

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
					\$ 2,458,989,093	4,6370								
892703502	ABC COMMISSION	0.082282551%	0.081610223%	-0.000672328%	\$ (16,532)	\$ (3,565)	\$ (12,967)	\$ (3,565)	\$ (9,402)	\$ (3,565)	\$ (5,836)	\$ (3,565)	\$ (2,271)	\$ (2,271)
881000502	ACCOUNTANCY, BOARD OF	0.002519008%	0.002944956%	0.000425948%	10,474	2,259	8,215	2,259	5,956	2,259	3,698	2,259	1,439	1,439
858000001	ADJUTANT GENERAL	0.205946029%	0.317031761%	0.111085732%	2,731,586	589,085	2,142,501	589,085	1,553,417	589,085	964,332	589,085	375,247	375,247
881510002	ADMINISTRATION, DEPT OF													
	BOARD OF RISK AND INSURANCE MANAGEMENT	0.020819768%	0.021889959%	0.001070191%	26,316	5,675	20,641	5,675	14,965	5,675	9,290	5,675	3,615	3,615
	CONSOLIDATED PUBLIC RETIREMENT BOARD	0.077670464%	0.084262543%	0.006592078%	162,098	34,958	127,141	34,958	92,183	34,958	57,226	34,958	22,268	22,268
	ETHICS COMMISSION	0.006172026%	0.006254484%	0.000082457%	2,028	437	1,590	437	1,153	437	716	437	279	279
	FINANCE DIVISION	0.008586953%	0.011466146%	0.002879193%	70,799	15,268	55,531	15,268	40,262	15,268	24,994	15,268	9,726	9,726
	GENERAL SERVICES DIVISION/BUILDING COMMISSION	0.090033032%	0.099545191%	0.009512159%	233,903	50,443	183,460	50,443	133,017	50,443	82,575	50,443	32,132	32,132
	PUBLIC EMPLOYEES GRIEVANCE BOARD	0.010557407%	0.009381481%	-0.001175926%	(28,916)	(6,236)	(22,680)	(6,236)	(16,444)	(6,236)	(10,208)	(6,236)	(3,972)	(3,972)
	INFORMATION SERVICES AND COMMUNICATIONS	0.235938510%	0.233996283%	-0.001942226%	(47,759)	(10,300)	(37,460)	(10,300)	(27,160)	(10,300)	(16,860)	(10,300)	(6,561)	(6,561)
	OFFICE OF TECHNOLOGY	0.004980590%	0.004169330%	-0.000811261%	(19,949)	(4,302)	(15,647)	(4,302)	(4,302)	(4,302)	(7,043)	(4,302)	(2,740)	(2,740)
	PUBLIC EMPLOYEES INSURANCE AGENCY	0.030698606%	0.032587813%	0.001889207%	46,455	10,018	36,437	10,018	26,419	10,018	16,400	10,018	6,382	6,382
	DIVISION OF PERSONNEL	0.054348563%	0.057891044%	0.003542481%	87,109	18,786	68,324	18,786	49,538	18,786	30,752	18,786	11,966	11,966
	PROSECUTING ATTORNEYS INSTITUTE	0.003702576%	0.004169330%	0.000466754%	11,477	2,475	9,002	2,475	2,475	2,475	4,052	2,475	1,577	1,577
	PUBLIC DEFENDER SERVICES	0.019810748%	0.022461529%	0.002650781%	65,182	14,057	51,125	14,057	37,068	14,057	23,011	14,057	8,954	8,954
	PURCHASING DIVISION	0.036302376%	0.031271440%	-0.005030936%	(123,710)	(26,679)	(97,031)	(26,679)	(70,352)	(26,679)	(43,673)	(26,679)	(16,994)	(16,994)
	REAL ESTATE DIVISION	0.016415999%	0.017720630%	0.001304631%	32,081	6,918	25,162	6,918	18,244	6,918	11,325	6,918	4,407	4,407
	RETIREE HEALTH BENEFIT TRUST FUND	0.016530021%	0.018330370%	0.001800348%	44,270	9,547	34,723	9,547	25,176	9,547	15,629	9,547	6,082	6,082
	SECRETARY OF ADMINISTRATION	0.003544917%	0.002084665%	-0.001460252%	(35,907)	(7,744)	(28,164)	(7,744)	(20,420)	(7,744)	(12,676)	(7,744)	(4,933)	(4,933)
	SURPLUS PROPERTY	0.008499250%	0.014134125%	0.005634875%	138,561	29,882	108,679	29,882	78,798	29,882	48,916	29,882	19,035	19,035
	TRAVEL MANAGEMENT	0.004222965%	0.012732604%	0.008509639%	209,251	45,126	164,125	45,126	118,998	45,126	73,872	45,126	28,746	28,746
	TRAVEL MANAGEMENT - Aviation	0.008474800%	0.000000000%	-0.008474800%	(208,394)	(44,942)	(163,453)	(44,942)	(118,511)	(44,942)	(73,569)	(44,942)	(28,628)	(28,628)
	FLEET MANAGEMENT	0.000000000%	0.003126997%	0.003126997%	76,893	16,582	60,310	16,582	43,728	16,582	27,145	16,582	10,563	10,563
867001902	AERONAUTICS COMMISSION	0.001933803%	0.001992176%	0.000058373%	1,435	310	1,126	310	816	310	507	310	197	197
808019911	AGING & FAMILY SERVICES OF MINERAL CO	0.006899763%	0.007275774%	0.000376010%	9,246	1,994	7,252	1,994	5,258	1,994	3,264	1,994	1,270	1,270
851000001	AGRICULTURE	0.313580906%	0.014134125%	0.008427876%	207,240	44,693	162,548	44,693	117,855	44,693	73,162	44,693	28,469	28,469
803018810	ANMOORE, TOWN OF	0.007735213%	0.007622239%	-0.000112974%	(2,778)	(599)	(2,179)	(599)	(1,580)	(599)	(981)	(599)	(382)	(382)
837700501	ANTHONY CORRECTIONAL CENTER	0.071964552%	0.079147284%	0.007182733%	176,623	38,090	138,533	38,090	100,443	38,090	62,353	38,090	24,263	24,263
808789911	APPALACHIAN AREA AGENCY ON AGING	0.005061384%	0.000000000%	-0.005061384%	(124,459)	(26,840)	(97,619)	(26,840)	(70,778)	(26,840)	(43,938)	(26,840)	(17,097)	(17,097)
885550902	ARCHITECTS, BOARD OF	0.000966902%	0.000724955%	0.000241953%	1,783	384	1,398	384	1,014	384	630	384	245	245
808869911	ARMSTRONG PUBLIC SERVICE DISTRICT	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
807009911	ASSOCIATION OF CO OFFICIALS	0.002900705%	0.002078793%	-0.000821912%	(20,211)	(4,359)	(15,852)	(4,359)	(11,494)	(4,359)	(7,135)	(4,359)	(2,776)	(2,776)
803068810	ATHENS, CITY OF	0.008702115%	0.009614415%	0.000912301%	22,433	4,838	17,595	4,838	12,758	4,838	7,920	4,838	3,082	3,082
840000001	ATTORNEY GENERAL	0.156603499%	0.160309744%	0.003706245%	91,136	19,654	71,482	19,654	51,828	19,654	32,174	19,654	12,520	12,520
815000001	AUDITORS OFFICE	0.160462343%	0.164431606%	0.003969264%	97,604	21,049	76,555	21,049	55,506	21,049	34,457	21,049	13,408	13,408
807269911	BARBOUR CO BOARD OF EDUCATION	0.063097148%	0.099958209%	0.036861061%	906,409	195,473	710,936	195,473	515,463	195,473	319,990	195,473	124,516	124,516
807269911	BARBOUR CO HEALTH DEPARTMENT	0.008290719%	0.008488403%	0.000197684%	4,861	1,048	3,813	1,048	2,764	1,048	1,716	1,048	668	668
807239911	BARBOUR CO SENIOR CENTER	0.006959160%	0.000000000%	-0.006959160%	(171,125)	(36,904)	(134,221)	(36,904)	(97,316)	(36,904)	(60,412)	(36,904)	(23,508)	(23,508)
802007709	BARBOUR COUNTY COMMISSION	0.023956376%	0.024772277%	0.000815902%	20,063	4,327	15,736	4,327	11,410	4,327	7,083	4,327	2,756	2,756
807879911	BECKLEY-RALEIGH CO. CONVENTION CTR., INC.	0.004374913%	0.004504050%	0.000129137%	3,175	685	2,491	685	1,806	685	1,121	685	436	436
805589911	BELINGTON CLINIC	0.064873453%	0.000000000%	-0.064873453%	(1,595,231)	(344,022)	(1,251,209)	(344,022)	(907,187)	(344,022)	(563,164)	(344,022)	(219,142)	(219,142)
809239911	BENEDUM AIRPORT AUTHORITY	0.014319005%	0.016803573%	0.002484568%	61,095	13,176	47,920	13,176	34,744	13,176	21,568	13,176	8,393	8,393
800030005	BERKELEY CO BOARD OF EDUCATION	0.459075748%	0.833735261%	0.374659514%	9,212,837	1,986,810	7,226,027	1,986,810	5,239,217	1,986,810	3,252,407	1,986,810	1,265,598	1,265,598
807279911	BERKELEY CO HEALTH DEPT	0.015843360%	0.014746801%	-0.001096559%	(26,964)	(5,815)	(21,149)	(5,815)	(15,334)	(5,815)	(9,519)	(5,815)	(3,704)	(3,704)
896006625	BERKELEY COUNTY COMMISSION	0.034833289%	0.039438335%	0.004605046%	113,238	24,420	88,817	24,420	64,397	24,420	39,976	24,420	15,556	15,556
897186625	BERKELEY COUNTY P.S.D.	0.001483946%	0.001491563%	0.000007617%	187	40	147	40	107	40	66	40	26	26
802629911	BERKELEY SENIOR SERVICES	0.003348128%	0.004850516%	0.001502388%	36,944	7,967	28,976	7,967	21,009	7,967	13,042	7,967	5,075	5,075
806729911	BIG BEND PSD	0.001933803%	0.002858340%	0.000924536%	22,734	4,903	17,831	4,903	12,929	4,903	8,026	4,903	3,123	3,123
804839911	BINGAMON PSD	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
832401103	BLUE RIDGE COMMUNITY & TE	0.101164884%	0.110275342%	0.009110458%	224,025	48,313	175,713	48,313	127,400	48,313	79,088	48,313	30,775	30,775
809739911	BLUEFIELD HOUSING AUTHORITY	0.006768312%	0.006842692%	0.000074380%	1,829	394	1,435	394	1,040	394	646	394	251	251
804409911	BLUEFIELD SANITARY BOARD	0.038693593%	0.039419250%	0.000725657%	17,844	3,848	13,996	3,848	10,148	3,848	6,299	3,848	2,451	2,451
832906503	BLUEFIELD STATE COLLEGE	0.182222985%	0.186492841%	0.004269856%	104,995	22,643	82,352	22,643	59,709	22,643	37,066	22,643	14,424	14,424
803328810	BLUEFIELD, CITY OF	0.087229280%	0.082305111%	-0.004924169%	(121,085)	(26,113)	(94,972)	(26,113)	(68,859)	(26,113)	(42,747)	(26,113)	(16,634)	(16,634)
805619911	BLUESTONE HEALTH CENTER	0.050577817%	0.000000000%	-0.050577817%	(1,243,703)	(268,213)	(975,490)	(268,213)	(707,277)	(268,213)	(439,064)	(268,213)	(170,852)	(170,852)
804439911	BLUEWELL PUBLIC SERVICE DISTRICT	0.011602820%	0.012472755%	0.000869935%	21,392	4,613	16,778	4,613	12,165	4,613	7,552	4,613	2,939	2,939
875300001	BOARD OF COAL MINE HEALTH & SAFETY	0.001933803%	0.001905560%	-0.000028243%	(695)	(150)	(545)	(150)	(395)	(150)	(245)	(150)	(95)	(95)
885400001	BOARD OF EXAMINERS OF PSYCHOLOGISTS	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
881311002	BOARD OF FUNERAL SERVICE EXAMINERS	0.001062326%	0.001039396%	-0.000022930%	(564)	(122)	(442)	(122)	(321)	(122)	(199)	(122)	(77)	(77)
896100002	BOARD OF MEDICINE	0.009997646%	0.011086893%	0.001089247%	26,784	5,776	21,008	5,776	15,232	5,776	9,456	5,776	3,679	3,679
886760002	BOARD OF RESPIRATORY CARE	0.000966902%	0.000972495%	0.000005593%	1,783	384	1,398	384	1,014	384	629	384	245	245
800050005	BOONE CO BOARD OF EDUCATION	0.106640098%	0.134803430%	0.028163332%	692,533	149,349	543,184	149,349	393,834	149,349	244,485	149,349	95,136	95,136
802217709	BOONE CO COMMISSION	0.114992892%	0.112933045%	-0.002059847%	(50,651)	(10,923)	(39,728)	(10,923)	(28,805)	(10,923)	(17,881)	(10,923)	(6,958)	(6,958)
807289911	BOONE CO HEALTH DEPARTMENT	0.002637801%	0.003551271%	0.000913469%	22,462	4,844	17,618	4,844	12,774	4,844	7,930	4,844	3,086	3,086
805149911	BOONE CO HOUSING AND REDEVELOPMENT AUTH	0.005735684%	0.005976528%	0.000240845%	5,922	1,277	4,645	1,277	3,368	1,277	2,091	1,277	814	814
808959911	BOONE CO PARKS & RECREATION COMM.	0.006410470%	0.006782501%											

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800090005	BROOKE CO BOARD OF EDUCATION	0.134527859%	0.193843486%	0.059315627%	1,458,565	314,549	1,144,016	314,549	829,466	314,549	514,917	314,549	200,368	200,368
897136625	BROOKE CO COMMISSION	0.100184837%	0.099278491%	-0.000906346%	(22,287)	(4,806)	(17,481)	(4,806)	(12,674)	(4,806)	(7,868)	(4,806)	(3,062)	(3,062)
804739911	BROOKE COUNTY COMMITTEE ON AGING	0.008063843%	0.007708856%	-0.000354987%	(8,729)	(1,882)	(6,847)	(1,882)	(1,882)	(1,882)	(3,082)	(1,882)	(1,199)	(1,199)
807309911	BROOKE COUNTY HEALTH DEPARTMENT	0.004834508%	0.004677283%	-0.000157225%	(3,866)	(834)	(3,032)	(834)	(2,199)	(834)	(1,365)	(834)	(531)	(531)
808719911	BROOKE COUNTY PUBLIC LIBRARY	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
802549911	BUCKHANNON HOUSING AUTHORITY	0.004357387%	0.005196981%	0.000839595%	20,464	4,452	16,193	4,452	11,741	4,452	7,288	4,452	2,836	2,836
806439911	BUCKHANNON/UPSHUR WORK ADJUSTMENT CENTER	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805009911	BUFFALO CREEK MEMORIAL LIBRARY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
808979911	BUFFALO CREEK PUBLIC SERVICE DISTRICT	0.008702115%	0.009874264%	0.001172150%	28,823	6,216	22,607	6,216	16,391	6,216	10,175	6,216	3,960	3,960
878621302	BUREAU OF SENIOR SERVICES	0.032792377%	0.038185578%	0.005393202%	132,618	28,600	104,018	28,600	75,418	28,600	46,818	28,600	18,218	18,218
802519911	BURNSVILLE PUBLIC UTILITY	0.001933803%	0.002771723%	0.000837920%	20,604	4,443	16,161	4,443	11,717	4,443	7,274	4,443	2,830	2,830
800110005	CABELL CO BOARD OF EDUCATION	0.242629995%	0.451350972%	0.208720977%	5,132,426	1,106,842	4,025,584	1,106,842	2,918,742	1,106,842	1,811,900	1,106,842	705,058	705,058
807319911	CABELL CO HEALTH DEPARTMENT	0.030243184%	0.032827598%	0.002584414%	63,550	13,705	49,845	13,705	36,140	13,705	22,435	13,705	8,730	8,730
896936625	CABELL CO. COMM. - NON-PAR	0.176303268%	0.157910422%	-0.018392846%	(452,278)	(97,537)	(354,741)	(97,537)	(257,205)	(97,537)	(159,668)	(97,537)	(62,131)	(62,131)
804999911	CABELL CO. COMMUNITY SERV	0.013059501%	0.000000000%	-0.013059501%	(321,132)	(69,254)	(251,878)	(69,254)	(182,623)	(69,254)	(113,369)	(69,254)	(44,115)	(44,115)
807939911	CABELL COUNTY PUBLIC LIBRARY	0.064164830%	0.067164400%	0.002996611%	73,686	15,891	57,795	15,891	41,904	15,891	26,013	15,891	10,123	10,123
805499911	CABIN CREEK HEALTH CENTER	0.098292904%	0.000000000%	-0.098292904%	(2,417,012)	(521,245)	(1,895,767)	(521,245)	(1,374,522)	(521,245)	(853,278)	(521,245)	(332,033)	(332,033)
800130005	CALHOUN CO BOARD OF EDUCATION	0.038403912%	0.056610394%	0.018206482%	447,695	96,549	351,147	96,549	254,598	96,549	161,501	96,549	61,501	61,501
804759911	CALHOUN CO COMMITTEE ON A	0.005735684%	0.000000000%	-0.005735684%	(141,040)	(30,416)	(110,624)	(30,416)	(80,207)	(30,416)	(49,791)	(30,416)	(19,375)	(19,375)
802067709	CALHOUN COUNTY COMMISSION	0.020768424%	0.021195071%	0.000426647%	10,491	2,262	8,229	2,262	5,966	2,262	3,704	2,262	1,441	1,441
802589911	CAMP DAWSON EVENT CENTER	0.028288446%	0.022780101%	-0.005508344%	(135,450)	(29,211)	(106,239)	(29,211)	(77,028)	(29,211)	(47,818)	(29,211)	(18,607)	(18,607)
804389911	CANAAN VALLEY PUBLIC SERVICE DISTRICT	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
806849911	CAPON BRIDGE PUBLIC LIBRARY	0.001539448%	0.001039396%	-0.000500051%	(12,296)	(2,652)	(9,644)	(2,652)	(6,993)	(2,652)	(4,341)	(2,652)	(1,689)	(1,689)
805008810	CAPON BRIDGE, INC. TOWN OF	0.003180649%	0.002949563%	-0.000231086%	(5,796)	(1,250)	(4,546)	(1,250)	(3,296)	(1,250)	(2,046)	(1,250)	(796)	(796)
805639911	CENTRAL COMMUNICATION,INC	0.011537094%	0.012472755%	0.000935661%	23,008	4,962	18,046	4,962	13,084	4,962	8,122	4,962	3,161	3,161
805479911	CENTRAL HAMPSHIRE PSD	0.007932391%	0.009527799%	0.001595408%	39,231	8,460	30,771	8,460	22,310	8,460	13,850	8,460	5,389	5,389
808809911	CENTRAL WV AGING SERVICES	0.078062459%	0.000000000%	-0.078062459%	(1,919,547)	(413,963)	(1,505,584)	(413,963)	(1,091,621)	(413,963)	(677,658)	(413,963)	(263,695)	(263,695)
802679911	CENTRAL WV REGIONAL AIRPORT AUTHORITY	0.031716906%	0.031268044%	-0.000448402%	(11,026)	(2,378)	(8,648)	(2,378)	(6,270)	(2,378)	(3,893)	(2,378)	(1,515)	(1,515)
808519911	CENTRAL WV TRANSIT AUTHORITY	0.030803072%	0.034386693%	0.003583621%	88,121	19,004	69,117	19,004	50,113	19,004	31,109	19,004	12,105	12,105
807349911	CENTURY VOLGA PUBLIC SERVICE DISTRICT	0.004637330%	0.004157585%	-0.000479745%	(11,797)	(2,544)	(9,253)	(6,709)	(2,544)	(4,165)	(2,544)	(1,621)	(1,621)	(1,621)
805779911	CHAPMANVILLE PUBLIC LIBRARY	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
804589911	CHARLES TOWN UTILITY BOAR	0.018956336%	0.020441460%	0.001485124%	36,519	7,876	28,643	7,876	20,768	7,876	12,892	7,876	5,017	5,017
803418810	CHARLES TOWN, CITY OF	0.024077117%	0.025465208%	0.001388091%	34,133	7,361	26,772	7,361	19,411	7,361	12,050	7,361	4,689	4,689
804419911	CHARLESTON CONVENTION & VISITORS BUREAU	0.007491297%	0.009181334%	0.001690037%	41,558	8,962	32,596	8,962	23,633	8,962	14,671	8,962	5,709	5,709
805609911	CHARLESTON HOUSING	0.072133979%	0.074579617%	0.002445639%	60,138	12,969	47,169	12,969	34,200	12,969	21,231	12,969	8,261	8,261
807869911	CHARLESTON URBAN RENEWAL AUTHORITY	0.001861748%	0.002078793%	0.000217044%	5,337	1,151	4,186	1,151	3,035	1,151	1,884	1,151	733	733
809595911	CHESTNUT RIDGE PUBLIC SERVICE DISTRICT	0.003538977%	0.003118189%	-0.000420788%	(10,347)	(2,231)	(8,116)	(2,231)	(5,884)	(2,231)	(3,653)	(2,231)	(1,421)	(1,421)
803098810	CITY OF BARBOURSVILLE	0.060400194%	0.008330617%	-0.052069577%	(204,849)	160,672	44,177	116,495	44,177	72,318	44,177	28,141	28,141	28,141
89636625	CITY OF BECKLEY	0.062706931%	0.004291785%	-0.058415146%	(105,535)	(22,759)	(82,775)	(60,016)	(22,759)	(37,257)	(22,759)	(14,498)	(14,498)	(14,498)
803168810	CITY OF BELMONT	0.009631041%	0.005196981%	-0.004434060%	(109,033)	(23,514)	(85,519)	(23,514)	(62,006)	(23,514)	(38,492)	(23,514)	(14,978)	(14,978)
897146625	CITY OF BENWOOD	0.004480786%	0.003237634%	-0.001243152%	(28,602)	(6,168)	(22,434)	(6,168)	(16,265)	(6,168)	(10,097)	(6,168)	(3,929)	(3,929)
804038810	CITY OF BRIDGEPORT	0.106220183%	0.108490165%	0.002269982%	55,819	12,038	43,781	12,038	31,743	12,038	19,706	12,038	7,668	7,668
896356625	CITY OF BUCKHANNON	0.064386107%	0.062202776%	-0.002183331%	(53,688)	(11,578)	(42,110)	(11,578)	(30,532)	(11,578)	(18,953)	(11,578)	(7,375)	(7,375)
896276625	CITY OF CHARLESTON	0.006383206%	0.005960380%	-0.000422827%	(10,397)	(2,242)	(8,155)	(2,242)	(5,913)	(2,242)	(3,671)	(2,242)	(1,428)	(1,428)
803438810	CITY OF CHESTER	0.014246950%	0.000000000%	-0.014246950%	(350,331)	(75,551)	(274,780)	(75,551)	(199,229)	(75,551)	(123,677)	(75,551)	(48,126)	(48,126)
896386625	CITY OF FOLLANSBEE	0.030686712%	0.026568221%	-0.004118491%	(101,273)	(21,840)	(79,433)	(21,840)	(57,593)	(21,840)	(35,752)	(21,840)	(13,912)	(13,912)
803708810	CITY OF FRANKLIN	0.008442132%	0.009339886%	0.000897753%	22,076	4,761	17,315	12,554	4,761	7,793	4,761	3,033	3,033	3,033
803728810	CITY OF GARY	0.007735213%	0.007015925%	-0.000719288%	(17,687)	(3,814)	(13,873)	(3,814)	(10,058)	(3,814)	(6,244)	(3,814)	(2,430)	(2,430)
803778810	CITY OF GLENVILLE	0.004153809%	0.004590667%	0.000436787%	10,741	2,316	8,424	2,316	6,108	2,316	3,792	2,316	1,475	1,475
804848810	CITY OF GRAFTON	0.031110279%	0.038457661%	0.007347382%	180,671	38,963	141,708	38,963	102,745	38,963	63,782	38,963	24,819	24,819
896226625	CITY OF HUNTINGTON	0.005094491%	0.004339626%	-0.000754865%	(18,562)	(4,003)	(14,559)	(4,003)	(10,556)	(4,003)	(6,553)	(4,003)	(2,550)	(2,550)
896446625	CITY OF KENOVA	0.000777027%	0.000650846%	-0.000126181%	(3,103)	(669)	(2,434)	(669)	(1,765)	(669)	(1,095)	(669)	(426)	(426)
803108810	CITY OF KEYSER	0.031006579%	0.032749301%	0.001742722%	42,853	9,242	33,612	9,242	24,370	9,242	15,129	9,242	5,887	5,887
804148810	CITY OF MADISON	0.014891551%	0.015937409%	0.001045858%	25,718	5,546	20,171	5,546	14,625	5,546	9,079	5,546	3,533	3,533
897206625	CITY OF MANNINGTON	0.001787746%	0.001796922%	0.000009177%	226	49	177	49	128	49	80	49	31	31
804048810	CITY OF MILTON	0.025438374%	0.026853027%	0.001414653%	34,786	7,502	27,284	7,502	19,782	7,502	12,281	7,502	4,779	4,779
804318810	CITY OF MONTGOMERY	0.008051185%	0.010307346%	0.002256162%	55,479	11,964	43,514	11,964	31,550	11,964	19,586	11,964	7,621	7,621
804338810	CITY OF MOOREFIELD	0.025088323%	0.027422151%	0.002333828%	57,389	12,376	45,012	12,376	32,636	12,376	20,260	12,376	7,884	7,884
896436625	CITY OF NEW MARTINSVILLE	0.069644182%	0.069803973%	0.000159791%	3,929	847	3,082	847	2,235	847	1,387	847	540	540
804498810	CITY OF PADEN CITY	0.01939007%	0.014551548%	-0.004838522%	(117,723)	(25,388)	(92,335)	(25,388)	(66,948)	(25,388)	(41,560)	(25,388)	(16,172)	(16,172)
804518810	CITY OF PARSONS	0.009573592%	0.010393963%	0.000820370%	20,173	4,350	15,822	4,350	11,472	4,350	7,122	4,350	2,771	2,771
802820810	CITY OF PENNSBORO	0.001971778%	0.005370214%	0.003398436%	83,567	18,022	65,545	18,022	47,524	18,022	29,502	18,022	11,480	11,480
803148810	CITY OF PETERSBURG	0.016963135%	0.001832613%	-0.015130522%	(45,064)	9,718	35,345	9,718	25,627	9,718	15,909	9,718	6,191	6,191
804478810	CITY OF PHILIPPI	0.025330291%	0.027803850%	0.002473558%	60,825	13,117	47,707	13,117	34,590	13,117	21,473	13,117	8,356	8,356
803188810	CITY OF RAVENSWOOD	0.027140433%	0.030050981%	0.002910549%	71,570	15,435	56,136	15,435	40,701	15,435	25,266	15,435	9,832	9,832
803428810	CITY OF RICHMOND	0.019077037%	0.017323271%	-0.001753806%	(43,126)	(9,300)	(33,826)	(9,300)						

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation	FY 2018 Allocation	Difference in Allocation %	Difference in NOL (\$)	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
				FY 2017 to FY 2018	2017 to FY 2018									
897196625	CITY/CO BUILDING MANAGEMENT CORPORATION	0.001165540%	0.000781015%	-0.000384525%	(9,455)	(2,039)	(7,416)	(2,039)	(5,377)	(2,039)	(3,338)	(2,039)	(1,299)	(1,299)
809669911	CLARKSBURG HARRISON REG HOUSING AUTH	0.019338033%	0.020354843%	0.001016810%	25,003	5,392	19,611	5,392	14,219	5,392	8,827	5,392	3,435	3,435
805979911	CLARKSBURG WATER BOARD	0.033447202%	0.035339473%	0.001892271%	46,531	10,035	36,496	10,035	26,461	10,035	16,427	10,035	6,392	6,392
804028810	CLARKSBURG, CITY OF	0.166997936%	0.181141712%	0.014143776%	347,794	75,004	272,790	75,004	197,786	75,004	122,782	75,004	47,778	47,778
808239911	CLARKSBURG-HARRISON PUBLIC LIBRARY	0.007669487%	0.009008101%	0.001338614%	32,916	7,099	25,818	7,099	18,719	7,099	11,620	7,099	4,522	4,522
800150005	CLAY CO BOARD OF EDUCATION	0.053607783%	0.077227044%	0.023619261%	580,795	125,252	455,543	125,252	330,290	125,252	205,038	125,252	79,786	79,786
807339911	CLAY CO HEALTH DEPARTMENT	0.012890074%	0.010480579%	-0.002409496%	(59,249)	(12,777)	(46,472)	(12,777)	(33,694)	(12,777)	(20,917)	(12,777)	(8,139)	(8,139)
806089911	CLAY CO.EMERGENCY AMBULANCE AUTHORITY	0.001933803%	0.000779547%	-0.001154256%	(28,383)	(6,121)	(22,262)	(6,121)	(16,141)	(6,121)	(10,020)	(6,121)	(3,899)	(3,899)
802077709	CLAY COUNTY COMMISSION	0.013691444%	0.016716956%	0.003025512%	74,397	16,044	58,353	16,044	42,309	16,044	26,264	16,044	10,220	10,220
897236625	CLAYWOOD PARK PSD	0.005246391%	0.004774176%	-0.000472215%	(11,612)	(2,504)	(9,108)	(2,504)	(6,603)	(2,504)	(4,099)	(2,504)	(1,595)	(1,595)
809099911	COALFIELD COMM. ACTION PARTNERSHIP, INC.	0.077398870%	0.08341549%	0.006012679%	147,851	31,885	115,966	31,885	84,081	31,885	52,196	31,885	20,311	20,311
803270001	COMMERCE, OFFICE OF SECRETARY, DEPT OF	0.019037154%	0.002165409%	-0.016871745%	(414,874)	(89,470)	(325,404)	(89,470)	(235,934)	(89,470)	(146,463)	(89,470)	(56,993)	(56,993)
808279911	COMMITTEE ON AGING FOR RA	0.013685115%	0.010480579%	-0.003204536%	(78,799)	(16,994)	(61,806)	(16,994)	(44,812)	(16,994)	(27,818)	(16,994)	(10,825)	(10,825)
809479911	COMMUNITY ACTION OF SOUTH	0.094769019%	0.110349235%	0.015580216%	383,116	82,621	300,494	82,621	217,873	82,621	135,251	82,621	52,630	52,630
832502103	CONCORD COLLEGE	0.254863297%	0.262211194%	0.007347897%	180,684	38,966	141,718	38,966	102,753	38,966	63,787	38,966	24,821	24,821
802499911	CONCORD UNIVERSITY RESEARCH & DEV. CORPORATION	0.013394460%	0.020094994%	0.006700534%	164,765	35,533	129,233	35,533	93,700	35,533	58,167	35,533	22,634	22,634
807739911	COOL RIDGE FLAT TOP PSD	0.003772182%	0.003811120%	0.000038937%	957	206	751	206	544	206	338	206	132	132
837701801	CORRECTIONS/SALEM CORR,DEPT OF	0.125383677%	0.121245279%	-0.004138397%	(101,763)	(21,946)	(79,817)	(21,946)	(57,871)	(21,946)	(35,925)	(21,946)	(13,979)	(13,979)
837702101	CORRECTIONS/ST. MARYS CORR, DEPT OF	0.183678693%	0.185664358%	0.001985665%	48,827	10,530	38,297	10,530	27,767	10,530	17,237	10,530	6,708	6,708
805559911	CORRIDOR G REGIONAL DEVELOPMENT AUTH.	0.000966902%	0.00072495%	-0.000241952%	1,783	384	1,398	384	1,014	384	629	384	245	245
806899911	COTTAGEVILLE PUBLIC SERVICE DISTRICT	0.002966431%	0.004763899%	0.001797469%	44,200	9,532	34,668	9,532	25,136	9,532	15,604	9,532	6,072	6,072
807119911	COUNCIL OF THE SOUTHERN MTS	0.007054585%	0.007275774%	0.000221189%	5,439	1,173	4,266	1,173	3,093	1,173	1,920	1,173	747	747
805439911	COUNTY COMMISSIONERS' ASSOCIATION OF WV	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
811200001	COURTHOUSE FACILITIES IMP	0.000000000%	0.000952780%	0.000952780%	23,429	5,053	18,376	5,053	13,324	5,053	8,271	5,053	3,218	3,218
805689911	COWEN PUBLIC LIBRARY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
809139911	COWEN PUBLIC SERVICE DISTRICT	0.000490513%	0.008228554%	-0.000180959%	(4,450)	(960)	(3,490)	(960)	(2,531)	(960)	(1,571)	(960)	(611)	(611)
806939911	CRAB ORCHARD-MAC ARTHUR PSD	0.007478639%	0.009094717%	0.001616079%	39,739	8,570	31,169	8,570	22,599	8,570	14,029	8,570	5,459	5,459
808389911	CRAFT MEMORIAL LIBRARY	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
806429911	CRAIGSVILLE PUBLIC LIBRARY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
809699911	CRAIGSVILLE PUBLIC SERVICE DISTRICT	0.012474297%	0.013512151%	0.001037854%	25,521	5,504	20,017	5,504	14,513	5,504	9,010	5,504	3,506	3,506
802810911	CRUM PUBLIC SERVICE DISTRICT	0.000095424%	0.001039396%	0.000943972%	23,212	5,006	18,206	5,006	13,200	5,006	8,195	5,006	3,189	3,189
804339911	CULLODEN PUBLIC SERVICE DISTRICT	0.002900705%	0.000000000%	-0.002900705%	(71,328)	(15,382)	(55,946)	(15,382)	(40,563)	(15,382)	(25,181)	(15,382)	(9,799)	(9,799)
835100001	CULTURE AND HISTORY	0.106246716%	0.101020116%	-0.005226601%	(128,522)	(27,717)	(100,805)	(27,717)	(73,088)	(27,717)	(45,372)	(27,717)	(17,655)	(17,655)
806619911	DANESE PUBLIC SERVICE DISTRICT	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
881021502	DENTAL EXAMINERS, BOARD OF	0.003461566%	0.003714227%	0.000252660%	6,213	1,340	4,873	1,340	3,533	1,340	2,193	1,340	853	853
836500001	DEPARTMENT OF CORRECTIONS	0.370302882%	0.394127902%	0.023825020%	585,855	126,343	459,511	126,343	333,168	126,343	206,824	126,343	80,481	80,481
828600001	DEPARTMENT OF EDUCATION	0.481593943%	0.500129681%	0.018535738%	455,792	98,295	357,497	98,295	259,203	98,295	160,908	98,295	62,614	62,614
867001602	DEPARTMENT OF HIGHWAYS	0.875315020%	4.879347639%	1.44032619%	3,541,746	763,801	2,777,945	763,801	2,014,144	763,801	1,250,343	763,801	486,541	486,541
845000001	DEPARTMENT OF LABOR	0.077908282%	0.077148725%	-0.000759557%	(18,691)	(4,031)	(14,660)	(4,031)	(10,629)	(4,031)	(6,598)	(4,031)	(2,568)	(2,568)
837704001	DEPT OF CORRECTIONS/DENMAR FACILITY	0.061805268%	0.065395348%	0.003590079%	88,280	19,038	69,242	19,038	50,203	19,038	31,165	19,038	12,127	12,127
812102101	DEVELOPMENT OFFICE	0.061805268%	0.072598505%	0.010793237%	555,695	119,839	435,855	119,839	316,016	119,839	196,177	119,839	76,338	76,338
804979911	DEVELOPMENTAL CENTER & WORKSHOP, INC	0.005610561%	0.000000000%	-0.005610561%	(137,963)	(29,753)	(108,210)	(29,753)	(78,458)	(29,753)	(48,705)	(29,753)	(18,952)	(18,952)
805189911	DIGNITY HOSPICE OF SOUTHE	0.029572779%	0.000000000%	-0.029572779%	(727,191)	(156,824)	(570,368)	(156,824)	(413,544)	(156,824)	(256,720)	(156,824)	(99,897)	(99,897)
809609911	DISABILITY RIGHTS OF WEST VIRGINIA	0.023063477%	0.000000000%	-0.023063477%	(567,128)	(122,305)	(444,823)	(122,305)	(322,518)	(122,305)	(200,213)	(122,305)	(77,908)	(77,908)
883952702	DIVISION OF FINANCIAL INSTITUTION	0.023298143%	0.025168657%	0.001870515%	45,996	9,919	36,076	9,919	26,157	9,919	16,238	9,919	6,319	6,319
853543001	DIVISION OF PROTECTIVE SERVICES	0.033456939%	0.039552844%	0.006095905%	149,898	32,326	117,571	32,326	85,245	32,326	52,918	32,326	20,592	20,592
885460602	DIVISION OF TOURISM	0.054440311%	0.049707511%	-0.004732801%	(116,379)	(25,098)	(91,281)	(25,098)	(66,183)	(25,098)	(41,085)	(25,098)	(15,987)	(15,987)
800170005	DODDRIDGE CO BOARD OF EDUCATION	0.063557473%	0.088942273%	0.025384799%	624,209	134,615	489,595	134,615	354,980	134,615	220,365	134,615	85,750	85,750
802087709	DODDRIDGE CO COMMISSION	0.065815038%	0.067474140%	0.001659102%	40,797	8,798	31,999	8,798	23,201	8,798	14,403	8,798	5,604	5,604
809059911	DODDRIDGE CO SENIOR CITIZENS,INC	0.005801410%	0.000000000%	-0.005801410%	(142,656)	(30,765)	(111,891)	(30,765)	(81,127)	(30,765)	(50,362)	(30,765)	(19,597)	(19,597)
807349911	DODDRIDGE COUNTY HEALTH DEPARTMENT	0.003259033%	0.005283598%	0.002024565%	49,784	10,736	39,048	10,736	28,311	10,736	17,575	10,736	6,839	6,839
867001503	DOT OFFICE OF ADMINISTRATIVE HEARINGS	0.020679816%	0.019387383%	-0.001292433%	(31,781)	(6,854)	(24,927)	(6,854)	(18,073)	(6,854)	(11,220)	(6,854)	(4,366)	(4,366)
809319911	DUNBAR HOUSING AUTHORITY	0.003413854%	0.000397265%	-0.003016589%	9,769	2,107	7,662	2,107	5,555	2,107	3,449	2,107	1,342	1,342
803048810	DUNBAR, CITY OF	0.082494821%	0.082806703%	0.000311881%	7,669	1,654	6,015	1,654	4,361	1,654	2,707	1,654	1,054	1,054
897246625	EAST RIDGE HEALTH SERVICES	0.010259089%	0.009413289%	-0.000845800%	(20,798)	(4,485)	(16,313)	(4,485)	(11,828)	(4,485)	(7,342)	(4,485)	(2,857)	(2,857)
804319911	EASTERN PANHANDLE CONSERVATION DISTRICT	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804359911	EASTERN PANHANDLE REGIONAL PDC REGION 9	0.003956702%	0.003118189%	-0.000838513%	(20,619)	(4,447)	(16,172)	(4,447)	(11,726)	(4,447)	(7,279)	(4,447)	(2,832)	(2,832)
830700103	EASTERN WV COMMUNITY & TECHNICAL COLLEGE	0.029400918%	0.028515866%	-0.000885053%	(21,763)	(4,693)	(17,070)	(4,693)	(12,377)	(4,693)	(7,683)	(4,693)	(2,990)	(2,990)
809209911	EASTERN WV COMMUNITY ACTION	0.025359990%	0.000000000%	-0.025359990%	(623,599)	(134,483)	(489,116)	(134,483)	(354,633)	(134,483)	(220,149)	(134,483)	(85,666)	(85,666)
812112201	ECONOMIC DEVELOPMENT AUTHORITY	0.020135508%	0.012149779%	-0.007985729%	(196,368)	(42,348)	(154,020)	(42,348)	(111,672)	(42,348)	(69,324)	(42,348)	(26,976)	(26,976)
853322303	EDUCATION & ARTS, DEPT OF	0.025663303%	0.024252579%	-0.001410724%	(34,690)	(7,481)	(27,209)	(7,481)	(19,727)	(7,481)	(12,246)	(7,481)	(4,765)	(4,765)
829100001	EDUCATIONAL BROADCASTING	0.079056137%	0.072812056%	-0.006244081%	(153,541)	(33,112)	(120,429)	(33,112)	(87,317)	(33,112)	(54,205)	(33,112)	(21,092)	(21,092)
805089911	ELK VALLEY PUBLIC SERVICE DISTRICT	0.006409983%	0.005976528%	-0.000433455%	(10,659)	(2,299)	(8,360)	(2,299)	(6,061)	(2,299)	(3,763)	(2,299)	(1,464)	(1,464)
803598810	ELKINS, CITY OF	0.072173901%	0.07850961%	0.006335750%	155,795	33,598	122,197	33,598	88,599	33,598	55,000	33,598	21,402	21,402
805839911	ELKINS-RANDOLPH CO. AIRPORT AUTHORITY	0.001933803%												

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
809029911	FAYETTE CO. SOLID WASTE AUTHORITY	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802097709	FAYETTE COUNTY COMMISSION	0.117696176%	0.134209839%	0.016513663%	406,069	87,572	318,498	87,572	230,926	87,572	143,355	87,572	55,783	55,783
808229911	FAYETTE COUNTY PUBLIC LIBRARY	0.009669016%	0.010307346%	0.000638330%	15,696	3,385	12,311	3,385	12,311	3,385	5,541	3,385	2,156	2,156
861700001	FIRE COMMISSION	0.033199391%	0.038551618%	0.005352227%	131,611	28,383	103,228	28,383	74,845	28,383	46,463	28,383	18,080	18,080
802923911	FIVE RIVERS PUBLIC LIBRARY	0.000000000%	0.003118189%	0.003118189%	76,676	16,536	60,140	16,536	43,605	27,069	16,536	10,533	10,533	10,533
809579911	FLATWOODS-CANOE RUN PUBLIC SERVICE DIST	0.022834653%	0.026318648%	0.003483995%	85,671	18,476	67,196	18,476	48,720	18,476	30,244	18,476	11,769	11,769
805059911	FMR'S HEALTH SYSTEM, INC.	0.120171366%	0.000000000%	-0.120171366%	(2,955,001)	(637,266)	(2,317,735)	(637,266)	(1,680,469)	(637,266)	(1,043,204)	(637,266)	(405,938)	(405,938)
830850001	FORESTRY, DIVISION OF	0.088772379%	0.095427733%	0.006655354%	163,654	35,293	128,361	35,293	93,068	35,293	57,775	35,293	22,482	22,482
805319911	FRIENDLY PUBLIC SERVICE DISTRICT	0.003867607%	0.000000000%	-0.003867607%	(95,104)	(20,510)	(74,594)	(20,510)	(54,084)	(20,510)	(33,575)	(20,510)	(13,065)	(13,065)
805209911	GATEWAY INDUSTRIES INC.	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
805029911	GAULEY RIVER PUBLIC SERVICE DISTRICT	0.005801410%	0.005543447%	-0.000257963%	(6,343)	(1,368)	(4,975)	(1,368)	(3,607)	(1,368)	(2,239)	(1,368)	(871)	(871)
852000901	GEOLOGICAL SURVEY	0.037706243%	0.036915205%	-0.000791038%	(19,452)	(4,195)	(15,257)	(4,195)	(11,062)	(4,195)	(6,867)	(4,195)	(2,672)	(2,672)
809199911	GILMER CO AMBULANCE SERVICE	0.006278532%	0.006236378%	-0.000421549%	(1,037)	(224)	(813)	(589)	(224)	(589)	(224)	(142)	(142)	(142)
800210005	GILMER CO BOARD OF EDUCATION	0.028961733%	0.049076729%	0.020094996%	494,134	106,563	387,571	106,563	281,007	106,563	174,444	106,563	67,881	67,881
807369911	GILMER CO HEALTH DEPARTMENT	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
802107709	GILMER COUNTY COMMISSION	0.024137487%	0.027966806%	0.003829319%	94,163	20,307	73,856	20,307	53,549	20,307	33,242	20,307	12,935	12,935
805489911	GILMER COUNTY SENIOR CENTER	0.003867607%	0.004157585%	0.000289978%	7,131	1,538	5,593	1,538	4,055	1,538	2,517	1,538	980	980
805949911	GILMER PUBLIC LIBRARY	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
832200003	GLENVILLE STATE COLLEGE	0.174416690%	0.187466174%	0.013049483%	320,885	69,201	251,684	69,201	182,483	69,201	113,282	69,201	44,081	44,081
804219911	GLENVILLE STATE COLLEGE RESEARCH CORPORATION	0.001670900%	0.000000000%	-0.001670900%	(41,087)	(8,861)	(32,227)	(8,861)	(14,505)	(8,861)	(5,644)	(8,861)	(5,644)	(5,644)
804349911	GLENVILLE UTILITY	0.009669016%	0.010393963%	0.000724946%	17,826	3,844	13,982	3,844	10,138	3,844	6,293	3,844	2,449	2,449
805239911	GOOD NEWS MOUNTAINEER GARAGE	0.007067243%	0.000000000%	-0.007067243%	(173,783)	(37,477)	(136,305)	(37,477)	(98,828)	(37,477)	(61,351)	(37,477)	(23,873)	(23,873)
812000001	GOVERNORS OFFICE	0.036467674%	0.031262632%	-0.005205042%	(127,991)	(27,602)	(100,389)	(27,602)	(72,787)	(27,602)	(45,185)	(27,602)	(17,583)	(17,583)
804969911	GRANDVIEW DOOLIN PSD	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
800230005	GRANT CO BOARD OF EDUCATION	0.032346658%	0.064514503%	0.032167846%	791,004	170,585	620,419	170,585	449,833	170,585	279,248	170,585	108,663	108,663
802587709	GRANT CO COMMISSION	0.037338178%	0.045040504%	0.007702327%	189,399	40,845	148,554	40,845	66,864	40,845	26,018	40,845	26,018	26,018
807049911	GRANT COUNTY COMMISSION O	0.010917809%	0.014291698%	0.003373889%	82,964	17,892	65,072	17,892	47,180	17,892	29,289	17,892	11,397	11,397
807379911	GRANT COUNTY HEALTH DEPARTMENT	0.008642231%	0.009276758%	0.000634527%	15,603	3,365	12,238	3,365	8,873	3,365	5,508	3,365	2,143	2,143
804479911	GRANT COUNTY HOUSING AUTHORITY	0.004173354%	0.002078793%	-0.002094561%	(51,505)	(11,107)	(40,398)	(11,107)	(29,290)	(11,107)	(18,183)	(11,107)	(7,075)	(7,075)
804509911	GRANT COUNTY PUBLIC SERVICE DISTRICT	0.007340857%	0.006236378%	-0.001104480%	(27,159)	(5,857)	(21,302)	(5,857)	(15,445)	(5,857)	(9,588)	(5,857)	(3,731)	(3,731)
802619911	GRANT MEMORIAL HOSPITAL	0.205091231%	0.222344182%	0.017252950%	424,248	91,492	332,756	91,492	241,264	91,492	149,772	91,492	58,280	58,280
802609911	GRANT PUBLIC SERVICE DISTRICT	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804838810	GRANVILLE, TOWN OF	0.028082504%	0.000000000%	-0.028082504%	(690,546)	(148,921)	(541,625)	(148,921)	(392,704)	(148,921)	(243,783)	(148,921)	(94,863)	(94,863)
805899911	GREATER BRIDGEPORT CONVENTION & VISITORS BUREAU	0.002900705%	0.000000000%	-0.002900705%	(71,328)	(15,382)	(55,946)	(15,382)	(40,563)	(15,382)	(25,181)	(15,382)	(9,799)	(9,799)
807329911	GREATER HARRISON CO PUB S	0.007669487%	0.000000000%	-0.007669487%	(188,592)	(40,671)	(147,921)	(40,671)	(107,250)	(40,671)	(66,579)	(40,671)	(25,907)	(25,907)
897156625	GREATER HUNTINGTON PARKS	0.009043890%	0.005909031%	-0.003044859%	1,142	246	896	246	649	246	407	246	157	157
802689911	GREATER PAW PAW SANITARY DISTRICT	0.001361257%	0.001992176%	0.000630919%	15,514	3,346	12,168	3,346	8,823	3,346	5,477	3,346	2,131	2,131
896866625	GREEN ACRES REG CENTER	0.020360436%	0.019706444%	-0.000653992%	(16,082)	(3,468)	(12,613)	(3,468)	(9,145)	(3,468)	(5,677)	(3,468)	(2,209)	(2,209)
804819911	GREEN VALLEY - GLENWOOD PSD	0.021314193%	0.000000000%	-0.021314193%	(524,114)	(113,029)	(411,085)	(113,029)	(298,056)	(113,029)	(185,028)	(113,029)	(71,999)	(71,999)
800250005	GREENBRIER CO BOARD OF EDUCATION	0.130671207%	0.226187109%	0.095515902%	2,348,726	506,518	1,842,207	506,518	1,335,689	506,518	829,171	506,518	322,652	322,652
805429911	GREENBRIER CO C.V.B.	0.003867607%	0.004417434%	0.000549827%	13,520	2,916	10,604	2,916	7,689	2,916	4,773	2,916	1,857	1,857
802127709	GREENBRIER COUNTY COMMISSION	0.090984179%	0.097096933%	0.006112754%	150,312	32,416	117,896	32,416	85,480	32,416	53,065	32,416	20,649	20,649
807629911	GREENBRIER CO COMMITTEE ON AGING	0.00966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
807389911	GREENBRIER CO HEALTH DEPARTMENT	0.010367659%	0.009549820%	-0.000817839%	(20,111)	(4,337)	(15,774)	(4,337)	(11,437)	(4,337)	(7,100)	(4,337)	(2,763)	(2,763)
808949911	GREENBRIER CO SOLID WASTE AUTHORITY	0.010105729%	0.011606591%	0.001500863%	36,906	7,959	28,947	7,959	20,988	7,959	13,029	7,959	5,070	5,070
807089911	GREENBRIER CO. PUBLIC SERVICE DIST #2	0.009669016%	0.010393963%	0.000724946%	17,826	3,844	13,982	3,844	10,138	3,844	6,293	3,844	2,449	2,449
805699911	GREENBRIER COUNTY LIBRARY	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
805389911	GREENBRIER HOUSING AUTHORITY	0.001486380%	0.002078793%	0.000592412%	14,567	3,142	11,426	3,142	8,284	3,142	5,143	3,142	2,001	2,001
809189911	GREENBRIER PSD	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
808039911	GREENBRIER VALLEY AIRPORT	0.014079471%	0.015244478%	0.001165008%	28,647	6,178	22,469	6,178	16,291	6,178	10,113	6,178	3,935	3,935
806179911	GREENBRIER VALLEY ECONOMIC DEV AUTH	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808319911	GREENBRIER VALLEY SOIL CONSERVATION DIST	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804959911	HAMLIN PUBLIC SERVICE DISTRICT	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
800270005	HAMPSHIRE CO BOARD OF EDUCATION	0.053605592%	0.110543021%	0.056937429%	1,400,085	301,938	1,098,147	301,938	796,210	301,938	494,272	301,938	192,334	192,334
807399911	HAMPSHIRE CO HEALTH DEPT	0.005120781%	0.005196981%	0.000076200%	1,874	404	1,470	404	1,066	404	661	404	257	257
805849911	HAMPSHIRE CO. DEVELOPMENT AUTHORITY	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
802137709	HAMPSHIRE COUNTY COMMISSION	0.085044014%	0.089180101%	0.004136086%	101,706	21,934	79,772	21,934	57,839	21,934	35,905	21,934	13,972	13,972
804649911	HAMPSHIRE COUNTY COMMITTEE	0.004739084%	0.004763899%	0.000024816%	610	132	479	132	347	132	215	132	84	84
804829911	HAMPSHIRE COUNTY PUBLIC LIBRARY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
805909911	HAMRICK PUBLIC SERVICE DISTRICT	0.004834508%	0.004424201%	-0.000450307%	(14,516)	(3,130)	(11,385)	(3,130)	(8,255)	(3,130)	(5,124)	(3,130)	(1,994)	(1,994)
800290005	HANCOCK CO BOARD OF EDUCATION	0.088512397%	0.149257106%	0.060744709%	1,493,706	322,128	1,171,578	322,128	849,451	322,128	527,323	322,128	205,195	205,195
802924911	HANCOCK CO PSD	0.000000000%	0.000606314%	0.000606314%	14,909	3,215	11,694	3,215	8,479	3,215	5,263	3,215	2,048	2,048
809589911	HANCOCK CO SHELTERED WORKSHOP	0.014455813%	0.015749066%	0.001293253%	31,799	6,858	24,942	6,858	18,084	6,858	11,226	6,858	4,368	4,368
802147709	HANCOCK COUNTY COMMISSION	0.082617023%	0.087222669%	0.004605646%	113,252	24,424	88,829	24,424	64,405	24,424	39,981	24,424	15,558	15,558
807409911	HANCOCK COUNTY HEALTH DEPARTMENT	0.003867607%	0.003118189%	-0.000749418%	(18,428)	(3,974)	(14,454)	(3,974)	(10,480)	(3,974)	(6,506)	(3,974)	(2,532)	(2,532)
800310005	HARDY CO BOARD OF EDUCATION	0.044191203%	0.080505252%	0.036314050%	892,959	192,572	700,386	192,572	507,814	192,572	315,241	192,572	122,669	122,669
804669911	HARDY CO COMMITTEE ON AGENCY, INC	0.006768312%	0.006582843%	-0.000185469%	(4,561)	(984)	(3,							

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
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885640802	HEALTH CARE AUTHORITY	0.032121972%	0.018665090%	-0.013456882%	(330,903)	(71,361)	(259,542)	(71,361)	(188,180)	(71,361)	(116,819)	(71,361)	(45,457)	(45,457)
840000001	HEALTH DEPT	0.701889532%	0.742837514%	0.040947983%	1,006,906	217,146	789,760	217,146	572,614	217,146	355,468	217,146	138,322	138,322
827851203	HIGHER EDUCATION POLICY COMMISSION	0.074970905%	0.079559324%	0.004588419%	112,829	24,332	88,496	24,332	64,164	24,332	39,832	24,332	15,500	15,500
803928810	HINTON, CITY OF	0.025273816%	0.026071523%	0.000797707%	19,616	4,230	15,385	4,230	11,155	4,230	6,925	4,230	2,695	2,695
813000102	HOME LAND SECURITY - EMERGENCY MANAGEMENT	0.0300748057%	0.040363221%	0.009615165%	236,436	50,989	185,447	50,989	134,458	50,989	83,469	50,989	32,480	32,480
843000001	HOPEMONT STATE HOSPITAL	0.132304132%	0.134936046%	0.002631915%	64,718	13,957	50,762	13,957	36,805	13,957	22,848	13,957	8,891	8,891
810200601	HOUSE OF DELEGATES	0.051637222%	0.053183910%	0.001546688%	38,033	8,202	29,831	8,202	21,629	8,202	13,427	8,202	5,225	5,225
808899911	HOUSING AUTHORITY OF CITY OF KEYSER	0.004357387%	0.005196981%	0.000839595%	20,646	4,452	16,193	4,452	11,741	4,452	7,288	4,452	2,836	2,836
805789911	HOUSING AUTHORITY,CITY OF SPENCER	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
805669911	HOUSING DEVELOPMENT CORPORATION	0.031169676%	0.000000000%	-0.031169676%	(766,459)	(165,292)	(601,167)	(165,292)	(435,875)	(165,292)	(270,583)	(165,292)	(105,291)	(105,291)
808576625	HOUSING DEVELOPMENT FU	0.034607387%	0.03208861%	-0.002518776%	(58,987)	(12,721)	(46,266)	(12,721)	(33,545)	(12,721)	(20,824)	(12,721)	(8,103)	(8,103)
859800001	HUMAN RIGHTS COMMISSION	0.023891624%	0.022554507%	-0.001337116%	(32,880)	(7,091)	(25,789)	(7,091)	(18,698)	(7,091)	(11,607)	(7,091)	(4,517)	(4,517)
891500002	HUMAN SERVICES, DEPT OF	3.058627820%	3.139751336%	0.081123515%	1,994,818	430,196	1,564,622	430,196	1,134,427	430,196	704,231	430,196	274,035	274,035
806059911	HUNDRED-LITTLETON PSD	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
897276625	HUNTINGTON SANITARY BOARD	0.005200626%	0.004316137%	-0.000884489%	(21,749)	(4,690)	(17,059)	(4,690)	(12,369)	(4,690)	(7,678)	(4,690)	(2,988)	(2,988)
806169911	HUNTINGTON WV HOUSING AUTHORITY	0.029585924%	0.029016479%	-0.000569446%	(14,003)	(3,020)	(10,983)	(3,020)	(7,963)	(3,020)	(4,943)	(3,020)	(1,924)	(1,924)
806399911	HUNTINGTON/CABELL/WAYNE ANIMAL SHELTER	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
896286625	HURRICANE WATER & SEWER	0.018975323%	0.018356795%	-0.000618528%	(15,210)	(3,280)	(11,930)	(3,280)	(8,649)	(3,280)	(5,369)	(3,280)	(2,089)	(2,089)
837700901	HUTTONSVILLE CORRECTIONAL CENTER	0.252914956%	0.226177812%	-0.026737144%	(657,463)	(141,786)	(515,677)	(141,786)	(373,891)	(141,786)	(232,104)	(141,786)	(90,318)	(90,318)
880143502	INSURANCE COMMISSION	0.256099918%	0.257735526%	0.001635608%	40,219	8,674	31,546	8,674	22,872	8,674	14,199	8,674	5,525	5,525
841800501	JACKIE WITHROW HOSPITAL	0.117576165%	0.110531766%	-0.007044399%	(173,221)	(37,356)	(135,865)	(37,356)	(98,508)	(37,356)	(61,152)	(37,356)	(23,796)	(23,796)
830500005	JACKSON CO BOARD OF EDUCATION	0.122139006%	0.197820498%	0.075681492%	1,861,000	401,337	1,459,663	401,337	1,058,326	401,337	656,989	401,337	255,652	255,652
807859911	JACKSON CO COMMISSION ON AGING	0.004643609%	0.000000000%	-0.004643609%	(114,187)	(24,625)	(89,562)	(24,625)	(64,937)	(24,625)	(40,311)	(24,625)	(15,686)	(15,686)
809629911	JACKSON CO PUBLIC LIBRARY	0.002996129%	0.003984352%	0.000988223%	24,300	5,241	19,060	5,241	8,579	5,241	3,338	5,241	245	245
802177709	JACKSON COUNTY COMMISSION	0.107440494%	0.121869211%	0.014428716%	354,801	76,515	278,285	76,515	201,770	76,515	125,255	76,515	48,740	48,740
802569911	JACKSON COUNTY DEVELOPMENT AUTHORITY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
84739911	JACKSON COUNTY HEALTH DEPARTMENT	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
808679911	JANE LEW WATER COMPANY	0.003867607%	0.000000000%	-0.003867607%	(95,104)	(20,510)	(74,594)	(20,510)	(54,084)	(20,510)	(33,575)	(20,510)	(13,065)	(13,065)
800370005	JEFFERSON CO BOARD OF EDUCATION	0.229838022%	0.376795333%	0.146957310%	3,613,664	779,311	2,834,353	779,311	2,055,043	779,311	1,275,732	779,311	496,421	496,421
808729911	JEFFERSON CO PARKS & RECREATION COMM	0.004416783%	0.005889912%	0.001473129%	36,224	7,812	28,412	7,812	20,600	7,812	12,788	7,812	4,976	4,976
896046625	JEFFERSON COUNTY COMMISSION	0.036183349%	0.035973680%	-0.000209668%	(5,156)	(1,112)	(4,044)	(1,112)	(2,932)	(1,112)	(1,820)	(1,112)	(708)	(708)
806229911	JEFFERSON COUNTY COUNCIL	0.010778081%	0.000000000%	-0.010778081%	(265,032)	(57,156)	(207,876)	(57,156)	(150,720)	(57,156)	(93,564)	(57,156)	(36,408)	(36,408)
807449911	JEFFERSON COUNTY HEALTH DEPARTMENT	0.008152938%	0.006929308%	-0.001223630%	(30,089)	(6,489)	(23,600)	(6,489)	(17,111)	(6,489)	(10,622)	(6,489)	(4,133)	(4,133)
808099911	JEFFERSON COUNTY PSD	0.008702115%	0.008141937%	-0.000560177%	(13,775)	(2,971)	(10,804)	(2,971)	(7,833)	(2,971)	(4,861)	(2,971)	(1,892)	(1,892)
882550002	JOBS INVESTMENT TRUST BOARD	0.005140256%	0.003118189%	-0.002022067%	(49,722)	(10,723)	(38,999)	(10,723)	(28,276)	(10,723)	(17,553)	(10,723)	(6,831)	(6,831)
842500001	JOHN MANCHIN SR. HEALTH CARE	0.056579813%	0.051216201%	-0.005363611%	(131,891)	(28,443)	(103,448)	(28,443)	(75,004)	(28,443)	(46,561)	(28,443)	(18,118)	(18,118)
810300001	JOINT COMM ON GOVT & FINANCE	0.084366307%	0.085047962%	0.000681655%	16,762	3,615	13,147	3,615	9,532	3,615	5,917	3,615	2,303	2,303
879571602	JUSTICE & COMMUNITY SERVICE	0.029058170%	0.029418711%	0.000360561%	8,866	1,912	6,954	1,912	5,042	1,912	3,130	1,912	1,218	1,218
800390206	KAN CO PUBLIC LIBRARY/KAN CO BOE	0.005057646%	0.006667605%	0.001609959%	163,956	35,358	128,598	35,358	93,239	35,358	57,881	35,358	22,523	22,523
806649911	KAN VALLEY SENIOR SERVICES INC	0.023035726%	0.030055875%	0.007020149%	172,625	37,228	135,397	37,228	98,169	37,228	60,942	37,228	23,714	23,714
805959911	KANAWHA CO AMBULANCE AUTHORITY	0.019675751%	0.186105759%	0.000669916%	(237,782)	(51,279)	(186,503)	(51,279)	(135,224)	(51,279)	(83,944)	(51,279)	(32,665)	(32,665)
800390005	KANAWHA CO BOARD OF EDUCATION	0.679745975%	1.177311510%	0.497556535%	12,235,082	2,638,577	9,596,505	2,638,577	6,957,928	2,638,577	4,319,351	2,638,577	1,680,774	1,680,774
804369911	KANAWHA CO PARKS & RECREATION	0.013075568%	0.016637680%	0.003562113%	87,592	18,890	68,702	18,890	49,812	18,890	30,923	18,890	12,033	12,033
896056625	KANAWHA COUNTY COMMISSION	0.171783271%	0.165556640%	-0.006226631%	(153,112)	(33,020)	(120,093)	(33,020)	(87,073)	(33,020)	(54,053)	(33,020)	(21,034)	(21,034)
807909911	KANAWHA FALLS PUBLIC SERVICE DISTRICT	0.012807308%	0.00148443%	-0.011322874%	3,650	787	2,863	787	2,076	787	1,289	787	501	501
806719911	KANAWHA PUBLIC SERVICE DISTRICT	0.008570663%	0.009701032%	0.001130369%	27,796	5,994	21,801	5,994	15,807	5,994	9,813	5,994	3,818	3,818
808489911	KANAWHA VALLEY TRANSIT AU	0.114900145%	0.128105588%	0.013205443%	324,720	70,028	254,692	70,028	184,664	70,028	114,636	70,028	44,608	44,608
807459911	KANAWHA/CHARLESTON HEALTH DEPARTMENT	0.029663822%	0.029035564%	-0.000628258%	(15,449)	(3,332)	(12,117)	(3,332)	(8,786)	(3,332)	(5,454)	(3,332)	(2,122)	(2,122)
807889911	KEYSER-MINERAL COUNTY LIBRARY	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
809599911	KINGWOOD PARKS & RECREATION BOARD	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
805399911	KINGWOOD PUBLIC LIBRARY	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
806289911	KINGWOOD SANITARY SEWER WORKS	0.007287790%	0.007622239%	0.000334449%	8,224	1,774	6,450	1,774	4,677	1,774	2,903	1,774	1,130	1,130
809569911	KINGWOOD WATER WORKS	0.008129569%	0.008748252%	0.000618683%	15,213	3,281	11,932	3,281	8,652	3,281	5,371	3,281	2,090	2,090
803318810	KINGWOOD, CITY OF	0.017877456%	0.018739962%	0.000862506%	21,209	4,574	16,635	4,574	12,061	4,574	7,487	4,574	2,914	2,914
808409911	KYOVA INTERSTATE PLANNING COMMISSION	0.004739084%	0.006669459%	0.001930375%	47,468	10,237	37,231	10,237	26,994	10,237	16,758	10,237	6,521	6,521
842310001	LAKIN CORRECTIONAL FACILITY	0.116031605%	0.108368804%	-0.007662801%	(188,427)	(40,636)	(147,792)	(40,636)	(107,156)	(40,636)	(66,521)	(40,636)	(25,885)	(25,885)
804200001	LAKIN STATE HOSPITAL	0.132555351%	0.132231091%	-0.000324260%	(121,091)	(26,114)	(94,977)	(26,114)	(68,863)	(26,114)	(42,749)	(26,114)	(16,635)	(16,635)
804269911	LAVALLETTE PUBLIC SERVICE DISTRICT	0.011077012%	0.010740428%	-0.000336584%	(8,277)	(1,785)	(6,492)	(1,785)	(4,707)	(1,785)	(2,922)	(1,785)	(1,137)	(1,137)
809389911	LEADSVILLE P.S.D.	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
805049911	LEGAL AID OF WEST VIRGINI	0.106486251%	0.000000000%	-0.106486251%	(2,618,485)	(564,694)	(2,053,791)	(564,694)	(1,489,098)	(564,694)	(924,404)	(564,694)	(359,710)	(359,710)
800410005	LEWIS CO BOARD OF EDUCATION	0.095772922%	0.140089709%	0.044316787%	1,087,778	234,587	853,191	234,587	618,605	234,587	384,018	234,587	149,432	149,432
807819911	LEWIS CO SENIOR CITIZENS CENTER INC.	0.006314559%	0.000000000%	-0.006314559%	(155,274)	(33,486)	(121,788)	(33,486)	(88,302)	(33,486)	(54,816)	(33,486)	(21,331)	(21,331)
802297709	LEWIS COUNTY COMMISSION	0.077521637%	0.005440726%	-0.072080911%	133,787	28,852	104,935	28,852	76,083	28,852	47,231	28,852	18,379	18,379
807469911	LEWIS COUNTY HEALTH DEPARTMENT	0.003867607%	0.003466464%	-0.000401143%	(9,909)	(2,137)	(7,772)	(2,137)	(5,635)	(2,137)	(3,498)	(2,137)	(1,361)	(1,361)
896236625														

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
809949911	MALDEN PUBLIC SERVICE DISTRICT	0.008638389%	0.008141937%	-0.000496452%	(12,159)	(2,622)	(9,536)	(2,622)	(6,914)	(2,622)	(4,292)	(2,622)	(1,670)	(1,670)
800490005	MARION CO BOARD OF EDUCATION	0.239385081%	0.346081271%	0.106696191%	2,623,648	565,807	2,057,841	565,807	1,492,033	565,807	926,226	565,807	360,419	360,419
802237709	MARION CO COMMISSION	0.154265603%	0.159374092%	0.005108489%	125,617	27,090	98,527	27,090	71,437	27,090	44,347	27,090	17,256	17,256
809089911	MARION CO PARKS & RECREATION COMM	0.010158796%	0.010393963%	0.000235166%	5,783	1,247	4,536	1,247	3,289	1,247	2,041	1,247	794	794
809499911	MARION CO PUBLIC LIBRARY	0.012096981%	0.014003956%	0.001906975%	46,892	10,113	36,780	10,113	26,667	10,113	16,554	10,113	6,442	6,442
807499911	MARION COUNTY HEALTH DEPARTMENT	0.006697230%	0.006162974%	-0.000534256%	(13,137)	(2,833)	(10,304)	(2,833)	(7,471)	(2,833)	(4,638)	(2,833)	(1,805)	(1,805)
802922911	MARLINTON VOL. FIRE DEPARTMENT	0.000131452%	0.001039396%	0.000907944%	22,326	4,815	17,511	4,815	12,697	4,815	7,882	4,815	3,067	3,067
803218810	MARMET, CITY OF	0.009533183%	0.011260126%	0.001726943%	42,465	9,158	33,307	9,158	24,149	9,158	14,992	9,158	5,834	5,834
800510005	MARSHALL CO BOARD OF EDUCATION	0.196244033%	0.299184143%	0.102940111%	2,531,286	545,889	1,985,397	545,889	1,439,509	545,889	893,620	545,889	347,731	347,731
807989911	MARSHALL CO PUBLIC SERVICE	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
896906625	MARSHALL COUNTY COMMISSION	0.008284390%	0.009824350%	0.001539960%	37,867	8,166	29,701	8,166	21,535	8,166	13,368	8,166	5,202	5,202
896916625	MARSHALL COUNTY HEALTH DEPT	0.002459611%	0.002146813%	-0.000312798%	(7,692)	(1,659)	(6,033)	(1,659)	(4,374)	(1,659)	(2,715)	(1,659)	(1,057)	(1,057)
804899911	MARSHALL UNIV RESEARCH CORP	0.1830710093%	0.168898507%	-0.014172526%	(346,289)	(74,680)	(271,609)	(74,680)	(396,930)	(74,680)	(122,250)	(74,680)	(47,571)	(47,571)
828401503	MARSHALL UNIVERSITY	1.678118661%	1.803469944%	0.125351282%	3,082,374	664,735	2,417,640	664,735	1,752,905	664,735	1,088,171	664,735	423,436	423,436
883940101	MARTINSBURG CORRECTIONAL CENTER	0.048822204%	0.050497335%	0.001675131%	41,191	8,883	32,308	8,883	23,425	8,883	14,542	8,883	5,659	5,659
808149911	MARTINSBURG PUBLIC LIBRARY	0.005755645%	0.004054820%	-0.001700825%	(41,823)	(9,019)	(32,804)	(9,019)	(23,784)	(9,019)	(14,765)	(9,019)	(5,745)	(5,745)
897076625	MARY H WEIR PUBLIC LIBRARY	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800530005	MASON CO BOARD OF EDUCATION	0.008026835%	0.171556658%	0.173529822%	1,808,090	389,927	1,418,164	389,927	1,028,237	389,927	638,310	389,927	248,383	248,383
804689911	MASON COUNTY ACTION GROUP	0.007926062%	0.000000000%	-0.007926062%	(194,901)	(42,032)	(152,869)	(42,032)	(110,838)	(42,032)	(68,806)	(42,032)	(26,774)	(26,774)
800227709	MASON COUNTY COMMISSION	0.066824296%	0.073104203%	0.006279907%	154,422	33,302	121,120	33,302	54,516	33,302	21,213	33,302	21,213	21,213
806069911	MASON COUNTY DEVELOPMENT AUTHORITY	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
804499911	MASON COUNTY EMERGENCY AMBULANCE SERVICE AUTHORITY	0.016916397%	0.021221007%	0.004304610%	105,850	22,827	83,023	22,827	60,195	22,827	37,368	22,827	14,541	14,541
807519911	MASON COUNTY HEALTH DEPARTMENT	0.004459140%	0.007128966%	0.002668266%	65,651	14,158	51,493	14,158	37,335	14,158	23,177	14,158	9,019	9,019
806449911	MASON COUNTY PUBLIC LIBRARY	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
