

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
89270502	ABC Commission	0.078402970%	0.071125490%	-0.007277479%	\$ (73,466)	\$ (20,561)	\$ (52,905)	\$ (20,561)	\$ (32,343)	\$ (20,561)	\$ (11,782)	\$ (11,782)
881000502	Accountancy, Board of	0.0031586137%	0.002684231%	-0.000474386%	(4,789)	(1,349)	(3,449)	(1,349)	(2,108)	(1,349)	(768)	(768)
850000001	Adjutant General	0.369218049%	0.327220956%	-0.041997093%	(423,961)	(118,657)	(305,304)	(118,657)	(186,647)	(118,657)	(67,990)	(67,990)
881510002	Administration, Dept. of											
	Board of Risk and Insurance Management	0.020355534%	0.017854049%	-0.002501485%	(25,253)	(7,068)	(18,185)	(7,068)	(11,117)	(7,068)	(4,050)	(4,050)
	Consolidated Public Retirement Board	0.083089184%	0.070657536%	-0.012431648%	(125,498)	(35,124)	(90,374)	(35,124)	(55,250)	(35,124)	(20,126)	(20,126)
	Ethics Commission	0.005088884%	0.004473719%	-0.000615165%	(6,210)	(1,738)	(4,472)	(1,738)	(2,734)	(1,738)	(996)	(996)
	Finance Division	0.030796519%	0.028829118%	-0.001967401%	(19,861)	(5,559)	(14,302)	(5,559)	(8,744)	(5,559)	(3,185)	(3,185)
	General Services Division/Building Commission	0.099759665%	0.086548592%	-0.013211072%	(133,366)	(37,326)	(96,040)	(37,326)	(58,714)	(37,326)	(21,388)	(21,388)
	Public Employees Grievance Board	0.010879682%	0.008528983%	-0.002350699%	(23,730)	(6,642)	(17,089)	(6,642)	(10,447)	(6,642)	(3,806)	(3,806)
	Information Services And Communications	0.195220100%	0.159917576%	-0.035302524%	(356,379)	(99,742)	(256,637)	(99,742)	(156,895)	(99,742)	(57,152)	(57,152)
	Office of Technology	0.003158617%	0.002378045%	-0.000780572%	(7,880)	(2,205)	(5,674)	(2,205)	(3,469)	(2,205)	(1,264)	(1,264)
	Public Employees Insurance Agency	0.032165253%	0.025514654%	-0.006650599%	(67,138)	(18,790)	(48,348)	(18,790)	(29,557)	(18,790)	(10,767)	(10,767)
	Division of Personnel	0.053433277%	0.043838767%	-0.015128401%	(152,731)	(42,746)	(109,985)	(42,746)	(67,239)	(42,746)	(24,493)	(24,493)
	Prosecuting Attorneys Institute	0.004913405%	0.004473719%	-0.000439686%	(4,439)	(1,242)	(3,196)	(1,242)	(1,954)	(1,242)	(712)	(712)
	Public Defender's Services	0.027286944%	0.022960552%	-0.004326392%	(43,675)	(12,224)	(31,451)	(12,224)	(19,228)	(12,224)	(7,004)	(7,004)
	Purchasing Division	0.032288089%	0.027985406%	-0.004302683%	(43,436)	(12,157)	(31,279)	(12,157)	(19,122)	(12,157)	(6,966)	(6,966)
	Real Estate Division	0.017460135%	0.014798993%	-0.002661142%	(26,864)	(7,519)	(19,346)	(7,519)	(11,827)	(7,519)	(4,308)	(4,308)
	Retiree Health Benefit Trust Fund	0.017319752%	0.01378398%	-0.003581353%	(36,154)	(10,119)	(26,035)	(10,119)	(15,917)	(10,119)	(5,798)	(5,798)
	Secretary of Administration	0.081254636%	0.114684370%	0.033429733%	337,473	94,451	243,022	94,451	148,571	94,451	54,120	54,120
	Surplus Property	0.011581597%	0.01017985%	-0.001402612%	(14,159)	(3,963)	(10,196)	(3,963)	(6,234)	(3,963)	(2,271)	(2,271)
	Travel Management	0.005264362%	0.005565782%	0.000301420%	3,043	852	2,191	852	1,340	852	488	488
	Travel Management - Aviation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
	Fleet Management	0.005527580%	0.005368462%	-0.000159118%	(1,606)	(450)	(1,157)	(450)	(707)	(450)	(258)	(258)
867001902	Aeronautics Commission	0.002105745%	0.000887940%	-0.001217805%	(12,294)	(3,441)	(8,853)	(3,441)	(5,412)	(3,441)	(1,972)	(1,972)
808019911	Aging & Family Services Of Mineral County	0.007808804%	0.007198774%	-0.000610030%	(6,158)	(1,724)	(4,435)	(1,724)	(2,711)	(1,724)	(988)	(988)
851000001	Agriculture	0.320870941%	0.289893218%	-0.030977723%	(312,720)	(87,523)	(225,197)	(87,523)	(137,674)	(87,523)	(50,151)	(50,151)
803018810	Ammoore, Town of	0.019653619%	0.01635036%	-0.003303284%	(33,347)	(9,333)	(24,014)	(9,333)	(14,681)	(9,333)	(5,348)	(5,348)
837700501	Anthony Correctional Center	0.064050399%	0.052233641%	-0.011816758%	(119,290)	(33,387)	(85,904)	(33,387)	(52,517)	(33,387)	(19,131)	(19,131)
808789911	Appalachian Area Agency on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
885550902	Architects, Board of	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
808869911	Armstrong Public Service District	0.002105745%	0.002092271%	-0.000013474%	(136)	(38)	(98)	(38)	(60)	(38)	(22)	(22)
807009911	Association Of Co Officials	0.002105745%	0.001626188%	-0.000479557%	(4,841)	(1,355)	(3,486)	(1,355)	(2,131)	(1,355)	(776)	(776)
803068810	Athens, City Of	0.010090028%	0.008947437%	-0.001142591%	(11,534)	(3,228)	(8,306)	(3,228)	(5,078)	(3,228)	(1,850)	(1,850)
824000001	Attorney General	0.169922756%	0.137723680%	-0.032199076%	(325,050)	(90,974)	(234,076)	(90,974)	(143,102)	(90,974)	(52,128)	(52,128)
815000001	Auditors Office	0.165099613%	0.148431857%	-0.016667756%	(168,261)	(47,092)	(121,169)	(47,092)	(74,076)	(47,092)	(26,984)	(26,984)
800010005	Barbour Co Board Of Education	0.034509759%	0.042902876%	0.008393116%	84,729	23,714	61,015	23,714	37,301	23,714	13,588	13,588
802007709	Barbour Co Commission	0.030357822%	0.028614788%	-0.001743034%	(17,596)	(4,925)	(12,671)	(4,925)	(7,747)	(4,925)	(2,822)	(2,822)
807279911	Barbour Co Health Department	0.003334096%	0.002684231%	-0.000649865%	(6,560)	(1,836)	(4,724)	(1,836)	(2,888)	(1,836)	(1,052)	(1,052)
886460902	Bd of Exam Speech Language Path & Audio	0.000000000%	0.0000598764%	0.0000598764%	6,045	1,692	4,353	1,692	2,661	1,692	969	969
807239911	Barbour Co Senior Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802932911	Beckley Housing Authority	0.015793087%	0.013723940%	-0.002069147%	(20,888)	(5,846)	(15,042)	(5,846)	(9,196)	(5,846)	(3,350)	(3,350)
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	0.006023747%	0.008446653%	0.002422906%	24,459	6,846	17,614	6,846	10,768	6,846	3,923	3,923
805589911	Bellington Clinic	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809239911	Benedum Airport Authority	0.020618752%	0.019384980%	-0.001233773%	(12,455)	(3,486)	(8,969)	(3,486)	(5,483)	(3,486)	(1,997)	(1,997)
800030005	Berkeley Co Board Of Education	0.236500707%	0.323958373%	0.087457666%	882,886	247,099	635,787	247,099	388,687	247,099	141,588	141,588
802928911	Berkeley Co. Farmland Protection Board	0.001052872%	0.001296188%	0.000243315%	2,456	687	1,769	687	1,081	687	394	394
896006625	Berkeley County Commission	0.054777883%	0.08269642%	0.027491760%	277,530	77,674	199,855	77,674	122,181	77,674	44,507	44,507
897186625	Berkeley County P.S.D.	0.005724994%	0.006719083%	0.000994089%	10,035	2,809	7,227	2,809	4,418	2,809	1,609	1,609
802629911	Berkeley Senior Services	0.005264362%	0.006263206%	0.000998844%	10,083	2,822	7,261	2,822	4,439	2,822	1,617	1,617
807279911	Berkeley-Morgan Co Board Of Health	0.021038146%	0.017536977%	-0.003501170%	(35,344)	(9,892)	(25,452)	(9,892)	(15,560)	(9,892)	(5,668)	(5,668)
806729911	Big Bend PSD	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
804839911	Bingamon PSD	0.002105745%	0.001986807%	-0.000118938%	(1,201)	(336)	(865)	(336)	(529)	(336)	(193)	(193)
832401103	Blue Ridge Community & Technical College	0.130635808%	0.113651842%	-0.016983965%	(171,453)	(47,986)	(123,467)	(47,986)	(75,482)	(47,986)	(27,496)	(27,496)
809739911	Bluefield Housing Authority	0.008422980%	0.008103724%	-0.000319255%	(3,223)	(902)	(2,321)	(902)	(1,419)	(902)	(517)	(517)
804400911	Bluefield Sanitary Board	0.038517584%	0.033434662%	-0.005173922%	(52,231)	(14,618)	(37,613)	(14,618)	(22,994)	(14,618)	(8,376)	(8,376)
832906503	Bluefield State College	0.174756428%	0.174713507%	-0.000042920%	(433)	(121)	(312)	(121)	(191)	(121)	(69)	(69)
803328810	Bluefield, City of	0.108268081%	0.092316798%	-0.015951283%	(161,028)	(45,068)	(115,960)	(45,068)	(70,892)	(45,068)	(25,824)	(25,824)
805619911	Bluestone Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804439911	Blueswell Public Service District	0.013248645%	0.010556615%	-0.002692030%	(27,176)	(7,606)	(19,570)	(7,606)	(11,964)	(7,606)	(4,358)	(4,358)
857300001	Board of Coal Mine Health & Safety	0.001403830%	0.001789487%	0.000385657%	3,893	1,090	2,804	1,090	1,714	1,090	624	624
885400901	Board of Examiners of Psychologists	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
881311002	Board of Funeral Service Examiners	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
891600002	Board of Medicine	0.021020294%	0.010842285%	-0.010178009%	(16,940)	(4,741)	(12,199)	(4,741)	(7,458)	(4,741)	(2,717)	(2,717)
896760002	Board of Respiratory Care	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800050005	Boone Co Board Of Education	0.096913701%	0.122115930%	0.025202239%	254,417	71,205	183,211	71,205	112,006	71,205	40,801	40,801
802217709	Boone Co Commission	0.077651098%	0.068500115%	-0.009150983%	(92,379)	(25,855)	(66,524)	(25,855)	(40,670)	(25,855)	(14,815)	(14,815)
807289911	Boone Co Health Department	0.002983139%	0.003497325%	0.000514187%	5,191	1,453	3,738	1,453	2,285	1,453	832	832
805149911	Boone Co Housing and Redevelopment Authority	0.007370107%	0.006443515%	-0.000926592%	(9,354)	(2,618)	(6,736)	(2,618)	(4,118)	(2,618)	(1,500)	(1,500)
808959911	Boone Co Parks & Recreation Comm.	0.004255579%	0.004151032%	-0.000104546%	(1,055)	(295)	(760)	(295)	(465)	(295)	(169)	(169)
805829911	Boone County Ambulance Authority	0.035380024%	0.029186335%	-0.006193688%	(62,525)	(17,499)	(45,026)	(17,499)	(27,527)	(17,499)	(10,027)	(10,027)
804949911	Boone County Community Organization	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806209911	Boone County Public Service District	0.007106889%	0.006657846%	-0.000449043%	(4,533)	(1,269)	(3,264)	(1,269)	(1,996)	(1,269)	(727)	(727)
808769911	Boone-Madison Public Library	0.000614176%	0.000122474%	-0.000491701%	(4,964)	(1,389)	(3,574)	(1,389)	(2,185)	(1,389)	(796)	(796)
806859911	Bradley Public Service District	0.006404974%	0.004473719%	-0.001931256%	(19,496)	(5,456)	(14,040)	(5,456)	(8,583)	(5,456)	(3,127)	(3,127)
809359911	Branchland-Medkirk Public Service Dist	0.004302485%	0.004100852%	-0.000201633%	(2,035)	(570)	(1,466)	(570)	(896)	(570)	(326)	(326)
800070005	Braxton Co Board Of Education	0.040293087%	0.051116193%	0.010823106%	163,470	45,751	117,718	45,751	71,967	45,751	26,216	26,216
807029911	Braxton Co Health Department	0.001667048%	0.000894744%	-0.000772304%	(7,796)	(2,182)	(5,614)	(2,182)	(3,432)	(2,182)	(1,250)	(1,250)
807579911	Braxton Co Senior Citizens Center	0.008773937%	0.00779085%	-0.001064853%	(10,750)	(3,009)	(7,741)	(3,009)	(4,733)	(3,009)	(1,724)	(1,724)
802037709	Braxton County Commission	0.056240937%	0.048595130%	-0.007645807%								

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897136625	Brooke Co Commission	0.096356474%	0.149994267%	0.053637793%	541,495	151,552	389,943	151,552	238,391	151,552	86,839	86,839
804739911	Brooke County Committee on Aging	0.004123750%	0.002085467%	-0.002038283%	(20,576)	(5,759)	(14,818)	(5,759)	(9,059)	(5,759)	(3,300)	(3,300)
807309911	Brooke County Health Department	0.005264362%	0.005368462%	0.000104100%	1,051	294	757	294	463	294	169	169
808710911	Brooke County Public Library	0.001052872%	0.001690827%	0.000637955%	6,440	1,802	4,638	1,802	2,835	1,802	1,033	1,033
802549911	Buckhannon Housing Authority	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
802838810	Buckhannon, City of	0.093266951%	0.080509923%	-0.012757028%	(128,782)	(36,043)	(92,739)	(36,043)	(56,696)	(36,043)	(20,653)	(20,653)
806439911	Buckhannon/Upshur Work Adjustment Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805009911	Buffalo Creek Memorial Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808979911	Buffalo Creek Public Service District	0.019702753%	0.020575193%	0.000872440%	8,807	2,465	6,342	2,465	3,877	2,465	1,412	1,412
878621302	Bureau of Senior Services	0.028292931%	0.022406185%	-0.005886746%	(59,427)	(16,632)	(42,795)	(16,632)	(26,162)	(16,632)	(9,530)	(9,530)
802519911	Burnsville Public Utility	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
800110005	Cabell Co Board Of Education	0.306588479%	0.316114737%	0.009526257%	96,168	26,915	69,253	26,915	42,337	26,915	15,422	15,422
802618709	Cabell Co Comm	0.336604420%	0.286726574%	-0.049877846%	(503,517)	(140,923)	(362,594)	(140,923)	(221,672)	(140,923)	(80,749)	(80,749)
807319911	Cabell Co Health Department	0.003108662%	0.031827360%	0.000000000%	(2,840)	(795)	(2,045)	(795)	(1,250)	(795)	(455)	(455)
898366625	Cabell Co. Comm. - Non-Pay	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804999911	Cabell Co. Community Serv	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807939911	Cabell County Public Library	0.076420992%	0.059765818%	-0.016655175%	(168,134)	(47,057)	(121,077)	(47,057)	(74,020)	(47,057)	(26,964)	(26,964)
805499911	Cabin Creek Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800130005	Calhoun Co Board of Education	0.028010355%	0.045510985%	0.017500630%	176,669	49,446	127,223	49,446	77,778	49,446	28,332	28,332
804759911	Calhoun Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802067709	Calhoun County Commission	0.015529869%	0.012927856%	-0.002602013%	(26,267)	(7,352)	(18,916)	(7,352)	(11,564)	(7,352)	(4,212)	(4,212)
802589911	Camp Dawson Event Center	0.022724497%	0.019874877%	-0.002849620%	(28,767)	(8,051)	(20,716)	(8,051)	(12,665)	(8,051)	(4,613)	(4,613)
804389911	Canaan Valley Public Service District	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
806849911	Capon Bridge Public Library	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
805008810	Capon Bridge, Inc. Town of	0.002895399%	0.002486911%	-0.000408488%	(4,124)	(1,154)	(2,970)	(1,154)	(1,815)	(1,154)	(661)	(661)
805639911	Central Communication, Inc.	0.012722209%	0.010638264%	-0.002083944%	(21,037)	(5,888)	(15,150)	(5,888)	(9,262)	(5,888)	(3,374)	(3,374)
