WEST VIRGINIA EMERGENCY MEDICAL SERVICES' RETIREMENT SYSTEM Amortization of Change in Proportionate Share of Net Pension Liability As of and for the Year Ended June 30, 2017

			Difference in		FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	FY 2016	FY 2017	Allocation %	Difference in NPL(\$)	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
<u>Employer</u>	Allocation %	Allocation %	FY 2016 to FY 2017	FY 2016 to FY 2017	Recognized I	nflows/Outflow	s Recognized	Inflows/Outflows	Recognized I	nflows/Outflows	Recognized 1	nflows/Outflows 1	Recognized In	nflows/Outflows
Berkely County Emergency Ambulance Authority	6.335516%	6.357137%	0.021621%	\$ 868	\$ 183	\$ 685	\$ 183	\$ 502	\$ 183	\$ 319	\$ 183	\$ 136	\$ 136 \$	-
Boone County Ambulance Authority	7.811215%	7.244424%	-0.566791%	(22,750)	(4,800)	(17,950)	(4,800)	(13,150)	(4,800)	(8,350)	(4,800)	(3,550)	(3,550)	-
Brooke County Emergency Medical Services	1.184124%	1.654023%	0.469899%	18,861	3,979	14,882	3,979	10,903	3,979	6,924	3,979	2,945	2,945	-
Cabell County Emergency Medical Services	18.284220%	17.939284%	-0.344936%	(13,845)	(2,921)	(10,924)	(2,921)	(8,003)	(2,921)	(5,082)	(2,921)	(2,161)	(2,161)	-
Clay County Emergency Ambulance Services	0.291070%	0.393554%	0.102484%	4,113	868	3,245	868	2,377	868	1,509	868	641	641	-
Gilmer County Ambulance Service	0.701405%	0.901194%	0.199789%	8,019	1,692	6,327	1,692	4,635	1,692	2,943	1,692	1,251	1,251	-
Jackson County Emergency Medical Services	4.919880%	5.748794%	0.828914%	33,271	7,019	26,252	7,019	19,233	7,019	12,214	7,019	5,195	5,195	-
Jefferson County Emergency Services Agency	4.482310%	4.787359%	0.305049%	12,244	2,583	9,661	2,583	7,078	2,583	4,495	2,583	1,912	1,912	-
Kanawha County Emergency Ambulance Authority	34.760405%	34.067795%	-0.692610%	(27,800)	(5,865)	(21,935)	(5,865)	(16,070)	(5,865)	(10,205)	(5,865)	(4,340)	(4,340)	-
Logan County Emergency Ambulance Service Authority	6.246195%	5.958726%	-0.287469%	(11,538)	(2,434)	(9,104)	(2,434)	(6,670)	(2,434)	(4,236)	(2,434)	(1,802)	(1,802)	-
Putnam County Emergency Medical Services	6.185264%	6.056250%	-0.129014%	(5,178)	(1,092)	(4,086)	(1,092)	(2,994)	(1,092)	(1,902)	(1,092)	(810)	(810)	-
Randolph County Emergency Squad	4.437031%	4.446393%	0.009362%	376	79	297	79	218	79	139	79	60	60	-
Weston-Lewis County Emergency Ambulance Service Authority	2.394965%	2.498891%	0.103926%	4,171	880	3,291	880	2,411	880	1,531	880	651	651	-
Wetzel County Emergency Ambulance Authority	1.966400%	1.946175%	-0.020225%	(812)	(171)	(641	(171)	(470)	(171)	(299)	(171)	(128)	(128)	-
	100.000000%	100.000000%	0.000000%	\$ -	\$ -	s -	\$ -	\$ -	\$ -	s -	\$ -	s -	\$ - 5	-

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

799,000

Less: Deferred Outflows, 07.01.2016:

Diff in Experience, Proj vs Actual (631,000)

Diff in Earnings, Proj vs Actual (2,914,200)

(3,545,200)

 Δ in Proportionate Share, to be allocated \$4,013,800

Amortization periond = 56.88 months