805019911	MASON COUNTY PUBLIC SERVICE DISTRICT	0.013937308%	0.015157862%	0.001220554%	30,013	6,473	23,541	6,473	17,068	6,473	10,596	6,473	4,123	4,123
800470005	MCDOWELL CO BOARD OF EDUCATION	0.152119286%	0.05533210%	-0.096787186%	821,645	177,193	644,452	177,193	467,258	177,193	290,065	177,193	112,872	112,872
809809911	MCDOWELL CO PUBLIC LIBRAR	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
802257709	MCDOWELL COUNTY COMMISSION	0.148996330%	0.06192847%	-0.087068084%	(2,140,995)	(461,720)	(1,679,275)	(461,720)	(1,217,555)	(461,720)	(755,835)	(461,720)	(294,116)	(294,116)
805649911	MCDOWELL COUNTY EMERGENCY COMM CTR.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807529911	MCDOWELL COUNTY HEALTH DEPARTMENT	0.002900705%	0.002338642%	-0.000562063%	(13,821)	(2,981)	(10,840)	(2,981)	(7,860)	(2,981)	(4,879)	(2,981)	(1,899)	(1,899)
805289911	MCDOWELL COUNTY PUBLIC SERVICE DISTRICT	0.013226981%	0.000000000%	-0.013226981%	(325,250)	(70,142)	(255,108)	(70,142)	(184,965)	(70,142)	(114,823)	(70,142)	(44,681)	(44,681)
804988810	MCMECHEN, CITY OF	0.012684133%	0.013425535%	0.000741402%	18,231	3,932	14,299	3,932	6,436	3,932	2,504	3,932	2,504	2,504
880790602	MEDICAL IMAGING BOARD	0.001933803%	0.002252025%	0.000318222%	7,825	1,688	6,138	1,688	4,450	1,688	2,762	1,688	1,075	1,075
809999911	MERCER CO AIRPORT AUTHORITY	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
800550005	MERCER CO BOARD OF EDUCATION	0.203459280%	0.380800728%	0.177341447%	4,360,807	940,437	3,420,370	940,437	2,479,933	940,437	1,539,496	940,437	599,058	599,058
802277709	MERCER CO COMM/VERLIN T. MOYE	0.124842290%	0.138351275%	0.013508986%	332,184	71,638	260,547	71,638	188,909	71,638	117,271	71,638	45,633	45,633
808109911	MERCER CO DEVELOPMENT AUTHORITY	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
807539911	MERCER CO HEALTH DEPT	0.0076100909%	0.009354566%	0.001744476%	42,896	9,251	33,646	9,251	24,395	9,251	15,144	9,251	5,893	5,893
805989911	MERCER CO. SOLID WASTE AUTHORITY	0.007406583%	0.007622239%	0.000215656%	5,303	1,144	4,159	1,144	3,016	1,144	1,872	1,144	728	728
805279911	MERCER CO OPPORTUNITY INDUSTRIES, INC.	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
804249911	MERCER COUNTY COMMUNICATIONS CENTER	0.013226981%	0.017583120%	0.004356139%	107,117	23,100	84,016	23,100	60,916	23,100	37,816	23,100	14,715	14,715
809719911	MIDLAND PUBLIC SERVICE DISTRICT	0.007794610%	0.008315170%	0.000520560%	12,801	2,761	10,040	2,761	7,279	2,761	4,519	2,761	1,758	1,758
804909911	MIDLAND TRAIL SCENIC HIGHWAY ASSOCIATION	0.000000000%	0.000259849%	0.000259849%	6,390	1,378	5,012	1,378	3,634	1,378	2,256	1,378	878	878
805409911	MID-OHIO VALLEY HEALTH DEPARTMENT	0.054206863%	0.048750816%	-0.005456046%	(134,164)	(28,933)	(105,230)	(28,933)	(76,297)	(28,933)	(47,364)	(28,933)	(18,430)	(18,430)
805799911	MID-OHIO VALLEY REGIONAL AIRPORT	0.013608191%	0.014563292%	0.000955101%	23,486	5,065	18,421	5,065	8,291	5,065	3,226	5,065	3,226	3,226
809339911	MID-OHIO VALLEY TRANSIT A	0.028911625%	0.032740982%	0.003829357%	94,163	20,307	73,856	20,307	53,550	20,307	33,243	20,307	12,936	12,936
842200001	MILDRED MITCHELL-BATEMAN HOSPITAL	0.288250372%	0.291343161%	0.003092789%	76,051	16,401	59,650	16,401	43,249	16,401	26,848	16,401	10,447	10,447
853542501	MILITARY AFFAIRS & PUBLIC SAFETY	0.015338974%	0.015850793%	0.000511818%	12,586	2,714	9,871	2,714	7,157	2,714	4,443	2,714	1,729	1,729
895000903	MILITARY AUTHORITY	0.072055964%	0.000000000%	-0.072055964%	(1,771,848)	(382,111)	(1,389,737)	(382,111)	(1,007,626)	(382,111)	(625,516)	(382,111)	(243,405)	(243,405)
800570005	MINERAL CO BOARD OF EDUCATION	0.091314756%	0.161138717%	0.069823961%	1,716,964	370,275	1,346,689	370,275	976,414	370,275	606,140	370,275	235,865	235,865
807549911	MINERAL CO HEALTH DEPT	0.008948465%	0.007190625%	-0.001757840%	(43,225)	(9,322)	(33,903)	(9,322)	(15,260)	(9,322)	(5,938)	(9,322)	(5,938)	(5,938)
802287709	MINERAL COUNTY COMMISSION	0.071583341%	0.079340581%	0.007757239%	190,750	41,136	149,613	41,136	108,477	41,136	67,340	41,136	26,204	26,204
808069911	MINERAL WELLS PUBLIC SERVICE DISTRICT	0.005419713%	0.006149761%	0.000730049%	17,952	3,871	14,080	3,871	10,209	3,871	6,338	3,871	2,466	2,466
800590005	MINGO CO BOARD OF EDUCATION	0.142557865%	0.186082269%	0.043524404%	1,070,260	230,809	839,452	230,809	608,643	230,809	377,834	230,809	147,025	147,025
802557709	MINGO COUNTY COMMISSION	0.078586319%	0.067647373%	-0.010938946%	(268,987)	(58,009)	(210,979)	(58,009)	(152,970)	(58,009)	(94,961)	(58,009)	(36,952)	(36,952)
807559911	MINGO COUNTY HEALTH DEPARTMENT	0.007636868%	0.007137775%	-0.000499093%	(12,273)	(2,647)	(9,626)	(2,647)	(6,979)	(2,647)	(4,333)	(2,647)	(1,686)	(1,686)
804989911	MINGO COUNTY REDEVELOPMENT	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
800610005	MONONGALIA CO BOARD OF EDUCATION	0.292182974%	0.481359868%	0.189176894%	4,651,839	1,003,200	3,648,639	1,003,200	2,645,439	1,003,200	1,642,239	1,003,200	639,039	639,039
806369911	MONONGALIA CO HEALTH DEPT	0.045126215%	0.046526195%	0.001399980%	34,425	7,424	27,001	7,424	19,577	7,424	12,153	7,424	4,729	4,729
806079911	MONONGALIA CO URBAN MASS TRANSPORTATION	0.034558214%	0.000000000%	-0.034558214%	(849,783)	(183,261)	(666,521)	(183,261)	(483,260)	(183,261)	(299,999)	(183,261)	(116,737)	(116,737)
897016625	MONONGALIA COUNTY COMMISSION	0.108367474%	0.103797222%	-0.004570252%	(112,382)	(24,236)	(88,146)	(24,236)	(63,910)	(24,236)	(39,674)	(24,236)	(15,438)	(15,438)
896536625	MONONGALIA GENERAL HOSPITAL	0.004790691%	0.003579653%	-0.001211038%	(29,779)	(6,422)	(23,357)	(6,422)	(16,935)	(6,422)	(10,513)	(6,422)	(4,091)	(4,091)
800630005	MONROE CO BOARD OF EDUCATION	0.057007761%	0.086347207%	0.029339446%	721,454	155,586	565,867	155,586	410,281	155,586	254,695	155,586	99,108	99,108
808749911	MONROE COUNTY HEALTH CENTER	0.002665590%	0.032394517%	0.006729266%	129,685	35,685	93,997	35,685	58,312	35,685	22,627	35,685	11,947	11,947
805709911	MONROE COUNTY PUBLIC LIBRARY	0.000000000%	0.001039396%	0.001039396%										

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
806639911	MT TOP PUBLIC SERVICE DISTRICT	0.003867607%	0.004138011%	0.000270404%	6,649	1,434	5,215	1,434	3,781	1,434	2,347	1,434	913	913
804908810	MULLEN, CITY OF	0.011077012%	0.010307346%	-0.000769666%	(18,926)	(4,082)	(14,844)	(4,082)	(10,763)	(4,082)	(6,681)	(4,082)	(2,600)	(2,600)
883400002	MUNICIPAL BOND COMMISSION	0.003879291%	0.004841707%	0.000962416%	23,666	5,104	18,562	5,104	13,458	5,104	8,355	5,104	3,251	3,251
877650002	NATIONAL COAL HERITAGE AREA AUTHORITY	0.002834979%	0.002858340%	0.000023361%	574	124	451	124	327	124	203	124	79	79
883000002	NATURAL RESOURCES	0.812101957%	0.854858397%	0.042756440%	1,051,376	226,736	824,640	226,736	597,904	226,736	371,167	226,736	144,431	144,431
808839911	NETTIE LEVISA PUBLIC SERVICE DISTRICT	0.005515137%	0.006236378%	0.000721241%	17,735	3,825	13,911	3,825	10,086	3,825	6,261	3,825	2,436	2,436
832906403	NEW RIVER COMM. & TECH.	0.102495956%	0.107443917%	0.004947961%	121,670	26,239	95,431	26,239	69,192	26,239	42,953	26,239	16,714	16,714
807219911	NEW RIVER GORGE REGIONAL DEVELOPMENT AUTHORITY	0.002900705%	0.002858340%	-0.000042365%	(1,042)	(225)	(817)	(225)	(592)	(225)	(368)	(225)	(143)	(143)
802639911	NEW RIVER TRANSIT AUTHORITY	0.001933803%	0.001385862%	-0.000547942%	(13,474)	(2,906)	(10,568)	(2,906)	(7,662)	(2,906)	(4,757)	(2,906)	(1,851)	(1,851)
800670005	NICHOLAS CO BOARD OF EDUCATION	0.094300661%	0.151827703%	0.057527042%	1,414,584	305,064	1,109,519	305,064	804,455	305,064	499,390	305,064	194,326	194,326
807259911	NICHOLAS COMM ACTION PARTNERSHIP, INC	0.026040618%	0.000000000%	-0.026040618%	(640,336)	(138,093)	(502,243)	(138,093)	(364,151)	(138,093)	(226,058)	(138,093)	(87,965)	(87,965)
802337709	NICHOLAS COUNTY COMMISSION	0.068207949%	0.072167083%	0.003959134%	97,355	20,995	76,359	20,995	55,364	20,995	34,369	20,995	13,374	13,374
807599911	NICHOLAS COUNTY HEALTH DEPARTMENT	0.010947508%	0.010048965%	-0.000898543%	(22,095)	(4,765)	(17,330)	(4,765)	(12,565)	(4,765)	(7,800)	(4,765)	(3,035)	(3,035)
802539911	NITRO CONVENTION & VISITORS BUREAU	0.000966902%	0.000519698%	-0.000447204%	(10,997)	(2,372)	(8,625)	(2,372)	(6,254)	(2,372)	(3,882)	(2,372)	(1,511)	(1,511)
804428810	NITRO, CITY OF	0.069976220%	0.074340321%	0.004364101%	107,313	23,143	84,170	23,143	61,027	23,143	37,885	23,143	14,742	14,742
806919911	NO JACKSON CO. PUBLIC SER	0.003867607%	0.004157585%	0.000289978%	7,131	1,538	5,593	1,538	4,055	1,538	2,517	1,538	980	980
807929911	NORTH BECKLEY PUBLIC SERVICE DISTRICT	0.010570192%	0.011216290%	0.000556097%	38,264	8,252	30,012	8,252	21,760	8,252	13,508	8,252	5,256	5,256
808479911	NORTH CENTRAL COMMUNITY A	0.081779626%	0.086789587%	0.005009961%	123,194	26,568	96,627	26,568	70,059	26,568	43,491	26,568	16,924	16,924
809309911	NORTH CENTRAL OPPORTUNITY	0.006469380%	0.000000000%	-0.006469380%	(159,081)	(34,307)	(124,774)	(34,307)	(90,467)	(34,307)	(56,160)	(34,307)	(21,854)	(21,854)
837701601	NORTHERN CORRECTIONAL FACILITY	0.097502245%	0.102577253%	0.005075008%	124,794	26,913	97,881	26,913	70,969	26,913	44,056	26,913	17,143	17,143
802529911	NORTHERN PANHANDLE COMMUNITY CRIMINAL JUSTICE BD	0.014791258%	0.013165686%	-0.001625572%	(39,973)	(8,620)	(31,352)	(8,620)	(22,732)	(8,620)	(14,112)	(8,620)	(5,491)	(5,491)
802925911	NORTHERN WAYNE CO PSD	0.000000000%	0.004157585%	0.004157585%	102,235	22,048	80,187	22,048	58,139	22,048	36,092	22,048	14,044	14,044
806309911	NORTON-HARDING-JIMTOWN PSD	0.003163609%	0.00318189%	-0.000045420%	(1,117)	(241)	(876)	(241)	(635)	(241)	(394)	(241)	(153)	(153)
80458810	OAK HILL, CITY OF	0.043773234%	0.050471399%	0.006698164%	164,707	35,520	129,187	35,520	93,667	35,520	58,147	35,520	22,626	22,626
806419911	OAKVALE ROAD PUBLIC SERVICE DISTRICT	0.002248314%	0.002078793%	-0.000169522%	(4,169)	(899)	(3,270)	(899)	(2,371)	(899)	(1,472)	(899)	(573)	(573)
885310901	OCCUPATIONAL THERAPY, BOARD OF	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
847200001	OFF OF MINERS HEALTH,SAFETY & TRAINING	0.111563215%	0.111710629%	0.000147414%	3,625	782	2,843	782	2,061	782	1,280	782	498	498
800690005	OHIO CO BOARD OF EDUCATION	0.234708315%	0.340146382%	0.105438024%	2,592,710	559,135	2,033,574	559,135	1,474,439	559,135	915,304	559,135	356,169	356,169
896976625	OHIO CO COMMISSION	0.060267281%	0.058295743%	-0.001971539%	(48,480)	(10,455)	(38,025)	(10,455)	(27,570)	(10,455)	(17,115)	(10,455)	(6,660)	(6,660)
837705701	OHIO CO CORRECTIONAL CENTER	0.020806886%	0.020968498%	0.000161612%	3,974	857	3,117	857	1,403	857	546	857	546	546
896606625	OHIO COUNTY PUBLIC LIBRARY	0.004375887%	0.004832410%	0.000456522%	11,226	2,421	8,805	2,421	6,384	2,421	3,963	2,421	1,542	1,542
896746625	OHIO PUBLIC SERVICE DISTRICT	0.004294095%	0.004316137%	0.000022042%	542	117	425	117	308	117	191	117	74	74
896896625	OHIO VALLEY REG TRANSIT AUTHORITY	0.014897880%	0.014974353%	0.000046472%	1,880	406	1,475	406	1,069	406	664	406	258	258
880973502	OIL AND GAS CONSERVATION	0.001933803%	0.002428194%	0.000494391%	12,157	2,622	9,535	2,622	6,914	2,622	4,292	2,622	1,670	1,670
858000501	OPTOMETRY, BOARD OF	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
881095002	OSTEOPATHY, BOARD OF	0.002900705%	0.003811120%	0.000910415%	22,387	4,828	17,559	4,828	12,731	4,828	7,903	4,828	3,075	3,075
806989911	PAGE-MINCAID PUBLIC SERVI	0.001933803%	0.002252025%	0.000318222%	7,825	1,688	6,138	1,688	4,450	1,688	2,762	1,688	1,075	1,075
808159911	PARKERSBURG & WOOD CO LIBRARY	0.019338033%	0.020414600%	0.010133027%	27,133	5,851	21,282	5,851	15,430	5,851	9,579	5,851	3,727	3,727
804545911	PARKERSBURG HOUSING AUTHORITY	0.012056572%	0.007626488%	-0.004430084%	18,753	4,044	14,709	4,044	10,665	4,044	6,621	4,044	2,576	2,576
805419911	PARKERSBURG UTILITY BOARD	0.069992287%	0.075182996%	0.005190709%	127,639	27,526	100,113	27,526	72,587	27,526	45,060	27,526	17,534	17,534
804578810	PARKERSBURG, CITY OF	0.027483169%	0.215414873%	0.007931705%	195,040	42,062	152,978	42,062	110,917	42,062	68,855	42,062	26,793	26,793
807010005	PENDLETON CO BOARD OF EDUCATION	0.041739868%	0.069992376%	0.02825508%	694,726	149,822	544,904	149,822	395,081	149,822	245,259	149,822	95,437	95,437
807619911	PENDLETON CO HEALTH DEPARTMENT	0.003867607%	0.004157585%	0.000289978%	7,131	1,538	5,593	1,538	4,055	1,538	2,517	1,538	980	980
805659911	PENDLETON COMMUNITY CARE	0.045266187%	0.000000000%	-0.045266187%	(1,113,091)	(240,045)	(873,045)	(240,045)	(633,000)	(240,045)	(392,954)	(240,045)	(152,909)	(152,909)
802357725	PENDLETON COUNTY COMMISSI	0.013297088%	0.016031366%	0.002734277%	67,236	14,500	52,736	14,500	38,236	14,500	23,736	14,500	9,236	9,236
807979911	PENDLETON SENIOR & FAMILY	0.003969360%	0.004157585%	0.000188225%	4,628	998	3,630	998	2,632	998	1,634	998	636	636
805719911	PETERSTOWN PUBLIC LIBRARY	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
881053002	PHARMACY, BOARD OF	0.009026850%	0.012626903%	0.003600053%	88,525	19,091	69,434	19,091	50,343	19,091	31,252	19,091	12,161	12,161
884900602	PHYSICAL THERAPY, BOARD OF	0.000966902%	0.001385862%	0.000418960%	10,302	2,222	8,080	2,222	5,859	2,222	3,637	2,222	1,415	1,415
804749911	PIEDMONT HOUSING AUTHORITY	0.003581334%	0.004157585%	0.000576251%	14,170	3,056	11,114	3,056	8,058	3,056	5,002	3,056	1,947	1,947
804659911	PLEASANT VALLEY PUBLIC SE	0.001933803%	0.001472478%	-0.000461325%	(11,344)	(2,446)	(8,898)	(2,446)	(6,451)	(2,446)	(4,005)	(2,446)	(1,558)	(1,558)
800730005	PLEASANTS CO BOARD OF EDU	0.045602120%	0.069484422%	0.023882303%	587,263	126,647	460,616	126,647	333,969	126,647	207,322	126,647	80,674	80,674
802367709	PLEASANTS COUNTY COMMISSION	0.037893684%	0.038804127%	0.000910443%	22,388	4,828	17,560	4,828	12,732	4,828	7,904	4,828	3,075	3,075
806029911	PLEASANTS COUNTY PUBLIC LIBRARY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
800750005	POCAHONTAS CO BOARD OF EDUCATION	0.046289077%	0.060734703%	0.014445625%	355,216	76,605	278,612	76,605	202,007	76,605	125,402	76,605	48,797	48,797
807639911	POCAHONTAS CO HEALTH DEPARTMENT	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
808599911	POCAHONTAS CO SENIORS CITIZENS INC	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802377709	POCAHONTAS COUNTY COMMISSION	0.061517048%	0.065655197%	0.004138149%	101,757	21,944	79,812	21,944	57,868	21,944	35,923	21,944	13,979	13,979
808539911	POCAHONTAS COUNTY PSD	0.005801410%	0.007622239%	0.001820829%	44,774	9,656	35,118	9,656	25,462	9,656	15,807	9,656	6,151	6,151
807159911	POCAHONTAS MEMORIAL HOSPITAL	0.099862050%	0.107372960%	0.007510911%	184,692	39,830	144,862	39,830	105,032	39,830	65,202	39,830	25,372	25,372
808259911	POINT PLEASANT HOUSING AUTHORITY	0.006195766%	0.007449006%	0.001253241%	30,817	6,646	24,171	6,646	17,525	6,646	10,879	6,646	4,233	4,233
808939911	POTOMAC HIGHLANDS SUPPORT	0.013398842%	0.012905837%	-0.000493005%	(12,123)	(2,614)	(9,509)	(2,614)	(6,894)	(2,614)	(4,280)	(2,614)	(1,665)	(1,665)
808249911	POTOMAC VALLEY TRANSIT AU	0.0150889129%	0.0150889129%	0.000000000%	44,298	9,553	34,745	9,553	25,192	9,553	15,638	9,553	6,085	6,085
896646625	PRESTERA CENTER FOR MENTAL HEALTH SVCS	0.018835595%	0.018932280%	0.000096685%	2,377	513	1,865	513	1,352	513	839	513	327	327
800770005	PRESTON CO BOARD OF EDUCATION	0.132325553%	0.187710363%	0.055384810%	1,361,906	293,704	1,068,202	293,704	774,498	293,704	480,794	293,704	187,090	187,090
805599911	PRESTON CO CARING COUNCIL INC	0.000696020%	0.000000000%	-0.000696020%	(23,776)	(5,127)	(18,649)	(5,127)	(8,394)	(5,127)	(3,266)	(5,127)	(3,266)	(3,266)
802567709	PRESTON CO COMMISSION	0.071109628%	0.0781											

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
805379911	PUBLIC DEFENDER 10TH JUDICIAL CIRCUIT	0.014079471%	0.015764176%	0.001684706%	41,427	8,934	32,493	8,934	23,559	8,934	14,625	8,934	5,691	5,691
805809911	PUBLIC DEFENDER 11TH JUDICIAL CIRCUIT	0.007735213%	0.008228554%	0.000493341%	12,131	2,616	9,515	2,616	6,899	2,616	4,283	2,616	1,667	1,667
805079911	PUBLIC DEFENDER 12TH JUDICIAL CIRCUIT	0.003581334%	0.004157585%	0.000576251%	14,170	3,056	11,114	3,056	8,058	3,056	5,002	3,056	1,947	1,947
806009911	PUBLIC DEFENDER CORP 18TH JUDICIAL	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
805879911	PUBLIC DEFENDER CORP 1ST JUDICIAL CIR.	0.010803398%	0.012645988%	0.001842590%	45,309	9,771	35,538	9,771	25,767	9,771	15,995	9,771	6,224	6,224
806039911	PUBLIC DEFENDER CORP 25TH JUDICIAL	0.007383214%	0.008315170%	0.000931956%	22,917	4,942	17,975	4,942	13,032	4,942	8,090	4,942	3,148	3,148
805889911	PUBLIC DEFENDER CORP 2ND JUDICIAL CIR	0.005515137%	0.006842692%	0.001327555%	32,644	7,040	25,604	7,040	18,564	7,040	11,524	7,040	4,484	4,484
802680911	PUBLIC DEFENDER CORP 4TH CIRCUIT	0.013006434%	0.015590944%	0.002584510%	63,553	13,706	49,847	13,706	36,142	13,706	22,436	13,706	8,730	8,730
804929911	PUBLIC DEFENDER CORP 6TH & 24TH JUDICIAL	0.017851653%	0.017409887%	-0.000441766%	(10,863)	(2,343)	(8,520)	(2,343)	(6,178)	(2,343)	(3,835)	(2,343)	(1,492)	(1,492)
809149911	PUBLIC DEFENDER CORP FIFTH JUDICIAL	0.008702115%	0.008488403%	-0.000213712%	(5,255)	(1,133)	(4,122)	(1,133)	(2,989)	(1,133)	(1,855)	(1,133)	(722)	(722)
806819911	PUBLIC DEFENDER CORP. 23R	0.022036205%	0.026102352%	0.004066148%	99,986	21,563	78,423	21,563	56,861	21,563	35,298	21,563	13,735	13,735
804609911	PUBLIC DEFENDER CORP. 9TH	0.010194824%	0.012212906%	0.002018082%	49,624	10,702	38,923	10,702	28,221	10,702	17,519	10,702	6,817	6,817
807369911	PUBLIC DEFENDER CORP/15TH JUDICIAL	0.009991317%	0.010393963%	0.000402646%	9,901	2,135	7,766	2,135	5,631	2,135	3,495	2,135	1,360	1,360
806909911	PUBLIC DEFENDER CORP/30TH JUD CIRCUIT	0.005382224%	0.005947167%	0.000564943%	13,892	2,996	10,896	2,996	7,900	2,996	4,904	2,996	1,908	1,908
808439911	PUBLIC DEFENDER/28TH JUD.CIT.	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
808269911	PUBLIC DEFENDER/7TH JUDICIAL CIRCUIT	0.005801410%	0.005196981%	-0.000604429%	(14,863)	(3,205)	(11,658)	(3,205)	(8,452)	(3,205)	(5,247)	(3,205)	(2,042)	(2,042)
808379911	PUBLIC DEFENDER-13TH CIRCUIT	0.031387546%	0.034040227%	0.002652682%	65,229	14,067	51,162	14,067	37,095	14,067	23,028	14,067	8,961	8,961
867001802	PUBLIC PORT AUTHORITY	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
857000001	PUBLIC SAFETY	0.890141777%	0.918953101%	0.028453533%	699,669	150,888	548,781	150,888	397,893	150,888	247,004	150,888	96,116	96,116
882800002	PUBLIC SERVICE COMMISSION	0.234533440%	0.232639294%	-0.001894166%	(46,577)	(10,045)	(36,532)	(10,045)	(26,488)	(10,045)	(16,443)	(10,045)	(6,398)	(6,398)
879831702	PUBLIC TRANSIT	0.007126640%	0.007622239%	0.000495600%	12,187	2,628	9,559	2,628	6,930	2,628	4,302	2,628	1,674	1,674
800790005	PUTNAM CO BOARD OF EDUCATION	0.132091618%	0.308406093%	0.176314476%	4,335,554	934,991	3,400,563	934,991	2,465,572	934,991	1,530,580	934,991	595,589	595,589
809369911	PUTNAM CO DEVELOPMENT AUTHORITY	0.001933803%	0.002685107%	0.000751304%	18,474	3,984	14,490	3,984	10,506	3,984	6,522	3,984	2,538	2,538
808799911	PUTNAM CO SOLID WASTE AUTHORITY	0.000776053%	0.001039396%	0.000263343%	6,476	1,397	5,079	1,397	3,683	1,397	2,286	1,397	890	890
806949911	PUTNAM CO. AGING PROGRAM	0.027896037%	0.031008655%	0.003112617%	76,539	16,506	60,033	16,506	43,527	16,506	27,021	16,506	10,514	10,514
808469911	PUTNAM CO. FIRE SERVICE	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
802397709	PUTNAM COUNTY COMMISSION	0.167684163%	0.180025976%	0.012341813%	303,484	65,448	238,036	65,448	172,587	65,448	107,139	65,448	41,691	41,691
808699911	PUTNAM COUNTY PARKS & RECREATION COMM	0.005568204%	0.004520199%	-0.001048005%	(25,770)	(5,558)	(20,213)	(5,558)	(9,098)	(5,558)	(3,540)	(5,558)	(3,540)	(3,540)
806839911	PUTNAM PUBLIC SERVICE DISTRICT	0.036568454%	0.037418265%	0.000849811%	20,897	4,507	16,390	4,507	11,884	4,507	7,377	4,507	2,871	2,871
880830002	RACING COMMISSION	0.031446699%	0.031244036%	-0.000202663%	(4,983)	(1,075)	(3,909)	(1,075)	(2,834)	(1,075)	(1,759)	(1,075)	(685)	(685)
856901401	RAILROAD MAINTENANCE AUTHORITY	0.014298557%	0.013833659%	-0.000464898%	(11,432)	(2,465)	(8,966)	(2,465)	(6,501)	(2,465)	(4,036)	(2,465)	(1,570)	(1,570)
805739911	RAINELLE PUBLIC LIBRARY	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
804678810	RAINELLE, TOWN OF	0.008337458%	0.007795472%	-0.000541986%	(13,327)	(2,874)	(10,453)	(2,874)	(7,579)	(2,874)	(4,705)	(2,874)	(1,831)	(1,831)
808010005	RALEIGH CO BOARD OF EDUCATION	0.197023980%	0.360446374%	0.163422393%	4,018,539	866,625	3,151,914	866,625	2,285,289	866,625	1,418,665	866,625	552,040	552,040
809459911	RALEIGH CO PSD	0.017633501%	0.022689570%	0.005056030%	124,327	26,812	97,515	26,812	70,703	26,812	43,891	26,812	17,079	17,079
804719911	RALEIGH CO RECREATION AUTHORITY	0.002637801%	0.001559094%	-0.001078707%	(26,525)	(5,720)	(20,805)	(5,720)	(15,085)	(5,720)	(9,364)	(5,720)	(3,644)	(3,644)
807109911	RALEIGH CO SOLID WASTE AUTHORITY	0.032677478%	0.034819774%	0.002142296%	52,679	11,361	41,318	11,361	29,958	11,361	18,597	11,361	7,237	7,237
807249911	RALEIGH CO. COMMISSION ON AGING	0.022586355%	0.022586355%	0.000000000%	(555,396)	(119,775)	(435,621)	(119,775)	(315,846)	(119,775)	(156,071)	(119,775)	(76,297)	(76,297)
805339911	RALEIGH COUNTY ASSOCIATION INC. ASSOC.	0.061260473%	0.000000000%	-0.061260473%	(1,506,388)	(324,863)	(1,181,526)	(324,863)	(856,663)	(324,863)	(531,800)	(324,863)	(206,938)	(206,938)
802327709	RALEIGH COUNTY COMMISSION	0.174188841%	0.187004709%	0.012815869%	315,141	67,962	247,179	67,962	179,216	67,962	111,254	67,962	43,292	43,292
807669911	RALEIGH COUNTY HEALTH DEPARTMENT	0.015404700%	0.014551548%	-0.000853153%	(20,979)	(4,524)	(16,455)	(4,524)	(11,930)	(4,524)	(7,406)	(4,524)	(2,882)	(2,882)
804249911	RALEIGH COUNTY HOUSING AUTHORITY	0.007275132%	0.006582843%	-0.000692289%	(17,023)	(3,671)	(13,352)	(3,671)	(9,681)	(3,671)	(6,010)	(3,671)	(2,339)	(2,339)
808929911	RALEIGH COUNTY MEMORIAL AIRPORT	0.006768312%	0.007275774%	0.000507462%	12,478	2,691	9,787	2,691	7,096	2,691	4,405	2,691	1,714	1,714
807999911	RALEIGH COUNTY PUBLIC LIBRARY	0.016669078%	0.017229522%	0.000553880%	13,620	2,937	10,683	2,937	7,745	2,937	4,808	2,937	1,871	1,871
800830005	RANDOLPH CO BOARD OF EDUCATION	0.109991878%	0.166959629%	0.056967511%	1,400,831	302,099	1,098,732	302,099	796,634	302,099	494,535	302,099	192,437	192,437
809279911	RANDOLPH CO EMERGENCY AMBULANCE SQUAD	0.027465167%	0.026578008%	-0.000887159%	(21,815)	(4,705)	(17,111)	(4,705)	(12,406)	(4,705)	(7,701)	(4,705)	(2,997)	(2,997)
807679911	RANDOLPH CO HEALTH DEPARTMENT	0.021789367%	0.021545451%	-0.000243916%	(5,998)	(1,293)	(4,704)	(1,293)	(3,411)	(1,293)	(2,117)	(1,293)	(824)	(824)
802417709	RANDOLPH COUNTY COMMISSION	0.072320466%	0.078561033%	0.006240588%	153,455	33,094	120,362	33,094	87,268	33,094	54,174	33,094	21,081	21,081
806829911	RANDOLPH COUNTY HOUSING AUTHORITY	0.015076071%	0.015417711%	0.000341640%	8,401	1,812	6,589	1,812	4,777	1,812	2,966	1,812	1,154	1,154
804938810	RANSON, CITY OF	0.032690136%	0.037158416%	0.004468280%	109,875	23,695	86,179	23,695	62,484	23,695	38,789	23,695	15,094	15,094
802649911	RAVENCLIFF-MCGRAW-SAULSVILLE P.S.D.	0.004739084%	0.005716679%	0.000977595%	24,039	5,184	18,855	5,184	3,671	5,184	8,486	5,184	3,302	3,302
885571602	REAL ESTATE APPRAISER/LIC CERT BD	0.002870520%	0.001268905%	-0.001601615%	(39,384)	(8,493)	(30,890)	(8,493)	(22,397)	(8,493)	(13,904)	(8,493)	(5,410)	(5,410)
880100002	REAL ESTATE COMMISSION	0.004891958%	0.004727198%	-0.000164760%	(4,051)	(874)	(3,178)	(874)	(2,304)	(874)	(1,430)	(874)	(557)	(557)
804469911	RED SULPHUR PUBLIC SERVICE DISTRICT	0.007735213%	0.007708856%	-0.000026358%	(648)	(140)	(508)	(140)	(369)	(140)	(229)	(140)	(89)	(89)
880500702	REG JAIL & CORRECTIONAL FAC AUTH	0.755797220%	0.716341229%	-0.039455991%	(970,219)	(209,234)	(760,984)	(209,234)	(551,750)	(209,234)	(342,516)	(209,234)	(133,282)	(133,282)
804629911	REGION 1 WORKFORCE INVEST	0.005734710%	0.006350887%	0.000616177%	15,152	3,268	11,884	3,268	8,617	3,268	5,349	3,268	2,081	2,081
808709911	REGION 2 PLANNING/DEVELOPMENT COUNCIL	0.003897305%	0.005023749%	0.001126444%	27,699	5,974	21,726	5,974	15,752	5,974	9,779	5,974	3,805	3,805
808569911	REGION 4 PLANNING/DEVELOPMENT AUTHORITY	0.008821882%	0.009407417%	0.000585535%	14,398	3,105	11,293	3,105	8,188	3,105	5,083	3,105	1,978	1,978
808419911	REGION 6 PLANNING/DEVELOPMENT COUNCIL	0.002900705%	0.000000000%	-0.002900705%	(71,328)	(15,382)	(55,946)	(15,382)	(40,563)	(15,382)	(25,181)	(15,382)	(9,799)	(9,799)
808369911	REGION 7 PLANNING/DEVELOPMENT COUNCIL	0.004196236%	0.004590667%	0.000394430%	9,699	2,092	7,607	2,092	5,516	2,092	3,424	2,092	1,332	1,332
808289911	REGION 8 PLANNING/DEVELOPMENT COUNCIL	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
802929911	REGION 8 SOLID WASTE AUTHORITY	0.006373956%	0.006323994%	-0.000050962%	(1,253)	(270)	(983)	(270)	(713)	(270)	(442)	(270)	(172)	(172)
809689911	REGION I PLANNING & DEVELOPMENT COUNCIL	0.007406583%	0.004072775%	-0.003333808%	(11,736)	(2,531)	(9,205)	(2,531)	(6,674)	(2,531)	(4,143)	(2,531)	(1,612)	(1,612)
805869911	REGION VI WORKFORCE INVESTMENT BOARD	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
808219911	REGIONAL INTERGOVERNMENTAL COUNCIL	0.004637330%	0.004157585%	-0.000479745%	(11,797)	(2,544)	(9,253)	(2,544)	(6,709)	(2,544)	(4,165)	(2,544)	(1,621)	(1,621)
8440														

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
804948810	ROMNEY CITY OF	0.017404230%	0.019488680%	0.002084450%	51,256	11,054	40,203	11,054	29,149	11,054	18,095	11,054	7,041	7,041
804529911	ROMNEY PUBLIC HOUSING AUTHORITY	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
805759911	RONCEVERTE PUBLIC LIBRARY	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
804718810	SAINT ALBANS, CITY OF	0.092419195%	0.104588024%	0.012168829%	299,230	64,531	234,699	64,531	170,168	64,531	105,637	64,531	41,106	41,106