805479911	Central Hampshire PSD	0.012546730%	0.009638005%	-0.002908725%	(29,363)	(8,218)	(21,145)	(8,218)	(12,927)	(8,218)	(4,709)	(4,709)
804809911	Central WV Aging Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802679911	Central WV Regional Airport Authority	0.060189208%	0.053272972%	-0.006916236%	(69,819)	(19,541)	(50,279)	(19,541)	(30,738)	(19,541)	(11,197)	(11,197)
808519911	Central WV Transit Authority	0.035358967%	0.028910768%	-0.006448198%	(65,095)	(18,218)	(46,876)	(18,218)	(28,658)	(18,218)	(10,439)	(10,439)
803749911	Century Volga Public Service District	0.005176623%	0.004375059%	-0.000801564%	(8,092)	(2,265)	(5,827)	(2,265)	(3,562)	(2,265)	(1,298)	(1,298)
805779911	Chapmanville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804589911	Charles Town Utility Board	0.030006865%	0.025842103%	-0.004164762%	(42,043)	(11,767)	(30,276)	(11,767)	(18,509)	(11,767)	(6,742)	(6,742)
803418810	Charles Town, City of	0.029304950%	0.02526948%	-0.004048002%	(40,865)	(11,437)	(29,428)	(11,437)	(17,990)	(11,437)	(6,553)	(6,553)
804119911	Charleston Convention & Visitors Bureau	0.007194628%	0.005984236%	-0.001210392%	(12,219)	(3,420)	(8,799)	(3,420)	(5,379)	(3,420)	(1,960)	(1,960)
805609911	Charleston Housing	0.077577287%	0.062086368%	-0.015490920%	(156,381)	(43,767)	(112,614)	(43,767)	(68,846)	(43,767)	(25,079)	(25,079)
807869911	Charleston Urban Renewal Authority	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
802839810	Charleston, City of	0.633302780%	0.541387982%	-0.091914798%	(927,881)	(259,692)	(668,188)	(259,692)	(408,496)	(259,692)	(148,804)	(148,804)
809859911	Chestnut Ridge Public Service District	0.003597314%	0.003085675%	-0.000511639%	(5,165)	(1,446)	(3,719)	(1,446)	(2,274)	(1,446)	(828)	(828)
803098810	City of Benboursville	0.073552024%	0.068111769%	-0.005440255%	(54,919)	(15,371)	(39,549)	(15,371)	(24,178)	(15,371)	(8,807)	(8,807)
896366625	City of Beckley	0.062614105%	0.090923651%	0.028309546%	285,785	79,985	205,800	79,985	125,816	79,985	45,831	45,831
803168810	City of Belmont	0.005264362%	0.005269802%	0.000005440%	55	15	40	15	24	15	9	9
897146625	City of Benwood	0.002237354%	0.003470109%	0.001232755%	12,445	3,483	8,962	3,483	5,479	3,483	1,996	1,996
804038810	City of Bridgeport	0.115957230%	0.115977240%	0.000020010%	202	57	145	57	89	57	32	32
896356625	City of Buckhannon	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
896276625	City of Charleston	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
803438810	City of Chester	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
896386625	City of Follansbee	0.035351289%	0.054603180%	0.019251891%	194,348	54,394	139,955	54,394	85,561	54,394	31,167	31,167
803708810	City of Franklin	0.008422980%	0.006756506%	-0.001666474%	(16,823)	(4,708)	(12,115)	(4,708)	(7,406)	(4,708)	(2,698)	(2,698)
803728810	City of Gary	0.007004234%	0.006026082%	-0.000978152%	(9,874)	(2,764)	(7,111)	(2,764)	(4,347)	(2,764)	(1,584)	(1,584)
803778810	City of Glenview	0.003948272%	0.003578975%	-0.000369297%	(3,728)	(1,043)	(2,685)	(1,043)	(1,641)	(1,043)	(598)	(598)
804848810	City of Grafton	0.038394978%	0.030839740%	-0.008555237%	(86,365)	(24,172)	(62,194)	(24,172)	(38,022)	(24,172)	(13,850)	(13,850)
896226625	City of Huntington	0.003112554%	0.007851121%	0.004738567%	47,836	13,388	34,448	13,388	21,060	13,388	7,671	7,671
896446625	City of Kenova	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802836810	City of Kenova	0.032551307%	0.030305616%	-0.002245691%	(22,670)	(6,345)	(16,325)	(6,345)	(9,981)	(6,345)	(3,636)	(3,636)
803108810	City of Keyser	0.037289233%	0.030189945%	-0.007099287%	(71,667)	(20,058)	(51,609)	(20,058)	(31,551)	(20,058)	(11,493)	(11,493)
804148810	City of Madison	0.016231784%	0.013822600%	-0.002409184%	(24,321)	(6,807)	(17,514)	(6,807)	(10,707)	(6,807)	(3,900)	(3,900)
897206625	City of Mannington	0.001174611%	0.000000000%	-0.001174611%	(11,858)	(3,319)	(8,539)	(3,319)	(5,220)	(3,319)	(1,902)	(1,902)
896156625	City of Martinsburg	0.008495365%	0.010912131%	0.002416766%	24,397	6,828	17,569	6,828	10,741	6,828	3,913	3,913
804048810	City of Milton	0.032518624%	0.026506867%	-0.006011756%	(60,689)	(16,985)	(43,703)	(16,985)	(26,718)	(16,985)	(9,733)	(9,733)
804318810	City of Montgomery	0.015793087%	0.015826417%	0.000033300%	336	94	242	94	148	94	54	54
804338810	City of Moorefield	0.027725641%	0.022974161%	-0.004751481%	(47,966)	(13,425)	(34,542)	(13,425)	(21,117)	(13,425)	(7,692)	(7,692)
896436625	City of New Martinsville	0.075989424%	0.109601001%	0.033611577%	339,309	94,965	244,344	94,965	149,380	94,965	54,415	54,415
804848810	City of Paden City	0.013424124%	0.012172597%	-0.001251527%	(12,634)	(3,538)	(9,098)	(3,538)	(5,562)	(3,538)	(2,026)	(2,026)
804518810	City of Parsons	0.010967421%	0.008651457%	-0.002315964%	(23,380)	(6,543)	(16,836)	(6,543)	(10,293)	(6,543)	(3,749)	(3,749)
802820810	City of Pennsboro	0.008510719%	0.007157950%	-0.001352769%	(13,656)	(3,822)	(9,834)	(3,822)	(6,012)	(3,822)	(2,190)	(2,190)
803148810	City of Petersburg	0.016670480%	0.013217032%	-0.003453449%	(34,863)	(9,757)	(25,105)	(9,757)	(15,348)	(9,757)	(5,591)	(5,591)
804478810	City of Philippi	0.024917981%	0.022739418%	-0.002178563%	(21,993)	(6,155)	(15,837)	(6,155)	(9,682)	(6,155)	(3,527)	(3,527)
803188810	City of Ravenswood	0.029017549%	0.025402896%	-0.003614652%	(36,490)	(10,213)	(26,277)	(10,213)	(16,065)	(10,213)	(5,852)	(5,852)
803428810	City of Richwood	0.012283512%	0.012985691%	0.000702179%	7,089	1,984	5,105	1,984	3,121	1,984	1,137	1,137
804758810	City of Ripley	0.047557097%	0.043633384%	-0.003923713%	(39,610)	(11,086)	(28,524)	(11,086)	(17,438)	(11,086)	(6,352)	(6,352)
804788810	City of Roncoveerte	0.020355344%	0.017969720%	-0.002385815%	(24,085)	(6,741)	(17,344)	(6,741)	(10,603)	(6,741)	(3,862)	(3,862)
804018810	City of Salem	0.025795375%	0.020235496%	-0.005559879%	(56,127)	(15,709)	(40,418)	(15,709)	(24,710)	(15,709)	(9,001)	(9,001)
804868810	City of Shinnston	0.024567024%	0.021555499%	-0.003011525%	(30,401)	(8,509)	(21,893)	(8,509)	(13,384)	(8,509)	(4,875)	(4,875)
804828810	City of Smithers	0.004562447%	0.004177739%	-0.000384709%	(3,884)	(1,087)	(2,797)	(1,087)	(1,710)	(1,087)	(623)	(623)
896846625	City of South Charleston/Sanitary Board	0.000875200%	0.001357425%	0.000482225%	4,868	1,362	3,506	1,362	2,143	1,362	781	781
896366625	City of Summersville	0.002770371%	0.004164981%	0.001394610%	14,079	3,940	10,138	3,940	6,198	3,940	2,258	2,258
804988810	City of Thomas	0.004211490%	0.002684231%	-0.001527259%	(15,418)	(4,315)	(11,103)	(4,315)	(6,788)	(4,315)	(2,473)	(2,473)
897096625	City of Weirton	0.070522713%	0.113785543%	0.043262831%	436,739	122,233						

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
805248810	City of Williamsstown	0.019214922%	0.018561679%	-0.000653243%	(6,594)	(1,846)	(4,749)	(1,846)	(2,903)	(1,846)	(1,058)	(1,058)
897196625	City/Co Building Management Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809669911	Clarksburg Harrison Reg Housing Authority	0.022198061%	0.020092610%	-0.002105451%	(21,255)	(5,949)	(15,306)	(5,949)	(9,357)	(5,949)	(3,409)	(3,409)
805979911	Clarksburg Water Board	0.036762796%	0.029091078%	-0.007671719%	(77,446)	(21,675)	(55,771)	(21,675)	(34,095)	(21,675)	(12,420)	(12,420)
804028810	Clarksburg, City of	0.170635419%	0.150548111%	-0.020180608%	(203,723)	(57,017)	(146,706)	(57,017)	(89,688)	(57,017)	(32,671)	(32,671)
808239911	Clarksburg-Harrison Public Library	0.008422980%	0.007157950%	-0.001265030%	(12,770)	(3,574)	(9,196)	(3,574)	(5,622)	(3,574)	(2,048)	(2,048)
800150005	Clay Co Board of Education	0.047770386%	0.059830287%	0.012059901%	121,745	34,074	87,671	34,074	53,598	34,074	19,524	19,524
807339911	Clay Co Health Department	0.012195773%	0.009791150%	-0.002404623%	(24,275)	(6,794)	(17,481)	(6,794)	(10,687)	(6,794)	(3,893)	(3,893)
806089911	Clay Co. Emergency Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802077709	Clay County Commission	0.016845959%	0.015612087%	-0.001233872%	(12,456)	(3,486)	(8,970)	(3,486)	(5,484)	(3,486)	(1,998)	(1,998)
897236625	Claywood Park PSD	0.005349908%	0.008297642%	0.002947734%	29,757	8,328	21,429	8,328	13,101	8,328	4,772	4,772
809099911	Coalfield Comm. Action Partnership, Inc.	0.086686499%	0.071256300%	-0.015430199%	(155,768)	(43,596)	(112,172)	(43,596)	(68,576)	(43,596)	(24,980)	(24,980)
803270001	Commerce, Office Of Secretary, Dept. of	0.014301517%	0.019646939%	0.005345421%	53,962	15,103	38,859	15,103	23,757	15,103	8,654	8,654
808279911	Committee on Aging For Randolph County Inc.	0.009739070%	0.007890219%	-0.001808851%	(16,260)	(5,111)	(8,039)	(5,111)	(8,039)	(5,111)	(2,928)	(2,928)
809479911	Community Action of South	0.104673070%	0.087848182%	-0.016824887%	(169,847)	(47,536)	(122,311)	(47,536)	(74,775)	(47,536)	(27,238)	(27,238)
832502103	Concord College	0.264317597%	0.258220737%	-0.006096860%	(61,548)	(17,226)	(44,322)	(17,226)	(27,096)	(17,226)	(9,870)	(9,870)
802499911	Concord University Research & Dev. Corporation	0.023075455%	0.018364359%	-0.004711095%	(47,559)	(13,311)	(34,248)	(13,311)	(20,937)	(13,311)	(7,627)	(7,627)
807739911	Cool Ridge Flat Top PSD	0.003334096%	0.003578975%	0.000244879%	2,472	692	1,780	692	1,088	692	396	396
837701801	Corrections/Salem Corrections, Dept. of	0.134830517%	0.117146106%	-0.017684412%	(178,524)	(49,965)	(128,559)	(49,965)	(78,595)	(49,965)	(28,630)	(28,630)
837702101	Corrections/St. Marys Corrections, Dept. of	0.189123292%	0.165820248%	-0.023302981%	(235,244)	(65,839)	(169,405)	(65,839)	(103,565)	(65,839)	(37,726)	(37,726)
805559911	Corridor G Regional Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806899911	Cottageville Public Service District	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
807119911	Council of The Southern Mts	0.006054017%	0.005368462%	-0.000685554%	(6,921)	(1,937)	(4,984)	(1,937)	(3,047)	(1,937)	(1,110)	(1,110)
805439911	County Commissioners' Association of WV	0.002105745%	0.001830312%	-0.000275433%	(2,780)	(778)	(2,002)	(778)	(1,224)	(778)	(446)	(446)
811200001	Courthouse Facilities Imp	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
805689911	Cowen Public Library	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
809130001	Cowen Public Service District	0.009300373%	0.007845609%	-0.001454764%	(14,556)	(4,102)	(10,454)	(4,102)	(6,452)	(4,102)	(2,350)	(2,350)
806939911	Craig Orchard-Mac Arthur PSD	0.008510719%	0.008365684%	-0.000145035%	(1,464)	(410)	(1,054)	(410)	(645)	(410)	(235)	(235)
808389911	Craft Memorial Library	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
806429911	Craigsville Public Library	0.000789654%	0.000000000%	-0.000789654%	(7,972)	(2,231)	(5,741)	(2,231)	(3,509)	(2,231)	(1,278)	(1,278)
809699911	Craigsville Public Service District	0.012195773%	0.010736924%	-0.001458848%	(14,727)	(4,122)	(10,605)	(4,122)	(6,484)	(4,122)	(2,362)	(2,362)
802810911	Crum Public Service District	0.001228351%	0.002022721%	0.000863920%	8,721	2,441	6,280	2,441	3,840	2,441	1,399	1,399
804339911	Culloden Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
835100001	Culture And History	0.104767691%	0.093186876%	-0.011580815%	(116,908)	(32,720)	(84,188)	(32,720)	(51,469)	(32,720)	(18,749)	(18,749)
806619911	Danese Public Service District	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
881021502	Dental Examiners, Board of	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
836500001	Department of Corrections	0.455527405%	0.343466167%	-0.112061238%	(1,131,259)	(316,613)	(814,646)	(316,613)	(498,033)	(316,613)	(181,419)	(181,419)
828600001	Department of Education	0.505132586%	0.46408129%	-0.040724456%	(411,114)	(115,061)	(296,053)	(115,061)	(180,991)	(115,061)	(65,930)	(65,930)
867001002	Department of Highways	5.163300542%	4.595256244%	-0.568044018%	(5,734,410)	(1,604,929)	(4,129,481)	(1,604,929)	(2,524,553)	(1,604,929)	(919,624)	(919,624)
845000001	Department of Labor	0.070911069%	0.058692589%	-0.011981480%	(120,953)	(33,852)	(87,101)	(33,852)	(53,249)	(33,852)	(19,397)	(19,397)
837704001	Dept. of Corrections/Denmar Facility	0.065083311%	0.049154429%	-0.015928881%	(160,802)	(45,005)	(115,797)	(45,005)	(70,793)	(45,005)	(25,788)	(25,788)
812102101	Development Office	0.116749955%	0.097154878%	-0.019595078%	(197,812)	(55,363)	(142,449)	(55,363)	(87,086)	(55,363)	(31,723)	(31,723)
879572602	Division of Administrative Service	0.000000000%	0.009512180%	0.009512180%	96,026	26,875	69,150	26,875	42,275	26,875	15,400	15,400
836510001	Division of Corrections and Rehabilitation	0.000000000%	0.161339640%	0.161339640%	1,628,725	455,842	1,172,883	455,842	717,040	455,842	261,198	261,198
804979911	Developmental Center & Workshop, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805189911	Dignity Hospice of Southern West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809609911	Disability Rights of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
883952702	Division of Financial Institution	0.025295699%	0.024263714%	-0.001031985%	(10,418)	(2,916)	(7,502)	(2,916)	(4,586)	(2,916)	(1,671)	(1,671)
853543001	Division of Protective Services	0.040158858%	0.034005364%	-0.006153495%	(62,120)	(17,386)	(44,734)	(17,386)	(27,348)	(17,386)	(9,962)	(9,962)
885406062	Division of Tourism	0.036208393%	0.035965635%	-0.000242758%	(2,451)	(686)	(1,765)	(686)	(1,079)	(686)	(393)	(393)
800170005	Doddridge Co Board Of Education	0.075736515%	0.070731871%	-0.005004644%	(50,522)	(14,140)	(36,382)	(14,140)	(22,242)	(14,140)	(8,102)	(8,102)
