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, 2018

Employer	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NPL($) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Inflows/Outflows	FY 2019 Amount Recognized	FY 2019 Deferred Inflows/Outflows	FY 2020 Amount Recognized	FY 2020 Deferred Inflows/Outflows	FY 2021 Amount Recognized	FY 2021 Deferred Inflows/Outflows	FY 2022 Amount Recognized	FY 2022 Deferred Inflows/Outflows
Berkeley County Emergency Ambulance Authority	6.357137%	7.544689%	1.187552%	$ 39,379	$ 8,505	$ 30,874	$ 8,505	$ 22,369	$ 8,505	$ 13,864	$ 8,505	$ 5,359	$ 5,359	$ -
Boone County Ambulance Authority	7.244424%	6.537881%	-0.706543%	(23,429)	(5,060)	(18,369)	(5,060)	(13,309)	(5,060)	(8,249)	(5,060)	(3,189)	(3,189)	-
Brooke County Emergency Medical Services	1.654023%	1.430606%	-0.223417%	(7,409)	(1,600)	(5,809)	(1,600)	(4,209)	(1,600)	(2,609)	(1,600)	(1,009)	(1,009)	-
Cabell County Emergency Medical Services	17.939284%	18.761803%	0.822518%	27,275	5,891	21,384	5,891	15,493	5,891	9,602	5,891	3,711	3,711	-
Clay County Emergency Ambulance Services	0.393554%	0.715267%	0.321713%	10,668	2,304	8,364	2,304	6,060	2,304	3,756	2,304	1,452	1,452	-
Gilmer County Ambulance Service	0.901194%	0.913001%	0.011807%	392	85	307	85	222	85	137	85	52	52	-
Jackson County Emergency Medical Services	5.748794%	6.361840%	0.613046%	20,329	4,391	15,938	4,391	11,547	4,391	7,156	4,391	2,765	2,765	-
Jefferson County Emergency Services Agency	4.787359%	5.606163%	0.818804%	27,152	5,864	21,288	5,864	15,424	5,864	9,560	5,864	3,696	3,696	-
Kanawha County Emergency Ambulance Authority	34.067795%	29.914566%	-4.153229%	(137,720)	(29,746)	(107,974)	(29,746)	(78,228)	(29,746)	(48,482)	(29,746)	(18,736)	(18,736)	-
Logan County Emergency Ambulance Service Authority	5.958726%	5.387208%	-0.571518%	(18,952)	(4,093)	(14,859)	(4,093)	(10,766)	(4,093)	(6,673)	(4,093)	(2,580)	(2,580)	-
Putnam County Emergency Medical Services	6.056250%	6.614312%	0.558063%	18,505	3,997	14,508	3,997	10,511	3,997	6,514	3,997	2,517	2,517	-
Randolph County Emergency Squad	4.446393%	4.795675%	0.349281%	11,582	2,502	9,080	2,502	6,578	2,502	4,076	2,502	1,574	1,574	-
Weston-Lewis County Emergency Ambulance Service Authority	2.498891%	2.442202%	-0.056689%	(1,880)	(406)	(1,474)	(406)	(1,068)	(406)	(662)	(406)	(256)	(256)	-
Wetzel County Emergency Ambulance Authority	1.946175%	2.055294%	0.109119%	3,618	781	2,837	781	2,056	781	1,275	781	494	494	-
Grant County Ambulance	0.000000%	0.919494%	0.919494%	30,490	6,585	23,905	6,585	17,320	6,585	10,735	6,585	4,150	4,150	-
	100.000000%	100.000000%	0.000000%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -