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, 2019

Employer	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NPL($) FY 2018 to FY 2019	FY 2019 Immediately 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	FY 2023 Amount Recognized	FY 2023 Deferred Inflows/Outflows
Berkeley County Emergency Ambulance Authority	7.544689%	7.724923%	0.180234%	$ 928	$ 203	$ 725	$ 203	$ 522	$ 203	$ 319	$ 203	$ 116	$ 116	$ -
Boone County Ambulance Authority	6.537881%	6.184963%	-0.352919%	(1,818)	(397)	(1,421)	(397)	(1,024)	(397)	(627)	(397)	(230)	(230)	-
Brooke County Emergency Medical Services	1.430606%	1.132968%	-0.297638%	(1,533)	(335)	(1,198)	(335)	(863)	(335)	(528)	(335)	(193)	(193)	-
Cabell County Emergency Medical Services	18.761803%	19.330669%	0.568866%	2,930	640	2,290	640	1,650	640	1,010	640	370	370	-
Clay County Emergency Ambulance Services	0.715267%	0.544939%	-0.170327%	(877)	(191)	(686)	(191)	(495)	(191)	(304)	(191)	(113)	(113)	-
Gilmer County Ambulance Service	0.913001%	0.941465%	0.028464%	147	32	115	32	83	32	51	32	19	19	-
Jackson County Emergency Medical Services	6.361840%	6.153213%	-0.208627%	(1,074)	(234)	(840)	(234)	(606)	(234)	(372)	(234)	(138)	(138)	-
Jefferson County Emergency Services Agency	5.606163%	5.511933%	-0.094230%	(485)	(106)	(379)	(106)	(273)	(106)	(167)	(106)	(61)	(61)	-
Kanawha County Emergency Ambulance Authority	29.914566%	28.334357%	-1.580209%	(8,139)	(1,778)	(6,361)	(1,778)	(4,583)	(1,778)	(2,805)	(1,778)	(1,027)	(1,027)	-
Logan County Emergency Ambulance Service Authority	5.387208%	5.888441%	0.501233%	2,581	564	2,017	564	1,453	564	889	564	325	325	-
Putnam County Emergency Medical Services	6.614312%	6.709012%	0.094699%	488	107	381	107	274	107	167	107	60	60	-
Randolph County Emergency Squad	4.795675%	5.094910%	0.299235%	1,541	336	1,205	336	869	336	533	336	197	197	-
Weston-Lewis County Emergency Ambulance Service Authority	2.442202%	2.302745%	-0.139457%	(718)	(157)	(561)	(157)	(404)	(157)	(247)	(157)	(90)	(90)	-
Wetzel County Emergency Ambulance Authority	2.055294%	1.995625%	-0.059670%	(307)	(67)	(240)	(67)	(173)	(67)	(106)	(67)	(39)	(39)	-
Grant County Ambulance	0.919494%	2.149839%	1.230345%	6,336	1,383	4,953	1,383	3,570	1,383	2,187	1,383	804	804	-
	100.000000%	100.000000%	0.000000%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -