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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
892703502	ABC Commission	$ (486)
881000502	Accountancy, Board of	(19)
858000001	Adjutant General	(2,313)
881510002	Administration, Dept. of	-
	Board of Risk and Insurance Management	(130)
	Consolidated Public Retirement Board	(542)
	Ethics Commission	(33)
	Finance Division	(183)
	General Services Division/Building Commission	(640)
	Public Employees Grievance Board	(73)
	Information Services And Communications	(1,309)
	Office of Technology	(21)
	Public Employees Insurance Agency	(219)
	Division of Personnel	(386)
	Prosecuting Attorneys Institute	(31)
	Public Defender Services	(177)
	Purchasing Division	(208)
	Real Estate Division	(113)
	Retiree Health Benefit Trust Fund	(118)
	Secretary of Administration	(260)
	Surplus Property	(74)
	Travel Management	(31)
	Travel Management - Aviation	-
	Fleet Management	(32)
867001902	Aeronautics Commission	(18)
808019911	Aging & Family Services Of Mineral County	(47)
851000001	Agriculture	(1,993)
803018810	Anmoore, Town of	(127)
837700501	Anthony Correctional Center	(432)
885550902	Architects, Board of	(7)
808869911	Armstrong Public Service District	(11)
807009911	Association Of Co Officials	(15)
803068810	Athens, City Of	(63)
824000001	Attorney General	(1,130)
815000001	Auditors Office	(1,030)
800010005	Barbour Co Board Of Education	(159)
802007709	Barbour County Commission	(180)
807269911	Barbour Co Health Department	(23)
886460902	Bd of Exam Speech,Language Path & Audio	3
802932911	Beckley Housing Authority	(96)
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	(22)
809239911	Benedum Airport Authority	(123)
800030005	Berkeley Co Board Of Education	(943)
802928911	Berkeley Co. Farmland Protection Board	(4)
896006625	Berkeley County Commission	(164)
897186625	Berkeley County P.S.D.	(25)
802629911	Berkeley Senior Services	(25)
807279911	Berkeley-Morgan Co Board Of Health	(139)
806729911	Big Bend PSD	(14)
804839911	Bingamon PSD	(13)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
832401103	Blue Ridge Community & Technical College	(830)
809739911	Bluefield Housing Authority	(51)
804409911	Bluefield Sanitary Board	(248)
832906503	Bluefield State College	(1,001)
803328810	Bluefield, City of	(697)
804439911	Bluewell Public Service District	(90)
857300001	Board of Coal Mine Health & Safety	(6)
885400901	Board of Examiners Of Psychologists	(7)
881311002	Board of Funeral Service Examiners	(1)
891600002	Board of Medicine	(78)
886760002	Board of Respiratory Care	(1)
800050005	Boone Co Board Of Education	(420)
802217709	Boone Co Commission	(502)
807289911	Boone Co Health Department	(15)
805149911	Boone Co Housing and Redevelopment Authority	(47)
808959911	Boone Co Parks & Recreation Comm.	(25)
805829911	Boone County Ambulance Authority	(235)
806209911	Boone County Public Service District	(44)
808769911	Boone-Madison Public Library	(6)
806859911	Bradley Public Service District	(46)
809359911	Branchland-Midkiff Public Service Dist	(26)
800070005	Braxton Co Board Of Education	(164)
807029911	Braxton Co Health Department	(14)
807579911	Braxton Co Senior Citizens Center	(55)
802037709	Braxton County Commission	(362)
886109304	Bridgevalley Community And Technical College	(1,093)
800090005	Brooke Co Board of Education	(727)
897136625	Brooke Co Commission	(269)
804739911	Brooke County Committee on Aging	(36)
807309911	Brooke County Health Department	(29)
808719911	Brooke County Public Library	(2)
802549911	Buckhannon Housing Authority	(28)
802838810	Buckhannon, City of	(565)
805009911	Buffalo Creek Memorial Library	-
808979911	Buffalo Creek Public Service District	(106)
878621302	Bureau of Senior Services	(196)
802519911	Burnsville Public Utility	(13)
800110005	Cabell Co Board Of Education	(1,686)
802618709	Cabell Co Comm	(2,058)
807319911	Cabell Co Health Department	(186)
896936625	Cabell Co. Comm. - Non-Par	(52)
807939911	Cabell County Public Library	(523)
800130005	Calhoun Co Board of Education	(68)
802067709	Calhoun County Commission	(105)
802589911	Camp Dawson Event Center	(145)
804389911	Canaan Valley Public Service District	(14)
806849911	Capon Bridge Public Library	(7)
805008810	Capon Bridge, Inc. Town of	(18)
805639911	Central Communication, Inc.	(84)
805479911	Central Hampshire PSD	(85)
802679911	Central WV Regional Airport Authority	(375)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
808519911	Central WV Transit Authority	(236)
803749911	Century Volga Public Service District	(35)
805779911	Chapmanville Public Library	-
804589911	Charles Town Utility Boar	(191)
803418810	Charles Town, City of	(186)
804419911	Charleston Convention & Visitors Bureau	(49)
805609911	Charleston Housing	(522)
807869911	Charleston Urban Renewal Authority	(14)
802839810	Charleston, City of	(3,861)
809859911	Chestnut Ridge Public Service District	(24)
803098810	City of Barboursville	(448)
896366625	City of Beckley	(206)
803168810	City of Belmont	(30)
897146625	City of Benwood	(7)
804038810	City of Bridgeport	(658)
896356625	City of Buckhannon	(23)
896276625	City of Charleston	(2)
896386625	City of Follansbee	(99)
803708810	City of Franklin	(58)
803728810	City Of Gary	(46)
803778810	City of Glenville	(25)
804848810	City of Grafton	(270)
896226625	City of Huntington	7
896446625	City of Kenova	-
802836810	City of Kenova	(186)
803108810	City of Keyser	(249)
804148810	City of Madison	(105)
897206625	City of Mannington	(14)
896156625	City of Martinsburg	(33)
804048810	City of Milton	(217)
804318810	City of Montgomery	(90)
804338810	City of Moorefield	(183)
896436625	City of New Martinsville	(255)
804498810	City of Paden City	(83)
804518810	City of Parsons	(75)
802820810	City of Pennsboro	(55)
803148810	City of Petersburg	(115)
804478810	City of Philippi	(155)
803188810	City of Ravenswood	(186)
803428810	City of Richwood	(67)
804758810	City of Ripley	(293)
804788810	City of Ronceverte	(128)
804018810	City of Salem	(174)
804868810	City of Shinnston	(151)
804828810	City of Smithers	(28)
896846625	City of South Charleston/Sanitary Board	(3)
896836625	City of Summersville	(10)
804998810	City of Thomas	(32)
897096625	City of Weirton	(171)
897106625	City of Weirton/Water Board	(206)
896216625	City of Wellsburg	(16)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
803128810	City of White Sulphur Springs	(177)
805248810	City of Williamstown	(112)
897196625	City/Co Building Management Corporation	-
809669911	Clarksburg Harrison Reg Housing Authority	(138)
805979911	Clarksburg Water Board	(249)
804028810	Clarksburg, City of	(1,084)
808239911	Clarksburg-Harrison Public Library	(55)
800150005	Clay Co Board of Education	(215)
807339911	Clay Co Health Department	(81)
806089911	Clay Co. Emergency Ambulance Authority	-
802077709	Clay County Commission	(102)
897236625	Claywood Park PSD	(14)
809099911	Coalfield Comm. Action Partnership, Inc.	(574)
803270001	Commerce, Office Of Secretary, Dept. of	(52)
808279911	Committee on Aging For Randolph County Inc.	(64)
809479911	Community Action of South	(687)
832502103	Concord College	(1,538)
802499911	Concord University Research & Dev. Corporation	(155)
807739911	Cool Ridge Flat Top PSD	(19)
837701801	Corrections/Salem Corrections, Dept. of	(857)
837702101	Corrections/St. Marys Corrections, Dept. of	(1,205)
805559911	Corridor G Regional Development Authority	-
806899911	Cottageville Public Service District	(34)
807119911	Council of The Southern Mts	(38)
805439911	County Commissioners' Association of WV	(14)
811200001	Courthouse Facilities Imp	(7)
805689911	Cowen Public Library	(7)
809139911	Cowen Public Service District	(60)
806939911	Crab Orchard-Mac Arthur PSD	(49)
808389911	Craft Memorial Library	(28)
