

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, 2020

Employer Name	Employer	FY 2019	FY 2020	Difference in	Difference in NPL(\$)	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
		Allocation %	Allocation %	Allocation %		Recognized	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
M00001	Berkely County Emergency Ambulance Authority	7.724897%	7.869662%	0.144765%	(2,662)	(612)	(2,050)	(612)	(1,438)	(612)	(826)	(612)	(214)	(214)	-
M00002	Boone County Ambulance Authority	6.184981%	5.507811%	-0.677170%	12,453	2,863	9,590	2,863	6,727	2,863	3,864	2,863	1,001	1,001	-
M00003	Brooke County Commission	1.132951%	0.789536%	-0.343415%	6,315	1,452	4,863	1,452	3,411	1,452	1,959	1,452	507	507	-
M00004	Cabell County Commission	19.330779%	21.339807%	2.009028%	(36,946)	(8,493)	(28,453)	(8,493)	(19,960)	(8,493)	(11,467)	(8,493)	(2,974)	(2,974)	-
M00005	Clay County Emergency Ambulance Authority	0.544939%	0.572282%	0.027343%	(503)	(116)	(387)	(116)	(271)	(116)	(155)	(116)	(39)	(39)	-
M00006	Gilmer County Ambulance Service	0.941454%	0.785832%	-0.155622%	2,862	658	2,204	658	1,546	658	888	658	230	230	-
M00008	Jackson County Emergency Medical Services	6.153206%	5.522726%	-0.630480%	11,595	2,666	8,929	2,666	6,263	2,666	3,597	2,666	931	931	-
M00009	Jefferson County Emergency Services Agency	5.511918%	5.815203%	0.303285%	(5,577)	(1,282)	(4,295)	(1,282)	(3,013)	(1,282)	(1,731)	(1,282)	(449)	(449)	-
M00010	Kanawha County Emergency Ambulance Authority	28.334332%	26.614250%	-1.720082%	31,632	7,271	24,361	7,271	17,090	7,271	9,819	7,271	2,548	2,548	-
M00011	Logan County Emergency Ambulance Service Authority	5.888450%	6.302254%	0.413804%	(7,610)	(1,749)	(5,861)	(1,749)	(4,112)	(1,749)	(2,363)	(1,749)	(614)	(614)	-
M00012	Putnam County Emergency Medical Services	6.708984%	6.826348%	0.117364%	(2,158)	(496)	(1,662)	(496)	(1,166)	(496)	(670)	(496)	(174)	(174)	-
M00013	Randolph County Emergency Squad	5.094926%	4.781215%	-0.313711%	5,769	1,326	4,443	1,326	3,117	1,326	1,791	1,326	465	465	-
M00014	Weston-Lewis County Emergency Ambulance Service Authority	2.302761%	2.056213%	-0.246548%	4,534	1,042	3,492	1,042	2,450	1,042	1,408	1,042	366	366	-
M00015	Wetzel County Emergency Ambulance Authority	1.995604%	1.800226%	-0.195378%	3,593	826	2,767	826	1,941	826	1,115	826	289	289	-
M00016	Hardy County Emergency Ambulance Authority	0.000000%	0.817579%	0.817579%	(15,035)	(3,456)	(11,579)	(3,456)	(8,123)	(3,456)	(4,667)	(3,456)	(1,211)	(1,211)	-
M01200	Grant County Ambulance	2.149818%	2.599056%	0.449238%	(8,261)	(1,899)	(6,362)	(1,899)	(4,463)	(1,899)	(2,564)	(1,899)	(665)	(665)	-
Total		100.000000%	100.000000%	0.000000%	1	1	-	1	(1)	1	(2)	1	(3)	(3)	-