

West Virginia Retiree Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2019

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
89636625	Cabell Co. Comm. - Non-Par	0.157910422%	0.141499560%	-0.016410863%	(352,085)	(81,855)	(270,229)	(81,855)	(188,374)	(81,855)	(106,518)	(81,855)	(24,663)	(24,663)
80499911	Cabell Co. Community Serv	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80793911	Cabell County Public Library	0.067161440%	0.073316176%	0.006154736%	132,046	30,699	101,347	30,699	70,648	30,699	39,949	30,699	9,250	9,250
80549911	Cabin Creek Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80013005	Calhoun Co Board of Education	0.055660304%	0.028760626%	-0.027499678%	(597,499)	(138,911)	(458,588)	(138,911)	(319,676)	(138,911)	(180,765)	(138,911)	(41,854)	(41,854)
80475911	Calhoun Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80207609	Calhoun County Commission	0.021195071%	0.020087541%	-0.010719530%	(23,761)	(5,524)	(18,237)	(5,524)	(12,713)	(5,524)	(7,189)	(5,524)	(1,664)	(1,664)
80258911	Camp Dawson Event Center	0.022780101%	0.025380369%	0.002600268%	77,241	17,958	59,283	17,958	41,326	17,958	23,368	17,958	5,411	5,411
80438911	Canan Valley Public Service District	0.002078793%	0.002131747%	0.000052954%	1,136	264	872	264	608	264	344	264	80	80
80684911	Capon Bridge Public Library	0.001093966%	0.001065873%	-0.000228093%	568	132	436	132	304	132	172	132	40	40
80500810	Capon Bridge, Inc. Town of	0.002944956%	0.001687633%	-0.001257323%	(26,975)	(6,271)	(20,704)	(6,271)	(14,432)	(6,271)	(8,161)	(6,271)	(1,890)	(1,890)
80563911	Central Communication, Inc.	0.012472755%	0.012790482%	0.000317727%	6,817	1,585	5,232	1,585	3,647	1,585	2,062	1,585	477	477
80547911	Central Hampshire PSD	0.000527799%	0.01030444%	0.009776645%	16,641	3,869	12,772	3,869	8,903	3,869	5,034	3,869	1,166	1,166
80880911	Central WV Aging Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80267911	Central WV Regional Airport Authority	0.031268504%	0.049119003%	0.017850499%	382,971	89,036	293,935	89,036	204,899	89,036	115,863	89,036	26,827	26,827
80851911	Central WV Transit Authority	0.034386693%	0.035884408%	0.001497715%	32,133	7,470	24,662	7,470	17,192	7,470	9,721	7,470	2,251	2,251
80374911	Century Volga Public Service District	0.004157858%	0.005151722%	0.000994137%	21,329	4,959	16,370	4,959	11,411	4,959	6,453	4,959	1,494	1,494
80577911	Chapmanville Public Library	0.002078793%	0.000000000%	-0.002078793%	(44,599)	(10,369)	(34,230)	(10,369)	(23,862)	(10,369)	(13,493)	(10,369)	(3,124)	(3,124)
80458911	Charles Town Utility Board	0.020441460%	0.02555801%	0.005116550%	13,237	30,509	100,718	30,509	70,210	30,509	39,701	30,509	9,192	9,192
80341810	Charles Town, City of	0.025465208%	0.026025078%	0.000559870%	12,012	2,793	9,219	2,793	6,427	2,793	3,634	2,793	841	841
80441911	Charleston Convention & Visitors Bureau	0.00918134%	0.008615811%	-0.000565523%	(12,133)	(2,821)	(9,312)	(2,821)	(6,491)	(2,821)	(3,671)	(2,821)	(850)	(850)
80560911	Charleston Housing	0.074579617%	0.075531407%	0.000951789%	20,420	4,747	15,673	4,747	10,925	4,747	6,178	4,747	1,430	1,430
80786911	Charleston Urban Renewal Authority	0.002078793%	0.002131747%	0.000052954%	1,136	264	872	264	608	264	344	264	80	80
80869911	Chestnut Ridge Public Service District	0.003118189%	0.004264949%	0.001146760%	24,572	5,713	18,859	5,713	13,147	5,713	7,434	5,713	1,721	1,721
80309810	City of Barboursville	0.068730811%	0.071631941%	0.002901130%	62,242	14,470	47,771	14,470	33,301	14,470	18,830	14,470	4,360	4,360
89636625	City of Beckley	0.058415146%	0.057764907%	-0.000650239%	(13,950)	(3,243)	(10,707)	(3,243)	(7,464)	(3,243)	(4,221)	(3,243)	(977)	(977)
80316810	City of Belmont	0.005196981%	0.005329367%	0.000132386%	2,840	2,180	660	2,180	1,520	660	859	660	199	199
89714625	City of Benwood	0.003327634%	0.001980311%	-0.001347323%	(28,906)	(6,720)	(22,186)	(6,720)	(15,465)	(6,720)	(8,745)	(6,720)	(2,025)	(2,025)
80438810	City of Bridgeport	0.108490165%	0.106804795%	-0.016511370%	(96,159)	(8,406)	(27,752)	(8,406)	(19,346)	(8,406)	(10,939)	(8,406)	(2,533)	(2,533)
89636625	City of Bushkaman	0.062202776%	0.063136987%	0.000934211%	20,043	4,660	15,383	4,660	10,723	4,660	6,064	4,660	1,404	1,404
89627625	City of Charleston	0.005960380%	0.005911812%	-0.000048568%	(1,042)	(242)	(800)	(242)	(557)	(242)	(315)	(242)	(73)	(73)
80343810	City of Chester	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
89636625	City of Follansbee	0.02658221%	0.030832672%	0.004250461%	91,491	21,271	70,221	21,271	48,950	21,271	27,679	21,271	6,409	6,409
80370810	City of Franklin	0.009398886%	0.009681684%	0.000282798%	7,333	1,705	5,628	1,705	3,923	1,705	2,219	1,705	514	514
80372810	City of Gary	0.007015925%	0.006395241%	-0.000620684%	(13,316)	(3,096)	(10,220)	(3,096)	(7,125)	(3,096)	(4,029)	(3,096)	(933)	(933)
80377810	City of Glenview	0.004590678%	0.004441440%	-0.000119238%	(3,288)	(746)	(2,542)	(746)	(1,796)	(746)	(971)	(746)	(225)	(225)
80484810	City of Grafton	0.038457613%	0.036950281%	-0.001507332%	(32,340)	(7,519)	(24,821)	(7,519)	(17,303)	(7,519)	(9,784)	(7,519)	(2,265)	(2,265)
89622625	City of Huntington	0.004339626%	0.004304265%	-0.000035361%	(759)	(176)	(582)	(176)	(406)	(176)	(230)	(176)	(53)	(53)
89644625	City of Kenova	0.000650846%	0.000000000%	-0.000650846%	(13,963)	(3,246)	(10,717)	(3,246)	(7,471)	(3,246)	(4,224)	(3,246)	(978)	(978)
80310810	City of Keyser	0.032749301%	0.037759879%	0.005010578%	107,499	24,992	82,507	24,992	57,514	24,992	32,522	24,992	7,530	7,530
80414810	City of Madison	0.015917409%	0.01721621%	0.001298801%	27,966	6,455	21,511	6,455	14,056	6,455	8,601	6,455	1,945	1,945
89720625	City of Marlinton	0.001796922%	0.001782280%	-0.000144642%	(814)	(73)	(241)	(73)	(168)	(73)	(95)	(73)	(22)	(22)
80404810	City of Milton	0.02685307%	0.03292958%	0.006076509%	130,377	30,311	100,066	30,311	69,755	30,311	39,444	30,311	9,133	9,133
80431810	City of Montgomery	0.01030746%	0.014744583%	0.004437123%	95,198	22,132	73,066	22,132	50,933	22,132	28,801	22,132	6,668	6,668
80433810	City of Moorefield	0.027422151%	0.025881408%	-0.001540742%	(33,056)	(7,685)	(25,371)	(7,685)	(17,686)	(7,685)	(10,011)	(7,685)	(2,316)	(2,316)
89644625	City of New Martinsville	0.069809739%	0.067924681%	-0.001885058%	(40,319)	(9,374)	(30,945)	(9,374)	(21,572)	(9,374)	(12,198)	(9,374)	(2,824)	(2,824)
80448910	City of Paden City	0.014515148%	0.011297305%	-0.003217843%	(35,871)	(8,341)	(27,530)	(8,341)	(19,189)	(8,341)	(10,854)	(8,341)	(2,513)	(2,513)
80451810	City of Parsons	0.01039363%	0.011018249%	0.000624619%	15,209	3,536	11,673	3,536	8,137	3,536	4,601	3,536	1,065	1,065
80282010	City of Pennington	0.005370214%	0.005329367%	-0.000040847%	(876)	(204)	(672)	(204)	(469)	(204)	(263)	(204)	(61)	(61)
80314810	City of Petersburg	0.001879549%	0.020162774%	0.018283225%	29,329	6,819	22,510	6,819	15,692	6,819	8,873	6,819	2,054	2,054
80478810	City of Phillip	0.02703850%	0.029311521%	0.002272921%	32,346	7,520	24,826	7,520	17,306	7,520	9,786	7,520	2,266	2,266
80316810	City of Ravenswood	0.003059918%	0.00334419%	0.000284271%	6,274	1,459	4,815	1,459	3,357	1,459	1,898	1,459	439	439
80342810	City of Richwood	0.017323271%	0.014122824%	-0.003200447%	(68,644)	(15,963)	(52,700)	(15,963)	(36,737)	(15,963)	(20,773)	(15,963)	(4,810)	(4,810)
80475810	City of Ripley	0.04982180%	0.050170801%	0.000349001%	19,084	4,437	14,647	4,437	10,210	4,437	5,774	4,437	1,337	1,337
80478810	City of Roncoverte	0.01948680%	0.020429242%	0.000942442%	20,179	4,691	15,488	4,691	10,796	4,691	6,105	4,691	1,414	1,414
80401810	City of Salem	0.017842969%	0.019096900%	0.001253931%	26,902	6,254	20,648	6,254	14,393	6,254	8,139	6,254	1,884	1,884
80466810	City of Shinnston	0.014811397%	0.015543988%	0.000732591%	15,717	3,654	12,063	3,654	8,409	3,654	4,755	3,654	1,101	1,101
80462810	City of Smithers	0.005976528%	0.00509950%	-0.000877028%	1,361	316	1,045	316	728	316	412	316	95	95
89684625	City of South Charleston/Sanitary Board	0.000781015%	0.00074651%	-0.000034505%	(137)	(32)	(105)	(32)	(73)	(32)	(41)	(32)	(10)	(10)
89683625	City of Summersville	0.002472236%	0.002452091%	-0.000020145%	(432)	(100)	(332)	(100)	(231)	(100)	(131)	(100)	(30)	(30)
80498810	City of Thomas	0.004157858%	0.004263494%	0.000105636%	2,772	528	1,744	528	1,216	528	687	528	159	159
89709625	City of Weston	0.055368893%	0.056179687%	0.000810794%	17,395	4,044	13,351	4,044	9,307	4,044	5,263	4,044	1,219	1,219
89710625	City of Weston-Water Board	0.038412640%	0.04232244%	0.003909804%	83,964	19,521	64,443	19,521	44,922	19,521	25,402	19,521	5,882	5,882
89621625	City of Wellsburg	0.00169121%	0.00167440%	-0.000176811%	(296)	(69)	(227)	(69)	(158)	(69)	(89)	(69)	(21)	(21)
80312810	City of White Sulphur Springs	0.02529197%	0.024870381%	-0.000421589%	(9,045)	(2,103)	(6,942)	(2,103)	(4,839)	(2,103)	(2,736)	(2,103)	(634)	(634)
80524810	City of Williamson	0.01914224%	0.019718660%	0.000576416%	12,367	2,875	9,492	2,875	6,617	2,875	3,742	2,875	866	866
89719625	CityCo Building Management Corporation	0.000781015%	0.000000000%	-0.000781015%	(16,756)	(3,896)	(12,861)	(3,896)	(8,965)	(3,896)	(5,069)	(3,896)	(1,174)	(1,174)
80969911	Clarksburg Harrison Rig Housing Authority	0.020354843%	0.020162774%	-0.000192069%	(4,121)	(958)	(3,163)	(958)	(2,205)	(958)	(1,247)	(958)	(289)	(289)
8057911	Clarksburg Water Board	0.053339473%	0.053681454%	0.000341981%	7,591	1,591	6,000	1,591	4,409	1,591	2,818	1,591	2,227	2,227
80402810	Clarksburg, City of	0.18114112%	0.187685469%	0.006544358%	140,392	32,639	107,753	32,639	75,113	32,639	42,474	32,639	9,834	9,834
80823911	Clarksburg-Harrison Public Library	0.00908011%	0.009592816%	0.000512706%										

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, 2019

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
806429911	Craigville Public Library	0.001039396%	0.001065873%	0.000026477%	568	132	436	132	304	132	172	132	40	40
806699911	Craigville Public Service District	0.001352451%	0.001359887%	0.000007436%	1,568	388	1,280	388	368	368	368	368	117	117
802810911	Crum Public Service District	0.001039396%	0.001065873%	0.000026477%	568	132	436	132	304	132	172	132	40	40
804339911	Culloden Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
835100001	Culture And History	0.101020116%	0.110695039%	0.009674923%	207,569	48,257	159,312	48,257	111,055	48,257	62,797	48,257	14,540	14,540
806619911	Danese Public Service District	0.003118189%	0.003197620%	0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
881201502	Dental Examiners, Board of	0.003714227%	0.003334980%	-0.000379246%	(8,136)	(1,892)	(6,244)	(1,892)	(4,353)	(1,892)	(2,462)	(1,892)	(570)	(570)
836500001	Department of Corrections	0.394127902%	0.421878649%	0.027750747%	595,375	138,417	456,957	138,417	318,540	138,417	138,417	138,417	41,705	41,705
828600001	Department of Education	0.500129681%	0.520768509%	0.020638827%	442,793	102,944	339,849	102,944	236,905	102,944	133,961	102,944	31,017	31,017
867001602	Department of Highways	4.979347639%	5.023978811%	0.044631172%	953,667	221,716	731,951	221,716	510,235	221,716	221,716	221,716	66,803	66,803
845000001	Department of Labor	0.077149725%	0.082172730%	0.005023005%	107,765	25,054	82,711	25,054	57,657	25,054	32,603	25,054	7,549	7,549
837704001	Dept. of Corrections/Denmar Facility	0.065395348%	0.060843612%	-0.004551736%	(97,655)	(22,704)	(74,951)	(22,704)	(52,248)	(22,704)	(29,544)	(22,704)	(6,841)	(6,841)
812102101	Development Office	0.109629390%	0.109506524%	-0.000122866%	(2,629)	(611)	(2,018)	(611)	(1,407)	(611)	(795)	(611)	(184)	(184)
804979011	Developmental Center & Workshop, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805189911	Dignity Hospice of Southern West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806609911	Disability Rights of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
883952702	Division of Financial Institution	0.025168657%	0.028221379%	0.030522722%	65,494	15,227	50,268	15,227	35,041	15,227	19,814	15,227	4,588	4,588
853430001	Division of Protective Services	0.039552844%	0.037572041%	-0.001980804%	(42,497)	(9,880)	(32,617)	(9,880)	(22,737)	(9,880)	(12,857)	(9,880)	(2,977)	(2,977)
854400002	Division of Tourism	0.049707511%	0.044897955%	-0.004809556%	(128,761)	(39,003)	(89,758)	(39,003)	(89,758)	(39,003)	(50,755)	(39,003)	(11,752)	(11,752)
800170005	Doddridge Co Board Of Education	0.088942273%	0.089704709%	0.000762436%	16,358	3,803	12,555	3,803	8,752	3,803	4,949	3,803	1,146	1,146
802087709	Doddridge Co Commission	0.067474140%	0.076121132%	0.008646992%	185,516	43,130	142,386	43,130	99,255	43,130	56,125	43,130	12,995	12,995
809059911	Doddridge Co Senior Citizens, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807349911	Doddridge County Health Department	0.005283598%	0.004885254%	-0.000368344%	(8,546)	(1,987)	(6,559)	(1,987)	(4,572)	(1,987)	(2,586)	(1,987)	(599)	(599)
867001503	DOT Office of Administrative Hearings	0.019387836%	0.018987692%	-0.000399914%	(8,575)	(1,994)	(6,582)	(1,994)	(4,588)	(1,994)	(2,594)	(1,994)	(601)	(601)
805119911	Dunbar Housing Authority	0.003811120%	0.003641734%	-0.000169386%	(3,634)	(845)	(2,789)	(845)	(1,944)	(845)	(1,099)	(845)	(255)	(255)
803048010	Dunbar, City of	0.082806703%	0.078608899%	-0.004197804%	(90,233)	(20,978)	(69,255)	(20,978)	(48,277)	(20,978)	(27,299)	(20,978)	(6,321)	(6,321)
897246225	East Ridge Health Services	0.009413289%	0.008626489%	-0.000786800%	(16,880)	(3,924)	(12,956)	(3,924)	(9,031)	(3,924)	(5,107)	(3,924)	(1,182)	(1,182)
800841005	Eastern Panhandle Instructional Cooperative	0.000000000%	0.116534046%	0.116534046%	2,500,163	581,258	1,918,906	581,258	1,337,648	581,258	756,390	581,258	173,133	173,133
804319911	Eastern Panhandle Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804359911	Eastern Panhandle Regional PDC Region 9	0.003118189%	0.002398215%	-0.000719974%	(15,447)	(3,591)	(11,855)	(3,591)	(8,264)	(3,591)	(4,673)	(3,591)	(1,082)	(1,082)
830700103	Eastern WV Community & Technical College	0.028515866%	0.026736631%	-0.001779235%	(88,172)	(8,875)	(29,298)	(8,875)	(20,423)	(8,875)	(11,549)	(8,875)	(2,674)	(2,674)
809209911	Eastern WV Community Action	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
812112201	Economic Development Authority	0.012149739%	0.013274396%	0.011224617%	24,128	5,609	18,518	5,609	12,909	5,609	7,300	5,609	1,690	1,690
853323003	Education & Arts, Dept. of	0.024252579%	0.024252579%	0.000000000%	(520,324)	(120,969)	(399,355)	(120,969)	(278,386)	(120,969)	(157,417)	(120,969)	(36,448)	(36,448)
829100001	Educational Broadcasting	0.072812056%	0.069488554%	-0.003323512%	(71,304)	(16,577)	(54,727)	(16,577)	(38,149)	(16,577)	(21,572)	(16,577)	(4,995)	(4,995)
805099911	Elk Valley Public Service District	0.005976528%	0.005862304%	-0.000114224%	(2,451)	(570)	(1,881)	(570)	(1,311)	(570)	(741)	(570)	(172)	(172)
803598810	Elkins, City of	0.078509651%	0.079993417%	0.001483766%	31,833	7,401	24,432	7,401	17,032	7,401	9,631	7,401	2,230	2,230
805839911	Elkins-Randolph Co. Airport Authority	0.001992176%	0.002398215%	0.000406039%	8,711	2,025	6,686	2,025	4,661	2,025	2,635	2,025	610	610
804579911	Elkins-Randolph County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806599911	Emergency Services Authority/Raleigh	0.032203667%	0.034343842%	0.002140175%	45,916	10,675	35,241	10,675	24,566	10,675	13,891	10,675	3,216	3,216
800509911	Empowerment Through Employment, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805469911	Enlarged Hepzibah PSD	0.005196981%	0.005240545%	0.000043563%	935	217	717	217	500	217	283	217	65	65
847750001	Environmental Protection, Department of	0.839687322%	0.827954608%	-0.011732714%	(251,718)	(58,521)	(193,197)	(58,521)	(134,675)	(58,521)	(76,154)	(58,521)	(17,632)	(17,632)
856403501	Environmental Quality Board	0.002078821%	0.002131747%	0.000052924%	1,136	264	872	264	608	264	344	264	80	80
883702502	Examiners In Counseling, Board of	0.005255704%	0.004704696%	-0.000551009%	(11,822)	(2,748)	(9,073)	(2,748)	(6,325)	(2,748)	(3,576)	(2,748)	(828)	(828)
881105602	Examiners/Registers Nurses, Board of	0.010382707%	0.013401785%	0.003019078%	64,965	15,104	49,862	15,104	34,758	15,104	19,654	15,104	4,551	4,551
804599911	Fairmont - Morgantown Housing Authority	0.014013189%	0.014158697%	0.000145508%	24,919	5,770	19,149	5,770	13,379	5,770	7,599	5,770	1,739	1,739
832101103	Fairmont State University	0.526420436%	0.522244520%	-0.004175916%	(89,592)	(20,829)	(68,763)	(20,829)	(47,934)	(20,829)	(27,105)	(20,829)	(6,276)	(6,276)
803618816	Farmont, City of	0.157412715%	0.156437320%	-0.000975425%	(20,927)	(4,865)	(16,062)	(4,865)	(11,197)	(4,865)	(6,331)	(4,865)	(1,466)	(1,466)
808509911	Farmont-Marton Co Transit Authority	0.002107744%	0.023360394%	0.021252650%	49,616	11,535	38,081	11,535	26,546	11,535	15,011	11,535	3,476	3,476
800190005	Fayette Co Board Of Education	0.270475960%	0.141327235%	-0.129148725%	(2,770,803)	(644,178)	(2,126,625)	(644,178)	(1,482,447)	(644,178)	(838,269)	(644,178)	(194,091)	(194,091)
807559911	Fayette Co Health Department	0.005538698%	0.005386599%	-0.000152099%	18,938	4,403	14,535	4,403	10,132	4,403	5,729	4,403	1,327	1,327
802097709	Fayette County Commission	0.134209839%	0.138835847%	0.004626008%	99,248	23,074	76,174	23,074	53,100	23,074	30,026	23,074	6,952	6,952
808229911	Fayette County Public Library	0.010307346%	0.010392676%	0.000085330%	1,822	424	1,398	424	975	424	551	424	128	128
809029911	Fayette County Solid Waste Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
861700001	Fire Commission	0.038551618%	0.042847532%	0.004295914%	92,166	21,427	70,739	21,427	49,311	21,427	27,884	21,427	6,456	6,456
802929911	Five Rivers Public Library	0.003118189%	0.003197620%	0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
806579911	Fishwoods-Cause Run Public Service Dist	0.006318648%	0.024098977%	0.017780329%	(47,955)	(11,112)	(36,843)	(11,112)	(25,732)	(11,112)	(14,640)	(11,112)	(3,348)	(3,348)
805059911	FMRs Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
830850001	Forestry, Division of	0.095427336%	0.104772064%	0.009344728%	200,477	46,608	153,868	46,608	107,260	46,608	60,651	46,608	14,043	14,043
805319911	Friendly Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805209911	Gateway Industries Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805029911	Gauley River Public Service District	0.005434174%	0.005506289%	0.000072115%	(10,310)	(2,397)	(7,913)	(2,397)	(5,516)	(2,397)	(3,119)	(2,397)	(722)	(722)
852000001	Geological Survey	0.036915205%	0.036908054%	-0.000007151%	(1,531)	(366)	(1,165)	(366)	(82)	(366)	(46)	(366)	(11)	(11)
809199911	Gilmer Co Ambulance Service	0.006326337%	0.006128773%	-0.000207564%	(2,309)	(537)	(1,772)	(537)	(1,235)	(537)	(698)	(537)	(162)	(162)
800210005	Gilmer Co Board Of Education	0.049076729%	0.033119252%	-0.015957476%	(342,357)	(79,594)	(262,763)	(79,594)	(183,170)	(79,594)	(103,576)	(79,594)	(23,982)	(23,982)
807369911	Gilmer Co Health Department	0.002078821%	0.002753507%	0.000674686%	14,476	3,365	11,110	3,365	7,745	3,365	4,379	3,365	1,014	1,014
802107709	Gilmer County Commission	0.024329679%	0.024329679%	-0.000367127%	(78,032)	(18,142)	(59,890)	(18,142)	(41,749)	(18,142)	(23,608)	(18,142)	(5,466)	(5,466)
805499911	Gilmer County Senior Center	0.004157585%	0.004157585%	0.000000000%	2,272	528	1,744	528	1,216	528	687	528	159	159
805499911	Gilmer Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
832200003	Glenville State College	0.187466174%	0.181297024%	-0.006169150%	(132,355)	(30,771)	(101,584)	(30,771)	(70,813)	(30,771)	(40,042)	(30,771)	(9,271)	(9,271)
804219911														

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, 2019

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
807389911	Greenbrier Co Health Department	0.005949820%	0.008349342%	-0.00240478%	(25,755)	(5,988)	(19,768)	(5,988)	(13,780)	(5,988)	(7,792)	(5,988)	(1,804)	(1,804)
808494911	Greenbrier Co Solid Waste Authority	0.001039331%	0.001274608%	-0.00023527%	(2,588)	(588)	(1,999)	(588)	(1,355)	(588)	(766)	(588)	(177)	(177)
807089911	Greenbrier Co Public Service Dist. #2	0.01039363%	0.011635786%	-0.00124215%	26,643	6,194	20,448	6,194	14,254	6,194	8,060	6,194	1,866	1,866
805699911	Greenbrier County Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805389911	Greenbrier Housing Authority	0.002078793%	0.000000000%	-0.002078793%	(44,599)	(10,369)	(34,230)	(10,369)	(23,862)	(10,369)	(13,493)	(10,369)	(3,124)	(3,124)
809189911	Greenbrier PSD	0.005196981%	0.005329367%	-0.000132386%	2,840	660	2,180	660	1,520	660	859	660	199	199
808399911	Greenbrier Valley Airport	0.015244478%	0.017675735%	-0.002431257%	52,161	12,127	40,034	12,127	27,907	12,127	15,781	12,127	3,654	3,654
806179911	Greenbrier Valley Economic Dev. Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808319911	Greenbrier Valley Soil Conservation Dist.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804959911	Hamlin Public Service District	0.002078793%	0.002220570%	-0.000141777%	3,042	707	2,335	707	1,627	707	920	707	213	213
800270005	Hampshire Co Board of Education	0.110543021%	0.033650247%	-0.076892774%	(1,649,685)	(383,532)	(1,266,153)	(383,532)	(882,622)	(383,532)	(499,090)	(383,532)	(115,558)	(115,558)
807399911	Hampshire Co Health Dept	0.005196981%	0.005329367%	-0.000132386%	2,840	660	2,180	660	1,520	660	859	660	199	199
805499911	Hampshire Co Development Authority	0.002078793%	0.001954101%	-0.000124691%	(2,575)	(622)	(2,053)	(622)	(1,431)	(622)	(809)	(622)	(187)	(187)
802137708	Hampshire County Commission	0.008180103%	0.0091310314%	-0.000950928%	45,702	10,625	35,077	10,625	24,452	10,625	13,827	10,625	3,202	3,202
804649911	Hampshire County Committee	0.004763899%	0.005329367%	-0.000565468%	12,132	2,820	9,311	2,820	6,491	2,820	3,670	2,820	850	850
804829911	Hampshire County Public Library	0.001039396%	0.001065871%	-0.000266477%	568	132	436	132	304	132	172	132	40	40
805609911	Hannick Public Service District	0.004244201%	0.003552912%	-0.000691290%	(14,831)	(3,448)	(11,383)	(3,448)	(7,935)	(3,448)	(4,487)	(3,448)	(1,039)	(1,039)
800290005	Hancock Co Board of Education	0.149257106%	0.080533504%	-0.068723602%	(1,377,876)	(320,339)	(1,057,537)	(320,339)	(737,197)	(320,339)	(416,858)	(320,339)	(96,518)	(96,518)
802240111	Hancock Co PSD	0.00060314%	0.001065871%	-0.000462731%	1,134	267	867	267	599	267	292	267	91	91
806589911	Hancock Co Sheltered Workshop	0.005194006%	0.014211647%	-0.009017641%	(32,983)	(7,668)	(25,315)	(7,668)	(17,647)	(7,668)	(9,979)	(7,668)	(2,310)	(2,310)
802147709	Hancock County Commission	0.08722669%	0.08799603%	-0.00076934%	16,669	3,875	12,793	3,875	8,918	3,875	5,043	3,875	1,168	1,168
807409911	Hancock County Health Department	0.003118189%	0.003197620%	-0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
800310005	Hardy Co Board of Education	0.08052552%	0.032068425%	-0.048457095%	(4,035)	(241,597)	(797,584)	(241,597)	(555,987)	(241,597)	(314,390)	(241,597)	(72,793)	(72,793)
804689911	Hardy Co Committee on Agency, Inc	0.00682843%	0.006395241%	-0.000433189%	(4,025)	(936)	(3,089)	(936)	(2,153)	(936)	(1,219)	(936)	(282)	(282)
807119911	Hardy Co Health Department	0.005889912%	0.006217559%	-0.000327647%	7,030	1,634	5,396	1,634	3,761	1,634	2,127	1,634	492	492
802509911	Hardy Co Emergency Ambulance Authority, Inc	0.007189157%	0.006750532%	-0.000438625%	(9,410)	(2,188)	(7,223)	(2,188)	(5,035)	(2,188)	(2,847)	(2,188)	(659)	(659)
802157709	Hardy County Commission	0.05967868%	0.061198903%	-0.001520235%	32,616	7,583	25,033	7,583	17,450	7,583	9,867	7,583	2,285	2,285
809979911	Hardy County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805169911	Hardy County Public Service District	0.006236378%	0.006395241%	-0.000158863%	3,408	792	2,616	792	1,824	792	1,031	792	239	239
807089911	Hardy County Rural Development Authority	0.001039396%	0.001065871%	-0.000266477%	568	132	436	132	304	132	172	132	40	40
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.001975049%	0.002434618%	-0.000459570%	9,860	2,292	7,567	2,292	5,275	2,292	2,983	2,292	691	691
800330005	Harrison Co Board of Education	0.472192726%	0.275651788%	-0.196530938%	(4,218,591)	(980,771)	(3,237,820)	(980,771)	(2,257,049)	(980,771)	(1,276,277)	(980,771)	(295,506)	(295,506)
802167709	Harrison County Commission	0.24082954%	0.254842780%	-0.01397826%	29,928	69,730	20,199	69,730	160,469	69,730	90,730	69,730	21,010	21,010
807429911	Harrison County Health Department	0.01484463%	0.011366405%	-0.003478228%	(74,624)	(17,349)	(57,275)	(17,349)	(39,926)	(17,349)	(22,576)	(17,349)	(5,227)	(5,227)
806699911	Harrison County Solid Was	0.001039396%	0.001065871%	-0.000266477%	568	132	436	132	304	132	172	132	40	40
806099911	Hartley-McKey Regional Recreation Authority	0.019228831%	0.019452191%	-0.000223361%	4,792	1,114	3,678	1,114	2,564	1,114	1,450	1,114	336	336
885640802	Hardy Care Authority	0.01865090%	0.03324564%	-0.01459474%	314,510	73,120	241,390	73,120	168,270	73,120	95,151	73,120	22,031	22,031
840000001	Health Department	0.742837514%	0.710352262%	-0.032485253%	(696,950)	(162,032)	(534,918)	(162,032)	(372,885)	(162,032)	(210,853)	(162,032)	(48,820)	(48,820)
827851203	Higher Education Policy Commission	0.079529324%	0.073291422%	-0.006237901%	(134,474)	(31,264)	(103,210)	(31,264)	(71,947)	(31,264)	(40,683)	(31,264)	(9,420)	(9,420)
803828910	Hinton, City of	0.02607123%	0.024159799%	-0.001911431%	(41,015)	(9,535)	(31,479)	(9,535)	(21,944)	(9,535)	(12,408)	(9,535)	(2,873)	(2,873)
813001022	Homestead Serv - Emergency Management	0.00303221%	0.00326202%	-0.00022981%	(87,980)	(21,450)	(67,530)	(21,450)	(47,075)	(21,450)	(25,625)	(21,450)	(6,163)	(6,163)
843000001	Hogemont State Hospital	0.134836046%	0.125137273%	-0.009698773%	(210,227)	(48,875)	(161,352)	(48,875)	(112,477)	(48,875)	(63,601)	(48,875)	(14,726)	(14,726)
810200001	House of Delegates	0.053183910%	0.051120186%	-0.002063724%	(44,276)	(10,294)	(33,982)	(10,294)	(23,689)	(10,294)	(13,395)	(10,294)	(3,101)	(3,101)
808899911	Housing Authority of City of Keyser	0.005196981%	0.005329367%	-0.000132386%	2,840	660	2,180	660	1,520	660	859	660	199	199
805789911	Housing Authority, City of Spencer	0.003118189%	0.003197620%	-0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
805699911	Housing Development Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805762525	Housing Development Fund	0.00221851%	0.00312008%	-0.00090157%	(25,416)	(5,909)	(19,507)	(5,909)	(13,598)	(5,909)	(7,689)	(5,909)	(1,780)	(1,780)
858000001	Human Rights Commission	0.002255450%	0.019035743%	-0.006780293%	(75,493)	(17,551)	(57,942)	(17,551)	(40,390)	(17,551)	(22,839)	(17,551)	(5,288)	(5,288)
891500022	Human Services, Dept. of	3.139751367%	3.08643163%	-0.051108175%	(1,096,493)	(254,921)	(841,572)	(254,921)	(586,650)	(254,921)	(331,729)	(254,921)	(76,808)	(76,808)
806099911	Hundred-Littleton PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897276225	Huntington Sanitary Board	0.004316137%	0.004280967%	-0.000035170%	(755)	(175)	(579)	(175)	(404)	(175)	(228)	(175)	(53)	(53)
802831911	Huntington Water Quality Board	0.000000000%	0.00248623%	-0.00248623%	(50,269)	(12,949)	(37,320)	(12,949)	(24,370)	(12,949)	(17,421)	(12,949)	(4,421)	(4,421)
806169911	Huntington WV Housing Authority	0.029016479%	0.027890356%	-0.001126123%	(24,160)	(5,617)	(18,543)	(5,617)	(12,926)	(5,617)	(7,309)	(5,617)	(1,692)	(1,692)
806399911	Huntington/Cabell/Wayne Animal Shelter	0.002078793%	0.002220570%	-0.000141777%	3,042	707	2,335	707	1,627	707	920	707	213	213
896286625	Hurricane Water & Sewer	0.018356795%	0.019499758%	-0.001142963%	24,522	5,701	18,821	5,701	13,120	5,701	7,419	5,701	1,718	1,718
837700901	Huttonsville Correctional Center	0.226177812%	0.207392966%	-0.018784846%	(403,017)	(93,697)	(309,320)	(93,697)	(215,624)	(93,697)	(121,927)	(93,697)	(28,231)	(28,231)
880143502	Insurance Commission	0.257735526%	0.243691879%	-0.014043647%	(301,297)	(70,048)	(231,249)	(70,048)	(161,201)	(70,048)	(91,153)	(70,048)	(21,105)	(21,105)
841800501	Jackie Wilborn Hospital	0.110532766%	0.101198825%	-0.009333941%	(200,275)	(46,562)	(153,713)	(46,562)	(107,152)	(46,562)	(60,593)	(46,562)	(14,029)	(14,029)
800350005	Jackson Co Board of Education	0.197820498%	0.135654243%	-0.062166255%	(1,333,737)	(310,078)	(1,023,659)	(310,078)	(713,582)	(310,078)	(403,504)	(310,078)	(93,426)	(93,426)
807859911	Jackson Co Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809629911	Jackson Co Public Library	0.003984352%	0.004263494%	-0.000279142%	5,989	1,392	4,596	1,392	3,204	1,392	1,812	1,392	420	420
802177709	Jackson County Commission	0.121869211%	0.126572477%	-0.004703266%	(100,906)	23,459	(77,446)	23,459	(53,987)	23,459	(30,528)	23,459	(7,068)	(7,068)
802599911	Jackson County Development Authority	0.001039396%	0.001065871%	-0.000266477%	12,002	2,790	9,212	2,790	6,421	2,790	3,631	2,790	841	841
807439911	Jackson County Health Department	0.005196981%	0.005329367%	-0.000132386%	2,840	660	2,180	660	1,520	660	859	660	199	199
808679911	Jane Lew Water Company	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800370005	Jefferson Co Board of Education	0.03769533%	0.23068502%	-0.19298969%	(3,147,930)	(731,856)	(2,416,075)	(731,856)	(1,684,219)	(731,856)	(952,364)	(731,856)	(220,508)	(220,508)
808729911	Jefferson Co Parks & Recreation Comm	0.005889912%	0.006395241%	-0.000505329%	3,219	748	2,471	748	1,722	748	974	748	225	225
896462525	Jefferson County Commission	0.035973680%	0.04065104%	-0.00467736%	173,403	40,314	133,089	40,314	92,775	40,314	52,461	40,314	12,147	12,147
806229911	Jefferson County County	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807449911	Jefferson County Health Department	0.006092908%	0.008260520%	-0.002167612%	28,560	6,640	21,920	6,640	15,280	6,640	8,641	6,640	2,001	2,001

**West Virginia Retiree Health Benefit Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2019**

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
80428911	Lavallette Public Service District	0.010740428%	0.011724608%	0.000984180%	21,115	4,909	16,206	4,909	11,297	4,909	6,388	4,909	1,479	1,479
80589811	Lewisville P.S.D.	0.005196981%	0.005151722%	-0.000045259%	(226)	(226)	(745)	(226)	(520)	(226)	(226)	(226)	(68)	(68)
80504901	Legal Aid of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80041005	Lewis Co Board of Education	0.140009709%	0.113605320%	-0.026404389%	(566,489)	(131,702)	(434,787)	(131,702)	(303,086)	(131,702)	(171,384)	(131,702)	(39,682)	(39,682)
80781991	Lewis Co Senior Citizens Center Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80259709	Lewis County Health Department	0.007521637%	0.079318752%	0.001797115%	38,556	8,964	29,592	8,964	20,628	8,964	11,665	8,964	2,701	2,701
80748911	Lewis County Health Department	0.003446454%	0.003197620%	-0.000248834%	(5,729)	(1,332)	(4,397)	(1,332)	(5,065)	(1,332)	(1,733)	(1,332)	(401)	(401)
89623625	Lewisburg, City of	0.036576598%	0.036183239%	-0.000393359%	(5,340)	(1,288)	(4,052)	(1,288)	(2,764)	(1,288)	(1,676)	(1,288)	(388)	(388)
83500001	Library Commission	0.043221071%	0.045606377%	0.002385306%	51,175	11,898	39,278	11,898	27,380	11,898	15,482	11,898	3,585	3,585
80043005	Lincoln Co Board of Education	0.137760626%	0.100873083%	-0.036887543%	(791,398)	(183,991)	(607,408)	(183,991)	(423,417)	(183,991)	(239,427)	(183,991)	(55,436)	(55,436)
802017709	Lincoln Co Commission	0.034559925%	0.030110926%	-0.004448999%	(95,450)	(22,191)	(73,259)	(22,191)	(51,068)	(22,191)	(28,877)	(22,191)	(6,686)	(6,686)
80747991	Lincoln Co Health Dept.	0.002944956%	0.001421165%	-0.001523791%	(32,692)	(7,600)	(25,091)	(7,600)	(17,491)	(7,600)	(9,891)	(7,600)	(2,290)	(2,290)
80699911	Lincoln Co Public Service District	0.007189157%	0.006395241%	-0.000793916%	(17,033)	(3,960)	(13,073)	(3,960)	(9,113)	(3,960)	(5,153)	(3,960)	(1,193)	(1,193)
80905911	Logan Co Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80045005	Logan Co Board of Education	0.042887428%	0.118423107%	-0.124464320%	(2,670,302)	(620,813)	(2,049,489)	(620,813)	(1,428,677)	(620,813)	(807,864)	(620,813)	(187,051)	(187,051)
802227709	Logan Co Commission	0.122771587%	0.128125662%	0.005354076%	114,868	26,705	88,163	26,705	61,457	26,705	34,752	26,705	8,046	8,046
80748911	Logan Co Health Department	0.004157585%	0.004263494%	0.000105909%	2,272	528	1,744	528	1,216	528	687	528	159	159
80963911	Logan Co PSD	0.003196443%	0.003170973%	-0.000025469%	(5,400)	(1,255)	(4,145)	(1,255)	(2,899)	(1,255)	(1,634)	(1,255)	(378)	(378)
80549011	Logan-Mingo Area Mental Health, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80977911	Louis Bennett Memorial Library	0.002164590%	0.001065873%	-0.001098717%	(23,500)	(5,484)	(18,015)	(5,484)	(12,621)	(5,484)	(7,137)	(5,484)	(1,652)	(1,652)
80430911	Lubeck Public Service District	0.017756353%	0.017675735%	-0.000080617%	(1,730)	(402)	(1,327)	(402)	(925)	(402)	(523)	(402)	(121)	(121)
80832911	Lynn Murray Memorial Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80994911	Malden Public Service District	0.008141937%	0.008171697%	0.000029759%	638	148	490	148	342	148	193	148	45	45
80049005	Marion Co Board of Education	0.146812713%	0.260985999%	-0.08659672%	(1,825,652)	(424,442)	(1,401,210)	(424,442)	(976,768)	(424,442)	(552,326)	(424,442)	(127,884)	(127,884)
802237709	Marion Co Commission	0.159374029%	0.155981619%	-0.002392410%	(6,375)	(1,459)	(4,916)	(1,459)	(3,357)	(1,459)	(1,898)	(1,459)	(440)	(440)
80908911	Marion Co Parks & Recreation Comm	0.010393963%	0.010214621%	-0.000179342%	(3,848)	(895)	(2,953)	(895)	(2,059)	(895)	(1,164)	(895)	(270)	(270)
80949911	Marion Co Public Library	0.014003956%	0.012866200%	-0.001137756%	(24,410)	(5,675)	(18,735)	(5,675)	(13,065)	(5,675)	(7,385)	(5,675)	(1,710)	(1,710)
80749911	Marion County Health Department	0.006162974%	0.004792062%	-0.001370912%	(29,412)	(6,838)	(22,574)	(6,838)	(15,736)	(6,838)	(8,898)	(6,838)	(2,060)	(2,060)
80222211	Marlinton Vol. Fire Department	0.001393956%	0.001065873%	-0.000328083%	(568)	132	(436)	132	304	132	172	132	40	40
80322810	Marshall, City of	0.011260126%	0.011546963%	0.000286837%	6,154	1,431	4,723	1,431	3,292	1,431	1,862	1,431	431	431
80051005	Marshall Co Board of Education	0.299184143%	0.272595204%	-0.026588939%	(570,449)	(132,622)	(437,828)	(132,622)	(305,204)	(132,622)	(172,582)	(132,622)	(39,959)	(39,959)
80789911	Marshall Co Public Service	0.002078793%	0.003019975%	0.000941182%	20,192	4,695	15,498	4,695	10,803	4,695	6,109	4,695	1,414	1,414
89690625	Marshall County Commission	0.009824350%	0.009744297%	-0.000080053%	(1,717)	(399)	(1,318)	(399)	(919)	(399)	(520)	(399)	(120)	(120)
89691625	Marshall County Health Dept.	0.002146813%	0.001674400%	-0.000469373%	(10,070)	(2,341)	(7,729)	(2,341)	(5,388)	(2,341)	(3,047)	(2,341)	(705)	(705)
80489911	Marshall Univ Research Corp	0.16889507%	0.189014899%	0.020126822%	429,553	99,889	329,664	99,889	229,875	99,889	129,986	99,889	30,097	30,097
82841503	Marshall University	0.180349994%	0.185569116%	0.005219122%	120,350	260,468	859,482	260,468	599,415	260,468	338,947	260,468	78,479	78,479
88394011	Martinsburg Correctional Center	0.050497353%	0.052671915%	0.002174580%	46,654	10,847	35,808	10,847	24,961	10,847	14,115	10,847	3,268	3,268
89745625	Martinsburg Public Library	0.004054820%	0.004041194%	-0.000013626%	(292)	(68)	(224)	(68)	(156)	(68)	(88)	(68)	(20)	(20)
89707625	Mary H Weir Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80053005	Mason Co Board of Education	0.171356658%	0.136740154%	-0.034616504%	(768,420)	(178,648)	(589,772)	(178,648)	(411,123)	(178,648)	(232,475)	(178,648)	(53,827)	(53,827)
80489911	Mason County Action Group	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802027709	Mason County Commission	0.003184033%	0.006992359%	-0.00311844%	(66,763)	(15,521)	(51,242)	(15,521)	(35,720)	(15,521)	(20,198)	(15,521)	(4,677)	(4,677)
80609911	Mason County Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80449911	Mason County Emergency Ambulance Service Authority	0.002121007%	0.017764558%	-0.003456449%	(74,156)	(17,240)	(56,916)	(17,240)	(39,675)	(17,240)	(22,435)	(17,240)	(5,195)	(5,195)
80751911	Mason County Health Department	0.001728966%	0.006803437%	-0.005074471%	(6,984)	(1,624)	(5,360)	(1,624)	(3,737)	(1,624)	(2,124)	(1,624)	(489)	(489)
80649911	Mason County Public Library	0.003118189%	0.000000000%	-0.003118189%	(66,899)	(15,553)	(51,346)	(15,553)	(35,792)	(15,553)	(20,239)	(15,553)	(4,686)	(4,686)
80519911	Mason County Public Service District	0.015157928%	0.014833405%	-0.000324523%	(5,961)	(1,518)	(4,443)	(1,518)	(2,925)	(1,518)	(1,407)	(1,518)	(488)	(488)
80047005	McDowell Co Board of Education	0.185533210%	0.119678761%	-0.065854449%	(1,412,865)	(328,474)	(1,084,391)	(328,474)	(755,917)	(328,474)	(427,443)	(328,474)	(98,969)	(98,969)
80980911	McDowell Co Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802257709	McDowell County Commission	0.061928247%	0.060521811%	-0.001406435%	(30,174)	(7,015)	(23,159)	(7,015)	(16,144)	(7,015)	(9,129)	(7,015)	(2,114)	(2,114)
80564911	McDowell County Emergency Comm Ctr.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80752911	McDowell County Health Department	0.002336642%	0.000213747%	-0.002122895%	(4,439)	(1,032)	(3,407)	(1,032)	(2,375)	(1,032)	(1,343)	(1,032)	(311)	(311)
80528911	McDowell County Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80488810	McMechen, City of	0.013425535%	0.012257545%	-0.001167990%	(25,058)	(5,826)	(19,232)	(5,826)	(13,407)	(5,826)	(7,581)	(5,826)	(1,755)	(1,755)
88079602	Medical Imaging Board	0.002252025%	0.001332342%	-0.000919683%	(19,311)	(4,587)	(14,724)	(4,587)	(10,557)	(4,587)	(5,969)	(4,587)	(1,382)	(1,382)
80999911	Mercer Co Airport Authority	0.003118189%	0.003197620%	0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
80055005	Mercer Co Board of Education	0.38080728%	0.236248724%	-0.144558556%	(3,101,271)	(721,008)	(2,380,263)	(721,008)	(1,659,255)	(721,008)	(938,247)	(721,008)	(217,240)	(217,240)
802277709	Mercer Co Comm/Vol/T. M. Mays	0.13833275%	0.131478751%	-0.00685400%	(18,719)	(4,352)	(14,367)	(4,352)	(10,015)	(4,352)	(5,663)	(4,352)	(1,311)	(1,311)
80810911	Mercer County Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80753911	Mercer Co Health Dept.	0.009354566%	0.009859330%	0.000504764%	10,829	2,518	8,312	2,518	5,794	2,518	3,276	2,518	759	759
80527911	Mercer Co. Opportunity Industries, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80599911	Mercer Co. Solid Waste Authority	0.007622239%	0.008438165%	0.000815926%	17,505	4,070	13,435	4,070	9,366	4,070	5,296	4,070	1,226	1,226
80424911	Mercer County Communications Center	0.017583120%	0.010208027%	-0.007375093%	(13,421)	3,120	(10,301)	3,120	7,180	3,120	4,060	3,120	940	940
80971911	Midland Public Service District	0.00831570%	0.008704634%	0.000388934%	8,366	1,943	6,423	1,943	4,470	1,943	2,528	1,943	585	585
80490911	Midland Trail Scenic Highway Association	0.000259849%	0.000000000%	-0.000259849%	(5,575)	(1,296)	(4,279)	(1,296)	(2,983)	(1,296)	(1,687)	(1,296)	(391)	(391)
80540911	Mid-Ohio Valley Health Department	0.048750816%	0.044724459%	-0.004026357%	(86,383)	(20,083)	(66,300)	(20,083)	(46,217)	(20,083)	(26,134)	(20,083)	(6,051)	(6,051)
80599911	Mid-Ohio Valley Regional Airport	0.01456392%	0.012822031%	-0.00174126%	(37,358)	(8,685)	(28,673)	(8,685)	(19,987)	(8,685)	(11,302)	(8,685)	(2,617)	(2,617)
80593911	Mid-Ohio Valley Transit Authority	0.032740982%	0.033752661%	0.001011679%	21,705	5,046	16,659	5,046	11,613	5,046	6,567	5,046	1,520	1,520
84220001	Midwest Medical-Batterman Hospital	0.29132511%	0.29455051%	0.00322540%	15,401	3,501	11,900	3,501	8,403	3,501	4,903	3,501	1,403	1,403
85342501	Military Affairs & Public Safety	0.015850793%	0.008971102%	-0.006879691%	(147,599)	(34,315)	(113,284)	(34,315)	(78,969)	(34,315)	(44,654)	(34,315)	(10,339)	(10,339)
89500903	Military Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80057005	Mineral Co Board of Education	0.16113817%	0.095773296%	-0.06536487										

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, 2019

Agency Account Number	Agency Name	FY 2018 Allocation	FY 2019 Allocation	Difference in Allocation FY 2018 to FY 2019	Difference in NOL (S) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
80669911	Mountain Cap of WV Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80624811	Mountain Heart Community Services, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800842005	Mountain State Educational Services Cooperative	0.000000000%	0.062353599%	0.062353599%	1,337.757	311,012	1,026,744	311,012	715,732	311,012	404,720	311,012	93,708	93,708
808639011	Mountain Transit Authority	0.010307346%	0.009504031%	-0.000803308%	(17,234)	(4,007)	(13,228)	(4,007)	(9,221)	(4,007)	(5,214)	(4,007)	(1,207)	(1,207)
828401403	Mountwest Community & Technical College	0.119478607%	0.114463949%	-0.005014756%	(107,588)	(107,588)	(82,575)	(25,013)	(57,261)	(25,013)	(32,549)	(25,013)	(7,536)	(7,536)
808889911	MOVRC	0.013338919%	0.015366343%	0.002027424%	43,497	10,113	33,385	10,113	23,272	10,113	13,159	10,113	3,047	3,047
806679911	MV Home Housing Authority	0.005456830%	0.006795032%	0.001293702%	27,756	6,453	21,303	6,453	14,850	6,453	8,397	6,453	1,944	1,944
837701701	Mt Olive Correctional Facility	0.238914292%	0.248443656%	0.009529364%	418,979	97,408	321,572	97,408	223,164	97,408	126,757	97,408	29,349	29,349
806639911	Mt Top Public Service District	0.004138011%	0.003995569%	-0.000142441%	(3,056)	(710)	(2,346)	(710)	(1,635)	(710)	(925)	(710)	(214)	(214)
804908810	Mullens, City of	0.010307346%	0.006572887%	-0.003734460%	(80,120)	(18,627)	(61,493)	(18,627)	(42,866)	(18,627)	(24,239)	(18,627)	(5,612)	(5,612)
883400002	Municipal Bond Commission	0.000481707%	0.004437257%	0.003955550%	(8,677)	(2,017)	(6,660)	(2,017)	(4,643)	(2,017)	(2,625)	(2,017)	(608)	(608)
877650002	National Coal Heritage Area Authority	0.002858340%	0.002131747%	-0.000726593%	(15,589)	(3,624)	(11,964)	(3,624)	(8,340)	(3,624)	(4,716)	(3,624)	(1,092)	(1,092)
803000002	Natural Resources	0.854858397%	0.845013714%	-0.010135025%	(22,203)	(51,660)	(170,544)	(51,660)	(118,884)	(51,660)	(67,225)	(51,660)	(15,565)	(15,565)
808639911	Nettie Leisley PSD	0.006236378%	0.006395241%	0.000158863%	3,408	792	2,616	792	1,824	792	1,031	792	239	239
832906403	New River Comm. & Tech.	0.107443917%	0.10843175%	0.000987839%	9,127	16,126	4,927	11,339	4,927	6,412	4,927	1,485	1,485	1,485
807219911	New River Gorge Regional Development Authority	0.002858340%	0.005595836%	0.002737496%	58,731	13,654	45,077	13,654	31,423	13,654	17,768	13,654	4,114	4,114
802639911	New River Transit Authority	0.001385826%	0.001065873%	-0.000319953%	(6,865)	(1,596)	(5,269)	(1,596)	(3,673)	(1,596)	(2,077)	(1,596)	(481)	(481)
800670005	Nicholas Co Board of Education	0.151827703%	0.087223495%	-0.064604208%	(1,386,042)	(322,238)	(1,063,804)	(322,238)	(741,566)	(322,238)	(419,328)	(322,238)	(97,900)	(97,900)
807259911	Nicholas Comm Action Partnership, Inc	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802337709	Nicholas County Commission	0.072167084%	0.073954924%	0.001787841%	38,357	29,439	8,918	20,522	8,918	11,604	8,918	2,687	2,687	2,687
807599911	Nicholas County Health Department	0.010048965%	0.008662012%	-0.001379744%	(29,602)	(6,882)	(22,720)	(6,882)	(15,838)	(6,882)	(8,956)	(6,882)	(2,074)	(2,074)
802539911	Nitro Convention & Visitors Bureau	0.000519698%	0.000000000%	-0.000519698%	(11,150)	(2,592)	(8,558)	(2,592)	(5,965)	(2,592)	(3,373)	(2,592)	(781)	(781)
804428810	Nitro, City of	0.074340321%	0.081435938%	0.007095617%	152,232	35,392	116,840	35,392	81,448	35,392	46,056	35,392	10,664	10,664
806919911	NJ, Jackson Co, Public Service	0.004157989%	0.004268494%	0.000109509%	2,272	528	1,744	528	1,216	528	687	528	159	159
807029911	North Beckley Public Service District	0.012126290%	0.011701659%	-0.000424631%	(12,344)	(2,870)	(9,474)	(2,870)	(6,604)	(2,870)	(3,735)	(2,870)	(865)	(865)
808479911	North Central Community Action Association	0.086789587%	0.092553348%	0.005763761%	123,658	28,749	94,909	28,749	66,160	28,749	37,411	28,749	8,662	8,662
809309911	North Central Opportunity	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
837701601	Northern Correctional Facility	0.102572536%	0.107985701%	0.005408449%	116,035	26,977	89,058	26,977	62,081	26,977	35,105	26,977	8,128	8,128
802529911	Northern Panhandle Community Criminal Justice Board	0.013156686%	0.012757520%	0.000409166%	45,308	10,534	34,774	10,534	24,241	10,534	13,707	10,534	3,174	3,174
802929911	Northern Wayne Co PSD	0.004157989%	0.005683955%	0.001525966%	57,336	13,376	44,159	13,376	30,783	13,376	17,407	13,376	4,030	4,030
806309911	North-Harding-Jimtown PSD	0.003118189%	0.003197620%	0.000743432%	704	196	508	196	912	196	516	196	119	119
804458810	Oak Hill, City of	0.050471399%	0.048211846%	-0.002259553%	(48,477)	(11,270)	(37,207)	(11,270)	(25,937)	(11,270)	(14,666)	(11,270)	(3,396)	(3,396)
806419911	Okavale Road Public Service District	0.00207893%	0.002131747%	0.000052817%	1,136	264	872	264	608	264	344	264	80	80
885310001	Occupational Therapy, Board of	0.001039396%	0.001068573%	0.000269177%	568	132	436	132	304	132	172	132	40	40
847200001	Off of Miners Health, Safety & Training	0.111710629%	0.113262649%	0.001552020%	33,798	7,741	25,556	7,741	17,815	7,741	10,074	7,741	2,332	2,332
800690005	Ohio Co Board of Education	0.001403388%	0.001793887%	0.000390499%	(1,978,252)	(459,920)	(1,518,332)	(459,920)	(1,058,413)	(459,920)	(598,493)	(459,920)	(138,574)	(138,574)
89697625	Ohio Co Commission	0.058295743%	0.061683788%	0.003388045%	16,899	55,789	38,890	16,899	38,890	21,991	16,899	5,092	5,092	5,092
837705001	Ohio Co Correctional Center	0.020968498%	0.018386318%	-0.002582180%	(55,399)	(12,880)	(42,519)	(12,880)	(29,640)	(12,880)	(16,760)	(12,880)	(3,881)	(3,881)
89606625	Ohio County Public Library	0.000481707%	0.000396062%	-0.000875645%	(18,704)	(4,348)	(14,356)	(4,348)	(10,007)	(4,348)	(5,659)	(4,348)	(1,310)	(1,310)
89674625	Ohio Public Service District	0.004316137%	0.004289967%	-0.000026170%	(755)	(175)	(579)	(175)	(404)	(175)	(228)	(175)	(53)	(53)
89696625	Ohio Valley Reg Transit Authority	0.014923511%	0.012255131%	-0.002668380%	(58,375)	(13,711)	(44,264)	(13,711)	(31,553)	(13,711)	(17,843)	(13,711)	(4,133)	(4,133)
880973502	Oil And Gas Conservation	0.002428194%	0.002615176%	0.000186982%	4,012	933	3,079	933	2,146	933	1,214	933	281	281
858000001	Optomety, Board of	0.001039396%	0.001068573%	0.000269177%	568	132	436	132	304	132	172	132	40	40
881050002	Osteopathy, Board of	0.003811206%	0.003908203%	0.000097033%	2,083	484	1,599	484	1,114	484	630	484	146	146
806999911	Page-Kincaid Public Service	0.00225025%	0.002842329%	0.000592074%	12,665	2,944	9,720	2,944	6,776	2,944	3,832	2,944	887	887
808159911	Parkersburg & Wood Co Library	0.020444606%	0.002228647%	-0.000215959%	(16,889)	3,926	(12,963)	3,926	9,036	3,926	5,109	3,926	1,183	1,183
804459911	Parkersburg Housing Authority	0.012819206%	0.013234595%	0.000415389%	8,912	2,072	6,840	2,072	4,768	2,072	2,696	2,072	624	624
805419911	Parkersburg Utility Board	0.075182966%	0.078874638%	0.003691672%	79,202	18,413	60,788	18,413	42,375	18,413	23,961	18,413	5,548	5,548
804578810	Parkersburg, City of	0.215447810%	0.22521066%	0.01016193%	216,822	50,408	166,413	50,408	116,005	50,408	65,597	50,408	15,188	15,188
800710005	Pendleton Co Board of Education	0.069992376%	0.044422559%	-0.025569817%	(548,584)	(127,539)	(421,045)	(127,539)	(293,506)	(127,539)	(165,967)	(127,539)	(38,428)	(38,428)
807619911	Pendleton Co Health Department	0.004157989%	0.004263494%	0.000105509%	2,272	528	1,744	528	1,216	528	687	528	159	159
805699911	Pendleton Community Care	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802357725	Pendleton County Commission	0.016031366%	0.014265017%	-0.001766349%	(37,895)	(8,101)	(29,085)	(8,101)	(20,275)	(8,101)	(11,465)	(8,101)	(2,655)	(2,655)
807979911	Pendleton Senior & Family	0.004157989%	0.003108798%	-0.001049191%	(22,501)	(5,231)	(17,270)	(5,231)	(12,039)	(5,231)	(6,807)	(5,231)	(1,576)	(1,576)
805719911	Peterstown Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
881053002	Pharmacy, Board of	0.012626903%	0.011109644%	-0.001517259%	(32,552)	(7,568)	(24,984)	(7,568)	(17,416)	(7,568)	(9,848)	(7,568)	(2,280)	(2,280)
884900002	Physical Therapy, Board of	0.001385826%	0.001154696%	-0.000231130%	(4,960)	(1,153)	(3,806)	(1,153)	(2,653)	(1,153)	(1,500)	(1,153)	(347)	(347)
804749911	Piedmont Housing Authority	0.004157989%	0.004263494%	0.000105509%	2,272	528	1,744	528	1,216	528	687	528	159	159
804659911	Pleasant Valley Public Service District	0.001472478%	0.001954101%	0.000481623%	10,333	2,402	7,931	2,402	5,528	2,402	3,126	2,402	724	724
800730005	Pleasants Co Board of Education	0.069484422%	0.059444234%	-0.010040188%	(215,446)	(50,089)	(165,358)	(50,089)	(115,269)	(50,089)	(65,180)	(50,089)	(15,092)	(15,092)
802387709	Pleasants County Commission	0.038804127%	0.038282623%	-0.000521504%	(11,189)	(2,601)	(8,587)	(2,601)	(5,986)	(2,601)	(3,885)	(2,601)	(784)	(784)
806299911	Pleasants County Public Library	0.001039396%	0.001068573%	0.000269177%	568	132	436	132	304	132	172	132	40	40
800750005	Pleasants Co Board of Education	0.060734703%	0.03344697%	-0.027287732%	(585,443)	(136,108)	(449,334)	(136,108)	(313,226)	(136,108)	(177,118)	(136,108)	(41,009)	(41,009)
807639911	Poahontas Co Health Department	0.00207893%	0.002131747%	0.000052817%	1,136	264	872	264	608	264	344	264	80	80
808599911	Poahontas Co Seniors Citizens Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802377709	Poahontas County Commission	0.065655197%	0.067860612%	0.002205416%	47,316	11,000	36,315	11,000	25,315	11,000	14,315	11,000	3,314	3,314
806539911	Poahontas County PSD	0.007222390%	0.012435191%	0.004812922%	103,259	24,006	79,252	24,006	55,246	24,006	31,240	24,006	7,233	7,233
807159911	Poahontas Memorial Hospital	0.107372969%	0.104456087%	-0.002916882%	(62,880)	(14,549)	(48,331)	(14,549)	(33,782)	(14,549)	(18,933)	(14,549)	(4,384)	(4,384)
806259911	Poast Pleasant Housing Authority	0.007490206%	0.007283461%	-0.000206745%	(8,251)	(2,786)	(5,465)	(2,786)	(2,679)	(2,786)	(2,019)	(2,786)	(767)	(767)
808939911	Potomac Highlands Support	0.012905837%	0.010											