802087709	Doddridge Co Commission	0.075192641%	0.064887630%	-0.010305011%	(104,029)	(29,115)	(74,914)	(29,115)	(45,798)	(29,115)	(16,683)	(16,683)
809059911	Doddridge Co Senior Citizens, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807349911	Doddridge County Health Department	0.004913405%	0.003544954%	-0.001368451%	(13,815)	(3,866)	(9,948)	(3,866)	(6,082)	(3,866)	(2,215)	(2,215)
806279911	Doddridge County Public Library	0.001930266%	0.001330208%	-0.000600058%	(6,058)	(1,695)	(4,362)	(1,695)	(2,667)	(1,695)	(971)	(971)
867001503	DOT Office of Administrative Hearings	0.012620349%	0.001411858%	-0.011208491%	(113,150)	(31,668)	(81,482)	(31,668)	(49,814)	(31,668)	(18,146)	(18,146)
809319911	Dunbar Housing Authority	0.003216854%	0.002271816%	-0.000945039%	(9,540)	(2,670)	(6,870)	(2,670)	(4,200)	(2,670)	(1,530)	(1,530)
803048810	Dunbar, City of	0.027246577%	0.065064537%	0.007682040%	(77,550)	(21,705)	(55,846)	(21,705)	(34,141)	(21,705)	(12,437)	(12,437)
897246625	East Ridge Health Services	0.009673266%	0.015003117%	0.005329851%	53,805	15,059	38,746	15,059	23,687	15,059	8,629	8,629
800841005	Eastern Panhandle Instructional Cooperative	0.124149236%	0.105314056%	-0.018835180%	(190,141)	(53,216)	(136,925)	(53,216)	(83,709)	(53,216)	(30,493)	(30,493)
804319911	Eastern Panhandle Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804359911	Eastern Panhandle Regional PDC Region 9	0.003158617%	0.002486911%	-0.000671706%	(6,781)	(1,898)	(4,883)	(1,898)	(2,985)	(1,898)	(1,087)	(1,087)
830700103	Eastern WV Community & Technical College	0.029732350%	0.025040576%	-0.004691774%	(47,364)	(13,256)	(34,108)	(13,256)	(20,852)	(13,256)	(7,596)	(7,596)
809209911	Eastern WV Community Action	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
812112201	Economic Development Authority	0.014142490%	0.017969720%	0.003827230%	38,636	10,813	27,823	10,813	17,009	10,813	6,196	6,196
853322203	Education & Arts, Dept. of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
829100001	Educational Broadcasting	0.066396988%	0.065319928%	0.002922940%	29,507	8,258	21,249	8,258	12,990	8,258	4,732	4,732
805089911	Elk Valley Public Service District	0.006668192%	0.004677843%	-0.001990350%	(20,093)	(5,623)	(14,469)	(5,623)	(8,846)	(5,623)	(3,222)	(3,222)
803598810	Elkins, City of	0.076994725%	0.071395444%	-0.005599281%	(56,525)	(15,820)	(40,705)	(15,820)	(24,885)	(15,820)	(9,065)	(9,065)
805839911	Elkins-Randolph Co. Airport Authority	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
804579911	Elkins-Randolph County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806599911	Emergency Services Authority/Raleigh	0.029140658%	0.026681734%	-0.002458924%	(24,823)	(6,947)	(17,876)	(6,947)	(10,928)	(6,947)	(3,981)	(3,981)
808059911	Empowerment Through Employment, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805469911	Enlarged Hepzbah PSD	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
847750001	Environmental Protection, Department of	0.816677791%	0.726365016%	-0.090312775%	(911,708)	(255,166)	(656,542)	(255,166)	(401,376)	(255,166)	(146,210)	(146,210)
856403501	Environmental Quality Board	0.002105745%	0.001690827%	-0.000414917%	(4,189)	(1,172)	(3,016)	(1,172)	(1,844)	(1,172)	(672)	(672)
887102502	Examiners In Counseling, Board of	0.00105745%	0.001789487%	0.000732037%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
881106502	Examiners/Registered Nurses, Board of	0.012939583%	0.011357462%	-0.001582122%	(15,972)	(4,470)	(11,501)	(4,470)				

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
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Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
800190005	Fayette Co Board of Education	0.149762113%	0.174394478%	0.024632365%	248,664	69,595	179,069	69,595	109,473	69,595	39,878	39,878
807359911	Fayette Co Health Department	0.012064493%	0.013775991%	0.001711498%	17,278	4,836	12,442	4,836	2,771	4,836	2,771	2,771
802097709	Fayette County Commission	0.135984290%	0.112607918%	-0.023376372%	(235,985)	(66,047)	(169,938)	(66,047)	(103,891)	(66,047)	(37,845)	(37,845)
808229911	Fayette County Public Library	0.010967421%	0.009743521%	-0.001223901%	(12,355)	(3,458)	(8,897)	(3,458)	(5,439)	(3,458)	(1,981)	(1,981)
809029911	Fayette County Solid Waste Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
861700001	Fire Commission	0.042587375%	0.036082666%	-0.006504708%	(65,665)	(18,378)	(47,287)	(18,378)	(28,909)	(18,378)	(10,531)	(10,531)
802923911	Five Rivers Public Library	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
809579911	Flatwoods-Canoe Run Public Service Dist	0.020104490%	0.017110783%	-0.002993707%	(30,222)	(8,458)	(21,763)	(8,458)	(13,305)	(8,458)	(4,847)	(4,847)
805059911	FMRS Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
830850001	Forestry, Division of	0.098735362%	0.084162042%	-0.014573320%	(147,118)	(41,175)	(105,943)	(41,175)	(64,768)	(41,175)	(23,593)	(23,593)
805319911	Friendly Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805209911	Gateway Industries Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805029911	Gauley River Public Service District	0.003158617%	0.003021036%	-0.000137582%	(1,389)	(389)	(1,000)	(389)	(611)	(389)	(223)	(223)
852009901	Geological Survey	0.029916109%	0.028984646%	-0.000921464%	(22,341)	(61)	(156)	(61)	(156)	(61)	(35)	(35)
809190911	Gilmer Co Ambulance Service	0.005264362%	0.003776295%	-0.001488067%	(15,022)	(4,204)	(10,818)	(4,204)	(6,613)	(4,204)	(2,409)	(2,409)
800210005	Gilmer Co Board of Education	0.016574187%	0.023641306%	0.007067119%	71,343	19,967	51,375	19,967	31,408	19,967	11,441	11,441
807369911	Gilmer Co Health Department	0.003192836%	0.003466366%	0.000273531%	2,761	773	1,988	773	1,216	773	443	443
802107709	Gilmer County Commission	0.024076451%	0.023107522%	-0.000968930%	(9,781)	(2,738)	(7,044)	(2,738)	(4,306)	(2,738)	(1,569)	(1,569)
805489911	Gilmer County Senior Center	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
805949911	Gilmer Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
832200003	Glenville State College	0.183509801%	0.164365269%	-0.019144532%	(193,264)	(54,090)	(139,174)	(54,090)	(85,084)	(54,090)	(30,994)	(30,994)
804219911	Glenville State College Research Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804349911	Glenville Utility	0.011581597%	0.009842181%	-0.001739416%	(17,559)	(4,914)	(12,645)	(4,914)	(7,730)	(4,914)	(2,816)	(2,816)
805239911	Good News Mountaineer Garage	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
812000001	Governors Office	0.032375828%	0.026818497%	-0.005557331%	(56,101)	(15,701)	(40,400)	(15,701)	(24,698)	(15,701)	(8,997)	(8,997)
804969911	Grandview Dodin PSD	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
800220005	Grant Co Board of Education	0.028620144%	0.050644968%	0.022024824%	22,341	62,238	160,113	62,238	97,895	62,238	35,657	35,657
802587709	Grant Co Commission	0.049221787%	0.045220279%	-0.004001508%	(40,395)	(11,306)	(29,090)	(11,306)	(17,784)	(11,306)	(6,478)	(6,478)
807049911	Grant County Commission on Aging	0.017284656%	0.015210643%	-0.002074013%	(20,937)	(5,860)	(15,077)	(5,860)	(9,218)	(5,860)	(3,358)	(3,358)
807379911	Grant County Health Department	0.006715900%	0.004572378%	-0.002143522%	(21,639)	(6,056)	(15,583)	(6,056)	(9,526)	(6,056)	(3,470)	(3,470)
804479911	Grant County Housing Authority	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
804509911	Grant County Public Service District	0.006317235%	0.005368462%	-0.000948772%	(9,578)	(2,681)	(6,897)	(2,681)	(4,217)	(2,681)	(1,536)	(1,536)
802619911	Grant Memorial Hospital	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804838810	Granville, Town of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805899911	Greater Bridgeport Convention & Visitors Bureau	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807329911	Greater Harrison Co Pub Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897156625	Greater Huntington Parks	0.007949187%	0.012329092%	0.004379905%	44,215	12,375	31,840	12,375	19,466	12,375	7,091	7,091
802689911	Greater Paw Paw Sanitary District	0.002895399%	0.002126292%	-0.000769107%	(7,764)	(2,173)	(5,591)	(2,173)	(3,418)	(2,173)	(1,245)	(1,245)
896866625	Green Acres Reg. Center	0.018929769%	0.028454891%	0.009525122%	96,156	26,912	69,244	26,912	42,332	26,912	15,421	15,421
804819911	Green Valley - Glenwood PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800250005	Greenbrier Co Board of Education	0.143475395%	0.130370451%	-0.013104944%	(132,295)	(37,026)	(95,268)	(37,026)	(58,242)	(37,026)	(21,216)	(21,216)
805429911	Greenbrier Co C.V.B.	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
802127709	Greenbrier Co Commission	0.017081735%	0.093810645%	-0.13271089%	(133,972)	(37,496)	(96,476)	(37,496)	(58,981)	(37,496)	(21,485)	(21,485)
807629911	Greenbrier Co Committee on Aging	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
807389911	Greenbrier Co Health Department	0.008861676%	0.008297642%	-0.000564034%	(5,694)	(1,594)	(4,100)	(1,594)	(2,507)	(1,594)	(913)	(913)
808949911	Greenbrier Co Solid Waste Authority	0.011581597%	0.010998884%	-0.000582713%	(5,882)	(1,646)	(4,236)	(1,646)	(2,590)	(1,646)	(943)	(943)
807089911	Greenbrier Co. Public Service Dist. #2	0.011581597%	0.009842181%	-0.001739416%	(17,559)	(4,914)	(12,645)	(4,914)	(7,730)	(4,914)	(2,816)	(2,816)
805699911	Greenbrier County Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805389911	Greenbrier Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809189911	Greenbrier PSD	0.005651622%	0.004975353%	-0.000676269%	(6,827)	(1,911)	(4,916)	(1,911)	(3,006)	(1,911)	(1,095)	(1,095)
808039911	Greenbrier Valley Airport	0.014389527%	0.014389527%	0.000000000%	(11,353)	(3,177)	(8,175)	(3,177)	(4,998)	(3,177)	(1,821)	(1,821)
806137991	Greenbrier Valley Economic Dev. Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808319911	Greenbrier Valley Soil Conservation Dist.	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
804959911	Hamlin Public Service District	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
800270005	Hampshire Co Board of Education	0.068794247%	0.085682936%	0.016888689%	170,491	47,717	122,775	47,717	75,058	47,717	27,342	27,342
807399911	Hampshire Co Health Dept	0.005878538%	0.005171142%	-0.000707396%	(7,141)	(1,999)	(5,143)	(1,999)	(3,144)	(1,999)	(1,145)	(1,145)
805849911	Hampshire Co. Development Authority	0.001754787%	0.001789487%	0.000034700%	350	98	252	98	154	98	56	56
802137709	Hampshire County Commission	0.103324954%	0.090904599%	-0.012420355%	(125,384)	(35,092)	(90,292)	(35,092)	(55,200)	(35,092)	(20,108)	(20,108)
804649911	Hampshire County Committee	0.007370107%	0.006263206%	-0.001106901%	(11,174)	(3,127)	(8,047)	(3,127)	(4,919)	(3,127)	(1,792)	(1,792)
804829911	Hampshire County Public Library	0.002105745%	0.000894744%	-0.001211001%	(12,225)	(3,422)	(8,804)	(3,422)	(5,382)	(3,422)	(1,961)	(1,961)
809509911	Hannrick Public Service District	0.002895399%	0.001789487%	-0.001105912%	(11,164)	(3,125)	(8,040)	(3,125)	(4,915)	(3,125)	(1,790)	(1,790)
800290005	Hancock Co Board of Education	0.084676006%	0.099704982%	0.015028976%	151,718	42,462	109,255	42,462	66,793	42,462	24,331	24,331
802924911	Hancock Co PSD	0.001052872%	0.001789487%	0.000736615%	7,436	2,081	5,355	2,081	3,274	2,081	1,193	1,193
809589911	Hancock Co Sheltered Workshop	0.012195773%	0.008697437%	-0.003498336%	(32,792)	(9,178)	(23,614)	(9,178)	(14,437)	(9,178)	(5,259)	(5,259)
802147709	Harrison County Commission	0.083049811%	0.071138929%	-0.011910882%	(120,240)	(33,653)	(86,586)	(33,653)	(52,935)	(33,653)	(19,283)	(19,283)
807409911	Hancock County Health Department	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
800310005	Hardy Co Board of Education	0.026747649%	0.04063867%	0.01386218%	140,181	39,234	100,948	39,234	61,714	39,234	22,481	22,481
804669911	Hardy Co Committee on Agency, Inc	0.006317235%	0.005565782%	-0.000751453%	(7,586)	(2,123)	(5,463)	(2,123)	(3,340)	(2,123)	(1,217)	(1,217)
807419911	Hardy Co Health Department	0.006317235%	0.005368462%	-0.000948772%	(9,578)	(2,681)	(6,897)	(2,681)	(4,217)	(2,681)	(1,536)	(1,536)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	0.004299229%	0.004375059%	0.000075829%	765	214	551	214	337	214	123	123
802157709	Hardy County Commission	0.065629049%	0.059233394%	-0.006395655%	(64,564)	(18,070)	(46,494)	(18,070)	(28,424)	(18,070)	(10,354)	(10,354)
809979911	Hardy County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805169911	Hardy County Public Service District	0.006317235%	0.007157950%	0.000840715%	8,487	2,375	6,112	2,375	3,736	2,375	1,361	1,361
807069911	Hardy County Rural Development Authority	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.002303268%	0.001799524%	-0.000503745%	(5,085)	(1,423)	(3,662)	(1,423)	(2,239)	(1,423)	(816)	(816)
800330005	Harrison Co Board of Education	0.281671348%	0.310913996%	0.029242649%	295,205	82,621	212,584	82,621	129,963	82,621	47,342	47,342
802167709	Harrison County Commission	0.258986991%	0.218341639%	-0.040645352%	(110,305)	(114,835)	(295,470)	(114,835)	(189,635)	(114,835)	(65,800)	(65,800)
807429911	Harrison County Health Department	0.011321340%	0.010403522%	-0.000917818%	(9,265)	(2,593)	(6,672)	(2,593)	(4,079)	(2,593)	(1,486)	(1,486)
806699911	Harrison County Solid Was	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
805099911	Hatfield-McCoy Regional Recreation Authority	0.023777370%	0.021684777%	-0.002092592%	(21,125)	(5,912)	(15,212)	(5,912)	(9,300)	(5,912)	(3,388)	(3,3

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
