West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
892703502	ABC Commission	0.081846562%	$ 335	$ (36,534)	$ (14,299)	$ (21,900)	$ (13,812)	$ (8,088)	$ (8,059)	$ (29)	$ (29)
881000502	Accountancy, Board of	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
858000001	Adjutant General	0.335767623%	1,375	(149,879)	(58,659)	(89,845)	(56,661)	(33,184)	(33,062)	(122)	(122)
881510002	Administration, Dept. of										-
	Board of Risk and Insurance Management	0.023591916%	97	(10,531)	(4,122)	(6,312)	(3,981)	(2,331)	(2,323)	(8)	(8)
	Consolidated Public Retirement Board	0.091154996%	373	(40,689)	(15,925)	(24,391)	(15,382)	(9,009)	(8,976)	(33)	(33)
	Ethics Commission	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
	Finance Division	0.023359909%	96	(10,427)	(4,081)	(6,250)	(3,942)	(2,308)	(2,300)	(8)	(8)
	General Services Division/Building Commission	0.105884047%	434	(47,264)	(18,498)	(28,332)	(17,868)	(10,464)	(10,426)	(38)	(38)
	Public Employees Grievance Board	0.010214621%	42	(4,560)	(1,785)	(2,733)	(1,724)	(1,009)	(1,006)	(3)	(3)
	Information Services And Communications	0.225254598%	922	(100,548)	(39,352)	(60,274)	(38,012)	(22,262)	(22,180)	(82)	(82)
	Office of Technology	0.002628766%	11	(1,173)	(459)	(703)	(444)	(259)	(259)	-	-
	Public Employees Insurance Agency	0.035832075%	147	(15,995)	(6,260)	(9,588)	(6,047)	(3,541)	(3,528)	(13)	(13)
	Division of Personnel	0.063665556%	261	(28,419)	(11,123)	(17,035)	(10,744)	(6,291)	(6,269)	(22)	(22)
	Prosecuting Attorneys Institute	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
	Public Defender Services	0.023422036%	96	(10,455)	(4,092)	(6,267)	(3,952)	(2,315)	(2,306)	(9)	(9)
	Purchasing Division	0.034574878%	142	(15,433)	(6,040)	(9,251)	(5,834)	(3,417)	(3,404)	(13)	(13)
	Real Estate Division	0.016876330%	69	(7,533)	(2,948)	(4,516)	(2,848)	(1,668)	(1,662)	(6)	(6)
	Retiree Health Benefit Trust Fund	0.019705467%	81	(8,796)	(3,443)	(5,272)	(3,325)	(1,947)	(1,940)	(7)	(7)
	Secretary of Administration	0.002966584%	12	(1,324)	(518)	(794)	(501)	(293)	(292)	(1)	(1)
	Surplus Property	0.015768230%	65	(7,039)	(2,755)	(4,219)	(2,661)	(1,558)	(1,553)	(5)	(5)
	Travel Management	0.009709350%	40	(4,334)	(1,696)	(2,598)	(1,638)	(960)	(956)	(4)	(4)
	Travel Management - Aviation	0.000000000%	-	-	-	-	-	-	-	-	-
	Fleet Management	0.005684659%	23	(2,537)	(993)	(1,521)	(959)	(562)	(560)	(2)	(2)
867001902	Aeronautics Commission	0.002842329%	12	(1,269)	(497)	(760)	(480)	(280)	(280)	-	-
808019911	Aging & Family Services Of Mineral County	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
851000001	Agriculture	0.323494061%	1,325	(144,400)	(56,515)	(86,560)	(54,589)	(31,971)	(31,853)	(118)	(118)
803018810	Anmoore, Town of	0.012168722%	50	(5,432)	(2,126)	(3,256)	(2,053)	(1,203)	(1,198)	(5)	(5)
837700501	Anthony Correctional Center	0.076993343%	315	(34,368)	(13,451)	(20,602)	(12,993)	(7,609)	(7,581)	(28)	(28)
885550902	Architects, Board of	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
808869911	Armstrong Public Service District	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
807009911	Association Of Co Officials	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
803068810	Athens, City Of	0.010214621%	42	(4,560)	(1,785)	(2,733)	(1,724)	(1,009)	(1,006)	(3)	(3)
824000001	Attorney General	0.151873867%	622	(67,793)	(26,533)	(40,638)	(25,629)	(15,009)	(14,954)	(55)	(55)
815000001	Auditors Office	0.168961334%	692	(75,420)	(29,518)	(45,210)	(28,512)	(16,698)	(16,637)	(61)	(61)
800010005	Barbour Co Board Of Education	0.050173228%	205	(22,396)	(8,765)	(13,426)	(8,467)	(4,959)	(4,940)	(19)	(19)
802007709	Barbour County Commission	0.026291546%	108	(11,736)	(4,593)	(7,035)	(4,437)	(2,598)	(2,589)	(9)	(9)
807269911	Barbour Co Health Department	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
802932911	Beckley Housing Authority	0.001598810%	7	(714)	(279)	(428)	(270)	(158)	(157)	(1)	(1)
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	0.004502296%	18	(2,010)	(787)	(1,205)	(760)	(445)	(443)	(2)	(2)
809239911	Benedum Airport Authority	0.018297495%	75	(8,168)	(3,197)	(4,896)	(3,088)	(1,808)	(1,802)	(6)	(6)
800030005	Berkeley Co Board Of Education	0.375142815%	1,536	(167,455)	(65,538)	(100,381)	(63,305)	(37,076)	(36,939)	(137)	(137)
802928911	Berkeley Co. Farmland Protection Board	0.000888228%	4	(396)	(155)	(237)	(150)	(87)	(87)	-	-
896006625	Berkeley County Commission	0.038885938%	159	(17,358)	(6,793)	(10,406)	(6,562)	(3,844)	(3,829)	(15)	(15)
897186625	Berkeley County P.S.D.	0.001479409%	6	(660)	(258)	(396)	(250)	(146)	(146)	-	-
802629911	Berkeley Senior Services	0.005507013%	23	(2,458)	(962)	(1,473)	(929)	(544)	(542)	(2)	(2)
807279911	Berkeley-Morgan Co Board Of Health	0.020328285%	83	(9,074)	(3,551)	(5,440)	(3,430)	(2,010)	(2,002)	(8)	(8)
806729911	Big Bend PSD	0.002487038%	10	(1,110)	(434)	(666)	(420)	(246)	(245)	(1)	(1)
804839911	Bingamon PSD	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
832401103	Blue Ridge Community & Technical College	0.121164480%	496	(54,085)	(21,168)	(32,421)	(20,446)	(11,975)	(11,931)	(44)	(44)
809739911	Bluefield Housing Authority	0.007194646%	29	(3,212)	(1,257)	(1,926)	(1,214)	(712)	(708)	(4)	(4)
804409911	Bluefield Sanitary Board	0.038993205%	160	(17,406)	(6,812)	(10,434)	(6,580)	(3,854)	(3,839)	(15)	(15)
832906503	Bluefield State College	0.186175482%	762	(83,104)	(32,525)	(49,817)	(31,417)	(18,400)	(18,332)	(68)	(68)
803328810	Bluefield, City of	0.097679345%	400	(43,602)	(17,065)	(26,137)	(16,483)	(9,654)	(9,618)	(36)	(36)
804439911	Bluewell Public Service District	0.012968127%	53	(5,789)	(2,266)	(3,470)	(2,188)	(1,282)	(1,277)	(5)	(5)
857300001	Board of Coal Mine Health & Safety	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
885400901	Board of Examiners Of Psychologists	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
881311002	Board of Funeral Service Examiners	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
891600002	Board of Medicine	0.012612836%	52	(5,630)	(2,203)	(3,375)	(2,128)	(1,247)	(1,242)	(5)	(5)
886760002	Board of Respiratory Care	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
800050005	Boone Co Board Of Education	0.091327788%	374	(40,767)	(15,955)	(24,438)	(15,411)	(9,027)	(8,993)	(34)	(34)
802217709	Boone Co Commission	0.108788989%	445	(48,561)	(19,006)	(29,110)	(18,358)	(10,752)	(10,712)	(40)	(40)
807289911	Boone Co Health Department	0.004174671%	17	(1,863)	(729)	(1,117)	(704)	(413)	(411)	(2)	(2)
805149911	Boone Co Housing and Redevelopment Authority	0.006661709%	27	(2,974)	(1,164)	(1,783)	(1,124)	(659)	(656)	(3)	(3)
808959911	Boone Co Parks & Recreation Comm.	0.006658797%	27	(2,972)	(1,163)	(1,782)	(1,124)	(658)	(656)	(2)	(2)
805829911	Boone County Ambulance Authority	0.037838509%	155	(16,890)	(6,610)	(10,125)	(6,385)	(3,740)	(3,726)	(14)	(14)
806209911	Boone County Public Service District	0.007194646%	29	(3,212)	(1,257)	(1,926)	(1,214)	(712)	(708)	(4)	(4)
808769911	Boone-Madison Public Library	0.000266468%	1	(119)	(47)	(71)	(45)	(26)	(26)	-	-
806859911	Bradley Public Service District	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
809359911	Branchland-Midkiff Public Service Dist	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)

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Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
800070005	Braxton Co Board Of Education	0.053859131%	221	(24,041)	(9,409)	(14,411)	(9,089)	(5,322)	(5,303)	(19)	(19)
807029911	Braxton Co Health Department	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
807579911	Braxton Co Senior Citizens Center	0.008704634%	36	(3,886)	(1,521)	(2,329)	(1,469)	(860)	(857)	(3)	(3)
802037709	Braxton County Commission	0.060044207%	246	(26,802)	(10,490)	(16,066)	(10,132)	(5,934)	(5,912)	(22)	(22)
886109304	Bridgevalley Community And Technical College	0.166058333%	680	(74,124)	(29,011)	(44,433)	(28,022)	(16,411)	(16,351)	(60)	(60)
800090005	Brooke Co Board of Education	0.141124854%	578	(62,995)	(24,655)	(37,762)	(23,815)	(13,947)	(13,896)	(51)	(51)
897136625	Brooke Co Commission	0.097959404%	401	(43,727)	(17,114)	(26,212)	(16,531)	(9,681)	(9,646)	(35)	(35)
804739911	Brooke County Committee on Aging	0.007638760%	31	(3,410)	(1,335)	(2,044)	(1,289)	(755)	(752)	(3)	(3)
807309911	Brooke County Health Department	0.003908203%	16	(1,745)	(683)	(1,046)	(660)	(386)	(385)	(1)	(1)
808719911	Brooke County Public Library	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
802549911	Buckhannon Housing Authority	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
805009911	Buffalo Creek Memorial Library	0.000000000%	-	-	-	-	-	-	-	-	-
808979911	Buffalo Creek Public Service District	0.012968127%	53	(5,789)	(2,266)	(3,470)	(2,188)	(1,282)	(1,277)	(5)	(5)
878621302	Bureau of Senior Services	0.037087155%	152	(16,555)	(6,479)	(9,924)	(6,258)	(3,666)	(3,652)	(14)	(14)
802519911	Burnsville Public Utility	0.001865279%	8	(833)	(326)	(499)	(315)	(184)	(184)	-	-
800110005	Cabell Co Board Of Education	0.271989947%	1,114	(121,410)	(47,517)	(72,779)	(45,898)	(26,881)	(26,782)	(99)	(99)
807319911	Cabell Co Health Department	0.035440294%	145	(15,820)	(6,191)	(9,484)	(5,981)	(3,503)	(3,490)	(13)	(13)
896936625	Cabell Co. Comm. - Non-Par	0.141499560%	579	(63,162)	(24,720)	(37,863)	(23,878)	(13,985)	(13,933)	(52)	(52)
807939911	Cabell County Public Library	0.073316176%	300	(32,727)	(12,808)	(19,619)	(12,372)	(7,247)	(7,219)	(28)	(28)
800130005	Calhoun Co Board of Education	0.028760626%	118	(12,838)	(5,025)	(7,695)	(4,853)	(2,842)	(2,832)	(10)	(10)
802067709	Calhoun County Commission	0.020087541%	82	(8,967)	(3,509)	(5,376)	(3,390)	(1,986)	(1,978)	(8)	(8)
802589911	Camp Dawson Event Center	0.026380369%	108	(11,776)	(4,609)	(7,059)	(4,452)	(2,607)	(2,598)	(9)	(9)
804389911	Canaan Valley Public Service District	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
806849911	Capon Bridge Public Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
805008810	Capon Bridge, Inc. Town of	0.001687633%	7	(753)	(295)	(451)	(285)	(166)	(166)	-	-
805639911	Central Communication, Inc.	0.012790482%	52	(5,709)	(2,235)	(3,422)	(2,158)	(1,264)	(1,259)	(5)	(5)
805479911	Central Hampshire PSD	0.010303444%	42	(4,599)	(1,800)	(2,757)	(1,739)	(1,018)	(1,015)	(3)	(3)
802679911	Central WV Regional Airport Authority	0.049119003%	201	(21,926)	(8,581)	(13,144)	(8,289)	(4,855)	(4,837)	(18)	(18)
808519911	Central WV Transit Authority	0.035884408%	147	(16,018)	(6,269)	(9,602)	(6,055)	(3,547)	(3,533)	(14)	(14)
803749911	Century Volga Public Service District	0.005151722%	21	(2,300)	(900)	(1,379)	(869)	(510)	(507)	(3)	(3)
805779911	Chapmanville Public Library	0.000000000%	-	-	-	-	-	-	-	-	-
804589911	Charles Town Utility Boar	0.026558014%	109	(11,855)	(4,640)	(7,106)	(4,482)	(2,624)	(2,615)	(9)	(9)
803418810	Charles Town, City of	0.026025078%	107	(11,617)	(4,547)	(6,963)	(4,392)	(2,571)	(2,563)	(8)	(8)
804419911	Charleston Convention & Visitors Bureau	0.008615811%	35	(3,846)	(1,505)	(2,306)	(1,454)	(852)	(848)	(4)	(4)
805609911	Charleston Housing	0.075531407%	309	(33,715)	(13,196)	(20,210)	(12,746)	(7,464)	(7,437)	(27)	(27)
807869911	Charleston Urban Renewal Authority	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
809859911	Chestnut Ridge Public Service District	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
803098810	City of Barboursville	0.071631941%	293	(31,975)	(12,514)	(19,168)	(12,088)	(7,080)	(7,053)	(27)	(27)
896366625	City of Beckley	0.057764907%	237	(25,785)	(10,092)	(15,456)	(9,748)	(5,708)	(5,688)	(20)	(20)
803168810	City of Belmont	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
897146625	City of Benwood	0.001980311%	8	(884)	(346)	(530)	(334)	(196)	(195)	(1)	(1)
804038810	City of Bridgeport	0.106804795%	437	(47,675)	(18,659)	(28,579)	(18,023)	(10,556)	(10,517)	(39)	(39)
896356625	City of Buckhannon	0.063136987%	259	(28,183)	(11,030)	(16,894)	(10,654)	(6,240)	(6,217)	(23)	(23)
896276625	City of Charleston	0.005911812%	24	(2,639)	(1,033)	(1,582)	(998)	(584)	(582)	(2)	(2)
896386625	City of Follansbee	0.030832672%	126	(13,763)	(5,387)	(8,250)	(5,203)	(3,047)	(3,036)	(11)	(11)
803708810	City of Franklin	0.009681684%	40	(4,322)	(1,691)	(2,591)	(1,634)	(957)	(953)	(4)	(4)
803728810	City Of Gary	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
803778810	City of Glenville	0.004441140%	18	(1,982)	(776)	(1,188)	(749)	(439)	(437)	(2)	(2)
804848810	City of Grafton	0.036950281%	151	(16,494)	(6,455)	(9,888)	(6,235)	(3,653)	(3,638)	(15)	(15)
896226625	City of Huntington	0.004304265%	18	(1,921)	(752)	(1,151)	(726)	(425)	(424)	(1)	(1)
896446625	City of Kenova	0.000000000%	-	-	-	-	-	-	-	-	-
803108810	City of Keyser	0.037759879%	155	(16,855)	(6,597)	(10,103)	(6,372)	(3,731)	(3,718)	(13)	(13)
804148810	City of Madison	0.017231621%	71	(7,692)	(3,010)	(4,611)	(2,908)	(1,703)	(1,697)	(6)	(6)
897206625	City of Mannington	0.001782280%	7	(796)	(311)	(478)	(301)	(177)	(175)	(2)	(2)
804048810	City of Milton	0.032929958%	135	(14,699)	(5,753)	(8,811)	(5,557)	(3,254)	(3,242)	(12)	(12)
804318810	City of Montgomery	0.014744583%	60	(6,582)	(2,576)	(3,946)	(2,488)	(1,458)	(1,452)	(6)	(6)
804338810	City of Moorefield	0.025881408%	106	(11,553)	(4,522)	(6,925)	(4,367)	(2,558)	(2,548)	(10)	(10)
896436625	City of New Martinsville	0.067924681%	278	(30,320)	(11,867)	(18,175)	(11,462)	(6,713)	(6,688)	(25)	(25)
804498810	City of Paden City	0.012879305%	53	(5,749)	(2,250)	(3,446)	(2,173)	(1,273)	(1,268)	(5)	(5)
804518810	City of Parsons	0.011102849%	45	(4,956)	(1,940)	(2,971)	(1,874)	(1,097)	(1,093)	(4)	(4)
802820810	City of Pennsboro	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
803148810	City of Petersburg	0.020162774%	83	(9,000)	(3,522)	(5,395)	(3,402)	(1,993)	(1,985)	(8)	(8)
804478810	City of Philippi	0.029311521%	120	(13,084)	(5,121)	(7,843)	(4,946)	(2,897)	(2,886)	(11)	(11)
803188810	City of Ravenswood	0.030343419%	124	(13,545)	(5,301)	(8,120)	(5,120)	(3,000)	(2,988)	(12)	(12)
803428810	City of Richwood	0.014122824%	58	(6,304)	(2,467)	(3,779)	(2,383)	(1,396)	(1,391)	(5)	(5)
804758810	City of Ripley	0.050170801%	205	(22,395)	(8,765)	(13,425)	(8,466)	(4,959)	(4,940)	(19)	(19)
804788810	City of Ronceverte	0.020429242%	84	(9,119)	(3,569)	(5,466)	(3,447)	(2,019)	(2,012)	(7)	(7)
804018810	City of Salem	0.019096900%	78	(8,524)	(3,336)	(5,110)	(3,223)	(1,887)	(1,880)	(7)	(7)
804868810	City of Shinnston	0.015543988%	64	(6,938)	(2,716)	(4,158)	(2,623)	(1,535)	(1,531)	(4)	(4)
804828810	City of Smithers	0.006039950%	25	(2,696)	(1,055)	(1,616)	(1,019)	(597)	(595)	(2)	(2)
896846625	City of South Charleston/Sanitary Board	0.000774651%	3	(346)	(135)	(208)	(131)	(77)	(76)	(1)	(1)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
896836625	City of Summersville	0.002452091%	10	(1,095)	(428)	(657)	(414)	(243)	(241)	(2)	(2)
804998810	City of Thomas	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
897096625	City of Weirton	0.056179687%	230	(25,077)	(9,815)	(15,032)	(9,480)	(5,552)	(5,532)	(20)	(20)
897106625	City of Weirton/Water Board	0.042326244%	173	(18,893)	(7,394)	(11,326)	(7,143)	(4,183)	(4,168)	(15)	(15)
896216625	City of Wellsburg	0.001677440%	7	(749)	(293)	(449)	(283)	(166)	(165)	(1)	(1)
803128810	City of White Sulphur Springs	0.024870381%	102	(11,102)	(4,345)	(6,655)	(4,197)	(2,458)	(2,449)	(9)	(9)
805248810	City of Williamstown	0.019718660%	81	(8,802)	(3,445)	(5,276)	(3,328)	(1,948)	(1,942)	(6)	(6)
897196625	City/Co Building Management Corporation	0.000000000%	-	-	-	-	-	-	-	-	-
809669911	Clarksburg Harrison Reg Housing Authority	0.020162774%	83	(9,000)	(3,522)	(5,395)	(3,402)	(1,993)	(1,985)	(8)	(8)
805979911	Clarksburg Water Board	0.036861458%	151	(16,454)	(6,440)	(9,863)	(6,220)	(3,643)	(3,630)	(13)	(13)
804028810	Clarksburg, City of	0.187685469%	768	(83,778)	(32,789)	(50,221)	(31,672)	(18,549)	(18,481)	(68)	(68)
808239911	Clarksburg-Harrison Public Library	0.009592861%	39	(4,282)	(1,676)	(2,567)	(1,619)	(948)	(945)	(3)	(3)
800150005	Clay Co Board of Education	0.065870108%	270	(29,403)	(11,508)	(17,625)	(11,116)	(6,509)	(6,486)	(23)	(23)
807339911	Clay Co Health Department	0.009770507%	40	(4,361)	(1,707)	(2,614)	(1,649)	(965)	(962)	(3)	(3)
806089911	Clay Co. Emergency Ambulance Authority	0.000000000%	-	-	-	-	-	-	-	-	-
802077709	Clay County Commission	0.019008077%	78	(8,485)	(3,321)	(5,086)	(3,208)	(1,878)	(1,872)	(6)	(6)
897236625	Claywood Park PSD	0.006101106%	25	(2,723)	(1,066)	(1,632)	(1,030)	(602)	(601)	(1)	(1)
809099911	Coalfield Comm. Action Partnership, Inc.	0.086602221%	355	(38,657)	(15,130)	(23,172)	(14,614)	(8,558)	(8,527)	(31)	(31)
803270001	Commerce, Office Of Secretary, Dept. of	0.009681684%	40	(4,322)	(1,691)	(2,591)	(1,634)	(957)	(953)	(4)	(4)
808279911	Committee on Aging For Randolph County Inc.	0.008349342%	34	(3,727)	(1,459)	(2,234)	(1,409)	(825)	(822)	(3)	(3)
809479911	Community Action of South	0.110140261%	451	(49,164)	(19,242)	(29,471)	(18,586)	(10,885)	(10,845)	(40)	(40)
832502103	Concord College	0.260772065%	1,068	(116,402)	(45,557)	(69,777)	(44,005)	(25,772)	(25,677)	(95)	(95)
802499911	Concord University Research & Dev. Corporation	0.018741609%	77	(8,366)	(3,274)	(5,015)	(3,163)	(1,852)	(1,845)	(7)	(7)
807739911	Cool Ridge Flat Top PSD	0.004174671%	17	(1,863)	(729)	(1,117)	(704)	(413)	(411)	(2)	(2)
837701801	Corrections/Salem Corrections, Dept. of	0.123387476%	505	(55,077)	(21,556)	(33,016)	(20,822)	(12,194)	(12,149)	(45)	(45)
837702101	Corrections/St. Marys Corrections, Dept. of	0.200109011%	819	(89,324)	(34,959)	(53,546)	(33,768)	(19,778)	(19,704)	(74)	(74)
805559911	Corridor G Regional Development Authority	0.000266468%	1	(119)	(47)	(71)	(45)	(26)	(26)	-	-
806899911	Cottageville Public Service District	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
807119911	Council of The Southern Mts	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
805439911	County Commissioners' Association of WV	0.002042924%	8	(912)	(357)	(547)	(345)	(202)	(201)	(1)	(1)
811200001	Courthouse Facilities Imp	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
805689911	Cowen Public Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
809139911	Cowen Public Service District	0.008882279%	36	(3,965)	(1,552)	(2,377)	(1,499)	(878)	(875)	(3)	(3)
806939911	Crab Orchard-Mac Arthur PSD	0.009592861%	39	(4,282)	(1,676)	(2,567)	(1,619)	(948)	(945)	(3)	(3)
808389911	Craft Memorial Library	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
806429911	Craigsville Public Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
809699911	Craigsville Public Service District	0.013589887%	56	(6,066)	(2,374)	(3,636)	(2,293)	(1,343)	(1,338)	(5)	(5)
802810911	Crum Public Service District	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
835100001	Culture And History	0.110695039%	453	(49,412)	(19,339)	(29,620)	(18,680)	(10,940)	(10,900)	(40)	(40)
806619911	Danese Public Service District	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
881021502	Dental Examiners, Board of	0.003334980%	14	(1,489)	(583)	(892)	(563)	(329)	(328)	(1)	(1)
836500001	Department of Corrections	0.421878649%	1,727	(188,317)	(73,703)	(112,887)	(71,192)	(41,695)	(41,541)	(154)	(154)
828600001	Department of Education	0.520768509%	2,132	(232,459)	(90,979)	(139,348)	(87,879)	(51,469)	(51,278)	(191)	(191)
867001602	Department of Highways	5.023798611%	20,569	(2,242,503)	(877,669)	(1,344,265)	(847,762)	(496,503)	(494,672)	(1,831)	(1,831)
845000001	Department of Labor	0.082172730%	336	(36,680)	(14,356)	(21,988)	(13,867)	(8,121)	(8,091)	(30)	(30)
837704001	Dept. of Corrections/Denmar Facility	0.060843612%	249	(27,159)	(10,630)	(16,280)	(10,267)	(6,013)	(5,991)	(22)	(22)
812102101	Development Office	0.109506852%	448	(48,881)	(19,131)	(29,302)	(18,479)	(10,823)	(10,783)	(40)	(40)
883952702	Division of Financial Institution	0.028221379%	116	(12,597)	(4,930)	(7,551)	(4,762)	(2,789)	(2,779)	(10)	(10)
853543001	Division of Protective Services	0.037572041%	154	(16,771)	(6,564)	(10,053)	(6,340)	(3,713)	(3,700)	(13)	(13)
885460602	Division of Tourism	0.041887955%	172	(18,698)	(7,318)	(11,208)	(7,069)	(4,139)	(4,125)	(14)	(14)
800170005	Doddridge Co Board Of Education	0.089704709%	367	(40,042)	(15,672)	(24,003)	(15,138)	(8,865)	(8,833)	(32)	(32)
802087709	Doddridge Co Commission	0.076121132%	312	(33,979)	(13,299)	(20,368)	(12,845)	(7,523)	(7,495)	(28)	(28)
807349911	Doddridge County Health Department	0.004885254%	20	(2,181)	(853)	(1,308)	(824)	(484)	(481)	(3)	(3)
867001503	DOT Office of Administrative Hearings	0.018987692%	78	(8,476)	(3,317)	(5,081)	(3,204)	(1,877)	(1,870)	(7)	(7)
809319911	Dunbar Housing Authority	0.003641734%	15	(1,626)	(636)	(975)	(615)	(360)	(359)	(1)	(1)
803048810	Dunbar, City of	0.078600889%	322	(35,086)	(13,732)	(21,032)	(13,264)	(7,768)	(7,739)	(29)	(29)
897246625	East Ridge Health Services	0.008626489%	35	(3,851)	(1,507)	(2,309)	(1,456)	(853)	(849)	(4)	(4)
800841005	Eastern Panhandle Instructional Cooperative	0.116534046%	477	(52,018)	(20,359)	(31,182)	(19,665)	(11,517)	(11,475)	(42)	(42)
804359911	Eastern Panhandle Regional PDC Region 9	0.002398215%	10	(1,071)	(419)	(642)	(405)	(237)	(236)	(1)	(1)
830700103	Eastern WV Community & Technical College	0.026736631%	109	(11,935)	(4,671)	(7,155)	(4,512)	(2,643)	(2,633)	(10)	(10)
812112201	Economic Development Authority	0.013274396%	54	(5,925)	(2,319)	(3,552)	(2,240)	(1,312)	(1,307)	(5)	(5)
829100001	Educational Broadcasting	0.069488545%	285	(31,018)	(12,140)	(18,593)	(11,726)	(6,867)	(6,842)	(25)	(25)
805089911	Elk Valley Public Service District	0.005862304%	24	(2,617)	(1,024)	(1,569)	(989)	(580)	(577)	(3)	(3)
803598810	Elkins, City of	0.079993417%	328	(35,707)	(13,975)	(21,404)	(13,499)	(7,905)	(7,877)	(28)	(28)
805839911	Elkins-Randolph Co. Airport Authority	0.002398215%	10	(1,071)	(419)	(642)	(405)	(237)	(236)	(1)	(1)
806599911	Emergency Services Authority/Raleigh	0.034343842%	141	(15,330)	(6,000)	(9,189)	(5,795)	(3,394)	(3,382)	(12)	(12)
805469911	Enlarged Hepzibah PSD	0.005240545%	21	(2,339)	(916)	(1,402)	(884)	(518)	(516)	(2)	(2)
847750001	Environmental Protection, Department of	0.827954608%	3,390	(369,579)	(144,645)	(221,544)	(139,717)	(81,827)	(81,525)	(302)	(302)
856403501	Environmental Quality Board	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
883702502	Examiners In Counseling, Board of	0.004704696%	19	(2,100)	(822)	(1,259)	(794)	(465)	(463)	(2)	(2)
881105502	Examiners/Registered Nurses, Board of	0.013410785%	55	(5,986)	(2,343)	(3,588)	(2,263)	(1,325)	(1,321)	(4)	(4)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
804699911	Fairmont - Morgantown Housing Authority	0.015188697%	62	(6,780)	(2,653)	(4,065)	(2,563)	(1,502)	(1,496)	(6)	(6)
832101103	Fairmont State University	0.522244520%	2,138	(233,117)	(91,237)	(139,742)	(88,128)	(51,614)	(51,423)	(191)	(191)
803618816	Fairmont, City of	0.156437320%	641	(69,830)	(27,330)	(41,859)	(26,399)	(15,460)	(15,404)	(56)	(56)
808509911	Fairmont-Marion Co Transit Authority	0.023360394%	96	(10,428)	(4,081)	(6,251)	(3,942)	(2,309)	(2,300)	(9)	(9)
800190005	Fayette Co Board Of Education	0.141327253%	579	(63,085)	(24,690)	(37,816)	(23,849)	(13,967)	(13,916)	(51)	(51)
807359911	Fayette Co Health Department	0.006386504%	26	(2,851)	(1,116)	(1,709)	(1,078)	(631)	(629)	(2)	(2)
802097709	Fayette County Commission	0.138835847%	568	(61,973)	(24,255)	(37,150)	(23,428)	(13,722)	(13,671)	(51)	(51)
808229911	Fayette County Public Library	0.010392267%	43	(4,639)	(1,816)	(2,780)	(1,754)	(1,026)	(1,023)	(3)	(3)
809029911	Fayette County Solid Waste Authority	0.000000000%	-	-	-	-	-	-	-	-	-
861700001	Fire Commission	0.042847532%	175	(19,126)	(7,486)	(11,465)	(7,230)	(4,235)	(4,219)	(16)	(16)
802923911	Five Rivers Public Library	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
809579911	Flatwoods-Canoe Run Public Service Dist	0.024090877%	99	(10,754)	(4,209)	(6,446)	(4,065)	(2,381)	(2,372)	(9)	(9)
830850001	Forestry, Division of	0.104772064%	429	(46,768)	(18,304)	(28,035)	(17,680)	(10,355)	(10,316)	(39)	(39)
805029911	Gauley River Public Service District	0.005062899%	21	(2,260)	(884)	(1,355)	(854)	(501)	(499)	(2)	(2)
852000901	Geological Survey	0.036908054%	151	(16,475)	(6,448)	(9,876)	(6,228)	(3,648)	(3,634)	(14)	(14)
809199911	Gilmer Co Ambulance Service	0.006128773%	25	(2,736)	(1,071)	(1,640)	(1,034)	(606)	(603)	(3)	(3)
800210005	Gilmer Co Board Of Education	0.033119252%	136	(14,784)	(5,786)	(8,862)	(5,589)	(3,273)	(3,261)	(12)	(12)
807369911	Gilmer Co Health Department	0.002753507%	11	(1,229)	(481)	(737)	(465)	(272)	(271)	(1)	(1)
802107709	Gilmer County Commission	0.024329679%	100	(10,860)	(4,250)	(6,510)	(4,106)	(2,404)	(2,396)	(8)	(8)
805489911	Gilmer County Senior Center	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
832200003	Glenville State College	0.181297024%	742	(80,927)	(31,673)	(48,512)	(30,594)	(17,918)	(17,852)	(66)	(66)
804349911	Glenville Utility	0.010747558%	44	(4,797)	(1,878)	(2,875)	(1,814)	(1,061)	(1,058)	(3)	(3)
812000001	Governors Office	0.027268597%	112	(12,172)	(4,764)	(7,296)	(4,602)	(2,694)	(2,685)	(9)	(9)
804969911	Grandview Doolin PSD	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
800230005	Grant Co Board of Education	0.033550746%	137	(14,976)	(5,861)	(8,978)	(5,662)	(3,316)	(3,304)	(12)	(12)
802587709	Grant Co Commission	0.045743737%	187	(20,419)	(7,992)	(12,240)	(7,719)	(4,521)	(4,504)	(17)	(17)
807049911	Grant County Commission on Aging	0.016343394%	67	(7,295)	(2,855)	(4,373)	(2,758)	(1,615)	(1,609)	(6)	(6)
807379911	Grant County Health Department	0.008354196%	34	(3,729)	(1,459)	(2,236)	(1,410)	(826)	(823)	(3)	(3)
804479911	Grant County Housing Authority	0.001598810%	7	(714)	(279)	(428)	(270)	(158)	(157)	(1)	(1)
804509911	Grant County Public Service District	0.006306418%	26	(2,815)	(1,102)	(1,687)	(1,064)	(623)	(621)	(2)	(2)
802619911	Grant Memorial Hospital	0.219037002%	897	(97,773)	(38,266)	(58,610)	(36,962)	(21,648)	(21,568)	(80)	(80)
897156625	Greater Huntington Parks	0.008521163%	35	(3,804)	(1,489)	(2,280)	(1,438)	(842)	(839)	(3)	(3)
802689911	Greater Paw Paw Sanitary District	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
896866625	Green Acres Reg. Center	0.018457667%	76	(8,239)	(3,225)	(4,938)	(3,115)	(1,823)	(1,817)	(6)	(6)
800250005	Greenbrier Co Board of Education	0.173247640%	709	(77,334)	(30,267)	(46,358)	(29,235)	(17,123)	(17,059)	(64)	(64)
805429911	Greenbrier Co C.V.B.	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
802127709	Greenbrier Co Commission	0.100750284%	413	(44,973)	(17,601)	(26,959)	(17,002)	(9,957)	(9,920)	(37)	(37)
807629911	Greenbrier Co Committee on Aging	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
807389911	Greenbrier Co Health Department	0.008349342%	34	(3,727)	(1,459)	(2,234)	(1,409)	(825)	(822)	(3)	(3)
808949911	Greenbrier Co Solid Waste Authority	0.011724608%	48	(5,234)	(2,048)	(3,138)	(1,979)	(1,159)	(1,154)	(5)	(5)
807089911	Greenbrier Co. Public Service Dist. #2	0.011635786%	48	(5,194)	(2,033)	(3,113)	(1,964)	(1,149)	(1,146)	(3)	(3)
805389911	Greenbrier Housing Authority	0.000000000%	-	-	-	-	-	-	-	-	-
809189911	Greenbrier PSD	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
808039911	Greenbrier Valley Airport	0.017675735%	72	(7,890)	(3,088)	(4,730)	(2,983)	(1,747)	(1,740)	(7)	(7)
808319911	Greenbrier Valley Soil Conservation Dist.	0.000000000%	-	-	-	-	-	-	-	-	-
804959911	Hamlin Public Service District	0.002220570%	9	(991)	(388)	(594)	(375)	(219)	(219)	-	-
800270005	Hampshire Co Board of Education	0.033650247%	138	(15,021)	(5,879)	(9,004)	(5,678)	(3,326)	(3,313)	(13)	(13)
807399911	Hampshire Co Health Dept	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
805849911	Hampshire Co. Development Authority	0.001954101%	8	(872)	(341)	(523)	(330)	(193)	(192)	(1)	(1)
802137709	Hampshire County Commission	0.091310314%	374	(40,759)	(15,952)	(24,433)	(15,409)	(9,024)	(8,991)	(33)	(33)
804649911	Hampshire County Committee	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
804829911	Hampshire County Public Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
809509911	Hamrick Public Service District	0.003552912%	15	(1,586)	(621)	(950)	(600)	(350)	(350)	-	-
800290005	Hancock Co Board of Education	0.085033504%	348	(37,957)	(14,856)	(22,753)	(14,349)	(8,404)	(8,373)	(31)	(31)
802924911	Hancock Co PSD	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
809589911	Hancock Co Sheltered Workshop	0.014211647%	58	(6,344)	(2,483)	(3,803)	(2,398)	(1,405)	(1,399)	(6)	(6)
802147709	Hancock County Commission	0.087999603%	360	(39,281)	(15,374)	(23,547)	(14,850)	(8,697)	(8,665)	(32)	(32)
807409911	Hancock County Health Department	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
800310005	Hardy Co Board of Education	0.032068425%	131	(14,315)	(5,602)	(8,582)	(5,412)	(3,170)	(3,158)	(12)	(12)
804669911	Hardy Co Committee on Agency, Inc	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
807419911	Hardy Co Health Department	0.006217595%	25	(2,775)	(1,086)	(1,664)	(1,049)	(615)	(612)	(3)	(3)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	0.006750532%	28	(3,013)	(1,179)	(1,806)	(1,139)	(667)	(665)	(2)	(2)
802157709	Hardy County Commission	0.061198903%	251	(27,318)	(10,692)	(16,375)	(10,327)	(6,048)	(6,026)	(22)	(22)
805169911	Hardy County Public Service District	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
807069911	Hardy County Rural Development Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.002434618%	10	(1,087)	(425)	(652)	(411)	(241)	(240)	(1)	(1)
800330005	Harrison Co Board of Education	0.275561788%	1,128	(123,004)	(48,141)	(73,735)	(46,501)	(27,234)	(27,133)	(101)	(101)
802167709	Harrison County Commission	0.254842780%	1,043	(113,756)	(44,522)	(68,191)	(43,005)	(25,186)	(25,093)	(93)	(93)
807429911	Harrison County Health Department	0.011366405%	47	(5,074)	(1,986)	(3,041)	(1,918)	(1,123)	(1,119)	(4)	(4)
806699911	Harrison County Solid Was	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
805099911	Hatfield-Mccoy Regional Recreation Authority	0.019452191%	80	(8,683)	(3,398)	(5,205)	(3,283)	(1,922)	(1,915)	(7)	(7)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
885640802	Health Care Authority	0.033324564%	136	(14,875)	(5,822)	(8,917)	(5,623)	(3,294)	(3,281)	(13)	(13)
840000001	Health Department	0.710352262%	2,908	(317,084)	(124,100)	(190,076)	(119,871)	(70,205)	(69,945)	(260)	(260)
827851203	Higher Education Policy Commission	0.073291422%	300	(32,716)	(12,804)	(19,612)	(12,368)	(7,244)	(7,217)	(27)	(27)
803928810	Hinton, City of	0.024159799%	99	(10,784)	(4,221)	(6,464)	(4,077)	(2,387)	(2,379)	(8)	(8)
813000102	Homeland Security - Emergency Management	0.036262026%	148	(16,186)	(6,335)	(9,703)	(6,119)	(3,584)	(3,571)	(13)	(13)
843000001	Hopemont State Hospital	0.125137237%	512	(55,858)	(21,862)	(33,484)	(21,117)	(12,367)	(12,322)	(45)	(45)
810200601	House of Delegates	0.051120186%	209	(22,819)	(8,931)	(13,679)	(8,626)	(5,053)	(5,034)	(19)	(19)
808899911	Housing Authority of City of Keyser	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
805789911	Housing Authority, City of Spencer	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
808576625	Housing Development Fund	0.031023908%	127	(13,848)	(5,420)	(8,301)	(5,235)	(3,066)	(3,055)	(11)	(11)
859800001	Human Rights Commission	0.019035743%	78	(8,497)	(3,326)	(5,093)	(3,212)	(1,881)	(1,874)	(7)	(7)
891500002	Human Services, Dept. of	3.088643160%	12,646	(1,378,696)	(539,593)	(826,457)	(521,206)	(305,251)	(304,125)	(1,126)	(1,126)
897276625	Huntington Sanitary Board	0.004280967%	18	(1,911)	(748)	(1,145)	(722)	(423)	(422)	(1)	(1)
802931911	Huntington Water Quality Board	0.024248622%	99	(10,824)	(4,236)	(6,489)	(4,092)	(2,397)	(2,388)	(9)	(9)
806169911	Huntington WV Housing Authority	0.027890356%	114	(12,450)	(4,873)	(7,463)	(4,706)	(2,757)	(2,746)	(11)	(11)
806399911	Huntington/Cabell/Wayne Animal Shelter	0.002220570%	9	(991)	(388)	(594)	(375)	(219)	(219)	-	-
896286625	Hurricane Water & Sewer	0.019499758%	80	(8,704)	(3,407)	(5,217)	(3,291)	(1,926)	(1,920)	(6)	(6)
837700901	Huttonsville Correctional Center	0.207392966%	849	(92,575)	(36,232)	(55,494)	(34,997)	(20,497)	(20,421)	(76)	(76)
880143502	Insurance Commission	0.243691879%	998	(108,778)	(42,574)	(65,206)	(41,123)	(24,083)	(23,995)	(88)	(88)
841800501	Jackie Withrow Hospital	0.101196825%	414	(45,172)	(17,679)	(27,079)	(17,077)	(10,002)	(9,964)	(38)	(38)
800350005	Jackson Co Board of Education	0.135654243%	555	(60,553)	(23,699)	(36,299)	(22,892)	(13,407)	(13,357)	(50)	(50)
809629911	Jackson Co Public Library	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
802177709	Jackson County Commission	0.126572477%	518	(56,499)	(22,112)	(33,869)	(21,359)	(12,510)	(12,463)	(47)	(47)
802569911	Jackson County Development Authority	0.001598810%	7	(714)	(279)	(428)	(270)	(158)	(157)	(1)	(1)
807439911	Jackson County Health Department	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
800370005	Jefferson Co Board of Education	0.230068502%	942	(102,697)	(40,193)	(61,562)	(38,824)	(22,738)	(22,654)	(84)	(84)
808729911	Jefferson Co Parks & Recreation Comm	0.006039950%	25	(2,696)	(1,055)	(1,616)	(1,019)	(597)	(595)	(2)	(2)
896046625	Jefferson County Commission	0.044056104%	180	(19,666)	(7,697)	(11,789)	(7,434)	(4,355)	(4,338)	(17)	(17)
807449911	Jefferson County Health Department	0.008260520%	34	(3,687)	(1,443)	(2,210)	(1,394)	(816)	(813)	(3)	(3)
808099911	Jefferson County PSD	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
882550002	Jobs Investment Trust Board	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
842500001	John Manchin Sr. Health Care	0.044760862%	183	(19,980)	(7,820)	(11,977)	(7,553)	(4,424)	(4,407)	(17)	(17)
810300001	Joint Comm on Govt & Finance	0.088214136%	361	(39,377)	(15,411)	(23,605)	(14,886)	(8,719)	(8,686)	(33)	(33)
879571602	Justice & Community Service	0.028181093%	115	(12,579)	(4,923)	(7,541)	(4,756)	(2,785)	(2,775)	(10)	(10)
800390206	Kan Co Public Library/Kan Co Boa	0.093751728%	384	(41,849)	(16,379)	(25,086)	(15,821)	(9,265)	(9,231)	(34)	(34)
806649911	Kan Valley Senior Services Inc	0.032242673%	132	(14,392)	(5,633)	(8,627)	(5,441)	(3,186)	(3,175)	(11)	(11)
805959911	Kanawha Co Ambulance Authority	0.178621176%	731	(79,732)	(31,206)	(47,795)	(30,142)	(17,653)	(17,588)	(65)	(65)
800390005	Kanawha Co Board of Education	0.699909517%	2,866	(312,423)	(122,276)	(187,281)	(118,109)	(69,172)	(68,917)	(255)	(255)
804369911	Kanawha Co Parks & Recreation	0.018079078%	74	(8,070)	(3,158)	(4,838)	(3,051)	(1,787)	(1,780)	(7)	(7)
896056625	Kanawha County Commission	0.168042528%	688	(75,010)	(29,357)	(44,965)	(28,357)	(16,608)	(16,546)	(62)	(62)
807909911	Kanawha Falls Public Service District	0.013767533%	56	(6,145)	(2,405)	(3,684)	(2,323)	(1,361)	(1,356)	(5)	(5)
806719911	Kanawha Public Service District	0.010658735%	44	(4,758)	(1,862)	(2,852)	(1,799)	(1,053)	(1,050)	(3)	(3)
808489911	Kanawha Valley Transit Authority	0.129947743%	532	(58,006)	(22,702)	(34,772)	(21,929)	(12,843)	(12,795)	(48)	(48)
807459911	Kanawha/Charleston Health Department	0.024916977%	102	(11,122)	(4,353)	(6,667)	(4,205)	(2,462)	(2,453)	(9)	(9)
807889911	Keyser-Mineral County Library	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
809599911	Kingwood Parks & Recreation Board	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
806289911	Kingwood Sanitary Sewer Works	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
809569911	Kingwood Water Works	0.009148747%	37	(4,084)	(1,598)	(2,449)	(1,544)	(905)	(901)	(4)	(4)
803318810	Kingwood, City of	0.021512589%	88	(9,603)	(3,758)	(5,757)	(3,630)	(2,127)	(2,118)	(9)	(9)
808409911	Kyova Interstate Planning Commission	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
842310001	Lakin Correctional Facility	0.119875821%	491	(53,510)	(20,943)	(32,076)	(20,229)	(11,847)	(11,804)	(43)	(43)
842300001	Lakin State Hospital	0.117512552%	481	(52,455)	(20,530)	(31,444)	(19,830)	(11,614)	(11,571)	(43)	(43)
804269911	Lavalette Public Service District	0.011724608%	48	(5,234)	(2,048)	(3,138)	(1,979)	(1,159)	(1,154)	(5)	(5)
809389911	Leadsville P.S.D.	0.005151722%	21	(2,300)	(900)	(1,379)	(869)	(510)	(507)	(3)	(3)
800410005	Lewis Co Board of Education	0.113605320%	465	(50,711)	(19,847)	(30,399)	(19,171)	(11,228)	(11,186)	(42)	(42)
802597709	Lewis County Commission	0.079318752%	325	(35,406)	(13,857)	(21,224)	(13,385)	(7,839)	(7,810)	(29)	(29)
807469911	Lewis County Health Department	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
896236625	Lewisburg, City of	0.036318329%	149	(16,212)	(6,345)	(9,718)	(6,129)	(3,589)	(3,576)	(13)	(13)
835000001	Library Commission	0.045606377%	187	(20,358)	(7,968)	(12,203)	(7,696)	(4,507)	(4,491)	(16)	(16)
800430005	Lincoln Co Board of Education	0.100873083%	413	(45,027)	(17,623)	(26,991)	(17,022)	(9,969)	(9,933)	(36)	(36)
802017709	Lincoln Co Commission	0.030110926%	123	(13,441)	(5,260)	(8,058)	(5,081)	(2,977)	(2,965)	(12)	(12)
807479911	Lincoln Co Health Dept.	0.001421165%	6	(634)	(248)	(380)	(240)	(140)	(140)	-	-
806969911	Lincoln Co Public Service District	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
800450005	Logan Co Board Of Education	0.118423107%	485	(52,861)	(20,689)	(31,687)	(19,984)	(11,703)	(11,661)	(42)	(42)
802227709	Logan Co Commission	0.128125662%	525	(57,192)	(22,384)	(34,283)	(21,621)	(12,662)	(12,616)	(46)	(46)
807489911	Logan Co Health Department	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
809839911	Logan Co PSD	0.031709736%	130	(14,154)	(5,540)	(8,484)	(5,351)	(3,133)	(3,122)	(11)	(11)
809779911	Louis Bennett Memorial Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
804309911	Lubeck Public Service District	0.017675735%	72	(7,890)	(3,088)	(4,730)	(2,983)	(1,747)	(1,740)	(7)	(7)
808329911	Lynn Murray Memorial Library	0.000000000%	-	-	-	-	-	-	-	-	-
809949911	Malden Public Service District	0.008171697%	33	(3,648)	(1,428)	(2,187)	(1,379)	(808)	(805)	(3)	(3)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
800490005	Marion Co Board of Education	0.260986599%	1,069	(116,498)	(45,595)	(69,834)	(44,041)	(25,793)	(25,698)	(95)	(95)
802237709	Marion Co Commission	0.159081619%	651	(71,010)	(27,792)	(42,567)	(26,845)	(15,722)	(15,664)	(58)	(58)
809089911	Marion Co Parks & Recreation Comm	0.010214621%	42	(4,560)	(1,785)	(2,733)	(1,724)	(1,009)	(1,006)	(3)	(3)
809499911	Marion Co Public Library	0.012866200%	53	(5,743)	(2,248)	(3,442)	(2,171)	(1,271)	(1,267)	(4)	(4)
807499911	Marion County Health Department	0.004792062%	20	(2,139)	(837)	(1,282)	(809)	(473)	(472)	(1)	(1)
802922911	Marlinton Vol. Fire Department	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
803218810	Marmet, City of	0.011546963%	47	(5,154)	(2,017)	(3,090)	(1,949)	(1,141)	(1,137)	(4)	(4)
800510005	Marshall Co Board of Education	0.272595204%	1,116	(121,680)	(47,623)	(72,941)	(46,000)	(26,941)	(26,841)	(100)	(100)
807989911	Marshall Co Public Service	0.003019975%	12	(1,348)	(528)	(808)	(510)	(298)	(297)	(1)	(1)
896906625	Marshall County Commission	0.009744297%	40	(4,350)	(1,702)	(2,608)	(1,644)	(964)	(959)	(5)	(5)
896916625	Marshall County Health Dept.	0.001677440%	7	(749)	(293)	(449)	(283)	(166)	(165)	(1)	(1)
804899911	Marshall Univ Research Corp	0.189014899%	774	(84,372)	(33,021)	(50,577)	(31,896)	(18,681)	(18,611)	(70)	(70)
828401503	Marshall University	1.855690116%	7,598	(828,336)	(324,193)	(496,545)	(313,146)	(183,399)	(182,722)	(677)	(677)
883940101	Martinsburg Correctional Center	0.052671915%	216	(23,511)	(9,202)	(14,093)	(8,888)	(5,205)	(5,186)	(19)	(19)
897456625	Martinsburg Public Library	0.004041194%	17	(1,804)	(706)	(1,081)	(682)	(399)	(398)	(1)	(1)
897076625	Mary H Weir Public Library	0.000000000%	-	-	-	-	-	-	-	-	-
800530005	Mason Co Board of Education	0.135740154%	556	(60,591)	(23,714)	(36,321)	(22,906)	(13,415)	(13,366)	(49)	(49)
802027709	Mason County Commission	0.069992359%	287	(31,243)	(12,228)	(18,728)	(11,811)	(6,917)	(6,892)	(25)	(25)
804499911	Mason County Emergency Ambulance Service Authority	0.017764558%	73	(7,930)	(3,104)	(4,753)	(2,998)	(1,755)	(1,749)	(6)	(6)