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, 2019

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
802680011	Public Defender Corp 4th Circuit	0.015590944%	0.015721634%	0.000130690%	2,804	652	2,152	652	1,500	652	848	652	196	196
804529011	Public Defender Corp 6th & 24th Judicial	0.017406897%	0.016543398%	-0.000843499%	(2,828)	(6,320)	(17,563)	(5,320)	(12,242)	(5,320)	(6,242)	(5,320)	(1,603)	(1,603)
809149011	Public Defender Corp Fifth Judicial	0.008488037%	0.010036975%	0.001548733%	33,224	7,724	25,500	7,724	17,775	7,724	10,054	7,724	2,327	2,327
806819011	Public Defender Corp. 23R	0.026102326%	0.026744397%	0.000642045%	13,775	3,202	10,572	3,202	7,370	3,202	4,167	3,202	965	965
804609011	Public Defender Corp. 9th	0.012212906%	0.009770507%	-0.002442399%	(52,400)	(12,182)	(40,218)	(12,182)	(28,035)	(12,182)	(15,853)	(12,182)	(3,671)	(3,671)
807569011	Public Defender Corp15th Judicial	0.010393963%	0.010836380%	0.000442418%	9,492	2,207	7,285	2,207	5,078	2,207	2,872	2,207	665	665
806909011	Public Defender Corp20th Juit Circuit	0.005947167%	0.007770719%	0.001823924%	39,260	9,127	30,133	9,127	21,005	9,127	11,878	9,127	2,750	2,750
806459011	Public Defender20th Jud. Cir.	0.003181898%	0.003308798%	-0.000090991%	(201)	(47)	(155)	(47)	(108)	(47)	(64)	(47)	(14)	(14)
808269011	Public Defender7th Judicial Circuit	0.005196981%	0.005329367%	0.000132386%	2,840	660	2,180	660	1,520	660	859	660	199	199
808379011	Public Defender-13th Circuit	0.034040272%	0.037039104%	0.002998877%	64,339	14,958	49,381	14,958	34,423	14,958	19,465	14,958	4,507	4,507
867001802	Public Port Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
857000001	Public Safety	0.195895310%	0.927728812%	0.009133026%	195,953	45,557	150,397	45,557	104,840	45,557	59,283	45,557	13,726	13,726
802300002	Public Service Commission	0.232639249%	0.232606524%	-0.000032725%	77,805	18,103	59,702	18,103	41,660	18,103	23,557	18,103	5,454	5,454
878631702	Public Transit	0.007622239%	0.007461114%	-0.000161125%	(3,457)	(804)	(2,653)	(804)	(1,849)	(804)	(1,046)	(804)	(242)	(242)
800790005	Putnam Co Board of Education	0.038406093%	0.19208593%	-0.153679837%	(2,495,577)	(580,191)	(1,915,386)	(580,191)	(1,335,194)	(580,191)	(755,003)	(580,191)	(174,812)	(174,812)
806369011	Putnam Co Development Authority	0.002685107%	0.003197620%	0.000512513%	10,996	2,556	8,439	2,556	5,883	2,556	3,327	2,556	770	770
808799011	Putnam Co Solid Waste Authority	0.001039396%	0.001065873%	0.000026477%	568	132	436	132	304	132	172	132	40	40
806949011	Putnam Co Aging Program	0.031008655%	0.034196775%	0.003188120%	68,399	15,902	52,497	15,902	36,595	15,902	20,693	15,902	4,791	4,791
804490011	Putnam Co. Fire Service	0.020278793%	0.002131747%	-0.018147046%	(264)	608	872	608	264	608	344	608	80	80
802397709	Putnam County Commission	0.180025976%	0.179320559%	-0.000705380%	(15,133)	(3,518)	(11,615)	(3,518)	(8,097)	(3,518)	(4,578)	(3,518)	(1,060)	(1,060)
808990011	Putnam County Parks & Recreation Comm	0.004520199%	0.003782977%	-0.000737222%	(15,817)	(3,677)	(12,139)	(3,677)	(8,462)	(3,677)	(4,785)	(3,677)	(1,108)	(1,108)
806839011	Putnam Public Service District	0.037418265%	0.037394395%	-0.000023870%	(512)	(119)	(393)	(119)	(274)	(119)	(155)	(119)	(36)	(36)
808300002	Racing Commission	0.013244036%	0.026610434%	-0.004636021%	(99,411)	(23,112)	(76,299)	(23,112)	(53,187)	(23,112)	(30,075)	(23,112)	(6,964)	(6,964)
856901401	Railroad Maintenance Authority	0.013833659%	0.012982689%	-0.000850971%	(18,257)	(4,245)	(14,012)	(4,245)	(9,768)	(4,245)	(5,523)	(4,245)	(1,279)	(1,279)
805739011	Rainelle Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804878010	Rainelle, Town of	0.007954722%	0.008349342%	0.000384620%	11,883	2,763	9,120	2,763	6,358	2,763	3,595	2,763	832	832
800810005	Raleigh Co Board of Education	0.360446374%	0.152559695%	-0.207886679%	(4,460,675)	(1,036,913)	(3,423,762)	(1,036,913)	(2,386,249)	(1,036,913)	(1,349,353)	(1,036,913)	(312,422)	(312,422)
809459011	Raleigh Co PSD	0.022689570%	0.019064866%	-0.003624704%	(77,766)	(18,080)	(59,686)	(18,080)	(41,607)	(18,080)	(23,527)	(18,080)	(5,447)	(5,447)
804719011	Raleigh Co Recreation Authority	0.001559094%	0.002395215%	0.000836121%	18,003	4,185	13,817	4,185	9,632	4,185	5,447	4,185	1,261	1,261
807199011	Raleigh Co Solid Waste Authority	0.024849748%	0.032720140%	0.007870392%	52,571	12,222	40,349	12,222	28,127	12,222	15,905	12,222	3,683	3,683
807249011	Raleigh Co. Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805339011	Raleigh Co. Community Action Assoc. Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802327709	Raleigh County Commission	0.187004709%	0.190347241%	0.003342532%	71,712	16,672	55,040	16,672	38,368	16,672	21,695	16,672	5,023	5,023
807699011	Raleigh County Health Department	0.014551548%	0.014122824%	-0.000428724%	(9,198)	(2,138)	(7,060)	(2,138)	(4,921)	(2,138)	(2,783)	(2,138)	(644)	(644)
804290011	Raleigh County Housing Authority	0.006582843%	0.006750523%	0.000167680%	3,598	836	2,762	836	1,925	836	1,088	836	252	252
806829011	Raleigh County Memorial Airport	0.007275748%	0.007461114%	0.000185341%	3,976	924	3,052	924	2,127	924	1,203	924	279	279
807999011	Raleigh County Public Library	0.017229232%	0.018694528%	0.001475296%	31,572	7,340	24,232	7,340	16,892	7,340	9,552	7,340	2,112	2,112
800830005	Randolph Co Board Of Education	0.166959629%	0.078011650%	-0.088947980%	(1,908,327)	(443,662)	(1,464,660)	(443,662)	(1,020,999)	(443,662)	(577,337)	(443,662)	(133,675)	(133,675)
809279011	Randolph Co Emergency Ambulance Squad	0.025259004%	0.028831004%	0.003572000%	48,337	11,238	37,099	11,238	25,861	11,238	14,624	11,238	3,386	3,386
807679011	Randolph Co Health Department	0.021545451%	0.020767060%	-0.000778391%	(16,700)	(3,883)	(12,817)	(3,883)	(8,935)	(3,883)	(5,052)	(3,883)	(1,170)	(1,170)
802417709	Randolph County Commission	0.017651033%	0.020251926%	0.002540893%	46,765	10,172	36,593	10,172	46,421	10,172	26,572	10,172	6,078	6,078
806829011	Randolph County Housing Authority	0.015441711%	0.014922292%	-0.000519419%	(10,630)	(2,471)	(8,159)	(2,471)	(5,687)	(2,471)	(3,216)	(2,471)	(745)	(745)
804938010	Ranson, City of	0.037158416%	0.036150876%	-0.001007540%	(21,616)	(5,025)	(16,591)	(5,025)	(11,565)	(5,025)	(6,540)	(5,025)	(1,514)	(1,514)
802649011	Ravencroft/Mograwe-Saulsville P.S.D.	0.005716679%	0.006217595%	0.000500916%	10,747	2,499	8,248	2,499	5,750	2,499	3,251	2,499	753	753
865716002	Real Estate Appraiser/Lic Cert Board	0.001268905%	0.001776456%	0.000507551%	10,889	2,532	8,358	2,532	5,826	2,532	3,294	2,532	763	763
860100002	Real Estate Commission	0.004727198%	0.004707698%	-0.000019500%	(420)	(98)	(322)	(98)	(225)	(98)	(127)	(98)	(29)	(29)
804490011	Red Sulphur Public Service District	0.007708559%	0.007843165%	0.000134606%	15,447	3,638	11,809	3,638	8,171	3,638	4,533	3,638	1,096	1,096
880500702	Rig Jail & Correctional Fac Authority	0.071634129%	0.744037456%	0.072696272%	594,205	138,145	456,059	138,145	317,914	138,145	179,769	138,145	41,623	41,623
804629011	Region 1 Workforce Invest	0.006306870%	0.008286730%	0.001935842%	41,532	9,656	31,877	9,656	22,221	9,656	12,565	9,656	2,909	2,909
808709011	Region 2 Planning/Development Council	0.005023749%	0.004974076%	-0.000049672%	(1,066)	(248)	(818)	(248)	(570)	(248)	(322)	(248)	(75)	(75)
806569011	Region 4 Planning/Development Authority	0.009407417%	0.009895733%	0.000488316%	10,476	2,436	8,040	2,436	5,605	2,436	3,170	2,436	734	734
806419011	Region 6 Planning/Development Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806369011	Region 7 Planning/Development Council	0.004590657%	0.005329367%	0.000738701%	15,848	3,685	12,164	3,685	8,479	3,685	4,795	3,685	1,110	1,110
808289011	Region 8 Planning/Development Council	0.003118189%	0.003197620%	0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
808299011	Region 8 Solid Waste Authority	0.006322994%	0.006128773%	-0.000214221%	(4,167)	(969)	(3,198)	(969)	(2,229)	(969)	(1,261)	(969)	(292)	(292)
806689011	Region I Planning & Development Council	0.006929308%	0.008260520%	0.001331211%	28,560	6,640	21,920	6,640	15,280	6,640	8,641	6,640	2,001	2,001
805690011	Region VII Workforce Investment Board	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806219011	Regional Intergovernmental Council	0.004137585%	0.005151722%	0.001014137%	21,329	4,959	16,370	4,959	13,411	4,959	6,452	4,959	1,494	1,494
844050001	Rehabilitation Services, Division of	0.537296511%	0.57136434%	-0.034067826%	(846,552)	(196,813)	(649,739)	(196,813)	(452,926)	(196,813)	(256,113)	(196,813)	(59,300)	(59,300)
802559011	Ripley Convention & Visitors Bureau	0.001039396%	0.001065873%	0.000026477%	568	132	436	132	304	132	172	132	40	40
800850005	Ritchie Co Board of Education	0.087010777%	0.054715810%	-0.032294967%	(692,868)	(161,083)	(531,784)	(161,083)	(370,701)	(161,083)	(209,618)	(161,083)	(48,534)	(48,534)
802559011	Ritchie Co Economic Development Authority	0.001039396%	0.001065873%	0.000026477%	568	132	436	132	304	132	172	132	40	40
804799011	Ritchie Co Integrated Family Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805159011	Ritchie Co. Ambulance Authority, Inc.	0.018276051%	0.020251596%	0.001975546%	4									

West Virginia Retiree Health Benefit Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2019

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
80449811	South Charleston Housing Authority	0.005196981%	0.005240545%	0.000043563%	935	217	717	217	500	217	283	217	65	65
80609911	South Charleston Library Board	0.000625289%	0.000615811%	-0.000010478%	26,899	6,252	20,647	6,252	14,385	6,252	8,136	6,252	1,884	1,884
80040005	Southern Education Services	0.00000000%	0.013397369%	0.013397369%	716,519	166,582	549,937	166,582	383,355	166,582	216,773	166,582	50,191	50,191
80917901	Southern Soil Conservation District	0.003724503%	0.004263494%	0.000538991%	11,564	2,688	8,875	2,688	6,187	2,688	3,498	2,688	810	810
80649901	Southwestern Water District	0.005196981%	0.006026845%	0.000829864%	17,804	4,139	13,665	4,139	9,526	4,139	5,386	4,139	1,247	1,247
80492810	Spencer, City of	0.019575296%	0.018386318%	-0.001188978%	(25,509)	(5,930)	(19,578)	(5,930)	(13,648)	(5,930)	(7,717)	(5,930)	(1,787)	(1,787)
80590911	St Albans Municipal Water Board	0.031181888%	0.030199749%	-0.000982139%	(21,071)	(4,899)	(16,172)	(4,899)	(11,274)	(4,899)	(6,375)	(4,899)	(1,476)	(1,476)
80281910	St. Marys, City of	0.014535148%	0.014389292%	-0.000145856%	(3,481)	(809)	(2,672)	(809)	(1,862)	(809)	(1,053)	(809)	(244)	(244)
89722625	St. Marys, City of NP	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80269910	Star City, Town of	0.018328676%	0.017142799%	-0.01168688%	(26,171)	(6,085)	(20,087)	(6,085)	(14,002)	(6,085)	(7,918)	(6,085)	(1,833)	(1,833)
80887911	State Bar Association	0.019766146%	0.018849361%	-0.000916785%	(19,669)	(4,573)	(15,096)	(4,573)	(10,523)	(4,573)	(5,951)	(4,573)	(1,378)	(1,378)
80510911	Step By Step	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80292111	Stevens Correctional Center	0.097356782%	0.094151258%	-0.003205524%	(68,753)	(15,984)	(52,769)	(15,984)	(36,785)	(15,984)	(20,800)	(15,984)	(4,816)	(4,816)
80495810	Stonewood City	0.009181334%	0.010303444%	0.001122110%	24,074	5,597	18,477	5,597	12,880	5,597	7,283	5,597	1,686	1,686
80900911	Sugar Creek PSD	0.00163544%	0.001267788%	-0.000367652%	(7,888)	(1,834)	(6,054)	(1,834)	(4,220)	(1,834)	(2,386)	(1,834)	(553)	(553)
80089005	Summers Co Board of Education	0.079563238%	0.038298640%	-0.041264598%	(885,306)	(205,823)	(679,483)	(205,823)	(473,660)	(205,823)	(267,837)	(205,823)	(62,014)	(62,014)
80718911	Summers Co Council on Aging	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80770911	Summers Co Health Department	0.002078793%	0.002220570%	0.000141777%	3,042	707	2,335	707	1,627	707	920	707	213	213
80244709	Summers County Commission	0.022134657%	0.021972635%	-0.000162022%	(3,400)	(790)	(2,610)	(790)	(1,819)	(790)	(1,029)	(790)	(238)	(238)
80567911	Summers County Public Library	0.003118188%	0.003375266%	0.000257077%	5,515	1,282	4,233	1,282	2,951	1,282	1,669	1,282	386	386
80576911	Summersville Public Library	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80722911	Sun Valley Public Service District	0.00727574%	0.007461114%	0.000185341%	3,976	924	3,052	924	2,127	924	1,203	924	279	279
81110001	Supreme Court / Judicial	1.306169241%	1.323580442%	0.017411201%	373,546	86,845	286,701	86,845	199,856	86,845	113,011	86,845	26,166	26,166
81800001	Tax Dept	0.383825449%	0.406706455%	0.022881006%	490,897	114,128	376,770	114,128	262,642	114,128	114,128	114,128	34,387	34,387
81801001	Tax Dept - Budget Office	0.007015925%	0.006395418%	-0.000620507%	(15,122)	(3,539)	(11,583)	(3,539)	(8,144)	(3,539)	(4,605)	(3,539)	(1,066)	(1,066)
80081005	Taylor Co Board of Education	0.108216135%	0.071166470%	-0.037049665%	(795,853)	(185,026)	(610,827)	(185,026)	(425,801)	(185,026)	(240,775)	(185,026)	(55,748)	(55,748)
80245779	Taylor Co Commission	0.034817794%	0.038193800%	0.003376006%	72,388	16,829	55,558	16,829	38,729	16,829	21,900	16,829	5,071	5,071
80771911	Taylor Co Health Dept.	0.013253202%	0.015521661%	0.002268459%	48,688	11,319	37,368	11,319	26,049	11,319	14,730	11,319	3,411	3,411
80428911	Taylor Co PSD	0.005976528%	0.006395241%	0.000418712%	8,983	2,088	6,895	2,088	4,806	2,088	2,718	2,088	629	629
80877911	Taylor Co Senior Citizen	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80512911	Taylor County Public Library	0.002078793%	0.002131747%	0.000052954%	1,136	264	872	264	608	264	344	264	80	80
80420911	The Appalachian Community Health Center	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80269911	The Housing Authority of The County of Jackson	0.007015925%	0.006839355%	-0.000276570%	(3,788)	(881)	(2,907)	(881)	(2,027)	(881)	(1,146)	(881)	(265)	(265)
80292011	Tomlinson PSD	0.004157585%	0.003908203%	-0.000249382%	(5,350)	(1,244)	(4,106)	(1,244)	(2,863)	(1,244)	(1,619)	(1,244)	(375)	(375)
80468810	Town of Alderson	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80035810	Town of Ansted	0.004244231%	0.005217595%	0.000973364%	42,338	9,843	32,495	9,843	22,652	9,843	12,809	9,843	2,966	2,966
80315810	Town of Belle	0.01037346%	0.008615811%	-0.001757649%	(36,291)	(8,437)	(27,854)	(8,437)	(19,416)	(8,437)	(10,979)	(8,437)	(2,542)	(2,542)
80543810	Town of Beverly	0.004763899%	0.005773481%	0.001009582%	21,660	5,036	16,624	5,036	11,589	5,036	6,553	5,036	1,517	1,517
80488810	Town of Bolivar	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80458810	Town of Carpendedale	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80353810	Town of Cedar Grove	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80282110	Town of Chapmanville	0.007535623%	0.008615811%	0.010080188%	23,175	5,388	17,787	5,388	12,399	5,388	7,011	5,388	1,623	1,623
80345810	Town of Clay	0.003724503%	0.004885254%	0.001160750%	24,903	5,193	19,710	5,193	13,517	5,193	7,324	5,193	1,744	1,744
80349810	Town of Danville	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
89716625	Town of Davis	0.00519364%	0.005137116%	-0.000046524%	(905)	(211)	(695)	(211)	(484)	(211)	(274)	(211)	(63)	(63)
80358810	Town of Eleanor	0.004937132%	0.005068999%	0.000131867%	2,698	627	2,071	627	1,444	627	816	627	189	189
80508810	Town of Fairview	0.001039396%	0.001065873%	0.000246477%	568	132	436	132	304	132	172	132	40	40
80448810	Town of Fayetteville	0.020614629%	0.021672761%	0.001058069%	22,700	5,278	17,423	5,278	12,145	5,278	6,868	5,278	1,590	1,590
80324810	Town of Gauley Bridge	0.001039396%	0.001065873%	0.000246477%	568	132	436	132	304	132	172	132	40	40
80458810	Town of Gilbert	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80458810	Town of Glasgow	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80378810	Town of Glendale	0.004449318%	0.004567510%	0.000118192%	2,536	590	1,946	590	1,357	590	767	590	178	178
80380810	Town of Grant Town	0.001212629%	0.001065873%	-0.000146755%	(3,149)	(732)	(2,417)	(732)	(1,685)	(732)	(953)	(732)	(221)	(221)
80379810	Town of Grantsville	0.008315170%	0.008526988%	0.000211818%	4,544	1,057	3,488	1,057	2,431	1,057	1,375	1,057	318	318
80384810	Town of Handley	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80369810	Town of Happers Ferry	0.007102541%	0.008704634%	0.001602092%	34,372	7,991	26,381	7,991	18,390	7,991	10,399	7,991	2,408	2,408
80368810	Town of Harpersville	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80417810	Town of Marlinton	0.003813943%	0.005773481%	0.001959538%	84,842	19,725	65,117	19,725	45,393	19,725	25,668	19,725	5,943	5,943
80282810	Town of Middlebourne	0.004244231%	0.005418190%	0.001173959%	25,187	5,856	19,331	5,856	13,476	5,856	7,620	5,856	1,764	1,764
80452810	Town of Mitchell Heights	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80438810	Town of Monongah	0.009436289%	0.008564847%	-0.000871442%	(18,696)	(4,347)	(14,350)	(4,347)	(10,003)	(4,347)	(5,656)	(4,347)	(1,310)	(1,310)
80473810	Town of New Haven	0.008055321%	0.008260520%	0.000205199%	4,402	1,024	3,379	1,024	2,355	1,024	1,332	1,024	308	308
80454810	Town of Nutt Fort	0.00498013%	0.01122824%	-0.00624811%	(16,631)	(3,867)	(12,764)	(3,867)	(8,898)	(3,867)	(5,032)	(3,867)	(1,165)	(1,165)
80472810	Town of Oceana	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80282410	Town of Paw Paw	0.00062931%	0.003819380%	0.003190069%	67,076	15,594	51,482	15,594	35,887	15,594	20,293	15,594	4,699	4,699
80489810	Town of Pineville	0.00727574%	0.007994051%	0.000718307%	15,410	3,583	11,828	3,583	8,245	3,583	4,662	3,583	1,079	1,079
80474810	Town of Ridgely	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80538810	Town of Union	0.003118189%	0.003197620%	0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
80329810	Town of Westmarville	0.003118189%	0.003197620%	0.000079432%	1,704	396	1,308	396	912	396	516	396	119	119
80513810	Town of West Hamlin	0.004157585%	0.004263494%	0.000105909%	2,272	528	1,744	528	1,216	528	687	528	159	159
80518810	Town of West Union	0.018873721%	0.012858919%	-0.006014802%	43,372	10,083	33,289	10,083	23,205	10,083	13,122	10,083	3,038	3,038
80322810	Town of Winfield	0.00908101%	0.011813431%	0.002732420%	60,187	13,993	46,194	13,993	32,201	13,993	18,209	13,993	4,216	4,216
81600001	Treasurer of State's Office	0.128054206%	0.128738200%	0.000683994%	14,675	3,412	11,263	3,412	7,851	3,412	4,440	3,412	1,028	1,028
80619811	Tri-River Transit	0.001039396%	0.001065873%	0.000246477%	568	132	436	132	304	132	172	132	40	40
80292111	Tri-State Airport Authority	0.00000000%	0.00000000%	0.00000000%	451,636	105								

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, 2019

Agency Account Number	Agency Name	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NOL (\$) FY 2018 to FY 2019	FY 2019 Immediately Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
80223230	Upshur Human Resources, Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80774811	Upshur-Buckhannon Health Department	0.00224822%	0.00364808%	0.00140000%	26,004	6,046	19,958	6,046	13,913	6,046	7,867	6,046	1,822	1,822
896718625	Valley Comprehensive Mental Health Ctr	0.00732114%	0.00590520%	-0.00141611%	(31,036)	(1,216)	(23,821)	(7,216)	(16,605)	(7,216)	(9,390)	(7,216)	(2,174)	(2,174)
805529911	Valley Health System, Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
84040001	Veterans Affairs	0.205834713%	0.19388960%	-0.11944753%	(256,267)	(59,579)	(196,688)	(59,579)	(137,109)	(59,579)	(77,530)	(59,579)	(17,951)	(17,951)
809129911	Vienna Public Library	0.00415785%	0.00568465%	0.00152704%	32,762	7,617	25,146	7,617	17,529	7,617	9,912	7,617	2,295	2,295
809399111	Warm Springs PSD	0.002078793%	0.002113174%	0.00003544%	1,136	264	872	264	608	264	344	264	80	80
88343002	Water Development Authority	0.009787648%	0.011280494%	0.001492846%	32,028	7,446	24,582	7,446	17,136	7,446	9,690	7,446	2,244	2,244
80090005	Wayne Co Board of Education	0.23975406%	0.17237251%	-0.067381551%	(1,445,628)	(336,091)	(1,109,537)	(336,091)	(773,446)	(336,091)	(437,355)	(336,091)	(101,264)	(101,264)
80539911	Wayne Co Community Service Org Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
80686911	Wayne Co Health Dept.	0.008774188%	0.008424845%	-0.000349342%	(9,115)	(2,119)	(6,996)	(2,119)	(4,877)	(2,119)	(2,758)	(2,119)	(638)	(638)
896136625	Wayne County Commission	0.00792536%	0.006377768%	-0.001547592%	(30,353)	(7,057)	(23,296)	(7,057)	(16,240)	(7,057)	(9,183)	(7,057)	(2,126)	(2,126)
80595911	WC Workshop Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
801010005	Webster Co Board of Education	0.069498124%	0.050298464%	-0.019199660%	(398,400)	(92,633)	(305,777)	(92,633)	(213,154)	(92,633)	(120,531)	(92,633)	(27,907)	(27,907)
802507709	Webster County Commission	0.030279108%	0.032993281%	0.002714173%	(6,347)	(1,476)	(4,871)	(1,476)	(3,396)	(1,476)	(1,920)	(1,476)	(445)	(445)
807769911	Webster County Health Dept.	0.003637887%	0.003019975%	-0.000617912%	(13,257)	(3,082)	(10,175)	(3,082)	(7,093)	(3,082)	(4,011)	(3,082)	(929)	(929)
808349911	Webster Springs Public Service District	0.002078793%	0.001954101%	-0.000124691%	(2,675)	(622)	(2,053)	(622)	(1,431)	(622)	(809)	(622)	(187)	(187)
89706625	Welton Board of Park Commissioners	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
89708625	Welton Sanitary Board	0.02938495%	0.02717339%	-0.002211559%	(36,721)	(8,537)	(28,184)	(8,537)	(19,646)	(8,537)	(11,109)	(8,537)	(2,572)	(2,572)
841901801	Wheeling Emergency Hospital	0.17154730%	0.169558825%	-0.001988535%	(42,663)	(9,919)	(32,744)	(9,919)	(22,826)	(9,919)	(12,907)	(9,919)	(2,988)	(2,988)
80328810	Welch, City of	0.028781587%	0.028945066%	0.000163479%	3,507	815	2,692	815	1,877	815	1,061	815	246	246
83100003	West Liberty State College	0.28950904%	0.300551085%	0.011042038%	236,900	55,076	181,824	55,076	126,747	55,076	71,671	55,076	16,594	16,594
88013002	West Virginia Lottery Commission	0.148567601%	0.153771666%	0.005204065%	111,650	25,957	85,693	25,957	59,735	25,957	33,778	25,957	7,821	7,821
805229911	West Virginia Rural Water Association	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
886107204	West Virginia University	6.986745268%	6.701730529%	-0.284994739%	(5,564,488)	(1,280,488)	(4,284,000)	(1,280,488)	(3,003,512)	(1,280,488)	(1,723,024)	(1,280,488)	(442,488)	(442,488)
804709911	Westbrook Health Services	0.203894898%	0.201183621%	-0.002711277%	(58,169)	(13,524)	(44,645)	(13,524)	(31,122)	(13,524)	(17,598)	(13,524)	(4,075)	(4,075)
80699911	Weston Housing Authority	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
807149911	Weston Sanitary Board	0.008315170%	0.008526988%	0.000211818%	2,648	1,057	3,488	1,057	2,431	1,057	1,375	1,057	318	318
803238910	Weston, City of	0.026899325%	0.026961357%	0.000062032%	5,414	609	2,099	609	1,401	609	792	609	183	183
801030005	Wetzel Co Board of Education	0.204023599%	0.190371024%	-0.013652575%	(292,907)	(68,097)	(224,810)	(68,097)	(156,713)	(68,097)	(88,616)	(68,097)	(20,518)	(20,518)
806049911	Wetzel Co Emergency Ambulance Authority	0.013252802%	0.011902544%	-0.001350258%	(28,964)	(6,734)	(22,231)	(6,734)	(15,497)	(6,734)	(8,763)	(6,734)	(2,029)	(2,029)
896738625	Wetzel Co Hospital	0.062188649%	0.05688901%	-0.005299748%	(113,703)	(26,434)	(87,268)	(26,434)	(60,834)	(26,434)	(34,399)	(26,434)	(7,965)	(7,965)
802517709	Wetzel County Commission	0.063285725%	0.069329343%	0.006043618%	129,662	30,145	99,517	30,145	69,372	30,145	39,227	30,145	9,083	9,083
807779911	Wetzel-Tyler Health Department	0.005533170%	0.004421725%	-0.001111445%	(23,845)	(5,544)	(18,302)	(5,544)	(12,758)	(5,544)	(7,214)	(5,544)	(1,670)	(1,670)
8962625	Wheeling Housing Authority	0.009586033%	0.009185150%	-0.000400882%	(8,601)	(2,000)	(6,601)	(2,000)	(4,602)	(2,000)	(2,602)	(2,000)	(602)	(602)
80769911	Wheeling Ohio Co Health Department	0.025698823%	0.025847918%	0.000149095%	3,392	789	2,603	789	1,814	789	1,026	789	238	238
80689911	White Oak Public Service District	0.005110365%	0.005151722%	0.000041357%	887	206	681	206	475	206	268	206	62	62
80489911	Whitehall Public Service District	0.003031572%	0.003197620%	0.000166048%	3,562	828	2,734	828	1,906	828	1,078	828	250	250
809079911	Wilderness Public Service District	0.008141937%	0.007662058%	-0.000529879%	(10,296)	(2,394)	(7,902)	(2,394)	(5,508)	(2,394)	(3,115)	(2,394)	(721)	(721)
84200001	William R Sharpe Jr Hospital	0.346294632%	0.348997578%	0.002702946%	(51,427)	(11,956)	(39,471)	(11,956)	(27,515)	(11,956)	(15,559)	(11,956)	(3,602)	(3,602)
80449911	Williamson Housing Authority	0.000401809%	0.000457309%	0.000055500%	49,321	11,257	37,064	11,257	25,807	11,257	11,257	11,257	3,922	3,922
807019911	Williamson Utility Board	0.002338642%	0.002331747%	-0.000006895%	(4,439)	(1,032)	(3,407)	(1,032)	(2,375)	(1,032)	(1,343)	(1,032)	(311)	(311)
803118810	Williamson, City of	0.01143339%	0.010392267%	-0.010141092%	(22,336)	(5,193)	(17,143)	(5,193)	(11,950)	(5,193)	(6,757)	(5,193)	(1,565)	(1,565)
801050005	Wirt Co Board of Education	0.038056388%	0.025746960%	-0.012309427%	(264,991)	(61,398)	(203,593)	(61,398)	(141,298)	(61,398)	(79,897)	(61,398)	(18,499)	(18,499)
804779911	Wirt Co Committee on Aging	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
802577709	Wirt County Commission	0.001039396%	0.000395241%	-0.000644155%	(114,906)	26,714	88,192	26,714	61,478	26,714	34,763	26,714	8,049	8,049
801070005	Wood Co Board of Education	0.330420448%	0.321491012%	-0.008929436%	(4,418,084)	(1,027,151)	(3,390,933)	(1,027,151)	(2,363,782)	(1,027,151)	(1,336,631)	(1,027,151)	(309,481)	(309,481)
80669925	Wood Co Parks & Recreation	0.000780115%	0.000774651%	-0.000006464%	(137)	(32)	(105)	(32)	(73)	(32)	(41)	(32)	(10)	(10)
80539911	Wood Co Senior Citizens Assoc Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
806249911	Wood Co Solid Waste Authority	0.001039396%	0.001065873%	0.000266477%	568	132	436	132	304	132	172	132	40	40
896148625	Wood County Commission	0.130180955%	0.142213054%	0.012032099%	258,141	60,015	198,126	60,015	138,112	60,015	78,097	60,015	18,082	18,082
80000002	Workers Compensation Comm	0.006526524%	0.006466514%	-0.000060010%	(41,233)	(9,586)	(31,646)	(9,586)	(22,060)	(9,586)	(14,474)	(9,586)	(2,888)	(2,888)
805139911	Workforce Investment Board of Kanawha Co	0.006428659%	0.006127316%	-0.000301379%	(6,466)	(1,503)	(4,963)	(1,503)	(3,459)	(1,503)	(1,956)	(1,503)	(453)	(453)
88250002	Workforce WV/Payroll-0503	0.34158625%	0.32192387%	-0.01966238%	(421,251)	(97,936)	(323,315)	(97,936)	(225,379)	(97,936)	(127,444)	(97,936)	(29,508)	(29,508)
804639911	WV Affordable Housing Trust	0.00008616%	0.00000000%	-0.00008616%	(1,858)	(432)	(1,426)	(432)	(994)	(432)	(562)	(432)	(130)	(130)
805249911	WV Assoc. of Rehabilitation Facilities	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
88302402	WV Bd of Social Worker Examiners	0.001732327%	0.001332342%	-0.000400000%	(8,581)	(1,995)	(6,586)	(1,995)	(4,591)	(1,995)	(2,596)	(1,995)	(601)	(601)
85509001	WV Bd. of Chiropractic Examiners	0.001039396%	0.001065873%	0.000266477%	568	132	436	132	304	132	172	132	40	40
88220002	WV Board of Barbers And Cosmetologists	0.00735623%	0.001140382%	-0.006215848%	(24,466)	(5,688)	(18,778)	(5,688)	(13,090)	(5,688)	(7,402)	(5,688)	(1,714)	(1,714)
88116002	WV Board of Veterinary Medicine	0.001039396%	0.001065873%	0.000266477%	568	132	436	132	304	132	172	132	40	40
847752301	WV Division of Energy	0.003464654%	0.004263494%	0.000798840%	17,139	3,985	13,154	3,985	9,170	3,985	5,185	3,985	1,201	1,201
83770701	WV Division of Juvenile Services	0.449459468%	0.49869337%	0.053733908%	1,152,827	268,018	884,808	268,018	616,790	268,018	348,772	268,018	80,754	80,754
80107402	WV Engineers Registration Board	0.00415785%	0.004263494%	0.000105640%	2,272	528	1,744	528	1,216	528	528	528	159	159
81400001	WV Enterprise Planning Board	0.02797082%	0.028423293%	0.000452471%	9,573	2,226	7,348	2,226	5,122	2,226	2,896	2,226	671	671
88130002	WV Massage Therapy Licensure Board	0.001039396%	0.001065873%	0.000266477%	568									