

**West Virginia Retiree Health Benefit Trust Fund**  
**Amortization of Changes in Proportionate Share of Net OPEB Liability**  
**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	FY 2016		FY 2017		Difference in Allocation % FY 2016 to FY 2017		Difference in NOL (\$) FY 2016 to FY 2017		FY 2017 Immediately Recognized	FY 2017 Deferred Outflow/(Inflow)	FY 2018 Amount Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized						
		Allocation %	Allocation %	Allocation %	Allocation %	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$						
892703502	ABC COMMISSION	0.007499%	0.002283%	-0.015217%		(377,879)	\$	(80,161)	\$	(29,718)	\$	(80,161)	\$	(21,557)	\$	(80,161)	\$	(137,396)	\$	(80,161)	\$	(57,235)	\$	(57,235)
881000502	ACCOUNTANCY, BOARD OF	0.002287%	0.002519%	0.000232%		5,766		1,223		4,543		2,096		1,223		873		873		873		873		873
858000001	ADULTJAN GENERAL	0.028179%	0.205946%	0.177768%		4,414,545		936,475		3,478,070		936,475		2,541,594		936,475		1,605,119		936,475		668,643		668,643
881510002	ADMINISTRATION, DEPT OF																							
	BOARD OF RISK AND INSURANCE MANAGEMENT	0.024038%	0.002020%	-0.032018%		(79,912)		(16,952)		(63,960)		(16,952)		(46,008)		(16,952)		(29,056)		(16,952)		(12,104)		(12,104)
	CONSOLIDATED PUBLIC RETIREMENT BOARD	0.090518%	0.077670%	-0.012847%		(319,402)		(67,680)		(251,722)		(67,680)		(183,683)		(67,680)		(116,003)		(67,680)		(48,323)		(48,323)
	ETHICS COMMISSION	0.008138%	0.006172%	-0.001966%		(48,829)		(10,358)		(38,471)		(10,358)		(28,113)		(10,358)		(17,754)		(10,358)		(7,396)		(7,396)
	FINANCE DIVISION	0.009703%	0.008587%	-0.001116%		(27,724)		(5,881)		(21,843)		(5,881)		(15,962)		(5,881)		(10,080)		(5,881)		(4,199)		(4,199)
	GENERAL SERVICES DIVISION/BUILDING COMMISSION	0.113917%	0.090033%	-0.023883%		(593,105)		(125,818)		(467,287)		(125,818)		(341,469)		(125,818)		(215,652)		(125,818)		(89,834)		(89,834)
	PUBLIC EMPLOYEES GRIEVANCE BOARD	0.012520%	0.010557%	-0.001963%		(48,749)		(10,341)		(38,408)		(10,341)		(28,066)		(10,341)		(17,725)		(10,341)		(7,384)		(7,384)
	INFORMATION SERVICES AND COMMUNICATIONS	0.274597%	0.235939%	-0.038658%		(960,004)		(203,650)		(756,354)		(203,650)		(552,705)		(203,650)		(349,055)		(203,650)		(145,406)		(145,406)
	OFFICE OF TECHNOLOGY	0.003756%	0.004981%	0.001224%		30,407		6,450		23,957		6,450		17,506		6,450		11,056		6,450		4,606		4,606
	SURPLUS PROPERTY	0.037290%	0.030699%	-0.006591%		(24,748)		(6,965)		(34,724)		(6,965)		(34,724)		(6,965)		(59,517)		(6,965)		(24,793)		(24,793)
	DIVISION OF PERSONNEL	0.066002%	0.054349%	-0.011653%		(289,384)		(61,388)		(227,996)		(61,388)		(166,608)		(61,388)		(105,219)		(61,388)		(43,831)		(43,831)
	PROSECUTING ATTORNEYS INSTITUTE	0.005008%	0.003703%	-0.001306%		(32,423)		(6,878)		(25,545)		(6,878)		(18,667)		(6,878)		(11,789)		(6,878)		(4,911)		(4,911)
	PUBLIC DEFENDER SERVICES	0.022729%	0.019811%	-0.002919%		(72,881)		(15,376)		(57,505)		(15,376)		(41,730)		(15,376)		(26,354)		(15,376)		(10,978)		(10,978)
	PURCHASING DIVISION	0.043268%	0.036302%	-0.006965%		(172,975)		(36,694)		(136,281)		(36,694)		(99,587)		(36,694)		(62,893)		(36,694)		(26,199)		(26,199)
	REAL ESTATE DIVISION	0.011321%	0.016416%	0.005095%		126,528		26,841		99,687		26,841		72,846		26,841		46,005		26,841		19,164		19,164
	RETIREE HEALTH BENEFIT TRUST FUND	0.020797%	0.016530%	-0.004267%		(88,140)		(18,698)		(69,442)		(18,698)		(50,745)		(18,698)		(32,048)		(18,698)		(13,350)		(13,350)
	SECRETARY OF ADMINISTRATION	0.004575%	0.003545%	-0.001030%		(25,575)		(5,425)		(20,150)		(5,425)		(14,724)		(5,425)		(9,299)		(5,425)		(3,874)		(3,874)
	TRAVEL MANAGEMENT	0.012035%	0.008499%	-0.003536%		(44,850)		(9,514)		(35,336)		(9,514)		(25,822)		(9,514)		(16,307)		(9,514)		(6,793)		(6,793)
	TRAVEL MANAGEMENT - Aviation	0.005442%	0.002423%	-0.003019%		(30,262)		(6,420)		(23,842)		(6,420)		(17,423)		(6,420)		(11,003)		(6,420)		(4,584)		(4,584)
867001902	AERONAUTICS COMMISSION	0.002668%	0.001934%	-0.000734%		(18,232)		(3,868)		(14,364)		(3,868)		(10,497)		(3,868)		(6,629)		(3,868)		(2,761)		(2,761)
808019911	AGING & FAMILY SERVICES OF MINERAL CO	0.007623%	0.006900%	-0.000723%		(17,955)		(3,809)		(14,146)		(3,809)		(10,337)		(3,809)		(6,528)		(3,809)		(2,719)		(2,719)
851000001	AGRICULTURE	0.358954%	0.313581%	-0.045373%		(1,126,768)		(239,026)		(887,742)		(239,026)		(648,716)		(239,026)		(409,690)		(239,026)		(170,664)		(170,664)
803018810	ANNMOORE, TOWN OF	0.007623%	0.007735%	0.000112%		2,792		592		2,200		592		1,608		592		1,015		592		423		423
837700501	ANTHONY CORRECTIONAL CENTER	0.008854%	0.071965%	-0.016889%		(419,420)		(88,973)		(330,447)		(88,973)		(241,474)		(88,973)		(152,500)		(88,973)		(63,527)		(63,527)
808789911	APPALACHIAN AREA AGENCY ON AGING	0.007527%	0.005613%	-0.002466%		(61,241)		(12,991)		(48,250)		(12,991)		(35,259)		(12,991)		(22,267)		(12,991)		(9,276)		(9,276)
855550902	ARCHITECTS, BOARD OF	0.001143%	0.000967%	-0.000176%		(6,383)		(930)		(5,454)		(930)		(4,524)		(930)		(3,594)		(930)		(664)		(664)
808869911	ARMSTRONG PUBLIC SERVICE DISTRICT	0.003430%	0.002901%	-0.000530%		(13,150)		(2,790)		(10,361)		(2,790)		(7,571)		(2,790)		(4,781)		(2,790)		(1,992)		(1,992)
807009911	ASSOCIATION OF CO OFFICIALS	0.003430%	0.002901%	-0.000530%		(13,150)		(2,790)		(10,361)		(2,790)		(7,571)		(2,790)		(4,781)		(2,790)		(1,992)		(1,992)
803068810	ATHENS, CITY OF	0.010577%	0.008702%	-0.001874%		(46,549)		(9,875)		(36,675)		(9,875)		(26,800)		(9,875)		(16,925)		(9,875)		(7,051)		(7,051)
824000001	ATTORNEY GENERAL	0.183840%	0.156603%	-0.027237%		(676,383)		(143,484)		(532,899)		(143,484)		(389,415)		(143,484)		(245,931)		(143,484)		(102,447)		(102,447)
815000001	AUDITORS OFFICE	0.199149%	0.160462%	-0.038687%		(960,727)		(203,803)		(756,924)		(203,803)		(553,121)		(203,803)		(349,318)		(203,803)		(145,515)		(145,515)
800010005	BARBOUR CO BOARD OF EDUCATION	0.007362%	0.063097%	-0.013265%		(329,422)		(69,882)		(259,540)		(69,882)		(119,777)		(69,882)		(49,895)		(69,882)		(49,895)		(49,895)
807269911	BARBOUR CO HEALTH DEPARTMENT	0.011228%	0.008291%	-0.002937%		(72,931)		(15,471)		(57,460)		(15,471)		(41,989)		(15,471)		(26,518)		(15,471)		(11,046)		(11,046)
807239911	BARBOUR CO SENIOR CENTER	0.011148%	0.006599%	-0.004549%		(104,030)		(22,068)		(81,962)		(22,068)		(59,895)		(22,068)		(37,825)		(22,068)		(15,757)		(15,757)
802007911	BARBOUR COUNTY COMMISSION	0.02014%	0.023956%	-0.004057%		(100,756)		(21,374)		(79,382)		(21,374)		(58,008)		(21,374)		(36,635)		(21,374)		(15,261)		(15,261)
807879911	BECKLEY-RALEIGH CO. CONVENTION CTR., INC.	0.006079%	0.004375%	-0.001704%		(42,319)		(8,977)		(33,342)		(8,977)		(24,364)		(8,977)		(15,387)		(8,977)		(6,410)		(6,410)
805589911	BELMONTION CLINIC	0.038304%	0.064873%	0.026569%		659,796		139,965		519,831		139,965		239,900		139,965		99,935		239,900		99,935		99,935
809239911	BENEDUM AIRPORT AUTHORITY	0.015531%	0.014319%	-0.001212%		(30,107)		(6,387)		(23,721)		(6,387)		(17,334)		(6,387)		(10,947)		(6,387)		(4,560)		(4,560)
800030005	BERKELEY CO BOARD OF EDUCATION	0.526869%	0.049766%	-0.007793%		(1,683,520)		(357,132)		(1,326,388)		(357,132)		(969,256)		(357,132)		(612,124)		(357,132)		(254,992)		(254,992)
807279911	BERKELEY CO HEALTH DEPT	0.020533%	0.015843%	-0.004689%		(116,449)		(24,703)		(91,746)		(24,703)		(67,044)		(24,703)		(42,341)		(24,703)		(17,638)		(17,638)
896006625	BERKELEY COUNTY COMMISSION	0.004483%	0.034833%	-0.005649%		(140,289)		(29,760)		(110,529)		(29,760)		(80,769)		(29,760)		(51,009)		(29,760)		(21,249)		(21,249)
897186625	BERKELEY COUNTY P.S.D.	0.001782%	0.001484%	-0.000298%		(7,396)		(1,569)		(5,827)		(1,569)		(4,258)		(1,569)		(2,689)		(1,569)		(1,120)		(1,120)
802629911	BERKELEY SENIOR SERVICES	0.003430%	0.003248%	-0.000182%		(2,039)		(433)		(1,607)		(433)		(1,174)		(433)		(741)		(433)		(309)		(309)
806729911	BIG BEND PSD	0.002668%	0.001934%	-0.000734%		(18,232)		(3,868)		(14,364)		(3,868)		(10,497)		(3,868)		(6,629)		(3,868)		(2,761)		(2,761)
804839911	BINGAMON PSD	0.002278%	0.001934%	-0.000344%		(8,767)		(1,860)		(6,907)		(1,860)		(5,047)		(1,860)		(3,188)		(1,860)		(1,328)		(1,328)
832401103	BLUE RIDGE COMMUNITY & TE	0.118372%	0.101165%	-0.017207%		(427,297)		(90,644)		(336,653)		(90,644)		(246,009)		(90,644)		(155,364)		(90,644)		(64,720)		(64,720)
809739911	BLUEFIELD HOUSING AUTHORITY	0.006956%	0.006768%	-0.000187%		(4,655)		(988)		(3,668)		(988)</												

**West Virginia Retiree Health Benefit Trust Fund**  
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**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	Difference in		FY 2017		FY 2017 Deferred		FY 2018 Amount		FY 2018 Deferred		FY 2019 Amount		FY 2019 Deferred		FY 2020 Amount		FY 2020 Deferred		FY 2021 Amount	
		Allocation %	Allocation %	Allocation % FY 2016 to FY 2017	Difference in NOL (\$) FY 2016 to FY 2017	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)
808979911	BUFFALO CREEK PUBLIC SERVICE DISTRICT	0.009719%	0.008702%	-0.001017%	(25,253)	(5,357)	(19,896)	(5,357)	(14,539)	(5,357)	(9,182)	(5,357)	(9,182)	(3,825)	(3,825)	(3,825)	(3,825)	(3,825)	(3,825)	(3,825)	(3,825)
878621302	BUREAU OF SENIOR SERVICES	0.038242%	0.032792%	-0.005450%	(149,796)	(31,777)	(118,019)	(31,777)	(86,242)	(31,777)	(54,465)	(31,777)	(22,689)	(22,689)	(22,689)	(22,689)	(22,689)	(22,689)	(22,689)	(22,689)	(22,689)
802519911	BURNSVILLE PUBLIC UTILITY	0.003711%	0.001934%	-0.001778%	(44,144)	(9,364)	(34,780)	(9,364)	(25,415)	(9,364)	(16,051)	(9,364)	(6,686)	(6,686)	(6,686)	(6,686)	(6,686)	(6,686)	(6,686)	(6,686)	(6,686)
800110005	CABELL CO BOARD OF EDUCATION	0.312178%	0.242630%	-0.069548%	(1,727,079)	(366,375)	(1,360,717)	(366,375)	(994,342)	(366,375)	(627,967)	(366,375)	(261,592)	(261,592)	(261,592)	(261,592)	(261,592)	(261,592)	(261,592)	(261,592)	(261,592)
807319911	CABELL CO HEALTH DEPARTMENT	0.039118%	0.020243%	-0.018874%	(202,379)	(46,750)	(155,629)	(46,750)	(108,879)	(46,750)	(62,129)	(46,750)	(15,379)	(15,379)	(15,379)	(15,379)	(15,379)	(15,379)	(15,379)	(15,379)	(15,379)
896936625	CABELL CO COMM - NON-PAR	0.218339%	0.176303%	-0.042036%	(1,043,887)	(221,444)	(822,443)	(221,444)	(600,999)	(221,444)	(379,555)	(221,444)	(158,111)	(158,111)	(158,111)	(158,111)	(158,111)	(158,111)	(158,111)	(158,111)	(158,111)
804999911	CABELL CO COMMUNITY SERV	0.012922%	0.013060%	0.000138%	19,067	4,045	15,022	4,045	10,977	4,045	6,933	4,045	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888
807939911	CABELL COUNTY PUBLIC LIBRARY	0.079341%	0.064165%	-0.015176%	(153,379)	(32,537)	(120,842)	(32,537)	(88,305)	(32,537)	(55,768)	(32,537)	(23,231)	(23,231)	(23,231)	(23,231)	(23,231)	(23,231)	(23,231)	(23,231)	(23,231)
805499911	CABIN CREEK HEALTH CENTER	0.105004%	0.088293%	-0.016711%	(166,649)	(35,352)	(131,297)	(35,352)	(95,945)	(35,352)	(60,593)	(35,352)	(25,241)	(25,241)	(25,241)	(25,241)	(25,241)	(25,241)	(25,241)	(25,241)	(25,241)
800130005	CALHOUN CO BOARD OF EDUCATION	0.049548%	0.038404%	-0.011144%	(276,744)	(58,707)	(218,037)	(58,707)	(159,330)	(58,707)	(100,623)	(58,707)	(41,917)	(41,917)	(41,917)	(41,917)	(41,917)	(41,917)	(41,917)	(41,917)	(41,917)
804759911	CALHOUN CO COMMITTEE ON A	0.006860%	0.005736%	-0.001125%	(27,933)	(5,925)	(22,007)	(5,925)	(16,082)	(5,925)	(10,156)	(5,925)	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)
802067709	CALHOUN COUNTY COMMISSION	0.027985%	0.020768%	-0.007217%	(179,206)	(38,016)	(141,190)	(38,016)	(103,175)	(38,016)	(65,156)	(38,016)	(27,143)	(27,143)	(27,143)	(27,143)	(27,143)	(27,143)	(27,143)	(27,143)	(27,143)
802589911	CAMP DAWSON EVENT CENTER	0.038304%	0.028288%	-0.010016%	(248,729)	(52,764)	(195,965)	(52,764)	(143,201)	(52,764)	(90,437)	(52,764)	(37,673)	(37,673)	(37,673)	(37,673)	(37,673)	(37,673)	(37,673)	(37,673)	(37,673)
804389911	CANAWA VALLEY PUBLIC SERVICE DISTRICT	0.002287%	0.001934%	-0.000353%	(6,307)	(1,850)	(4,457)	(1,850)	(2,507)	(1,850)	(668)	(1,850)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)
806849911	CAPON BRIDGE PUBLIC LIBRARY	0.002287%	0.001934%	-0.000353%	(6,307)	(1,850)	(4,457)	(1,850)	(2,507)	(1,850)	(668)	(1,850)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)
805008810	CAPON BRIDGE, INC. TOWN OF	0.004193%	0.003181%	-0.001012%	(25,128)	(5,331)	(19,798)	(5,331)	(14,467)	(5,331)	(9,137)	(5,331)	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)
805639911	CENTRAL COMMUNICATION, INC	0.014674%	0.011537%	-0.003137%	(77,895)	(16,524)	(61,371)	(16,524)	(44,847)	(16,524)	(28,323)	(16,524)	(11,798)	(11,798)	(11,798)	(11,798)	(11,798)	(11,798)	(11,798)	(11,798)	(11,798)
805479911	CENTRAL HAMPSHIRE PSD	0.008480%	0.007932%	-0.000548%	(13,607)	(2,887)	(10,721)	(2,887)	(7,834)	(2,887)	(4,948)	(2,887)	(2,061)	(2,061)	(2,061)	(2,061)	(2,061)	(2,061)	(2,061)	(2,061)	(2,061)
808809911	CENTRAL WV AGING SERVICES	0.007561%	0.078062%	0.020502%	62,127	13,179	48,948	13,179	35,768	13,179	22,591	13,179	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410	9,410
802679911	CENTRAL WV REGIONAL AIRPORT AUTHORITY	0.036875%	0.031177%	-0.005698%	(128,965)	(27,173)	(100,922)	(27,173)	(73,749)	(27,173)	(46,575)	(27,173)	(19,402)	(19,402)	(19,402)	(19,402)	(19,402)	(19,402)	(19,402)	(19,402)	(19,402)
808519911	CENTRAL WV TRANSIT AUTHORITY	0.035732%	0.030803%	-0.004929%	(122,395)	(25,964)	(96,431)	(25,964)	(70,466)	(25,964)	(44,502)	(25,964)	(18,538)	(18,538)	(18,538)	(18,538)	(18,538)	(18,538)	(18,538)	(18,538)	(18,538)
807349911	CENTURY VOLGA PUBLIC SERVICE DISTRICT	0.002382%	0.004637%	0.002255%	56,004	11,880	44,124	11,880	32,243	11,880	20,363	11,880	8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,483
805779911	CHAPMANVILLE PUBLIC LIBRARY	0.002287%	0.001934%	-0.000353%	(6,307)	(1,850)	(4,457)	(1,850)	(2,507)	(1,850)	(668)	(1,850)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)
804589911	CHARLES TOWN UTILITY BOARD	0.022773%	0.018956%	-0.003817%	(94,781)	(20,106)	(74,675)	(20,106)	(54,568)	(20,106)	(34,462)	(20,106)	(14,356)	(14,356)	(14,356)	(14,356)	(14,356)	(14,356)	(14,356)	(14,356)	(14,356)
803418810	CHARLES TOWN, CITY OF	0.030682%	0.024077%	-0.006605%	(164,012)	(34,793)	(129,219)	(34,793)	(94,427)	(34,793)	(59,634)	(34,793)	(24,842)	(24,842)	(24,842)	(24,842)	(24,842)	(24,842)	(24,842)	(24,842)	(24,842)
804419911	CHARLESTON CONVENTION & VISITORS BUREAU	0.008004%	0.007491%	-0.000513%	(12,730)	(2,700)	(10,029)	(2,700)	(7,329)	(2,700)	(4,629)	(2,700)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)
805609911	CHARLESTON HOUSING	0.085188%	0.072134%	-0.013054%	(332,377)	(70,509)	(261,869)	(70,509)	(191,360)	(70,509)	(120,852)	(70,509)	(50,343)	(50,343)	(50,343)	(50,343)	(50,343)	(50,343)	(50,343)	(50,343)	(50,343)
807869911	CHARLESTON URBAN RENEWAL AUTHORITY	0.002410%	0.001862%	-0.000548%	(13,621)	(2,890)	(10,732)	(2,890)	(7,843)	(2,890)	(4,953)	(2,890)	(2,063)	(2,063)	(2,063)	(2,063)	(2,063)	(2,063)	(2,063)	(2,063)	(2,063)
808959911	CHESTNUT RIDGE PUBLIC SERVICE DISTRICT	0.004574%	0.003539%	-0.001035%	(25,995)	(5,451)	(20,544)	(5,451)	(14,923)	(5,451)	(9,472)	(5,451)	(3,892)	(3,892)	(3,892)	(3,892)	(3,892)	(3,892)	(3,892)	(3,892)	(3,892)
803098810	CITY OF BARBOURSVILLE	0.062204%	0.060400%	-0.001804%	(44,801)	(9,504)	(35,297)	(9,504)	(25,793)	(9,504)	(16,289)	(9,504)	(6,786)	(6,786)	(6,786)	(6,786)	(6,786)	(6,786)	(6,786)	(6,786)	(6,786)
896366625	CITY OF BECKLEY	0.082786%	0.062707%	-0.020079%	(498,628)	(105,776)	(392,852)	(105,776)	(287,076)	(105,776)	(181,300)	(105,776)	(75,524)	(75,524)	(75,524)	(75,524)	(75,524)	(75,524)	(75,524)	(75,524)	(75,524)
803168810	CITY OF BELMONT	0.013702%	0.009631%	-0.004071%	(101,102)	(21,447)	(79,655)	(21,447)	(58,208)	(21,447)	(36,760)	(21,447)	(15,313)	(15,313)	(15,313)	(15,313)	(15,313)	(15,313)	(15,313)	(15,313)	(15,313)
897146625	CITY OF BENWOOD	0.005703%	0.004911%	-0.000792%	(30,104)	(6,386)	(23,718)	(6,386)	(17,332)	(6,386)	(10,946)	(6,386)	(4,560)	(4,560)	(4,560)	(4,560)	(4,560)	(4,560)	(4,560)	(4,560)	(4,560)
804038810	CITY OF BRIDGEPORT	0.128420%	0.106220%	-0.022200%	(551,297)	(116,949)	(434,348)	(116,949)	(317,400)	(116,949)	(200,451)	(116,949)	(83,502)	(83,502)	(83,502)	(83,502)	(83,502)	(83,502)	(83,502)	(83,502)	(83,502)
896356625	CITY OF BUCKHANNON	0.066844%	0.064386%	-0.002458%	(61,042)	(12,949)	(48,093)	(12,949)	(35,144)	(12,949)	(22,195)	(12,949)	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
896276625	CITY OF CHARLESTON	0.007509%	0.006383%	-0.001126%	(27,966)	(5,933)	(22,034)	(5,933)	(16,101)	(5,933)	(10,168)	(5,933)	(4,236)	(4,236)	(4,236)	(4,236)	(4,236)	(4,236)	(4,236)	(4,236)	(4,236)
803438810	CITY OF CHESTER	0.016865%	0.014247%	-0.002618%	(65,024)	(13,794)	(51,230)	(13,794)	(37,436)	(13,794)	(23,643)	(13,794)	(9,849)	(9,849)	(9,849)	(9,849)	(9,849)	(9,849)	(9,849)	(9,849)	(9,849)
896386625	CITY OF FOLLANSBEE	0.031184%	0.030687%	-0.000497%	(12,359)	(2,622)	(9,737)	(2,622)	(7,115)	(2,622)	(4,494)	(2,622)	(1,872)	(1,872)	(1,872)	(1,872)	(1,872)	(1,872)	(1,872)	(1,872)	(1,872)
803708810	CITY OF FRANKLIN	0.010388%	0.008426%	-0.001962%	(48,325)	(10,251)	(38,074)	(10,251)	(27,822)	(10,251)	(17,571)	(10,251)	(7,320)	(7,320)	(7,320)	(7,320)	(7,320)	(7,320)	(7,320)	(7,320)	(7,320)
803728810	CITY OF GARY	0.009147%	0.007735%	-0.001412%	(35,067)	(7,439)	(27,628)	(7,439)	(20,189)	(7,439)	(12,750)	(7,439)	(5,311)	(5,311)	(5,311)	(5,311)	(5,311)	(5,311)	(5,311)	(5,311)	(5,311)
803778810	CITY OF GLENVILLE	0.005050%	0.004154%	-0.000896%	(22,256)	(4,721)	(17,534)	(4,721)	(12,813)	(4,721)	(8,092)	(4,721)	(3,371)	(3,371)	(3,371)	(3,371)	(3,371)	(3,371)	(3,371)	(3,371)	(3,371)
804848810	CITY OF GRAFTON	0.036208%	0.031110%	-0.005098%	(126,597)	(26,855)	(99,741)	(26,855)	(72,886)	(26,855)	(46,030)	(26,855)	(19,175)	(19,175)	(19,175)	(19,175)	(19,175)	(19,175)	(19,175)	(19,175)	(19,175)
896226625	CITY OF HUNTINGTON	0.006117%	0.005094%	-0.001023%	(25,390)	(5,386)	(20,004)	(5,386)	(14,618)	(5,386)	(9,232)	(5,386)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)
896446625	CITY OF KENOVA	0.000933%	0.000777%	-0.000156%	(8,731)	(822)	(7,909)	(822)	(2,230)	(822)	(1,408)	(822)	(587)	(587)	(587)	(587)	(587)	(587)	(587)	(587)	(587)
803108810	CITY OF KEYSER	0.037733%	0.031007%	-0.006726%	(167,032)	(35,433)	(131,599)	(35,433)	(96,165)	(35,433)	(60,732)	(35,433)	(25,299)	(25,299)	(25,299)	(25,299)	(25,299)	(25,299)	(25,299)	(25,299)	(25,299)
804148810	CITY OF MADISON	0.016008%	0.014892%	-0.001116%	(27,720)	(5,880)	(21,840)	(5,880)	(15,960)	(5,880)	(10,079)	(5,880)	(4,199)	(4,199)	(4,199)	(4,199)	(4,199)	(4,199)	(4,199)	(4,199)	(4,199)
897206625	CITY OF MANNINGTON	0.002147%	0.001788%	-0.000359%	(6,310)	(1,890)	(4,420)	(1,890)	(3,530)	(1,890)	(2,640)	(1,890)	(1,350)	(1,350)	(1,350)	(1,350)	(1,350)	(1,350)	(1,350)	(1,350)	(1,350)
804048810	CITY OF MILTON	0.028871%	0.025438%	-0.003433%	(85,2																

**West Virginia Retiree Health Benefit Trust Fund**  
**Amortization of Changes in Proportionate Share of Net OPEB Liability**  
**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	FY 2016		FY 2017		Difference in Allocation % FY 2016 to FY 2017		Difference in NOL (\$) FY 2016 to FY 2017		FY 2017 Immediately Recognized		FY 2017 Deferred Outflow/(Inflow)		FY 2018 Amount Recognized		FY 2018 Deferred Outflow/(Inflow)		FY 2019 Amount Recognized		FY 2019 Deferred Outflow/(Inflow)		FY 2020 Amount Recognized		FY 2020 Deferred Outflow/(Inflow)		FY 2021 Amount Recognized	
		Allocation %	Allocation %	Allocation %	Allocation %																						
80499911	CONCORD UNIVERSITY RESEARCH & DEV. CORPORATION	0.016389%	0.013394%	-0.002994%	(74,363)	(15,775)	(58,588)	(15,775)	(58,588)	(15,775)	(42,813)	(15,775)	(27,038)	(15,775)	(27,038)	(15,775)	(27,038)	(15,775)	(27,038)	(15,775)	(27,038)	(11,263)	(11,263)	(11,263)	(11,263)	(11,263)	(11,263)
80773911	COOL RIDGE FLAT TOP PSD	0.003144%	0.003772%	0.000628%	15,590	3,307	12,283	3,307	8,976	3,307	8,976	3,307	5,669	3,307	5,669	3,307	5,669	3,307	5,669	3,307	2,361	2,361	2,361	2,361	2,361	2,361	
83770180	CORRECTIONS/SALEM CORR,DEPT OF	0.159452%	0.125384%	-0.034068%	(846,029)	(179,472)	(666,557)	(179,472)	(487,086)	(179,472)	(307,614)	(179,472)	(128,143)	(179,472)	(128,143)	(179,472)	(128,143)	(179,472)	(128,143)	(179,472)	(128,143)	(128,143)	(128,143)	(128,143)	(128,143)	(128,143)	(128,143)
83770210	CORRECTIONS/ST. MARYS CORR, DEPT OF	0.233708%	0.183679%	-0.050029%	(1,242,394)	(263,554)	(978,840)	(263,554)	(715,286)	(263,554)	(451,732)	(263,554)	(188,178)	(263,554)	(188,178)	(263,554)	(188,178)	(263,554)	(188,178)	(263,554)	(188,178)	(188,178)	(188,178)	(188,178)	(188,178)	(188,178)	(188,178)
80555911	CORRIDOR G REGIONAL DEVELOPMENT AUTH.	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(664)	(930)	(664)	(930)	(664)	(930)	(664)	(930)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
80689911	COTTAGEVILLE PUBLIC SERVICE DISTRICT	0.003430%	0.002966%	-0.000464%	(11,518)	(2,443)	(9,075)	(2,443)	(6,631)	(2,443)	(4,188)	(2,443)	(1,745)	(2,443)	(1,745)	(2,443)	(1,745)	(2,443)	(1,745)	(2,443)	(1,745)	(1,745)	(1,745)	(1,745)	(1,745)	(1,745)	(1,745)
80711911	COUNCIL OF THE SOUTHERN MTS	0.010195%	0.007055%	-0.003141%	(77,998)	(16,546)	(61,452)	(16,546)	(44,906)	(16,546)	(28,360)	(16,546)	(11,814)	(16,546)	(11,814)	(16,546)	(11,814)	(16,546)	(11,814)	(16,546)	(11,814)	(11,814)	(11,814)	(11,814)	(11,814)	(11,814)	(11,814)
80543911	COUNTY COMMISSIONERS' ASSOCIATION OF WV	0.002287%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(5,047)	(1,860)	(3,188)	(1,860)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)
80568911	COWEN PUBLIC LIBRARY	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(664)	(930)	(664)	(930)	(664)	(930)	(664)	(930)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
80913911	COWEN PUBLIC SERVICE DISTRICT	0.010291%	0.008410%	-0.001881%	(46,717)	(9,910)	(36,807)	(9,910)	(26,896)	(9,910)	(16,986)	(9,910)	(7,076)	(9,910)	(7,076)	(9,910)	(7,076)	(9,910)	(7,076)	(9,910)	(7,076)	(7,076)	(7,076)	(7,076)	(7,076)	(7,076)	(7,076)
80693911	CRAB ORCHARD-MAC ARTHUR PSD	0.008766%	0.007479%	-0.001288%	(31,974)	(6,783)	(25,191)	(6,783)	(18,408)	(6,783)	(11,626)	(6,783)	(4,843)	(6,783)	(4,843)	(6,783)	(4,843)	(6,783)	(4,843)	(6,783)	(4,843)	(4,843)	(4,843)	(4,843)	(4,843)	(4,843)	(4,843)
80838911	CRAFT MEMORIAL LIBRARY	0.005717%	0.004835%	-0.000883%	(21,917)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(7,969)	(4,649)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)	(3,320)	(3,320)	(3,320)	(3,320)	(3,320)	(3,320)
80642911	CRAIGSVILLE PUBLIC LIBRARY	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(664)	(930)	(664)	(930)	(664)	(930)	(664)	(930)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
80969911	CRAIGSVILLE PUBLIC SERVICE DISTRICT	0.014388%	0.012474%	-0.001914%	(37,442)	(10,081)	(27,361)	(10,081)	(17,279)	(10,081)	(7,198)	(10,081)	(2,398)	(10,081)	(2,398)	(10,081)	(7,198)	(10,081)	(2,398)	(10,081)	(7,198)	(7,198)	(7,198)	(7,198)	(7,198)	(7,198)	(7,198)
80281011	CRUM PUBLIC SERVICE DISTRICT	0.000000%	0.000095%	0.000095%	2,370	503	1,867	503	1,364	503	862	503	359	503	359	503	359	503	359	503	359	359	359	359	359	359	359
80433911	CULLODEN PUBLIC SERVICE DISTRICT	0.003430%	0.002911%	-0.000530%	(13,150)	(2,790)	(10,361)	(2,790)	(7,571)	(2,790)	(4,781)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(1,992)	(1,992)	(1,992)	(1,992)	(1,992)	(1,992)
83510001	CULTURE AND HISTORY	0.127521%	0.106247%	-0.021274%	(528,300)	(112,070)	(416,230)	(112,070)	(304,159)	(112,070)	(192,089)	(112,070)	(80,018)	(112,070)	(80,018)	(112,070)	(80,018)	(112,070)	(80,018)	(112,070)	(80,018)	(80,018)	(80,018)	(80,018)	(80,018)	(80,018)	(80,018)
80661911	DANESSE PUBLIC SERVICE DISTRICT	0.003430%	0.002911%	-0.000530%	(13,150)	(2,790)	(10,361)	(2,790)	(7,571)	(2,790)	(4,781)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(1,992)	(1,992)	(1,992)	(1,992)	(1,992)	(1,992)
88102150	DENTAL EXAMINERS, BOARD OF	0.004076%	0.003462%	-0.000614%	(15,040)	(3,190)	(11,849)	(3,190)	(8,659)	(3,190)	(5,468)	(3,190)	(2,278)	(3,190)	(2,278)	(3,190)	(2,278)	(3,190)	(2,278)	(3,190)	(2,278)	(2,278)	(2,278)	(2,278)	(2,278)	(2,278)	(2,278)
83650001	DEPARTMENT OF CORRECTIONS	0.450730%	0.370303%	-0.080427%	(1,997,262)	(423,687)	(1,573,575)	(423,687)	(1,149,888)	(423,687)	(726,200)	(423,687)	(302,513)	(423,687)	(302,513)	(423,687)	(302,513)	(423,687)	(302,513)	(423,687)	(302,513)	(302,513)	(302,513)	(302,513)	(302,513)	(302,513)	(302,513)
82860001	DEPARTMENT OF EDUCATION	0.593823%	0.481594%	-0.112238%	(2,787,238)	(591,268)	(2,195,970)	(591,268)	(1,604,702)	(591,268)	(1,013,434)	(591,268)	(422,166)	(591,268)	(422,166)	(591,268)	(422,166)	(591,268)	(422,166)	(591,268)	(422,166)	(422,166)	(422,166)	(422,166)	(422,166)	(422,166)	(422,166)
85354301	DEPARTMENT OF HIGHWAYS	5.908300%	4.833150%	-1.075150%	(26,547,690)	(5,652,883)	(20,894,807)	(5,652,883)	(15,341,924)	(5,652,883)	(9,689,041)	(5,652,883)	(4,036,158)	(5,652,883)	(4,036,158)	(5,652,883)	(4,036,158)	(5,652,883)	(4,036,158)	(5,652,883)	(4,036,158)	(4,036,158)	(4,036,158)	(4,036,158)	(4,036,158)	(4,036,158)	(4,036,158)
84500001	DEPARTMENT OF LABOR	0.107076%	0.079510%	-0.027566%	(72,298)	(15,648)	(57,650)	(15,648)	(41,001)	(15,648)	(25,353)	(15,648)	(109,705)	(15,648)	(109,705)	(15,648)	(109,705)	(15,648)	(109,705)	(15,648)	(109,705)	(109,705)	(109,705)	(109,705)	(109,705)	(109,705)	(109,705)
83704001	DEPT OF CORRECTIONS/DENMAR FACILITY	0.071902%	0.061805%	-0.010097%	(250,727)	(53,188)	(197,540)	(53,188)	(144,352)	(53,188)	(91,164)	(53,188)	(37,976)	(53,188)	(37,976)	(53,188)	(37,976)	(53,188)	(37,976)	(53,188)	(37,976)	(37,976)	(37,976)	(37,976)	(37,976)	(37,976)	(37,976)
81210201	DEVELOPMENT OFFICE	0.079111%	0.087031%	0.007920%	(270,188)	(57,316)	(212,872)	(57,316)	(155,556)	(57,316)	(98,240)	(57,316)	(40,924)	(57,316)	(40,924)	(57,316)	(40,924)	(57,316)	(40,924)	(57,316)	(40,924)	(40,924)	(40,924)	(40,924)	(40,924)	(40,924)	(40,924)
80497911	DEVELOPMENTAL CENTER & WORKSHOP, INC	0.006098%	0.005611%	-0.000487%	(12,110)	(2,569)	(9,541)	(2,569)	(6,972)	(2,569)	(4,403)	(2,569)	(1,834)	(2,569)	(1,834)	(2,569)	(1,834)	(2,569)	(1,834)	(2,569)	(1,834)	(1,834)	(1,834)	(1,834)	(1,834)	(1,834)	(1,834)
80518911	DIGNITY HOSPICE OF SOUTHE	0.025822%	0.029573%	0.003751%	93,141	19,758	73,382	19,758	53,624	19,758	33,866	19,758	14,107	19,758	14,107	19,758	14,107	19,758	14,107	19,758	14,107	14,107	14,107	14,107	14,107	14,107	14,107
80960911	DISABILITY RIGHTS OF WEST VIRGINIA	0.025822%	0.023063%	-0.002759%	(68,506)	(14,533)	(53,974)	(14,533)	(39,441)	(14,533)	(24,909)	(14,533)	(10,376)	(14,533)	(10,376)	(14,533)	(10,376)	(14,533)	(10,376)	(14,533)	(10,376)	(10,376)	(10,376)	(10,376)	(10,376)	(10,376)	(10,376)
88395270	DIVISION OF FINANCIAL INSTITUTION	0.028274%	0.023298%	-0.004976%	(122,897)	(26,071)	(96,826)	(26,071)	(70,756)	(26,071)	(44,685)	(26,071)	(18,614)	(26,071)	(18,614)	(26,071)	(18,614)	(26,071)	(18,614)	(26,071)	(18,614)	(18,614)	(18,614)	(18,614)	(18,614)	(18,614)	(18,614)
85354301	DIVISION OF PROTECTIVE SERVICES	0.039888%	0.033457%	-0.006431%	(137,366)	(29,140)	(108,226)	(29,140)	(79,086)	(29,140)	(49,946)	(29,140)	(20,806)	(29,140)	(20,806)	(29,140)	(20,806)	(29,140)	(20,806)	(29,140)	(20,806)	(20,806)	(20,806)	(20,806)	(20,806)	(20,806)	(20,806)
85546002	DIVISION OF TOURISM	0.067986%	0.054409%	-0.013577%	(336,384)	(71,359)	(265,026)	(71,359)	(193,667)	(71,359)	(122,309)	(71,359)	(50,950)	(71,359)	(50,950)	(71,359)	(50,950)	(71,359)	(50,950)	(71,359)	(50,950)	(50,950)	(50,950)	(50,950)	(50,950)	(50,950)	(50,950)
80017005	DODDRIDGE CO BOARD OF EDUCATION	0.070609%	0.063557%	-0.007052%	(309,202)	(65,592)	(243,610)	(65,592)	(178,017)	(65,592)	(112,425)	(65,592)	(46,833)	(65,592)	(46,833)	(65,592)	(46,833)	(65,592)	(46,833)	(65,592)	(46,833)	(46,833)	(46,833)	(46,833)	(46,833)	(46,833)	(46,833)
80208770	DODDRIDGE CO COMMISSION	0.064131%	0.065815%	0.001684%	(14,859)	(3,152)	(11,707)	(3,152)	(8,555)	(3,152)	(5,403)	(3,152)	(2,251)	(3,152)	(2,251)	(3,152)	(2,251)	(3,152)	(2,251)	(3,152)	(2,251)	(2,251)	(2,251)	(2,251)	(2,251)	(2,251)	(2,251)
80905911	DODDRIDGE CO SENIOR CITIZENS, INC	0.005717%	0.005801%	0.000084%	2,094	444	1,650	444	1,206	444	761	444	317	444	317	444	317	444	317	444	317	317	317	317	317	317	
80734911	DODDRIDGE COUNTY HEALTH DEPARTMENT	0.004955%	0.003599%	-0.001356%	(42,111)	(8,933)	(33,178)	(8,933)	(24,245)	(8,933)	(15																

**West Virginia Retiree Health Benefit Trust Fund**  
**Amortization of Changes in Proportionate Share of Net OPEB Liability**  
**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	FY		Difference in		FY 2017		FY 2017 Deferred		FY 2018 Amount		FY 2018 Deferred		FY 2019 Amount		FY 2019 Deferred		FY 2020 Amount		FY 2020 Deferred		FY 2021 Amount	
		2016 Allocation %	2017 Allocation %	Allocation % FY 2016 to FY 2017	Difference in NOL (\$) FY 2016 to FY 2017	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)
802587709	GRANT CO COMMISSION	0.048786%	0.037388%	-0.011448%	(284,280)	(60,305)	(223,974)	(60,305)	(163,669)	(60,305)	(163,669)	(103,363)	(60,305)	(103,363)	(60,305)	(43,058)	(43,058)	(60,305)	(43,058)	(60,305)	(43,058)	(43,058)	(43,058)
807049911	GRANT COUNTY COMMISSION O	0.010291%	0.010918%	0.006627%	15,572	3,303	12,269	3,303	8,965	3,303	8,965	5,662	3,303	5,662	3,303	2,359	2,359	3,303	2,359	3,303	2,359	3,303	2,359
807379911	GRANT COUNTY HEALTH DEPARTMENT	0.011794%	0.008642%	-0.003151%	(78,260)	(16,602)	(61,659)	(16,602)	(45,057)	(16,602)	(45,057)	(28,455)	(16,602)	(28,455)	(16,602)	(11,854)	(11,854)	(16,602)	(11,854)	(16,602)	(11,854)	(11,854)	(11,854)
804479911	GRANT COUNTY HOUSING AUTHORITY	0.002287%	0.004173%	0.001887%	46,489	9,938	36,551	9,938	26,972	9,938	26,972	17,034	9,938	17,034	9,938	7,096	7,096	9,938	7,096	9,938	7,096	9,938	7,096
804509911	GRANT COUNTY PUBLIC SERVICE DISTRICT	0.006860%	0.005801%	-0.001059%	(26,300)	(5,579)	(20,721)	(5,579)	(15,142)	(5,579)	(15,142)	(9,574)	(5,579)	(9,574)	(5,579)	(3,984)	(3,984)	(5,579)	(3,984)	(5,579)	(3,984)	(5,579)	(3,984)
802619911	GRANT MEMORIAL HOSPITAL	0.239736%	0.205091%	-0.034645%	(860,344)	(182,508)	(677,836)	(182,508)	(495,328)	(182,508)	(495,328)	(312,819)	(182,508)	(312,819)	(182,508)	(130,311)	(130,311)	(182,508)	(130,311)	(182,508)	(130,311)	(182,508)	(130,311)
