

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	Difference in Allocation %		Difference in NOL (NOLA) (\$)		Reallocation of FY 2021 New Opt Out Proportionate Share		Difference in NOL (NOLA) (\$) RECALCULATED FOR NEW FY 2021 Opt Out		FY 2021 Immediately Recognized	FY 2021 Deferred Outflow/Inflow	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/Inflow	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/Inflow	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/Inflow	FY 2025 Amount Recognized	
		FY 2020 Allocation %	FY 2021 Allocation %	FY 2020 FY 2021	FY 2020 FY 2021	FY 2020 FY 2021	FY 2020 FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	
882703052	ABC Commission	0.07840247%	0.078402970%	0.00005453%	59,078	(2,076)	57,002	15,020	41,982	15,020	26,961	15,020	26,961	15,020	11,941	15,020	11,941	15,020	(3,079)
881005052	Accommodation, Board of	0.000129007%	0.000158671%	0.000029664%	501	(84)	417	110	307	110	197	110	197	110	87	110	87	110	(23)
88000001	Adjuster General	0.36392404%	0.36392404%	0.000000000%	56,191	(9,770)	46,415	12,231	34,184	12,231	21,954	12,231	21,954	12,231	9,723	12,231	9,723	12,231	(2,507)
881510002	Administration, Dept. of																		
	Board of Risk and Insurance Management	0.025640471%	0.020355534%	-0.005284937%	(89,397)	(139)	(89,366)	(23,608)	(66,237)	(23,608)	(42,339)	(23,608)	(42,339)	(23,608)	(18,840)	(23,608)	(18,840)	(23,608)	4,858
	Consolidated Public Retirement Board	0.008378207%	0.008378207%	0.000000000%	638,025	(2,200)	635,825	167,543	468,282	167,543	300,739	167,543	300,739	167,543	133,197	167,543	133,197	167,543	(34,346)
	Ethics Commission	0.007909483%	0.007909483%	-0.000000000%	47,713	(135)	(47,578)	(12,608)	(35,238)	(12,608)	(22,630)	(12,608)	(22,630)	(12,608)	(10,023)	(12,608)	(10,023)	(12,608)	2,585
	Finance Division	0.003786519%	0.003786519%	0.000000000%	334,216	(852)	333,364	87,853	245,548	87,853	157,695	87,853	157,695	87,853	69,843	87,853	69,843	87,853	(18,010)
	General Services Division/Building Commission	0.187276327%	0.097596650%	-0.089679677%	(1,480,379)	(2,642)	(1,483,021)	(390,783)	(1,092,238)	(390,783)	(701,455)	(390,783)	(701,455)	(390,783)	(310,672)	(390,783)	(310,672)	80,110	80,110
	Public Employees Grievance Board	0.001293451%	0.001293451%	0.000000000%	90,899	(288)	89,611	24,038	(67,155)	24,038	(43,121)	24,038	(43,121)	24,038	(19,100)	24,038	(19,100)	24,038	4,926
	Information Services And Communications	0.15836338%	0.158220100%	-0.00638762%	620,520	(5,169)	615,351	162,148	453,203	162,148	291,055	162,148	291,055	162,148	128,908	162,148	128,908	162,148	(33,240)
	Office of Technology	0.004173927%	0.004173927%	0.000000000%	(17,142)	(84)	(17,226)	(4,539)	(12,687)	(4,539)	(8,148)	(4,539)	(8,148)	(4,539)	(6,609)	(4,539)	(6,609)	930	930
	Public Employees Insurance Agency	0.042145678%	0.032165233%	-0.009980445%	(168,626)	(852)	(169,478)	(44,711)	(124,767)	(44,711)	(80,256)	(44,711)	(80,256)	(44,711)	(35,545)	(44,711)	(35,545)	465	465
	Division of Personnel	0.085176609%	0.085176609%	0.000000000%	604,544	(1,415)	603,129	(159,951)	(446,337)	(159,951)	(286,646)	(159,951)	(286,646)	(159,951)	(126,955)	(159,951)	(126,955)	32,737	32,737
	Prosecuting Attorneys Institute	0.007301016%	0.007301016%	-0.000000000%	(40,387)	(130)	(40,517)	(10,677)	(29,841)	(10,677)	(19,164)	(10,677)	(19,164)	(10,677)	(8,488)	(10,677)	(8,488)	2,189	2,189
	Public Defender Services	0.028384894%	0.027288494%	-0.001096400%	17,726	(723)	(18,449)	(4,861)	(13,588)	(4,861)	(8,726)	(4,861)	(8,726)	(4,861)	(3,865)	(4,861)	(3,865)	997	997
	Purchasing Division	0.020258122%	0.020258122%	0.000000000%	28,544	(855)	27,689	7,322	20,465	7,322	13,144	7,322	13,144	7,322	5,821	7,322	5,821	7,322	(1,501)
	Real Estate Division	0.017460135%	0.017460135%	-0.000000000%	(160,427)	(462)	(160,889)	(42,395)	(118,494)	(42,395)	(76,099)	(42,395)	(76,099)	(42,395)	(33,704)	(42,395)	(33,704)	8,691	8,691
	Retiree Health Benefit Trust Fund	0.022694004%	0.017319732%	-0.005374272%	(90,909)	(459)	(91,368)	(24,076)	(67,292)	(24,076)	(43,216)	(24,076)	(43,216)	(24,076)	(19,140)	(24,076)	(19,140)	4,936	4,936
	Secretary of Administration	0.002086004%	0.002086004%	0.000000000%	1,199,169	(2,152)	1,197,017	352,310	986,707	352,310	632,397	352,310	632,397	352,310	290,807	352,310	290,807	352,310	(72,224)
	Surplus Property	0.011390696%	0.011390696%	0.000000000%	19,130	(307)	(18,823)	(10,444)	(29,157)	(10,444)	(18,748)	(10,444)	(18,748)	(10,444)	(8,303)	(10,444)	(8,303)	2,141	2,141
	Travel Management	0.006171097%	0.005264362%	-0.000906735%	(15,338)	(138)	(15,477)	(4,078)	(11,399)	(4,078)	(7,321)	(4,078)	(7,321)	(4,078)	(3,242)	(4,078)	(3,242)	836	836
	Public Employees Insurance Agency	0.005913460%	0.005927580%	0.000014120%	(6,475)	(146)	(6,621)	(1,745)	(4,876)	(1,745)	(3,132)	(1,745)	(3,132)	(1,745)	(1,387)	(1,745)	(1,387)	358	358
	Division of Personnel	0.002051500%	0.002051500%	0.000000000%	(8,487)	(56)	(8,543)	(2,251)	(6,292)	(2,251)	(4,041)	(2,251)	(4,041)	(2,251)	(1,790)	(2,251)	(1,790)	465	465
	Public Defender Services	0.007301016%	0.007301016%	0.000000000%	8,589	(207)	8,382	2,209	6,174	2,209	3,965	2,209	3,965	2,209	1,756	2,209	1,756	2,209	(453)
	Agriculture	0.31454237%	0.310870941%	-0.003671429%	113,616	(8,496)	105,119	27,699	49,721	27,699	22,021	27,699	22,021	27,699	15,678	27,699	15,678	27,699	(5,678)
	Ammonia, Town of	0.018948784%	0.018953636%	0.000004852%	11,938	(520)	11,418	3,009	8,409	3,009	5,400	3,009	5,400	3,009	2,392	3,009	2,392	3,009	(637)
	Anthony Correctional Center	0.017004019%	0.017004019%	0.000000000%	(109,149)	(1,496)	(110,645)	(29,208)	(81,437)	(29,208)	(52,230)	(29,208)	(52,230)	(29,208)	(23,928)	(29,208)	(23,928)	5,288	5,288
	Architects, Board of	0.001043002%	0.001043002%	0.000000000%	167	(6)	161	102	37	102	37	102	37	102	37	37	37	37	(8)
	Armstrong Public Service District	0.002955173%	0.002105745%	-0.000849428%	(14,368)	(56)	(14,424)	(3,801)	(10,623)	(3,801)	(6,823)	(3,801)	(6,823)	(3,801)	(3,022)	(3,801)	(3,022)	779	779
	Association of Co Officials	0.000000004%	0.000000004%	0.000000000%	218	(5)	213	205	73	205	73	205	73	205	73	73	73	73	(15)
	Athens, City of	0.000090028%	0.000094771%	0.000004743%	7,481	(267)	7,214	1,901	5,313	1,901	3,412	1,901	3,412	1,901	1,511	1,901	1,511	1,901	(390)
	Attorney General	0.164061841%	0.169927566%	0.005865725%	140,701	(4,499)	136,202	35,890	100,312	35,890	64,422	35,890	64,422	35,890	28,532	35,890	28,532	35,890	(7,357)
	Auditors Office	0.001299508%	0.001299508%	0.000000000%	(36,020)	(4,372)	(40,392)	(10,643)	(29,749)	(10,643)	(19,105)	(10,643)	(19,105)	(10,643)	(8,462)	(10,643)	(8,462)	2,182	2,182
	Barbour Co Board of Education	0.002820939%	0.002820939%	0.000000000%	(514)	(15)	(529)	(16,731)	(16,202)	(16,731)	(16,731)	(16,731)	(16,731)	(16,731)	(16,731)	(16,731)	(16,731)	4,430	4,430
	Barbour Co Commission	0.027465725%	0.030357822%	0.002892097%	48,921	(804)	48,117	12,679	35,438	12,679	22,759	12,679	22,759	12,679	10,080	12,679	10,080	12,679	(2,599)
	Barbour Co Health Department	0.003334096%	0.003334096%	0.000000000%	(88,874)	(88)	(88,962)	(7,632)	(21,332)	(7,632)	(13,700)	(7,632)	(13,700)	(7,632)	(6,068)	(7,632)	(6,068)	1,565	1,565
	Beckley Housing Authority	0.003107528%	0.003107528%	0.000000000%	46,611	(418)	46,193	11,172	34,021	11,172	21,849	11,172	21,849	11,172	9,677	11,172	9,677	(2,495)	(2,495)
	Beckley-Hunting Co. Convention Ctr., Inc.	0.000402626%	0.000402626%	0.000000000%	11,600	(160)	11,440	2,738	8,702	2,738	4,965	2,738	4,965	2,738	2,738	2,738	2,738	2,738	(560)
	Benardum Airport Authority	0.001668222%	0.001668222%	0.000000000%	41,496	(400)	41,096	10,790	30,306	10,790	19,516	10,790	19,516	10,790	7,822	10,790	7,822	10,790	(2,968)
	Berkeley Co Board of Education	0.299756563%	0.236507070%	-0.063249493%	(1,069,998)	(6,262)	(1,076,260)	(283,000)	(792,661)	(283,000)	(509,661)	(283,000)	(509,661)	(283,000)	(225,462)	(283,000)	(225,462)	81,338	81,338
	Berkeley Co. Families Protection Board	0.000000000%	0.000000000%	0.000000000%	138	(3)	135	38	37	38	37	38	37	38	37	37	37	37	(8)
	Berkeley County Commission	0.054777883%	0.054777883%	0.000000000%	149,641	(1,450)	148,191	30,049	109,142	30,049	70,093	30,049	70,093	30,049	31,004	30,049	31,004	30,049	(8,005)
	Berkeley County P.S.D.	0.00445176%	0.005724984%	0.001273224%	21,649	(132)	21,487	5,665	15,822	5,665	10,158	5,665	10,158	5,665	4,503	5,665	4,503	5,665	(1,161)
	Berkeley Senior Services	0.002475762%	0.002475762%	0.000000000%	(3,576)	(159)	(3,735)	(8,791)	(2,746)	(8,791)	(7,979)	(8,791)	(7,979)	(8,791)	(7,979)	(8,791)	(7,979)	201	201
	Beckley-Hunting Co Board of Health	0.001938466%	0.001938466%	0.000000000%	(5,494)	(60)	(5,554)	(1,594)	(4,060)	(1,594)	(2,466)	(1,594)	(2,466)	(1,594)	(1,594)	(1,594)	(1,594)	327	327
	Biog PSD	0.000280004%	0.000280004%	0.000000000%	334	(56)	278	73	205	73	132	73	132	73	58	73	58	73	(15)
	Binjamin PSD	0.000280004%	0.000280004%	0.000000000%	334	(56)	278	73	205	73	132	73	132	73	58	73	58	73	(15)
	Blue Ridge Community & Technical College	0.000280004%	0.000280004%	0.000000000%	334	(56)	278	73	205	73	132	73	132	73	58	73	58	73	(15)
	Blue Ridge Community & Technical College	0.000280004%	0.000280004%																

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2021		Difference in Allocation %		Difference in NOL (NOLA)		Reallocation of FY 2021		Difference in NOL (NOLA)		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		
		Allocation %	Amount	FY 2020 to FY 2021	FY 2020 to FY 2021	New Opt Out	Proportionate Share	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized
806719911	Kanawha Public Service District	0.00074771%	0.011406118%	0.001158447%	29,743	(802)	29,441	7,758	21,683	7,758	21,683	13,925	7,758	13,925	6,168	7,758	13,925	6,168	7,758	(1,150)	(1,500)	
806489811	Kanawha Valley Transit Authority	0.12719355%	0.12862938%	0.00146583%	24,807	(3,406)	24,402	5,639	15,762	5,639	15,762	10,123	5,639	10,123	4,483	5,639	10,123	4,483	5,639	(1,150)	(1,150)	
806489911	Kanawha Valley Transit Authority	0.02049660%	0.02049660%	0.00000000%	42,079	(0)	42,079	11,088	20,191	11,088	20,191	11,088	11,088	11,088	11,088	11,088	11,088	11,088	11,088	11,088	(2,771)	(2,771)
807889911	Keyser-Mineral County Library	0.000156403%	0.000156287%	-0.000001616%	(8,654)	(28)	(8,682)	(2,288)	(6,394)	(2,288)	(6,394)	(4,107)	(2,288)	(4,107)	(2,288)	(2,288)	(4,107)	(2,288)	(2,288)	469	469	
806599911	Kingwood Parks & Recreation Board	0.000443002%	0.000452877%	0.000009875%	1,607	(28)	1,39	37	102	37	102	66	37	66	37	29	37	66	37	(8)	(8)	
806209111	Kingwood Sanitary Sewer Works	0.000761016%	0.000761016%	0.000000000%	1,735	(181)	(1,735)	(2,060)	(5,832)	(2,060)	(5,832)	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)	428	428	
806599911	Kingwood Water Works	0.000908521%	0.000944965%	0.000036444%	967	(276)	690	2,300	3,000	2,300	3,000	4,129	2,300	4,129	2,300	2,300	4,129	2,300	(472)	(472)		
80318810	Kingwood, City of	0.00205316%	0.002250306%	0.000197146%	4,470	(596)	43,474	11,456	32,018	11,456	32,018	20,563	11,456	20,563	9,107	11,456	20,563	9,107	11,456	(2,348)	(2,348)	
806490911	Kiowa Interstate Planning Commission	0.007370107%	0.007370107%	0.000000000%	1,169	(195)	974	257	717	257	717	460	257	460	257	204	257	460	257	(53)	(53)	
842310011	Lakin Correctional Facility	0.12715935%	0.12715935%	-0.000000000%	117,003	(1,153)	115,850	126,371	103,223	126,371	103,223	103,223	103,223	103,223	103,223	103,223	103,223	103,223	103,223	7,571	7,571	
842300011	Lakin State Hospital	0.11155789%	0.100843548%	-0.010312241%	(174,436)	(2,670)	(177,106)	(46,668)	(130,438)	(46,668)	(130,438)	(83,769)	(46,668)	(83,769)	(46,668)	(37,101)	(46,668)	(83,769)	(46,668)	9,567	9,567	
804209911	Lavalette Public Service District	0.01147377%	0.011087968%	-0.000385803%	(14,447)	(288)	(14,735)	(3,883)	(10,853)	(3,883)	(10,853)	1,400	(3,883)	1,400	37	29	37	29	37	29	(8)	(8)
806389911	Leadville P.S.D.	0.004727009%	0.004727009%	0.000000000%	688	(112)	556	147	410	147	410	147	147	147	147	147	147	147	147	147	(30)	(30)
800410005	Lewis Co Board of Education	0.101491452%	0.101491452%	-0.000000000%	(1,390)	(2,699)	(4,089)	(1,077)	(1,077)	(1,077)	(1,077)	(1,334)	(1,077)	(1,077)	(857)	(1,077)	(1,077)	(857)	(1,077)	224	224	
802597709	Lewis County Commission	0.075631388%	0.075631388%	-0.000000000%	(49,575)	(2,003)	(47,575)	(13,639)	(38,120)	(13,639)	(38,120)	(13,639)	(13,639)	(13,639)	(10,843)	(13,639)	(10,843)	(13,639)	(10,843)	2,796	2,796	
807469911	Lewis County Health Department	0.003129007%	0.003772793%	0.000643786%	10,890	(100)	10,790	2,843	7,947	2,843	7,947	2,843	2,843	2,843	2,260	2,843	2,260	2,843	(583)	(583)		
806226025	Lewisburg, City of	0.003523002%	0.003694553%	0.000171551%	172,095	(1,157)	170,938	45,034	125,969	45,034	125,969	80,935	45,034	80,935	35,803	45,034	80,935	35,803	45,034	(9,232)	(9,232)	
835000011	Libary Commission	0.03018918%	0.030494587%	-0.000295407%	(49,465)	(100)	(50,565)	(13,272)	(37,095)	(13,272)	(37,095)	(13,272)	(13,272)	(13,272)	(13,272)	(13,272)	(13,272)	(13,272)	(13,272)	2,721	2,721	
800430005	Lincoln Co Board of Education	0.106957912%	0.099718701%	-0.007239211%	(122,454)	(2,640)	(125,095)	(32,963)	(92,132)	(32,963)	(92,132)	(59,169)	(32,963)	(59,169)	(26,206)	(32,963)	(26,206)	(32,963)	(26,206)	6,757	6,757	
802017709	Lincoln Co Commission	0.021757288%	0.021757288%	0.000000000%	62,317	(732)	61,585	8,223	23,262	8,223	23,262	14,940	8,223	14,940	6,617	8,223	6,617	8,223	6,617	(1,706)	(1,706)	
800749911	Lincoln Co Health Dept.	0.001738337%	0.001738337%	0.000000000%	569	(219)	450	1,623	4,506	1,623	4,506	1,623	1,623	1,623	1,290	1,623	1,290	1,623	1,290	(333)	(333)	
806969911	Lincoln Co Public Service District	0.000528013%	0.000527580%	-0.000043313%	(12,356)	(146)	(12,502)	(3,294)	(9,208)	(3,294)	(9,208)	(5,913)	(3,294)	(5,913)	(3,294)	(3,294)	(3,294)	(3,294)	(3,294)	675	675	
800450005	Logan Co Board of Education	0.130798411%	0.11545817%	-0.009256244%	(156,512)	(3,218)	(159,730)	(42,090)	(117,641)	(42,090)	(117,641)	(42,090)	(42,090)	(42,090)	(33,461)	(42,090)	(33,461)	(42,090)	(33,461)	8,628	8,628	
802227709	Logan Co Commission	0.122199239%	0.122199239%	-0.000000000%	(3,384)	(1,384)	(2,000)	(8,548)	(23,902)	(8,548)	(23,902)	(8,548)	(8,548)	(8,548)	(6,796)	(8,548)	(6,796)	(8,548)	(6,796)	1,752	1,752	
807489911	Logan Co Health Department	0.003303840%	0.00421490%	0.000908606%	15,370	(112)	15,259	4,021	11,238	4,021	11,238	4,021	4,021	4,021	3,196	4,021	3,196	4,021	(824)	(824)		
800839911	Logan Co PSD	0.033697322%	0.033697322%	0.000000000%	52,390	(892)	51,498	13,071	37,928	13,071	37,928	13,570	24,358	13,570	10,788	13,570	10,788	13,570	(2,782)	(2,782)		
800779911	Lois Bennett Memorial Library	0.001043002%	0.00105287%	0.00000987%	1,367	(28)	1,39	37	102	37	102	66	37	66	37	29	37	66	37	(8)	(8)	
800490911	Luttrell Public Service District	0.010187400%	0.010187400%	0.000000000%	1,509	(202)	1,307	1,844	600	1,844	600	600	600	600	600	600	600	600	600	151	151	
809944911	Malden Public Service District	0.008442980%	0.008442980%	0.000000000%	1,136	(223)	913	293	819	293	819	526	293	526	293	293	293	293	293	(60)	(60)	
800490905	Marion Co Board of Education	0.254030539%	0.248793980%	-0.005236559%	(88,578)	(6,588)	(95,166)	(25,077)	(70,090)	(25,077)	(70,090)	(45,013)	(25,077)	(45,013)	(19,936)	(25,077)	(19,936)	(25,077)	(19,936)	5,141	5,141	
802237709	Marion Co Commission	0.017494252%	0.017494252%	0.000000000%	27,854	(266)	27,588	6,484	17,778	6,484	17,778	6,124	6,484	6,124	4,914	6,484	4,914	6,484	4,914	(2,671)	(2,671)	
806089911	Marion Co Parks & Recreation Comm	0.010256782%	0.010256782%	0.000000000%	(1,327)	(269)	(1,596)	(842)	(1,175)	(842)	(1,175)	(421)	(842)	(421)	(334)	(421)	(421)	(421)	(421)	86	86	
809499911	Marion Co Public Library	0.012102137%	0.01056847%	-0.001533710%	(25,943)	(280)	(26,223)	(6,910)	(19,313)	(6,910)	(19,313)	(12,403)	(6,910)	(12,403)	(5,493)	(6,910)	(5,493)	(6,910)	(5,493)	1,417	1,417	
807489911	Marion County Health Department	0.000301828%	0.000301828%	0.000000000%	(8,056)	(128)	(8,184)	(2,157)	(6,027)	(2,157)	(6,027)	(3,871)	(2,157)	(3,871)	(2,157)	(2,157)	(2,157)	(2,157)	(2,157)	442	442	
802022911	Marionette Vol Fire Department	0.001122927%	0.001122927%	0.000000000%	1,283	(129)	(1,283)	(3,551)	(2,268)	(3,551)	(2,268)	(850)	(2,268)	(850)	(850)	(850)	(850)	(850)	(850)	72	72	
80218810	Marmet, City of	0.010343105%	0.009826810%	-0.000516295%	(8,733)	(200)	(8,934)	(2,370)	(6,564)	(2,370)	(6,564)	(4,254)	(2,370)	(4,254)	(1,884)	(2,370)	(1,884)	(2,370)	(1,884)	486	486	
800510005	Marshall Co Board of Education	0.269941307%	0.269941307%	0.000000000%	222,667	(7,148)	215,519	56,790	158,729	56,790	158,729	101,939	56,790	101,939	56,790	45,148	56,790	45,148	56,790	(11,642)	(11,642)	
807889911	Marshall Co Public Service	0.00129007%	0.00129007%	0.000000000%	305	(84)	417	130	307	130	307	130	130	130	87	130	87	130	87	(23)	(23)	
800786911	Marshall County Commission	0.01038664%	0.01038664%	0.000000000%	10,330	(292)	10,038	2,441	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	(553)	(553)	
809166911	Marshall County Health Dept.	0.00012804%	0.00012804%	0.000000000%	375	(88)	317	241	86	241	86	155	86	155	86	86	86	86	86	(18)	(18)	
804899911	Marshall Univ Research Center	0.20121513%	0.21176797%	0.01055284%	195,465	(3,634)	189,831	50,021	139,810	50,021	139,810	50,021	89,788	50,021	89,788	50,021	89,788	50,021	89,788	(10,254)	(10,254)	