806429911	Craigsville Public Library	(9)
809699911	Craigsville Public Service District	(78)
802810911	Crum Public Service District	(3)
835100001	Culture And History	(660)
806619911	Danese Public Service District	(19)
881021502	Dental Examiners, Board of	(14)
836500001	Department of Corrections	(3,171)
828600001	Department of Education	(3,101)
867001602	Department of Highways	(32,365)
845000001	Department of Labor	(471)
837704001	Dept. of Corrections/Denmar Facility	(453)
812102101	Development Office	(766)
879572602	Division of Administrative Service	50
836510001	Division of Corrections and Rehabilitation	843
883952702	Division of Financial Institution	(150)
853543001	Division of Protective Services	(260)
885460602	Division of Tourism	(209)
800170005	Doddridge Co Board Of Education	(462)
802087709	Doddridge Co Commission	(483)
807349911	Doddridge County Health Department	(36)
806279911	Doddridge County Public Library	(13)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
867001503	DOT Office of Administrative Hearings	(133)
809319911	Dunbar Housing Authority	(23)
803048810	Dunbar, City of	(458)
897246625	East Ridge Health Services	(28)
800841005	Eastern Panhandle Instructional Cooperative	(803)
804359911	Eastern Panhandle Regional PDC Region 9	(21)
830700103	Eastern WV Community & Technical College	(193)
812112201	Economic Development Authority	(61)
829100001	Educational Broadcasting	(364)
805089911	Elk Valley Public Service District	(49)
803598810	Elkins, City of	(468)
805839911	Elkins-Randolph Co. Airport Authority	(14)
806599911	Emergency Services Authority/Raleigh	(180)
805469911	Enlarged Hepzibah PSD	(28)
847750001	Environmental Protection, Department of	(5,134)
856403501	Environmental Quality Board	(14)
883702502	Examiners In Counseling, Board of	(15)
881105502	Examiners/Registered Nurses, Board of	(81)
804699911	Fairmont - Morgantown Housing Authority	(74)
832101103	Fairmont State University	(2,671)
803618816	Fairmont, City of	(1,001)
808509911	Fairmont-Marion Co Transit Authority	(171)
800190005	Fayette Co Board Of Education	(722)
807359911	Fayette Co Health Department	(57)
802097709	Fayette County Commission	(899)
808229911	Fayette County Public Library	(68)
809029911	Fayette County Solid Waste Authority	-
861700001	Fire Commission	(277)
802923911	Five Rivers Public Library	(19)
809579911	Flatwoods-Canoe Run Public Service Dist	(132)
830850001	Forestry, Division of	(642)
805029911	Gauley River Public Service District	(20)
852000901	Geological Survey	(174)
809199911	Gilmer Co Ambulance Service	(39)
800210005	Gilmer Co Board Of Education	(64)
807369911	Gilmer Co Health Department	(17)
802107709	Gilmer County Commission	(142)
805489911	Gilmer County Senior Center	(34)
832200003	Glenville State College	(1,146)
804349911	Glenville Utility	(74)
812000001	Governors Office	(211)
804969911	Grandview Doolin PSD	(14)
800230005	Grant Co Board of Education	(50)
802587709	Grant Co Commission	(301)
807049911	Grant County Commission on Aging	(109)
807379911	Grant County Health Department	(50)
804479911	Grant County Housing Authority	(14)
804509911	Grant County Public Service District	(41)
802619911	Grant Memorial Hospital	-
897156625	Greater Huntington Parks	(23)
802689911	Greater Paw Paw Sanitary District	(20)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
896866625	Green Acres Reg. Center	(57)
800250005	Greenbrier Co Board of Education	(898)
805429911	Greenbrier Co C.V.B.	(34)
802127709	Greenbrier Co Commission	(678)
807629911	Greenbrier Co Committee on Aging	(7)
807389911	Greenbrier Co Health Department	(53)
808949911	Greenbrier Co Solid Waste Authority	(70)
807089911	Greenbrier Co. Public Service Dist. #2	(74)
805389911	Greenbrier Housing Authority	-
809189911	Greenbrier PSD	(36)
808039911	Greenbrier Valley Airport	(90)
808319911	Greenbrier Valley Soil Conservation Dist.	(6)