827851203	Higher Education Policy Commission	0.074410061%	0.069713037%	-0.004697023%	(47,416)	(13,271)	(34,146)	(13,271)	(20,875)	(13,271)	(7,604)	(7,604)
803928810	Hinton, City of	0.021232928%	0.016721161%	-0.004511767%	(45,546)	(12,747)	(32,799)	(12,747)	(20,052)	(12,747)	(7,304)	(7,304)
813000102	Homeland Security - Emergency Management	0.039975044%	0.054625335%	0.014850291%	149,914	41,957	107,956	41,957	65,999	41,957	24,042	24,042
843000001	Hopemont State Hospital	0.110292941%	0.093026384%	-0.017266557%	(174,306)	(48,784)	(125,522)	(48,784)	(76,738)	(48,784)	(27,953)	(27,953)
810200601	House of Delegates	0.037636242%	0.030279590%	-0.007356652%	(74,265)	(20,785)	(53,480)	(20,785)	(32,695)	(20,785)	(11,910)	(11,910)
899999911	House of Delegates	0.019302662%	0.016993326%	-0.002309335%	(23,313)	(6,525)	(16,788)	(6,525)	(10,263)	(6,525)	(3,739)	(3,739)
808899911	Housing Authority of City of Keyser	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
805789911	Housing Authority, City of Spencer	0.003158617%	0.004177739%	0.001019121%	10,288	2,879	7,409	2,879	4,529	2,879	1,650	1,650
805669911	Housing Development Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808576625	Housing Development Fund	0.039081309%	0.064282062%	0.025200753%	254,402	71,201	183,201	71,201	111,999	71,201	40,798	40,798
859800001	Human Rights Commission	0.018366044%	0.013982071%	-0.004383972%	(44,256)	(12,386)	(31,870)	(12,386)	(19,484)	(12,386)	(7,097)	(7,097)
891500002	Human Services, Dept. of	3.142104641%	2.643109729%	-0.498994913%	(5,037,358)	(1,409,840)	(3,627,518)	(1,409,840)	(2,217,678)	(1,409,840)	(807,838)	(807,838)
806059911	Hundred-Littleton PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897276625	Huntington Sanitary Board	0.004836633%	0.007501558%	0.002664926%	26,902	7,529	19,373	7,529	11,844	7,529	4,314	4,314
802931911	Huntington Water Quality Board	0.078877695%	0.076461038%	-0.002416657%	(24,396)	(6,828)	(17,568)	(6,828)	(10,740)	(6,828)	(3,912)	(3,912)
806169911	Huntington WV Housing Authority	0.024082483%	0.020600878%	-0.003481605%	(35,147)	(9,837)	(25,310)	(9,837)	(15,473)	(9,837)	(5,636)	(5,636)
806399911	Huntington/Cabell/Wayne Animal Shelter	0.006317235%	0.006385680%	0.000068446%	691	193	498	193	304	193	111	111
896286625	Hurricane Water & Sewer	0.028967153%	0.043609400%	0.014642247%	147,814	41,370	106,444	41,370	65,074	41,370	23,705	23,705
837700901	Huttonsville Correctional Center	0.202414839%	0.165823565%	-0.036591273%	(369,389)	(103,383)	(266,006)	(103,383)	(162,622)	(103,383)	(59,239)	(59,239)
804612911	Huttonsville PSD	0.007370107%	0.007157950%	-0.000212158%	(2,142)	(599)	(1,542)	(599)	(943)	(599)	(343)	(343)
880143502	Insurance Commission	0.218061099%	0.184710482%	-0.033350617%	(336,675)	(94,227)	(242,447)	(94,227)	(148,220)	(94,227)	(53,992)	(53,992)
841800501	Jackie Withrow Hospital	0.083899622%	0.073637067%	-0.010262555%	(103,601)	(28,995)	(74,605)	(28,995)	(45,610)	(28,995)	(16,614)	(16,614)
800350005	Jackson Co Board of Education	0.146618274%	0.187319698%	0.040701423%	410,881	114,996	295,885	114,996	180,889	114,996	65,893	65,893
807859911	Jackson Co Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809629911	Jackson Co Public Library	0.004211490%	0.002684231%	-0.001527259%	(15,418)	(4,315)	(11,103)	(4,315)	(6,788)	(4,315)	(2,473)	(2,473)
802177709	Jackson County Commission	0.123712513%	0.101157070%	-0.022555444%	(227,697)	(63,727)	(163,970)	(63,727)	(100,243)	(63,727)	(36,516)	(36,516)
802569911	Jackson County Development Authority	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
807439911	Jackson County Health Department	0.005264362%	0.004287770%	-0.001035593%	(10,454)	(2,926)	(7,528)	(2,926)	(4,602)	(2,926)	(1,677)	(1,677)
808679911	Jane Lew Water Company	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800370005	Jefferson Co Board of Education	0.210294273%	0.168096486%	-0.042197778%	(425,987)	(119,224)	(306,763)	(119,224)	(187,539)	(119,224)	(68,315)	(68,315)
808729911	Jefferson Co Parks & Recreation Comm	0.005966277%	0.005786917%	-0.000179361%	(1,811)	(507)	(1,304)	(507)	(797)	(507)	(290)	(290)
896046625	Jefferson County Commission	0.051132860%	0.070214417%	0.019081557%	192,628	53,912	138,716	53,912	84,804	53,912	30,892	30,892
806229911	Jefferson County Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807449911	Jefferson County Health Department	0.009124895%	0.007321249%	-0.001803646%	(18,208)	(5,096)	(13,112)	(5,096)	(8,016)	(5,096)	(2,920)	(2,920)
808099911	Jefferson County PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
882550002	Jobs Investment Trust Board	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
842500001	John Manchin Sr. Health Care	0.043959838%	0.039475718%	-0.004484120%	(45,267)	(12,669)	(32,598)	(12,669)	(19,929)	(12,669)	(7,259)	(7,259)
810300001	Joint Comm on Govt & Finance	0.094006046%	0.081932668%	-0.012073378%	(121,881)	(34,112)	(87,769)	(34,112)	(53,658)	(34,112)	(19,546)	(19,546)
879571602	Justice & Community Service	0.028164338%	0.02497871%	-0.003185627%	(57,203)	(16,010)	(41,193)	(16,010)	(25,183)	(16,010)	(9,174)	(9,174)
800390206	Kan Co Public Library/Kan Co Boa	0.097172560%	0.089084323%	-0.008088236%	(81,651)	(22,852)	(58,799)	(22,852)	(35,946)	(22,852)	(13,094)	(13,094)
806649911	Kan Valley Senior Services Inc	0.003270083%	0.002135704%	-0.000934379%	(91,202)	(25,525)	(65,677)	(25,525)	(40,151)	(25,525)	(14,626)	(14,626)
805959911	Kanawha Co Ambulance Authority	0.174074912%	0.157448781%	-0.016626131%	(167,814)	(46,975)	(120,866)	(46,975)	(73,891)	(46,975)	(26,917)	(26,917)
800390005	Kanawha Co Board of Education	0.728242537%	0.734507949%	0.006265412%	63,249	17,702	45,547	17,702	27,845	17,702	10,143	10,143
804369911	Kanawha Co Parks & Recreation	0.018600747%	0.016146211%	-0.002454535%	(24,779)	(6,935)	(17,844)	(6,935)	(10,909)	(6,935)	(3,974)	(3,974)
896056625	Kanawha County Commission	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802620709	Kanawha County Commission	0.448523664%	0.375632458%	-0.072891206%	(735,837)	(205,944)	(529,894)	(205,944)	(323,950)	(205,944)	(118,006)	(118,006)
807909911	Kanawha Falls Public Service District	0.012323488%	0.010825038%	-0.001498450%	(15,127)	(4,234)	(10,893)	(4,234)	(6,660)	(4,234)	(2,426)	(2,426)
806719911	Kanawha Public Service District	0.011406118%	0.010736924%	-0.000669194%	(6,756)	(1,891)	(4,865)	(1,891)	(2,974)	(1,891)	(1,083)	(1,083)
808489911	Kanawha Valley Transit Authority	0.128625918%	0.107729864%	-0.020896054%	(210,946)	(59,039)	(151,907)	(59,039)	(92,868)	(59,039)	(33,829)	(33,829)
807459911	Kanawha/Charleston Health Department	0.023023634%	0.018625383%	-0.004398251%	(44,400)	(12,427)	(31,974)	(12,427)	(19,547)	(12,427)	(7,120)	(7,120)
807889911	Keyser-Mineral County Library	0.001005287%	0.000894744%	-0.000118129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
808599911	Kingwood Parks & Recreation Board	0.001052872%	0.000894744%	-0.000118129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
809539911	Kingwood Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806289911	Kingwood Sanitary Sewer Works	0.006843671%	0.005368462%	-0.001475209%	(14,892)	(4,168)	(10,724)	(4,168)	(6,556)	(4,168)	(2,388)	(2,388)
809569911	Kingwood Water Works	0.010440958%	0.008947437%	-0.001493548%	(15,077)	(4,220)	(10,858)	(4,220)	(6,638)	(4,220)	(2,418)	(2,418)
803318810	Kingwood, City of	0.022503065%	0.017125667%	-0.005377398%	(54,285)	(15,193)	(39,092)	(15,193)	(23,899)	(15,193)	(8,706)	(8,706)
808409911	Kyova Interstate Planning Commission	0.007370107%	0.006263206%	-0.001106901%	(11,174)	(3,127)	(8,047)	(3,127)	(4,919)	(3,127)	(1,792)	(1,792)
842310001	Lakin Correctional Facility	0.11960133%	0.097959105%	-0.021645028%	(216,690)	(60,646)	(156,043)	(60,646)	(95,397)	(60,646)	(34,750)	(34,750)
842300001	Lakin State Hospital	0.100843548%	0.082479975%	-0.018363573%	(185,380)	(51,884)	(133,497)	(51,884)	(81,613)	(51,884)	(29,729)	(29,729)
804269911	Lavallette Public Service District	0.010879682%	0.009325067%	-0.001554615%	(15,694)	(4,392)	(11,302)	(4,392)	(6,909)	(4,392)	(2,517)	(2,517)
809389911	Leadsville P.S.D.	0.004211490%	0.005362764%	0.001151274%	11,622	3,253	8,369	3,253	5,117	3,253	1,864	1,864
805049911	Legal Aid of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800410005	Lewis Co Board of Education	0.101915257%	0.128833057%	0.026917801%	271,735	76,052	195,683	76,052	119,631	76,052	43,578	43,578
807819911	Lewis Co Senior Citizens Center Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802597709	Lewis County Commission	0.005613328%	0.061887007%	0.013744331%	(138,749)	(38,833)	(99,916)	(38,833)	(61,084)	(38,833)	(22,251)	(22,251)
807489911	Lewis County Health Department	0.003727293%	0.003677635%	-0.000059658%	(961)	(269)	(692)	(269)	(423)	(269)	(154)	(154)
896236625	Lewisburg, City of	0.043694755%	0.076073627%	0.032378872%	326,865	91,482	235,383	91,482	143,901	91,482	52,419	52,419
835000001	Library Commission	0.034094587%	0.033167945%	-0.000926642%	(9,354)	(2,618)	(6,736)	(2,618)	(4,118)	(2,618)	(1,500)	(1,500)
800430005	Lincoln Co Board of Education	0.099718701%	0.084257470%	-0.015461231%	(156,081)	(43,684)	(112,398)	(43,684)	(68,714)	(43,684)	(25,031)	(25,031)
802017709	Lincoln Co Commission	0.027637902%	0.024566328%	-0.003071574%	(31,008)	(8,678)	(22,329)	(8,678)	(13,651)	(8,678)	(4,973)	(4,973)
807479911	Lincol Co Health Dept.	0.002105745%	0.002039222%	0.000398177%	4,020	1,125	2,895	1,125	1,770	1,125	645	645
806969911	Lincoln Co Public Service District	0.005527580%	0.003497325%	-0.002030255%	(20,495)	(5,736)	(14,759)	(5,736)	(9,023)	(5,736)	(3,287)	(3,287)
809069911	Logan Co Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800450005	Logan Co Board Of Education	0.121545817%	0.116509324%	-0.005036493%	(50,843)	(14,230)	(36,614)	(14,230)	(22,384)	(14,230)	(8,154)	(8,154)
802227709	Logan Co Commission	0.120263478%	0.105540633%	-0.014722845%	(148,627)	(41,597)	(107,030)	(41,597)	(65,433)	(41,597)	(23,835)	(23,835)
807489911	Logan Co Health Department	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
808039911	Logan Co PSD	0.033691918%	0.030856751%	-0.002835168%	(28,621)	(8,010)	(20,611)	(8,010)	(12,600)	(8,010)	(4,590)	(4,590)
809549911												

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
80490005	Marion Co Board of Education	0.24879300%	0.25479322%	0.00599922%	60,553	16,950	43,613	16,950	26,662	16,950	9,712	9,712
80223709	Marion Co Commission	0.16644158%	0.14325763%	-0.02318394%	(234,042)	(65,503)	(168,539)	(65,503)	(103,036)	(65,503)	(37,533)	(37,533)
80908911	Marion Co Parks & Recreation Comm	0.01017776%	0.01088212%	0.00070544%	7,121	1,993	5,128	1,993	3,135	1,993	1,142	1,142
80949911	Marion Co Public Library	0.01056842%	0.01337948%	0.00281105%	7,278	7,942	20,435	7,942	12,493	7,942	4,551	4,551
80749911	Marion County Health Department	0.00482566%	0.00446691%	-0.00035875%	(3,622)	(1,014)	(2,608)	(1,014)	(1,594)	(1,014)	(581)	(581)
80292291	Marlinton Vol. Fire Department	0.00105287%	0.00089474%	-0.00015812%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
803218810	Marmet, City of	0.00982681%	0.00851197%	-0.00131483%	(13,273)	(3,715)	(9,558)	(3,715)	(5,844)	(3,715)	(2,129)	(2,129)
800510005	Marshall Co Board of Education	0.26994130%	0.25503750%	-0.01490380%	(150,454)	(42,109)	(108,345)	(42,109)	(66,237)	(42,109)	(24,128)	(24,128)
80798911	Marshall Co Public Service	0.00315861%	0.00268423%	-0.00047438%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
89690625	Marshall County Commission	0.01100908%	0.01707497%	0.00606587%	61,235	17,138	44,097	17,138	26,959	17,138	9,820	9,820
89691625	Marshall County Health Dept.	0.001810173%	0.001357425%	-0.000452748%	(4,570)	(1,279)	(3,291)	(1,279)	(2,012)	(1,279)	(733)	(733)
80489911	Marshall Univ Research Corp	0.21276797%	0.181680601%	-0.031087374%	(313,827)	(87,833)	(225,994)	(87,833)	(138,161)	(87,833)	(50,328)	(50,328)
828401503	Marshall University	1.838743798%	1.661518986%	-0.17724812%	(1,789,086)	(500,724)	(1,288,362)	(500,724)	(787,639)	(500,724)	(286,915)	(286,915)
883940101	Martinsburg Correctional Center	0.049309526%	0.042992227%	-0.007010299%	(171,719)	(48,060)	(123,659)	(48,060)	(75,599)	(48,060)	(27,539)	(27,539)
897456625	Martinsburg Public Library	0.001622082%	0.001735054%	0.000112973%	1,140	319	821	319	502	319	183	183
897076625	Mary H Weir Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800530005	Mason Co Board of Education	0.111454226%	0.118421185%	0.006957959%	70,241	19,659	50,582	19,659	30,923	19,659	11,264	11,264
804689911	Mason County Action Group	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802027709	Mason County Commission	0.084054317%	0.072712385%	-0.011341933%	(114,497)	(32,045)	(82,452)	(32,045)	(50,407)	(32,045)	(18,362)	(18,362)
806069911	Mason County Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
80449911	Mason County Emergency Ambulance Service Authority	0.000175479%	0.000000000%	-0.000175479%	(1,771)	(496)	(1,276)	(496)	(780)	(496)	(284)	(284)
807519911	Mason County Health Department	0.005830555%	0.007916611%	0.002086055%	21,059	5,894	15,165	5,894	9,271	5,894	3,377	3,377
806449911	Mason County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805019911	Mason County Public Service District	0.015968566%	0.015111983%	-0.000856583%	(8,647)	(2,420)	(6,227)	(2,420)	(3,807)	(2,420)	(1,387)	(1,387)
800470005	McDowell Co Board of Education	0.100851472%	0.115342329%	0.014490858%	146,285	40,942	105,343	40,942	64,402	40,942	23,460	23,460
809809911	McDowell Co Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802257709	McDowell County Commission	0.058865167%	0.040661457%	-0.01820371%	(120,168)	(33,632)	(86,536)	(33,632)	(52,904)	(33,632)	(19,271)	(19,271)
805649911	McDowell County Emergency Comm Ctr.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807529911	McDowell County Health Department	0.001052872%	0.001493508%	0.000440635%	4,448	1,245	3,203	1,245	1,958	1,245	713	713
805289911	McDowell County Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804988810	McMechen, City of	0.014476996%	0.010951255%	-0.003525742%	(35,592)	(9,961)	(25,631)	(9,961)	(15,669)	(9,961)	(5,708)	(5,708)
880790602	Medical Imaging Board	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
809999911	Mercer Co Airport Authority	0.003070878%	0.001911962%	-0.001158916%	(11,699)	(3,274)	(8,425)	(3,274)	(5,151)	(3,274)	(1,876)	(1,876)
800550005	Mercer Co Board of Education	0.224114266%	0.246514308%	0.022400042%	226,129	63,288	162,840	63,288	99,552	63,288	36,264	36,264
802277709	Mercer Co Comm/Verlin T. Moye	0.136877367%	0.123209440%	-0.013667927%	(137,978)	(38,617)	(99,361)	(38,617)	(60,744)	(38,617)	(22,127)	(22,127)
808109911	Mercer Co Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807539911	Mercer Co Health Dept.	0.008247501%	0.004630214%	-0.003617287%	(36,517)	(10,220)	(26,296)	(10,220)	(16,076)	(10,220)	(5,856)	(5,856)
805279911	Mercer Co. Opportunity Industries, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805899911	Mercer Co. Solid Waste Authority	0.007106889%	0.005763102%	-0.001343787%	(13,566)	(3,797)	(9,769)	(3,797)	(5,972)	(3,797)	(2,175)	(2,175)
804249911	Mercer County Communications Center	0.016495002%	0.017656729%	0.001161728%	11,728	3,282	8,445	3,282	5,163	3,282	1,881	1,881
809719911	Midland Public Service District	0.008510719%	0.007157950%	-0.001352769%	(13,656)	(3,822)	(9,834)	(3,822)	(6,012)	(3,822)	(2,190)	(2,190)
804909911	Midland Trail Scenic Highway Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805409911	Mid-Ohio Valley Health Department	0.039020001%	0.034487437%	-0.004532565%	(45,756)	(12,806)	(32,950)	(12,806)	(20,144)	(12,806)	(7,338)	(7,338)
805799911	Mid-Ohio Valley Regional Airport	0.010265506%	0.007487950%	-0.002777556%	(28,039)	(7,848)	(20,192)	(7,848)	(12,344)	(7,848)	(4,497)	(4,497)
809339911	Mid-Ohio Valley Transit Authority	0.035797663%	0.028182726%	-0.007614938%	(76,873)	(21,515)	(55,358)	(21,515)	(33,843)	(21,515)	(12,328)	(12,328)
842200001	Mildred Mitchell-Bateman Hospital	0.285904361%	0.237032151%	-0.048872210%	(493,365)	(138,082)	(355,284)	(138,082)	(217,202)	(138,082)	(79,121)	(79,121)
853542501	Military Affairs & Public Safety	0.012020294%	0.014999715%	0.002979421%	30,077	8,418	21,659	8,418	13,241	8,418	4,823	4,823
895000903	Military Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800570005	Mineral Co Board of Education	0.094778536%	0.098526421%	0.003747885%	37,835	10,589	27,246	10,589	16,657	10,589	6,068	6,068
807549911	Mineral Co Health Dept	0.008368143%	0.008659282%	0.000291139%	2,939	823	2,116	823	1,294	823	471	471
802287709	Mineral County Commission	0.080720221%	0.072187106%	-0.008533116%	(86,142)	(24,109)	(62,033)	(24,109)	(37,924)	(24,109)	(13,815)	(13,815)
808069911	Mineral Wells Public Service District	0.005161707%	0.005616133%	0.000454426%	4,587	1,284	3,304	1,284	2,020	1,284	736	736
800590005	Mingo Co Board of Education	0.062833947%	0.083668402%	0.020834455%	210,324	58,865	151,459	58,865	92,594	58,865	33,730	33,730
807559911	Mingo Co Health Dept.	0.006275202%	0.006824207%	0.000549005%	5,542	1,551	3,991	1,551	2,440	1,551	889	889
802557709	Mingo County Commission	0.066409272%	0.054494314%	-0.011914958%	(120,282)	(33,664)	(86,618)	(33,664)	(52,954)	(33,664)	(19,289)	(19,289)
804989911	Mingo County Redevelopment	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
800610005	Monongalia Co Board of Education	0.257626538%	0.325903505%	0.068276967%	689,257	192,907	496,350	192,907	303,443	192,907	110,536	110,536
806369911	Monongalia Co Health Dept.	0.060891123%	0.06170106%	0.00078982%	2,816	788	2,028	788	1,240	788	452	452
806079911	Monongalia Co Urban Mass Transportation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897016625	Monongalia County Commission	0.100404549%	0.144848119%	0.044443570%	448,658	125,569	323,089	125,569	197,520	125,569	71,951	71,951
896536625	Monongalia General Hospital	0.002625601%	0.002262375%	-0.000363226%	(3,667)	(1,026)	(2,641)	(1,026)	(1,614)	(1,026)	(588)	(588)
800630005	Monroe Co Board of Education	0.062805953%	0.064306132%	0.001500179%	15,144	4,239	10,906	4,239	6,667	4,239	2,429	2,429
802621709	Monroe County Commission	0.023163194%	0.035987068%	0.012823874%	129,457	36,232	93,225	36,232	56,993	36,232	20,761	20,761
808749911	Monroe County Health Center	0.055252016%	0.057454444%	0.002177557%	(17,924)	(5,017)	(12,908)	(5,017)	(7,891)	(5,017)	(2,875)	(2,875)
805709911	Monroe County Public Library	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
800650005	Morgan Co Board of Education	0.050474157%	0.051892753%	0.001418596%	14,321	4,008	10,313	4,008	6,305	4,008	2,297	2,297
807699911	Morgan Co Health Dept.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802617709	Morgan County Commission	0.051152053%	0.040732952%	-0.010419101%	(105,181)	(29,438)	(75,743)	(29,438)	(46,306)	(29,438)	(16,868)	(16,868)
804299911	Morgantown Monongalia MPO	0.003158617%	0.002388251%	-0.000770366%	(7,777)	(2,177)	(5,600)	(2,177)	(3,424)	(2,177)	(1,247)	(1,247)
802934911	Morgantown Utility Board	0.023075455%	0.118674314%	0.095598860%	965,071	270,101	694,970	270,101	424,869	270,101	154,768	154,768
867101702	Motor Vehicles	0.553282888%	0.489148558%	-0.064179730%	(647,895)	(181,331)	(466,564)	(181,331)	(285,233)	(181,331)	(103,903)	(103,903)
807039911	Moundsville-Marshall County Public Library	0.006317235%	0.005368462%	-0.000948772%	(9,578)	(2,681)	(6,897)	(2,681)	(4,217)	(2,681)	(1,536)	(1,536)
802700910	Mount Hope, City of	0.011142900%	0.00990016%	-0.001242884%	(12,547)	(3,512)	(9,035)	(3,512)	(5,524)	(3,512)	(2,012)	(2,012)
806699911	Mountain Cap of WV Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809249911	Mountain Heart Community Services, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800842005	Mountain State Educational Services Cooperative	0.099600325%	0.109644887%	0.010404562%	141,780	39,681	102,099	39,681	62,418	39,681	22,737	22,737
808639911	Mountain Transit Authority	0.011230639%	0.012306316%	0.000762478%	(7,697)	(2,154)	(5,543)	(2,154)	(3,389)	(2,154)	(1,234)	(1,234)
828401403	Mountwest Community & Technical College	0.117400954%	0.103280555%	-0.014120399%	(62,544)	(39,895)	(102,450)	(39,895)	(62,755)	(39,895)	(22,860)	(22,860)
808899911	MOVRC	0.021934843%	0.008627643%	-0.013307200%	(134,336)	(37,598)	(96,739)	(37,598)	(59,141)	(37,59		

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
804908810	Mullens, City of	0.004211490%	0.004375059%	-0.000163569%	1,651	462	1,189	462	727	462	265	265
883400002	Municipal Bond Commission	0.002895399%	0.003032232%	-0.000136833%	1,200	336	528	336	192	336	192	192
877650002	National Coal Heritage Area Authority	0.001052872%	0.001796292%	-0.000743419%	7,505	2,100	5,404	2,100	3,304	2,100	1,204	1,204
883000002	Natural Resources	0.829268720%	0.767334157%	-0.061934563%	(625,230)	(174,987)	(450,243)	(174,987)	(275,255)	(174,987)	(100,268)	(100,268)
808839911	Nettie Levisay PSD	0.006317235%	0.005327637%	-0.000989597%	(9,990)	(2,796)	(7,194)	(2,796)	(4,398)	(2,796)	(1,602)	(1,602)
832906403	New River Comm. & Tech.	0.111162740%	0.101191090%	-0.009971649%	(100,664)	(28,173)	(72,490)	(28,173)	(44,317)	(28,173)	(16,143)	(16,143)
807219911	New River Gorge Regional Development Authority	0.007808804%	0.007770322%	-0.00038482%	(388)	(109)	(280)	(109)	(171)	(109)	(62)	(62)
802639911	New River Transit Authority	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
800670005	Nicholas Co Board of Education	0.100876313%	0.118451479%	0.017575166%	177,421	49,656	127,765	49,656	78,109	49,656	28,453	28,453
807259911	Nicholas Comm Action Partnership, Inc	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802337709	Nicholas County Commission	0.070432122%	0.062228489%	-0.008203633%	(82,816)	(23,178)	(59,638)	(23,178)	(36,459)	(23,178)	(13,281)	(13,281)
807599911	Nicholas County Health Department	0.004328622%	0.004037063%	-0.000291559%	(2,943)	(824)	(2,120)	(824)	(1,296)	(824)	(472)	(472)
802539911	Nitro Convention & Visitors Bureau	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804428810	Nitro, City of	0.0837711399%	0.07848291%	-0.00528828%	(84,120)	(23,543)	(60,577)	(23,543)	(37,034)	(23,543)	(13,490)	(13,490)
806919911	NO, Jackson Co. Public Service	0.004211490%	0.003619800%	-0.000591690%	(5,973)	(1,672)	(4,301)	(1,672)	(2,630)	(1,672)	(958)	(958)
807929911	North Beckley Public Service District	0.011272364%	0.013117861%	0.001395497%	14,088	3,943	10,145	3,943	6,202	3,943	2,259	2,259
808479911	North Central Community Action Association	0.090108334%	0.076628164%	-0.113480170%	(136,082)	(38,086)	(97,996)	(38,086)	(59,910)	(38,086)	(21,823)	(21,823)
809309911	North Central Opportunity	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
837701601	Northern Correctional Facility	0.137952377%	0.071630868%	-0.032164370%	(324,700)	(90,876)	(233,824)	(90,876)	(142,948)	(90,876)	(52,072)	(52,072)
802529911	Northern Panhandle Community Criminal Justice Board	0.013073166%	0.014717343%	0.001644177%	16,598	4,645	11,953	4,645	7,307	4,645	2,662	2,662
802925911	Northern Wayne Co PSD	0.006404974%	0.006404732%	-0.000264243%	(2,668)	(747)	(1,921)	(747)	(1,174)	(747)	(428)	(428)
806309911	Norton-Harding-Jimtown PSD	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
804458810	Oak Hill, City of	0.052003399%	0.050134565%	-0.01868834%	(18,866)	(5,280)	(13,586)	(5,280)	(8,306)	(5,280)	(3,026)	(3,026)
806419911	Oakvale Road Public Service District	0.002105745%	0.002486911%	0.000381166%	3,848	1,077	2,771	1,077	1,694	1,077	617	617
885310901	Occupational Therapy, Board of	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
847200001	Off of Miners Health, Safety & Training	0.105505744%	0.089230697%	-0.016275046%	(164,297)	(45,983)	(118,314)	(45,983)	(72,331)	(45,983)	(26,348)	(26,348)
800690005	Ohio Co Board of Education	0.226367303%	0.218736428%	-0.007630875%	(77,034)	(21,560)	(55,474)	(21,560)	(33,914)	(21,560)	(12,354)	(12,354)
896976625	Ohio Co Commission	0.070148724%	0.106887852%	0.036739128%	370,882	103,801	267,081	103,801	163,279	103,801	59,478	59,478
837707501	Ohio Co Correctional Center	0.023075455%	0.015377344%	-0.007698110%	(77,712)	(21,750)	(55,963)	(21,750)	(34,213)	(21,750)	(12,463)	(12,463)
896066625	Ohio County Public Library	0.008528267%	0.013227238%	0.004698971%	47,436	13,276	34,160	13,276	20,884	13,276	7,607	7,607
896746625	Ohio Public Service District	0.004836633%	0.007501558%	0.002664926%	26,902	7,529	19,373	7,529	11,844	7,529	4,314	4,314
896896625	Ohio Valley Reg Transit Authority	0.013542572%	0.018138122%	0.004595550%	46,392	12,984	33,408	12,984	20,424	12,984	7,440	7,440
880973502	Oil And Gas Conservation	0.002803273%	0.003609593%	0.000806321%	8,140	2,278	5,862	2,278	3,584	2,278	1,305	1,305
858000501	Optometry, Board of	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
881095002	Osteopathy, Board of	0.003334096%	0.003578975%	0.000244879%	2,472	692	1,780	692	1,088	692	396	396
806899911	Page-Kincaid Public Service	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
808159911	Parkersburg & Wood Co Library	0.020706492%	0.017952709%	-0.002753782%	(27,799)	(7,780)	(20,019)	(7,780)	(12,239)	(7,780)	(4,458)	(4,458)
804859911	Parkersburg Housing Authority	0.0147400214%	0.013026516%	-0.001713699%	(17,300)	(4,842)	(12,458)	(4,842)	(7,616)	(4,842)	(2,774)	(2,774)
805419911	Parkersburg Utility Board	0.078088040%	0.063191692%	-0.014768348%	(128,897)	(36,075)	(92,821)	(36,075)	(56,746)	(36,075)	(20,671)	(20,671)
804578810	Parkersburg, City of	0.223033481%	0.195441345%	-0.027621213%	(278,846)	(78,042)	(200,803)	(78,042)	(122,761)	(78,042)	(44,718)	(44,718)
800710005	Pendleton Co Board of Education	0.029501815%	0.05056658%	0.020564843%	207,501	58,075	149,427	58,075	91,352	58,075	33,277	33,277
807619911	Pendleton Co Health Department	0.005176623%	0.004473719%	-0.000702904%	(7,096)	(1,986)	(5,110)	(1,986)	(3,124)	(1,986)	(1,138)	(1,138)
805659911	Pendleton Community Care	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802357725	Pendleton County Commission	0.020318245%	0.034403406%	0.014085161%	142,190	39,796	102,394	39,796	62,599	39,796	22,803	22,803
807979911	Pendleton Senior & Family	0.003158617%	0.002592375%	-0.000566242%	(5,716)	(1,600)	(4,116)	(1,600)	(2,517)	(1,600)	(917)	(917)
805719911	Peterstown Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
881053002	Pharmacy, Board of	0.011139720%	0.008842653%	-0.002297066%	(23,189)	(6,490)	(16,699)	(6,490)	(10,209)	(6,490)	(3,719)	(3,719)
884900602	Physical Therapy, Board of	0.001754878%	0.001789487%	0.000034700%	350	98	252	98	154	98	56	56
804749911	Piedmont Housing Authority	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
832102103	Pierpont Community & Technical College	0.089655105%	0.076588870%	-0.013066235%	(131,904)	(36,917)	(94,987)	(36,917)	(58,070)	(36,917)	(21,153)	(21,153)
804659911	Pleasant Valley Public Service District	0.001667048%	0.002289591%	0.000622543%	6,285	1,759	4,526	1,759	2,767	1,759	1,008	1,008
800730005	Pleasants Co Board of Education	0.040195599%	0.038551546%	-0.001644053%	(16,597)	(4,645)	(11,952)	(4,645)	(7,307)	(4,645)	(2,662)	(2,662)
802367709	Pleasants County Commission	0.038429844%	0.035568614%	-0.002861231%	(28,884)	(8,084)	(20,800)	(8,084)	(12,716)	(8,084)	(4,632)	(4,632)
806029911	Pleasants County Public Library	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
800750005	Pocahontas Co Board of Education	0.031729984%	0.024262183%	-0.007467801%	(75,388)	(21,099)	(54,288)	(21,099)	(33,189)	(21,099)	(12,090)	(12,090)
807639911	Pocahontas Co Health Department	0.002632181%	0.002684231%	0.000052050%	525	147	378	147	231	147	84	84
808599911	Pocahontas Co Seniors Citizens Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802377709	Pocahontas County Commission	0.070279236%	0.058937414%	-0.011341822%	(114,496)	(32,045)	(82,451)	(32,045)	(50,406)	(32,045)	(18,362)	(18,362)
808539911	Pocahontas County PSD	0.012634469%	0.010515790%	-0.002118679%	(21,388)	(5,986)	(15,402)	(5,986)	(9,416)	(5,986)	(3,430)	(3,430)
807159911	Pocahontas Memorial Hospital	0.116896178%	0.106562614%	-0.010333564%	(104,317)	(29,196)	(75,121)	(29,196)	(45,925)	(29,196)	(16,729)	(16,729)
808259911	Point Pleasant Housing Authority	0.006141756%	0.005967226%	-0.000174530%	(1,762)	(493)	(1,269)	(493)	(776)	(493)	(283)	(283)
808939911	Potomac Highlands Support	0.007019150%	0.006664650%	-0.000354500%	(3,579)	(1,002)	(2,577)	(1,002)	(1,576)	(1,002)	(574)	(574)
808249911	Potomac Valley Transit Authority	0.0209697110%	0.020684569%	-0.000285140%	(2,878)	(806)	(2,073)	(806)	(1,267)	(806)	(462)	(462)
896846625	Prestera Center For Mental Health Services	0.021047578%	0.020726641%	-0.000920937%	57,330	16,045	41,285	16,045	25,239	16,045	9,194	9,194
800770005	Preston Co Board of Education	0.094703108%	0.121041388%	0.026338280%	265,885	74,415	191,470	74,415	117,055	74,415	42,640	42,640
805599911	Preston Co Caring Council Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802567709	Preston Co Commission	0.085370408%	0.067844026%	-0.017526382%	(176,929)	(49,518)	(127,411)	(49,518)	(77,892)	(49,518)	(28,374)	(28,374)
807640911	Preston County Health Dept.	0.003158617%	0.003480315%	0.000321698%	3,248	909	2,339	909	1,430	909	521	521
808040911	Preston County Senior Citizens Inc.	0.005264362%	0.00428770%	-0.001035593%	(10,454)	(2,926)	(7,528)	(2,926)	(4,602)	(2,926)	(1,677)	(1,677)
897326625	Preston Memorial Hospital	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806979911	Pride Community Services, Inc.	0.042114898%	0.03776555%	-0.00433834%	(43,796)	(12,257)	(31,538)	(12,257)	(19,281)	(12,257)	(7,023)	(7,023)
804599911	Princeton Community Hospital	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804279911	Princeton Health Care Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804399911	Princeton Rescue Squad	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806579911	Princeton Sanitary Board	0.020474092%	0.015965817%	-0.004508275%	(45,511)	(12,737)	(32,774)	(12,737)	(20,036)	(12,737)	(7,299)	(7,299)
804648810	Princeton, City of	0.068191862%	0.059261376%	-0.008930486%	(90,153)	(25,232)	(64,922)	(25,232)	(39,690)	(25,232)	(14,458)	(14,458)
881032002	Professional Surveyors, WV Board of	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
837701301	Pruntytown Correctional Center	0.117301397%	0.107315492%	-0.009985905%	(100,808)	(28,214)	(72,594)	(28,214)	(44,380)	(28,214)	(16,166)	(16,166)
804628810	Pt Pleasant, City of	0.042115885%	0.03461519%	-0.007954366%	(80,299)	(22,474)	(57,825)	(22,474)	(35,352)	(22,474)	(12,878)	(12,878)

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
806009911	Public Defender Corp 18th Judicial	0.003772793%	0.002684231%	-0.001088562%	(10,989)	(3,076)	(7,913)	(3,076)	(4,838)	(3,076)	(1,762)	(1,762)
805879911	Public Defender Corp 1st Judicial Cir.	0.011493858%	0.010811770%	-0.000682088%	(6,886)	(1,927)	(4,959)	(1,927)	(3,031)	(1,927)	(1,104)	(1,104)
806039911	Public Defender Corp 25th Judicial	0.008773937%	0.006157472%	-0.002616465%	(26,411)	(7,392)	(19,019)	(7,392)	(11,627)	(7,392)	(4,235)	(4,235)
805889911	Public Defender Corp 2nd Judicial Cir	0.005264362%	0.004014439%	-0.001249923%	(12,618)	(3,531)	(9,087)	(3,531)	(5,555)	(3,531)	(2,024)	(2,024)
802680911	Public Defender Corp 4th Circuit	0.015968566%	0.012914248%	-0.003054318%	(30,833)	(8,630)	(22,204)	(8,630)	(13,574)	(8,630)	(4,945)	(4,945)
804929911	Public Defender Corp 6th & 24th Judicial	0.013950560%	0.013798785%	-0.000151775%	(1,532)	(429)	(1,103)	(429)	(675)	(429)	(246)	(246)
804610911	Public Defender Corp 8th Judicial District	0.003772793%	0.002847530%	-0.000925263%	(9,341)	(2,614)	(6,726)	(2,614)	(4,112)	(2,614)	(1,498)	(1,498)
809149911	Public Defender Corp Fifth Judicial	0.010528725%	0.007593414%	-0.002935310%	(29,632)	(8,293)	(21,339)	(8,293)	(13,045)	(8,293)	(4,752)	(4,752)
806819911	Public Defender Corp. 23R	0.026406370%	0.018374566%	-0.008031805%	(81,081)	(22,693)	(58,388)	(22,693)	(35,696)	(22,693)	(13,003)	(13,003)
804609911	Public Defender Corp. 9th	0.010265506%	0.009726510%	-0.000538996%	(5,441)	(1,523)	(3,918)	(1,523)	(2,395)	(1,523)	(873)	(873)
807569911	Public Defender Corp/15th Judicial	0.011230639%	0.009801356%	-0.001429284%	(14,429)	(4,038)	(10,390)	(4,038)	(6,352)	(4,038)	(2,314)	(2,314)
806909911	Public Defender Corp/30th Jud Circuit	0.007052271%	0.006602222%	-0.000450049%	(4,543)	(1,272)	(3,272)	(1,272)	(2,000)	(1,272)	(729)	(729)
808439911	Public Defender/28th Jud. Ct.	0.002632181%	0.001789487%	-0.000842694%	(8,507)	(2,381)	(6,126)	(2,381)	(3,745)	(2,381)	(1,364)	(1,364)
808269911	Public Defender/7th Judicial Circuit	0.005527580%	0.004392069%	-0.001135511%	(11,463)	(3,208)	(8,255)	(3,208)	(5,047)	(3,208)	(1,838)	(1,838)
808379911	Public Defender-13th Circuit	0.033604179%	0.028920974%	-0.004683205%	(47,277)	(13,232)	(34,045)	(13,232)	(20,814)	(13,232)	(7,582)	(7,582)
867001802	Public Port Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
857000001	Public Safety	0.910771126%	0.780157569%	-0.130635577%	(1,318,040)	(368,889)	(949,151)	(368,889)	(580,262)	(368,889)	(211,373)	(211,373)
882800002	Public Service Commission	0.223935497%	0.193460514%	-0.030474983%	(307,645)	(86,103)	(221,542)	(86,103)	(135,440)	(86,103)	(49,337)	(49,337)
879831702	Public Transit	0.009651331%	0.008052693%	-0.001598637%	(16,138)	(4,517)	(11,622)	(4,517)	(7,105)	(4,517)	(2,588)	(2,588)
800790005	Putnam Co Board of Education	0.175344556%	0.192538724%	0.017194168%	173,575	48,580	124,996	48,580	76,416	48,580	27,836	27,836
809369911	Putnam Co Development Authority	0.003158617%	0.002602581%	-0.000556036%	(5,613)	(1,571)	(4,042)	(1,571)	(2,471)	(1,571)	(900)	(900)
808799911	Putnam Co Solid Waste Authority	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
806949911	Putnam Co. Aging Program	0.036411839%	0.024886122%	-0.011525717%	(116,352)	(32,564)	(83,788)	(32,564)	(51,224)	(32,564)	(18,659)	(18,659)
808469911	Putnam Co. Fire Service	0.002105745%	0.000894744%	-0.001211001%	(12,225)	(3,422)	(8,804)	(3,422)	(5,382)	(3,422)	(1,961)	(1,961)
807659911	Putnam Co Health Dept	0.002983139%	0.002075261%	-0.000907878%	(9,165)	(2,565)	(6,600)	(2,565)	(4,035)	(2,565)	(1,470)	(1,470)
802397709	Putnam County Commission	0.176172102%	0.142671476%	-0.033500626%	(338,189)	(94,651)	(243,538)	(94,651)	(148,887)	(94,651)	(54,255)	(54,255)
808699911	Putnam County Parks & Recreation Comm	0.003421835%	0.003578975%	0.000457139%	1,586	444	1,142	444	698	444	254	254
806839911	Putnam Public Service District	0.031937313%	0.028179324%	-0.003757807%	(37,935)	(10,617)	(27,318)	(10,617)	(16,701)	(10,617)	(6,084)	(6,084)
880830002	Racing Commission	0.024543005%	0.020140919%	-0.004402086%	(44,439)	(12,437)	(32,002)	(12,437)	(19,564)	(12,437)	(7,127)	(7,127)
856901401	Railroad Maintenance Authority	0.013249084%	0.012046040%	-0.001203044%	(12,145)	(3,399)	(8,746)	(3,399)	(5,347)	(3,399)	(1,948)	(1,948)
805739911	Rainelle Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804678810	Rainelle, Town of	0.005790798%	0.005089493%	-0.000701306%	(7,080)	(1,981)	(5,098)	(1,981)	(3,117)	(1,981)	(1,135)	(1,135)
800810005	Raleigh Co Board of Education	0.232776774%	0.258176255%	0.025399481%	256,408	71,763	184,645	71,763	112,883	71,763	41,120	41,120
809459911	Raleigh Co PSD	0.016173437%	0.014843220%	-0.001330217%	(13,429)	(3,758)	(9,670)	(3,758)	(5,912)	(3,758)	(2,154)	(2,154)
804719911	Raleigh Co Recreation Authority	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
807109911	Raleigh Co Solid Waste Authority	0.045198279%	0.041358932%	-0.003839347%	(38,758)	(10,848)	(27,911)	(10,848)	(17,063)	(10,848)	(6,216)	(6,216)
807249911	Raleigh Co. Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805339911	Raleigh Co. Community Action Assoc. Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802327709	Raleigh County Commission	0.193553052%	0.170450377%	-0.023102676%	(233,222)	(65,273)	(167,948)	(65,273)	(102,675)	(65,273)	(37,402)	(37,402)
807669911	Raleigh County Health Department	0.014213778%	0.010383109%	-0.003830669%	(36,671)	(10,823)	(25,848)	(10,823)	(17,025)	(10,823)	(6,202)	(6,202)
804429911	Raleigh County Housing Authority	0.010704203%	0.008784138%	-0.001920065%	(19,383)	(5,425)	(13,958)	(5,425)	(8,533)	(5,425)	(3,108)	(3,108)
808929911	Raleigh County Memorial Airport	0.007370107%	0.006174752%	-0.001195355%	(12,067)	(3,377)	(8,690)	(3,377)	(5,313)	(3,377)	(1,935)	(1,935)
807999911	Raleigh County Public Library	0.024408435%	0.023021109%	-0.001387326%	(14,005)	(3,920)	(10,085)	(3,920)	(6,166)	(3,920)	(2,246)	(2,246)
800830005	Randolph Co Board of Education	0.071950671%	0.080335992%	0.008385321%	84,650	23,692	60,958	23,692	37,267	23,692	13,575	13,575
809279911	Randolph Co Emergency Ambulance Squad	0.029392689%	0.023467460%	-0.005925229%	(59,815)	(16,741)	(43,074)	(16,741)	(26,333)	(16,741)	(9,593)	(9,593)
807679911	Randolph Co Health Department	0.021511966%	0.020885972%	-0.000625995%	(6,319)	(1,769)	(4,551)	(1,769)	(2,782)	(1,769)	(1,013)	(1,013)
802417709	Randolph County Commission	0.086861977%	0.075138059%	-0.011723919%	(118,353)	(33,124)	(85,229)	(33,124)	(52,104)	(33,124)	(18,980)	(18,980)
806829911	Randolph County Housing Authority	0.016495002%	0.014839818%	-0.001655184%	(16,709)	(4,676)	(12,033)	(4,676)	(7,356)	(4,676)	(2,680)	(2,680)
804938810	Ranson, City of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802649911	Ravencroft-Mcgraws-Saulsville P.S.D.	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
885571602	Real Estate Appraisers/LC Cert Board	0.002105745%	0.001830312%	-0.000275433%	(2,780)	(778)	(2,002)	(778)	(1,224)	(778)	(446)	(446)
880100002	Real Estate Commission	0.006229495%	0.005249957%	-0.000904538%	(7,112)	(1,991)	(5,122)	(1,991)	(3,131)	(1,991)	(1,141)	(1,141)
804469911	Red Sulphur Public Service District	0.008335240%	0.007076300%	-0.001258940%	(12,709)	(3,557)	(9,152)	(3,557)	(5,595)	(3,557)	(2,038)	(2,038)
880500702	Reg Jail & Correctional Fac Authority	0.755851485%	0.507933838%	-0.247917647%	(2,502,731)	(700,456)	(1,802,274)	(700,456)	(1,101,818)	(700,456)	(401,362)	(401,362)
804629911	Region 1 Workforce Invest	0.010066009%	0.009519665%	-0.000546344%	(5,515)	(1,544)	(3,972)	(1,544)	(2,428)	(1,544)	(884)	(884)
808709911	Region 2 Planning/Development Council	0.005001144%	0.005072482%	0.000071338%	720	202	519	202	317	202	115	115
808569911	Region 4 Planning/Development Authority	0.012099698%	0.009439716%	-0.002659982%	(26,853)	(7,515)	(19,337)	(7,515)	(11,822)	(7,515)	(4,306)	(4,306)
808419911	Region 6 Planning/Development Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808369911	Region 7 Planning/Development Council	0.005439841%	0.005409287%	-0.000030554%	(308)	(86)	(222)	(86)	(136)	(86)	(49)	(49)
808289911	Region 8 Planning/Development Council	0.003158617%	0.002838685%	-0.000319932%	(3,230)	(904)	(2,326)	(904)	(1,422)	(904)	(518)	(518)
808299911	Region 8 Solid Waste Authority	0.008422980%	0.007117125%	-0.001305855%	(13,183)	(3,690)	(9,493)	(3,690)	(5,804)	(3,690)	(2,114)	(2,114)
809689911	Region I Planning & Development Council	0.007457847%	0.006508155%	-0.000949692%	(9,587)	(2,683)	(6,904)	(2,683)	(4,221)	(2,683)	(1,537)	(1,537)
805869911	Region VI Workforce Investment Board	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808219911	Regional Inter-governmental Council	0.007194628%	0.006440732%	-0.000753897%	(10,639)	(2,978)	(7,661)	(2,978)	(4,684)	(2,978)	(1,706)	(1,706)
844050001	Rehabilitation Services, Division of	0.435822623%	0.388132589%	-0.047689033%	(481,431)	(134,741)	(346,690)	(134,741)	(211,949)	(134,741)	(77,207)	(77,207)
802559911	Ripley Convention & Visitors Bureau	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
800850005	Ritchie Co Board of Education	0.053500288%	0.057770335%	0.004270047%	43,106	12,064	31,042	12,064	18,977	12,064	6,913	6,913
802659911	Ritchie Co Economic Development Authority	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
804799911	Ritchie Co Integrated Family Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805159911	Ritchie Co. Ambulance Authority, Inc.	0.021583885%	0.018585494%	-0.002998392%	(30,269)	(8,472)	(21,797)	(8,472)	(13,326)	(8,472)	(4,854)	(4,854)
802427709	Ritchie County Commission	0.034657052%	0.031060875%	-0.003596177%	(36,303)	(10,160)	(26,143)	(10,160)	(15,982)	(10,160)	(5,822)	(5,822)
806959911	Ritchie County Public Library	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
804768810	Rivesville, Town of	0.001140612%	0.001401652%	0.000261040%	2,635	738	1,898	738	1,160	738	423	423
800870005	Roane Co Board of Education	0.054011699%	0.049609201%	-0.004402498%	(44,443)	(12,439)	(32,005)	(12,439)	(19,566)	(12,439)	(7,127)	(7,127)
807079911	Roane Co Public Library	0.003334096%	0.002684231%	-0.000649865%	(6,560)	(1,836)	(4,724)	(1,836)	(2,888)	(1,836)	(1,052)	(1,052)
808689911	Roane Co. Committee on Aging, Inc.	0.004825665%	0.003578975%	-0.001246691%	(12,585)	(3,522)	(9,063)	(3,522)	(5,541)	(3,522)	(2,018)	(2,018)
802437709	Roane County Commission	0.038384001%	0.037817188%	-0.000566812%	(46,455)	(13,002)	(33,453)	(13,002)	(20,452)	(13,002)	(7,450)	(7,450)

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
806309911	Salt Rock Sewer P.S.D.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
890506625	Sanitary Board of Charleston	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
804615911	Sanitary Board of Charleston	0.068524449%	0.056212358%	-0.01231209%	(124,291)	(34,786)	(89,505)	(34,786)	(54,719)	(34,786)	(19,932)	(19,932)
839590001	School Building Authority	0.008861676%	0.006059082%	-0.002802595%	(28,292)	(7,918)	(20,374)	(7,918)	(12,456)	(7,918)	(4,537)	(4,537)
828101403	School of Osteopathic Medicine	0.289032187%	0.259485030%	-0.029547158%	(298,279)	(83,481)	(214,797)	(83,481)	(131,316)	(83,481)	(47,835)	(47,835)
893020002	Secondary Schools Activities Comm.	0.007370107%	0.006181556%	-0.001188551%	(11,998)	(3,358)	(8,640)	(3,358)	(5,282)	(3,358)	(1,924)	(1,924)
825000001	Secretary of State	0.040640438%	0.034090075%	-0.006550363%	(66,126)	(18,507)	(47,619)	(18,507)	(29,112)	(18,507)	(10,605)	(10,605)
810100001	Senate	0.035672635%	0.029597986%	-0.006074649%	(61,324)	(17,163)	(44,161)	(17,163)	(26,998)	(17,163)	(9,834)	(9,834)
89999802	Senate	0.006580453%	0.005582792%	-0.000997660%	(10,071)	(2,819)	(7,253)	(2,819)	(4,434)	(2,819)	(1,615)	(1,615)
805969911	Seneca Health Services, Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
807589911	Senior Life Services Of Morgan Co	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
804789911	Senior Monongalians, Inc.	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
807179911	Shady Spring PSD	0.012546730%	0.010243625%	-0.002303105%	(23,250)	(6,507)	(16,743)	(6,507)	(10,236)	(6,507)	(3,729)	(3,729)
832401003	Shepherd University	0.354891992%	0.31253579%	-0.03768413%	(379,960)	(106,342)	(273,618)	(106,342)	(167,276)	(106,342)	(60,934)	(60,934)
804058910	Shepherdstown, Town of	0.029129471%	0.023629551%	-0.00550512%	(55,578)	(15,555)	(40,023)	(15,555)	(24,468)	(15,555)	(8,913)	(8,913)
808609911	Short Line Public Service District	0.005694724%	0.003638851%	-0.002055873%	(20,754)	(5,809)	(14,945)	(5,809)	(9,137)	(5,809)	(3,328)	(3,328)
806539911	Sissonville Public Service District	0.006229495%	0.005164338%	-0.001065157%	(10,753)	(3,009)	(7,743)	(3,009)	(4,734)	(3,009)	(1,724)	(1,724)
804878810	Sistersville, City of	0.031761652%	0.008940633%	-0.022821019%	(230,378)	(64,478)	(165,901)	(64,478)	(101,423)	(64,478)	(36,946)	(36,946)
805919911	So Highlands Comm. Mental	0.184779115%	0.162445312%	-0.02233803%	(225,460)	(63,101)	(162,359)	(63,101)	(99,258)	(63,101)	(36,157)	(36,157)
809619911	So Jackson Co Public Service District	0.006317235%	0.005490937%	-0.000826298%	(8,341)	(2,335)	(6,007)	(2,335)	(3,672)	(2,335)	(1,338)	(1,338)
804449911	South Charleston Housing Authority	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
808009911	South Charleston Library Board	0.006931410%	0.007076300%	0.000144890%	1,463	409	1,053	409	644	409	235	235
800840005	Southern Education Services	0.046414127%	0.044250690%	-0.002163438%	(21,840)	(6,112)	(15,727)	(6,112)	(9,615)	(6,112)	(3,502)	(3,502)
809179911	Southern Soil Conservation District	0.004211490%	0.003783099%	-0.000428391%	(4,325)	(1,210)	(3,114)	(1,210)	(1,904)	(1,210)	(694)	(694)
806499911	Southwestern Water District	0.006613684%	0.007983972%	0.001370287%	13,833	3,872	9,962	3,872	6,090	3,872	2,218	2,218
804928810	Spencer, City of	0.019478140%	0.018666429%	-0.002611711%	(26,365)	(7,379)	(18,986)	(7,379)	(11,607)	(7,379)	(4,228)	(4,228)
805909911	St Albans Municipal Water Board	0.033604179%	0.030200152%	-0.003404028%	(34,364)	(9,618)	(24,746)	(9,618)	(15,128)	(9,618)	(5,511)	(5,511)
802810810	St. Marys, City of	0.015178911%	0.011458163%	-0.003720748%	(37,561)	(10,512)	(27,049)	(10,512)	(16,536)	(10,512)	(6,024)	(6,024)
897226625	St. Marys, City of NP	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
802699910	Star City, Town of	0.020092316%	0.017289306%	-0.002803010%	(28,296)	(7,920)	(20,377)	(7,920)	(12,457)	(7,920)	(4,538)	(4,538)
808870911	State Bar Association	0.018134083%	0.015539963%	-0.002594120%	(26,188)	(7,329)	(18,858)	(7,329)	(11,529)	(7,329)	(4,200)	(4,200)
805109911	Step By Step	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
802921911	Stevens Correctional Center	0.083440142%	0.052510909%	-0.030929233%	(312,231)	(87,386)	(224,845)	(87,386)	(137,458)	(87,386)	(50,072)	(50,072)
804958810	Stonewood City of	0.010265506%	0.009699911%	-0.001195595%	(12,070)	(3,378)	(8,692)	(3,378)	(5,314)	(3,378)	(1,936)	(1,936)
809009911	Sugar Creek PSD	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
800890005	Summers Co Board of Education	0.039944391%	0.052040998%	0.012096608%	122,115	34,177	87,938	34,177	53,761	34,177	19,584	19,584
807189911	Summers Co Council on Aging	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
807079911	Summers Co Health Department	0.003158617%	0.002102478%	-0.001056140%	(10,662)	(2,984)	(7,678)	(2,984)	(4,694)	(2,984)	(1,710)	(1,710)
802447709	Summers County Commission	0.032375828%	0.031264999%	-0.001110829%	(11,214)	(3,138)	(8,075)	(3,138)	(4,937)	(3,138)	(1,798)	(1,798)
805679911	Summers County Public Library	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
805769911	Summersville Public Library	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
807229911	Sun Valley Public Service District	0.007106889%	0.006263206%	-0.000843683%	(8,517)	(2,384)	(6,133)	(2,384)	(3,750)	(2,384)	(1,366)	(1,366)
811100001	Supreme Court / Judicial	1.340183193%	1.194875443%	-0.145307750%	(1,466,883)	(410,547)	(1,056,336)	(410,547)	(645,790)	(410,547)	(235,243)	(235,243)
818000001	Tax Dept	0.388452082%	0.364120373%	-0.024331709%	(245,629)	(68,746)	(176,883)	(68,746)	(108,137)	(68,746)	(39,391)	(39,391)
818010001	Tax Dept - Budget Office	0.006317235%	0.004742057%	-0.001575178%	(15,901)	(4,450)	(11,451)	(4,450)	(7,001)	(4,450)	(2,550)	(2,550)
800910005	Taylor Co Board of Education	0.066276182%	0.078867830%	0.012591648%	127,113	35,576	91,537	35,576	55,961	35,576	20,385	20,385
802457709	Taylor Co Commission	0.042378116%	0.035051500%	-0.007326617%	(73,962)	(20,700)	(53,262)	(20,700)	(32,562)	(20,700)	(11,861)	(11,861)
807719911	Taylor Co Health Dept.	0.009670140%	0.008005915%	-0.001664225%	(16,800)	(4,702)	(12,098)	(4,702)	(7,396)	(4,702)	(2,694)	(2,694)
804289911	Taylor Co PSD	0.006580453%	0.006263206%	-0.000317247%	(3,203)	(896)	(2,306)	(896)	(1,410)	(896)	(514)	(514)
808779911	Taylor Co Senior Citizen	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
805129911	Taylor County Public Library	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
804209911	The Appalachian Community Health Center	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
802669911	The Housing Authority of The County of Jackson	0.007370107%	0.006222381%	-0.001147726%	(11,586)	(3,243)	(8,344)	(3,243)	(5,101)	(3,243)	(1,858)	(1,858)
802920911	Tomlinson PSD	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
804668810	Town of Alderson	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
803058810	Town of Ansted	0.004123750%	0.003092479%	-0.001031271%	(10,411)	(2,914)	(7,497)	(2,914)	(4,583)	(2,914)	(1,670)	(1,670)
805368810	Town of Bath	0.00000000%	0.009284242%	0.009284242%	93,725	26,231	67,493	26,231	41,262	26,231	15,031	15,031
803158810	Town of Belle	0.008159762%	0.006763310%	-0.001396452%	(14,097)	(3,945)	(10,152)	(3,945)	(6,206)	(3,945)	(2,261)	(2,261)
805438810	Town of Beverly	0.006755932%	0.006572794%	-0.000183138%	(1,849)	(517)	(1,331)	(517)	(814)	(517)	(296)	(296)
804888810	Town of Bolivar	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
804568810	Town of Carpendale	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
803338810	Town of Cedar Grove	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
802621810	Town of Chapmanville	0.008773937%	0.008961045%	0.000187108%	1,889	529	1,360	529	832	529	303	303
803458810	Town of Clay	0.003334096%	0.001789487%	-0.001544609%	(15,593)	(4,364)	(11,229)	(4,364)	(6,865)	(4,364)	(2,501)	(2,501)
803498810	Town of Danville	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
897166625	Town of Davis	0.005803959%	0.009001870%	0.003197911%	32,282	9,035	23,248	9,035	14,212	9,035	5,177	5,177
803568810	Town of Eleanor	0.006317235%	0.005368462%	-0.000948772%	(9,578)	(2,681)	(6,897)	(2,681)	(4,217)	(2,681)	(1,536)	(1,536)
805088810	Town of Fairview	0.001052872%	0.000295980%	-0.000756893%	(7,641)	(2,138)	(5,502)	(2,138)	(3,364)	(2,138)	(1,225)	(1,225)
804488810	Town of Fayetteville	0.023689630%	0.017622709%	-0.006066921%	(61,246)	(17,141)	(44,104)	(17,141)	(26,963)	(17,141)	(9,822)	(9,822)
803248810	Town of Gauley Bridge	0.002456702%	0.002684231%	0.000227529%	2,297	643	1,654	643	1,011	643	368	368
804558810	Town of Gilbert	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
804588810	Town of Glasgow	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
803768810	Town of Glendale	0.026098295%	0.023108202%	-0.002990093%	(30,185)	(8,448)	(21,737)	(8,448)	(13,289)	(8,448)	(4,841)	(4,841)
803808810	Town of Grant Town	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
803798810	Town of Grantsville	0.007370107%	0.006263206%	-0.001106901%	(11,174)	(3,127)	(8,047)	(3,127)	(4,919)	(3,127)	(1,792)	(1,792)
804588810	Town of Hamlin	0.004211490%	0.003578975%	-0.000632515%	(6,385)	(1,787)	(4,598)	(1,787)	(2,811)	(1,787)	(1,024)	(1,024)
803448810	Town of Handley	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
803688810	Town of Harpers Ferry	0.008247501%	0.007664858%	-0.000582643%	(5,882)	(1,646)	(4,236)	(1,646)	(2,589)	(1,646)	(943)	(943)
803688810	Town of Harrisville	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-
804178810	Town of Marlinton	0.006492713%	0.004334234%	-0.002158480%	(21,790)	(6,098)	(15,691)	(6,098)	(9,593)	(6,098)	(3,494)	(3,494)
802822810	Town of Middlebourne	0.007370107%	0.005589597%	-0.001780511%	(17,974)	(5,031)	(12,944)	(5,031)	(7,913)	(5,031)	(2,883)	(2,883)
804528810	Town of Mitchell Heights	0.00000000%	0.00000000%	0.00000000%	-	-	-	-	-	-	-	-

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$) FY 2021 to FY 2022	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
804308810	Town of Monongah	0.007370107%	0.00625061%	-0.001345446%	(13,578)	(3,800)	(9,778)	(3,800)	(5,978)	(3,800)	(2,178)	(2,178)
804728810	Town of New Haven	0.007457847%	0.004902379%	-0.002555468%	(25,797)	(7,220)	(18,577)	(7,220)	(11,357)	(7,220)	(4,137)	(4,137)
804548810	Town of Nutter Fort	0.01336384%	0.010975069%	-0.002361315%	(23,837)	(6,672)	(17,166)	(6,672)	(10,494)	(6,672)	(3,823)	(3,823)
804728810	Town of Oceana	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802824810	Town of Paw Paw	0.000000000%	0.000163299%	0.000163299%	1,649	461	1,187	461	726	461	264	264
804898810	Town of Pineville	0.008159762%	0.004409079%	-0.003750682%	(37,863)	(10,597)	(27,266)	(10,597)	(16,669)	(10,597)	(6,072)	(6,072)
804748810	Town of Ridgeley	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805038810	Town of Union	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
803298810	Town of Wardensville	0.002632181%	0.002190931%	-0.000441250%	(4,454)	(1,247)	(3,208)	(1,247)	(1,961)	(1,247)	(714)	(714)
805138810	Town of West Hamlin	0.00438669%	0.004875162%	0.000488194%	4,928	1,379	3,549	1,379	2,170	1,379	790	790
805188810	Town of West Union	0.011242786%	0.008687519%	-0.002555267%	(25,795)	(7,220)	(18,576)	(7,220)	(11,356)	(7,220)	(4,137)	(4,137)
803228810	Town of Winfield	0.011581597%	0.008930427%	-0.002651170%	(26,764)	(7,491)	(19,273)	(7,491)	(11,783)	(7,491)	(4,292)	(4,292)
816000001	Treasurer of State's Office	0.127733992%	0.114081608%	-0.013652384%	(137,821)	(38,573)	(99,248)	(38,573)	(60,675)	(38,573)	(22,102)	(22,102)
806019911	Tri River Transit	0.007019150%	0.009277438%	0.002258288%	22,797	6,380	16,417	6,380	10,036	6,380	3,656	3,656
802927911	Tri-State Airport Authority	0.018513007%	0.016506831%	-0.002006176%	(20,252)	(5,668)	(14,584)	(5,668)	(8,916)	(5,668)	(3,248)	(3,248)
806929911	Tri-State Transit Authority	0.057907985%	0.049438842%	-0.008469143%	(85,496)	(23,928)	(61,568)	(23,928)	(37,639)	(23,928)	(13,711)	(13,711)
800930005	Tucker Co Board of Education	0.019177469%	0.024616679%	0.005439210%	54,909	15,368	39,541	15,368	24,173	15,368	8,806	8,806
807729911	Tucker Co Health Dept.	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
808119911	Tucker Co. Solid Waste Authority	0.009124895%	0.007328053%	-0.001796842%	(18,139)	(5,077)	(13,062)	(5,077)	(7,986)	(5,077)	(2,909)	(2,909)
804849911	Tucker County Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802467709	Tucker County Commission	0.044600938%	0.03984497%	-0.004616441%	(46,603)	(13,043)	(33,560)	(13,043)	(20,517)	(13,043)	(7,474)	(7,474)
804519911	Tucker County Development Authority	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
805509911	Tucker County Senior Citizens	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805579911	Tug River Health Association	0.051327532%	0.040991509%	-0.010336023%	(104,342)	(29,203)	(75,139)	(29,203)	(45,936)	(29,203)	(16,733)	(16,733)