806359911	SALT ROCK SEWER P.S.D.	0.003963031%	0.000000000%	-0.003963031%	(97,450)	(21,016)	(76,435)	(21,016)	(55,419)	(21,016)	(34,403)	(21,016)	(13,387)	(13,387)
896506625	SANITARY BOARD OF CHARLESTON	0.006262952%	0.006295100%	0.000032148%	791	170	620	170	450	170	279	170	109	109
839590001	SCHOOL BUILDING AUTHORITY	0.007735213%	0.008141937%	0.000406724%	10,001	2,157	7,844	2,157	5,688	2,157	3,531	2,157	1,374	1,374
828101403	SCHOOL OF OSTEOPATHIC MEDICINE	0.238788192%	0.263480099%	0.024691907%	607,171	130,941	476,231	130,941	345,290	130,941	214,350	130,941	83,409	83,409
893020002	SECONDARY SCHOOLS ACTIVITIES COMM	0.008702115%	0.009354566%	0.000652451%	16,044	3,460	12,584	3,460	9,124	3,460	5,664	3,460	2,204	2,204
825000001	SECRETARY OF STATE	0.044987217%	0.048558009%	0.003570792%	87,805	18,936	68,870	18,936	49,934	18,936	30,998	18,936	12,062	12,062
810100001	SENATE	0.043254973%	0.043133476%	-0.000121497%	(2,988)	(644)	(2,343)	(644)	(1,699)	(644)	(1,055)	(644)	(410)	(410)
805969911	SENECA HEALTH SERVICES, INC.	0.187704042%	0.000000000%	-0.187704042%	(4,615,622)	(995,390)	(3,620,232)	(995,390)	(2,624,843)	(995,390)	(1,629,453)	(995,390)	(634,063)	(634,063)
807589911	SENIOR LIFE SERVICES OF MORGAN CO	0.002709856%	0.000000000%	-0.002709856%	(66,635)	(14,370)	(52,265)	(14,370)	(37,894)	(14,370)	(23,524)	(14,370)	(9,154)	(9,154)
804789911	SENIOR MONONGALLIANS, INC.	0.003867607%	0.000000000%	-0.003867607%	(95,104)	(20,510)	(74,594)	(20,510)	(54,084)	(20,510)	(33,575)	(20,510)	(13,065)	(13,065)
807179911	SHADY SPRING PSD	0.010635918%	0.011346742%	0.000710824%	17,479	3,769	13,710	3,769	9,940	3,769	6,171	3,769	2,401	2,401
832401003	SHEPHERD UNIVERSITY	0.366281428%	0.384807101%	0.018525673%	455,544	98,241	357,303	98,241	259,062	98,241	160,821	98,241	62,580	62,580
804858810	SHEPHERDSTOWN, TOWN OF	0.025139443%	0.027204303%	0.002064860%	46,348	9,995	36,353	9,995	26,358	9,995	16,362	9,995	6,367	6,367
808609911	SHORT LINE PUBLIC SERVICE DISTRICT	0.002900705%	0.003828736%	0.000928032%	22,820	4,921	17,899	4,921	12,978	4,921	8,056	4,921	3,135	3,135
806539911	SISSONVILLE PUBLIC SERVICE DISTRICT	0.006672887%	0.006582843%	-0.000090044%	(2,214)	(478)	(1,737)	(478)	(1,259)	(478)	(782)	(478)	(304)	(304)
804878810	SISTERSVILLE, CITY OF	0.04768163%	0.046253965%	-0.00136967%	1,137,380	245,284	892,096	245,284	646,813	245,284	401,529	245,284	156,246	156,246
805919911	SO HIGHLANDS COMM MENTAL	0.139743091%	0.155736205%	0.015993114%	393,269	84,811	308,458	84,811	223,647	84,811	138,836	84,811	54,025	54,025
809619911	SO JACKSON CO PUBLIC SERVICE DISTRICT	0.007510528%	0.005976528%	-0.001533999%	(37,721)	(8,135)	(29,586)	(8,135)	(21,451)	(8,135)	(13,317)	(8,135)	(5,182)	(5,182)
804449911	SOUTH CHARLESTON HOUSING AUTHORITY	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
808009911	SOUTH CHARLESTON LIBRARY BOARD	0.005867136%	0.007362390%	0.001495254%	36,768	7,929	28,839	7,929	20,910	7,929	12,980	7,929	5,051	5,051
809179911	SOUTHERN SOIL CONSERVATION DISTRICT	0.003854948%	0.003724503%	-0.000130445%	(3,208)	(692)	(2,516)	(692)	(1,824)	(692)	(1,132)	(692)	(441)	(441)
806499911	SOUTHWESTERN WATER DISTRICT	0.004834508%	0.005196981%	0.000362473%	8,913	1,922	6,991	1,922	5,069	1,922	3,147	1,922	1,224	1,224
804928810	SPENCER, CITY OF	0.018956336%	0.019575296%	0.000618961%	15,220	3,282	11,938	3,282	8,656	3,282	5,373	3,282	2,091	2,091
805909911	ST ALBANS MUNICIPAL WATER BOARD	0.030529944%	0.031181888%	0.000651944%	16,031	3,457	12,574	3,457	9,117	3,457	5,660	3,457	2,202	2,202
802810810	ST. MARYS, CITY OF	0.007083796%	0.014551548%	0.007467751%	183,631	39,601	144,030	39,601	104,429	39,601	64,827	39,601	25,226	25,226
897226625	ST. MARYS, CITY OF NP	0.002641209%	0.000000000%	-0.002641209%	(64,947)	(14,006)	(50,941)	(14,006)	(36,935)	(14,006)	(22,928)	(14,006)	(8,922)	(8,922)
802699910	STAR CITY, TOWN OF	0.017989434%	0.018362667%	0.000373233%	9,178	1,979	7,199	1,979	5,219	1,979	3,240	1,979	1,261	1,261
808879911	STATE BAR ASSOCIATION	0.018031304%	0.019766146%	0.017634842%	42,660	9,200	33,460	9,200	24,260	9,200	15,060	9,200	5,860	5,860
805109911	STEP BY STEP	0.004834508%	0.000000000%	-0.004834508%	(118,880)	(25,637)	(93,243)	(25,637)	(67,605)	(25,637)	(41,968)	(25,637)	(16,331)	(16,331)
802921911	STEVENS CORRECTIONAL CENTER	0.012685107%	0.008476175%	-0.004208932%	2,082,067	449,012	1,633,056	449,012	1,184,044	449,012	735,032	449,012	286,020	286,020
804958810	STONEWOOD CITY OF	0.009978659%	0.009181334%	-0.000797325%	(19,606)	(4,228)	(15,378)	(4,228)	(11,150)	(4,228)	(6,922)	(4,228)	(2,693)	(2,693)
809009911	SUGAR CREEK PSD	0.001527763%	0.001635434%	0.000107671%	2,648	571	2,077	571	1,506	571	935	571	364	364
800900005	SUMMERS CO BOARD OF EDUCATION	0.053348287%	0.079563238%	0.026214951%	644,623	139,017	505,606	139,017	366,588	139,017	227,571	139,017	88,554	88,554
807189911	SUMMERS CO COUNCIL ON AGING	0.014408100%	0.000000000%	-0.014408100%	(354,294)	(76,406)	(277,888)	(76,406)	(201,482)	(76,406)	(125,076)	(76,406)	(48,670)	(48,670)
807709911	SUMMERS CO HEALTH DEPARTMENT	0.001933803%	0.000144989%	0.001788814%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
802447709	SUMMERS COUNTY COMMISSION	0.031186716%	0.032134667%	0.000947951%	23,310	5,027	18,283	5,027	13,256	5,027	8,229	5,027	3,202	3,202
805679911	SUMMERS COUNTY PUBLIC LIBRARY	0.001933803%	0.003118189%	0.001184385%	29,124	6,281	22,843	6,281	16,562	6,281	10,282	6,281	4,001	4,001
805769911	SUMMERSVILLE PUBLIC LIBRARY	0.000065726%	0.000000000%	-0.000065726%	(1,616)	(349)	(1,268)	(349)	(919)	(349)	(571)	(349)	(222)	(222)
807229911	SUN VALLEY PUBLIC SERVICE DISTRICT	0.006768312%	0.007275774%	0.000507462%	12,478	2,691	9,787	2,691	7,096	2,691	4,405	2,691	1,714	1,714
811000001	SUPREME COURT / JUDICIAL	1.242280929%	1.306169241%	0.063888312%	1,571,007	338,798	1,232,209	338,798	893,410	338,798	554,612	338,798	215,814	215,814
818000001	TAX DEPT	0.384107764%	0.388325449%	0.004217685%	(6,942)	(1,497)	(5,445)	(1,497)	(3,948)	(1,497)	(2,451)	(1,497)	(954)	(954)
818010001	TAX DEPT - BUDGET OFFICE	0.006195766%	0.007015925%	0.000820159%	20,168	4,349	15,818	4,349	11,469	4,349	7,120	4,349	2,770	2,770
800910005	TAYLOR CO BOARD OF EDUCAT	0.075063408%	0.108261635%	0.033198226%	816,341	176,049	640,291	176,049	464,242	176,049	288,193	176,049	112,143	112,143
802457709	TAYLOR CO COMMISSION	0.030737346%	0.034819774%	0.004082429%	100,386	21,649	78,737	21,649	57,088	21,649	35,439	21,649	13,790	13,790
807719911	TAYLOR CO HEALTH DEPT	0.008076501%	0.013252302%	0.005175801%	127,272	27,447	99,825	27,447	72,378	27,447	44,931	27,447	17,484	17,484
804289911	TAYLOR CO PSD	0.004834508%	0.005976528%	0.001142020%	28,082	6,056	22,026	6,056	15,970	6,056	9,914	6,056	3,858	3,858
808779911	TAYLOR CO SENIOR CITIZEN	0.004834508%	0.000000000%	-0.004834508%	(118,880)	(25,637)	(93,243)	(25,637)	(67,605)	(25,637)	(41,968)	(25,637)	(16,331)	(16,331)
805129911	TAYLOR COUNTY PUBLIC LIBRARY	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
804209911	THE APPALACHIAN COMMUNITY HEALTH CENTER	0.042155646%	0.000000000%	-0.042155646%	(1,036,603)	(223,550)	(813,052)	(223,550)	(589,502)	(223,550)	(365,952)	(223,550)	(142,402)	(142,402)
802669911	THE HOUSING AUTHORITY OF THE COUNTY OF JACKSON	0.005896834%	0.007015925%	0.001119091%	27,518	5,935	21,584	5,935	15,649	5,935	9,715	5,935	3,780	3,780
802920911	TOMLINSON PSD	0.000657259%	0.004157855%	0.003500326%	86,073	18,562	67,510	18,562	48,948	18,562	30,386	18,562	11,824	11,824
804668810	TOWN OF ALDERSON	0.007425571%	0.000000000%	-0.007425571%	(182,594)	(39,378)	(143,216)	(39,378)	(103,839)	(39,378)	(64,461)	(39,378)	(25,084)	(25,084)
803058810	TOWN OF ANSTED	0.004291661%	0.004244201%	-0.000047459%	(1,167)	(252)	(915)	(252)	(664)	(252)	(412)	(252)	(160)	(160)
803158810	TOWN OF BELLE	0.007491297%	0.010307346%	0.002816049%	69,246	14,933	54,313	14,933	39,379	14,933	24,446	14,933	9,513	9,513
805438810	TOWN OF BEVERLY	0.003867607%	0.004763899%	0.000896293%	22,040	4,753	17,287	4,753	12,534	4,753	7,781	4,753	3,028	3,028
804888810	TOWN OF BOLIVAR	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
804568810	TOWN OF CARPENDALE	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
803338810	TOWN OF CEDAR GROVE	0.004834508%	0.000000000%	-0.004834508%	(118,880)	(25,637)	(93,243)	(25,637)	(67,605)	(25,637)	(41,968)	(25,637)	(16,331)	(16,331)
802921810	TOWN OF CHAPMANVILLE	0.000735623%	0.000000000%	-0.000735623%	185,300	39,961	145,339	39,961	105,378	39,961	65,417	39,961	25,455	25,455
803458810	TOWN OF CLAY	0.004768782%	0.003724503%	-0.001044279%	(25,679)	(5,538)	(20,141)	(5,538)	(14,603)	(5,538)	(9,065)	(5,538)	(3,528)	(3,528)
803498810	TOWN OF DANVILLE	0.00066902%	0.000000000%	-0.00066902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
897166625	TOWN OF DAVIS	0.004253199%	0.005179364%	0.000926166%										

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
802822810	TOWN OF MIDDLEBOURNE	0.000000000%	0.004244201%	0.004244201%	104,364	22,507	81,858	22,507	59,351	22,507	36,844	22,507	14,337	14,337
804528810	TOWN OF MITCHELL HEIGHTS	0.000966902%	0.000000000%	-0.000966902%	(23,776)	(5,127)	(18,649)	(5,127)	(13,521)	(5,127)	(8,394)	(5,127)	(3,266)	(3,266)
804308810	TOWN OF MONONGAH	0.009189460%	0.009436829%	0.000246829%	6,069	1,309	4,761	1,309	3,452	1,309	2,143	1,309	834	834
804738810	TOWN OF NEW HAVEN	0.006219135%	0.008055321%	0.001836186%	45,152	9,737	35,414	9,737	25,677	9,737	15,940	9,737	6,203	6,203
804548810	TOWN OF NUTTER FORT	0.013799527%	0.014898013%	0.001098486%	27,012	5,825	21,186	5,825	15,361	5,825	9,536	5,825	3,711	3,711
804728810	TOWN OF OCEANA	0.013602349%	0.000000000%	-0.013602349%	(334,480)	(72,133)	(262,347)	(72,133)	(190,214)	(72,133)	(118,082)	(72,133)	(45,949)	(45,949)
802824810	TOWN OF PAW PAW	0.000692931%	0.000692931%	0.000692931%	17,039	3,675	13,364	3,675	9,690	3,675	6,015	3,675	2,341	2,341
804898810	TOWN OF PINEVILLE	0.007347187%	0.007275774%	-0.000071413%	(1,756)	(379)	(1,377)	(379)	(999)	(379)	(620)	(379)	(241)	(241)
804748810	TOWN OF RIDGELEY	0.002900705%	0.000000000%	-0.002900705%	(71,328)	(15,382)	(55,946)	(15,382)	(40,563)	(15,382)	(25,181)	(15,382)	(9,799)	(9,799)
805038810	TOWN OF UNION	0.001933803%	0.003118189%	0.001184385%	29,124	6,281	22,843	6,281	16,562	6,281	10,282	6,281	4,001	4,001
803298810	TOWN OF WARDENSVILLE	0.002614432%	0.003118189%	0.000503757%	12,387	2,671	9,716	2,671	7,045	2,671	4,373	2,671	1,702	1,702
805138810	TOWN OF WEST HAMLIN	0.003867607%	0.004157585%	0.000289978%	7,131	1,538	5,593	1,538	4,055	1,538	2,517	1,538	980	980
805188810	TOWN OF WEST UNION	0.009915854%	0.010837321%	0.000921467%	22,658	4,887	17,772	4,887	12,886	4,887	7,999	4,887	3,113	3,113
803228810	TOWN OF WINFIELD	0.009274661%	0.009008011%	-0.000266650%	(6,555)	(1,414)	(5,141)	(1,414)	(3,728)	(1,414)	(2,314)	(1,414)	(900)	(900)
816000001	TREASURER OF STATE'S OFFICE	0.122201436%	0.128054206%	0.005852770%	143,919	31,037	112,882	31,037	81,845	31,037	50,808	31,037	19,771	19,771
806019911	TRI RIVER TRANSIT	0.000489780%	0.001039396%	0.000549616%	13,515	2,915	10,600	2,915	7,686	2,915	4,771	2,915	1,857	1,857
806929911	TRI-STATE TRANSIT AUTHORI	0.057494620%	0.061324379%	0.003829759%	94,173	20,309	73,864	20,309	53,555	20,309	33,246	20,309	12,937	12,937
809030005	TUCKER CO BOARD OF EDUCATION	0.026845883%	0.045585649%	0.018739766%	460,809	99,376	361,432	99,376	262,056	99,376	162,679	99,376	63,303	63,303
807729911	TUCKER CO HEALTH DEPT	0.001838379%	0.002078793%	0.000240414%	5,912	1,275	4,637	1,275	3,362	1,275	2,087	1,275	812	812
808119911	TUCKER CO. SOLID WASTE AUTHORITY	0.012283448%	0.002623887%	-0.009659561%	15,304	3,301	12,004	3,301	8,703	3,301	5,403	3,301	2,102	2,102
804849911	TUCKER COUNTY AMBULANCE A	0.007735213%	0.000000000%	-0.007735213%	(190,208)	(41,020)	(149,188)	(41,020)	(108,169)	(41,020)	(67,149)	(41,020)	(26,130)	(26,130)
802467709	TUCKER COUNTY COMMISSION	0.037382238%	0.043525452%	0.006143214%	151,061	32,577	118,484	32,577	85,906	32,577	53,329	32,577	20,752	20,752
804519911	TUCKER COUNTY DEVELOPMENT AUTHORITY	0.000966902%	0.001126013%	0.000159111%	3,913	844	3,069	844	2,225	844	1,381	844	537	537
805509911	TUCKER COUNTY SENIOR CITI	0.005120781%	0.000000000%	-0.005120781%	(125,919)	(27,155)	(98,764)	(27,155)	(71,609)	(27,155)	(44,453)	(27,155)	(17,298)	(17,298)
805499911	TUG RIVER HEALTH ASSOCIAT	0.036349854%	0.040276605%	0.003926751%	96,558	20,823	75,735	20,823	54,911	20,823	34,088	20,823	13,265	13,265
800950005	TYLER CO BOARD OF EDUCATION	0.075544425%	0.077834914%	0.002290490%	794,020	171,236	622,784	171,236	451,548	171,236	280,313	171,236	109,077	109,077
802477709	TYLER COUNTY COMMISSION	0.031055264%	0.036119020%	0.005063755%	124,517	26,853	97,664	26,853	70,811	26,853	43,958	26,853	17,105	17,105
808169911	UNION PUBLIC SERVICE DISTRICT	0.011656374%	0.011735101%	-0.000082864%	(11,874)	(2,561)	(9,313)	(2,561)	(6,752)	(2,561)	(4,192)	(2,561)	(1,631)	(1,631)