802620911	GRANT PUBLIC SERVICE DISTRICT	0.002287%	0.001539%	-0.000747%	(18,560)	(3,937)	(14,623)	(3,937)	(10,686)	(3,937)	(10,686)	(6,748)	(3,937)	(6,748)	(3,937)	(2,811)	(2,811)	(3,937)	(2,811)	(3,937)	(2,811)	(3,937)	(2,811)
804838810	GRANVILLE TOWN OF	0.028776%	0.028083%	-0.000693%	(17,221)	(3,653)	(13,567)	(3,653)	(9,914)	(3,653)	(9,914)	(6,258)	(3,653)	(6,258)	(3,653)	(2,601)	(2,601)	(3,653)	(2,601)	(3,653)	(2,601)	(3,653)	(2,601)
805899911	GREATER BRIDGEPORT CONVENTION & VISITORS BUREAU	0.003403%	0.002901%	-0.000503%	(13,150)	(2,790)	(10,361)	(2,790)	(7,571)	(2,790)	(7,571)	(4,781)	(2,790)	(4,781)	(2,790)	(1,992)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)	(2,790)	(1,992)
807329911	GREATER HARRISON CO PUB S	0.007432%	0.007669%	0.000237%	5,893	1,250	4,643	1,250	3,393	1,250	3,393	2,143	1,250	2,143	1,250	893	893	1,250	893	1,250	893	1,250	893
897156625	GREATER HUNTINGTON PARKS	0.012258%	0.009044%	-0.003215%	(79,827)	(16,934)	(62,893)	(16,934)	(45,959)	(16,934)	(45,959)	(29,025)	(16,934)	(29,025)	(16,934)	(12,091)	(12,091)	(16,934)	(12,091)	(16,934)	(12,091)	(16,934)	(12,091)
802689911	GREATER PAW PAW SANITARY DISTRICT	0.000476%	0.001361%	0.000885%	21,973	4,661	17,312	4,661	12,651	4,661	12,651	7,989	4,661	7,989	4,661	3,328	3,328	4,661	3,328	4,661	3,328	4,661	3,328
896866625	GREEN ACRES REG CENTER	0.026390%	0.020360%	-0.006029%	(149,727)	(31,762)	(117,965)	(31,762)	(86,203)	(31,762)	(86,203)	(54,441)	(31,762)	(54,441)	(31,762)	(22,678)	(22,678)	(31,762)	(22,678)	(31,762)	(22,678)	(31,762)	(22,678)
804819911	GREEN VALLEY - GLENWOOD PSD	0.023821%	0.021314%	-0.002507%	(60,449)	(13,207)	(47,242)	(13,207)	(35,843)	(13,207)	(35,843)	(22,636)	(13,207)	(22,636)	(13,207)	(9,430)	(9,430)	(13,207)	(9,430)	(13,207)	(9,430)	(13,207)	(9,430)
802520005	GREENBRIER CO BOARD OF EDUCATION	0.199044%	0.130671%	-0.068373%	(1,697,916)	(360,186)	(1,337,730)	(360,186)	(977,544)	(360,186)	(977,544)	(617,358)	(360,186)	(617,358)	(360,186)	(257,173)	(257,173)	(360,186)	(257,173)	(360,186)	(257,173)	(360,186)	(257,173)
805429911	GREENBRIER CO C.V.B.	0.004574%	0.003868%	-0.000706%	(17,534)	(3,719)	(13,814)	(3,719)	(10,095)	(3,719)	(10,095)	(6,375)	(3,719)	(6,375)	(3,719)	(2,656)	(2,656)	(3,719)	(2,656)	(3,719)	(2,656)	(3,719)	(2,656)
807629911	GREENBRIER CO COMMITTEE ON AGING	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(2,524)	(1,594)	(930)	(1,594)	(930)	(664)	(664)	(930)	(664)	(930)	(664)	(930)	(664)
807389911	GREENBRIER CO HEALTH DEPARTMENT	0.012942%	0.010368%	-0.002574%	(63,926)	(13,561)	(50,365)	(13,561)	(36,804)	(13,561)	(36,804)	(23,243)	(13,561)	(23,243)	(13,561)	(9,682)	(9,682)	(13,561)	(9,682)	(13,561)	(9,682)	(13,561)	(9,682)
808949911	GREENBRIER CO SOLID WASTE AUTHORITY	0.012196%	0.010106%	-0.002091%	(51,919)	(11,014)	(40,905)	(11,014)	(29,891)	(11,014)	(29,891)	(17,864)	(11,014)	(17,864)	(11,014)	(7,864)	(7,864)	(11,014)	(7,864)	(11,014)	(7,864)	(11,014)	(7,864)
807089911	GREENBRIER CO. PUBLIC SERVICE DIST #2	0.011434%	0.009669%	-0.001765%	(43,834)	(9,299)	(34,535)	(9,299)	(25,237)	(9,299)	(25,237)	(15,938)	(9,299)	(15,938)	(9,299)	(6,639)	(6,639)	(9,299)	(6,639)	(9,299)	(6,639)	(9,299)	(6,639)
802127709	GREENBRIER COUNTY COMMISSION	0.112626%	0.090984%	-0.021642%	(537,447)	(114,011)	(423,436)	(114,011)	(309,425)	(114,011)	(309,425)	(195,415)	(114,011)	(195,415)	(114,011)	(81,404)	(81,404)	(114,011)	(81,404)	(114,011)	(81,404)	(114,011)	(81,404)
805699911	GREENBRIER COUNTY LIBRARY	0.002096%	0.001562%	-0.000534%	(4,034)	(856)	(3,178)	(856)	(2,322)	(856)	(2,322)	(1,467)	(856)	(1,467)	(856)	(611)	(611)	(856)	(611)	(856)	(611)	(856)	(611)
805389911	GREENBRIER COUNTY HOUSING AUTHORITY	0.002287%	0.001486%	-0.000800%	(19,878)	(4,217)	(15,661)	(4,217)	(11,444)	(4,217)	(11,444)	(7,228)	(4,217)	(7,228)	(4,217)	(3,011)	(3,011)	(4,217)	(3,011)	(4,217)	(3,011)	(4,217)	(3,011)
809189911	GREENBRIER PSD	0.005717%	0.004835%	-0.000882%	(21,917)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(12,618)	(7,969)	(4,649)	(7,969)	(4,649)	(3,320)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)
808039911	GREENBRIER VALLEY AIRPORT	0.015513%	0.014079%	-0.001434%	(36,056)	(7,649)	(28,407)	(7,649)	(20,759)	(7,649)	(20,759)	(13,110)	(7,649)	(13,110)	(7,649)	(5,461)	(5,461)	(7,649)	(5,461)	(7,649)	(5,461)	(7,649)	(5,461)
806179911	GREENBRIER VALLEY ECONOMIC DEV AUTH	0.000762%	0.000000%	-0.000762%	(18,930)	(4,016)	(14,914)	(4,016)	(10,898)	(4,016)	(10,898)	(6,883)	(4,016)	(6,883)	(4,016)	(2,867)	(2,867)	(4,016)	(2,867)	(4,016)	(2,867)	(4,016)	(2,867)
808319911	GREENBRIER VALLEY SOIL CONSERVATION DIST	0.000953%	0.000000%	-0.000953%	(23,662)	(5,020)	(18,643)	(5,020)	(13,623)	(5,020)	(13,623)	(8,604)	(5,020)	(8,604)	(5,020)	(3,584)	(3,584)	(5,020)	(3,584)	(5,020)	(3,584)	(5,020)	(3,584)
804959911	HAMLIN PUBLIC SERVICE DISTRICT	0.002287%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(5,047)	(1,860)	(5,047)	(3,180)	(1,860)	(3,180)	(1,860)	(1,328)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)
800270005	HAMPSHIRE CO BOARD OF EDUCATION	0.088957%	0.053606%	-0.035351%	(877,898)	(186,232)	(691,666)	(186,232)	(505,434)	(186,232)	(505,434)	(319,202)	(186,232)	(319,202)	(186,232)	(132,970)	(132,970)	(186,232)	(132,970)	(186,232)	(132,970)	(186,232)	(132,970)
807399911	HAMPSHIRE CO HEALTH DEPT	0.006289%	0.005121%	-0.001168%	(29,005)	(6,153)	(22,852)	(6,153)	(16,699)	(6,153)	(16,699)	(10,546)	(6,153)	(10,546)	(6,153)	(4,393)	(4,393)	(6,153)	(4,393)	(6,153)	(4,393)	(6,153)	(4,393)
805849911	HAMPSHIRE CO. DEVELOPMENT AUTHORITY	0.002287%	0.001349%	-0.000938%	(6,767)	(1,860)	(4,907)	(1,860)	(3,047)	(1,860)	(3,047)	(1,860)	(1,860)	(1,860)	(1,328)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)	(1,860)	(1,328)	(1,860)
802137709	HAMPSHIRE COUNTY COMMISSION	0.103944%	0.085044%	-0.018900%	(455,701)	(96,670)	(359,031)	(96,670)	(262,361)	(96,670)	(262,361)	(165,692)	(96,670)	(165,692)	(96,670)	(69,022)	(69,022)	(96,670)	(69,022)	(96,670)	(69,022)	(96,670)	(69,022)
804649911	HAMPSHIRE COUNTY COMMITTEE	0.006193%	0.004739%	-0.001454%	(36,118)	(7,662)	(28,456)	(7,662)	(20,794)	(7,662)	(20,794)	(13,132)	(7,662)	(13,132)	(7,662)	(5,471)	(5,471)	(7,662)	(5,471)	(7,662)	(5,471)	(7,662)	(5,471)
804829911	HAMPSHIRE COUNTY PUBLIC LIBRARY	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(2,524)	(1,594)	(930)	(1,594)	(930)	(664)	(664)	(930)	(664)	(930)	(664)	(930)	(664)
809509911	HAMRICK PUBLIC SERVICE DISTRICT	0.005717%	0.004835%	-0.000882%	(21,917)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(12,618)	(7,969)	(4,649)	(7,969)	(4,649)	(3,320)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)	(4,649)	(3,320)
800290005	HANCOCK CO BOARD OF EDUCATION	0.123156%	0.088512%	-0.034644%	(860,310)	(182,501)	(677,809)	(182,501)	(495,308)	(182,501)	(495,308)	(312,807)	(182,501)	(312,807)	(182,501)	(130,306)	(130,306)	(182,501)	(130,306)	(182,501)	(130,306)	(182,501)	(130,306)
809589911	HANCOCK CO SHELTERED WORKSHOP	0.015150%	0.014456%	-0.000694%	(17,234)	(3,656)	(13,578)	(3,656)	(9,922)	(3,656)	(9,922)	(6,266)	(3,656)	(6,266)	(3,656)	(2,610)	(2,610)	(3,656)	(2,610)	(3,656)	(2,610)	(3,656)	(2,610)
802147709	HANCOCK COUNTY COMMISSION	0.095938%	0.082617%	-0.013321%	(330,793)	(70,172)	(260,620)	(70,172)	(190,448)	(70,172)	(190,448)	(120,275)	(70,172)	(120,275)	(70,172)	(50,103)	(50,103)	(70,172)	(50,103)	(70,172)	(50,103)	(70,172)	(50,103)
807409911	HANCOCK COUNTY HEALTH DEPARTMENT	0.004764%	0.003868%	-0.000896%	(22,266)	(4,723)	(17,543)	(4,723)	(12,819)	(4,723)	(12,819)	(8,095)	(4,723)	(8,095)	(4,723)	(3,373)	(3,373)	(4,723)	(3,373)	(4,723)	(3,373)	(4,723)	(3,373)
800310005	HARDY CO BOARD OF EDUCATION	0.057811%	0.044191%	-0.013620%	(338,221)	(71,748)	(266,472)	(71,748)	(194,724)	(71,748)	(194,724)	(125,976)	(71,748)	(125,976)	(71,748)	(51,228)	(51,228)						

**West Virginia Retiree Health Benefit Trust Fund**  
**Amortization of Changes in Proportionate Share of Net OPEB Liability**  
**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	FY 2016		FY 2017		Difference in Allocation % FY 2016 to FY 2017		Difference in NOL (\$) FY 2016 to FY 2017		FY 2017 Immediately Recognized		FY 2017 Deferred Outflow/(Inflow)		FY 2018 Amount Recognized		FY 2018 Deferred Outflow/(Inflow)		FY 2019 Amount Recognized		FY 2019 Deferred Outflow/(Inflow)		FY 2020 Amount Recognized		FY 2020 Deferred Outflow/(Inflow)		FY 2021 Amount Recognized	
		Allocation %	Allocation %	Allocation %	Allocation %																						
882550002	JOBS INVESTMENT TRUST BOARD	0.007422%	0.005140%	-0.002282%	(56,670)	(12,022)	(44,648)	(12,022)	(44,648)	(44,648)	(12,022)	(32,627)	(32,627)	(20,605)	(12,022)	(20,605)	(12,022)	(20,605)	(12,022)	(20,605)	(12,022)	(8,583)	(8,583)	(58,122)	(58,122)	(58,122)	(58,122)
842500001	JOHN MANCHIN SR. HEALTH CARE	0.072032%	0.065680%	-0.015452%	(383,734)	(81,403)	(302,331)	(81,403)	(302,331)	(302,331)	(81,403)	(220,928)	(220,928)	(81,403)	(139,525)	(81,403)	(139,525)	(81,403)	(139,525)	(81,403)	(139,525)	(81,403)	(58,122)	(58,122)	(58,122)	(58,122)	
810300011	JOINT COMM ON GOVT & FINANCE	0.111866%	0.084366%	-0.027500%	(682,907)	(144,868)	(538,039)	(144,868)	(538,039)	(538,039)	(144,868)	(393,171)	(393,171)	(144,868)	(248,303)	(144,868)	(248,303)	(144,868)	(248,303)	(144,868)	(248,303)	(144,868)	(103,436)	(103,436)	(103,436)	(103,436)	
879571602	JUSTICE & COMMUNITY SERVICE	0.034111%	0.029058%	-0.005053%	(125,474)	(26,617)	(98,857)	(26,617)	(98,857)	(98,857)	(26,617)	(72,239)	(72,239)	(26,617)	(45,622)	(26,617)	(45,622)	(26,617)	(45,622)	(26,617)	(45,622)	(19,005)	(19,005)	(19,005)	(19,005)	(19,005)	(19,005)
800390206	KAN CO PUBLIC LIBRARY/KAN CO BOE	0.004087%	0.085058%	-0.080971%	(383,159)	(81,281)	(301,878)	(81,281)	(301,878)	(301,878)	(81,281)	(220,597)	(220,597)	(81,281)	(139,316)	(81,281)	(139,316)	(81,281)	(139,316)	(81,281)	(139,316)	(58,035)	(58,035)	(58,035)	(58,035)	(58,035)	(58,035)
805649911	KAN VALLEY SENIOR SERVICES INC	0.022868%	0.020306%	-0.002562%	(1,158)	(882)	(276)	(882)	(276)	(276)	(882)	(2,394)	(2,394)	(882)	(1,512)	(882)	(1,512)	(882)	(1,512)	(882)	(1,512)	(630)	(630)	(630)	(630)	(630)	(630)
805959911	KANAWHA CO AMBULANCE AUTHORITY	0.237575%	0.195776%	-0.041799%	(943,097)	(200,063)	(743,034)	(200,063)	(743,034)	(743,034)	(200,063)	(542,971)	(542,971)	(200,063)	(342,908)	(200,063)	(342,908)	(200,063)	(342,908)	(200,063)	(342,908)	(142,845)	(142,845)	(142,845)	(142,845)	(142,845)	(142,845)
800390005	KANAWHA CO BOARD OF EDUCATION	0.082553%	0.069746%	-0.012807%	(3,546,307)	(752,306)	(2,794,001)	(752,306)	(2,794,001)	(2,794,001)	(752,306)	(2,041,760)	(2,041,760)	(752,306)	(1,289,453)	(752,306)	(1,289,453)	(752,306)	(1,289,453)	(752,306)	(1,289,453)	(537,147)	(537,147)	(537,147)	(537,147)	(537,147)	(537,147)
804369911	KANAWHA CO PARKS & RECREATION	0.016198%	0.013076%	-0.003122%	(77,550)	(16,451)	(61,099)	(16,451)	(61,099)	(61,099)	(16,451)	(44,648)	(44,648)	(16,451)	(28,197)	(16,451)	(28,197)	(16,451)	(28,197)	(16,451)	(28,197)	(11,746)	(11,746)	(11,746)	(11,746)	(11,746)	(11,746)
896056625	KANAWHA COUNTY COMMISSION	0.210273%	0.171783%	-0.038490%	(955,817)	(202,761)	(753,056)	(202,761)	(753,056)	(753,056)	(202,761)	(550,294)	(550,294)	(202,761)	(347,533)	(202,761)	(347,533)	(202,761)	(347,533)	(202,761)	(347,533)	(144,772)	(144,772)	(144,772)	(144,772)	(144,772)	(144,772)
807909911	KANAWHA FALLS PUBLIC SERVICE DISTRICT	0.017037%	0.012807%	-0.004230%	(105,034)	(22,281)	(82,753)	(22,281)	(82,753)	(82,753)	(22,281)	(60,472)	(60,472)	(22,281)	(38,190)	(22,281)	(38,190)	(22,281)	(38,190)	(22,281)	(38,190)	(15,909)	(15,909)	(15,909)	(15,909)	(15,909)	(15,909)
806719911	KANAWHA PUBLIC SERVICE DISTRICT	0.009814%	0.008571%	-0.001244%	(30,884)	(6,522)	(24,362)	(6,522)	(24,362)	(24,362)	(6,522)	(17,781)	(17,781)	(6,522)	(11,229)	(6,522)	(11,229)	(6,522)	(11,229)	(6,522)	(11,229)	(4,678)	(4,678)	(4,678)	(4,678)	(4,678)	(4,678)
808489911	KANAWHA VALLEY TRANSIT AU	0.139592%	0.114900%	-0.024692%	(613,178)	(130,076)	(483,102)	(130,076)	(483,102)	(483,102)	(130,076)	(352,026)	(352,026)	(130,076)	(222,950)	(130,076)	(222,950)	(130,076)	(222,950)	(130,076)	(222,950)	(92,874)	(92,874)	(92,874)	(92,874)	(92,874)	(92,874)
807459911	KANAWHA/CHARLESTON HEALTH DEPARTMENT	0.035887%	0.029664%	-0.006223%	(152,740)	(32,784)	(119,956)	(32,784)	(119,956)	(119,956)	(32,784)	(88,976)	(88,976)	(32,784)	(56,192)	(32,784)	(56,192)	(32,784)	(56,192)	(32,784)	(56,192)	(23,408)	(23,408)	(23,408)	(23,408)	(23,408)	(23,408)
807889911	KEYSER-MINERAL COUNTY LIBRARY	0.003716%	0.001934%	-0.001782%	(44,266)	(9,389)	(34,877)	(9,389)	(34,877)	(34,877)	(9,389)	(25,482)	(25,482)	(9,389)	(16,704)	(9,389)	(16,704)	(9,389)	(16,704)	(9,389)	(16,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)
809599911	KINGWOOD PARKS & RECREATION BOARD	0.001810%	0.000967%	-0.000843%	(20,947)	(4,444)	(16,503)	(4,444)	(16,503)	(16,503)	(4,444)	(12,060)	(12,060)	(4,444)	(7,616)	(4,444)	(7,616)	(4,444)	(7,616)	(4,444)	(7,616)	(3,173)	(3,173)	(3,173)	(3,173)	(3,173)	(3,173)
809539911	KINGWOOD PUBLIC LIBRARY	0.002287%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(6,907)	(6,907)	(1,860)	(5,047)	(5,047)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)
806289911	KINGWOOD SANITARY SEWER WORKS	0.006670%	0.007288%	0.000618%	15,344	3,255	12,089	3,255	12,089	12,089	3,255	8,834	8,834	3,255	5,579	3,255	5,579	3,255	5,579	3,255	5,579	2,324	(2,324)	(2,324)	(2,324)	(2,324)	(2,324)
809569911	KINGWOOD WATER WORKS	0.007909%	0.008130%	0.000221%	5,487	1,164	4,323	1,164	4,323	4,323	1,164	3,159	3,159	1,164	1,995	1,164	1,995	1,164	1,995	1,164	1,995	831	(831)	(831)	(831)	(831)	(831)
803318810	KINGWOOD, CITY OF	0.020639%	0.017877%	-0.002762%	(68,584)	(14,549)	(54,035)	(14,549)	(54,035)	(54,035)	(14,549)	(39,486)	(39,486)	(14,549)	(24,937)	(14,549)	(24,937)	(14,549)	(24,937)	(14,549)	(24,937)	(10,388)	(10,388)	(10,388)	(10,388)	(10,388)	(10,388)
808409911	KYOVA INTERSTATE PLANNING COMMISSION	0.004574%	0.004739%	0.000165%	4,108	871	3,237	871	3,237	3,237	871	2,365	2,365	871	1,494	871	1,494	871	1,494	871	1,494	622	(622)	(622)	(622)	(622)	(622)
842310001	LAKIN CORRECTIONAL FACILITY	0.145051%	0.116032%	-0.029019%	(720,637)	(152,872)	(567,765)	(152,872)	(567,765)	(567,765)	(152,872)	(414,894)	(414,894)	(152,872)	(262,022)	(152,872)	(262,022)	(152,872)	(262,022)	(152,872)	(262,022)	(109,150)	(109,150)	(109,150)	(109,150)	(109,150)	(109,150)
842300001	LAKIN STATE HOSPITAL	0.173364%	0.132555%	-0.040809%	(1,015,418)	(214,981)	(798,437)	(214,981)	(798,437)	(798,437)	(214,981)	(608,477)	(608,477)	(214,981)	(393,496)	(214,981)	(393,496)	(214,981)	(393,496)	(214,981)	(393,496)	(153,496)	(153,496)	(153,496)	(153,496)	(153,496)	(153,496)
804269911	LAVALETTE PUBLIC SERVICE DISTRICT	0.013400%	0.011077%	-0.002323%	(56,194)	(11,921)	(44,273)	(11,921)	(44,273)	(44,273)	(11,921)	(32,352)	(32,352)	(11,921)	(20,432)	(11,921)	(20,432)	(11,921)	(20,432)	(11,921)	(20,432)	(8,511)	(8,511)	(8,511)	(8,511)	(8,511)	(8,511)
809389911	LEADSVILLE P.S.D.	0.005717%	0.004835%	-0.000882%	(21,917)	(4,649)	(17,268)	(4,649)	(17,268)	(17,268)	(4,649)	(12,618)	(12,618)	(4,649)	(7,969)	(4,649)	(7,969)	(4,649)	(7,969)	(4,649)	(7,969)	(3,320)	(3,320)	(3,320)	(3,320)	(3,320)	(3,320)
805049911	LEGAL AID OF WEST VIRGINIA	0.126729%	0.106486%	-0.020242%	(502,682)	(106,636)	(396,046)	(106,636)	(396,046)	(396,046)	(106,636)	(289,410)	(289,410)	(106,636)	(182,774)	(106,636)	(182,774)	(106,636)	(182,774)	(106,636)	(182,774)	(76,138)	(76,138)	(76,138)	(76,138)	(76,138)	(76,138)
800410005	LEWIS CO BOARD OF EDUCATION	0.131363%	0.095773%	-0.035590%	(883,135)	(187,343)	(695,792)	(187,343)	(695,792)	(695,792)	(187,343)	(508,449)	(508,449)	(187,343)	(321,106)	(187,343)	(321,106)	(187,343)	(321,106)	(187,343)	(321,106)	(133,763)	(133,763)	(133,763)	(133,763)	(133,763)	(133,763)
807819911	LEWIS CO SENIOR CITIZENS CENTER INC.	0.008044%	0.006315%	-0.001689%	(41,952)	(8,899)	(33,053)	(8,899)	(33,053)	(33,053)	(8,899)	(24,153)	(24,153)	(8,899)	(15,254)	(8,899)	(15,254)	(8,899)	(15,254)	(8,899)	(15,254)	(6,354)	(6,354)	(6,354)	(6,354)	(6,354)	(6,354)
802597709	LEWIS COUNTY COMMISSION	0.008397%	0.072081%	-0.063684%	(344,333)	(73,045)	(271,288)	(73,045)	(271,288)	(271,288)	(73,045)	(198,244)	(198,244)	(73,045)	(125,199)	(73,045)	(125,199)	(73,045)	(125,199)	(73,045)	(125,199)	(52,154)	(52,154)	(52,154)	(52,154)	(52,154)	(52,154)
807469911	LEWIS COUNTY HEALTH DEPARTMENT	0.004574%	0.003868%	-0.000706%	(17,534)	(3,719)	(13,814)	(3,719)	(13,814)	(13,814)	(3,719)	(10,095)	(10,095)	(3,719)	(6,375)	(3,719)	(6,375)	(3,719)	(6,375)	(3,719)	(6,375)	(2,656)	(2,656)	(2,656)	(2,656)	(2,656)	(2,656)
896236625	LEWISBURG, CITY OF	0.039544%	0.034865%	-0.004679%	(116,189)	(24,648)	(91,541)	(24,648)	(91,541)	(91,541)	(24,648)	(66,894)	(66,894)	(24,648)	(42,246)	(24,648)	(42,246)	(24,648)	(42,246)	(24,648)	(42,246)	(17,598)	(17,598)	(17,598)	(17,598)	(17,598)	(17,598)
835000001	LIBRARY COMMISSION	0.046741%	0.041168%	-0.005573%	(138,391)	(29,357)	(109,034)	(29,357)	(109,034)	(109,034)	(29,357)	(79,676)	(79,676)	(29,357)	(50,319)	(29,357)	(50,319)	(29,357)	(50,319)	(29,357)	(50,319)	(20,961)	(20,961)	(20,961)	(20,961)	(20,961)	(20,961)
800430005	LINCOLN CO BOARD OF EDUCATION	0.095209%	0.071836%	-0.023374%	(580,450)	(123,133)	(457,317)	(123,133)	(457,317)	(457,317)	(123,133)	(334,184)	(334,184)	(123,133)	(211,050)	(123,133)	(211,050)	(123,133)	(211,050)	(123,133)	(211,050)	(87,917)	(87,917)	(87,917)	(87,917)	(87,917)	(87,917)
802017709	LINCOLN CO COMMISSION	0.042688%	0.033155%	-0.009533%	(236,733)	(50,219)	(186,514)	(50,219)	(186,514)	(186,514)	(50,219)	(136,295)	(136,295)	(50,219)	(86,076)	(50,219)	(86,076)	(50,219)	(86,076)	(50,219)	(86,076)	(35,856)	(35,856)	(35,856)	(35,856)	(35,856)	(35,856)
807479911	LINCOLN CO HEALTH DEPT	0.005717%	0.003539%	-0.002178%	(54,089)	(11,474)	(42,615)	(11,474)	(42,615)	(42,615)	(11,474)	(31,141)	(31,141)	(11,474)	(19,667)	(11,474)	(19,667)	(11,474)	(19,667)	(11,474)	(19,667)	(8,193)	(8,193)	(8,193)	(8,193)	(8,193)	(8,193)
806699911	LINCOLN CO PUBLIC SERVICE DISTRICT	0.006003%	0.005640%	-0.000363%	(9,006)	(1,911)	(7,096)	(1,911)	(7,096)	(7,096)	(1,911)	(5,185)	(5,185)	(1,911)	(3,275)	(1,911)	(3,275)	(1,911)	(3,275)	(1,911)	(3,275)	(1,364)	(1,364)	(1,364)	(1,364)	(1,364)	(1,364)
809069911	LOGAN CO AMBULANCE AUTHORITY	0.073083%	0.060811%	-0.012272%	(304,758)	(64,650)	(240,109)	(64,650)	(240,109)	(240,109)	(64,650)	(															

**West Virginia Retiree Health Benefit Trust Fund**  
**Amortization of Changes in Proportionate Share of Net OPEB Liability**  
**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	FY 2016		FY 2017		Difference in Allocation % FY 2016 to FY 2017		Difference in NOL (\$) FY 2016 to FY 2017		FY 2017 Immediately Recognized		FY 2017 Deferred Outflow/(Inflow)		FY 2018 Amount Recognized		FY 2018 Deferred Outflow/(Inflow)		FY 2019 Amount Recognized		FY 2019 Deferred Outflow/(Inflow)		FY 2020 Amount Recognized		FY 2020 Deferred Outflow/(Inflow)		FY 2021 Amount Recognized	
		Allocation %	Allocation %	Allocation %	Allocation %																						
809719911	MIDLAND PUBLIC SERVICE DISTRICT	0.009528%	0.007195%	-0.002333%	(43,057)	(9,134)	(3,923)	(9,134)	(9,134)	(24,789)	(24,789)	(16,555)	(9,134)	(16,555)	(9,134)	(16,555)	(9,134)	(16,555)	(9,134)	(16,555)	(9,134)	(6,522)	(6,522)	(56,547)	(56,547)	(18,843)	(18,843)
805409911	MID-OHIO VALLEY HEALTH DEPARTMENT	0.062924%	0.054207%	-0.010534%	(373,336)	(79,197)	(294,139)	(79,197)	(294,139)	(214,941)	(214,941)	(135,744)	(79,197)	(135,744)	(79,197)	(135,744)	(79,197)	(135,744)	(79,197)	(135,744)	(79,197)	(56,547)	(56,547)	(21,552)	(21,552)	(2,786)	(2,786)
805799911	MID-OHIO VALLEY REGIONAL AIRPORT	0.015454%	0.013608%	-0.001937%	(48,102)	(10,204)	(37,898)	(10,204)	(37,898)	(27,694)	(27,694)	(10,204)	(10,204)	(10,204)	(10,204)	(10,204)	(10,204)	(10,204)	(10,204)	(10,204)	(10,204)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
809339911	MID-OHIO VALLEY TRANSIT A	0.033921%	0.028912%	-0.005009%	(124,402)	(26,391)	(98,016)	(26,391)	(98,016)	(71,625)	(71,625)	(45,234)	(26,391)	(45,234)	(26,391)	(45,234)	(26,391)	(45,234)	(26,391)	(45,234)	(26,391)	(18,843)	(18,843)	(1,843)	(1,843)	(263,738)	(263,738)
842200001	MILDRED MITCHELL-BATEMAN HOSPITAL	0.358369%	0.288250%	-0.070119%	(1,741,263)	(369,381)	(1,371,882)	(369,381)	(1,371,882)	(1,002,501)	(1,002,501)	(633,119)	(369,381)	(633,119)	(369,381)	(633,119)	(369,381)	(633,119)	(369,381)	(633,119)	(369,381)	(21,552)	(21,552)	(9,695)	(9,695)	(1,075)	(1,075)
853542001	MILITARY AFFAIRS & PUBLIC SAFETY	0.0202963%	0.015339%	-0.005057%	(139,653)	(31,625)	(108,028)	(31,625)	(108,028)	(80,403)	(80,403)	(50,778)	(31,625)	(50,778)	(31,625)	(50,778)	(31,625)	(50,778)	(31,625)	(50,778)	(31,625)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
895009003	MILITARY AUTHORITY	0.284578%	0.072056%	-0.212522%	(5,277,624)	(1,119,564)	(4,158,060)	(1,119,564)	(4,158,060)	(3,038,496)	(3,038,496)	(1,918,932)	(1,119,564)	(1,918,932)	(1,119,564)	(1,918,932)	(1,119,564)	(1,918,932)	(1,119,564)	(1,918,932)	(1,119,564)	(799,369)	(799,369)	(106,241)	(106,241)	(6,522)	(6,522)
800570005	MINERAL CO BOARD OF EDUCATION	0.119560%	0.091151%	-0.028409%	(701,431)	(148,797)	(552,633)	(148,797)	(552,633)	(403,836)	(403,836)	(255,039)	(148,797)	(255,039)	(148,797)	(255,039)	(148,797)	(255,039)	(148,797)	(255,039)	(148,797)	(106,241)	(106,241)	(22,955)	(22,955)	(38,776)	(38,776)
807549911	MINERAL CO HEALTH DEPT	0.105015%	0.089848%	-0.015167%	(151,554)	(32,150)	(119,404)	(32,150)	(119,404)	(87,255)	(87,255)	(55,105)	(32,150)	(55,105)	(32,150)	(55,105)	(32,150)	(55,105)	(32,150)	(55,105)	(32,150)	(22,955)	(22,955)	(9,046)	(9,046)	(90,046)	(90,046)
802287709	MINERAL COUNTY COMMISSION	0.081893%	0.071583%	-0.010310%	(256,010)	(54,308)	(201,702)	(54,308)	(201,702)	(147,393)	(147,393)	(93,085)	(54,308)	(93,085)	(54,308)	(93,085)	(54,308)	(93,085)	(54,308)	(93,085)	(54,308)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
808069911	MINERAL WELLS PUBLIC SERVICE DISTRICT	0.006575%	0.005420%	-0.001155%	(26,881)	(6,084)	(22,596)	(6,084)	(22,596)	(16,512)	(16,512)	(6,084)	(6,084)	(6,084)	(6,084)	(6,084)	(6,084)	(6,084)	(6,084)	(6,084)	(6,084)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
800590005	MINGO CO BOARD OF EDUCATION	0.231667%	0.142558%	-0.089109%	(2,212,871)	(469,425)	(1,743,446)	(469,425)	(1,743,446)	(1,274,020)	(1,274,020)	(469,425)	(469,425)	(469,425)	(469,425)	(469,425)	(469,425)	(469,425)	(469,425)	(469,425)	(469,425)	(335,170)	(335,170)	(9,046)	(9,046)	(90,046)	(90,046)
802557709	MINGO COUNTY COMMISSION	0.102526%	0.078586%	-0.023940%	(594,506)	(126,115)	(468,391)	(126,115)	(468,391)	(342,726)	(342,726)	(126,115)	(126,115)	(126,115)	(126,115)	(126,115)	(126,115)	(126,115)	(126,115)	(126,115)	(126,115)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
807559911	MINGO COUNTY HEALTH DEPARTMENT	0.008208%	0.007837%	-0.000371%	(14,382)	(3,011)	(11,371)	(3,011)	(11,371)	(8,360)	(8,360)	(3,011)	(3,011)	(3,011)	(3,011)	(3,011)	(3,011)	(3,011)	(3,011)	(3,011)	(3,011)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
804989911	MINGO COUNTY REDEVLOPMEN	0.002287%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(6,907)	(5,047)	(5,047)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
800610005	MONONGALIA CO BOARD OF EDUCATION	0.389989%	0.292183%	-0.097806%	(2,428,289)	(515,237)	(1,913,052)	(515,237)	(1,913,052)	(1,398,355)	(1,398,355)	(515,237)	(515,237)	(515,237)	(515,237)	(515,237)	(515,237)	(515,237)	(515,237)	(515,237)	(515,237)	(367,880)	(367,880)	(1,328)	(1,328)	(13,282)	(13,282)
806369911	MONONGALIA CO HEALTH DEPT	0.060330%	0.045126%	-0.015204%	(377,565)	(80,094)	(297,471)	(80,094)	(297,471)	(217,376)	(217,376)	(80,094)	(80,094)	(80,094)	(80,094)	(80,094)	(80,094)	(80,094)	(80,094)	(80,094)	(80,094)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
806709911	MONONGALIA CO URBAN MASS TRANSPORTATION	0.036780%	0.034558%	-0.002222%	(55,171)	(11,704)	(43,467)	(11,704)	(43,467)	(31,764)	(31,764)	(11,704)	(11,704)	(11,704)	(11,704)	(11,704)	(11,704)	(11,704)	(11,704)	(11,704)	(11,704)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
897016625	MONONGALIA COUNTY COMMISSION	0.143641%	0.108367%	-0.035273%	(875,945)	(185,818)	(690,127)	(185,818)	(690,127)	(504,310)	(504,310)	(185,818)	(185,818)	(185,818)	(185,818)	(185,818)	(185,818)	(185,818)	(185,818)	(185,818)	(185,818)	(132,674)	(132,674)	(9,046)	(9,046)	(90,046)	(90,046)
896536625	MONONGALIA GENERAL HOSPITAL	0.005752%	0.004791%	-0.000961%	(23,876)	(5,065)	(18,811)	(5,065)	(18,811)	(13,746)	(13,746)	(5,065)	(5,065)	(5,065)	(5,065)	(5,065)	(5,065)	(5,065)	(5,065)	(5,065)	(5,065)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
800630005	MONROE CO BOARD OF EDUCATION	0.065977%	0.057008%	-0.008969%	(222,726)	(47,248)	(175,478)	(47,248)	(175,478)	(128,231)	(128,231)	(47,248)	(47,248)	(47,248)	(47,248)	(47,248)	(47,248)	(47,248)	(47,248)	(47,248)	(47,248)	(33,735)	(33,735)	(1,328)	(1,328)	(13,282)	(13,282)
808749911	MONROE COUNTY HEALTH CENTER	0.025881%	0.025669%	-0.000212%	(74,883)	(15,885)	(58,997)	(15,885)	(58,997)	(43,112)	(43,112)	(15,885)	(15,885)	(15,885)	(15,885)	(15,885)	(15,885)	(15,885)	(15,885)	(15,885)	(15,885)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
800650005	MORGAN CO BOARD OF EDUCATION	0.002287%	0.002176%	-0.000111%	(280,202)	(59,440)	(220,762)	(59,440)	(220,762)	(161,321)	(161,321)	(59,440)	(59,440)	(59,440)	(59,440)	(59,440)	(59,440)	(59,440)	(59,440)	(59,440)	(59,440)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
807699911	MORGAN CO HEALTH DEPT	0.006384%	0.005801%	-0.000583%	(14,469)	(3,069)	(11,400)	(3,069)	(11,400)	(8,330)	(8,330)	(3,069)	(3,069)	(3,069)	(3,069)	(3,069)	(3,069)	(3,069)	(3,069)	(3,069)	(3,069)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
802617709	MORGAN COUNTY COMMISSION	0.053264%	0.044721%	-0.008543%	(212,143)	(45,003)	(167,140)	(45,003)	(167,140)	(122,138)	(122,138)	(45,003)	(45,003)	(45,003)	(45,003)	(45,003)	(45,003)	(45,003)	(45,003)	(45,003)	(45,003)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
804299911	MORGANTOWN MONONGALIA MPO	0.002287%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(6,907)	(5,047)	(5,047)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
867101702	MOTOR VEHICLES	0.012144%	0.007909%	-0.014854%	(2,852,196)	(605,048)	(2,247,148)	(605,048)	(2,247,148)	(1,642,100)	(1,642,100)	(605,048)	(605,048)	(605,048)	(605,048)	(605,048)	(605,048)	(605,048)	(605,048)	(605,048)	(605,048)	(432,004)	(432,004)	(9,046)	(9,046)	(90,046)	(90,046)
807039911	MOUNDSVILLE-MARSHALL COUNTY PUBLIC LIBRARY	0.005727%	0.006768%	0.001041%	(18,853)	(3,999)	(14,854)	(3,999)	(14,854)	(10,854)	(10,854)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
802700910	MOUNTAIN HOPE, CITY OF	0.009147%	0.009287%	0.000140%	3,477	737	2,739	737	2,739	2,002	2,002	737	737	737	737	737	737	737	737	737	737	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
806669911	MOUNTAIN CAP DR WY INC	0.023535%	0.020489%	-0.003046%	(86,529)	(18,369)	(68,160)	(18,369)	(68,160)	(49,854)	(49,854)	(18,369)	(18,369)	(18,369)	(18,369)	(18,369)	(18,369)	(18,369)	(18,369)	(18,369)	(18,369)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
809249911	MOUNTAIN HEART COMMUNITY SERVICES, INC.	0.132160%	0.115656%	-0.016504%	(469,606)	(86,891)	(382,715)	(86,891)	(382,715)	(285,823)	(285,823)	(86,891)	(86,891)	(86,891)	(86,891)	(86,891)	(86,891)	(86,891)	(86,891)	(86,891)	(86,891)	(62,040)	(62,040)	(9,046)	(9,046)	(90,046)	(90,046)
808639911	MOUNTAIN TRANSIT AUTHORIT	0.008408%	0.008212%	-0.000196%	(6,655)	(1,412)	(5,243)	(1,412)	(5,243)	(3,832)	(3,832)	(1,412)	(1,412)	(1,412)	(1,412)	(1,412)	(1,412)	(1,412)	(1,412)	(1,412)	(1,412)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
828401403	MOUNTAINVIEW COMMUNITY & TEC	0.134825%	0.112809%	-0.022016%	(546,736)	(115,981)	(430,755)	(115,981)	(430,755)	(318,773)	(318,773)	(115,981)	(115,981)	(115,981)	(115,981)	(115,981)	(115,981)	(115,981)	(115,981)	(115,981)	(115,981)	(82,811)	(82,811)	(1,008)	(1,008)	(10,080)	(10,080)
808889911	MOVRC	0.015817%	0.013047%	-0.002770%	(68,798)	(14,594)	(54,204)	(14,594)	(54,204)	(39,609)	(39,609)	(14,594)	(14,594)	(14,594)	(14,594)	(14,594)	(14,594)	(14,594)	(14,594)	(14,594)	(14,594)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
806679911	MT HOPE HOUSING AUTHORITY	0.006543%	0.005755%	-0.000788%	(19,581)	(4,154)	(15,427)	(4,154)	(15,427)	(11,274)	(11,274)	(4,154)	(4,154)	(4,154)	(4,154)	(4,154)	(4,154)	(4,154)	(4,154)	(4,154)	(4,154)	(2,786)	(2,786)	(18,483)	(18,483)	(263,738)	(263,738)
837701701	MT OLIVE CORRECTIONAL FACILITY	0.289288%	0.238446%	-0.050842%	(1,262,575)	(267,835)	(994,740)	(267,835)	(994,740)	(726,904)	(726,904)	(267,835)	(267,835)	(267,835)	(267,835)	(267,835)	(267,835)	(267,835)	(267,835)	(267,835)	(267,835)	(191,234)	(191,234)	(9,046)	(9,046)	(90,046)	(90,046)
806639911	MT TOP PUBLIC SERVICE DISTRICT	0.005474%																									

**West Virginia Retiree Health Benefit Trust Fund  
Amortization of Changes in Proportionate Share of Net OPEB Liability  
As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	FY 2016		FY 2017		Difference in Allocation % FY 2016 to FY 2017		Difference in NOL (\$) FY 2016 to FY 2017		FY 2017 Immediately Recognized		FY 2017 Deferred Outflow/(Inflow)		FY 2018 Amount Recognized		FY 2018 Deferred Outflow/(Inflow)		FY 2019 Amount Recognized		FY 2019 Deferred Outflow/(Inflow)		FY 2020 Amount Recognized		FY 2020 Deferred Outflow/(Inflow)		FY 2021 Amount Recognized		
		Allocation %	Allocation %	Allocation %	Allocation %																							
800730005	PLEASANTS CO BOARD OF EDU	0.048152%	0.045602%	-0.002550%	(63,329)	(13,434)	(49,895)	(13,434)	(49,895)	(13,434)	(36,460)	(13,434)	(23,026)	(13,434)	(23,026)	(13,434)	(23,026)	(13,434)	(23,026)	(13,434)	(23,026)	(13,434)	(9,592)	(9,592)	(9,592)	(9,592)	(9,592)	(9,592)
802367709	PLEASANTS COUNTY COMMISSION	0.043545%	0.037894%	-0.005651%	(140,342)	(29,771)	(110,571)	(29,771)	(110,571)	(29,771)	(80,799)	(29,771)	(51,028)	(29,771)	(51,028)	(29,771)	(51,028)	(29,771)	(51,028)	(29,771)	(51,028)	(29,771)	(21,257)	(21,257)	(21,257)	(21,257)	(21,257)	