800950005	Tyler Co Board of Education	0.121978509%	0.147420932%	0.025442424%	256,842	71,884	184,958	71,884	113,074	71,884	41,190	41,190
802477709	Tyler County Commission	0.044922558%	0.038579443%	-0.006343115%	(64,034)	(17,922)	(46,112)	(17,922)	(28,191)	(17,922)	(10,269)	(10,269)
808163911	Union PSD	0.011581597%	0.011036987%	-0.000544610%	(5,498)	(1,539)	(3,959)	(1,539)	(2,420)	(1,539)	(882)	(882)
809919911	Union Williams PSD	0.006054017%	0.004671038%	-0.001382978%	(13,961)	(3,907)	(10,054)	(3,907)	(6,146)	(3,907)	(2,239)	(2,239)
805449911	Upper Ohio Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800970005	Upshur Co Board of Education	0.011495374%	0.010438375%	-0.01056899%	(106,703)	(29,864)	(76,839)	(29,864)	(46,976)	(29,864)	(17,112)	(17,112)
807139911	Upshur Co Public Library	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
805459911	Upshur Co SR Citizens Opportunity Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802487725	Upshur County Commission	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802619709	Upshur County Commission	0.079228652%	0.068857842%	-0.010370810%	(104,693)	(29,301)	(75,392)	(29,301)	(46,091)	(29,301)	(16,790)	(16,790)
802579911	Upshur County Development Authority	0.001052872%	0.000796084%	-0.000256789%	(2,592)	(726)	(1,867)	(726)	(1,141)	(726)	(416)	(416)
802823810	Upshur Human Resources, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807749911	Upshur-Buckhannon Health Department	0.003860532%	0.004136914%	0.000276382%	2,790	781	2,009	781	1,228	781	447	447
896716625	Valley Comprehensive Mental Health Ctr	0.007705710%	0.013686517%	0.005980807%	60,376	16,898	43,478	16,898	26,580	16,898	9,683	9,683
805528911	Valley Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804618911	Valley Healthcare System	0.107480273%	0.108158524%	0.000677951%	6,842	1,915	4,927	1,915	3,012	1,915	1,097	1,097
840400001	Veterans Affairs	0.177948578%	0.152161883%	-0.025786694%	(260,317)	(72,857)	(187,460)	(72,857)	(114,604)	(72,857)	(41,747)	(41,747)
809129911	Vienna Public Library	0.006931410%	0.004664234%	-0.002267176%	(22,887)	(6,406)	(16,482)	(6,406)	(10,076)	(6,406)	(3,670)	(3,670)
809939911	Warm Springs PSD	0.004913405%	0.004677843%	-0.000235562%	(2,378)	(666)	(1,712)	(666)	(1,047)	(666)	(381)	(381)
883430602	Water Development Authority	0.012722209%	0.010794760%	-0.001927449%	(19,458)	(5,446)	(14,012)	(5,446)	(8,566)	(5,446)	(3,120)	(3,120)
800990005	Wayne Co Board of Education	0.206817134%	0.238426914%	0.031609779%	319,101	89,309	229,792	89,309	140,483	89,309	51,174	51,174
805359911	Wayne Co Community Service Org Inc	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806869911	Wayne Co Health Dept.	0.004689889%	0.003760645%	-0.000929244%	(9,381)	(2,625)	(6,755)	(2,625)	(4,130)	(2,625)	(1,504)	(1,504)
896136625	Wayne County Commission	0.002479734%	0.001696781%	-0.000782953%	(7,904)	(2,212)	(5,692)	(2,212)	(3,480)	(2,212)	(1,268)	(1,268)
805859911	WC Workshop Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
801010005	Webster Co Board of Education	0.046742355%	0.060597368%	0.013855013%	139,866	39,145	100,721	39,145	61,576	39,145	22,430	22,430
802507709	Webster County Commission	0.027023726%	0.022960552%	-0.004063174%	(41,018)	(11,480)	(29,538)	(11,480)	(18,058)	(11,480)	(6,578)	(6,578)
807769911	Webster County Health Dept.	0.002105745%	0.001789487%	-0.000316257%	(3,193)	(894)	(2,299)	(894)	(1,406)	(894)	(512)	(512)
808349911	Webster Springs Public Service District	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
897066625	Weirton Board of Park Commissioners	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	0.027473391%	0.046601518%	0.019128128%	193,099	54,044	139,055	54,044	85,011	54,044	30,967	30,967
841901801	Welch Emergency Hospital	0.151134741%	0.125355039%	-0.025779702%	(260,246)	(72,837)	(187,409)	(72,837)	(114,572)	(72,837)	(41,736)	(41,736)
803288810	Welch, City of	0.027714783%	0.025130561%	-0.002584223%	(26,088)	(7,301)	(18,786)	(7,301)	(11,485)	(7,301)	(4,184)	(4,184)
831000503	West Liberty State College	0.298188531%	0.290760405%	-0.007428126%	(74,987)	(20,987)	(54,000)	(20,987)	(33,013)	(20,987)	(12,026)	(12,026)
880130602	West Virginia Lottery Commission	0.153414209%	0.132615646%	-0.020798564%	(209,962)	(58,763)	(151,198)	(58,763)	(92,435)	(58,763)	(33,671)	(33,671)
805329911	West Virginia Rural Water Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
886107204	West Virginia University	7.205685583%	6.577692349%	-0.627993234%	(6,339,598)	(1,774,307)	(4,565,291)	(1,774,307)	(2,790,984)	(1,774,307)	(1,016,678)	(1,016,678)
804709911	Westbrook Health Services	0.196711670%	0.167514393%	-0.029197277%	(294,747)	(82,493)	(212,254)	(82,493)	(129,761)	(82,493)	(47,268)	(47,268)
804613911	Western Conservation District	0.001052872%	0.000163299%	-0.000889573%	(8,980)	(2,513)	(6,467)	(2,513)	(3,954)	(2,513)	(1,440)	(1,440)
806999911	Weston Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807149911	Weston Sanitary Board	0.007370107%	0.007370107%	0.000000000%	(16,154)	(4,521)	(11,633)	(4,521)	(7,112)	(4,521)	(2,591)	(2,591)
803238810	Weston, City of	0.021940226%	0.019000121%	-0.002940106%	(29,681)	(8,307)	(21,374)	(8,307)	(13,067)	(8,307)	(4,760)	(4,760)
801030005	Wetzel Co Board of Education	0.226438591%	0.189433232%	-0.037005359%	(373,569)	(104,553)	(269,016)	(104,553)	(164,463)	(104,553)	(59,909)	(59,909)
806049911	Wetzel Co Emergency Ambulance Authority	0.010704203%	0.008631045%	-0.002073158%	(20,929)	(5,857)	(15,071)	(5,857)	(9,214)	(5,857)	(3,356)	(3,356)
896736625	Wetzel Co Hospital	0.054596372%	0.078353012%	0.023756640%	239,824	67,121	172,702	67,121	105,581	67,121	38,460	38,460
802517709	Wetzel County Commission	0.08119840%	0.073654757%	-0.007544082%	(76,158)	(21,315)	(54,843)	(21,315)	(33,528)	(21,315)	(12,213)	(12,213)
807779911	Wetzel-Tyler Health Department	0.002624559%	0.004168893%	0.001544335%	15,590	4,363	11,227	4,363	6,863	4,363	2,500	2,500
896926625	Wheeling Housing Authority	0.010377374%	0.016095180%	0.005717806%	57,721	16,155	41,566	16,155	25,412	16,155	9,257	9,257
807609911	Wheeling-Ohio Co Health Department	0.019329093%	0.020899920%	0.001570827%	15,858	4,438	11,419	4,438	6,981	4,438	2,543	2,543
806689911	White Oak Public Service District	0.005264362%	0.004473719%	-0.000790644%	(7,982)	(2,234)	(5,748)	(2,234)	(3,514)	(2,234)	(1,280)	(1,280)
804889911	Whitehall Public Service District	0.003158617%	0.002684231%	-0.000474386%	(4,789)	(1,340)	(3,449)	(1,340)	(2,108)	(1,340)	(768)	(768)
809079911	Wilderness Public Service District	0.009640473%	0.008669148%	-0.000971325%	(9,806)	(2,744)	(7,061)	(2,744)	(4,317)	(2,744)	(1,573)	(1,573)
842000001	William R Sharpe Jr Hospital	0.321250791%	0.270371590%	-0.050889192%	(513,556)	(143,760)	(369,896)	(143,760)	(276,135)	(143,760)	(82,375)	(82,375)
804849911	Williamson Housing Authority	0.011318379%	0.009865995%	-0.001452384%	(14,662)	(4,104)	(10,558)	(4,104)	(6,455)	(4,104)	(2,351)	(2,351)
807019911	Williamson Utility Board	0.001842527%	0.001690827%	-0.000151699%	(							

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, 2022

Agency Account Number	Agency Name	FY 2021 Allocation %	FY 2022 Allocation %	Difference in Allocation % FY 2021 to FY 2022	Difference in NOL (\$)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
802577709	Wirt County Commission	0.005264362%	0.005957020%	0.000692658%	6,992	1,957	5,035	1,957	3,078	1,957	1,121	1,121
801070005	Wood Co Board of Education	0.284084118%	0.279893351%	-0.00411676%	(41,498)	(11,614)	(29,884)	(11,614)	(18,269)	(11,614)	(6,655)	(6,655)
808669925	Wood Co Parks & Recreation	0.000875200%	0.000875200%	0.000000000%	4,668	1,362	3,506	1,362	2,143	1,362	781	781
805369911	Wood Co Senior Citizens Assoc Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806249911	Wood Co Solid Waste Authority	0.001052872%	0.001296188%	0.000243315%	2,456	687	1,769	687	1,081	687	394	394
896146625	Wood County Commission	0.161436056%	0.233687153%	0.072251098%	729,376	204,135	525,240	204,135	321,105	204,135	116,970	116,970
890000002	Workers Compensation Comm.	0.001121309%	0.001130167%	0.000008858%	89	25	64	25	39	25	14	14
805139911	Workforce Investment Board of Kanawha Co	0.009912575%	0.009485644%	-0.002469314%	(4,310)	(1,206)	(3,104)	(1,206)	(1,897)	(1,206)	(691)	(691)
882500602	Workforce WV/Payroll-05303	0.314865537%	0.328001050%	0.013135512%	132,603	37,113	95,491	37,113	58,378	37,113	21,265	21,265
804639911	WV Affordable Housing Trust	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805249911	WV Assoc. of Rehabilitation Facilities	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
883802402	WV Bd of Social Worker Examiners	0.002105745%	0.001197528%	-0.000908217%	(9,168)	(2,566)	(6,602)	(2,566)	(4,036)	(2,566)	(1,470)	(1,470)
855069301	WV Bd. of Chiropractic Examiners	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
882200002	WV Board of Barbers And Cosmetologists	0.007370107%	0.007371795%	0.000212158%	(2,142)	(599)	(1,542)	(599)	(943)	(599)	(343)	(343)
881116002	WV Board of Veterinary Medicine	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
884752301	WV Division of Juvenile Services	0.0033158617%	0.0033218356%	0.0000059738%	63	169	169	169	87	169	87	87
837707001	WV Division of Emergency Services	0.481606918%	0.337302217%	-0.144304702%	(1,456,757)	(407,713)	(1,049,045)	(407,713)	(641,332)	(407,713)	(233,619)	(233,619)
881074002	WV Engineers Registration Board	0.003509575%	0.003282995%	-0.000226580%	(2,287)	(640)	(1,647)	(640)	(1,007)	(640)	(367)	(367)
814000001	WV Enterprise Planning Board	0.031609863%	0.031692979%	0.000083116%	839	235	604	235	369	235	135	135
881300002	WV Massage Therapy Licensure Board	0.001052872%	0.000894744%	-0.000158129%	(1,596)	(447)	(1,150)	(447)	(703)	(447)	(256)	(256)
816000002	WV Mun. Pensions Oversight Board	0.002632181%	0.002422272%	-0.000209909%	(2,119)	(593)	(1,526)	(593)	(933)	(593)	(340)	(340)
809649911	WV Municipal League	0.003685054%	0.003242170%	-0.000442883%	(4,471)	(1,251)	(3,220)	(1,251)	(1,968)	(1,251)	(717)	(717)
887200504	WV Network For Educational Telecom	0.068004426%	0.067425232%	-0.000579194%	66,837	18,706	48,131	18,706	29,425	18,706	10,719	10,719
830703503	WV Northern Community College	0.141464121%	0.130878890%	-0.010567230%	(106,676)	(29,856)	(76,820)	(29,856)	(46,964)	(29,856)	(17,108)	(17,108)
818020001	WV Office Of Tax Appeals	0.005088844%	0.004769698%	-0.000319185%	(3,222)	(902)	(2,320)	(902)	(1,419)	(902)	(517)	(517)
834957902	WV Parkways Econ. Dev.& Tourism Authority	0.398362929%	0.381891837%	-0.016471092%	(166,276)	(46,537)	(119,739)	(46,537)	(73,202)	(46,537)	(26,666)	(26,666)
837701401	WV Parole Board	0.010879682%	0.009638057%	-0.001241625%	(12,534)	(3,508)	(9,026)	(3,508)	(5,518)	(3,508)	(2,010)	(2,010)
833300001	WV School for the Deaf and Blind	0.166361744%	0.126484444%	-0.039877304%	(402,562)	(112,668)	(289,894)	(112,668)	(177,226)	(112,668)	(64,559)	(64,559)
884610002	WV Solid Waste Management Board	0.003770107%	0.006861974%	0.003091867%	(5,340)	(1,436)	(3,694)	(1,436)	(2,258)	(1,436)	(823)	(823)
832602003	WV Southern Community College	0.175329750%	0.177012624%	0.001682875%	16,989	4,755	12,334	4,755	7,479	4,755	2,724	2,724
881063502	WV State Board of Examiners for LPNs	0.006675869%	0.007203878%	0.000528008%	5,330	1,492	3,838	1,492	2,347	1,492	855	855
832802203	WV State University	0.276283108%	0.225943488%	-0.050338720%	(508,170)	(142,225)	(365,945)	(142,225)	(223,720)	(142,225)	(81,495)	(81,495)
805039911	WV Statewide Independent Living Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804259911	WVSU Metro Area Agency on Aging	0.014740214%	0.012992495%	-0.001747719%	(17,643)	(4,938)	(12,705)	(4,938)	(7,767)	(4,938)	(2,829)	(2,829)
802599911	WVSC R & D Corporation	0.055844135%	0.050576494%	-0.005267642%	(53,177)	(14,883)	(38,294)	(14,883)	(23,411)	(14,883)	(8,528)	(8,528)
886410704	WVU Parkersburg	0.162138191%	0.132257341%	-0.029880849%	1,335,139	373,675	961,465	373,675	587,790	373,675	214,116	214,116
801090005	Wyoming Co Board of Education	0.065220869%	0.092899827%	0.027678957%	279,419	78,203	201,216	78,203	123,013	78,203	44,810	44,810
808429911	Wyoming Co Council on Aging	0.014564736%	0.011427544%	-0.003137191%	(31,670)	(8,864)	(22,806)	(8,864)	(13,943)	(8,864)	(5,079)	(5,079)
807809911	Wyoming Co Health Department	0.003334096%	0.002684231%	-0.000649865%	(6,560)	(1,836)	(4,724)	(1,836)	(2,888)	(1,836)	(1,052)	(1,052)
809559911	Wyoming Co Public Library	0.006054017%	0.004392099%	-0.001661948%	(16,777)	(4,696)	(12,082)	(4,696)	(7,386)	(4,696)	(2,691)	(2,691)
802547709	Wyoming County Commission	0.085574733%	0.069424797%	-0.016152676%	(163,061)	(45,637)	(117,424)	(45,637)	(71,787)	(45,637)	(26,150)	(26,150)
809748911	Wyoming County Economic Dev Authority	0.0093158617%	0.0093287426%	0.0000128809%	(8,089)	(2,292)	(5,897)	(2,292)	(3,605)	(2,292)	(1,313)	(1,313)
PFSS	State of West Virginia Special Funding - Public School Support Plan (PSSP)	26.243352306%	21.533705088%	-4.691465088%	(47,360,388)	(13,075,015)	(34,105,308)	(13,075,015)	(20,850,233)	(13,255,015)	(7,595,150)	(7,595,150)
OFEB	State of West Virginia Special Funding - OFEB Supplemental for Unfunded Liability	16.451132059%	25.515504863%	9.064372803%	91,504,927	25,610,111	65,894,816	25,610,111	40,284,705	25,610,111	14,674,594	14,674,594
FSF	State of West Virginia Special Funding - Financial Stability Fund	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
		100.000000000%	100.000000000%	0.000000000%	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)