800490911	Martinsburg Public Library	0.183647398%	0.183647398%	0.000000000%	1,476	(468)	1,008	1,476	1,476	1,476	1,476	(12,388)	1,476	(12,388)	(9,848)	(12,388)	(9,848)	(12,388)	(9,848)	2,546	2,546	
8834011	Martinsburg Correctional Center	0.05121153%	0.04933052%	-0.00188101%	(74,514)	(6,306)	(75,819)	(19,979)	(55,841)	(19,979)	(55,841)	(15,862)	(19,979)	(15,862)	(19,979)	(15,862)	(19,979)	(15,862)	(19,979)	4,096	4,096	
89745625	Martinsburg Public Library	0.00012082%	0.00012082%	-0.000000000%	41,400	(43)	(41,443)	(10,920)	(30,523)	(10,920)	(30,523)	(10,920)	(10,920)	(10,920)	(8,682)	(10,920)	(8,682)	(10,920)	(8,682)	2,239	2,239	
800300005	Mason Co Board of Education	0.124002605%	0.114542426%	-0.009458179%	(295,151)	(2,951)	(298,102)	(78,551)	(219,551)	(78,551)	(219,551											

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %		Difference in Allocation %		Difference in NOL (NOLA) (S) FY 2020 to FY 2021		Reallocation of FY 2021 New Opt Out Proportionate Share		Difference in NOL (NOLA) (S) RECALCULATED for New FY 2021 Opt Out		FY 2021 Immediately Recognized		FY 2021 Deferred Outflow/(Inflow)		FY 2022 Amount Recognized		FY 2022 Deferred Outflow/(Inflow)		FY 2023 Amount Recognized		FY 2023 Deferred Outflow/(Inflow)		FY 2024 Amount Recognized		FY 2024 Deferred Outflow/(Inflow)		FY 2025 Amount Recognized		
		FY 2020	Allocation %	FY 2021	Allocation %	(S)	(S)	FY 2020	FY 2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
80619911	NO, Jackson Co. Public Service	0.004127009%	0.004211490%	0.000084381%	668	(112)	556	147	410	147	263	147	117	147	263	147	117	147	263	147	117	147	263	147	117	147	263	147	(30)	
80752011	North Beckley Public Service District	0.011594526%	0.011723264%	-0.00072162%	(4,604)	(310)	(4,914)	(1,295)	(6,129)	(1,295)	(5,124)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	(1,295)	(5,254)	
80841911	Central Community Relations Association	0.008343936%	0.008343936%	0.000000000%	283,665	7,011	290,676	7,011	297,687	7,011	304,698	7,011	311,709	7,011	318,720	7,011	325,731	7,011	332,742	7,011	339,753	7,011	346,764	7,011	353,775	7,011	360,786	7,011	(4,437)	
83710101	Northern Correctional Facility	0.113704501%	0.113704501%	-0.006549846%	(110,793)	(2,748)	(113,541)	(29,919)	(143,460)	(29,919)	(173,379)	(29,919)	(203,298)	(29,919)	(233,217)	(29,919)	(263,136)	(29,919)	(293,055)	(29,919)	(322,974)	(29,919)	(352,893)	(29,919)	(382,812)	(29,919)	(412,731)	(29,919)	(442,650)	
80252911	Northern Panhandle Community Criminal Justice Board	0.009560854%	0.013073166%	0.003512312%	59,412	(146)	59,566	15,564	43,502	15,564	27,938	15,564	12,374	15,564	1,504	15,564	12,374	15,564	1,504	15,564	12,374	15,564	1,504	15,564	12,374	15,564	1,504	15,564	(3,191)	
80045911	Northern Wayne Co PSD	0.002634973%	0.002634973%	0.000000000%	4,555	(170)	4,725	(164)	4,561	(164)	4,397	(164)	4,233	(164)	4,069	(164)	3,905	(164)	3,741	(164)	3,577	(164)	3,413	(164)	3,249	(164)	3,085	(164)	2,921	
80033911	Norton-Harding-Jimtown PSD	0.003114900%	0.004211490%	0.000906590%	15,370	(112)	15,259	4,401	11,238	4,401	6,837	4,401	2,316	4,401	1,504	4,401	1,504	4,401	1,504	4,401	1,504	4,401	1,504	4,401	1,504	4,401	1,504	4,401	(8,241)	
80454810	Oak Hill, City of	0.046928939%	0.052003399%	0.005074460%	84,927	(1,377)	83,550	22,016	61,534	22,016	39,518	22,016	17,503	22,016	1,504	22,016	1,504	22,016	1,504	22,016	1,504	22,016	1,504	22,016	1,504	22,016	1,504	22,016	(4,513)	
80411911	Oakvale Road Public Service District	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	132	73	58	73	132	73	58	73	132	73	58	73	132	73	(15)	
80531001	Occupational Therapy, Board of	0.001043022%	0.001052872%	0.000009850%	167	(28)	139	37	102	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	(8)	
84720001	Off of Miners Health, Safety & Training	0.112630272%	0.105550744%	-0.007079528%	(120,514)	(2,794)	(123,308)	(32,492)	(155,800)	(32,492)	(188,292)	(32,492)	(220,784)	(32,492)	(253,276)	(32,492)	(285,768)	(32,492)	(318,260)	(32,492)	(350,752)	(32,492)	(383,244)	(32,492)	(415,736)	(32,492)	(448,228)	(32,492)	(480,720)	
80090005	Ohio Co Board of Education	0.228638620%	0.228638620%	-0.011917317%	(201,580)	(5,794)	(207,374)	(54,698)	(262,072)	(54,698)	(316,770)	(54,698)	(371,468)	(54,698)	(426,166)	(54,698)	(480,864)	(54,698)	(535,562)	(54,698)	(590,260)	(54,698)	(644,958)	(54,698)	(699,656)	(54,698)	(754,354)	(54,698)	(809,052)	
89697625	Ohio Co Commission	0.062734675%	0.071047824%	0.008313149%	23,919	(1,857)	22,062	5,613	16,248	5,613	10,435	5,613	4,622	5,613	1,504	5,613	1,504	5,613	1,504	5,613	1,504	5,613	1,504	5,613	1,504	5,613	1,504	5,613	(1,192)	
83707601	Ohio Co Correctional Center	0.023024548%	0.023024548%	0.000000000%	11,010	(611)	10,399	2,740	7,659	2,740	4,919	2,740	2,179	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	(562)
80068625	Ohio County Public Library	0.006132876%	0.006132876%	0.000000000%	40,503	(1,267)	40,277	10,613	29,664	10,613	19,051	10,613	8,437	10,613	2,740	10,613	2,740	10,613	2,740	10,613	2,740	10,613	2,740	10,613	2,740	10,613	2,740	10,613	(2,176)	
89674625	Ohio Public Service District	0.004561335%	0.004836633%	0.000275298%	4,626	(128)	4,498	1,185	3,313	1,185	2,128	1,185	942	1,185	347	1,185	347	1,185	347	1,185	347	1,185	347	1,185	347	1,185	347	1,185	(243)	
80095025	Ohio Valley Reg Transit Authority	0.021727735%	0.021525275%	-0.000202460%	12,554	(159)	12,395	3,319	9,076	3,319	5,757	3,319	2,438	3,319	662	3,319	662	3,319	662	3,319	662	3,319	662	3,319	662	3,319	662	3,319	(680)	
80097502	Oil And Gas Conservation	0.002694422%	0.002803273%	0.000108851%	1,841	(74)	1,767	466	1,301	466	836	466	370	466	93	466	93	466	93	466	93	466	93	466	93	466	93	466	(95)	
85800501	Optomery, Board of	0.001043022%	0.001052872%	0.000009850%	167	(28)	139	37	102	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	(8)	
88106002	Onecounty, Board of	0.004874674%	0.004836633%	-0.000403761%	(4,212)	(88)	(4,300)	(659)	(4,959)	(659)	(5,618)	(659)	(6,277)	(659)	(6,936)	(659)	(7,595)	(659)	(8,254)	(659)	(8,913)	(659)	(9,572)	(659)	(10,231)	(659)	(10,890)	(659)	(11,549)	
80090911	Page-Kincaid Public Service	0.001303753%	0.001303753%	0.000000000%	(4,212)	(88)	(4,300)	(659)	(4,959)	(659)	(5,618)	(659)	(6,277)	(659)	(6,936)	(659)	(7,595)	(659)	(8,254)	(659)	(8,913)	(659)	(9,572)	(659)	(10,231)	(659)	(10,890)	(659)	(11,549)	
80815911	Parkersburg & Wood Co Library	0.021131777%	0.020706492%	-0.004425285%	(7,201)	(1,257)	(7,749)	(2,042)	(9,791)	(2,042)	(11,833)	(2,042)	(13,875)	(2,042)	(15,917)	(2,042)	(17,961)	(2,042)	(19,945)	(2,042)	(21,929)	(2,042)	(23,893)	(2,042)	(25,837)	(2,042)	(27,781)	(2,042)	(29,669)	
80450911	Parkersburg Housing Authority	0.015818876%	0.014740214%	-0.010148662%	(18,240)	(390)	(18,630)	(4,911)	(13,719)	(4,911)	(8,808)	(4,911)	(3,897)	(4,911)	1,007	(4,911)	1,007	(4,911)	1,007	(4,911)	1,007	(4,911)	1,007	(4,911)	1,007	(4,911)	1,007	(4,911)	(1,007)	
80078001	Parkersburg Utility Board	0.077182165%	0.077089049%	-0.000293116%	(2,608)	(1,268)	(1,340)	3,493	9,763	3,493	13,256	3,493	16,749	3,493	20,242	3,493	23,735	3,493	27,228	3,493	30,721	3,493	34,214	3,493	37,707	3,493	41,194	3,493	(4,716)	
80457810	Parkersburg, City of	0.221155600%	0.223034813%	-0.000089213%	(1,388)	(5,906)	(7,294)	(1,922)	(9,216)	(1,922)	(11,138)	(1,922)	(13,060)	(1,922)	(14,942)	(1,922)	(16,846)	(1,922)	(18,750)	(1,922)	(20,654)	(1,922)	(22,558)	(1,922)	(24,462)	(1,922)	(26,366)	(1,922)	(28,270)	
80071005	Pendleton Co Board of Education	0.037622680%	0.039501815%	-0.002879135%	(139,729)	(781)	(140,510)	(37,025)	(177,535)	(37,025)	(214,560)	(37,025)	(251,585)	(37,025)	(288,610)	(37,025)	(325,635)	(37,025)	(362,660)	(37,025)	(399,685)	(37,025)	(436,710)	(37,025)	(473,735)	(37,025)	(510,760)	(37,025)	(547,785)	
80761911	Pendleton Co Health Department	0.004172099%	0.005176623%	0.001004524%	16,993	(137)	16,856	4,442	12,415	4,442	7,973	4,442	3,531	4,442	1,007	4,442	1,007	4,442	1,007	4,442	1,007	4,442	1,007	4,442	1,007	4,442	1,007	4,442	(1,007)	
80072001	Pendleton City Commission	0.011727735%	0.011727735%	0.000000000%	76,826	(1,857)	76,289	20,102	56,186	20,102	36,084	20,102	16,072	20,102	4,069	20,102	4,069	20,102	4,069	20,102	4,069	20,102	4,069	20,102	4,069	20,102	4,069	20,102	4,069	(4,121)
80079711	Pendleton Senior & Family	0.003158617%	0.003158617%	0.000000000%	501	(184)	417	110	307	110	197	110	87	110	110	110	87	110	110	87	110	110	87	110	110	87	110	110	(23)	
88105302	Pharmacy, Board of	0.001043022%	0.001052872%	0.000009850%	167	(28)	139	37	102	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	(8)	
80090911	Physical Therapy, Board of	0.001043022%	0.001052872%	0.000009850%	167	(28)	139	37	102	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	29	37	66	37	(8)	
80474911	Piedmont Housing Authority	0.004211490%	0.004211490%	0.000000000%	11,010	(611)	10,399	2,740	7,659	2,740	4,919	2,740	2,179	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	(562)
83210210	Pleasant Community & Technical College	0.091660209%	0.089651050%	-0.002009159%	(33,914)	(2,374)	(36,288)	(9,562)	(45,850)	(9,562)	(55,412)	(9,562)	(64,974)	(9,562)	(74,536)	(9,562)	(84,060)	(9,562)	(93,146)	(9,562)	(102,232)	(9,562)	(111,318)	(9,562)	(120,404)	(9,562)	(129,480)	(9,562)	(138,556)	
80469911	Pleasant Valley Public Service District	0.001043022%	0.001043022%	0.000000000%	10,556	(44)	10,512	2,740	7,772	2,740	4,972	2,740	2,200	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	2,740	662	(562)
80074001	Pleasants Co Board of Education	0.046928939%	0.046928939%	0.000000000%	(78,554)	(1,954)	(80,508)	(20,981)	(101,489)	(20,981)	(122,470)	(20,981)	(143,451)	(20,981)	(164,432)	(20,981)	(185,413)	(20,981)	(206,394)	(20,981)	(227,375)	(20,981)	(248,356)	(20,981)	(269,337)	(20,981)	(290,318)	(20,981)	(311,299)	
80238709	Pleasants County Commission	0.034116161%	0.034298444%	0.000182283%	34,028	(1,018)	33,011	8,699	24,312	8,699	15,614	8,699	6,915	8,699	1,504	8,699	1,504	8,699	1,504	8,699	1,504	8,699	1,504	8,699	1,504	8,699	1,504	8,699	(1,783)	
80602911	Pleasants County Public Library	0.001052872%	0.001052872%	0.000000000%	167	(28)	139	37	102	37	66	37	29	37	66	37	29													

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	Difference in Allocation %		Difference in NOL (NOA)		Reallocation of FY 2021		Difference in NOL (NOA)		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		
		FY 2020 to FY 2021	FY 2021 to FY 2022	FY 2020 to FY 2021	(S) FY 2021 to FY 2022	New Opt Out Proportionate Share	2021 Opt Outs	Recognized	Deferred (Outflow/Inflow)	Recognized	Deferred (Outflow/Inflow)	Recognized	Deferred (Outflow/Inflow)	Recognized	Deferred (Outflow/Inflow)	Recognized	Deferred (Outflow/Inflow)	Recognized	Deferred (Outflow/Inflow)	Recognized
804689111	Red Sulphur Public Service District	0.00834028%	0.008333240%	-0.00000787%	(148)	(221)	(369)	(97)	(272)	(97)	(175)	(97)	(175)	(97)	(175)	(97)	(175)	(97)	(175)	(97)
80500702	Reg Jail & Correctional Facility Authority	0.77182200%	0.75581485%	-0.01591715%	(270,168)	(20,014)	(290,182)	(76,444)	(113,718)	(76,444)	(137,253)	(76,444)	(137,253)	(76,444)	(137,253)	(76,444)	(137,253)	(76,444)	(137,253)	(76,444)
804689111	Region 1 Workforce Development Council	0.00462922%	0.00462922%	0.00000000%	59,268	(4,547)	59,268	43,467	(21,767)	43,467	13,367	43,467	13,367	43,467	13,367	43,467	13,367	43,467	13,367	43,467
808709111	Region 2 Planning/Development Council	0.00151011%	0.005001144%	-0.00011387%	(3,618)	(112)	(1,750)	(988)	(2,627)	(988)	(1,774)	(988)	(1,774)	(988)	(1,774)	(988)	(1,774)	(988)	(1,774)	(988)