809919911	UNION WILLIAMS PSD	0.006804339%	0.008315170%	0.001510831%	37,151	8,012	29,139	8,012	21,127	8,012	13,115	8,012	5,104	5,104
805449911	UPPER OHIO CONSERVATION DISTRICT	0.000966902%	0.000519698%	-0.000447204%	(10,997)	(2,372)	(8,625)	(2,372)	(6,254)	(2,372)	(3,882)	(2,372)	(1,511)	(1,511)
800970005	UPSHUR CO BOARD OF EDUCATION	0.098900260%	0.151161198%	0.052260938%	1,285,091	277,138	1,007,952	277,138	730,814	277,138	453,676	277,138	176,537	176,537
807139911	UPSHUR CO PUBLIC LIBRARY	0.004225935%	0.003897736%	-0.000328199%	(8,070)	(1,740)	(6,330)	(1,740)	(4,590)	(1,740)	(2,850)	(1,740)	(1,109)	(1,109)
805459911	UPSHUR CO SR CITIZENS OPPORTUNITY CENTER	0.004703056%	0.000000000%	-0.004703056%	(115,648)	(24,940)	(90,707)	(24,940)	(65,767)	(24,940)	(40,827)	(24,940)	(15,887)	(15,887)
802487725	UPSHUR COUNTY COMMISSION	0.043447282%	0.040766941%	-0.002680341%	(65,909)	(14,214)	(51,696)	(14,214)	(37,482)	(14,214)	(23,268)	(14,214)	(9,054)	(9,054)
802579911	UPSHUR COUNTY DEVELOPMENT AUTHORITY	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
802823810	UPSHUR HUMAN RESOURCES, INC	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807749911	UPSHUR-BUCKHANNON HEALTH DEPARTMENT	0.002709856%	0.002252025%	-0.000457831%	(11,258)	(2,428)	(8,830)	(2,428)	(6,402)	(2,428)	(3,974)	(2,428)	(1,547)	(1,547)
896716625	VALLEY COMPREHENSIVE MENTAL HEALTH CTR	0.008436290%	0.007352114%	-0.001084176%	(26,660)	(5,749)	(20,910)	(5,749)	(15,161)	(5,749)	(9,412)	(5,749)	(3,662)	(3,662)
805529911	VALLEY HEALTH SYSTEM, INC	0.327647232%	0.000000000%	-0.327647232%	(8,056,810)	(1,737,505)	(6,319,305)	(1,737,505)	(4,581,800)	(1,737,505)	(2,844,295)	(1,737,505)	(1,106,791)	(1,106,791)
840400001	VETERANS AFFAIRS	0.186498092%	0.205834713%	0.019336621%	475,485	102,542	372,944	102,542	270,402	102,542	167,861	102,542	65,319	65,319
809129911	VIENNA PUBLIC LIBRARY	0.029664311%	0.004157585%	-0.025506726%	29,290	6,317	22,974	6,317	16,657	6,317	10,340	6,317	4,024	4,024
809939911	WARM SPRINGS PSD	0.001933803%	0.002078793%	0.000144989%	3,565	769	2,796	769	2,028	769	1,259	769	490	490
883430602	WATER DEVELOPMENT AUTHORITY	0.008498608%	0.009787648%	0.001289040%	31,697	6,836	24,861	6,836	18,026	6,836	11,190	6,836	4,354	4,354
800990005	WAYNE CO BOARD OF EDUCATION	0.198163230%	0.239754069%	0.041590839%	1,022,714	220,555	802,159	220,555	581,604	220,555	361,049	220,555	140,494	140,494
805359911	WAYNE CO COMMUNITY SERVICE ORG INC	0.008307599%	0.000000000%	-0.008307599%	(204,287)	(44,056)	(160,231)	(44,056)	(116,175)	(44,056)	(72,119)	(44,056)	(28,064)	(28,064)
806869911	WAYNE CO HEALTH DEPT	0.009999107%	0.008774188%	-0.001224919%	(30,121)	(6,496)	(23,625)	(6,496)	(17,129)	(6,496)	(10,633)	(6,496)	(4,138)	(4,138)
896136625	WAYNE COUNTY COMMISSION	0.007752740%	0.007792536%	0.000039796%	979	211	768	211	557	211	345	211	134	134
805859911	WC WORKSHOP INC.	0.043283698%	0.000000000%	-0.043283698%	(1,064,341)	(229,532)	(834,809)	(229,532)	(605,277)	(229,532)	(375,744)	(229,532)	(146,212)	(146,212)
801010005	WEBSTER CO BOARD OF EDUCATION	0.054368013%	0.069498124%	0.015130112%	372,048	29,813	342,261	80,235	211,579	80,235	131,344	80,235	51,109	51,109
802507709	WEBSTER COUNTY COMMISSION	0.025593195%	0.030229108%	0.004635912%	113,997	24,584	89,412	24,584	64,828	24,584	40,244	24,584	15,660	15,660
807769911	WEBSTER COUNTY HEALTH DEP	0.003676758%	0.003637887%	-0.000038871%	(956)	(206)	(750)	(206)	(544)	(206)	(337)	(206)	(131)	(131)
808349911	WEBSTER SPRINGS PUBLIC SERVICE DISTRICT	0.004041415%	0.002078793%	-0.001962623%	(48,261)	(10,408)	(37,853)	(10,408)	(27,445)	(10,408)	(17,037)	(10,408)	(6,630)	(6,630)
897066625	WEIRTON BOARD OF PARK COMMISSIONERS	0.000259009%	0.000000000%	-0.000259009%	(6,369)	(1,374)	(4,995)	(1,374)	(3,622)	(1,374)	(2,248)	(1,374)	(875)	(875)
897086625	WEIRTON SANITARY BOARD	0.022615567%	0.029384965%	0.006769399%	166,459	35,898	130,561	35,898	94,663	35,898	58,765	35,898	22,867	22,867
841901801	WELCH EMERGENCY HOSPITAL	0.200009248%	0.171547360%	-0.028461888%	(699,875)	(150,933)	(548,942)	(150,933)	(398,009)	(150,933)	(247,077)	(150,933)	(96,144)	(96,144)
803288810	WELCH, CITY OF	0.027828851%	0.028781587%	0.000952736%	23,428	5,052	18,375	5,052	13,323	5,052	8,271	5,052	3,218	3,218
831000503	WEST LIBERTY STATE COLLEGE	0.259296877%	0.289590947%	0.029294070%	742,914	160,214	582,700	160,214	422,485	160,214	262,271	160,214	102,057	102,057
880130602	WEST VIRGINIA LOTTERY COMMISSION	0.142384544%	0.148567601%	0.006183057%	152,041	32,789	119,252	32,789	86,464	32,789	53,675	32,789	20,886	20,886
805329911	WEST VIRGINIA RURAL WATER ASSOCIATION	0.008540965%	0.000000000%	-0.008540965%	(210,021)	(45,293)	(164,729)	(45,293)	(119,436)	(45,293)	(74,144)	(45,293)	(28,851)	(28,851)
886107204	WEST VIRGINIA UNIVERSITY	6.620393330%	6.986745268%	0.366351938%	9,008,554	1,942,755	7,065,799	1,942,755	5,123,045	1,942,755	3,180,290	1,942,755	1,237,535	1,237,535
804709911	WESTBROOK HEALTH SERVICES	0.205244105%	0.203894898%	-0.001349207%	(33,177)	(7,155)	(26,022)	(7,155)	(18,867)	(7,155)	(11,712)	(7,155)	(4,558)	(4,558)
806999911	WESTON HOUSING AUTHORITY	0.001933803%	0.000000000%	-0.001933803%	(47,552)	(10,255)	(37,297)	(10,255)	(27,042)	(10,255)	(16,787)	(10,255)	(6,532)	(6,532)
807749911	WESTON SANITARY BOARD	0.007422099%	0.000842861%	0.000842861%	20,726	4,470	16,256	4,470	11,787	4,470	7,317	4,470	2,847	2,847
803238810	WESTON, CITY OF	0.021362392%	0.026839325%	0.005476933%	134,677	29,044	105,633	29,044	76,589	29,044	47,545	29,044	18,501	18,501
801030005	WETZEL CO BOARD OF EDUCATION	0.128649039%	0.204023599%	0.075374560%	1,853,452	399,709	1,453,743	399,709	1,054,034	399,709	654,324	399,709	254	

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, 2018

Agency Account Number	Agency Name	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NOL (\$) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Outflow/(Inflow)	FY 2019 Amount Recognized	FY 2019 Deferred Outflow/(Inflow)	FY 2020 Amount Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized
804779911	WIRT CO COMMITTEE ON AGIN	0.00786665%	0.00000000%	-0.00786665%	(193,440)	(41,717)	(151,724)	(41,717)	(110,007)	(41,717)	(68,290)	(41,717)	(26,574)	(26,574)
802577709	WIRT COUNTY COMMISSION	0.003341799%	0.001039396%	-0.002302403%	(56,616)	(12,210)	(44,406)	(12,210)	(32,197)	(12,210)	(19,987)	(12,210)	(7,778)	(7,778)
801070005	WOOD CO BOARD OF EDUCATION	0.289648387%	0.530420448%	0.240772061%	5,920,559	1,276,808	4,643,751	1,276,808	3,366,943	1,276,808	2,090,135	1,276,808	813,327	813,327
808669925	WOOD CO PARKS & RECREATION	0.000777027%	0.000781015%	0.000003989%	98	21	77	21	56	21	35	21	13	13
805369911	WOOD CO SENIOR CITIZENS ASSOC INC	0.010665616%	0.00000000%	-0.010665616%	(262,266)	(56,559)	(205,707)	(56,559)	(149,147)	(56,559)	(92,588)	(56,559)	(36,028)	(36,028)
806249911	WOOD CO SOLID WASTE AUTH	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
896146625	WOOD COUNTY COMMISSION	0.119461039%	0.130180955%	0.010719916%	263,602	56,847	206,754	56,847	149,907	56,847	93,059	56,847	36,212	36,212
890000002	WORKERS COMPENSATION COMM	0.007468415%	0.006528524%	-0.000939890%	(23,112)	(4,984)	(18,128)	(4,984)	(13,143)	(4,984)	(8,159)	(4,984)	(3,175)	(3,175)
805139911	WORKFORCE INVESTMENT BOARD OF KANAWHA CO	0.006172396%	0.006428695%	0.000256299%	6,302	1,359	4,943	1,359	3,584	1,359	2,225	1,359	866	866
882500602	WORKFORCE WV/PAYROLL-05303	0.351336809%	0.341558625%	-0.009778184%	(240,444)	(51,853)	(188,591)	(51,853)	(136,738)	(51,853)	(84,884)	(51,853)	(33,031)	(33,031)
804639911	WV AFFORDABLE HOUSING TRU	0.002086677%	0.000086616%	-0.002000061%	(49,181)	(10,606)	(38,575)	(10,606)	(27,969)	(10,606)	(17,362)	(10,606)	(6,756)	(6,756)
805249911	WV ASSOC. OF REHABILITATION FACILITIES	0.009179236%	0.00000000%	-0.009179236%	(225,716)	(48,677)	(177,039)	(48,677)	(128,362)	(48,677)	(79,685)	(48,677)	(31,007)	(31,007)
883802402	WV BD OF SOCIAL WORKER EXAMINERS	0.001456682%	0.001732327%	0.000275645%	6,778	1,462	5,316	1,462	3,855	1,462	2,393	1,462	931	931
855069301	WV BD. OF CHIROPRACTIC EXAMINERS	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
883200002	WV BOARD OF BARBERS AND C	0.006422642%	0.007535623%	0.001112981%	27,368	5,902	21,466	5,902	15,564	5,902	9,662	5,902	3,760	3,760
881116002	WV BOARD OF VETERINARY MEDICINE	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
847752301	WV DIVISION OF ENERGY	0.004249304%	0.003464654%	-0.000784650%	(19,294)	(4,161)	(15,133)	(4,161)	(10,972)	(4,161)	(6,812)	(4,161)	(2,651)	(2,651)
837707001	WV DIVISION OF JUVENILE SERVICES	0.437594806%	0.444959468%	0.007364662%	181,096	39,055	142,042	39,055	102,987	39,055	63,932	39,055	24,878	24,878
881074002	WV ENGINEERS REGISTRATION BOARD	0.003867607%	0.004157585%	0.000289978%	7,131	1,538	5,593	1,538	4,055	1,538	2,517	1,538	980	980
814000001	WV ENTERPRISE PLANNING BOARD	0.028952034%	0.027977082%	-0.000974952%	(23,974)	(5,170)	(18,804)	(5,170)	(13,634)	(5,170)	(8,464)	(5,170)	(3,293)	(3,293)
881300002	WV MESSAGE THERAPY LICENSURE BD	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
816000002	WV MUN. PENSIONS OVERSIGHT BRD	0.000966902%	0.001039396%	0.000072495%	1,783	384	1,398	384	1,014	384	629	384	245	245
809649911	WV MUNICIPAL LEAGUE	0.002900705%	0.003031572%	0.000130867%	3,218	694	2,524	694	1,830	694	1,136	694	442	442
887200504	WV NETWORK FOR EDUCATIONAL TELECOM	0.050616279%	0.051101202%	0.000484924%	11,924	2,572	9,353	2,572	6,781	2,572	4,210	2,572	1,638	1,638
830703503	WV NORTHERN COMMUNITY COLLEGE	0.137042972%	0.144171698%	0.007128726%	175,295	37,803	137,491	37,803	99,688	37,803	61,884	37,803	24,081	24,081
818020001	WV OFFICE OF TAX APPEALS	0.004452811%	0.004677283%	0.000224472%	5,520	1,190	4,329	1,190	3,139	1,190	1,949	1,190	758	758
834957902	WV PARKWAYS ECON.DEV.& TOURISM AUTH.	0.376298061%	0.406676996%	0.030378935%	747,015	161,099	585,916	161,099	424,817	161,099	263,719	161,099	102,620	102,620
837701401	WV PAROLE BOARD	0.014329959%	0.014331336%	0.000001377%	34	7	27	7	19	7	12	7	5	5
833300001	WV SCHOOL FOR THE DEAF AND BLIND	0.151828797%	0.158021017%	0.006192220%	152,266	32,837	119,429	32,837	86,592	32,837	53,754	32,837	20,917	20,917
884610002	WV SOLID WASTE MANAGEMENT BD	0.007773675%	0.007479836%	-0.000293839%	(7,225)	(1,558)	(5,667)	(1,558)	(4,109)	(1,558)	(2,551)	(1,558)	(993)	(993)
832603203	WV SOUTHERN COMMUNITY COLLEGE	0.161373742%	0.170222668%	0.008848926%	217,594	46,926	170,668	46,926	123,743	46,926	76,817	46,926	29,892	29,892
881063502	WV STATE BD OF EXAMINERS FOR LPNS	0.005774146%	0.006356760%	0.000582614%	14,326	3,090	11,237	3,090	8,147	3,090	5,058	3,090	1,968	1,968
832802203	WV STATE UNIVERSITY	0.272728825%	0.288075181%	0.015346893%	377,378	81,384	295,994	81,384	214,610	81,384	133,226	81,384	51,842	51,842
805039911	WV STATEWIDE INDEPENDENT LIVING COUNCIL	0.002900705%	0.00000000%	-0.002900705%	(71,328)	(15,382)	(55,946)	(15,382)	(40,563)	(15,382)	(25,181)	(15,382)	(9,799)	(9,799)
802599911	WVSC R & D CORPORATION	0.063187947%	0.060804681%	-0.002383267%	(58,604)	(12,638)	(45,966)	(12,638)	(33,327)	(12,638)	(20,689)	(12,638)	(8,051)	(8,051)
804259911	WVSU METRO AREA AGENCY ON AGING	0.011125698%	0.013512151%	0.002386453%	58,683	12,655	46,027	12,655	33,372	12,655	20,717	12,655	8,061	8,061
801090005	WYOMING CO BOARD OF EDUCATION	0.086563988%	0.142137438%	0.055573450%	1,366,545	294,705	1,071,841	294,705	777,136	294,705	482,431	294,705	187,727	187,727
808429911	WYOMING CO COUNCIL ON AGI	0.016085329%	0.019055598%	0.002970269%	73,039	15,751	57,287	15,751	41,536	15,751	25,785	15,751	10,034	10,034
807809911	WYOMING CO HEALTH DEPARTMENT	0.002467401%	0.003118189%	0.000650788%	16,003	3,451	12,552	3,451	9,101	3,451	5,649	3,451	2,198	2,198
809559911	WYOMING CO PUBLIC LIBRARY	0.006439682%	0.005803296%	-0.000636386%	(15,649)	(3,375)	(12,274)	(3,375)	(8,899)	(3,375)	(5,524)	(3,375)	(2,150)	(2,150)
802547709	WYOMING COUNTY COMMISSION	0.079879903%	0.085207004%	0.005327101%	130,993	28,249	102,743	28,249	74,494	28,249	46,244	28,249	17,995	17,995
809749911	WYOMING COUNTY ECONOMIC DEV AUTHORITY	0.002900705%	0.003118189%	0.000217484%	5,348	1,153	4,195	1,153	3,041	1,153	1,888	1,153	735	735
State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability		14.605765022%	14.680738027%	0.074973005%	1,843,578	397,580	1,445,998	397,580	1,048,418	397,580	650,838	397,580	253,258	253,258
State of West Virginia Special Funding - Financial Stability Fund		2.434294170%	2.446789671%	0.012495011%	307,263	66,263	241,000	66,263	174,736	66,263	108,473	66,263	42,210	42,210
State of West Virginia Special Funding - Public School Support Plan (PSSP)		26.682211739%	23.127657882%	-3.554553858%	(87,406,092)	(18,849,707)	(68,556,385)	(18,849,707)	(49,706,678)	(18,849,707)	(30,856,970)	(18,849,707)	(12,007,263)	(12,007,263)
		100.000000000%	100.000000000%	0.000000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -