

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (\$) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
802703502	ABC Commission	0.001846562%	0.074910427%	-0.006936315%	(153,082)	(37,815)	(115,267)	(37,815)	(77,452)	(37,815)	(39,637)	(37,815)	(1,823)	(1,823)
811000502	Accountancy, Board of	0.003197620%	0.003129077%	-0.000068543%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
858000001	Adjutant General	0.33576723%	0.365896149%	0.030128526%	664,942	164,256	500,686	164,256	336,430	164,256	172,173	164,256	7,917	7,917
881510002	Administration, Dept. of													
	Board of Risk and Insurance Management	0.02359196%	0.025640471%	0.002048555%	45,212	11,168	34,044	11,168	22,875	11,168	11,707	11,168	538	538
	Consolidated Public Retirement Board	0.09115496%	0.045370597%	-0.045784399%	(1,010,470)	(249,610)	(760,860)	(249,610)	(511,250)	(249,610)	(261,641)	(249,610)	(12,031)	(12,031)
	Ethics Commission	0.00609542%	0.000790434%	-0.005304986%	(3,419)	8,255	25,163	8,255	16,908	8,255	8,653	8,255	398	398
	Finance Division	0.023359909%	0.011038440%	-0.012321469%	(271,937)	(67,175)	(204,762)	(67,175)	(137,587)	(67,175)	(70,413)	(67,175)	(3,238)	(3,238)
	General Services Division/Building Commission	0.01584407%	0.18727623%	0.081392280%	1,796,342	443,738	1,352,603	443,738	908,865	443,738	465,127	443,738	21,388	21,388
	Public Employees Grievance Board	0.010214621%	0.016253451%	0.006038830%	133,278	32,923	100,355	32,923	67,432	32,923	34,510	32,923	1,587	1,587
	Information Services And Communications	0.225254598%	0.158536338%	-0.066718260%	(1,472,484)	(363,738)	(1,108,746)	(363,738)	(745,008)	(363,738)	(381,270)	(363,738)	(17,532)	(17,532)
	Office of Technology	0.002128756%	0.004172009%	0.002043253%	34,050	8,414	25,646	8,414	17,233	8,414	8,819	8,414	406	406
	Public Employees Insurance Agency	0.003583207%	0.042145878%	0.038562671%	139,347	34,422	104,925	34,422	70,503	34,422	36,081	34,422	1,659	1,659
	Division of Personnel	0.06366555%	0.08917690%	0.025511344%	563,035	139,083	423,952	139,083	284,870	139,083	145,787	139,083	6,704	6,704
	Prosecuting Attorneys Institute	0.004263494%	0.007301016%	0.003037522%	67,039	16,560	50,479	16,560	33,918	16,560	17,358	16,560	798	798
	Public Defender Services	0.02342202%	0.028334894%	0.004912858%	108,428	26,784	81,643	26,784	54,859	26,784	28,075	26,784	1,291	1,291
	Purchasing Division	0.034574878%	0.030594723%	-0.003980146%	(87,843)	(21,699)	(66,143)	(21,699)	(44,444)	(21,699)	(22,745)	(21,699)	(1,046)	(1,046)
	Real Estate Division	0.01687630%	0.021944224%	0.005067924%	214,764	54,889	159,875	54,889	112,423	54,889	57,534	54,889	2,646	2,646
	Retiree Health Benefit Trust Fund	0.019705467%	0.022694094%	0.002988627%	65,960	16,294	49,666	16,294	33,372	16,294	17,079	16,294	785	785
	Secretary of Administration	0.00296684%	0.002086004%	-0.000880836%	(19,435)	(4,801)	(14,634)	(4,801)	(9,833)	(4,801)	(5,032)	(4,801)	(231)	(231)
	Surplus Property	0.01576820%	0.001390669%	-0.014377531%	(41,084)	(10,149)	(30,936)	(10,149)	(20,787)	(10,149)	(10,638)	(10,149)	(489)	(489)
	Travel Management	0.009709350%	0.006717097%	-0.003032253%	(78,090)	(19,290)	(58,800)	(19,290)	(39,510)	(19,290)	(20,220)	(19,290)	(930)	(930)
	Fleet Management	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
	867001902 Aeronautics Commission	0.00284239%	0.002607506%	-0.000234883%	(5,183)	(1,280)	(3,902)	(1,280)	(2,622)	(1,280)	(1,342)	(1,280)	(62)	(62)
	808019911 Aging & Family Services Of Mineral County	0.00741114%	0.007301016%	-0.001010098%	(3,533)	(873)	(2,661)	(873)	(1,788)	(873)	(915)	(873)	(42)	(42)
	815000001 Agriculture	0.32349000%	0.314154237%	-0.009335763%	(206,132)	(50,919)	(155,212)	(50,919)	(104,293)	(50,919)	(53,374)	(50,919)	(2,454)	(2,454)
	803218810 Amore, Town of	0.01216872%	0.01894784%	0.00677912%	149,617	36,959	112,658	36,959	75,699	36,959	38,740	36,959	1,781	1,781
	837700501 Anthony Correctional Center	0.007699343%	0.007050019%	-0.000649324%	(143,243)	(35,384)	(107,858)	(35,384)	(72,474)	(35,384)	(37,090)	(35,384)	(1,706)	(1,706)
	808789911 Appalachian Area Agency on Aging	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
	885500902 Architects, Board of	0.00106587%	0.001043002%	-0.00022487%	(505)	(121)	(380)	(121)	(255)	(121)	(131)	(121)	(6)	(6)
	808869911 Armstrong Public Service District	0.003197620%	0.002955173%	-0.000242447%	(5,351)	(1,322)	(4,029)	(1,322)	(2,707)	(1,322)	(1,385)	(1,322)	(64)	(64)
	807099911 Association Of Co Officials	0.002313747%	0.002086004%	-0.000247743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
	803088510 Athens, City Of	0.010214621%	0.00964771%	-0.00056689%	(12,510)	(3,090)	(9,420)	(3,090)	(6,330)	(3,090)	(3,239)	(3,090)	(149)	(149)
	824000001 Attorney General	0.151873807%	0.161604814%	0.009730947%	214,764	54,889	159,875	54,889	112,423	54,889	57,534	54,889	2,557	2,557
	815000001 Auditors Office	0.16896134%	0.167229058%	-0.001732276%	(98,232)	(9,444)	(88,788)	(9,444)	(19,343)	(9,444)	(9,899)	(9,444)	(455)	(455)
	800010005 Barbour Co Board Of Education	0.050173228%	0.038209269%	-0.011963959%	(264,047)	(65,226)	(198,821)	(65,226)	(133,595)	(65,226)	(68,370)	(65,226)	(3,144)	(3,144)
	802007709 Barbour Co Commission	0.026297709%	0.027465725%	0.001168016%	6,401	19,513	13,112	19,513	11,111	6,401	6,710	6,401	309	309
	807289911 Barbour Co Health Department	0.00746114%	0.005041177%	-0.002419967%	(53,408)	(13,193)	(40,215)	(13,193)	(27,022)	(13,193)	(13,829)	(13,193)	(636)	(636)
	807239911 Barbour Co Senior Center	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
	802932911 Beckley Housing Authority	0.01598810%	0.010307528%	-0.005680572%	252,455	62,362	190,092	62,362	127,730	62,362	65,368	62,362	3,006	3,006
	807879911 Beckley-Raleigh Co. Convention Ctr., Inc.	0.004502296%	0.005401262%	0.000898966%	19,840	4,901	14,939	4,901	10,038	4,901	5,137	4,901	236	236
	805589911 Belington Clinic	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
	806239911 Benetum Airport Authority	0.018297495%	0.018165622%	-0.000131873%	(2,910)	(719)	(2,192)	(719)	(1,473)	(719)	(754)	(719)	(35)	(35)
	800030005 Berkeley Co Board Of Education	0.375142815%	0.397568632%	0.022425817%	(1,663,788)	(410,994)	(1,252,793)	(410,994)	(841,799)	(410,994)	(430,804)	(410,994)	(19,810)	(19,810)
	802928911 Berkeley Co. Farmers Protection Board	0.00088212%	0.001043002%	0.000160880%	(8,414)	(2,111)	(6,303)	(2,111)	(4,192)	(2,111)	(2,174)	(2,111)	(64)	(64)
	89606625 Berkeley County P.S.D.	0.03888583%	0.045931417%	0.007045479%	155,495	38,411	117,084	38,411	78,673	38,411	40,262	38,411	1,851	1,851
	897186625 Berkeley County P. S. D.	0.00149490%	0.004445176%	0.002950276%	65,455	16,169	49,286	16,169	33,117	16,169	16,948	16,169	779	779
	802629911 Berkeley Senior Services	0.00550121%	0.00547562%	-0.00004558%	(690)	(170)	(520)	(170)	(349)	(170)	(170)	(170)	(8)	(8)
	807279911 Berkeley-Morgan Co Board Of Health	0.00228285%	0.021362921%	0.019080063%	22,835	5,641	17,194	5,641	11,553	5,641	5,913	5,641	272	272
	806729911 Big Bend PSD	0.002487038%	0.002487038%	0.00000000%	(8,565)	(2,186)	(6,379)	(2,186)	(4,189)	(2,186)	(2,929)	(2,186)	(105)	(105)
	804839911 Biglinton PSD	0.002131747%	0.002086004%	-0.000475743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
	832401103 Blue Ridge Community & Technical College	0.121164480%	0.120779244%	-0.000385236%	(8,502)	(2,100)	(6,402)	(2,100)	(4,302)	(2,100)	(2,201)	(2,100)	(101)	(101)
	809739911 Bluefield Housing Authority	0.007194646%	0.007996350%	0.000801704%	17,694	4,371	13,323	4,371	8,952	4,371	4,581	4,371	211	211
	804409911 Bluefield Sanitary Board	0.038993205%	0.03537519%	-0.003618046%	(79,851)	(19,725)	(60,126)	(19,725)	(40,401)	(19,725)	(20,676)	(19,725)	(951)	(951)
	832906503 Bluefield State College	0.186175462%	0.171173945%	-0.015001517%	(331,087)	(81,786)	(249,300)	(81,786)	(167,514)	(81,786)	(85,728)	(81,786)	(3,942)	(3,942)
	803238910 Bluefield, City of	0.097679345%	0.102912911%	0.005233566%	104,013	25,694	78,320	25,694	52,626	25,694	26,932	25,694	1,238	1,238
	805619911 Bluestone Health Center	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-	-	-
	804439911 Bluewell Public Service District	0.012968127%	0.013559029%	0.000590902%	13,041	3,222	9,820	3,222	6,598	3,222	3,377	3,222	155	155
	857300001 Board of Coal Mine Health & Safety	0.00106587%	0.001043002%	-0.00022487%	(505)	(121)	(380)	(121)	(255)	(121)	(131)	(121)	(6)	(6)
	885400901 Board of Examiners of Psychologists	0.00106587%	0.001043002%	-0.00022487%	(505)	(121)	(380)	(121)	(255)	(121)	(131)	(121)	(6)	(6)
	801310002 Board of Funeral Service Examiners	0.00106587%	0.001043002%	-0.00022487%	(3,333)	(842)	(2,491)	(842)	(1,649)	(842)	(868)	(842)	(26)	(26)
	891600002 Board of Medicine	0.012612836%	0.01261442%	0.000001586%	(11,728)	(2,897)	(8,831)	(2,897)	(5,934)	(2,897)	(3,037)	(2,897)	(140)	(140)
	886700002 Board of Respiratory Care	0.00106587%	0.000178344%	-0.000887534%	(9,687)	(4,863)	(4,824)	(4,863)	(9,961)	(4,863)	(5,098)	(4,863)	(234)	(234)
	800050005 Boone Co Board Of Education	0.091327788%	0.107172100%	0.015844312%	349,687	86,381	263,306	86,381	176,925	86,381	90,544	86,381	4,164	4,164
	802217709 Boone Co Commission	0.10878889%	0.088812985%	-0.019976004%	(440,874)	(108,906)	(331,968)	(108,906)	(223,062)	(108,906)	(1			

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (\$) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
89636625	Cabell Co. Comm. - Non-Par	0.141499560%	0.311548800%	0.170049240%	3,753,017	927,083	2,825,934	927,083	1,896,851	927,083	971,768	927,083	44,685	44,685
80499911	Cabell Co. Community Sewer	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-	-
80793911	Cabell County Public Works	0.073316176%	0.073981762%	0.000665586%	14,690	3,629	11,061	3,629	7,432	3,629	3,804	3,629	175	175
80549911	Cabin Creek Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80013005	Calhoun Co Board of Education	0.028760626%	0.014708608%	-0.014052018%	(310,131)	(76,609)	(233,521)	(76,609)	(156,912)	(76,609)	(80,302)	(76,609)	(3,693)	(3,693)
80475911	Calhoun Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80206709	Calhoun County Commission	0.020087414%	0.017035703%	-0.003051838%	(67,355)	(16,638)	(50,716)	(16,638)	(34,078)	(16,638)	(17,440)	(16,638)	(802)	(802)
80258911	Camp Dawson Event Center	0.026380369%	0.027378088%	0.000998439%	22,036	5,443	16,592	5,443	11,149	5,443	5,706	5,443	262	262
80438911	Canan Valley Public Service District	0.002131747%	0.002086004%	-0.000457433%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
80684911	Capon Bridge Public Library	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
80500880	Capon Bridge, Inc. Town of	0.001687633%	0.002346755%	0.000659122%	14,547	3,593	10,954	3,593	7,360	3,593	3,767	3,593	173	173
80563911	Central Commission, Inc.	0.012790482%	0.012863694%	0.000073212%	1,616	399	1,217	399	818	399	418	399	19	19
80547911	Central Hampshire PSD	0.010304445%	0.010771690%	0.000467245%	10,467	2,586	7,881	2,586	5,296	2,586	2,710	2,586	125	125
80880911	Central WV Aging Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80267911	Central WV Regional Airport Authority	0.049119003%	0.052728206%	0.003609203%	180,075	44,483	135,592	44,483	91,110	44,483	46,627	44,483	2,144	2,144
80851911	Central WV Transit Authority	0.035844808%	0.034940575%	-0.000943833%	(20,831)	(5,146)	(15,685)	(5,146)	(10,539)	(5,146)	(5,346)	(5,146)	(248)	(248)
80374911	Century Volga Public Service District	0.005151722%	0.005215011%	0.00063289%	1,397	345	1,052	345	707	345	362	345	17	17
80577911	Chapmanville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80459911	Charles Town Utility Board	0.026558014%	0.028943124%	0.002385110%	52,644	13,004	39,640	13,004	26,635	13,004	13,631	13,004	627	627
80341880	Charles Town, City of	0.026202578%	0.027900310%	0.001697732%	41,387	10,223	31,163	10,223	20,940	10,223	10,716	10,223	493	493
80441911	Charleston Convention & Visitors Bureau	0.008615811%	0.008691685%	0.000075874%	1,675	414	1,261	414	847	414	434	414	20	20
80560911	Charleston Housing	0.075531407%	0.070942259%	-0.004589148%	(101,283)	(25,019)	(76,264)	(25,019)	(51,245)	(25,019)	(26,225)	(25,019)	(1,206)	(1,206)
80786911	Charleston Urban Renewal Authority	0.002113747%	0.002086004%	-0.000457433%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
80686911	Chestnut Ridge Public Service District	0.004263494%	0.003911298%	-0.000352236%	(7,774)	(1,920)	(5,854)	(1,920)	(3,933)	(1,920)	(2,013)	(1,920)	(93)	(93)
80308810	City of Bardsour	0.071631943%	0.071624325%	-0.000752385%	66,042	16,314	49,728	16,314	33,414	16,314	17,100	16,314	786	786
89636625	City of Beckley	0.057764907%	0.059207967%	0.001443060%	31,849	7,867	23,981	7,867	16,114	7,867	8,247	7,867	379	379
80316880	City of Belmont	0.005239676%	0.005215011%	-0.000244665%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
89714625	City of Benwood	0.001910383%	0.002110838%	0.000200455%	2,881	712	2,169	712	1,458	712	742	712	34	34
80438810	City of Bingeport	0.106804795%	0.105241305%	-0.001563490%	(4,506)	(8,524)	(25,983)	(8,524)	(17,459)	(8,524)	(9,735)	(8,524)	(411)	(411)
89636625	City of Buchanan	0.063136978%	0.063623124%	0.000486146%	10,729	2,650	8,079	2,650	5,429	2,650	2,950	2,650	128	128
89627625	City of Charleston	0.005911812%	0.006301472%	0.000389660%	8,600	2,124	6,475	2,124	4,351	2,124	2,227	2,124	102	102
80343880	City of Chester	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
89636625	City of Follansbee	0.038236276%	0.034040364%	-0.004195912%	70,794	17,488	53,306	17,488	35,819	17,488	18,331	17,488	843	843
80370880	City of Franklin	0.009681684%	0.008344018%	-0.001337666%	(29,523)	(7,293)	(22,230)	(7,293)	(14,937)	(7,293)	(7,644)	(7,293)	(352)	(352)
80372880	City of Gary	0.003695241%	0.005812564%	0.002117323%	(12,860)	(3,177)	(9,683)	(3,177)	(6,506)	(3,177)	(3,330)	(3,177)	(153)	(153)
80377880	City of Greenville	0.004441408%	0.004412009%	-0.000296893%	(5,940)	(1,981)	(3,959)	(1,981)	(1,978)	(1,981)	(1,467)	(1,981)	(71)	(71)
80484880	City of Grafton	0.036950281%	0.037895748%	0.000945467%	20,867	5,155	15,712	5,155	10,558	5,155	5,403	5,155	248	248
89622625	City of Huntington	0.004304265%	0.004106304%	-0.000217961%	(4,369)	(1,079)	(3,290)	(1,079)	(2,211)	(1,079)	(1,131)	(1,079)	(52)	(52)
89644625	City of Kenova	0.000000000%	0.031376984%	0.031376984%	692,496	171,063	521,433	171,063	350,370	171,063	179,308	171,063	8,245	8,245
80310880	City of Keyser	0.037759879%	0.035002658%	-0.002757221%	(60,852)	(15,032)	(45,820)	(15,032)	(30,788)	(15,032)	(15,762)	(15,032)	(725)	(725)
80414810	City of Madison	0.011721621%	0.011656535%	-0.000505086%	(6,252)	(1,709)	(4,543)	(1,709)	(2,833)	(1,709)	(1,607)	(1,709)	(269)	(269)
89720625	City of Mannington	0.001782802%	0.001899754%	0.000116952%	2,593	640	1,952	640	1,312	640	671	640	31	31
80404880	City of Milton	0.032929958%	0.034748116%	0.001818158%	40,127	9,912	30,215	9,912	20,302	9,912	10,390	9,912	478	478
80431880	City of Montgomey	0.014744583%	0.013906696%	-0.000837887%	(18,492)	(4,568)	(13,924)	(4,568)	(9,356)	(4,568)	(4,788)	(4,568)	(220)	(220)
80433880	City of Moorefield	0.025881408%	0.029377896%	0.003496488%	77,168	19,062	58,106	19,062	39,043	19,062	19,981	19,062	919	919
89644625	City of New Martinsville	0.067924636%	0.067596478%	-0.000328158%	(7,243)	(1,789)	(5,454)	(1,789)	(3,665)	(1,789)	(1,876)	(1,789)	(86)	(86)
80449810	City of Padon City	0.012879305%	0.012516027%	-0.000363278%	(8,018)	(1,981)	(6,037)	(1,981)	(4,057)	(1,981)	(1,981)	(1,981)	(95)	(95)
80451880	City of Parsons	0.011102849%	0.011473024%	0.000370175%	8,170	2,018	6,152	2,018	4,134	2,018	2,115	2,018	97	97
80282080	City of Pennington	0.005239676%	0.007387932%	0.002148256%	45,433	11,223	34,210	11,223	22,987	11,223	11,764	11,223	541	541
80314880	City of Petersburg	0.002167748%	0.001790487%	-0.000377261%	(49,832)	(12,310)	(37,522)	(12,310)	(25,213)	(12,310)	(12,903)	(12,310)	(593)	(593)
80447880	City of Philippi	0.029311521%	0.027291892%	-0.002019629%	(44,574)	(11,011)	(33,563)	(11,011)	(22,552)	(11,011)	(11,541)	(11,011)	(531)	(531)
80316880	City of Pinchwood	0.003034348%	0.002980368%	-0.000453980%	(11,223)	(2,945)	(8,278)	(2,945)	(5,333)	(2,945)	(3,087)	(2,945)	(142)	(142)
80342880	City of Richwood	0.014122824%	0.013559204%	-0.000623620%	(12,443)	(3,074)	(9,369)	(3,074)	(6,296)	(3,074)	(3,272)	(3,074)	(148)	(148)
80475880	City of Ripley	0.050170801%	0.048648604%	-0.001522197%	(33,595)	(8,299)	(25,296)	(8,299)	(16,998)	(8,299)	(8,699)	(8,299)	(400)	(400)
80478880	City of Roncoverte	0.020429242%	0.020686211%	0.000256969%	5,671	1,401	4,270	1,401	2,869	1,401	1,468	1,401	68	68
80401880	City of Salem	0.019096900%	0.019990876%	0.000893976%	19,730	4,874	14,856	4,874	9,984	4,874	5,109	4,874	235	235
80468880	City of Shinnston	0.013543988%	0.016948786%	0.003404798%	31,004	7,659	23,345	7,659	15,687	7,659	8,028	7,659	369	369
80462810	City of Smithers	0.006039950%	0.005738512%	-0.000261438%	(6,897)	(1,654)	(5,243)	(1,654)	(3,588)	(1,654)	(1,734)	(1,654)	(80)	(80)
89684625	City of South Charleston/Sanitary Board	0.000774651%	0.000825710%	0.000051059%	1,127	278	849	278	570	278	278	13	13	13
89683625	City of Summersville	0.002452091%	0.002613714%	0.000161623%	3,567	881	2,686	881	1,805	881	924	881	42	42
80499880	City of Thomas	0.00463494%	0.004172009%	-0.000462931%	(4,999)	(1,202)	(3,797)	(1,202)	(2,595)	(1,202)	(1,202)	(1,202)	(24)	(24)
89706625	City of Weston	0.056179687%	0.068016576%	0.011836889%	261,242	64,533	196,709	64,533	132,176	64,533	67,643	64,533	3,110	3,110
89710625	City of Weston-Water Board	0.042326245%	0.042477507%	0.000151262%	3,338	825	2,514	825	1,689	825	854	825	40	40
89621625	City of Wellsburg	0.001677402%	0.001788004%	0.000110604%	2,440	603	1,837	603	1,235	603	632	603	29	29
80312880	City of White Sulphur Springs	0.024870381%	0.023728301%	-0.001142080%	(25,206)	(6,226)	(18,979)	(6,226)	(12,753)	(6,226)	(6,527)	(6,226)	(300)	(300)
80524880	City of Williamstown	0.019718660%	0.019832458%	0.000113798%	(7,420)	(1,833)	(5,587)	(1,833)	(3,754)	(1,833)	(1,921)	(1,833)	(88)	(88)
89719625	City/Co Building Management Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80696911	Clarksburg Harrison Reg Housing Authority	0.002027749%	0.002337631%	0.000309882%	47,999	11,857	36,142	11,857	24,285	11,857	12,428	11,857	572	572
80507911	Clarksburg Water Board	0.016814158%	0.015917411%	-0.000896747%	(15,238)	(3,838)	(11,400)	(3,838)	(7,562)	(3,838)	(4,725)	(3,838)	(185)	(185)
80402880	Clarksburg, City of	0.187845469%	0.176346533%	-0.011338936%	(250,252)	(61,818)	(188,434)	(61,818)	(126,616)	(61,818)	(64,798)	(61,818)	(2,980)	(2,980)
80823911	Clarksburg-Harrison Public Library	0.009592861%	0.009039353%	-0.000553508%	(12,216)	(3,018)	(9,198)	(3,018)	(6,181)	(3,018)	(3,163)	(3,018)	(145)	(145)
80015005	Clay Co Board of Education	0.065870108%	0.055280153%	-0.010589955%										

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (\$) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
806429911	Craigsville Public Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
806699911	Craigsville Public Service District	0.0013580867%	0.001356027%	-0.000002059%	(23,700)	(5,855)	(17,845)	(5,855)	(11,991)	(5,855)	(6,137)	(5,855)	(282)	(282)
802810911	Crum Public Service District	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804339911	Culloden Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
835100001	Culture And History	0.110695039%	0.107638761%	-0.030567278%	(67,453)	(16,662)	(50,790)	(16,662)	(34,128)	(16,662)	(17,465)	(16,662)	(803)	(803)
806619911	Danese Public Service District	0.003197620%	0.003129007%	-0.00068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
881021502	Dental Examiners, Board of	0.003349806%	0.002086004%	-0.001263802%	(27,565)	(6,809)	(20,756)	(6,809)	(13,947)	(6,809)	(7,137)	(6,809)	(328)	(328)
836500001	Department of Corrections	0.421878649%	0.425487481%	0.003608832%	79,648	19,675	59,973	19,675	40,298	19,675	20,623	19,675	948	948
828600001	Department of Education	0.502768509%	0.505219207%	-0.015549302%	(343,176)	(84,772)	(258,404)	(84,772)	(173,631)	(84,772)	(88,858)	(84,772)	(4,086)	(4,086)
867001002	Department of Highways	5.023798611%	5.082524973%	0.061496362%	1,357,236	335,269	1,021,967	335,269	686,698	335,269	351,429	335,269	16,160	16,160
845000001	Department of Labor	0.082172730%	0.077307366%	-0.004865364%	(107,379)	(26,525)	(80,854)	(26,525)	(54,329)	(26,525)	(27,804)	(26,525)	(1,279)	(1,279)
837704001	Dept. of Corrections/Denmar Facility	0.060843612%	0.061547479%	0.000703867%	15,534	3,837	11,697	3,837	7,860	3,837	4,022	3,837	185	185
812102101	Development Office	0.10550652%	0.105796047%	-0.000278805%	(59,784)	(14,768)	(45,016)	(14,768)	(30,248)	(14,768)	(15,480)	(14,768)	(712)	(712)
804979911	Developmental Center & Workshop, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805189911	Dignity Hospice of Southern West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806699911	Disability Rights of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
883952702	Division of Financial Institution	0.028221379%	0.027428475%	-0.000792904%	(17,500)	(4,323)	(13,177)	(4,323)	(8,854)	(4,323)	(4,531)	(4,323)	(208)	(208)
853454301	Division of Protective Services	0.037572041%	0.038715249%	0.013952208%	25,231	6,233	19,998	6,233	12,766	6,233	6,533	6,233	300	300
854400202	Division of Tourism	0.041897555%	0.038365141%	-0.003532414%	(13,660)	(3,296)	(10,364)	(3,296)	(7,068)	(3,296)	(3,772)	(3,296)	(1,590)	(1,590)
800170005	Doddridge Co Board Of Education	0.089704709%	0.066159763%	-0.023544946%	(519,641)	(128,363)	(391,278)	(128,363)	(262,914)	(128,363)	(134,551)	(128,363)	(6,187)	(6,187)
802087709	Doddridge Co Commission	0.076121132%	0.072140987%	-0.003980145%	(87,842)	(21,699)	(66,143)	(21,699)	(44,444)	(21,699)	(22,745)	(21,699)	(1,046)	(1,046)
809059911	Doddridge Co Senior Citizens, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807349911	Doddridge County Health Department	0.004885254%	0.005128094%	0.000242840%	5,360	1,324	4,036	1,324	2,712	1,324	1,388	1,324	64	64
867001503	DOT Office of Administrative Hearings	0.018987659%	0.020000189%	0.011012497%	22,346	5,520	16,826	5,520	11,306	5,520	5,786	5,520	266	266
805189111	Dunbar Housing Authority	0.003641734%	0.003376356%	-0.000265378%	(5,858)	(1,447)	(4,411)	(1,447)	(2,964)	(1,447)	(1,517)	(1,447)	(70)	(70)
803048100	Dunbar, City of	0.07860889%	0.072432780%	-0.006186109%	(136,131)	(33,628)	(102,504)	(33,628)	(68,876)	(33,628)	(35,248)	(33,628)	(1,621)	(1,621)
89724625	East Ridge Health Services	0.00862648%	0.009126269%	0.000499780%	11,030	2,856	8,306	2,856	5,811	2,856	2,725	2,856	131	131
800841005	Eastern Panhandle Instructional Cooperative	0.116534046%	0.120278437%	0.003744391%	82,639	20,414	62,226	20,414	41,812	20,414	21,398	20,414	984	984
804319911	Eastern Panhandle Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804359911	Eastern Panhandle Regional PDC Region 9	0.002398215%	0.002085004%	-0.000313211%	(6,891)	(1,702)	(5,188)	(1,702)	(3,486)	(1,702)	(1,784)	(1,702)	(82)	(82)
830700103	Eastern WV Community & Technical College	0.026736631%	0.028474125%	0.001737494%	60,417	14,924	45,493	14,924	30,568	14,924	15,644	14,924	719	719
809209911	Eastern WV Community Action	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
812112201	Economic Development Authority	0.013274396%	0.012774708%	-0.004999688%	(11,028)	(2,724)	(8,304)	(2,724)	(5,580)	(2,724)	(2,856)	(2,724)	(131)	(131)
853322303	Education & Arts, Dept. of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
829100001	Educational Broadcasting	0.069488545%	0.065942988%	-0.003545557%	(78,251)	(19,330)	(58,921)	(19,330)	(39,591)	(19,330)	(20,262)	(19,330)	(932)	(932)
805098911	Elk Valley Public Service District	0.005862310%	0.006605681%	0.000743371%	16,406	4,053	12,354	4,053	8,301	4,053	4,248	4,053	195	195
803598810	Elkins, City of	0.07999410%	0.079116056%	-0.000877322%	(19,363)	(4,783)	(14,580)	(4,783)	(9,797)	(4,783)	(5,014)	(4,783)	(231)	(231)
805839911	Elkins-Randolph Co. Airport Authority	0.002398215%	0.002086004%	-0.000312211%	(6,891)	(1,702)	(5,188)	(1,702)	(3,486)	(1,702)	(1,784)	(1,702)	(82)	(82)
804579911	Elkins-Randolph County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806599911	Emergency Services Authority/Raleigh	0.03434842%	0.032184586%	-0.002163834%	(47,655)	(11,772)	(35,883)	(11,772)	(24,111)	(11,772)	(12,339)	(11,772)	(567)	(567)
800599911	Empowerment Through Education	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805469911	Emerging Hepzibah PSD	0.005240545%	0.004172009%	-0.010868536%	(23,583)	(5,825)	(17,757)	(5,825)	(11,932)	(5,825)	(6,106)	(5,825)	(281)	(281)
847750001	Environmental Protection, Department of	0.827954608%	0.826778449%	-0.001176159%	(25,958)	(6,412)	(19,546)	(6,412)	(13,134)	(6,412)	(6,721)	(6,412)	(309)	(309)
856403501	Environmental Quality Board	0.002131747%	0.002086004%	-0.000485743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
883702502	Examiners In Counseling, Board of	0.00470496%	0.002353481%	-0.002351479%	(51,892)	(12,818)	(39,073)	(12,818)	(26,255)	(12,818)	(13,436)	(12,818)	(618)	(618)
881105502	Examiners/Registered Nurses, Board of	0.013610785%	0.013888071%	0.000287286%	10,534	2,602	7,932	2,602	5,330	2,602	2,728	2,602	125	125
804599911	Fairmont - Morgantown Housing Authority	0.05138857%	0.051322445%	-0.000066125%	(65,558)	(11,254)	(54,304)	(11,254)	(42,050)	(11,254)	(11,796)	(11,254)	(542)	(542)
832101103	Fairmont State University	0.52244240%	0.41377505%	-0.10866735%	(2,393,886)	(591,346)	(1,802,540)	(591,346)	(1,211,194)	(591,346)	(618,849)	(591,346)	(28,503)	(28,503)
803618816	Fairmont, City of	0.15643720%	0.148714734%	-0.007722466%	(170,439)	(42,102)	(128,336)	(42,102)	(86,234)	(42,102)	(44,132)	(42,102)	(2,029)	(2,029)
808509911	Fairmont-Marton Co Transit Authority	0.02336039%	0.025032053%	0.001671659%	36,894	9,114	27,780	9,114	18,667	9,114	9,533	9,114	439	439
800190005	Fayette Co Board Of Education	0.14132723%	0.17784740%	0.03652017%	806,006	199,102	606,904	199,102	407,801	199,102	208,699	199,102	9,597	9,597
807359911	Fayette Co Health Department	0.006330564%	0.006223664%	-0.000106900%	40,474	9,998	30,476	9,998	20,478	9,998	10,480	9,998	482	482
802097709	Fayette County Commission	0.13885847%	0.134643517%	-0.004214953%	(92,525)	(22,856)	(69,670)	(22,856)	(46,814)	(22,856)	(23,958)	(22,856)	(1,102)	(1,102)
808229911	Fayette County Public Library	0.01039267%	0.010256189%	-0.000136481%	(3,003)	(742)	(2,261)	(742)	(1,520)	(742)	(778)	(742)	(36)	(36)
809029911	Fayette County Solid Waste Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
861700001	Fire Commission	0.042847532%	0.041610408%	-0.001237124%	(27,304)	(6,745)	(20,559)	(6,745)	(13,814)	(6,745)	(7,070)	(6,745)	(325)	(325)
802929911	Five Rivers Public Library	0.003197620%	0.003129007%	-0.00068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
805679911	Flatwoods-Cause Run Public Service Dist	0.02409087%	0.023899030%	-0.000191847%	(4,254)	(1,046)	(3,208)	(1,046)	(2,142)	(1,046)	(1,046)	(1,046)	(50)	(50)
805059911	FMR'S Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
830850001	Forestry, Division of	0.10472064%	0.10426903%	-0.00051161%	(11,281)	(2,787)	(8,495)	(2,787)	(5,708)	(2,787)	(2,921)	(2,787)	(134)	(134)
805319911	Friendly Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805209911	Gateway Industries Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805029911	Gayles River Public Service District	0.00502899%	0.005129007%	0.000100017%	(42,681)	(10,543)	(32,138)	(10,543)	(21,595)	(10,543)	(11,051)	(10,543)	(508)	(508)
852000001	Geological Survey	0.036908054%	0.032269951%	-0.004638103%	(102,364)	(25,286)	(77,078)	(25,286)	(51,792)	(25,286)	(26,505)	(25,286)	(1,219)	(1,219)
809199911	Gilmer Co Ambulance Service	0.00612873%	0.005997263%	-0.000131510%	(2,902)	(717)	(2,185)	(717)	(1,469)	(717)	(752)	(717)	(35)	(35)
800210005	Gilmer Co Board Of Education	0.033119252%	0.029997179%	-0.003122073%	(68,905)	(17,021)	(51,884)	(17,021)	(34,863)	(17,021)	(17,021)	(17,021)	(820)	(820)
807369911	Gilmer Co Health Department	0.00275307%	0.002503516%	-0.000249554%	(1,363)	(345)	(1,018)	(345)	(673)	(345)	(363)	(345)	(18)	(18)
802107709	Gilmer County Commission	0.024329679%	0.024048031%	-0.000281648%	(6,216)	(1,536)	(4,680)	(1,536)	(3,145)	(1,536)	(1,610)	(1,536)	(74)	(74)
805499911	Gilmer County Senior Center	0.004213404%	0.004085092%	-0.000228312%	(9,337)	(2,365)	(6,972)	(2,365)	(4,607)	(2,365)	(2,420)	(2,365)	(55)	(55)
805494911	Gilmer Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
832200003	Glenville State College	0.181297024%	0.177361080%	-0.003935944%	(86,867)	(21,458)	(65,409)	(21,458)	(43,951)	(21,458)	(22,492)	(21,458)	(1,034)	(1,034)
804219911	Glenville State College Research Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804349911	Glenville Utility	0.010747558%	0.010864607%	0.000117049%	2,583</									

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (S) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
80738911	Greenbrier Co Health Department	0.008349342%	0.008855139%	0.00051677%	11,392	2,814	8,578	2,814	5,764	2,814	2,950	2,814	136	136
80849811	Greenbrier Co Solid Waste Authority	0.011746608%	0.011730316%	-0.000016292%	(5,373)	(1,373)	(5,373)	(1,373)	(2,809)	(1,373)	(2,438)	(1,373)	(66)	(66)
80708911	Greenbrier Co Public Safety Dist. #2	0.011635786%	0.011473024%	-0.000162762%	(3,592)	(887)	(2,705)	(887)	(1,817)	(887)	(910)	(887)	(43)	(43)
80569911	Greenbrier County Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80538911	Greenbrier Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80918911	Greenbrier PSD	0.005293676%	0.005393501%	0.000064344%	1,415	350	1,066	350	716	350	367	350	17	17
80839111	Greenbrier Valley Airport	0.017675735%	0.014167447%	-0.003508288%	(77,429)	(19,127)	(58,302)	(19,127)	(39,175)	(19,127)	(20,409)	(19,127)	(922)	(922)
80617911	Greenbrier Valley Economic Dev. Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80831911	Greenbrier Valley Soil Conservation Dist.	0.000000000%	0.000056085%	0.000056085%	21,101	5,212	15,889	5,212	10,676	5,212	5,464	5,212	251	251
80495911	Hamlin Public Service District	0.002220570%	0.002086004%	-0.000134566%	(2,970)	(734)	(2,236)	(734)	(1,503)	(734)	(769)	(734)	(35)	(35)
80027005	Hampshire Co Board of Education	0.033650247%	0.055250146%	0.021599899%	476,714	117,759	358,954	117,759	241,195	117,759	123,435	117,759	5,676	5,676
80739911	Hampshire Co Health Dept	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
80549911	Hampshire Co Development Authority	0.001954101%	0.001086004%	-0.000868097%	2,911	719	2,192	719	1,473	719	719	35	35	
80213709	Hampshire County Commission	0.091310314%	0.095546971%	0.004236657%	93,504	23,098	70,406	23,098	47,300	23,098	24,211	23,098	1,113	1,113
80464911	Hampshire County Committee	0.005329367%	0.006518764%	0.001189397%	26,250	19,766	6,484	13,281	6,484	6,797	6,484	313	313	
80482911	Hampshire County Public Library	0.001065873%	0.001651420%	0.000585547%	12,923	3,192	9,731	3,192	6,538	3,192	3,346	3,192	154	154
80950911	Hannick Public Service District	0.003552912%	0.003129007%	-0.000423905%	(9,356)	(7,045)	(2,311)	(4,734)	(2,311)	(2,422)	(2,311)	(111)	(111)	
80029005	Hancock Co Board of Education	0.080339504%	0.084207944%	0.003868440%	(18,220)	(4,501)	(13,719)	(4,501)	(9,219)	(4,501)	(4,718)	(4,501)	(217)	(217)
80224011	Hancock Co PSD	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
80658911	Hancock Co Sheltered Workshop	0.014211647%	0.013559029%	-0.000652618%	(14,403)	(3,558)	(10,845)	(3,558)	(7,287)	(3,558)	(3,729)	(3,558)	(171)	(171)
80214709	Hancock County Commission	0.087996032%	0.083539512%	-0.004456520%	(98,435)	(24,316)	(74,119)	(24,316)	(49,804)	(24,316)	(25,488)	(24,316)	(1,172)	(1,172)
80740911	Hancock County Health Department	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
80031005	Hardy Co Board of Education	0.032068425%	0.033081692%	0.001013267%	22,363	5,524	16,839	5,524	11,315	5,524	5,790	5,524	266	266
80468911	Hardy Co Committee on Agency, Inc	0.006959243%	0.006518764%	-0.000440479%	2,726	673	2,053	673	1,379	673	673	32	32	
80741911	Hardy Co Health Department	0.005217595%	0.005562679%	0.000345084%	(4,454)	(3,571)	(10,884)	(3,571)	(7,313)	(3,571)	(3,571)	(172)	(172)	
80250911	Hardy Co Emergency Ambulance Authority, Inc.	0.006750532%	0.005649555%	-0.001100977%	(24,298)	(6,002)	(18,296)	(6,002)	(12,294)	(6,002)	(6,291)	(6,002)	(289)	(289)
80215709	Hardy County Commission	0.061198903%	0.060494129%	-0.000704774%	(15,554)	(3,842)	(11,712)	(3,842)	(7,870)	(3,842)	(4,028)	(3,842)	(185)	(185)
80997911	Hardy County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80516911	Hardy County Public Service District	0.006395243%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
80708911	Hardy County Rural Development Authority	0.001046587%	0.001043002%	-0.000003585%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
80882911	Harpers Ferry-Bolivar Pub Serv Dist	0.002043618%	0.002495755%	0.000452137%	1,349	333	1,016	333	683	333	340	333	16	16
80033005	Harrison Co Board of Education	0.275561788%	0.238873378%	-0.036688410%	(809,720)	(200,020)	(609,700)	(200,020)	(409,680)	(200,020)	(209,661)	(200,020)	(9,641)	(9,641)
80216709	Harrison County Commission	0.254842705%	0.255109239%	0.000266534%	5,881	1,423	4,458	1,423	2,975	1,423	1,523	1,423	70	70
80742911	Harrison County Health Department	0.013366405%	0.010984635%	-0.002381770%	(8,426)	(2,081)	(6,344)	(2,081)	(4,263)	(2,081)	(2,182)	(2,081)	(100)	(100)
80669911	Harrison County Solid Was	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
80609911	Helfield-McKey Regional Recreation Authority	0.019452139%	0.001207122%	-0.008245017%	38,745	9,274	(29,471)	9,274	19,603	9,274	10,032	9,274	463	463
88564082	Health Care Authority	0.033324543%	0.013174111%	-0.020150432%	(444,724)	(109,857)	(334,867)	(109,857)	(225,010)	(115,152)	(109,857)	(5,295)	(5,295)	(5,295)
84000001	Health Department	0.710352262%	0.706694540%	-0.003657722%	(80,727)	(19,941)	(60,785)	(19,941)	(40,844)	(19,941)	(20,903)	(19,941)	(961)	(961)
827851203	Higher Education Policy Commission	0.073291626%	0.068467716%	-0.004823910%	(106,460)	(26,298)	(80,162)	(26,298)	(53,864)	(26,298)	(27,566)	(26,298)	(1,268)	(1,268)
80382810	Hinton, City of	0.024159799%	0.023032966%	-0.001126833%	(24,869)	(6,143)	(18,726)	(6,143)	(12,583)	(6,143)	(6,439)	(6,143)	(296)	(296)
813001102	Kenansha Security - Emergency Management	0.016216205%	0.016216205%	0.000000000%	(340,331)	(86,169)	(254,162)	(86,169)	(167,993)	(86,169)	(141,823)	(86,169)	(4,153)	(4,153)
843000001	Hogemont State Hospital	0.013527375%	0.119781252%	0.106253877%	(118,208)	(29,200)	(89,008)	(29,200)	(59,807)	(29,200)	(30,607)	(29,200)	(1,407)	(1,407)
81020001	House of Delegates	0.051120186%	0.053108266%	0.001988080%	43,877	10,839	33,039	10,839	22,200	10,839	11,361	10,839	522	522
80889911	Housing Authority of City of Keyser	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
80578911	Housing Authority, City of Spencer	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
80569911	Housing Development Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80578225	Housing Development Fund	0.031012908%	0.035887137%	0.004874229%	129,055	31,879	97,175	31,879	65,296	31,879	33,416	31,879	1,537	1,537
85800001	Human Rights Commission	0.019035743%	0.018010413%	-0.001025330%	(22,629)	(5,590)	(17,039)	(5,590)	(11,449)	(5,590)	(5,859)	(5,590)	(269)	(269)
89150002	Human Services, Dept. of	3.088643160%	3.078214126%	-0.001029034%	(230,171)	(56,858)	(173,313)	(56,858)	(116,456)	(56,858)	(59,598)	(56,858)	(2,741)	(2,741)
80609911	Hundred-Litteton PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
89726225	Huntington Sanitary Board	0.004280976%	0.004563135%	0.002282168%	6,227	1,538	4,689	1,538	3,151	1,538	1,612	1,538	74	74
802931191	Huntington Water Quality Board	0.024624626%	0.007709528%	-0.016915098%	1,160,312	288,112	872,200	288,112	584,088	288,112	301,999	288,112	13,887	13,887
80616911	Huntington WV Housing Authority	0.027890356%	0.025517772%	-0.002372584%	(60,309)	(14,898)	(45,411)	(14,898)	(30,513)	(14,898)	(15,616)	(14,898)	(718)	(718)
80639911	Huntington/Cabell/Wayne Animal Shelter	0.002202570%	0.007127182%	0.004906612%	108,290	26,750	81,540	26,750	54,790	26,750	28,039	26,750	1,289	1,289
89628625	Hurricane Water & Sewer	0.019499756%	0.027879615%	0.008379857%	184,945	45,686	139,259	45,686	93,573	45,686	47,888	45,686	2,202	2,202
837700901	Huttonville Correctional Center	0.207392968%	0.203244194%	-0.004148772%	(91,564)	(22,618)	(68,946)	(22,618)	(46,327)	(22,618)	(23,709)	(22,618)	(1,090)	(1,090)
804612911	Huttonville PSD	0.000000000%	0.003650508%	0.003650508%	80,567	19,502	61,065	19,502	40,763	19,502	20,861	19,502	959	959
880143502	Insurance Commission	0.243638198%	0.223661377%	-0.020000000%	(442,073)	(109,203)	(332,870)	(109,203)	(223,667)	(109,203)	(114,607)	(109,203)	(5,264)	(5,264)
84180001	Jackie Withrow Hospital	0.011968259%	0.095686142%	0.083717883%	(121,622)	(30,043)	(91,579)	(30,043)	(61,535)	(30,043)	(31,492)	(30,043)	(1,448)	(1,448)
80035005	Jackson Co Board of Education	0.135654243%	0.129646315%	-0.006007928%	(132,596)	(32,754)	(99,842)	(32,754)	(67,087)	(32,754)	(34,333)	(32,754)	(1,579)	(1,579)
80785911	Jackson Co Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80962911	Jackson Co Public Library	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
80217709	Jackson County Commission	0.126572477%	0.122765595%	-0.003806882%	(84,879)	(20,967)	(63,912)	(20,967)	(42,945)	(20,967)	(22,978)	(20,967)	(1,011)	(1,011)
80256911	Jackson County Development Authority	0.005198810%	0.002086004%	-0.003112806%	10,752	2,656	8,096	2,656	5,440	2,656	2,784	2,656	128	128
80743911	Jackson County Health Department	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
80867911	Jane Lew Water Company	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80037005	Jefferson Co Board of Education	0.230068502%	0.230791663%	0.000723161%	15,960	3,943	12,018	3,943	8,075	3,943	4,133	3,943	190	190
80872911	Jefferson Co Parks & Recreation Comm	0.006039950%	0.006258013%	0.000218063%	4,813	1,189	3,624	1,189	2,435	1,189	1,246	1,189	57	57
89046225	Jefferson County Commission	0.032851049%	0.035138135%	0.002287086%	203,642	50,304	153,338	50,304	103,033	50,304	57,729	50,304	2,425	2,425
80622911	Jefferson County Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80744911	Jefferson County Health Department	0.008265020%	0.010169272%	0.001904252%	42,126	10,406	31,720	10,406	21,314	10,406	10,908	10,406	502	502
80809911	Jefferson County PSD	0.004263494%	0.000000000%	-0.004263494%	(94,096									

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (S) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
842300001	Lakin State Hospital	0.117512522%	0.11115789%	-0.00635463%	(140,295)	(34,656)	(105,639)	(34,656)	(70,983)	(34,656)	(36,327)	(34,656)	(1,670)	(1,670)
804299911	Lewisville Public Service District	0.011724608%	0.011724608%	0.00000000%	0	0	0	0	0	0	0	0	0	0
808389911	Leadville P. S. D.	0.005151722%	0.004172009%	-0.000979713%	(2,122)	(5,341)	(16,281)	(5,341)	(10,940)	(5,341)	(5,599)	(5,341)	(257)	(257)
805049911	Legal Aid of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800410005	Lewis Co Board of Education	0.11360520%	0.101997443%	-0.11607877%	(256,188)	(63,284)	(192,903)	(63,284)	(129,619)	(63,284)	(66,335)	(63,284)	(3,050)	(3,050)
807819911	Lewis Co Senior Citizens Center Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802597709	Lewis County Commission	0.079318752%	0.078572834%	-0.000745918%	(16,463)	(4,067)	(12,396)	(4,067)	(8,329)	(4,067)	(4,263)	(4,067)	(196)	(196)
807469911	Lewis County Health Department	0.003197620%	0.003129007%	-0.000068613%	(1,314)	(374)	(1,340)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
862362625	Lewingsburg, City of	0.036318329%	0.033523002%	-0.002795327%	(61,693)	(15,240)	(46,454)	(15,240)	(31,214)	(15,240)	(15,974)	(15,240)	(735)	(735)
835000001	Library Commission	0.04560637%	0.037018819%	-0.008587558%	(189,529)	(46,818)	(142,711)	(46,818)	(95,893)	(46,818)	(49,075)	(46,818)	(2,257)	(2,257)
800430005	Lincoln Co Board of Education	0.100870826%	0.106957912%	0.006084829%	134,293	33,174	101,120	33,174	67,946	33,174	34,773	33,174	1,599	1,599
802017709	Lincoln Co Commission	0.030110926%	0.025727388%	-0.004383538%	(96,745)	(23,898)	(72,847)	(23,898)	(48,949)	(23,898)	(25,500)	(23,898)	(1,152)	(1,152)
807479911	Lincoln Co Health Dept.	0.00121155%	0.00173337%	0.00052182%	7,000	1,729	5,271	1,729	3,542	1,729	1,813	1,729	83	83
806969911	Lincoln Co Public Service District	0.006395243%	0.006258013%	-0.000137230%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
809069911	Logan Co Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800450005	Logan Co Board of Education	0.118423107%	0.130798481%	0.012375374%	273,127	67,469	205,658	67,469	138,189	67,469	70,721	67,469	3,252	3,252
802227709	Logan Co Commission	0.128125626%	0.121992976%	-0.006132650%	(135,349)	(33,434)	(101,915)	(33,434)	(68,480)	(33,434)	(35,046)	(33,434)	(1,612)	(1,612)
807489911	Logan Co Health Department	0.004263494%	0.003302840%	-0.000960654%	(21,202)	(5,237)	(15,964)	(5,237)	(10,727)	(5,237)	(5,490)	(5,237)	(252)	(252)
805839911	Logan Co PSD	0.021709730%	0.020949723%	-0.000759007%	(24,608)	(6,379)	(18,510)	(6,379)	(12,451)	(6,379)	(6,707)	(6,379)	(293)	(293)
809549911	Logan-Mingo Area Mental Health, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809779911	Louis Bennett Memorial Library	0.00106873%	0.001043002%	-0.00002571%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804309911	Lubeck Public Service District	0.01765735%	0.018774040%	0.01081669%	24,240	5,988	18,252	5,988	12,264	5,988	6,276	5,988	289	289
808329911	Lynn Murray Memorial Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809649911	Malden Public Service District	0.008171697%	0.008344038%	0.000172321%	3,803	939	2,864	939	1,924	939	939	939	45	45
800490005	Marion Co Board of Education	0.25698599%	0.254030539%	-0.00295545%	(153,521)	(37,923)	(115,598)	(37,923)	(77,675)	(37,923)	(39,751)	(37,923)	(1,828)	(1,828)
802237709	Marion Co Commission	0.159081619%	0.164794352%	0.005712733%	126,081	31,145	94,936	31,145	63,791	31,145	32,646	31,145	1,501	1,501
809089911	Marion Co Parks & Recreation Comm	0.010214621%	0.010256189%	0.000041568%	917	227	690	227	464	227	238	227	11	11
809499911	Marion Co Public Library	0.012866200%	0.012102137%	-0.000764063%	(16,863)	(4,166)	(12,697)	(4,166)	(8,532)	(4,166)	(4,366)	(4,166)	(201)	(201)
807499911	Marion County Health Department	0.004792026%	0.005301928%	0.000509902%	11,253	2,780	8,473	2,780	5,693	2,780	2,914	2,780	134	134
802922911	Marlinton Vol. Fire Department	0.001065973%	0.001199919%	0.000133946%	3,414	349	1,064	349	715	349	349	349	17	17
803218810	Marmet, City of	0.011546963%	0.010343105%	-0.001203858%	(26,569)	(6,563)	(20,006)	(6,563)	(13,443)	(6,563)	(6,880)	(6,563)	(316)	(316)
800510005	Marshall Co Board of Education	0.272595204%	0.256777723%	-0.015817472%	(349,094)	(86,234)	(262,860)	(86,234)	(176,625)	(86,234)	(90,391)	(86,234)	(4,157)	(4,157)
807989911	Marshall Co Public Service	0.003019975%	0.003129007%	0.000109032%	2,406	594	1,812	594	1,218	594	623	594	29	29
896906225	Marshall County Commission	0.009744297%	0.010386564%	0.000642267%	14,175	3,502	10,673	3,502	7,172	3,502	3,670	3,502	169	169
896166225	Marshall County Health Dept.	0.001677440%	0.001788004%	0.000110564%	2,440	603	1,837	603	1,235	603	632	603	29	29
804899911	Marshall Univ. Research Ctr.	0.18902489%	0.201212513%	0.01218762%	66,500	202,704	66,500	202,704	136,205	66,500	69,705	66,500	3,205	3,205
82401503	Marshall University	1.85569116%	1.838644783%	-0.017045333%	(376,193)	(92,929)	(283,265)	(92,929)	(190,336)	(92,929)	(97,408)	(92,929)	(4,479)	(4,479)
883940101	Martinsburg Correctional Center	0.052671915%	0.053714615%	0.001042700%	23,013	5,685	17,328	5,685	11,643	5,685	5,959	5,685	274	274
897456225	Martinsburg Public Library	0.004041194%	0.004069571%	0.000028377%	626	155	472	155	317	155	162	155	7	7
897706225	Mary H Wear Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800530005	Mason Co Board of Education	0.135714054%	0.12999260%	-0.00572145%	(150,900)	(37,276)	(113,624)	(37,276)	(76,348)	(37,276)	(39,073)	(37,276)	(1,797)	(1,797)
804899911	Mason County Action Group	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802027709	Mason County Commission	0.069992359%	0.065274556%	-0.004717803%	(104,123)	(25,721)	(78,402)	(25,721)	(52,681)	(25,721)	(26,960)	(25,721)	(1,240)	(1,240)
806069911	Mason County Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804499911	Mason County Emergency Ambulance Service Authority	0.017764538%	0.019556292%	0.001791754%	39,544	9,768	29,776	9,768	20,007	9,768	10,239	9,768	471	471
807519911	Mason County Health Dept.	0.006803497%	0.005506999%	-0.001296498%	(28,685)	(7,086)	(21,599)	(7,086)	(14,513)	(7,086)	(7,428)	(7,086)	(342)	(342)
805499911	Mason County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805019911	Mason County Public Service District	0.014833406%	0.014862782%	0.000029376%	648	160	488	160	328	160	168	160	8	8
800470005	McDowell Co Board of Education	0.119678761%	0.1152430119%	-0.004435649%	(97,774)	(24,152)	(73,621)	(24,152)	(49,469)	(24,152)	(25,316)	(24,152)	(1,164)	(1,164)
809809911	McDowell Co Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802257709	McDowell County Commission	0.060521811%	0.059064657%	-0.001457154%	(32,160)	(7,944)	(24,215)	(7,944)	(16,271)	(7,944)	(8,327)	(7,944)	(383)	(383)
805649911	McDowell County Emergency Comm Ctr.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807529911	McDowell County Health Department	0.002113747%	0.002086000%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
805289911	McDowell County Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804988810	McMechen, City of	0.01225745%	0.013472112%	0.001214667%	26,806	6,622	20,184	6,622	13,562	6,622	6,941	6,622	319	319
800790602	Medical Imaging Board	0.00132342%	0.001043002%	-0.000280418%	(6,386)	(1,577)	(4,808)	(1,577)	(3,231)	(1,577)	(1,632)	(1,577)	(76)	(76)
809999911	Mercer Co Airport Authority	0.003197620%	0.00295173%	-0.00024593%	(5,351)	(1,322)	(4,029)	(1,322)	(2,707)	(1,322)	(1,385)	(1,322)	(64)	(64)
805550005	Mercer Co Board of Education	0.26248724%	0.218719015%	-0.04376822%	(386,384)	(95,569)	(290,814)	(95,569)	(195,245)	(95,569)	(100,176)	(95,569)	(4,606)	(4,606)
802277709	Mercer Co Comm/Verlin T. Moye	0.137478751%	0.13788412%	0.00040661%	9,041	2,233	6,808	2,233	4,574	2,233	2,341	2,233	108	108
808109911	Mercer Co Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807539911	Mercer Co Health Dept.	0.00985930%	0.009734687%	-0.00012461%	(7,511)	(680)	(2,071)	(680)	(1,392)	(680)	(712)	(680)	(33)	(33)
805279911	Mercer Co Opportunity Ventures, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805999911	Mercer Co Solid Waste Authority	0.00843815%	0.00764603%	-0.00079212%	(17,424)	(4,304)	(13,120)	(4,304)	(8,816)	(4,304)	(4,512)	(4,304)	(207)	(207)
804249911	Mercer County Communications Center	0.01820867%	0.016514202%	-0.00169447%	(37,397)	(9,238)	(28,159)	(9,238)	(18,921)	(9,238)	(9,683)	(9,238)	(445)	(445)
809719911	Midland Public Service District	0.00874634%	0.008257101%	-0.00048923%	(9,877)	(2,440)	(7,437)	(2,440)	(4,997)	(2,440)	(2,557)	(2,440)	(118)	(118)
804909911	Midland Trail Scenic Highway Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805499911	Mid-Ohio Valley Health Department	0.044724459%	0.040063495%	-0.004660964%	(102,868)	(25,								

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (\$) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
802700910	Mount Hope, City of	0.013145773%	0.012429110%	-0.000716663%	(15,617)	(3,907)	(11,910)	(3,907)	(6,003)	(3,907)	(4,095)	(3,907)	(188)	(188)
806699111	Mountain Cap of WV Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809249911	Mountain Heart Community Services, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800842005	Mountain State Educational Services Cooperative	0.062353599%	0.075009243%	0.012655644%	279,312	68,997	210,316	68,997	141,319	68,997	72,322	68,997	3,326	3,326
808639911	Mountain Transit Authority	0.009504396%	0.009647771%	0.000143372%	3,172	2,389	784	1,605	784	821	821	784	38	38
828401403	Mountwest Community & Technical College	0.114463931%	0.120349316%	0.005885375%	129,891	32,086	97,805	32,086	65,719	32,086	33,633	32,086	1,547	1,547
808899111	MOVRC	0.015336643%	0.011726207%	-0.003610436%	38,761	9,575	29,186	9,575	19,611	9,575	10,036	9,575	462	462
806679911	Mr Hope Housing Authority	0.006750532%	0.005215011%	-0.001535521%	(53,889)	(8,371)	(25,518)	(8,371)	(17,146)	(8,371)	(8,775)	(8,371)	(404)	(404)
837701701	Mr Olive Correctional Facility	0.248443656%	0.253541144%	0.005097488%	112,502	27,791	84,711	27,791	56,921	27,791	29,130	27,791	1,340	1,340
806639911	Mr Top Public Service District	0.003995595%	0.003979550%	-0.000160199%	(354)	(266)	(87)	(179)	(87)	(92)	(92)	(87)	(4)	(4)
804908810	Mullens, City of	0.006572887%	-0.001097125%	-0.007670012%	(24,214)	(5,981)	(18,232)	(5,981)	(12,251)	(5,981)	(6,270)	(5,981)	(288)	(288)
885400002	Municipal Bond Commission	0.0004437257%	0.003824341%	-0.000619384%	(13,527)	(3,342)	(10,186)	(3,342)	(6,844)	(3,342)	(3,503)	(3,342)	(161)	(161)
877500202	National Coal Heritage Area Authority	0.002131747%	0.001390670%	-0.000741077%	(16,355)	(4,040)	(12,315)	(4,040)	(8,275)	(4,040)	(4,235)	(4,040)	(195)	(195)
883000002	Natural Resources	0.845051731%	0.826904168%	-0.017972038%	(388,373)	(95,937)	(292,436)	(95,937)	(196,499)	(95,937)	(100,561)	(95,937)	(4,624)	(4,624)
808839911	Nettie Lewisay PSD	0.006395241%	0.006065681%	-0.000210440%	4,644	1,147	3,497	1,147	2,350	1,147	1,203	1,147	55	55
832906403	New River Comm. & Tech.	0.108431757%	0.114010594%	0.005578837%	123,126	30,415	92,711	30,415	62,296	30,415	31,881	30,415	1,466	1,466
807219911	New River Gorge Regional Development Authority	0.005595836%	0.008170184%	0.002574348%	56,816	10,081	46,735	10,081	28,746	10,081	14,711	10,081	676	676
802639911	New River Transit Authority	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800770005	Nicholas Co Board of Education	0.087223495%	0.077442644%	-0.009786851%	(326,194)	(80,578)	(245,616)	(80,578)	(165,039)	(80,578)	(84,461)	(80,578)	(3,884)	(3,884)
807259911	Nicholas Comm Action Partnership, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802337709	Nicholas County Commission	0.073954924%	0.069940128%	-0.004014796%	(88,607)	(21,888)	(66,719)	(21,888)	(44,831)	(21,888)	(22,943)	(21,888)	(1,055)	(1,055)
807599911	Nicholas County Health Department	0.008669210%	0.006354243%	-0.002314967%	(51,092)	(12,621)	(38,471)	(12,621)	(25,852)	(12,621)	(13,229)	(12,621)	(608)	(608)
802539911	Nitro Convention & Visitors Bureau	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80428910	Nitro, City of	0.081435938%	0.079786049%	-0.001649889%	(36,413)	(8,995)	(27,418)	(8,995)	(18,423)	(8,995)	(9,429)	(8,995)	(434)	(434)
806199111	NO Jackson Co. Public Service	0.002416349%	0.004172009%	0.001755660%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
807929911	North Beckley Public Service District	0.012716599%	0.011994526%	-0.000722073%	(15,607)	(3,855)	(11,751)	(3,855)	(7,896)	(3,855)	(4,041)	(3,855)	(186)	(186)
808479911	North Central Community Action Association	0.092533481%	0.088394439%	-0.004143942%	(91,788)	(22,674)	(69,114)	(22,674)	(46,440)	(22,674)	(23,767)	(22,674)	(1,093)	(1,093)
809309911	North Central Opportunity	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
83701601	Northern Correctional Facility	0.107995701%	0.110345083%	0.002359382%	52,072	12,863	39,209	12,863	26,346	12,863	13,483	12,863	620	620
802529911	Northern Panhandle Community Criminal Justice Board	0.015275520%	0.009560548%	-0.005714972%	(126,168)	(31,166)	(95,001)	(31,166)	(63,835)	(31,166)	(31,666)	(31,166)	(1,502)	(1,502)
802925911	Northern Wayne Co PSD	0.006839355%	0.006431847%	-0.000407508%	(8,994)	(2,222)	(6,772)	(2,222)	(4,550)	(2,222)	(2,329)	(2,222)	(107)	(107)
806309911	Norton-Harding-Jimtown PSD	0.003197620%	0.003302840%	0.000105220%	2,322	574	1,748	574	1,175	574	601	574	28	28
804458810	Oak Hill, City of	0.048211846%	0.046982698%	-0.001229148%	(27,128)	(6,701)	(20,426)	(6,701)	(13,725)	(6,701)	(7,024)	(6,701)	(323)	(323)
806419911	Oakvale Road Public Service District	0.002131747%	0.002086004%	-0.000485743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
885130901	Occupational Therapy, Board of	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
847200001	Oil of Miness Health, Safety & Training	0.113262649%	0.112630272%	-0.000632377%	(13,957)	(3,448)	(10,509)	(3,448)	(7,061)	(3,448)	(3,614)	(3,448)	(166)	(166)
800900005	Ohio Co Board of Education	0.247938871%	0.238284620%	-0.009654251%	(213,071)	(52,634)	(160,437)	(52,634)	(107,804)	(52,634)	(55,170)	(52,634)	(2,537)	(2,537)
89676825	Ohio Co Commission	0.06168388%	0.068734675%	0.007050887%	155,614	38,440	117,174	38,440	78,734	38,440	40,293	38,440	1,853	1,853
83770501	Ohio Co Correctional Center	0.018386318%	0.022424548%	0.004038230%	89,124	22,016	67,109	22,016	45,093	22,016	23,077	22,016	1,061	1,061
89608625	Ohio County Public Library	0.003996023%	0.006133846%	0.002137823%	47,963	11,848	36,115	11,848	24,267	11,848	12,419	11,848	571	571
89674625	Ohio Public Service District	0.002424239%	0.005523326%	0.003099087%	6,227	1,538	4,689	1,538	3,151	1,538	1,652	1,538	74	74
89689625	Ohio Valley Reg Transit Authority	0.002225513%	0.002277677%	0.000552166%	12,167	3,005	9,161	3,005	6,156	3,005	3,150	3,005	145	145
880973502	Oil And Gas Conservation	0.002615176%	0.002694422%	0.000079246%	1,749	432	1,317	432	885	432	453	432	21	21
858000501	Optometry, Board of	0.001065873%	0.001043002%	-0.000224871%	(505)	(130)	(375)	(130)	(245)	(130)	(131)	(130)	(6)	(6)
810950002	Orangeburg, Board of	0.003908203%	0.003476674%	-0.000431529%	(9,524)	(2,353)	(7,171)	(2,353)	(4,819)	(2,353)	(2,466)	(2,353)	(113)	(113)
806899111	Park-Kincaid Public Service	0.002844239%	0.001303753%	-0.001540486%	(33,957)	(8,388)	(25,569)	(8,388)	(17,180)	(8,388)	(8,792)	(8,388)	(404)	(404)
808159911	Parkersburg & Wood Co Library	0.012212867%	0.012212777%	-0.000009090%	(1,239)	(316)	(923)	(316)	(607)	(316)	(325)	(316)	(25)	(25)
804459911	Parkersburg Housing Authority	0.013234596%	0.015818867%	0.002584271%	75,035	14,089	60,946	14,089	28,857	14,089	14,768	14,089	679	679
805419911	Parkersburg Utility Board	0.078874638%	0.077182165%	-0.001692473%	(37,353)	(9,227)	(28,126)	(9,227)	(18,899)	(9,227)	(9,672)	(9,227)	(445)	(445)
804578810	Parkersburg, City of	0.225521066%	0.223115560%	-0.002400506%	(53,090)	(13,114)	(39,975)	(13,114)	(26,861)	(13,114)	(13,747)	(13,114)	(632)	(632)
800710005	Pendleton Co Board of Education	0.044422539%	0.037762268%	-0.006660271%	(146,994)	(36,311)	(110,683)	(36,311)	(74,372)	(36,311)	(38,061)	(36,311)	(1,750)	(1,750)
807619911	Pendleton Co Health Department	0.000000000%	0.000000000%	0.000000000%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
805659911	Pendleton Community Care	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802357725	Pendleton County Commission	0.014265037%	0.015776443%	0.001511406%	33,357	8,240	25,117	8,240	16,877	8,240	8,637	8,240	397	397
807979911	Pendleton Senior & Family	0.003108798%	0.003129007%	0.000020209%	446	110	336	110	226	110	115	110	5	5
805719911	Peterstown Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
810530002	Pharmacy, Board of	0.011109644%	0.010475853%	-0.000693095%	(13,972)	(3,451)	(10,520)	(3,451)	(7,069)	(3,451)	(3,618)	(3,451)	(166)	(166)
884900002	Physical Therapy, Board of	0.001154696%	0.001043002%	-0.000111694%	(609)	(166)	(443)	(166)	(277)	(166)	(169)	(166)	(29)	(29)
804749911	Piedmont Housing Authority	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
832102103	Pierpont Community & Technical College	0.000000000%	0.091660029%	0.091660029%	2,022,953	499,717	1,523,236	499,717	1,023,520	499,717	523,803	499,717	24,086	24,086
804659911	Pleasant Valley Public Service District	0.001954101%	0.001043002%	-0.000911099%	(20,108)	(4,967)	(15,141)	(4,967)	(10,174)	(4,967)	(5,207)	(4,967)	(239)	(239)
800730005	Pleasants Co Board of Education	0.059442347%	0.048398783%	-0.011043564%	(322,281)	(79,611)	(242,670)	(79,611)	(163,059)	(79,611)	(83,448)	(79,611)	(3,837)	(3,837)
802367709	Pleasants County Commission	0.038232623%	0.035418161%	-0.002814462%	(41,149)	(10,165)	(30,984)	(10,165)	(20,819)	(10,165)	(10,552)	(10,165)	(490)	(490)
806029911	Pleasants County Public Library	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800750005	Pocahontas Co Board of Education	0.033446877%	0.025904843%	-0.00754										

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (\$) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
80639911	Public Defender Corp 25th Judicial	0.008526988%	0.008517852%	-0.000009136%	(202)	(50)	(152)	(50)	(102)	(50)	(52)	(50)	(2)	(2)
80589911	Public Defender Corp 2nd Judicial Cir	0.007214698%	0.007214099%	-0.000000599%	(1,373)	(1,373)	(1,373)	(1,373)	(1,373)	(1,373)	(1,373)	(1,373)	(1,373)	(1,373)
80280911	Public Defender Corp 4th Circuit	0.015721634%	0.014775865%	-0.009457609%	(20,873)	(15,516)	(15,717)	(15,156)	(10,561)	(5,156)	(5,405)	(5,156)	(249)	(249)
80492911	Public Defender Corp 6th & 24th Judicial	0.016343394%	0.015645033%	-0.00698361%	(15,413)	(3,807)	(11,606)	(3,807)	(7,798)	(3,807)	(3,991)	(3,807)	(184)	(184)
804610911	Public Defender Corp 8th Judicial District	0.000000000%	0.003650508%	0.003650508%	80,567	19,902	61,665	19,902	40,763	19,902	20,861	19,902	959	959
809149911	Public Defender Corp Fifth Judicial	0.010038975%	0.009908521%	-0.001028454%	(2,835)	(700)	(2,135)	(700)	(1,434)	(700)	(734)	(700)	(34)	(34)
806819911	Public Defender Corp 23R	0.0026744397%	0.026411341%	0.023736901%	(7,351)	(1,816)	(5,535)	(1,816)	(5,179)	(1,816)	(1,903)	(1,816)	(88)	(88)
804609911	Public Defender Corp 9th	0.009075078%	0.00995438%	0.000879302%	4,864	1,226	3,738	1,226	2,512	1,226	1,285	1,226	59	59
807569911	Public Defender Corp 15th Judicial	0.01083680%	0.011125357%	0.000288977%	6,378	1,575	4,802	1,575	3,227	1,575	1,651	1,575	76	76
806909911	Public Defender Corp 30th Jd Circuit	0.007777091%	0.007355856%	-0.000421235%	(9,297)	(2,297)	(7,000)	(2,297)	(4,704)	(2,297)	(2,407)	(2,297)	(111)	(111)
808439911	Public Defender 28th Jd. Ct.	0.003108798%	0.003129007%	0.000020209%	446	110	336	110	226	110	115	110	5	5
808269911	Public Defender 7th Judicial Circuit	0.005329367%	0.005215011%	-0.00114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
805379911	Public Defender 13th Circuit	0.013039104%	0.013548993%	0.000509889%	(32,887)	(8,124)	(24,763)	(8,124)	(16,639)	(8,124)	(8,515)	(8,124)	(392)	(392)
86701802	Public Port Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
85700001	Public Safety	0.927728812%	0.902644444%	-0.025084368%	(553,616)	(136,756)	(416,860)	(136,756)	(280,104)	(136,756)	(143,348)	(136,756)	(6,592)	(6,592)
88280002	Public Service Commission	0.236268624%	0.232852317%	-0.003416307%	(75,398)	(18,625)	(56,773)	(18,625)	(38,148)	(18,625)	(19,523)	(18,625)	(898)	(898)
879831702	Public Transit	0.00746114%	0.008778602%	0.001317468%	29,077	7,183	21,894	7,183	14,712	7,183	7,529	7,183	346	346
800790005	Putnam Co Board of Education	0.132089838%	0.164975946%	0.032886108%	(598,320)	(147,799)	(450,521)	(147,799)	(302,722)	(147,799)	(154,923)	(147,799)	(7,124)	(7,124)
805369911	Putnam Co Development Authority	0.003197620%	0.00336265%	0.000165035%	(7,219)	(1,855)	(5,364)	(1,855)	(3,509)	(1,855)	(1,822)	(1,855)	(87)	(87)
808799911	Putnam Co Solid Waste Authority	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
806949911	Putnam Co Aging Program	0.034196757%	0.038938750%	0.004741975%	104,656	25,853	78,804	25,853	52,951	25,853	27,099	25,853	1,246	1,246
808469911	Putnam Co Fire Service	0.002131747%	0.002086004%	-0.000455743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
807659911	Putnam Co Health Dept	0.000000000%	0.002955173%	0.002955173%	65,221	16,111	49,110	16,111	32,999	16,111	16,888	16,111	777	777
802397709	Putnam County Commission	0.179320595%	0.18028642%	0.000965827%	19,599	4,841	14,758	4,841	9,916	4,841	5,075	4,841	233	233
808699911	Putnam County Parks & Recreation Comm	0.003182977%	0.003701209%	0.000518232%	(1,855)	(446)	(1,409)	(446)	(963)	(446)	(461)	(446)	(21)	(21)
806839911	Putnam Public Service District	0.037394395%	0.034071406%	-0.003322989%	(73,339)	(18,116)	(55,223)	(18,116)	(37,106)	(18,116)	(18,990)	(18,116)	(873)	(873)
88083002	Racing Commission	0.02661044%	0.025361613%	-0.001248821%	(27,562)	(6,808)	(20,753)	(6,808)	(13,947)	(6,808)	(7,137)	(6,808)	(328)	(328)
856901401	Railroad Maintenance Authority	0.012982689%	0.013065000%	0.000082311%	1,850	457	1,393	457	936	457	479	457	22	22
805739911	Rainelle Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804878010	Rainelle, Town of	0.008349342%	0.007214099%	-0.001135243%	(25,065)	(6,189)	(18,876)	(6,189)	(12,677)	(6,189)	(6,487)	(6,189)	(298)	(298)
800810005	Raleigh Co Board of Education	0.152559696%	0.150837471%	-0.001722225%	(38,010)	(9,389)	(28,620)	(9,389)	(19,231)	(9,389)	(9,842)	(9,389)	(453)	(453)
809459911	Raleigh Co PSD	0.019064866%	0.017923497%	-0.001141369%	(25,190)	(6,223)	(18,968)	(6,223)	(12,745)	(6,223)	(6,223)	(6,223)	(300)	(300)
804719911	Raleigh Co Recreation Authority	0.00238215%	0.003998175%	0.001599600%	35,311	8,723	26,589	8,723	17,866	8,723	9,143	8,723	420	420
807109911	Raleigh Co Solid Waste Authority	0.037270140%	0.043998552%	0.006728412%	148,497	36,682	111,815	36,682	75,133	36,682	38,450	36,682	1,768	1,768
807249911	Raleigh Co. Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805339911	Raleigh Co. Community Action Assoc. Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802327709	Raleigh County Commission	0.19034741%	0.18956555%	-0.000781586%	(17,250)	(4,261)	(12,989)	(4,261)	(8,728)	(4,261)	(4,466)	(4,261)	(205)	(205)
807669911	Raleigh County Health Department	0.014122824%	0.014341281%	0.000218457%	4,821	1,191	3,630	1,191	2,439	1,191	1,248	1,191	57	57
804429911	Raleigh County Housing Authority	0.006750532%	0.006891685%	0.001941153%	42,842	10,583	32,259	10,583	21,676	10,583	11,093	10,583	510	510
808929911	Raleigh County Memorial Airport	0.007946114%	0.007127182%	-0.000818932%	(7,370)	(1,821)	(5,549)	(1,821)	(3,729)	(1,821)	(1,908)	(1,821)	(88)	(88)
807099911	Raleigh County Public Works	0.013659428%	0.01246528%	-0.001194148%	(9,587)	(2,307)	(7,280)	(2,307)	(4,973)	(2,307)	(2,366)	(2,307)	(96)	(96)
800830005	Randolph Co Board of Education	0.078011650%	0.073867942%	-0.004143708%	(91,452)	(22,591)	(68,861)	(22,591)	(46,271)	(22,591)	(23,680)	(22,591)	(1,089)	(1,089)
809279911	Randolph Co Emergency Ambulance Squad	0.028831004%	0.028088629%	-0.000742375%	(16,384)	(4,047)	(12,337)	(4,047)	(8,290)	(4,047)	(4,242)	(4,047)	(195)	(195)
807679911	Randolph Co Health Department	0.02076004%	0.021688859%	0.000921799%	20,344	5,026	15,319	5,026	10,293	5,026	5,268	5,026	242	242
802417709	Randolph County Commission	0.082605196%	0.084135513%	0.001530317%	33,774	8,343	25,431	8,343	17,088	8,343	8,745	8,343	402	402
806829911	Randolph County Housing Authority	0.014892227%	0.014862782%	-0.000009447%	(1,312)	(324)	(988)	(324)	(664)	(324)	(340)	(324)	(16)	(16)
804338010	Ranson, City	0.036150876%	0.035598377%	-0.000552499%	(3,951)	(912)	(3,039)	(912)	(1,127)	(912)	(912)	(912)	(44)	(44)
802849911	Ravencliff-McGraves-Saulsby P.S.D.	0.006217959%	0.004693510%	-0.001524449%	(33,637)	(8,309)	(25,328)	(8,309)	(17,019)	(8,309)	(8,710)	(8,309)	(400)	(400)
885571602	Real Estate Appraiser/Lic Cert Board	0.001776456%	0.001912171%	0.000135715%	2,995	740	2,255	740	1,515	740	776	740	36	36
880100002	Real Estate Commission	0.004706058%	0.006258013%	0.001551955%	34,218	8,453	25,765	8,453	17,313	8,453	8,860	8,453	407	407
804499911	Red Sulphur Public Service District	0.008438165%	0.00344018%	-0.005098447%	(2,078)	(513)	(1,565)	(513)	(1,051)	(513)	(538)	(513)	(25)	(25)
805500702	Reginald & Conventional Fiac Authority	0.004374456%	0.007183209%	0.002808753%	613,236	151,484	461,753	151,484	310,269	151,484	158,785	151,484	7,302	7,302
804629911	Region 1 Workforce Invest	0.008286730%	0.006562224%	-0.001724506%	(38,040)	(9,402)	(28,638)	(9,402)	(19,237)	(9,402)	(9,855)	(9,402)	(453)	(453)
808709911	Region 2 Planning/Development Council	0.004974076%	0.005215011%	0.000240935%	5,317	1,314	4,004	1,314	2,690	1,314	1,377	1,314	63	63
808569911	Region 4 Planning/Development Authority	0.009895733%	0.010827356%	0.000931623%	20,561	5,079	15,482	5,079	10,403	5,079	5,324	5,079	245	245
808419911	Region 6 Planning/Development Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808369911	Region 7 Planning/Development Council	0.005329367%	0.005215011%	-0.00114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
808269911	Region 8 Planning/Development Council	0.003197620%	0.003129007%	-0.000668613%	(1,314)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
808299911	Region 8 Solid Waste Authority	0.006128773%	0.007301016%	0.001172243%	25,872	6,391	19,481	6,391	13,090	6,391	6,699	6,391	308	308
808689911	Region I Planning & Development Council	0.008260520%	0.008344018%	0.000083498%	1,843	455	1,388	455	932	455	477	455	22	22
805869911	Region VII Workforce Investment Board	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808219911	Regional Intergovernmental Council	0.00515722%	0.004519676%	-0.000637544%	(35,446)	(3,446)	(10,504)	(3,446)	(7,058)	(3,446)	(3,612)	(3,446)	(166)	(166)
84405001	Rehabilitation Services, Division of	0.097781345%	0.45905317%	-0.0318746047%	(855,132)	(211,238)	(643,894)	(211,238)	(432,657)	(211,238)	(221,419)	(211,238)	(10,182)	(10,182)
802559911	Ripley Convention & Visitors Bureau	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800850005	Ritchie Co Board of Education	0.054715810%	0.047673376%	-0.007042434%	(155,428)	(38,394)	(117,033)	(38,394)	(78,639)	(38,394)	(40,245)	(38,394)	(1,851)	(1,851)
802659911	Ritchie Co Economic Development Authority	0.001065873%	0.001043002%	-0.000224871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804799911	Ritchie Co Integrated Family Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805159911	Ritchie Co. Ambulance Authority, Inc.	0.020251969%	0.020512377%	0.000260408%	5,795	1,422	4,373	1,422	2,951	1,422	1,490	1,422	69	69
802427709	Ritchie County Commission	0.013442168%	0.013442168%	0.000000000%	49,413	11,959	37,454	11,959	25,495	11,959	12,559	11,959	576	576
806959911	Ritchie County Public Library	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
804768810	Rivesville, Town of	0.002842320%	0.002086004%	-0.000756316%	(16,692)	(4,123)	(12,569)	(4,123)	(8,445)	(4,123)	(4,223)	(4,123)	(199)	(199)
800870005	Roane Co Board of Education													

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (\$) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
806539911	Sissonville Public Service District	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(784)	(36)
804878610	Steinsville, City of	0.009686070%	0.008396293%	-0.001289777%	(94,741)	(23,403)	(47,335)	(23,403)	(47,335)	(23,403)	(47,335)	(23,403)	(47,335)	(1,128)
805919911	So Highlands Comm. Mental	0.163789226%	0.178787953%	0.014998727%	311,025	81,771	249,254	81,771	249,254	167,483	85,712	81,771	249,254	3,941
809619911	So Jackson Co Public Service District	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(784)	(36)
804449911	South Charleston Housing Authority	0.005240545%	0.005215011%	-0.000025534%	(564)	(139)	(424)	(139)	(285)	(139)	(146)	(139)	(146)	(7)
808099911	South Charleston Library Board	0.008615811%	0.006605681%	-0.002010130%	(44,364)	(10,959)	(33,405)	(10,959)	(22,446)	(10,959)	(11,487)	(10,959)	(11,487)	(528)
800400005	Southern Education Services	0.033397369%	0.040859921%	0.007453552%	164,501	40,636	123,865	40,636	83,230	40,636	42,994	40,636	42,994	1,959
806179911	Southern Soil Conservation District	0.004253494%	0.004172009%	-0.000081485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(523)	(24)
806499911	Southwestern Water District	0.006026845%	0.004606593%	-0.001420252%	(31,345)	(7,743)	(23,602)	(7,743)	(15,859)	(7,743)	(8,116)	(7,743)	(8,116)	(373)
804928910	Spencer, City of	0.018386318%	0.018252539%	-0.000083779%	(2,953)	(729)	(2,223)	(729)	(1,494)	(729)	(764)	(729)	(764)	(35)
805909911	St Albans Municipal Water Board	0.010399749%	0.032941487%	0.022541738%	60,511	14,948	45,563	14,948	30,616	14,948	15,668	14,948	15,668	720
802810910	St. Marys, City of	0.014389292%	0.013732863%	-0.000656429%	(14,488)	(3,579)	(10,909)	(3,579)	(7,330)	(3,579)	(3,751)	(3,579)	(3,751)	(172)
897226225	St. Marys, City of NP	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802699910	Star City, Town of	0.017142799%	0.016948786%	-0.000194013%	(4,282)	(1,058)	(3,224)	(1,058)	(2,166)	(1,058)	(1,109)	(1,058)	(1,109)	(51)
808879911	State Bar Association	0.018849616%	0.018604345%	-0.000245271%	(5,408)	(1,336)	(4,072)	(1,336)	(2,736)	(1,336)	(1,400)	(1,336)	(1,400)	(64)
805109911	Step By Step	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802921911	Stevens Correctional Center	0.094152158%	0.100041297%	0.005889139%	129,974	32,107	97,868	32,107	65,761	32,107	33,654	32,107	33,654	1,548
804988910	Stonewood, City of	0.010303444%	0.009995438%	-0.000308006%	(6,798)	(1,679)	(5,119)	(1,679)	(3,439)	(1,679)	(1,760)	(1,679)	(1,760)	(81)
805009911	Sugar Creek PSD	0.010216738%	0.003173833%	-0.007042905%	(17,384)	4,344	(13,040)	4,344	8,697	4,344	4,553	4,344	4,553	209
800890005	Summers Co Board of Education	0.038298640%	0.041857190%	0.003558550%	78,538	19,401	59,137	19,401	39,736	19,401	20,336	19,401	20,336	935
807189911	Summers Co Council on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807709911	Summers Co Health Department	0.002205706%	0.003129007%	0.000923301%	20,049	4,953	15,097	4,953	10,144	4,953	5,191	4,953	5,191	239
802447709	Summers County Commission	0.031976205%	0.030681649%	-0.001294556%	(28,571)	(7,058)	(21,513)	(7,058)	(14,456)	(7,058)	(7,588)	(7,058)	(7,588)	(340)
805679911	Summers County Public Library	0.003375269%	0.004172009%	0.000796740%	17,384	4,344	13,040	4,344	8,697	4,344	4,553	4,344	4,553	209
805769911	Summersville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807229911	Sun Valley Public Service District	0.007641144%	0.007214099%	-0.000427045%	(5,452)	(1,347)	(4,105)	(1,347)	(2,758)	(1,347)	(1,412)	(1,347)	(1,412)	(65)
811100001	Supreme Court / Judicial	1.323580422%	1.316770651%	-0.006809771%	(150,293)	(37,126)	(113,167)	(37,126)	(76,041)	(37,126)	(38,515)	(37,126)	(38,515)	(1,789)
818000001	Tax Dept	0.406706455%	0.399496238%	-0.007210217%	(159,131)	(39,309)	(119,822)	(39,309)	(80,513)	(39,309)	(41,204)	(39,309)	(41,204)	(1,895)
818010001	Tax Dept - Budget Office	0.006306418%	0.006697298%	0.000390880%	8,523	2,105	6,418	2,105	4,312	2,105	2,207	2,105	2,207	101
800910005	Taylor Co Board of Education	0.071166470%	0.070933604%	-0.000232866%	(5,424)	(1,347)	(4,077)	(1,347)	(2,730)	(1,347)	(1,402)	(1,347)	(1,402)	(64)
802457709	Taylor Co Commission	0.038193038%	0.042502341%	0.004309303%	95,090	23,400	71,691	23,400	48,111	23,400	24,622	23,400	24,622	1,132
807719911	Taylor Co Health Dept.	0.015521663%	0.012935090%	-0.002586573%	(57,086)	(14,102)	(42,984)	(14,102)	(28,883)	(14,102)	(14,781)	(14,102)	(14,781)	(680)
804289911	Taylor Co PSD	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(784)	(36)
808779911	Taylor Co Senior Citizen	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805129911	Taylor County Public Library	0.002131747%	0.002086004%	-0.000545743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(261)	(12)
804299911	The Appalachian Community Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802699911	The Housing Authority of The County of Jackson	0.006839355%	0.007301016%	0.000461661%	10,189	2,517	7,672	2,517	5,155	2,517	2,638	2,517	2,638	121
802920911	Tomlinson PSD	0.003908203%	0.002172921%	-0.001735282%	(8,298)	(9,460)	(28,837)	(9,460)	(19,377)	(9,460)	(9,916)	(9,460)	(9,916)	(456)
804688910	Town of Alderson	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803088910	Town of Ansted	0.006217959%	0.004780427%	-0.001437532%	(31,719)	(7,835)	(23,883)	(7,835)	(16,048)	(7,835)	(8,213)	(7,835)	(8,213)	(378)
803115910	Town of Belle	0.008615811%	0.008083267%	-0.000532544%	(11,753)	(2,903)	(8,850)	(2,903)	(5,947)	(2,903)	(3,043)	(2,903)	(3,043)	(140)
805438910	Town of Beverly	0.005773482%	0.006171097%	0.000397615%	8,775	2,168	6,608	2,168	4,440	2,168	2,272	2,168	2,272	104
804888910	Town of Bolivar	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804568910	Town of Carpendale	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803338910	Town of Cedar Grove	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802828910	Town of Chapmanville	0.008615811%	0.008604788%	-0.000106023%	(244)	(60)	(184)	(60)	(123)	(60)	(63)	(60)	(63)	(3)
803458910	Town of Clay	0.004852154%	0.003471674%	-0.001380480%	(31,088)	(7,679)	(23,409)	(7,679)	(15,729)	(7,679)	(8,050)	(7,679)	(8,050)	(370)
803498910	Town of Danville	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897166225	Town of Davis	0.005137161%	0.005475762%	0.000338601%	7,473	1,846	5,627	1,846	3,781	1,846	1,935	1,846	1,935	89
803568910	Town of Eleanor	0.005062899%	0.005997263%	0.000934364%	20,622	5,094	15,528	5,094	10,434	5,094	5,340	5,094	5,340	246
805088910	Town of Fairview	0.001065873%	0.001043002%	-0.0002871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(131)	(6)
804488910	Town of Fayetteville	0.006272763%	0.006338633%	0.000065870%	37,693	9,311	28,382	9,311	19,071	9,311	9,760	9,311	9,760	449
803248910	Town of Gaudy Bridge	0.001065873%	0.001912117%	0.000846244%	18,678	4,614	14,064	4,614	9,450	4,614	4,816	4,614	4,816	222
804558910	Town of Gilbert	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804588910	Town of Glasgow	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803768910	Town of Glendale	0.024567510%	0.025032053%	0.000464543%	10,253	2,533	7,720	2,533	5,187	2,533	2,655	2,533	2,655	122
803089910	Town of Grant Town	0.001065873%	0.002086004%	0.001020131%	22,514	5,562	16,952	5,562	11,391	5,562	5,830	5,562	5,830	268
803798910	Town of Grantsville	0.008526989%	0.008340218%	-0.000286771%	(4,038)	(998)	(3,040)	(998)	(2,042)	(998)	(1,046)	(998)	(1,046)	(48)
804508910	Town of Hamlin	0.000000000%	0.001998088%	0.001998088%	44,120	10,899	33,221	10,899	22,323	10,899	11,424	10,899	11,424	525
803848910	Town of Handley	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803698910	Town of Happers Ferry	0.008704634%	0.010082355%	0.011377721%	30,407	7,511	22,895	7,511	15,384	7,511	7,873	7,511	7,873	362
803688910	Town of Harrisville	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804178910	Town of Marlinton	0.005773482%	0.005431847%	-0.000341635%	(14,530)	3,589	(10,941)	3,589	7,352	3,589	3,762	3,589	3,762	173
802822910	Town of Middlebourne	0.005418190%	0.006258013%	0.000839823%	18,535	4,579	13,956	4,579	9,378	4,579	4,799	4,579	4,799	221
804528910	Town of Mitchell Heights	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804308910	Town of Monongah	0.008564847%	0.007116835%	-0.001448012%	(31,958)	(7,894)	(24,064)	(7,894)	(16,169)	(7,894)	(8,275)	(7,894)	(8,275)	(381)
804738910	Town of New Haven	0.008260520%	0.005910346%	-0.002350174%	(51,869)	(12,813)	(39,056)	(12,813)	(26,243)	(12,813)	(13,430)	(12,813)	(13,430)	(618)
804548910	Town of Nutter Fort	0.014122824%	0.012689860%	-0.001432964%	(31,626)	(7,812)	(23,813)	(7,812)	(16,001)	(7,812)	(8,189)	(7,812)	(8,189)	(377)
804728910	Town of Oceana	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802824910	Town of Paw Paw	0.003819308%	0.001216836%	-0.002602472%	(57,439)	(14,189)	(43,250)	(14,189)	(29,061)	(14,189)	(14,873)	(14,189)	(14,873)	(684)
804898910	Town of Pineville	0.007994051%	0.007822517%	-0.000171534%	(3,786)	(935)	(2,851)	(935)	(1,915)	(935)	(980)	(935)	(980)	(45)
804748910	Town of Ridgely	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805038910	Town of Union	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(392)	(18)
803298910	Town of Wardsville	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(

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, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL (S) FY 2019 to FY 2020	FY 2020 Immediately 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	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
800970005	Upshur Co Board of Education	0.009631679%	0.102430993%	0.0006069914%	133,964	33,092	100,872	33,092	67,780	33,092	34,687	33,092	1,595	1,595
807158911	Upshur Co Public Library	0.000000000%	0.000000000%	0.000000000%	17,079	17,079	12,860	4,219	5,641	4,219	4,422	4,219	203	203
805459911	Upshur Co SR Citizens Opportunity Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802487725	Upshur County Commission	0.038751491%	0.037847116%	-0.000904375%	(19,960)	(4,931)	(15,029)	(4,931)	(10,099)	(4,931)	(5,168)	(4,931)	(238)	(238)
802579911	Upshur County Development Authority	0.001065873%	0.001043002%	-0.00022871%	(505)	(1,282)	(808)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
802823810	Upshur Human Resources, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807749911	Upshur-Buckhannon Health Department	0.003464089%	0.004172009%	0.000707920%	15,624	3,859	11,764	3,859	7,905	3,859	4,045	3,859	186	186
898716625	Valley Comprehensive Mental Health Cr	0.000590528%	0.000621455%	0.000030928%	6,821	1,685	5,136	1,685	3,451	1,685	1,766	1,685	81	81
805529911	Valley Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
840400001	Veterans Affairs	0.193899606%	0.191498003%	-0.02391957%	(52,791)	(13,041)	(39,750)	(13,041)	(26,710)	(13,041)	(13,691)	(13,041)	(629)	(629)
809129911	Vienna Public Library	0.005684659%	0.005823429%	0.000138770%	3,063	757	2,306	757	1,550	757	793	757	36	36
809939911	Warm Springs PSD	0.002131747%	0.003302840%	0.001171093%	25,846	6,385	19,462	6,385	13,077	6,385	6,692	6,385	308	308
803430002	Water Development Authority	0.011280494%	0.010516939%	-0.000763555%	(16,852)	(4,163)	(12,689)	(4,163)	(8,526)	(4,163)	(4,363)	(4,163)	(201)	(201)
800900005	Wayne Co Board of Education	0.172372517%	0.193756806%	0.021384289%	473,955	116,584	355,371	116,584	238,787	116,584	122,203	116,584	5,619	5,619
805359911	Wayne Co Community Services Org Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806869911	Wayne Co Health Dept.	0.000349342%	0.006558083%	-0.00191259%	(39,533)	(9,766)	(29,768)	(9,766)	(20,002)	(9,766)	(10,236)	(9,766)	(471)	(471)
896136625	Wayne County Commission	0.006377768%	0.00302840%	-0.003074928%	(67,864)	(16,764)	(51,100)	(16,764)	(34,336)	(16,764)	(17,572)	(16,764)	(808)	(808)
805899911	WG Workshop Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
801010005	Webster Co Board of Education	0.050928454%	0.050079628%	-0.000848726%	(18,734)	(4,628)	(14,106)	(4,628)	(9,479)	(4,628)	(4,851)	(4,628)	(223)	(223)
802507709	Webster County Commission	0.029932813%	0.028508728%	-0.001424085%	(31,440)	(7,766)	(23,674)	(7,766)	(15,907)	(7,766)	(8,441)	(7,766)	(374)	(374)
807769911	Webster County Health Dept.	0.003019975%	0.002955173%	-0.000064802%	(1,430)	(353)	(1,077)	(353)	(724)	(353)	(370)	(353)	(17)	(17)
808349911	Webster Springs Public Service District	0.001954101%	0.002086004%	0.000131903%	2,911	719	2,192	719	1,473	719	754	719	35	35
89706625	Werton Board of Park Commissioners	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897086625	Werton Sanitary Board	0.027673396%	0.02747100%	-0.000262696%	(4,394)	(1,234)	(3,160)	(1,234)	(6,237)	(1,234)	(1,293)	(1,234)	(59)	(59)
841010001	Welch Emergency Hospital	0.119558825%	0.116251692%	-0.003074928%	(155,116)	(38,391)	(116,725)	(38,391)	(76,333)	(38,391)	(40,424)	(38,391)	(1,850)	(1,850)
803288810	Welch, City of	0.028945066%	0.028590471%	-0.000354595%	(7,826)	(1,933)	(5,893)	(1,933)	(3,960)	(1,933)	(2,026)	(1,933)	(93)	(93)
831000503	West Liberty State College	0.300510053%	0.295079029%	-0.005471993%	(120,768)	(29,832)	(90,935)	(29,832)	(61,103)	(29,832)	(31,270)	(29,832)	(1,438)	(1,438)
880130602	West Virginia Lottery Commission	0.153771666%	0.148155983%	-0.005615683%	(123,939)	(30,616)	(93,323)	(30,616)	(62,707)	(30,616)	(32,092)	(30,616)	(1,476)	(1,476)
805329911	West Virginia Rural Water Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806107204	West Virginia University	7.012705296%	7.040019799%	0.027314503%	501,313	123,836	377,477	123,836	253,641	123,836	139,805	123,836	5,969	5,969
804709911	Westbrook Health Services	0.201183621%	0.191477825%	-0.009705796%	(214,209)	(52,915)	(161,294)	(52,915)	(108,380)	(52,915)	(55,465)	(52,915)	(2,550)	(2,550)
804813911	Western Conservation District	0.000000000%	0.000260751%	0.000260751%	5,755	1,422	4,333	1,422	2,912	1,422	1,490	1,422	69	69
806999911	Weston Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807149911	Weston Sanitary Board	0.008526988%	0.008666431%	-0.000166557%	(36,649)	(9,053)	(27,596)	(9,053)	(18,543)	(9,053)	(9,489)	(9,053)	(436)	(436)
803238810	Weston, City of	0.021691357%	0.024925994%	-0.002035637%	(44,321)	(11,096)	(33,224)	(11,096)	(22,728)	(11,096)	(11,611)	(11,096)	(515)	(515)
801030005	Wetzel Co Board of Education	0.190371024%	0.193085714%	0.002714690%	76,940	19,006	57,934	19,006	38,922	19,006	19,822	19,006	916	916
806049911	Wetzel Co Emergency Ambulance Authority	0.011902242%	0.01225276%	0.000350522%	7,791	1,925	5,867	1,925	3,942	1,925	2,017	1,925	93	93
896736625	Wetzel Co Hospital	0.053685891%	0.054005372%	-0.000280529%	(63,574)	(15,704)	(47,870)	(15,704)	(32,165)	(15,704)	(16,641)	(15,704)	(757)	(757)
802517709	Wetzel County Commission	0.069292943%	0.075983954%	0.006691011%	146,868	36,280	110,588	36,280	74,309	36,280	38,029	36,280	1,749	1,749
807779911	Wheeling-Tyler Health Department	0.004421725%	0.002544222%	-0.001877503%	(41,410)	(10,229)	(31,181)	(10,229)	(20,952)	(10,229)	(10,722)	(10,229)	(493)	(493)
8962625	Wheeling Housing Authority	0.009181509%	0.009790561%	0.000609052%	13,362	3,301	10,061	3,301	6,760	3,301	3,201	3,301	159	159
807609911	Wheeling-Ohio Co Health Department	0.025849781%	0.022690472%	-0.003159309%	(69,685)	(17,214)	(52,471)	(17,214)	(35,258)	(17,214)	(18,044)	(17,214)	(830)	(830)
806899911	White Oak Public Service District	0.005151722%	0.006258013%	0.001106291%	24,416	6,031	18,385	6,031	12,353	6,031	6,322	6,031	291	291
804899911	Whitehall Public Service District	0.003197620%	0.003129007%	-0.000668613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
800079911	Wilderness Public Service District	0.007626058%	0.008474393%	0.000848335%	17,928	4,429	13,500	4,429	9,071	4,429	4,429	4,429	213	213
842000001	William R Sharpe Jr Hospital	0.143897978%	0.143818568%	-0.000079410%	(67,954)	(16,786)	(51,168)	(16,786)	(34,382)	(16,786)	(17,595)	(16,786)	(809)	(809)
804499911	Williamson Housing Authority	0.01058735%	0.010514939%	-0.000722361%	(7,731)	(1,773)	(5,958)	(1,773)	(3,185)	(1,773)	(810)	(1,773)	(37)	(37)
807019911	Williamson Utility Board	0.002131747%	0.001303753%	-0.000827994%	(18,274)	(4,514)	(13,760)	(4,514)	(9,246)	(4,514)	(4,732)	(4,514)	(218)	(218)
803118810	Williamson, City of	0.010392676%	0.008170184%	-0.00222283%	(49,042)	(12,114)	(36,927)	(12,114)	(24,813)	(12,114)	(12,698)	(12,114)	(584)	(584)
801050005	Wirt Co Board of Education	0.025746960%	0.021755081%	-0.003991879%	(88,101)	(21,763)	(66,338)	(21,763)	(44,575)	(21,763)	(22,812)	(21,763)	(1,049)	(1,049)
804779911	Wirt Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802577709	Wirt County Commission	0.006395428%	0.006395428%	0.000000000%	(22,211)	(5,487)	(16,725)	(5,487)	(11,238)	(5,487)	(5,732)	(5,487)	(264)	(264)
801070005	Wood Co Board of Education	0.32449012%	0.27167569%	-0.05281537%	(1,165,643)	(287,941)	(877,702)	(287,941)	(589,761)	(287,941)	(301,820)	(287,941)	(13,879)	(13,879)
808699925	Wood Co Parks & Recreation	0.000774625%	0.000825710%	0.000051085%	1,127	278	849	278	570	278	292	278	13	13
805369911	Wood Co Senior Citizens Assoc Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806249911	Wood Co Solid Waste Authority	0.001065873%	0.001043002%	-0.00022871%	(505)	(1,282)	(808)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
896146625	Wood County Commission	0.142213054%	0.156852842%	0.014639788%	323,103	79,814	243,289	79,814	165,475	79,814	83,661	79,814	3,847	3,847
890000002	Workers Compensation Coms	0.004036653%	0.002413495%	-0.001623158%	(48,403)	(11,957)	(36,447)	(11,957)	(24,490)	(11,957)	(12,533)	(11,957)	(576)	(576)
805139911	Workforce Investment Board of Kanawha Co	0.006127316%	0.008937950%	0.002810634%	62,031	15,323	46,708	15,323	31,385	15,323	16,062	15,323	739	739
882500602	Workforce WV/Payroll-05303	0.321923887%	0.306758026%	-0.015165861%	(334,713)	(82,862)	(251,851)	(82,862)	(169,349)	(82,862)	(86,667)	(82,862)	(3,985)	(3,985)
804639911	WV Affordable Housing Trust	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805249911	WV Assoc. of Rehabilitation Facilities	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
80302402	WV Bd of Social Worker Examiners	0.00132342%	0.001080004%	-0.000243416%	16,633	4,109	12,525	4,109	8,416	4,109	4,307	4,109	198	198
805069001	WV Bd. of Chiropractic Examiners	0.001065873%	0.001043002%	-0.00022871%	(505)	(1,282)	(808)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
882200002	WV Board of Barbers And Cosmetologists	0.006395241%	0.007127182%	0.000731941%	16,154	3,990	12,164	3,990	8,173	3,990	4,183	3,990	192	192
881160002	WV Board of Veterinary Medicine	0.001065873%	0.001043002%	-0.00022871%	(505)	(1,282)	(808)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
847752301	WV Division of Energy	0.004263424%	0.003998175%	-0.000265249%	(5,856)	(1,446)	(4,409)	(1,446)	(2,963)	(1,446)	(1,516)	(1,446)	(70)	(70)
837707001	WV District of Juvenile Services	0.498693379%	0.492513826%	-0.006179549%	(136,384)	(33,690)	(102,694)	(33,690)	(69,004)	(33,690)	(35,314)	(33,690)	(1,624)	(1,624)
811074002	WV Engineers Registration Board	0.004213054%	0.004213054%	0.000000000%	(9,499)	(2,377)	(7,122)	(2,377)	(4,745)	(2,377)	(2,492)	(2,377)	(115)	(115)
814000001	WV Enterprise Planning Board	0.02842393%	0.027987226%	-0.00043667%	(9,624)	(2,377)	(7,247)	(2,377)	(4,869)	(2,377)	(2,492)	(2,377)	(115)	(115)
881300002	WV Message Therapy Licensure Board	0.001065873%	0.001043002%	-0.00022871%	(505)	(1,282)	(808)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
816000002	WV Mun. Pensions Oversight Board	0.001065873%	0.001129919%	0.00060646%</										

