Share, to be allocated		<u>\$ 4,013,800</u>
Amortization period =	56.88 months	