807519911	Mason County Health Department	0.006803437%	28	(3,037)	(1,189)	(1,820)	(1,148)	(672)	(670)	(2)	(2)
806449911	Mason County Public Library	0.000000000%	-	-	-	-	-	-	-	-	-
805019911	Mason County Public Service District	0.014833406%	61	(6,621)	(2,591)	(3,969)	(2,503)	(1,466)	(1,461)	(5)	(5)
800470005	McDowell Co Board of Education	0.119678761%	490	(53,422)	(20,908)	(32,024)	(20,196)	(11,828)	(11,784)	(44)	(44)
802257709	McDowell County Commission	0.060521811%	248	(27,015)	(10,573)	(16,194)	(10,213)	(5,981)	(5,959)	(22)	(22)
805649911	McDowell County Emergency Comm Ctr.	0.000000000%	-	-	-	-	-	-	-	-	-
807529911	McDowell County Health Department	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
804988810	McMechen, City of	0.012257545%	50	(5,471)	(2,141)	(3,280)	(2,068)	(1,212)	(1,207)	(5)	(5)
880790602	Medical Imaging Board	0.001332342%	5	(595)	(233)	(357)	(225)	(132)	(131)	(1)	(1)
809999911	Mercer Co Airport Authority	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
800550005	Mercer Co Board Of Education	0.236248724%	967	(105,456)	(41,273)	(63,216)	(39,867)	(23,349)	(23,262)	(87)	(87)
802277709	Mercer Co Comm/Verlin T. Moye	0.137478751%	563	(61,367)	(24,018)	(36,786)	(23,199)	(13,587)	(13,537)	(50)	(50)
807539911	Mercer Co Health Dept.	0.009859330%	40	(4,401)	(1,722)	(2,639)	(1,664)	(975)	(971)	(4)	(4)
805989911	Mercer Co. Solid Waste Authority	0.008438165%	35	(3,767)	(1,474)	(2,258)	(1,424)	(834)	(831)	(3)	(3)
804249911	Mercer County Communications Center	0.018208672%	75	(8,128)	(3,181)	(4,872)	(3,073)	(1,799)	(1,793)	(6)	(6)
809719911	Midland Public Service District	0.008704634%	36	(3,886)	(1,521)	(2,329)	(1,469)	(860)	(857)	(3)	(3)
804909911	Midland Trail Scenic Highway Association	0.000000000%	-	-	-	-	-	-	-	-	-
805409911	Mid-Ohio Valley Health Department	0.044724459%	183	(19,964)	(7,813)	(11,968)	(7,547)	(4,421)	(4,404)	(17)	(17)
805799911	Mid-Ohio Valley Regional Airport	0.012822031%	52	(5,723)	(2,240)	(3,431)	(2,164)	(1,267)	(1,263)	(4)	(4)
809339911	Mid-Ohio Valley Transit Authority	0.033752661%	138	(15,066)	(5,897)	(9,031)	(5,696)	(3,335)	(3,323)	(12)	(12)
842200001	Mildred Mitchell-Bateman Hospital	0.294450950%	1,206	(131,436)	(51,441)	(78,789)	(49,688)	(29,101)	(28,993)	(108)	(108)
853542501	Military Affairs & Public Safety	0.008971102%	37	(4,004)	(1,567)	(2,400)	(1,514)	(886)	(883)	(3)	(3)
895000903	Military Authority	0.000000000%	-	-	-	-	-	-	-	-	-
800570005	Mineral Co Board of Education	0.095773296%	392	(42,751)	(16,732)	(25,627)	(16,162)	(9,465)	(9,430)	(35)	(35)
807549911	Mineral Co Health Dept	0.006808777%	28	(3,039)	(1,190)	(1,821)	(1,149)	(672)	(670)	(2)	(2)
802287709	Mineral County Commission	0.079851689%	327	(35,644)	(13,950)	(21,367)	(13,475)	(7,892)	(7,863)	(29)	(29)
808069911	Mineral Wells Public Service District	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
800590005	Mingo Co Board of Education	0.098431670%	403	(43,938)	(17,196)	(26,339)	(16,610)	(9,729)	(9,692)	(37)	(37)
807559911	Mingo Co Health Dept.	0.006162263%	25	(2,751)	(1,077)	(1,649)	(1,040)	(609)	(607)	(2)	(2)
802557709	Mingo County Commission	0.064574169%	264	(28,824)	(11,281)	(17,279)	(10,897)	(6,382)	(6,358)	(24)	(24)
804989911	Mingo County Redevelopment	0.002575861%	11	(1,150)	(450)	(689)	(435)	(254)	(254)	-	-
800610005	Monongalia Co Board of Education	0.259823166%	1,064	(115,979)	(45,392)	(69,523)	(43,845)	(25,678)	(25,584)	(94)	(94)
806369911	Monongalia Co Health Dept.	0.049865988%	204	(22,259)	(8,712)	(13,343)	(8,415)	(4,928)	(4,910)	(18)	(18)
897016625	Monongalia County Commission	0.097718660%	400	(43,619)	(17,072)	(26,147)	(16,490)	(9,657)	(9,622)	(35)	(35)
896536625	Monongalia General Hospital	0.003098605%	13	(1,383)	(541)	(829)	(523)	(306)	(305)	(1)	(1)
800630005	Monroe Co Board Of Education	0.073139501%	299	(32,648)	(12,778)	(19,571)	(12,342)	(7,229)	(7,202)	(27)	(27)
808749911	Monroe County Health Center	0.038104977%	156	(17,009)	(6,657)	(10,196)	(6,430)	(3,766)	(3,752)	(14)	(14)
805709911	Monroe County Public Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
800650005	Morgan Co Board Of Education	0.065154672%	267	(29,083)	(11,383)	(17,433)	(10,995)	(6,438)	(6,415)	(23)	(23)
807699911	Morgan Co Health Dept.	0.000444114%	2	(198)	(78)	(118)	(75)	(43)	(44)	1	1
802617709	Morgan County Commission	0.046631965%	191	(20,815)	(8,147)	(12,477)	(7,869)	(4,608)	(4,592)	(16)	(16)
804299911	Morgantown Monongalia MPO	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
867101702	Motor Vehicles	0.537602126%	2,201	(239,973)	(93,920)	(143,852)	(90,720)	(53,132)	(52,935)	(197)	(197)
807039911	Moundsville-Marshall County Public Library	0.007194646%	29	(3,212)	(1,257)	(1,926)	(1,214)	(712)	(708)	(4)	(4)
802700910	Mount Hope, City of	0.013145773%	54	(5,868)	(2,297)	(3,517)	(2,218)	(1,299)	(1,294)	(5)	(5)
800842005	Mountain State Educational Services Cooperative	0.062353599%	255	(27,833)	(10,893)	(16,685)	(10,522)	(6,163)	(6,140)	(23)	(23)
808639911	Mountain Transit Authority	0.009504039%	39	(4,242)	(1,660)	(2,543)	(1,604)	(939)	(936)	(3)	(3)
828401403	Mountwest Community & Technical College	0.114463941%	469	(51,094)	(19,997)	(30,628)	(19,316)	(11,312)	(11,271)	(41)	(41)
808889911	MOVRC	0.015366343%	63	(6,859)	(2,685)	(4,111)	(2,593)	(1,518)	(1,513)	(5)	(5)
806679911	Mt Hope Housing Authority	0.006750532%	28	(3,013)	(1,179)	(1,806)	(1,139)	(667)	(665)	(2)	(2)
837701701	Mt Olive Correctional Facility	0.248443656%	1,017	(110,899)	(43,404)	(66,478)	(41,925)	(24,553)	(24,463)	(90)	(90)
806639911	Mt Top Public Service District	0.003995569%	16	(1,784)	(698)	(1,070)	(674)	(396)	(393)	(3)	(3)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
804908810	Mullens, City of	0.006572887%	27	(2,934)	(1,148)	(1,759)	(1,109)	(650)	(647)	(3)	(3)
883400002	Municipal Bond Commission	0.004437257%	18	(1,981)	(775)	(1,188)	(749)	(439)	(437)	(2)	(2)
877650002	National Coal Heritage Area Authority	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
883000002	Natural Resources	0.844501371%	3,458	(376,965)	(147,536)	(225,971)	(142,509)	(83,462)	(83,154)	(308)	(308)
808839911	Nettie Levisay PSD	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
832906403	New River Comm. & Tech.	0.108431757%	444	(48,401)	(18,943)	(29,014)	(18,298)	(10,716)	(10,677)	(39)	(39)
807219911	New River Gorge Regional Development Authority	0.005595836%	23	(2,498)	(978)	(1,497)	(944)	(553)	(551)	(2)	(2)
802639911	New River Transit Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
800670005	Nicholas Co Board of Education	0.087223495%	357	(38,934)	(15,238)	(23,339)	(14,719)	(8,620)	(8,589)	(31)	(31)
802337709	Nicholas County Commission	0.073954924%	303	(33,012)	(12,920)	(19,789)	(12,480)	(7,309)	(7,282)	(27)	(27)
807599911	Nicholas County Health Department	0.008669201%	35	(3,870)	(1,515)	(2,320)	(1,463)	(857)	(854)	(3)	(3)
802539911	Nitro Convention & Visitors Bureau	0.000000000%	-	-	-	-	-	-	-	-	-
804428810	Nitro, City of	0.081435938%	333	(36,351)	(14,227)	(21,791)	(13,742)	(8,049)	(8,019)	(30)	(30)
806919911	NO. Jackson Co. Public Service	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
807929911	North Beckley Public Service District	0.012701659%	52	(5,670)	(2,219)	(3,399)	(2,143)	(1,256)	(1,251)	(5)	(5)
808479911	North Central Community Action Association	0.092553348%	379	(41,314)	(16,169)	(24,766)	(15,618)	(9,148)	(9,113)	(35)	(35)
837701601	Northern Correctional Facility	0.107985701%	442	(48,202)	(18,865)	(28,895)	(18,223)	(10,672)	(10,633)	(39)	(39)
802529911	Northern Panhandle Community Criminal Justice Board	0.015277520%	63	(6,820)	(2,669)	(4,088)	(2,578)	(1,510)	(1,504)	(6)	(6)
802925911	Northern Wayne Co PSD	0.006839355%	28	(3,053)	(1,195)	(1,830)	(1,154)	(676)	(673)	(3)	(3)
806309911	Norton-Harding-Jimtown PSD	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
804458810	Oak Hill, City of	0.048211846%	197	(21,521)	(8,423)	(12,901)	(8,136)	(4,765)	(4,747)	(18)	(18)
806419911	Oakvale Road Public Service District	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
885310901	Occupational Therapy, Board of	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
847200001	Off of Miners Health, Safety & Training	0.113262649%	464	(50,558)	(19,787)	(30,307)	(19,113)	(11,194)	(11,152)	(42)	(42)
800690005	Ohio Co Board of Education	0.247938871%	1,015	(110,674)	(43,315)	(66,344)	(41,840)	(24,504)	(24,413)	(91)	(91)
896976625	Ohio Co Commission	0.061683788%	253	(27,534)	(10,776)	(16,505)	(10,409)	(6,096)	(6,074)	(22)	(22)
837707501	Ohio Co Correctional Center	0.018386318%	75	(8,207)	(3,212)	(4,920)	(3,103)	(1,817)	(1,810)	(7)	(7)
896606625	Ohio County Public Library	0.003960623%	16	(1,768)	(692)	(1,060)	(668)	(392)	(390)	(2)	(2)
896746625	Ohio Public Service District	0.004280967%	18	(1,911)	(748)	(1,145)	(722)	(423)	(422)	(1)	(1)
896896625	Ohio Valley Reg Transit Authority	0.012225511%	50	(5,457)	(2,136)	(3,271)	(2,063)	(1,208)	(1,204)	(4)	(4)
880973502	Oil And Gas Conservation	0.002615176%	11	(1,167)	(457)	(699)	(441)	(258)	(258)	-	-
858000501	Optometry, Board of	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
881095002	Osteopathy, Board of	0.003908203%	16	(1,745)	(683)	(1,046)	(660)	(386)	(385)	(1)	(1)
806989911	Page-Kincaid Public Service	0.002842329%	12	(1,269)	(497)	(760)	(480)	(280)	(280)	-	-
808159911	Parkersburg & Wood Co Library	0.021228647%	87	(9,476)	(3,709)	(5,680)	(3,582)	(2,098)	(2,090)	(8)	(8)
804459911	Parkersburg Housing Authority	0.013234596%	54	(5,908)	(2,312)	(3,542)	(2,233)	(1,309)	(1,303)	(6)	(6)
805419911	Parkersburg Utility Board	0.078874638%	323	(35,208)	(13,780)	(21,105)	(13,310)	(7,795)	(7,766)	(29)	(29)
804578810	Parkersburg, City of	0.225521066%	923	(100,667)	(39,399)	(60,345)	(38,057)	(22,288)	(22,206)	(82)	(82)
800710005	Pendleton Co Board of Education	0.044422559%	182	(19,829)	(7,761)	(11,886)	(7,496)	(4,390)	(4,374)	(16)	(16)
807619911	Pendleton Co Health Department	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
802357725	Pendleton County Commission	0.014265037%	58	(6,368)	(2,492)	(3,818)	(2,407)	(1,411)	(1,405)	(6)	(6)
807979911	Pendleton Senior & Family	0.003108798%	13	(1,388)	(543)	(832)	(525)	(307)	(306)	(1)	(1)
881053002	Pharmacy, Board of	0.011109644%	45	(4,959)	(1,941)	(2,973)	(1,875)	(1,098)	(1,094)	(4)	(4)
884900602	Physical Therapy, Board of	0.001154696%	5	(515)	(202)	(308)	(195)	(113)	(114)	1	1
804749911	Piedmont Housing Authority	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
804659911	Pleasant Valley Public Service District	0.001954101%	8	(872)	(341)	(523)	(330)	(193)	(192)	(1)	(1)
800730005	Pleasants Co Board of Education	0.059442347%	243	(26,534)	(10,385)	(15,906)	(10,031)	(5,875)	(5,853)	(22)	(22)
802367709	Pleasants County Commission	0.038282623%	157	(17,088)	(6,688)	(10,243)	(6,460)	(3,783)	(3,770)	(13)	(13)
806029911	Pleasants County Public Library	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
800750005	Pocahontas Co Board of Education	0.033446877%	137	(14,930)	(5,843)	(8,950)	(5,644)	(3,306)	(3,293)	(13)	(13)
807639911	Pocahontas Co Health Department	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
808599911	Pocahontas Co Seniors Citizens Inc.	0.000000000%	-	-	-	-	-	-	-	-	-
802377709	Pocahontas County Commission	0.067860612%	278	(30,291)	(11,855)	(18,158)	(11,451)	(6,707)	(6,682)	(25)	(25)
808539911	Pocahontas County PSD	0.012435191%	51	(5,551)	(2,172)	(3,328)	(2,098)	(1,230)	(1,224)	(6)	(6)
807159911	Pocahontas Memorial Hospital	0.104456087%	428	(46,627)	(18,249)	(27,950)	(17,627)	(10,323)	(10,285)	(38)	(38)
808259911	Point Pleasant Housing Authority	0.007283469%	30	(3,251)	(1,272)	(1,949)	(1,229)	(720)	(717)	(3)	(3)
808939911	Potomac Highlands Support	0.010836380%	44	(4,837)	(1,893)	(2,900)	(1,829)	(1,071)	(1,067)	(4)	(4)
808249911	Potomac Valley Transit Authority	0.019274546%	79	(8,604)	(3,367)	(5,158)	(3,253)	(1,905)	(1,898)	(7)	(7)
896646625	Prestera Center For Mental Health Services	0.018778012%	77	(8,382)	(3,281)	(5,024)	(3,169)	(1,855)	(1,849)	(6)	(6)
800770005	Preston Co Board of Education	0.087520542%	358	(39,067)	(15,290)	(23,419)	(14,769)	(8,650)	(8,618)	(32)	(32)
802567709	Preston Co Commission	0.085269879%	349	(38,062)	(14,897)	(22,816)	(14,389)	(8,427)	(8,396)	(31)	(31)
807649911	Preston County Health Dept.	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
808049911	Preston County Senior Citizens Inc.	0.004974076%	20	(2,220)	(869)	(1,331)	(839)	(492)	(490)	(2)	(2)
897326625	Preston Memorial Hospital	0.000774651%	3	(346)	(135)	(208)	(131)	(77)	(76)	(1)	(1)
806979911	Pride Community Services, Inc.	0.044322573%	181	(19,785)	(7,743)	(11,861)	(7,479)	(4,382)	(4,364)	(18)	(18)
806579911	Princeton Sanitary Board	0.022569726%	92	(10,075)	(3,943)	(6,040)	(3,809)	(2,231)	(2,222)	(9)	(9)
804648810	Princeton, City of	0.068837663%	282	(30,727)	(12,026)	(18,419)	(11,616)	(6,803)	(6,778)	(25)	(25)
881032002	Professional Surveyors, WV Board of	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
837701301	Pruntytown Correctional Center	0.112018644%	459	(50,002)	(19,570)	(29,973)	(18,903)	(11,070)	(11,030)	(40)	(40)
804628810	Pt Pleasant, City of	0.040014910%	164	(17,862)	(6,991)	(10,707)	(6,752)	(3,955)	(3,940)	(15)	(15)
805379911	Public Defender 10th Judicial Circuit	0.013678710%	56	(6,106)	(2,390)	(3,660)	(2,308)	(1,352)	(1,347)	(5)	(5)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
805809911	Public Defender 11th Judicial Circuit	0.008171697%	33	(3,648)	(1,428)	(2,187)	(1,379)	(808)	(805)	(3)	(3)
805079911	Public Defender 12th Judicial Circuit	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
806009911	Public Defender Corp 18th Judicial	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
805879911	Public Defender Corp 1st Judicial Cir.	0.013501064%	55	(6,027)	(2,359)	(3,613)	(2,278)	(1,335)	(1,329)	(6)	(6)
806039911	Public Defender Corp 25th Judicial	0.008526988%	35	(3,806)	(1,490)	(2,281)	(1,439)	(842)	(840)	(2)	(2)
805889911	Public Defender Corp 2nd Judicial Cir	0.007283469%	30	(3,251)	(1,272)	(1,949)	(1,229)	(720)	(717)	(3)	(3)
802680911	Public Defender Corp 4th Circuit	0.015721634%	64	(7,018)	(2,747)	(4,207)	(2,653)	(1,554)	(1,548)	(6)	(6)
804929911	Public Defender Corp 6th & 24th Judicial	0.016343394%	67	(7,295)	(2,855)	(4,373)	(2,758)	(1,615)	(1,609)	(6)	(6)
809149911	Public Defender Corp Fifth Judicial	0.010036975%	41	(4,480)	(1,753)	(2,686)	(1,694)	(992)	(988)	(4)	(4)
806819911	Public Defender Corp. 23R	0.026744397%	110	(11,938)	(4,672)	(7,156)	(4,513)	(2,643)	(2,633)	(10)	(10)
804609911	Public Defender Corp. 9th	0.009770507%	40	(4,361)	(1,707)	(2,614)	(1,649)	(965)	(962)	(3)	(3)
807569911	Public Defender Corp/15th Judicial	0.010836380%	44	(4,837)	(1,893)	(2,900)	(1,829)	(1,071)	(1,067)	(4)	(4)
806909911	Public Defender Corp/30th Jud Circuit	0.007777091%	32	(3,472)	(1,359)	(2,081)	(1,312)	(769)	(766)	(3)	(3)
808439911	Public Defender/28th Jud. Ct.	0.003108798%	13	(1,388)	(543)	(832)	(525)	(307)	(306)	(1)	(1)
808269911	Public Defender/7th Judicial Circuit	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
808379911	Public Defender-13th Circuit	0.037039104%	152	(16,533)	(6,471)	(9,910)	(6,250)	(3,660)	(3,647)	(13)	(13)
867001802	Public Port Authority	0.000000000%	-	-	-	-	-	-	-	-	-
857000001	Public Safety	0.927728812%	3,798	(414,116)	(162,076)	(248,242)	(156,554)	(91,688)	(91,349)	(339)	(339)
882800002	Public Service Commission	0.236268624%	967	(105,465)	(41,277)	(63,221)	(39,870)	(23,351)	(23,264)	(87)	(87)
879831702	Public Transit	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
800790005	Putnam Co Board of Education	0.192085838%	786	(85,743)	(33,558)	(51,399)	(32,414)	(18,985)	(18,914)	(71)	(71)
809369911	Putnam Co Development Authority	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
808799911	Putnam Co Solid Waste Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
806949911	Putnam Co. Aging Program	0.034196775%	140	(15,265)	(5,974)	(9,151)	(5,771)	(3,380)	(3,367)	(13)	(13)
808469911	Putnam Co. Fire Service	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
802397709	Putnam County Commission	0.179320595%	734	(80,044)	(31,328)	(47,982)	(30,260)	(17,722)	(17,657)	(65)	(65)
808699911	Putnam County Parks & Recreation Comm	0.003782977%	15	(1,689)	(661)	(1,013)	(638)	(375)	(372)	(3)	(3)
806839911	Putnam Public Service District	0.037394395%	153	(16,692)	(6,533)	(10,006)	(6,310)	(3,696)	(3,682)	(14)	(14)
880830002	Racing Commission	0.026610434%	109	(11,878)	(4,649)	(7,120)	(4,490)	(2,630)	(2,620)	(10)	(10)
856901401	Railroad Maintenance Authority	0.012982689%	53	(5,795)	(2,268)	(3,474)	(2,191)	(1,283)	(1,278)	(5)	(5)
804678810	Rainelle, Town of	0.008349342%	34	(3,727)	(1,459)	(2,234)	(1,409)	(825)	(822)	(3)	(3)
800810005	Raleigh Co Board of Education	0.152559696%	625	(68,099)	(26,653)	(40,821)	(25,744)	(15,077)	(15,022)	(55)	(55)
809459911	Raleigh Co PSD	0.019064866%	78	(8,510)	(3,331)	(5,101)	(3,217)	(1,884)	(1,877)	(7)	(7)
804719911	Raleigh Co Recreation Authority	0.002398215%	10	(1,071)	(419)	(642)	(405)	(237)	(236)	(1)	(1)
807109911	Raleigh Co Solid Waste Authority	0.037270140%	153	(16,636)	(6,511)	(9,972)	(6,289)	(3,683)	(3,670)	(13)	(13)
802327709	Raleigh County Commission	0.190347241%	779	(84,966)	(33,254)	(50,933)	(32,121)	(18,812)	(18,743)	(69)	(69)
807669911	Raleigh County Health Department	0.014122824%	58	(6,304)	(2,467)	(3,779)	(2,383)	(1,396)	(1,391)	(5)	(5)
804429911	Raleigh County Housing Authority	0.006750532%	28	(3,013)	(1,179)	(1,806)	(1,139)	(667)	(665)	(2)	(2)
808929911	Raleigh County Memorial Airport	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
807999911	Raleigh County Public Library	0.018694528%	77	(8,345)	(3,266)	(5,002)	(3,155)	(1,847)	(1,841)	(6)	(6)
800830005	Randolph Co Board Of Education	0.078011650%	319	(34,823)	(13,629)	(20,875)	(13,164)	(7,711)	(7,681)	(30)	(30)
809279911	Randolph Co Emergency Ambulance Squad	0.028831004%	118	(12,869)	(5,037)	(7,714)	(4,865)	(2,849)	(2,839)	(10)	(10)
807679911	Randolph Co Health Department	0.020767060%	85	(9,270)	(3,628)	(5,557)	(3,504)	(2,053)	(2,045)	(8)	(8)
802417709	Randolph County Commission	0.082605196%	338	(36,873)	(14,431)	(22,104)	(13,940)	(8,164)	(8,134)	(30)	(30)
806829911	Randolph County Housing Authority	0.014922229%	61	(6,661)	(2,607)	(3,993)	(2,518)	(1,475)	(1,469)	(6)	(6)
804938810	Ranson, City of	0.036150876%	148	(16,137)	(6,316)	(9,673)	(6,100)	(3,573)	(3,560)	(13)	(13)
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	0.006217595%	25	(2,775)	(1,086)	(1,664)	(1,049)	(615)	(612)	(3)	(3)
885571602	Real Estate Appraiser/Lic Cert Board	0.001776456%	7	(793)	(310)	(476)	(300)	(176)	(175)	(1)	(1)
880100002	Real Estate Commission	0.004707608%	19	(2,101)	(822)	(1,260)	(794)	(466)	(464)	(2)	(2)
804469911	Red Sulphur Public Service District	0.008438165%	35	(3,767)	(1,474)	(2,258)	(1,424)	(834)	(831)	(3)	(3)
880500702	Reg Jail & Correctional Fac Authority	0.744037456%	3,046	(332,120)	(129,985)	(199,089)	(125,556)	(73,533)	(73,262)	(271)	(271)
804629911	Region 1 Workforce Invest	0.008286730%	34	(3,699)	(1,448)	(2,217)	(1,398)	(819)	(816)	(3)	(3)
808709911	Region 2 Planning/Development Council	0.004974076%	20	(2,220)	(869)	(1,331)	(839)	(492)	(490)	(2)	(2)
808569911	Region 4 Planning/Development Authority	0.009895733%	41	(4,417)	(1,729)	(2,647)	(1,670)	(977)	(974)	(3)	(3)
808369911	Region 7 Planning/Development Council	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
808289911	Region 8 Planning/Development Council	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
808299911	Region 8 Solid Waste Authority	0.006128773%	25	(2,736)	(1,071)	(1,640)	(1,034)	(606)	(603)	(3)	(3)
809689911	Region I Planning & Development Council	0.008260520%	34	(3,687)	(1,443)	(2,210)	(1,394)	(816)	(813)	(3)	(3)
808219911	Regional Intergovernmental Council	0.005151722%	21	(2,300)	(900)	(1,379)	(869)	(510)	(507)	(3)	(3)
844050001	Rehabilitation Services, Division of	0.497781364%	2,038	(222,198)	(86,963)	(133,197)	(84,000)	(49,197)	(49,014)	(183)	(183)
