

WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS 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		\$ (1,414,000)
Plus: Deferred Inflows, 07.01.2016:		
Δ in Assumptions	-	
Diff in Earnings, Proj vs Actual	<u>-</u>	-
Less: Deferred Outflows, 07.01.2016:		
Diff in Experience, Proj vs Actual	(73,000)	
Diff in Earnings, Proj vs Actual	<u>(158,200)</u>	
		<u>(231,200)</u>
Δ in Proportionate Share, to be allocated		<u>\$ (1,645,200)</u>
Amortization period =	75.72	months