808699111	Region 4 Planning/Development Authority	0.01087356%	0.012099896%	0.001227342%	21,522	(20)	21,202	5,587	15,615	5,587	10,028	5,587	10,028	5,587	10,028	5,587	10,028	5,587	10,028	5,587
808699111	Region 7 Planning/Development Council	0.005419841%	0.005419841%	0.00000000%	3,803	(144)	3,459	964	2,095	964	964	2,095	964	2,095	964	2,095	964	2,095	964	2,095
808299111	Region 8 Planning/Development Council	0.003129007%	0.003129007%	0.00000000%	501	(80)	417	110	110	110	110	110	110	110	110	110	110	110	110	110
808299111	Region 8 Solid Waste Authority	0.007301061%	0.008422980%	0.001121919%	18,758	(223)	18,758	4,942	13,813	4,942	8,871	4,942	8,871	4,942	8,871	4,942	8,871	4,942	8,871	4,942
808699111	Region 1 Planning & Development Council	0.003446181%	0.007457847%	-0.002008617%	(14,990)	(197)	(15,187)	(4,002)	(11,185)	(4,002)	(7,184)	(4,002)	(7,184)	(4,002)	(7,184)	(4,002)	(7,184)	(4,002)	(7,184)	(4,002)
802515911	Regional Intergovernmental Council	0.001457676%	0.001457676%	0.00000000%	45,248	(193)	45,055	17,873	32,185	17,873	21,312	17,873	21,312	17,873	21,312	17,873	21,312	17,873	21,312	17,873
844005001	Rehabilitation Services, Division of	0.458293317%	0.45822623%	-0.002322684%	(392,625)	(11,540)	(404,192)	(106,506)	(297,686)	(106,506)	(191,179)	(106,506)	(191,179)	(106,506)	(191,179)	(106,506)	(191,179)	(106,506)	21,834	21,834
802559911	Ripley Convention & Visitors Bureau	0.01043002%	0.01043002%	0.00000000%	167	(28)	139	37	102	37	66	37	66	37	66	37	66	37	66	37
808050005	Richkie Co Board of Education	0.04767376%	0.05300288%	0.00532912%	98,565	(1,417)	97,148	25,599	71,549	25,599	45,950	25,599	45,950	25,599	45,950	25,599	45,950	25,599	45,950	25,599
802659111	Richkie Co Economic Development Authority	0.01043002%	0.01043002%	0.00000000%	167	(28)	139	37	102	37	66	37	66	37	66	37	66	37	66	37
805159911	Richkie Co Ambulance Authority, Inc.	0.02051377%	0.01153885%	-0.00907492%	(18,125)	(572)	(17,553)	4,625	12,928	4,625	8,303	4,625	8,303	4,625	8,303	4,625	8,303	4,625	8,303	4,625
802472709	Richkie County Commission	0.03936822%	0.034457025%	-0.004911195%	(17,258)	(918)	(16,340)	4,306	12,034	4,306	7,729	4,306	7,729	4,306	7,729	4,306	7,729	4,306	7,729	4,306
804788101	Richkie County Public Library	0.001212009%	0.001212009%	0.00000000%	668	(112)	556	147	410	147	263	147	263	147	263	147	263	147	263	147
804788101	Ruvselle, Town of	0.001140612%	0.001140612%	-0.00000000%	(15,992)	(30)	(16,022)	(4,222)	(11,800)	(4,222)	(7,578)	(4,222)	(7,578)	(4,222)	(7,578)	(4,222)	(7,578)	(4,222)	(7,578)	(4,222)
808700505	Roane Co Board of Education	0.067151616%	0.054011699%	-0.01311917%	(222,301)	(1,430)	(223,731)	(58,954)	(164,777)	(58,954)	(105,823)	(58,954)	(105,823)	(58,954)	(105,823)	(58,954)	(105,823)	(58,954)	12,086	12,086
800770911	Roane Co Public Library	0.008334969%	0.008334969%	-0.00000000%	(14,744)	(88)	(14,262)	(3,758)	(10,504)	(3,758)	(6,746)	(3,758)	(6,746)	(3,758)	(6,746)	(3,758)	(6,746)	(3,758)	(6,746)	770
808699111	Roane Co. Committee on Aging, Inc.	0.002151011%	0.002151011%	0.00000000%	(6,744)	(126)	(6,744)	(1,769)	(4,945)	(1,769)	(3,176)	(1,769)	(3,176)	(1,769)	(3,176)	(1,769)	(3,176)	(1,769)	(3,176)	363
802437709	Roane County Commission	0.038850956%	0.038838005%	-0.000012951%	5,634	(1,016)	4,618	1,217	3,401	1,217	2,184	1,217	2,184	1,217	2,184	1,217	2,184	1,217	2,184	1,217
805359911	Robert C Byrd Clinic	0.05483783%	0.059662772%	0.005024942%	85,913	(1,580)	84,333	22,222	62,111	22,222	39,889	22,222	39,889	22,222	39,889	22,222	39,889	22,222	39,889	22,222
804529101	Roanoke Public Housing Authority	0.0003129007%	0.0003129007%	0.00000000%	501	(80)	417	110	110	110	110	110	110	110	110	110	110	110	110	110
804948101	Roanoke, City of	0.02051377%	0.021320667%	0.000806290%	13,673	(565)	13,108	3,454	9,654	3,454	6,200	3,454	6,200	3,454	6,200	3,454	6,200	3,454	6,200	3,454
804718101	Saint Albans, City of	0.115963443%	0.115988343%	0.006424900%	108,680	(3,336)	105,344	27,759	77,585	27,759	49,827	27,759	49,827	27,759	49,827	27,759	49,827	27,759	49,827	27,759
806506205	Sanitary Board of Charleston	0.006655348%	0.000000000%	-0.006655348%	(112,578)	(112,578)	(29,665)	(82,913)	(29,665)	(53,248)	(29,665)	(53,248)	(29,665)	(53,248)	(29,665)	(53,248)	(29,665)	(53,248)	6,081	6,081
809595001	Sanitary Board of Charleston	0.000000000%	0.000000000%	0.000000000%	(1,824)	(1,824)	(30,955)	(82,266)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)	(30,955)
809595001	School Building Authority	0.0782517%	0.008861676%	-0.01019159%	(2,315)	(235)	(1,743)	4,570	12,773	4,570	8,203	4,570	8,203	4,570	8,203	4,570	8,203	4,570	8,203	4,570
820101403	School of Osteopathic Medicine	0.278656463%	0.289389273%	0.010732810%	175,510	(7,653)	167,856	44,231	123,625	44,231	79,394	44,231	79,394	44,231	79,394	44,231	79,394	44,231	79,394	44,231
800770911	Secondary Schools Activities Comm.	0.007201051%	0.007201051%	0.00000000%	1,169	(20)	1,169	307	862	307	557	307	557	307	557	307	557	307	557	307
800000001	Secretary of State	0.046508373%	0.046508373%	-0.00000000%	(92,503)	(1,076)	(93,577)	(24,658)	(68,919)	(24,658)	(44,261)	(24,658)	(44,261)	(24,658)	(44,261)	(24,658)	(44,261)	(24,658)	5,055	5,055
810100001	Senate	0.010009556%	0.035672635%	-0.052328211%	(80,131)	(945)	(91,075)	(23,999)	(67,076)	(23,999)	(43,078)	(23,999)	(43,078)	(23,999)	(43,078)	(23,999)	(43,078)	(23,999)	4,920	4,920
899998002	Senate	0.000000000%	0.000580453%	0.000580453%	11,311	(174)	11,137	29,285	81,852	29,285	52,567	29,285	52,567	29,285	52,567	29,285	52,567	29,285	52,567	29,285
809199111	Spring Spring PSD	0.011247300%	0.011247300%	0.00000000%	18,162	(322)	17,840	4,698	13,142	4,698	8,443	4,698	8,443	4,698	8,443	4,698	8,443	4,698	8,443	4,698
832401003	Shepherdstown, Town of	0.366454900%	0.354891992%	-0.011562908%	(195,591)	(5,937)	(204,588)	(54,015)	(150,973)	(54,015)	(96,958)	(54,015)	(96,958)	(54,015)	(96,958)	(54,015)	(96,958)	(54,015)	11,073	11,073
804858810	Shepherdstown, Town of	0.02772476%	0.029129473%	0.001404975%	23,732	(771)	22,961	6,050	16,911	6,050	10,860	6,050	10,860	6,050	10,860	6,050	10,860	6,050	10,860	6,050
808699111	Short Line Public Service District	0.005485121%	0.005485121%	0.00000000%	4,334	(151)	4,183	1,102	3,081	1,102	1,979	1,102	1,979	1,102	1,979	1,102	1,979	1,102	1,979	1,102
808699111	Sissone Public Service District	0.000282493%	0.000282493%	0.00000000%	462	(76)	386	107	279	107	171	107	171	107	171	107	171	107	171	107
804878101	Sistersville, City of	0.011761652%	0.011761652%	-0.054633699%	(924,151)	(814)	(924,992)	(243,740)	(681,252)	(243,740)	(437,513)	(243,740)	(437,513)	(243,740)	(437,513)	(243,740)	(437,513)	(243,740)	49,967	49,967
809599111	So Highlands Comm. Mental	0.17879655%	0.184779113%	0.005991556%	101,843	(4,893)	96,450	25,415	71,035	25,415	45,620	25,415	45,620	25,415	45,620	25,415	45,620	25,415	45,620	25,415
809599111	So Jackson Co Public Service District	0.00317232%	0.00317232%	0.00000000%	1,003	(167)	836	210	626	210	416	210	416	210	416	210	416	210	416	210
804449911	South Charleston Housing Authority	0.002151011%	0.005264362%	0.003013351%	183	(139)	695	183	512	183	329	183	329	183	329	183	329	183	329	183
808009911	South Charleston Library Board	0.006056811%	0.006931410%	0.000874599%	5,510	(184)	5,326	1,404	3,923	1,404	2,519	1,404	2,519	1,404	2,519	1,404	2,519	1,404	2,519	1,404
808000005	Southern Education Services	0.048650211%	0.048650211%	0.00000000%	94,304	(1,229)	93,075	24,473	68,602	24,473	43,929	24,473	43,929	24,473	43,929	24,473	43,929	24,473	43,929	24,473
809199111	Southern Soil Conservation District	0.004114909%	0.004114909%	0.00000000%	1,468	(112)	1,356	347	1,009	347	662	347	662	347	662	347	662	347	662	347
808449911	Southernwest Water District	0.006613684%	0.006613684%	0.00000000%	33,951	(112)	33,739	8,900	24,839	8,900	15,936	8,900	15,936	8,900	15,936	8,900	15,936	8,900	15,936	8,900
804928101	Spencer, City of	0.018252539%	0.018478140%	0.002125601%	20,732	(516)	20,216	5,327	14,889	5,327	9,562	5,327	9,562	5,327	9,562	5,327	9,562	5,327	9,562	5,327
805999111	St Albans Municipal Water Board	0.003294487%	0.003294487%	0.00000000%	11,260	(890)	10,370	2,719	7,651	2,719	4,932	2,719	4,932	2,719	4,932	2,719	4,932	2,719	4,932	2,719
802108101	St. Marys, City of	0.013732863%	0.015178911%	0.001446048%	24,460	(402)	24,058	6,340	17,719	6,340	11,379	6,340	11,379	6,340	11,379	6,340	11,379	6,340	11,379	6,340
802699101	Star City, Town of	0.020492316%	0.020492316%	0.00000000%																

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %		Difference in NOL (NOLA) FY 2020 to FY 2021		Reallocation of FY 2021 New Opt Out		Difference in NOL (NOLA) FY 2021 to FY 2022		FY 2021 Immediately Recognized		FY 2021 Deferred Outflow/Inflow		FY 2022 Amount Recognized		FY 2022 Deferred Outflow/Inflow		FY 2023 Amount Recognized		FY 2023 Deferred Outflow/Inflow		FY 2024 Amount Recognized		FY 2024 Deferred Outflow/Inflow		FY 2025 Amount Recognized		
		FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
80247708	Tyler County Commission	0.004927837%	0.004922588%	0.004927837%	0.004922588%	67.403	(1,189)	66,214	17,448	48,766	17,448	48,766	17,448	31,318	17,448	13,871	17,448	13,871	17,448	13,871	17,448	(3,577)	(3,577)	(3,577)	(3,577)	(3,577)	(3,577)	(3,577)
80166991	Union PSD	0.011299191%	0.011581597%	0.011299191%	0.011581597%	7,477	(307)	4,470	1,178	3,292	1,178	2,114	1,178	936	1,178	936	1,178	936	1,178	936	1,178	(241)	(241)	(241)	(241)	(241)	(241)	
80098991	Williams PSD	0.000941847%	0.000941847%	0.000941847%	0.000941847%	6,203	(1,760)	66,551	11,720	46,822	11,720	46,822	11,720	34,299	11,720	34,299	11,720	34,299	11,720	34,299	11,720	(354)	(354)	(354)	(354)	(354)	(354)	
80544911	Upper Ohio Conservation District	0.001043002%	0.000000000%	0.001043002%	0.000000000%	17,477	(7)	(17,643)	(4,649)	(17,643)	(4,649)	(17,643)	(4,649)	(17,643)	(4,649)	(17,643)	(4,649)	(17,643)	(4,649)	(17,643)	(4,649)	953	953	953	953	953	953	
80072005	Upshur Co Board of Education	0.010490993%	0.014995376%	0.010490993%	0.014995376%	211,824	(3,044)	208,179	55,015	153,766	55,015	88,751	55,015	43,737	55,015	43,737	55,015	43,737	55,015	43,737	55,015	(11,278)	(11,278)	(11,278)	(11,278)	(11,278)	(11,278)	
80180991	Upshur County Public Library	0.007215011%	0.000000000%	0.007215011%	0.000000000%	835	(139)	695	183	512	183	329	183	146	183	146	183	146	183	146	183	(18)	(18)	(18)	(18)	(18)	(18)	
80248716	Upshur County Commission	0.001784116%	0.000000000%	0.001784116%	0.000000000%	(640,199)	(208,179)	(1,688,695)	(471,504)	(1,688,695)	(471,504)	(1,688,695)	(471,504)	(1,688,695)	(471,504)	(1,688,695)	(471,504)	(1,688,695)	(471,504)	(1,688,695)	(471,504)	34,583	34,583	34,583	34,583	34,583	34,583	
802619708	Upshur County Commission	0.000000000%	0.000000000%	0.000000000%	0.000000000%	1,340,184	(2,098)	1,338,086	352,592	985,494	352,592	632,902	352,592	280,311	352,592	280,311	352,592	280,311	352,592	280,311	352,592	(72,281)	(72,281)	(72,281)	(72,281)	(72,281)	(72,281)	
802579911	Upshur County Development Authority	0.001043002%	0.001052872%	0.001043002%	0.001052872%	167	(28)	139	37	102	37	66	37	29	37	29	37	29	37	29	37	(8)	(8)	(8)	(8)	(8)	(8)	
801740911	Upshur-Buckhannon Health Department	0.001172009%	0.000366525%	0.001172009%	0.000366525%	(5,269)	(102)	(5,167)	(14,115)	(3,956)	(14,115)	(2,540)	(14,115)	(1,125)	(14,115)	(290)	(14,115)	(290)	(14,115)	(290)	(14,115)	290	290	290	290	290	290	
896716625	Valley Comprehensive Mental Health Ctr	0.000015555%	0.000770510%	0.000015555%	0.000770510%	25,223	(204)	25,019	6,593	18,427	6,593	11,834	6,593	5,241	6,593	5,241	6,593	5,241	6,593	5,241	6,593	(1,352)	(1,352)	(1,352)	(1,352)	(1,352)	(1,352)	
804616911	Valley Healthcare System	0.000000000%	0.107480729%	0.000000000%	0.107480729%	1,818,079	(204)	1,815,233	478,322	1,336,911	478,322	858,589	478,322	300,266	478,322	300,266	478,322	300,266	478,322	300,266	478,322	(98,056)	(98,056)	(98,056)	(98,056)	(98,056)	(98,056)	
840400001	Veterans Affairs	0.191488003%	0.179485787%	0.191488003%	0.179485787%	(219,194)	(4,722)	(213,960)	(61,635)	(172,771)	(61,635)	(110,635)	(61,635)	(49,000)	(61,635)	(49,000)	(61,635)	(49,000)	(61,635)	(49,000)	(61,635)	12,635	12,635	12,635	12,635	12,635	12,635	
80190625	West Virginia Lottery Commission	0.000921499%	0.000921499%	0.000921499%	0.000921499%	18,762	(184)	18,558	4,890	13,668	4,890	8,778	4,890	3,888	4,890	3,888	4,890	3,888	4,890	3,888	4,890	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
809939011	Warm Springs PSD	0.000105655%	0.000913405%	0.000105655%	0.000913405%	27,243	(712)	27,113	7,144	19,969	7,144	12,824	7,144	5,680	7,144	5,680	7,144	5,680	7,144	5,680	7,144	(1,465)	(1,465)	(1,465)	(1,465)	(1,465)	(1,465)	
883430602	Water Development Authority	0.010516939%	0.012722099%	0.010516939%	0.012722099%	37,303	(337)	36,966	9,741	27,225	9,741	17,485	9,741	7,744	9,741	7,744	9,741	7,744	9,741	7,744	9,741	(1,997)	(1,997)	(1,997)	(1,997)	(1,997)	(1,997)	
800990005	Wayne Co Board of Education	0.129156806%	0.236917336%	0.129156806%	0.236917336%	220,821	(5,476)	215,444	56,771	158,674	56,771	101,903	56,771	41,133	56,771	41,133	56,771	41,133	56,771	41,133	56,771	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	(11,588)	
800689911	Wayne Co Health Dept.	0.006558083%	0.006589898%	0.006558083%	0.006589898%	(31,601)	(124)	(31,725)	(8,360)	(30,065)	(8,360)	(15,006)	(8,360)	(6,646)	(8,360)	(6,646)	(8,360)	(6,646)	(8,360)	(6,646)	(8,360)	1,714	1,714	1,714	1,714	1,714	1,714	
896136265	Wayne County Commission	0.000308400%	0.002497340%	0.000308400%	0.002497340%	(66)	(13,923)	(13,857)	(3,686)	(10,303)	(3,686)	(6,617)	(3,686)	(2,930)	(3,686)	(2,930)	(3,686)	(2,930)	(3,686)	(2,930)	(3,686)	756	756	756	756	756	756	
801010005	Webster Co Board of Education	0.060796288%	0.068742355%	0.060796288%	0.068742355%	(56,451)	(1,288)	(57,689)	(15,201)	(42,488)	(15,201)	(27,286)	(15,201)	(12,320)	(15,201)	(12,320)	(15,201)	(12,320)	(15,201)	(12,320)	(15,201)	3,116	3,116	3,116	3,116	3,116	3,116	
802597708	Webster County Commission	0.002608728%	0.002608728%	0.002608728%	0.002608728%	25,119	(714)	(25,119)	(6,808)	(19,077)	(6,808)	(12,320)	(6,808)	(6,412)	(6,808)	(6,412)	(6,808)	(6,412)	(6,808)	(6,412)	(6,808)	1,396	1,396	1,396	1,396	1,396	1,396	
807789911	Webster County Health Dept.	0.000295173%	0.000295173%	0.000295173%	0.000295173%	(14,368)	(56)	(14,424)	(3,801)	(10,623)	(3,801)	(8,823)	(3,801)	(8,022)	(3,801)	(8,022)	(3,801)	(8,022)	(3,801)	(8,022)	(3,801)	779	779	779	779	779	779	
803469911	West Virginia Public Service District	0.002086004%	0.003158617%	0.002086004%	0.003158617%	18,144	(84)	18,060	4,759	13,301	4,759	8,542	4,759	3,783	4,759	3,783	4,759	3,783	4,759	3,783	4,759	(976)	(976)	(976)	(976)	(976)	(976)	
80170625	Weston Sanitary Board	0.002747100%	0.000000000%	0.002747100%	0.000000000%	445	(727)	(282)	(75)	(208)	(75)	(134)	(75)	(59)	(75)	(59)	(75)	(59)	(75)	(59)	(75)	15	15	15	15	15	15	
841901801	Welch Emergency Hospital	0.162516923%	0.151134741%	0.162516923%	0.151134741%	(192,534)	(4,002)	(196,536)	(51,788)	(144,748)	(51,788)	(92,960)	(51,788)	(41,172)	(51,788)	(41,172)	(51,788)	(41,172)	(51,788)	(41,172)	(51,788)	10,617	10,617	10,617	10,617	10,617	10,617	
802388010	Welch, City of	0.025904711%	0.027714783%	0.025904711%	0.027714783%	(14,813)	(734)	(15,546)	(4,097)	(11,450)	(4,097)	(7,353)	(4,097)	(3,257)	(4,097)	(3,257)	(4,097)	(3,257)	(4,097)	(3,257)	(4,097)	840	840	840	840	840	840	
831000500	West Liberty State College	0.296079092%	0.298888833%	0.296079092%	0.298888833%	52,597	(7,896)	44,702	11,779	32,923	11,779	21,148	11,779	9,364	11,779	9,364	11,779	9,364	11,779	9,364	11,779	(2,415)	(2,415)	(2,415)	(2,415)	(2,415)	(2,415)	
80170625	West Virginia State College	0.144815089%	0.144815089%	0.144815089%	0.144815089%	88,945	(4,902)	84,043	22,367	61,676	22,367	40,149	22,367	17,782	22,367	17,782	22,367	17,782	22,367	17,782	22,367	(4,458)	(4,458)	(4,458)	(4,458)	(4,458)	(4,458)	
88017204	West Virginia University	0.760581799%	0.760581799%	0.760581799%	0.760581799%	2,802,303	(7,996)	2,810,504	688,143	1,923,361	688,143	1,235,217	688,143	547,074	688,143	547,074	688,143	547,074	688,143	547,074	688,143	(141,069)	(141,069)	(141,069)	(141,069)	(141,069)	(141,069)	
804709911	Westbrook Health Services	0.194778255%	0.196711670%	0.194778255%	0.196711670%	88,533	(5,209)	83,324	21,956	61,368	21,956	39,411	21,956	17,455	21,956	17,455	21,956	17,455	21,956	17,455	21,956	(4,501)	(4,501)	(4,501)	(4,501)	(4,501)	(4,501)	
801309911	Wheeling Correctional District	0.001200751%	0.001200751%	0.001200751%	0.001200751%	13,239	(823)	12,416	3,224	9,192	3,224	5,968	3,224	2,742	3,224	2,742	3,224	2,742	3,224	2,742	3,224	(423)	(423)	(423)	(423)	(423)	(423)	
801749911	Weston Sanitary Board	0.000866431%	0.000730107%	0.000866431%	0.000730107%	8,520	(195)	8,325	2,194	6,131	2,194	3,938	2,194	1,744	2,194	1,744	2,194	1,744	2,194	1,744	2,194	(450)	(450)	(450)	(450)	(450)	(450)	
802388010	Weston, City of	0.021492026%	0.021492026%	0.021492026%	0.021492026%	(50,504)	(581)	(51,085)	(13,461)	(37,624)	(13,461)	(24,163)	(13,461)	(10,702)	(13,461)	(10,702)	(13,461)	(10,702)	(13,461)	(10,702)	(13,461)	2,760	2,760	2,760	2,760	2,760	2,760	
801000005	Weston Co Board of Education	0.193857174%	0.226438951%	0.193857174%	0.226438951%	551,128	(5,996)	545,132	143,645	401,487	143,645	257,842	143,645															