802559911	Ripley Convention & Visitors Bureau	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
800850005	Ritchie Co Board of Education	0.054715810%	224	(24,424)	(9,559)	(14,641)	(9,233)	(5,408)	(5,388)	(20)	(20)
802659911	Ritchie Co Economic Development Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
805159911	Ritchie Co. Ambulance Authority, Inc.	0.020251596%	83	(9,040)	(3,538)	(5,419)	(3,417)	(2,002)	(1,994)	(8)	(8)
802427709	Ritchie County Commission	0.031443268%	129	(14,036)	(5,493)	(8,414)	(5,306)	(3,108)	(3,096)	(12)	(12)
806959911	Ritchie County Public Library	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
804768810	Rivesville, Town of	0.002842329%	12	(1,269)	(497)	(760)	(480)	(280)	(280)	-	-
800870005	Roane Co Board of Education	0.055852062%	229	(24,931)	(9,757)	(14,945)	(9,425)	(5,520)	(5,500)	(20)	(20)
807079911	Roane Co Public Library	0.003552912%	15	(1,586)	(621)	(950)	(600)	(350)	(350)	-	-
808689911	Roane Co. Committee on Aging, Inc.	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
802437709	Roane County Commission	0.039446056%	162	(17,608)	(6,891)	(10,555)	(6,656)	(3,899)	(3,884)	(15)	(15)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
805539911	Robert C Byrd Clinic	0.056047181%	229	(25,018)	(9,792)	(14,997)	(9,458)	(5,539)	(5,519)	(20)	(20)
804529911	Romney Public Housing Authority	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
804948810	Romney, City of	0.021139824%	87	(9,436)	(3,693)	(5,656)	(3,567)	(2,089)	(2,082)	(7)	(7)
804718810	Saint Albans, City of	0.112750583%	462	(50,329)	(19,698)	(30,169)	(19,027)	(11,142)	(11,102)	(40)	(40)
896506625	Sanitary Board of Charleston	0.006243805%	26	(2,787)	(1,091)	(1,670)	(1,054)	(616)	(615)	(1)	(1)
839590001	School Building Authority	0.007283469%	30	(3,251)	(1,272)	(1,949)	(1,229)	(720)	(717)	(3)	(3)
828101403	School of Osteopathic Medicine	0.281253727%	1,152	(125,545)	(49,136)	(75,257)	(47,461)	(27,796)	(27,694)	(102)	(102)
893020002	Secondary Schools Activities Comm.	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
825000001	Secretary of State	0.049510697%	203	(22,100)	(8,650)	(13,247)	(8,355)	(4,892)	(4,875)	(17)	(17)
810100001	Senate	0.040022676%	164	(17,865)	(6,992)	(10,709)	(6,754)	(3,955)	(3,941)	(14)	(14)
807179911	Shady Spring PSD	0.011280494%	46	(5,035)	(1,971)	(3,018)	(1,904)	(1,114)	(1,111)	(3)	(3)
832401003	Shepherd University	0.376943054%	1,543	(168,258)	(65,853)	(100,862)	(63,609)	(37,253)	(37,116)	(137)	(137)
804858810	Shepherdstown, Town of	0.027002128%	111	(12,053)	(4,717)	(7,225)	(4,557)	(2,668)	(2,659)	(9)	(9)
808609911	Short Line Public Service District	0.004477542%	18	(1,999)	(782)	(1,199)	(756)	(443)	(441)	(2)	(2)
806539911	Sissonville Public Service District	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
804878810	Sistersville, City of	0.090688070%	371	(40,481)	(15,843)	(24,267)	(15,304)	(8,963)	(8,930)	(33)	(33)
805919911	So Highlands Comm. Mental	0.163789226%	671	(73,112)	(28,614)	(43,827)	(27,639)	(16,188)	(16,128)	(60)	(60)
809619911	So Jackson Co Public Service District	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
804449911	South Charleston Housing Authority	0.005240545%	21	(2,339)	(916)	(1,402)	(884)	(518)	(516)	(2)	(2)
808009911	South Charleston Library Board	0.008615811%	35	(3,846)	(1,505)	(2,306)	(1,454)	(852)	(848)	(4)	(4)
800840005	Southern Education Services	0.033397369%	137	(14,908)	(5,835)	(8,936)	(5,636)	(3,300)	(3,288)	(12)	(12)
809179911	Southern Soil Conservation District	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
806499911	Southwestern Water District	0.006026845%	25	(2,690)	(1,053)	(1,612)	(1,017)	(595)	(593)	(2)	(2)
804928810	Spencer, City of	0.018386318%	75	(8,207)	(3,212)	(4,920)	(3,103)	(1,817)	(1,810)	(7)	(7)
805909911	St Albans Municipal Water Board	0.030199749%	124	(13,480)	(5,276)	(8,080)	(5,096)	(2,984)	(2,974)	(10)	(10)
802810810	St. Marys, City of	0.014389292%	59	(6,423)	(2,514)	(3,850)	(2,428)	(1,422)	(1,417)	(5)	(5)
897226625	St. Marys, City of NP	0.000000000%	-	-	-	-	-	-	-	-	-
802699910	Star City, Town of	0.017142799%	70	(7,652)	(2,995)	(4,587)	(2,893)	(1,694)	(1,688)	(6)	(6)
808879911	State Bar Association	0.018849361%	77	(8,414)	(3,293)	(5,044)	(3,181)	(1,863)	(1,856)	(7)	(7)
802921911	Stevens Correctional Center	0.094152158%	385	(42,027)	(16,449)	(25,193)	(15,888)	(9,305)	(9,271)	(34)	(34)
804958810	Stonewood City of	0.010303444%	42	(4,599)	(1,800)	(2,757)	(1,739)	(1,018)	(1,015)	(3)	(3)
809009911	Sugar Creek PSD	0.001267788%	5	(566)	(221)	(340)	(214)	(126)	(125)	(1)	(1)
800890005	Summers Co Board of Education	0.038298640%	157	(17,096)	(6,691)	(10,248)	(6,463)	(3,785)	(3,771)	(14)	(14)
807709911	Summers Co Health Department	0.002220570%	9	(991)	(388)	(594)	(375)	(219)	(219)	-	-
802447709	Summers County Commission	0.031976205%	131	(14,273)	(5,586)	(8,556)	(5,396)	(3,160)	(3,149)	(11)	(11)
805679911	Summers County Public Library	0.003375266%	14	(1,507)	(590)	(903)	(570)	(333)	(332)	(1)	(1)
807229911	Sun Valley Public Service District	0.007461114%	31	(3,330)	(1,303)	(1,996)	(1,259)	(737)	(735)	(2)	(2)
811100001	Supreme Court / Judicial	1.323580442%	5,419	(590,815)	(231,232)	(354,164)	(223,353)	(130,811)	(130,327)	(484)	(484)
818000001	Tax Dept	0.406706455%	1,665	(181,544)	(71,053)	(108,826)	(68,631)	(40,195)	(40,047)	(148)	(148)
818010001	Tax Dept - Budget Office	0.006306418%	26	(2,815)	(1,102)	(1,687)	(1,064)	(623)	(621)	(2)	(2)
800910005	Taylor Co Board of Education	0.071166470%	291	(31,767)	(12,433)	(19,043)	(12,009)	(7,034)	(7,007)	(27)	(27)
802457709	Taylor Co Commission	0.038193800%	156	(17,049)	(6,673)	(10,220)	(6,445)	(3,775)	(3,761)	(14)	(14)
807719911	Taylor Co Health Dept.	0.015521661%	64	(6,928)	(2,712)	(4,152)	(2,619)	(1,533)	(1,528)	(5)	(5)
804289911	Taylor Co PSD	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
805129911	Taylor County Public Library	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
802669911	The Housing Authority of The County of Jackson	0.006839355%	28	(3,053)	(1,195)	(1,830)	(1,154)	(676)	(673)	(3)	(3)
802920911	Tomlinson PSD	0.003908203%	16	(1,745)	(683)	(1,046)	(660)	(386)	(385)	(1)	(1)
803058810	Town of Ansted	0.006217595%	25	(2,775)	(1,086)	(1,664)	(1,049)	(615)	(612)	(3)	(3)
803158810	Town of Belle	0.008615811%	35	(3,846)	(1,505)	(2,306)	(1,454)	(852)	(848)	(4)	(4)
805438810	Town of Beverly	0.005773481%	24	(2,577)	(1,009)	(1,544)	(974)	(570)	(568)	(2)	(2)
802821810	Town of Chapmanville	0.008615811%	35	(3,846)	(1,505)	(2,306)	(1,454)	(852)	(848)	(4)	(4)
803458810	Town of Clay	0.004885254%	20	(2,181)	(853)	(1,308)	(824)	(484)	(481)	(3)	(3)
897166625	Town of Davis	0.005137161%	21	(2,293)	(897)	(1,375)	(867)	(508)	(506)	(2)	(2)
803568810	Town of Eleanor	0.005062899%	21	(2,260)	(884)	(1,355)	(854)	(501)	(499)	(2)	(2)
805088810	Town of Fairview	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
804488810	Town of Fayetteville	0.021672761%	89	(9,674)	(3,786)	(5,799)	(3,657)	(2,142)	(2,134)	(8)	(8)
803248810	Town of Gauley Bridge	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
803768810	Town of Glendale	0.024567510%	101	(10,966)	(4,292)	(6,573)	(4,146)	(2,427)	(2,419)	(8)	(8)
803808810	Town of Grant Town	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
803798810	Town of Grantsville	0.008526988%	35	(3,806)	(1,490)	(2,281)	(1,439)	(842)	(840)	(2)	(2)
803698810	Town of Harpers Ferry	0.008704634%	36	(3,886)	(1,521)	(2,329)	(1,469)	(860)	(857)	(3)	(3)
804178810	Town of Marlinton	0.005773481%	24	(2,577)	(1,009)	(1,544)	(974)	(570)	(568)	(2)	(2)
802822810	Town of Middlebourne	0.005418190%	22	(2,419)	(947)	(1,450)	(914)	(536)	(534)	(2)	(2)
804308810	Town of Monongah	0.008564847%	35	(3,823)	(1,496)	(2,292)	(1,445)	(847)	(843)	(4)	(4)
804738810	Town of New Haven	0.008260520%	34	(3,687)	(1,443)	(2,210)	(1,394)	(816)	(813)	(3)	(3)
804548810	Town of Nutter Fort	0.014122824%	58	(6,304)	(2,467)	(3,779)	(2,383)	(1,396)	(1,391)	(5)	(5)
802824810	Town of Paw Paw	0.003819380%	16	(1,705)	(667)	(1,022)	(645)	(377)	(376)	(1)	(1)
804898810	Town of Pineville	0.007994051%	33	(3,568)	(1,397)	(2,138)	(1,349)	(789)	(787)	(2)	(2)
805038810	Town of Union	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
803298810	Town of Wardensville	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
805138810	Town of West Hamlin	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
As of and for the Years Ended June 30, 2019 through June 30, 2023

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
805188810	Town of West Union	0.012858919%	53	(5,740)	(2,246)	(3,441)	(2,170)	(1,271)	(1,266)	(5)	(5)
803228810	Town of Winfield	0.011813431%	48	(5,273)	(2,064)	(3,161)	(1,994)	(1,167)	(1,163)	(4)	(4)
816000001	Treasurer of State's Office	0.128738200%	527	(57,466)	(22,491)	(34,448)	(21,724)	(12,724)	(12,676)	(48)	(48)
806019911	Tri River Transit	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
802927911	Tri-State Airport Authority	0.021051001%	86	(9,397)	(3,678)	(5,633)	(3,552)	(2,081)	(2,073)	(8)	(8)
806929911	Tri-State Transit Authority	0.061287726%	251	(27,357)	(10,707)	(16,399)	(10,342)	(6,057)	(6,035)	(22)	(22)
800930005	Tucker Co Board of Education	0.023257981%	95	(10,382)	(4,063)	(6,224)	(3,925)	(2,299)	(2,290)	(9)	(9)
807729911	Tucker Co Health Dept.	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
808119911	Tucker Co. Solid Waste Authority	0.010303444%	42	(4,599)	(1,800)	(2,757)	(1,739)	(1,018)	(1,015)	(3)	(3)
802467709	Tucker County Commission	0.042776182%	175	(19,094)	(7,473)	(11,446)	(7,218)	(4,228)	(4,212)	(16)	(16)
804519911	Tucker County Development Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
805579911	Tug River Health Association	0.042812585%	175	(19,111)	(7,479)	(11,457)	(7,225)	(4,232)	(4,216)	(16)	(16)
800950005	Tyler Co Board of Education	0.113923238%	466	(50,853)	(19,903)	(30,484)	(19,224)	(11,260)	(11,218)	(42)	(42)
802477709	Tyler County Commission	0.037927332%	155	(16,930)	(6,626)	(10,149)	(6,400)	(3,749)	(3,735)	(14)	(14)
808169911	Union PSD	0.011369317%	47	(5,075)	(1,986)	(3,042)	(1,919)	(1,123)	(1,119)	(4)	(4)
809919911	Union Williams PSD	0.007638760%	31	(3,410)	(1,335)	(2,044)	(1,289)	(755)	(752)	(3)	(3)
805449911	Upper Ohio Conservation District	0.000532937%	2	(238)	(93)	(143)	(90)	(53)	(52)	(1)	(1)
800970005	Upshur Co Board of Education	0.096361079%	395	(43,013)	(16,834)	(25,784)	(16,261)	(9,523)	(9,488)	(35)	(35)
807139911	Upshur Co Public Library	0.004441140%	18	(1,982)	(776)	(1,188)	(749)	(439)	(437)	(2)	(2)
802487725	Upshur County Commission	0.038751491%	159	(17,298)	(6,770)	(10,369)	(6,539)	(3,830)	(3,816)	(14)	(14)
802579911	Upshur County Development Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
807749911	Upshur-Buckhannon Health Department	0.003464089%	14	(1,546)	(605)	(927)	(585)	(342)	(341)	(1)	(1)
896716625	Valley Comprehensive Mental Health Ctr	0.005905502%	24	(2,636)	(1,032)	(1,580)	(997)	(583)	(581)	(2)	(2)
840400001	Veterans Affairs	0.193889960%	794	(86,548)	(33,873)	(51,881)	(32,719)	(19,162)	(19,092)	(70)	(70)
809129911	Vienna Public Library	0.005684659%	23	(2,537)	(993)	(1,521)	(959)	(562)	(560)	(2)	(2)
809939911	Warm Springs PSD	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
883430602	Water Development Authority	0.011280494%	46	(5,035)	(1,971)	(3,018)	(1,904)	(1,114)	(1,111)	(3)	(3)
800990005	Wayne Co Board of Education	0.172372517%	706	(76,943)	(30,114)	(46,123)	(29,088)	(17,035)	(16,973)	(62)	(62)
806869911	Wayne Co Health Dept.	0.008349342%	34	(3,727)	(1,459)	(2,234)	(1,409)	(825)	(822)	(3)	(3)
896136625	Wayne County Commission	0.006377768%	26	(2,847)	(1,114)	(1,707)	(1,076)	(631)	(628)	(3)	(3)
801010005	Webster Co Board of Education	0.050928464%	209	(22,733)	(8,897)	(13,627)	(8,594)	(5,033)	(5,015)	(18)	(18)
802507709	Webster County Commission	0.029933281%	123	(13,361)	(5,229)	(8,009)	(5,051)	(2,958)	(2,947)	(11)	(11)
807769911	Webster County Health Dept.	0.003019975%	12	(1,348)	(528)	(808)	(510)	(298)	(297)	(1)	(1)
808349911	Webster Springs Public Service District	0.001954101%	8	(872)	(341)	(523)	(330)	(193)	(192)	(1)	(1)
897066625	Weirton Board of Park Commissioners	0.000000000%	-	-	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	0.027673396%	113	(12,353)	(4,835)	(7,405)	(4,670)	(2,735)	(2,725)	(10)	(10)
841901801	Welch Emergency Hospital	0.169558825%	694	(75,687)	(29,622)	(45,371)	(28,613)	(16,758)	(16,696)	(62)	(62)
803288810	Welch, City of	0.028945066%	119	(12,920)	(5,057)	(7,744)	(4,884)	(2,860)	(2,850)	(10)	(10)
831000503	West Liberty State College	0.300551085%	1,231	(134,159)	(52,507)	(80,421)	(50,718)	(29,703)	(29,594)	(109)	(109)
880130602	West Virginia Lottery Commission	0.153771666%	630	(68,640)	(26,864)	(41,146)	(25,949)	(15,197)	(15,141)	(56)	(56)
886107204	West Virginia University	7.017305296%	28,732	(3,132,357)	(1,225,946)	(1,877,679)	(1,184,165)	(693,514)	(690,964)	(2,550)	(2,550)
804709911	Westbrook Health Services	0.201183621%	824	(89,804)	(35,147)	(53,833)	(33,950)	(19,883)	(19,810)	(73)	(73)
807149911	Weston Sanitary Board	0.008526988%	35	(3,806)	(1,490)	(2,281)	(1,439)	(842)	(840)	(2)	(2)
803238810	Weston, City of	0.026961357%	110	(12,035)	(4,710)	(7,215)	(4,550)	(2,665)	(2,655)	(10)	(10)
801030005	Wetzel Co Board of Education	0.190371024%	779	(84,977)	(33,258)	(50,940)	(32,125)	(18,815)	(18,745)	(70)	(70)
806049911	Wetzel Co Emergency Ambulance Authority	0.011902254%	49	(5,313)	(2,079)	(3,185)	(2,008)	(1,177)	(1,172)	(5)	(5)
896736625	Wetzel Co Hospital	0.056885901%	233	(25,393)	(9,938)	(15,222)	(9,599)	(5,623)	(5,601)	(22)	(22)
802517709	Wetzel County Commission	0.069329343%	284	(30,947)	(12,112)	(18,551)	(11,699)	(6,852)	(6,827)	(25)	(25)
807779911	Wetzel-Tyler Health Department	0.004421725%	18	(1,974)	(772)	(1,184)	(746)	(438)	(435)	(3)	(3)
896926625	Wheeling Housing Authority	0.009185150%	38	(4,100)	(1,605)	(2,457)	(1,550)	(907)	(904)	(3)	(3)
807609911	Wheeling-Ohio Co Health Department	0.025847918%	106	(11,538)	(4,516)	(6,916)	(4,362)	(2,554)	(2,545)	(9)	(9)
806689911	White Oak Public Service District	0.005151722%	21	(2,300)	(900)	(1,379)	(869)	(510)	(507)	(3)	(3)
804889911	Whitehall Public Service District	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
809079911	Wilderness Public Service District	0.007662058%	31	(3,420)	(1,339)	(2,050)	(1,293)	(757)	(754)	(3)	(3)
842000001	William R Sharpe Jr Hospital	0.343897578%	1,408	(153,508)	(60,080)	(92,020)	(58,032)	(33,988)	(33,862)	(126)	(126)
804489911	Williamson Housing Authority	0.010658735%	44	(4,758)	(1,862)	(2,852)	(1,799)	(1,053)	(1,050)	(3)	(3)
807019911	Williamson Utility Board	0.002131747%	9	(952)	(372)	(571)	(360)	(211)	(210)	(1)	(1)
803118810	Williamson, City of	0.010392267%	43	(4,639)	(1,816)	(2,780)	(1,754)	(1,026)	(1,023)	(3)	(3)
801050005	Wirt Co Board of Education	0.025746960%	105	(11,493)	(4,498)	(6,890)	(4,345)	(2,545)	(2,535)	(10)	(10)
802577709	Wirt County Commission	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)
801070005	Wood Co Board of Education	0.324491012%	1,329	(144,845)	(56,689)	(86,827)	(54,758)	(32,069)	(31,951)	(118)	(118)
808669925	Wood Co Parks & Recreation	0.000774651%	3	(346)	(135)	(208)	(131)	(77)	(76)	(1)	(1)
806249911	Wood Co Solid Waste Authority	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
896146625	Wood County Commission	0.142213054%	582	(63,480)	(24,845)	(38,053)	(23,998)	(14,055)	(14,003)	(52)	(52)
890000002	Workers Compensation Comm.	0.004606651%	19	(2,056)	(805)	(1,232)	(777)	(455)	(454)	(1)	(1)
805139911	Workforce Investment Board of Kanawha Co	0.006127316%	25	(2,735)	(1,070)	(1,640)	(1,034)	(606)	(603)	(3)	(3)
882500602	Workforce WV/Payroll-05303	0.321923887%	1,318	(143,699)	(56,241)	(86,140)	(54,324)	(31,816)	(31,698)	(118)	(118)
804639911	WV Affordable Housing Trust	0.000000000%	-	-	-	-	-	-	-	-	-
883802402	WV Bd of Social Worker Examiners	0.001332342%	5	(595)	(233)	(357)	(225)	(132)	(131)	(1)	(1)
855069301	WV Bd. of Chiropractic Examiners	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
882200002	WV Board of Barbers And Cosmetologists	0.006395241%	26	(2,855)	(1,117)	(1,712)	(1,079)	(633)	(630)	(3)	(3)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
Reallocation of Opt-Out Employer Change in Proportionate Share
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Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2019 Deferred Outflow	FY 2019 Deferred (Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized
881116002	WV Board of Veterinary Medicine	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
847752301	WV Division of Energy	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
837707001	WV Division of Juvenile Services	0.498693375%	2,042	(222,605)	(87,123)	(133,440)	(84,154)	(49,286)	(49,104)	(182)	(182)
881074002	WV Engineers Registration Board	0.004263494%	17	(1,903)	(745)	(1,141)	(719)	(422)	(420)	(2)	(2)
814000001	WV Enterprise Planning Board	0.028423293%	116	(12,687)	(4,966)	(7,605)	(4,796)	(2,809)	(2,799)	(10)	(10)
881300002	WV Massage Therapy Licensure Board	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
816000002	WV Mun. Pensions Oversight Board	0.001065873%	4	(476)	(186)	(286)	(180)	(106)	(105)	(1)	(1)
809649911	WV Municipal League	0.003819380%	16	(1,705)	(667)	(1,022)	(645)	(377)	(376)	(1)	(1)
887200504	WV Network For Educational Telecom	0.058326966%	239	(26,036)	(10,190)	(15,607)	(9,843)	(5,764)	(5,743)	(21)	(21)
830703503	WV Northern Community College	0.139889586%	573	(62,443)	(24,439)	(37,431)	(23,606)	(13,825)	(13,774)	(51)	(51)
818020001	WV Office Of Tax Appeals	0.004707608%	19	(2,101)	(822)	(1,260)	(794)	(466)	(464)	(2)	(2)
834957902	WV Parkways Econ. Dev.& Tourism Authority	0.408964883%	1,674	(182,552)	(71,447)	(109,431)	(69,013)	(40,418)	(40,269)	(149)	(149)
837701401	WV Parole Board	0.013094809%	54	(5,845)	(2,288)	(3,503)	(2,210)	(1,293)	(1,289)	(4)	(4)
833300001	WV School for the Deaf and Blind	0.164594456%	674	(73,471)	(28,755)	(44,042)	(27,775)	(16,267)	(16,207)	(60)	(60)
884610002	WV Solid Waste Management Board	0.006039950%	25	(2,696)	(1,055)	(1,616)	(1,019)	(597)	(595)	(2)	(2)
832603203	WV Southern Community College	0.171521178%	702	(76,563)	(29,965)	(45,896)	(28,944)	(16,952)	(16,889)	(63)	(63)
881063502	WV State Board of Examiners for LPNs	0.005556521%	23	(2,480)	(971)	(1,486)	(938)	(548)	(547)	(1)	(1)
832802203	WV State University	0.287413078%	1,177	(128,294)	(50,212)	(76,905)	(48,501)	(28,404)	(28,300)	(104)	(104)
804259911	WVSU Metro Area Agency on Aging	0.015455166%	63	(6,899)	(2,700)	(4,136)	(2,608)	(1,528)	(1,522)	(6)	(6)
802599911	WVSC R & D Corporation	0.061021257%	250	(27,238)	(10,661)	(16,327)	(10,297)	(6,030)	(6,008)	(22)	(22)
801090005	Wyoming Co Board of Education	0.089085376%	365	(39,766)	(15,563)	(23,838)	(15,033)	(8,805)	(8,772)	(33)	(33)
808429911	Wyoming Co Council on Aging	0.019807482%	81	(8,842)	(3,460)	(5,301)	(3,342)	(1,959)	(1,950)	(9)	(9)
807809911	Wyoming Co Health Department	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
809559911	Wyoming Co Public Library	0.005329367%	22	(2,379)	(931)	(1,426)	(899)	(527)	(525)	(2)	(2)
802547709	Wyoming County Commission	0.087847682%	360	(39,213)	(15,347)	(23,506)	(14,824)	(8,682)	(8,650)	(32)	(32)
809749911	Wyoming County Economic Dev Authority	0.003197620%	13	(1,427)	(559)	(855)	(540)	(315)	(315)	-	-
PSSP	State Of West Virginia Special Funding - Public School Support Plan (PSSP)	27.026685274%	110,666	(12,064,041)	(4,721,621)	(7,231,754)	(4,560,734)	(2,671,020)	(2,661,201)	(9,819)	(9,819)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	14.561113267%	59,619	(6,499,731)	(2,543,858)	(3,896,254)	(2,457,177)	(1,439,077)	(1,433,770)	(5,307)	(5,307)
FSF	State of West Virginia Special Funding - Financial Stability Fund	2.426852211%	9,936	(1,083,289)	(423,976)	(649,377)	(409,530)	(239,847)	(238,962)	(885)	(885)
		100.000000000%	$ 409,439	$ (44,637,600)	$ (17,470,217)	$ (26,757,944)	$ (16,874,930)	$ (9,883,014)	$ (9,846,579)	$ (36,435)	$ (36,435)