806029911	PLEASANTS COUNTY PUBLIC LIBRARY	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(664)	(664)	(664)	(664)	(664)	
800750005	POCAHONTAS CO BOARD OF EDUCATION	0.066915%	0.046289%	-0.020626%	(512,210)	(108,657)	(403,553)	(108,657)	(403,553)	(108,657)	(294,896)	(108,657)	(186,236)	(108,657)	(186,236)	(108,657)	(186,236)	(108,657)	(186,236)	(108,657)	(186,236)	(77,581)	(77,581)	(77,581)	(77,581)	(77,581)		
807659911	POCAHONTAS CO HEALTH DEPARTMENT	0.002278%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(6,907)	(1,860)	(5,047)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)		
808599911	POCAHONTAS CO SENIORS CITIZENS INC	0.005050%	0.000000%	-0.005050%	(125,410)	(60,504)	(64,906)	(60,504)	(64,906)	(60,504)	(26,604)	(60,504)	(34,900)	(60,504)	(34,900)	(60,504)	(34,900)	(60,504)	(34,900)	(60,504)	(34,900)	(18,995)	(18,995)	(18,995)	(18,995)	(18,995)		
802377709	POCAHONTAS COUNTY COMMISSION	0.070511%	0.061517%	-0.008994%	(223,339)	(47,378)	(175,962)	(47,378)	(175,962)	(47,378)	(128,584)	(47,378)	(81,206)	(47,378)	(81,206)	(47,378)	(81,206)	(47,378)	(81,206)	(47,378)	(81,206)	(33,828)	(33,828)	(33,828)	(33,828)	(33,828)		
808539911	POCAHONTAS COUNTY PSD	0.006765%	0.005801%	-0.000964%	(23,934)	(5,077)	(18,857)	(5,077)	(18,857)	(5,077)	(13,780)	(5,077)	(8,702)	(5,077)	(8,702)	(5,077)	(8,702)	(5,077)	(8,702)	(5,077)	(8,702)	(3,625)	(3,625)	(3,625)	(3,625)	(3,625)		
807159911	POCAHONTAS MEMORIAL HOSPITAL	0.108053%	0.099862%	-0.008191%	(203,402)	(43,148)	(160,254)	(43,148)	(160,254)	(43,148)	(117,105)	(43,148)	(73,956)	(43,148)	(73,956)	(43,148)	(73,956)	(43,148)	(73,956)	(43,148)	(73,956)	(30,808)	(30,808)	(30,808)	(30,808)	(30,808)		
808259911	POINT PLEASANT HOUSING AUTHORITY	0.006860%	0.006196%	-0.000664%	(16,507)	(3,502)	(13,006)	(3,502)	(13,006)	(3,502)	(9,504)	(3,502)	(6,002)	(3,502)	(6,002)	(3,502)	(6,002)	(3,502)	(6,002)	(3,502)	(6,002)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)		
808939911	POTOMAC HIGHLANDS SUPPORT	0.001743%	0.013399%	-0.011656%	(100,283)	(21,273)	(79,009)	(21,273)	(79,009)	(21,273)	(57,736)	(21,273)	(36,463)	(21,273)	(36,463)	(21,273)	(36,463)	(21,273)	(36,463)	(21,273)	(36,463)	(15,189)	(15,189)	(15,189)	(15,189)	(15,189)		
808249911	POTOMAC VALLEY TRANSIT AU	0.019075%	0.015089%	-0.003986%	(98,543)	(20,904)	(77,639)	(20,904)	(77,639)	(20,904)	(56,734)	(20,904)	(35,830)	(20,904)	(35,830)	(20,904)	(35,830)	(20,904)	(35,830)	(20,904)	(35,830)	(14,926)	(14,926)	(14,926)	(14,926)	(14,926)		
896646625	PRESTERA CENTER FOR MENTAL HEALTH SVCS	0.022616%	0.018836%	-0.003780%	(93,874)	(19,914)	(73,960)	(19,914)	(73,960)	(19,914)	(54,046)	(19,914)	(34,132)	(19,914)	(34,132)	(19,914)	(34,132)	(19,914)	(34,132)	(19,914)	(34,132)	(14,219)	(14,219)	(14,219)	(14,219)	(14,219)		
800770005	PRESTON CO BOARD OF EDUCATION	0.139055%	0.132326%	-0.006729%	(166,388)	(35,188)	(131,200)	(35,188)	(131,200)	(35,188)	(95,500)	(35,188)	(60,312)	(35,188)	(60,312)	(35,188)	(60,312)	(35,188)	(60,312)	(35,188)	(60,312)	(25,124)	(25,124)	(25,124)	(25,124)	(25,124)		
805599911	PRESTON CO CARING COUNCIL INC	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(664)	(664)	(664)	(664)	(664)		
802567709	PRESTON CO COMMISSION	0.086233%	0.071110%	-0.015123%	(375,552)	(79,667)	(295,885)	(79,667)	(295,885)	(79,667)	(216,217)	(79,667)	(136,550)	(79,667)	(136,550)	(79,667)	(136,550)	(79,667)	(136,550)	(79,667)	(136,550)	(56,882)	(56,882)	(56,882)	(56,882)	(56,882)		
807649911	PRESTON COUNTY HEALTH DEP	0.002278%	0.001934%	-0.000353%	(8,767)	(1,860)	(6,907)	(1,860)	(6,907)	(1,860)	(5,047)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,860)	(3,188)	(1,328)	(1,328)	(1,328)	(1,328)	(1,328)		
808049911	PRESTON COUNTY SENIOR CITIZENS INC	0.013702%	0.010281%	-0.003421%	(84,974)	(18,026)	(66,948)	(18,026)	(66,948)	(18,026)	(48,922)	(18,026)	(30,896)	(18,026)	(30,896)	(18,026)	(30,896)	(18,026)	(30,896)	(18,026)	(30,896)	(12,870)	(12,870)	(12,870)	(12,870)	(12,870)		
897326625	PRESTON MEMORIAL HOSPITAL	0.000933%	0.000777%	-0.000156%	(3,873)	(822)	(3,051)	(822)	(3,051)	(822)	(2,230)	(822)	(1,408)	(822)	(1,408)	(822)	(1,408)	(822)	(1,408)	(822)	(1,408)	(587)	(587)	(587)	(587)	(587)		
806979911	PRIDE COMMUNITY SERVICES, INC	0.038475%	0.035053%	-0.003422%	(84,978)	(18,027)	(66,951)	(18,027)	(66,951)	(18,027)	(48,924)	(18,027)	(30,898)	(18,027)	(30,898)	(18,027)	(30,898)	(18,027)	(30,898)	(18,027)	(30,898)	(12,871)	(12,871)	(12,871)	(12,871)	(12,871)		
804599911	PRINCETON COMMUNITY HOSPI	0.007491%	0.006507%	-0.000984%	(3,749,413)	(795,378)	(2,954,035)	(795,378)	(2,954,035)	(795,378)	(2,158,656)	(795,378)	(1,363,278)	(795,378)	(1,363,278)	(795,378)	(1,363,278)	(795,378)	(1,363,278)	(795,378)	(1,363,278)	(567,900)	(567,900)	(567,900)	(567,900)	(567,900)		
804779911	PRINCETON HEALTH CARE CENTER	0.052978%	0.040120%	-0.012858%	(319,310)	(67,736)	(251,573)	(67,736)	(251,573)	(67,736)	(183,837)	(67,736)	(116,100)	(67,736)	(116,100)	(67,736)	(116,100)	(67,736)	(116,100)	(67,736)	(116,100)	(48,364)	(48,364)	(48,364)	(48,364)	(48,364)		
804399911	PRINCETON RESCUE SQUAD	0.038590%	0.030256%	-0.008334%	(204,492)	(43,380)	(161,113)	(43,380)	(161,113)	(43,380)	(117,732)	(43,380)	(74,353)	(43,380)	(74,353)	(43,380)	(74,353)	(43,380)	(74,353)	(43,380)	(74,353)	(30,973)	(30,973)	(30,973)	(30,973)	(30,973)		
806579911	PRINCETON SANITARY BOARD	0.029388%	0.023263%	-0.006125%	(150,870)	(32,005)	(118,866)	(32,005)	(118,866)	(32,005)	(86,861)	(32,005)	(54,856)	(32,005)	(54,856)	(32,005)	(54,856)	(32,005)	(54,856)	(32,005)	(54,856)	(22,851)	(22,851)	(22,851)	(22,851)	(22,851)		
804648810	PRINCETON, CITY OF	0.074036%	0.064592%	-0.009444%	(234,540)	(49,754)	(184,786)	(49,754)	(184,786)	(49,754)	(135,032)	(49,754)	(85,278)	(49,754)	(85,278)	(49,754)	(85,278)	(49,754)	(85,278)	(49,754)	(85,278)	(35,244)	(35,244)	(35,244)	(35,244)	(35,244)		
881032002	PROFESSIONAL SURVEYORS, WV BOARD OF	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(930)	(1,594)	(664)	(664)	(664)	(664)	(664)		
837701301	PRUNTYTOWN CORRECTIONAL CENTER	0.121334%	0.102569%	-0.018765%	(465,994)	(98,853)	(367,141)	(98,853)	(367,141)	(98,853)	(268,288)	(98,853)	(169,434)	(98,853)	(169,434)	(98,853)	(169,434)	(98,853)	(169,434)	(98,853)	(169,434)	(70,581)	(70,581)	(70,581)	(70,581)	(70,581)		
804628810	PT PLEASANT, CITY OF	0.047430%	0.035706%	-0.011724%	(291,148)	(61,762)	(229,386)	(61,762)	(229,386)	(61,762)	(167,623)	(61,762)	(105,861)	(61,762)	(105,861)	(61,762)	(105,861)	(61,762)	(105,861)	(61,762)	(105,861)	(44,098)	(44,098)	(44,098)	(44,098)	(44,098)		
805379911	PUBLIC DEFENDER 10TH JUDICIAL CIRCUIT	0.014102%	0.014079%	-0.000023%	(563)	(119)	(443)	(119)	(443)	(119)	(324)	(119)	(205)	(119)	(205)	(119)	(205)	(119)	(205)	(119)	(205)	(85)	(85)	(85)	(85)	(85)		
805809911	PUBLIC DEFENDER 11TH JUDICIAL CIRCUIT	0.008957%	0.007735%	-0.001222%	(30,335)	(6,435)	(23,900)	(6,435)	(23,900)	(6,435)	(17,465)	(6,435)	(11,030)	(6,435)	(11,030)	(6,435)	(11,030)	(6,435)	(11,030)	(6,435)	(11,030)	(4,595)	(4,595)	(4,595)	(4,595)	(4,595)		
805079911	PUBLIC DEFENDER 12TH JUDICIAL CIRCUIT	0.003907%	0.003581%	-0.000326%	(8,079)	(1,714)	(6,365)	(1,714)	(6,365)	(1,714)	(4,651)	(1,714)	(2,938)	(1,714)	(2,938)	(1,714)	(2,938)	(1,714)	(2,938)	(1,714)	(2,938)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)		
806009911	PUBLIC DEFENDER CORP 18TH JUDICIAL	0.005717%	0.004835%	-0.000883%	(21,917)	(4,649)	(17,268)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(7,969)	(4,649)	(7,969)	(4,649)	(7,969)	(4,649)	(7,969)	(4,649)	(7,969)	(3,320)	(3,320)	(3,320)	(3,320)	(3,320)		
805879911	PUBLIC DEFENDER CORP 15TH JUDICIAL CIR	0.013721%	0.010803%	-0.002918%	(72,453)	(15,370)	(57,083)	(15,370)	(57,083)	(15,370)	(44,714)	(15,370)	(26,344)	(15,370)	(26,344)	(15,370)	(26,344)	(15,370)	(26,344)	(15,370)	(26,344)	(10,974)	(10,974)	(10,974)	(10,974)	(10,974)		
806039911	PUBLIC DEFENDER CORP 25TH JUDICIAL CIR	0.009147%	0.007383%	-0.001764%	(43,809)	(9,293)	(34,515)	(9,293)	(34,515)	(9,293)	(25,222)	(9,293)	(15,929)	(9,293)	(15,929)	(9,293)	(15,929)	(9,293)	(15,929)	(9,293)	(15,929)	(6,635)	(6,635)	(6,635)	(6,635)	(6,635)		
805889911	PUBLIC DEFENDER CORP 2ND JUDICIAL CIR	0.005717%	0.005515%	-0.000202%	(5,015)	(1,064)	(3,951)	(1,064)	(3,951)	(1,064)	(2,887)	(1,064)	(1,823)	(1,064)	(1,823)	(1,064)	(1,823)	(1,064)	(1,823)	(1,064)	(1,823)	(760)	(760)	(760)	(760)	(760)		
802680911	PUBLIC DEFENDER CORP 4TH CIRCUIT	0.006098%	0.013006%	0.006908%	171,554	36,392	135,161	36,392	135,161	36,392	98,769	36,392	62,376	36,392	62,376	36,392	62,376	36,392	62,376	36,392	62,376	25,984	25,984	25,984	25,984	25,984		
804929911	PUBLIC DEFENDER CORP 6TH & 24TH JUDICIAL	0.020391%	0.017852%	-0.002539%	(63,058)	(13,377)	(49,681)	(13,377)	(49,681)	(13,377)	(36,304)	(13,377)	(22,928)	(13,377)	(22,928)	(13,377)	(22,928)	(13,377)	(22,928)	(13,377)	(22,928)	(9,551)	(9,551)	(9,551)	(9,551)	(9,551)		
809149911	PUBLIC DEFENDER CORP FIFTH JUDICIAL	0.010958%	0.008702%	-0.002256%	(50,014)	(11,883)	(38,131)	(11,883)	(38,131)	(11,883)	(32,249)	(11,883)	(20,367)	(11,883)	(20,367)	(11,883)	(20,367)	(11,883)	(20,367)	(11,883)	(8,484)	(8,484)	(8,484)	(8,484)	(8,484)			
806199911	PUBLIC DEFENDER CORP 23R	0.023622%	0.022036%	-0.001586%	(107,424)	(22,788)	(84,636)	(22,788)	(84																			

**West Virginia Retiree Health Benefit Trust Fund**  
**Amortization of Changes in Proportionate Share of Net OPEB Liability**  
**As of and for the Year Ended June 30, 2017**

Agency Account Number	Agency Name	Difference in Allocation %		Difference in NOL (\$) FY 2016 to FY 2017	FY 2017								
		2016 Allocation %	2017 Allocation %		Immediately Recognized	FY 2017 Deferred Outflow/(Inflow)	FY 2018 Amount Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized
808419911	REGION 6 PLANNING/DEVELOPMENT COUNCIL	0.004288%	0.002901%	-0.001387%	(34,446)	(7,307)	(27,139)	(7,307)	(19,832)	(7,307)	(12,525)	(7,307)	(5,217)
808369911	REGION 7 PLANNING/DEVELOPMENT COUNCIL	0.003430%	0.004196%	0.000766%	19,022	4,035	14,987	4,035	10,952	4,035	6,916	4,035	2,881
808289911	REGION 8 PLANNING/DEVELOPMENT COUNCIL	0.003430%	0.002901%	-0.000530%	(13,150)	(2,790)	(10,361)	(2,790)	(7,571)	(2,790)	(4,781)	(2,790)	(1,992)
808299911	REGION 8 SOLID WASTE AUTHORITY	0.008004%	0.006374%	-0.001630%	(40,477)	(8,587)	(31,890)	(8,587)	(23,304)	(8,587)	(14,717)	(8,587)	(6,131)
806689911	REGION 11 PLANNING & DEVELOPMENT COUNCIL	0.007623%	0.007407%	-0.000216%	(5,369)	(1,139)	(4,230)	(1,139)	(3,091)	(1,139)	(1,952)	(1,139)	(813)
805699911	REGION VI WORKFORCE INVESTMENT BOARD	0.002287%	0.001934%	-0.000353%	(6,767)	(1,860)	(6,907)	(1,860)	(5,047)	(1,860)	(3,188)	(1,860)	(1,328)
802189911	REGIONAL INTERGOVERNMENTAL COUNCIL	0.007094%	0.004637%	-0.002456%	(61,001)	(12,940)	(48,060)	(12,940)	(35,120)	(12,940)	(22,180)	(12,940)	(9,239)
844050001	REHABILITATION SERVICES, DIVISION OF	0.656193%	0.546411%	-0.109782%	(2,725,503)	(578,172)	(2,147,331)	(578,172)	(1,569,159)	(578,172)	(990,987)	(578,172)	(412,815)
802559911	RIPLEY CONVENTION & VISITORS BUREAU	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(664)
800850005	RITCHIE CO BOARD OF EDUCATION	0.073342%	0.063643%	-0.009698%	(240,832)	(51,090)	(189,747)	(51,090)	(138,657)	(51,090)	(87,568)	(51,090)	(36,478)
802659911	RITCHIE CO ECONOMIC DEVELOPMENT AUTHORITY	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(664)
804799911	RITCHIE CO INTEGRATED FAM	0.005622%	0.004703%	-0.000919%	(22,815)	(4,840)	(17,975)	(4,840)	(13,135)	(4,840)	(8,296)	(4,840)	(3,456)
805159911	RITCHIE CO AMBULANCE AUTHORITY, INC.	0.020772%	0.017105%	-0.003667%	(9,057)	(19,316)	(7,174)	(19,316)	(52,425)	(19,316)	(33,108)	(19,316)	(13,792)
802427709	RITCHIE COUNTY COMMISSION	0.034493%	0.029257%	-0.005236%	(130,520)	(27,582)	(102,938)	(27,582)	(74,857)	(27,582)	(47,275)	(27,582)	(19,693)
806959911	RITCHIE COUNTY PUBLIC LIBRARY	0.004574%	0.003868%	-0.000706%	(17,534)	(3,719)	(13,814)	(3,719)	(10,095)	(3,719)	(6,375)	(3,719)	(2,656)
804768810	RIVESVILLE, TOWN OF	0.003811%	0.003736%	-0.000075%	(1,868)	(396)	(1,472)	(396)	(1,076)	(396)	(679)	(396)	(283)
800870005	ROANE CO BOARD OF EDUCATION	0.074650%	0.064455%	-0.010195%	(253,175)	(53,707)	(199,468)	(53,707)	(148,761)	(53,707)	(92,054)	(53,707)	(38,347)
807079911	ROANE CO PUBLIC LIBRARY	0.002859%	0.002901%	0.000042%	1,047	222	825	222	603	222	381	222	159
806869911	ROANE CO. COMMITTEE ON AGING, INC.	0.005812%	0.004453%	-0.001360%	(33,762)	(7,162)	(26,600)	(7,162)	(19,438)	(7,162)	(12,276)	(7,162)	(5,114)
802437709	ROANE COUNTY COMMISSION	0.043200%	0.035096%	-0.007923%	(196,765)	(41,741)	(155,025)	(41,741)	(113,284)	(41,741)	(71,543)	(41,741)	(29,803)
805539911	ROBERT C BYRD CLINIC	0.006126%	0.048392%	0.042266%	(341,054)	(72,349)	(268,704)	(72,349)	(196,355)	(72,349)	(124,006)	(72,349)	(51,657)
804948810	ROBINNEY CITY OF	0.020927%	0.017404%	-0.003523%	(87,484)	(18,558)	(68,925)	(18,558)	(50,367)	(18,558)	(31,809)	(18,558)	(13,251)
804529911	ROCKY MOUNT PUBLIC HOUSING AUTHORITY	0.002287%	0.002901%	0.000614%	15,244	3,234	12,011	3,234	8,777	3,234	5,543	3,234	2,309
805759911	RONCEVERTE PUBLIC LIBRARY	0.001143%	0.000967%	-0.000177%	(4,383)	(930)	(3,454)	(930)	(2,524)	(930)	(1,594)	(930)	(664)
804718810	SAINT ALBANS, CITY OF	0.014977%	0.024199%	0.009222%	(560,175)	(118,832)	(441,343)	(118,832)	(322,511)	(118,832)	(203,679)	(118,832)	(84,846)
806359911	SALT ROCK SEWER S.P.D.	0.005717%	0.003963%	-0.001754%	(43,559)	(9,240)	(34,318)	(9,240)	(25,078)	(9,240)	(16,838)	(9,240)	(6,598)
896506625	SANITARY BOARD OF CHARLESTON	0.007520%	0.006263%	-0.001257%	(31,214)	(6,621)	(24,592)	(6,621)	(17,971)	(6,621)	(11,349)	(6,621)	(4,728)
839590001	SCHOOL BUILDING AUTHORITY	0.009147%	0.007735%	-0.001412%	(35,067)	(7,439)	(27,628)	(7,439)	(20,189)	(7,439)	(12,750)	(7,439)	(5,311)
828101403	SCHOOL OF OSTEOPATHIC MEDICINE	0.271832%	0.238788%	-0.033044%	(820,596)	(174,076)	(646,520)	(174,076)	(472,443)	(174,076)	(298,367)	(174,076)	(124,291)
893020002	SECONDARY SCHOOLS ACTIVITIES COMM	0.010291%	0.008702%	-0.001589%	(39,451)	(8,369)	(31,082)	(8,369)	(22,713)	(8,369)	(14,344)	(8,369)	(5,975)
835000001	SECRETARY OF STATE	0.052167%	0.044987%	-0.007180%	(190,926)	(40,502)	(150,424)	(40,502)	(109,922)	(40,502)	(69,420)	(40,502)	(28,918)
810100001	SENATE	0.052841%	0.043255%	-0.009586%	(238,058)	(50,500)	(187,558)	(50,500)	(137,057)	(50,500)	(86,557)	(50,500)	(36,057)
805969911	SENECA HEALTH SERVICES, INC.	0.213065%	0.187704%	-0.025352%	(629,581)	(133,556)	(496,026)	(133,556)	(362,470)	(133,556)	(228,914)	(133,556)	(95,359)
807589911	SENIOR LIFE SERVICES OF MORGAN CO	0.002668%	0.002710%	0.000042%	1,040	222	820	222	599	222	378	222	158
804789911	SENIOR MONONGALIAN, INC.	0.006193%	0.003868%	-0.002326%	(57,759)	(12,253)	(45,507)	(12,253)	(33,254)	(12,253)	(21,001)	(12,253)	(8,748)
807179911	SHADY SPRING PSD	0.003787%	0.010636%	0.006849%	(43,485)	(9,225)	(34,260)	(9,225)	(25,036)	(9,225)	(15,811)	(9,225)	(6,586)
832401003	SHEPHERD UNIVERSITY	0.439072%	0.366281%	-0.072791%	(1,807,627)	(383,459)	(1,424,168)	(383,459)	(1,040,718)	(383,459)	(657,249)	(383,459)	(273,790)
804858810	SHEPHERDSTOWN, TOWN OF	0.027537%	0.025139%	-0.002398%	(59,545)	(12,632)	(46,914)	(12,632)	(34,282)	(12,632)	(21,651)	(12,632)	(9,019)
806699911	SHORT LINE PUBLIC SERVICE DISTRICT	0.002859%	0.002901%	0.000042%	1,047	222	825	222	603	222	381	222	159
806539911	SISSONVILLE PUBLIC SERVICE DISTRICT	0.007718%	0.006673%	-0.001045%	(25,955)	(5,506)	(20,449)	(5,506)	(14,943)	(5,506)	(9,437)	(5,506)	(3,913)
804878810	SISTERSVILLE, CITY OF	0.016631%	0.047638%	0.030678%	(61,827)	(16,608)	(45,219)	(16,608)	(34,611)	(16,608)	(20,003)	(16,608)	(12,398)
805919911	SO HIGHLANDS COMM MENTAL	0.063181%	0.139743%	0.076562%	(585,473)	(124,191)	(461,282)	(124,191)	(337,055)	(124,191)	(212,864)	(124,191)	(88,672)
809619911	SO JACKSON CO PUBLIC SERVICE DISTRICT	0.010493%	0.007511%	-0.002982%	(74,062)	(15,711)	(58,351)	(15,711)	(42,640)	(15,711)	(26,929)	(15,711)	(11,218)
804449911	SOUTH CHARLESTON HOUSING AUTHORITY	0.005717%	0.004835%	-0.000883%	(21,917)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(7,969)	(4,649)	(3,320)
808009911	SOUTH CHARLESTON LIBRARY BOARD	0.007623%	0.005867%	-0.001756%	(43,598)	(9,249)	(34,349)	(9,249)	(25,101)	(9,249)	(15,852)	(9,249)	(6,604)
809179911	SOUTHERN SOIL CONSERVATION DISTRICT	0.002382%	0.003855%	0.001473%	36,575	7,759	28,816	7,759	21,058	7,759	13,299	7,759	5,540
806499911	SOUTH WESTERN WATER DISTRICT	0.005717%	0.004835%	-0.000883%	(21,917)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(7,969)	(4,649)	(3,320)
804928810	SPENCER, CITY OF	0.021725%	0.018956%	-0.002769%	(68,752)	(14,585)	(54,168)	(14,585)	(39,583)	(14,585)	(24,998)	(14,585)	(10,413)
805909911	ST ALBANS MUNICIPAL WATER BOARD	0.039891%	0.030530%	-0.009361%	(232,474)	(49,316)	(183,158)	(49,316)	(133,843)	(49,316)	(84,527)	(49,316)	(35,211)
802810810	ST. MARYS, CITY OF	0.000000%	0.007084%	0.007084%	175,914	37,317	138,596	37,317	101,279	37,317	63,962	37,317	26,645
897226625	ST. MARYS, CITY OF NP	0.007074%	0.002641%	-0.004433%	(110,092)	(23,354)	(86,737)	(23,354)	(63,383)	(23,354)	(40,029)	(23,354)	(16,675)
802699910	STAR CITY, TOWN OF	0.018580%	0.017989%	-0.000591%	(14,678)	(3,114)	(11,564)	(3,114)	(8,451)	(3,114)	(5,337)	(3,114)	(2,223)
808879911	STATE BAR ASSOCIATION	0.021327%	0.018031%	-0.003296%	(81,850)	(17,363)	(64,486)	(17,363)	(47,123)	(17,363)	(29,760)	(17,363)	(12,397)
805109911	STEP BY STEP	0.004860%	0.004835%	-0.000025%	(621)	(132)	(489)	(132)	(358)	(132)	(226)	(132)	(94)
802921911	STEVENS CORRECTIONAL CENTER	0.000000%	0.012685%	0.012685%	315,012	66,825	248,188	66,825	181,363	66,825	114,537	66,825	47,713
804958810	STONEWOOD CITY OF	0.015733%	0.009979%	-0.005754%	(66,906)	(14,193)	(52,713)	(14,193)	(38,520)	(14,193)	(24,327)	(14,193)	(10,134)
809099911	SUGAR CREEK PSD	0.001808%	0.005128%	0.003320%	(6,970)	(1,478)	(5,492)	(1,478)	(4,013)	(1,478)	(2,534)	(1,478)	(1,056)
800890005	SUMMERS CO BOARD OF EDUCATION	0.074630%	0.053348%	-0.021282%	(528,494)	(112,112)	(416,383)	(112,112)	(304,271)	(112,112)	(192,159)	(112,112)	(80,048)
807189911	SUMMERS CO COUNCIL ON AGING	0.016675%	0.014408%	-0.002267%	(56,290)	(11,941)	(44,349)	(11,941)	(32,408)	(11,941)	(20,467)	(11,941)	(8,526)
807709911	SUMMERS CO HEALTH DEPARTMENT	0.003430%	0.001934%	-0.001496%	(37,162)	(7,883)	(29,278)	(7,883)	(21,395)	(7,883)	(13,512)	(7,883)	(5,629)
802447709	SUMMERS COUNTY COMMISSION	0.036875%	0.031187%	-0.005688%	(141,262)	(29,967)	(111,296)	(29,967)	(81,329)	(29,967)	(51,363)	(29,967)	(21,396)
805679911	SUMMERS COUNTY PUBLIC LIBRARY	0.004383%	0.001934%	-0.002449%	(60,824)	(12,903)	(47,921)	(12,903)	(35,018)	(12,903)	(22,115)	(12,903)	(9,213)
805769911	SUMMERSVILLE PUBLIC LIBRARY	0.000000%	0.000066%	0.000066%	1,632	346	1,286	346	940	346	593	346	247
807229911	SUN VALLEY PUBLIC SERVICE DISTRICT	0.006126%	0.005133%	-0.000993%	(45,018)	(9,216)	(35,802)	(9,216)	(26,586)	(9,216)	(17,370)	(9,216)	(6,154)
811000001	SUPREME COURT / JUDICIAL	1.457584%	1.242281%	-0.215303%	(5,346,685)	(1,134,214)	(4,212,471)	(1,134,214)	(3,078,257)	(1,134,214)	(1,944,043)	(1,134,214)	(809,829)
818000001	TAX DEPT	0.497931%	0.384108%	-0.113823%	(2,826,595)	(599,617)	(2,226,978)	(599,617)	(1,627,361)	(599,617)	(1,027,744)	(599,617)	(428,127)
818010001	TAX DEPT - BUDGET OFFICE	0.006289%	0.006196%	-0.000093%	(2,310)	(490)	(1,820)	(490)	(1,330)	(490)	(840)	(490)	(350)
800910005	TAYLOR CO BOARD OF EDUCAT	0.080458%	0.075063%	-0.005395%	(133,976)	(28,421)	(105,555)	(28,421)	(77,134)	(28,421)	(48,713)	(28,421)	(20,293)
802457709	TAYLOR CO COMMISSION	0.031063%	0.030737%	-0.000326%	(8,082)	(1,714)	(6,367)	(1,714)	(4,653)	(1,714)	(2,938)	(1,714)	(1,224)
807719911	TAYLOR CO HEALTH DEPT	0.010291%	0.008077%	-0.002214%	(54,987)	(11,665)	(43,322)	(11,665)	(31,658)	(11,665)	(19,993)	(11,665)	(8,328)
804289911	TAYLOR CO PSD	0.006003%	0.004835%	-0.001168%	(29,016)	(6,155)	(22,860)	(6,155)	(16,705)	(6,155)	(10,550)	(6,155)	(4,395)
807799911	TAYLOR CO SENIOR CITIZEN	0.005717%	0.004835%	-0.000883%	(21,917)	(4,649)	(17,268)	(4,649)	(12,618)	(4,649)	(7,969)	(4,649)	(3,320)
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