804959911	Hamlin Public Service District	(13)
800270005	Hampshire Co Board of Education	(292)
807399911	Hampshire Co Health Dept	(37)
805849911	Hampshire Co. Development Authority	(10)
802137709	Hampshire County Commission	(650)
804649911	Hampshire County Committee	(47)
804829911	Hampshire County Public Library	(19)
809509911	Hamrick Public Service District	(21)
800290005	Hancock Co Board of Education	(405)
802924911	Hancock Co PSD	(3)
809589911	Hancock Co Sheltered Workshop	(88)
802147709	Hancock County Commission	(538)
807409911	Hancock County Health Department	(19)
800310005	Hardy Co Board of Education	(82)
804669911	Hardy Co Committee on Agency, Inc	(41)
807419911	Hardy Co Health Department	(42)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	(25)
802157709	Hardy County Commission	(406)
805169911	Hardy County Public Service District	(32)
807069911	Hardy County Rural Development Authority	(7)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	(16)
800330005	Harrison Co Board of Education	(1,452)
802167709	Harrison County Commission	(1,688)
807429911	Harrison County Health Department	(69)
806699911	Harrison County Solid Was	(7)
805099911	Hatfield-Mccoy Regional Recreation Authority	(145)
885640802	Health Care Authority	(88)
840000001	Health Department	(4,594)
827851203	Higher Education Policy Commission	(449)
803928810	Hinton, City of	(145)
813000102	Homeland Security - Emergency Management	(149)
843000001	Hopemont State Hospital	(724)
810200601	House of Delegates	(258)
899999911	House of Delegates	(115)
808899911	Housing Authority of City of Keyser	(34)
805789911	Housing Authority, City of Spencer	(12)
808576625	Housing Development Fund	(88)
859800001	Human Rights Commission	(128)
891500002	Human Services, Dept. of	(20,508)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
897276625	Huntington Sanitary Board	(13)
802931911	Huntington Water Quality Board	(443)
806169911	Huntington WV Housing Authority	(158)
806399911	Huntington/Cabell/Wayne Animal Shelter	(33)
896286625	Hurricane Water & Sewer	(84)
837700901	Huttonsville Correctional Center	(1,348)
804612911	Huttonsville PSD	(40)
880143502	Insurance Commission	(1,426)
841800501	Jackie Withrow Hospital	(540)
800350005	Jackson Co Board of Education	(620)
809629911	Jackson Co Public Library	(32)
802177709	Jackson County Commission	(825)
802569911	Jackson County Development Authority	(14)
807439911	Jackson County Health Department	(36)
800370005	Jefferson Co Board of Education	(1,427)
808729911	Jefferson Co Parks & Recreation Comm	(35)
896046625	Jefferson County Commission	(190)
807449911	Jefferson County Health Department	(61)
808099911	Jefferson County PSD	(2)
882550002	Jobs Investment Trust Board	(26)
842500001	John Manchin Sr. Health Care	(275)
810300001	Joint Comm on Govt & Finance	(598)
879571602	Justice & Community Service	(190)
800390206	Kan Co Public Library/Kan Co Boa	(595)
806649911	Kan Valley Senior Services Inc	(220)
805959911	Kanawha Co Ambulance Authority	(1,081)
800390005	Kanawha Co Board of Education	(4,110)
804369911	Kanawha Co Parks & Recreation	(119)
896056625	Kanawha County Commission	(62)
802620709	Kanawha County Commission	(2,775)
807909911	Kanawha Falls Public Service District	(79)
806719911	Kanawha Public Service District	(67)
808489911	Kanawha Valley Transit Authority	(844)
807459911	Kanawha/Charleston Health Department	(155)
807889911	Keyser-Mineral County Library	(7)
809599911	Kingwood Parks & Recreation Board	(7)
806289911	Kingwood Sanitary Sewer Works	(46)
809569911	Kingwood Water Works	(68)
803318810	Kingwood, City of	(157)
808409911	Kyova Interstate Planning Commission	(47)
842310001	Lakin Correctional Facility	(791)
842300001	Lakin State Hospital	(677)
804269911	Lavalette Public Service District	(71)
809389911	Leadsville P.S.D.	(19)
800410005	Lewis Co Board of Education	(445)
802597709	Lewis County Commission	(505)
807469911	Lewis County Health Department	(21)
896236625	Lewisburg, City of	(77)
835000001	Library Commission	(203)
800430005	Lincoln Co Board of Education	(649)
802017709	Lincoln Co Commission	(176)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
807479911	Lincoln Co Health Dept.	(9)
806969911	Lincoln Co Public Service District	(43)
800450005	Logan Co Board Of Education	(717)
802227709	Logan Co Commission	(765)
807489911	Logan Co Health Department	(28)
809839911	Logan Co PSD	(206)
809779911	Louis Bennett Memorial Library	(7)
804309911	Lubeck Public Service District	(127)
808329911	Lynn Murray Memorial Library	-
809949911	Malden Public Service District	(55)
800490005	Marion Co Board of Education	(1,392)
802237709	Marion Co Commission	(1,068)
809089911	Marion Co Parks & Recreation Comm	(54)
809499911	Marion Co Public Library	(46)
807499911	Marion County Health Department	(29)
802922911	Marlinton Vol. Fire Department	(7)
803218810	Marmet, City of	(63)
800510005	Marshall Co Board of Education	(1,619)
807989911	Marshall Co Public Service	(20)
896906625	Marshall County Commission	(32)
896916625	Marshall County Health Dept.	(13)
804899911	Marshall Univ Research Corp	(1,368)
828401503	Marshall University	(11,420)
883940101	Martinsburg Correctional Center	(371)
897456625	Martinsburg Public Library	(9)
897076625	Mary H Weir Public Library	-
800530005	Mason Co Board of Education	(608)
802027709	Mason County Commission	(533)
804499911	Mason County Emergency Ambulance Service Authority	(8)
807519911	Mason County Health Department	(22)
806449911	Mason County Public Library	-
805019911	Mason County Public Service District	(95)
800470005	McDowell Co Board of Education	(507)
802257709	McDowell County Commission	(398)
805649911	McDowell County Emergency Comm Ctr.	-
807529911	McDowell County Health Department	(4)
804988810	McMechen, City of	(101)
880790602	Medical Imaging Board	(7)
809999911	Mercer Co Airport Authority	(22)
800550005	Mercer Co Board Of Education	(1,167)
802277709	Mercer Co Comm/Verlin T. Moye	(852)
807539911	Mercer Co Health Dept.	(67)
805989911	Mercer Co. Solid Waste Authority	(48)
804249911	Mercer County Communications Center	(88)
809719911	Midland Public Service District	(56)
804909911	Midland Trail Scenic Highway Association	-
805409911	Mid-Ohio Valley Health Department	(249)
805799911	Mid-Ohio Valley Regional Airport	(73)
809339911	Mid-Ohio Valley Transit Authority	(243)
842200001	Mildred Mitchell-Bateman Hospital	(1,890)
853542501	Military Affairs & Public Safety	(52)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
895000903	Military Authority	-
800570005	Mineral Co Board of Education	(521)
807549911	Mineral Co Health Dept	(45)
802287709	Mineral County Commission	(505)
808069911	Mineral Wells Public Service District	(27)
800590005	Mingo Co Board of Education	(264)
807559911	Mingo Co Health Dept.	(33)
802557709	Mingo County Commission	(441)
804989911	Mingo County Redevelopment	(19)
800610005	Monongalia Co Board of Education	(1,113)
806369911	Monongalia Co Health Dept.	(342)
897016625	Monongalia County Commission	(339)
896536625	Monongalia General Hospital	(17)
800630005	Monroe Co Board Of Education	(354)
802621709	Monroe County Commission	(57)
808749911	Monroe County Health Center	(309)
805709911	Monroe County Public Library	(7)
800650005	Morgan Co Board Of Education	(285)
807699911	Morgan Co Health Dept.	1
802617709	Morgan County Commission	(344)
804299911	Morgantown Monongalia MPO	(22)
802934911	Morgantown Utility Board	376
867101702	Motor Vehicles	(3,486)
807039911	Moundsville-Marshall County Public Library	(43)
802700910	Mount Hope, City of	(71)
800842005	Mountain State Educational Services Cooperative	(460)
808639911	Mountain Transit Authority	(67)
828401403	Mountwest Community & Technical College	(742)
808889911	MOVRC	(192)
806679911	Mt Hope Housing Authority	(31)
837701701	Mt Olive Correctional Facility	(1,832)
806639911	Mt Top Public Service District	(29)
804908810	Mullens, City of	(25)
883400002	Municipal Bond Commission	(17)
877650002	National Coal Heritage Area Authority	(3)
883000002	Natural Resources	(5,059)
808839911	Nettie Levisay PSD	(42)
832906403	New River Comm. & Tech.	(685)
807219911	New River Gorge Regional Development Authority	(44)
802639911	New River Transit Authority	(7)
800670005	Nicholas Co Board of Education	(478)
802337709	Nicholas County Commission	(446)
807599911	Nicholas County Health Department	(28)
802539911	Nitro Convention & Visitors Bureau	-
804428810	Nitro, City of	(521)
806919911	NO. Jackson Co. Public Service	(28)
807929911	North Beckley Public Service District	(60)
808479911	North Central Community Action Association	(587)
837701601	Northern Correctional Facility	(761)
802529911	Northern Panhandle Community Criminal Justice Board	(67)
802925911	Northern Wayne Co PSD	(39)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
806309911	Norton-Harding-Jimtown PSD	(26)
804458810	Oak Hill, City of	(305)
806419911	Oakvale Road Public Service District	(10)
885310901	Occupational Therapy, Board of	(7)
847200001	Off of Miners Health, Safety & Training	(690)
800690005	Ohio Co Board of Education	(1,339)
896976625	Ohio Co Commission	(205)
837707501	Ohio Co Correctional Center	(170)
896606625	Ohio County Public Library	(23)
896746625	Ohio Public Service District	(13)
896896625	Ohio Valley Reg Transit Authority	(52)
880973502	Oil And Gas Conservation	(11)
858000501	Optometry, Board of	(7)
881095002	Osteopathy, Board of	(18)
806989911	Page-Kincaid Public Service	(6)
808159911	Parkersburg & Wood Co Library	(133)
804459911	Parkersburg Housing Authority	(94)
805419911	Parkersburg Utility Board	(513)
804578810	Parkersburg, City of	(1,417)
800710005	Pendleton Co Board of Education	(66)
807619911	Pendleton Co Health Department	(33)
802357725	Pendleton County Commission	(41)
807979911	Pendleton Senior & Family	(21)
881053002	Pharmacy, Board of	(75)
884900602	Physical Therapy, Board of	(8)
804749911	Piedmont Housing Authority	(28)
832102103	Pierpont Community & Technical College	(547)
804659911	Pleasant Valley Public Service District	(7)
800730005	Pleasants Co Board of Education	(245)
802367709	Pleasants County Commission	(233)
806029911	Pleasants County Public Library	(7)
800750005	Pocahontas Co Board of Education	(221)
807639911	Pocahontas Co Health Department	(15)
808599911	Pocahontas Co Seniors Citizens Inc.	-
802377709	Pocahontas County Commission	(459)
808539911	Pocahontas County PSD	(85)
807159911	Pocahontas Memorial Hospital	(716)
808259911	Point Pleasant Housing Authority	(37)
808939911	Potomac Highlands Support	(43)
808249911	Potomac Valley Transit Authority	(120)
896646625	Prestera Center For Mental Health Services	(89)
800770005	Preston Co Board of Education	(400)
802567709	Preston Co Commission	(578)
807649911	Preston County Health Dept.	(16)
808049911	Preston County Senior Citizens Inc.	(36)
897326625	Preston Memorial Hospital	(1)
806979911	Pride Community Services, Inc.	(266)
806579911	Princeton Sanitary Board	(142)
804648810	Princeton, City of	(436)
881032002	Professional Surveyors, WV Board of	(7)
837701301	Pruntytown Correctional Center	(718)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
804628810	Pt Pleasant, City of	(281)
805379911	Public Defender 10th Judicial Circuit	(91)
805809911	Public Defender 11th Judicial Circuit	(50)
805079911	Public Defender 12th Judicial Circuit	(34)
806009911	Public Defender Corp 18th Judicial	(28)
805879911	Public Defender Corp 1st Judicial Cir.	(71)
806039911	Public Defender Corp 25th Judicial	(63)
805889911	Public Defender Corp 2nd Judicial Cir	(38)
802680911	Public Defender Corp 4th Circuit	(107)
804929911	Public Defender Corp 6th & 24th Judicial	(81)
804610911	Public Defender Corp 8th Judicial District	(25)
809149911	Public Defender Corp Fifth Judicial	(76)
806819911	Public Defender Corp. 23R	(193)
804609911	Public Defender Corp. 9th	(61)
807569911	Public Defender Corp/15th Judicial	(71)
806909911	Public Defender Corp/30th Jud Circuit	(43)
808439911	Public Defender/28th Jud. Ct.	(19)
808269911	Public Defender/7th Judicial Circuit	(37)
808379911	Public Defender-13th Circuit	(217)
867001802	Public Port Authority	-
857000001	Public Safety	(5,883)
882800002	Public Service Commission	(1,442)
879831702	Public Transit	(62)
800790005	Putnam Co Board of Education	(917)
809369911	Putnam Co Development Authority	(20)
808799911	Putnam Co Solid Waste Authority	(7)
806949911	Putnam Co. Aging Program	(268)
808469911	Putnam Co. Fire Service	(19)
807659911	Putnam Co Health Dept	(21)
802397709	Putnam County Commission	(1,181)
808699911	Putnam County Parks & Recreation Comm	(20)
806839911	Putnam Public Service District	(204)
880830002	Racing Commission	(164)
856901401	Railroad Maintenance Authority	(82)
804678810	Rainelle, Town of	(38)
800810005	Raleigh Co Board of Education	(1,165)
809459911	Raleigh Co PSD	(100)
804719911	Raleigh Co Recreation Authority	(27)
807109911	Raleigh Co Solid Waste Authority	(274)
802327709	Raleigh County Commission	(1,223)
807669911	Raleigh County Health Department	(101)
804429911	Raleigh County Housing Authority	(69)
808929911	Raleigh County Memorial Airport	(48)
807999911	Raleigh County Public Library	(144)
800830005	Randolph Co Board Of Education	(370)
809279911	Randolph Co Emergency Ambulance Squad	(198)
807679911	Randolph Co Health Department	(126)
802417709	Randolph County Commission	(555)
806829911	Randolph County Housing Authority	(103)
804938810	Ranson, City of	-
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	(29)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
885571602	Real Estate Appraiser/Lic Cert Board	(14)
880100002	Real Estate Commission	(39)
804469911	Red Sulphur Public Service District	(54)
880500702	Reg Jail & Correctional Fac Authority	(5,602)
804629911	Region 1 Workforce Invest	(60)
808709911	Region 2 Planning/Development Council	(28)
808569911	Region 4 Planning/Development Authority	(81)
808369911	Region 7 Planning/Development Council	(31)
808289911	Region 8 Planning/Development Council	(19)
808299911	Region 8 Solid Waste Authority	(55)
809689911	Region I Planning & Development Council	(48)
808219911	Regional Intergovernmental Council	(47)
844050001	Rehabilitation Services, Division of	(2,759)
802559911	Ripley Convention & Visitors Bureau	(7)
800850005	Ritchie Co Board of Education	(283)
802659911	Ritchie Co Economic Development Authority	(7)
805159911	Ritchie Co. Ambulance Authority, Inc.	(139)
802427709	Ritchie County Commission	(216)
806959911	Ritchie County Public Library	(28)
804768810	Rivesville, Town of	(5)
800870005	Roane Co Board of Education	(331)
807079911	Roane Co Public Library	(21)
808689911	Roane Co. Committee on Aging, Inc.	(34)
802437709	Roane County Commission	(244)
805539911	Robert C Byrd Clinic	(371)
804529911	Romney Public Housing Authority	(19)
804948810	Romney, City of	(137)
804718810	Saint Albans, City of	(791)
896506625	Sanitary Board of Charleston	(1)
804615911	Sanitary Board of Charleston	(430)
839590001	School Building Authority	(65)
828101403	School of Osteopathic Medicine	(1,799)
893020002	Secondary Schools Activities Comm.	(48)
825000001	Secretary of State	(268)
810100001	Senate	(236)
899999802	Senate	(40)
807179911	Shady Spring PSD	(82)
832401003	Shepherd University	(2,228)
804858810	Shepherdstown, Town of	(193)
808609911	Short Line Public Service District	(43)
806539911	Sissonville Public Service District	(42)
804878810	Sistersville, City of	(322)
805919911	So Highlands Comm. Mental	(1,163)
809619911	So Jackson Co Public Service District	(41)
804449911	South Charleston Housing Authority	(34)
808009911	South Charleston Library Board	(40)
800840005	Southern Education Services	(271)
809179911	Southern Soil Conservation District	(27)
806499911	Southwestern Water District	(30)
804928810	Spencer, City of	(125)
805909911	St Albans Municipal Water Board	(207)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
802810810	St. Marys, City of	(105)
897226625	St. Marys, City of NP	-
802699910	Star City, Town of	(128)
808879911	State Bar Association	(117)
802921911	Stevens Correctional Center	(641)
804958810	Stonewood City of	(64)
809009911	Sugar Creek PSD	(14)
800890005	Summers Co Board of Education	(164)
807709911	Summers Co Health Department	(22)
802447709	Summers County Commission	(190)
805679911	Summers County Public Library	(27)
807229911	Sun Valley Public Service District	(44)
811100001	Supreme Court / Judicial	(8,398)
818000001	Tax Dept	(2,349)
818010001	Tax Dept - Budget Office	(44)
800910005	Taylor Co Board of Education	(315)
802457709	Taylor Co Commission	(279)
807719911	Taylor Co Health Dept.	(65)
804289911	Taylor Co PSD	(40)
805129911	Taylor County Public Library	(14)
802669911	The Housing Authority of The County of Jackson	(48)
802920911	Tomlinson PSD	(14)
803058810	Town of Ansted	(30)
805368810	Town of Bath	49
803158810	Town of Belle	(55)
805438810	Town of Beverly	(39)
802821810	Town of Chapmanville	(50)
803458810	Town of Clay	(29)
897166625	Town of Davis	(16)
803568810	Town of Eleanor	(41)
805088810	Town of Fairview	(11)
804488810	Town of Fayetteville	(166)
803248810	Town of Gauley Bridge	(13)
803768810	Town of Glendale	(163)
803808810	Town of Grant Town	(14)
803798810	Town of Grantsville	(47)
804508810	Town of Hamlin	(26)
803698810	Town of Harpers Ferry	(50)
804178810	Town of Marlinton	(48)
802822810	Town of Middlebourne	(51)
804308810	Town of Monongah	(50)
804738810	Town of New Haven	(56)
804548810	Town of Nutter Fort	(89)
802824810	Town of Paw Paw	(0)
804898810	Town of Pineville	(65)
805038810	Town of Union	(19)
803298810	Town of Wardensville	(16)
805138810	Town of West Hamlin	(23)
805188810	Town of West Union	(78)
803228810	Town of Winfield	(80)
816000001	Treasurer of State's Office	(801)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
806019911	Tri River Transit	(27)
802927911	Tri-State Airport Authority	(117)
806929911	Tri-State Transit Authority	(375)
800930005	Tucker Co Board of Education	(83)
807729911	Tucker Co Health Dept.	(14)
808119911	Tucker Co. Solid Waste Authority	(61)
802467709	Tucker County Commission	(278)
804519911	Tucker County Development Authority	(7)
805579911	Tug River Health Association	(344)
800950005	Tyler Co Board of Education	(560)
802477709	Tyler County Commission	(287)
808169911	Union PSD	(69)
809919911	Union Williams PSD	(43)
805449911	Upper Ohio Conservation District	(1)
800970005	Upshur Co Board of Education	(704)
807139911	Upshur Co Public Library	(34)
802487725	Upshur County Commission	(14)
802619709	Upshur County Commission	(477)
802579911	Upshur County Development Authority	(8)
807749911	Upshur-Buckhannon Health Department	(20)
896716625	Valley Comprehensive Mental Health Ctr	(12)
804616911	Valley Healthcare System	(570)
840400001	Veterans Affairs	(1,155)
809129911	Vienna Public Library	(51)
809939911	Warm Springs PSD	(28)
883430602	Water Development Authority	(81)
800990005	Wayne Co Board of Education	(1,001)
806869911	Wayne Co Health Dept.	(33)
896136625	Wayne County Commission	(20)
801010005	Webster Co Board of Education	(195)
802507709	Webster County Commission	(177)
807769911	Webster County Health Dept.	(14)
808349911	Webster Springs Public Service District	(20)
897066625	Weirton Board of Park Commissioners	-
897086625	Weirton Sanitary Board	(57)
841901801	Welch Emergency Hospital	(1,004)
803288810	Welch, City of	(171)
831000503	West Liberty State College	(1,740)
880130602	West Virginia Lottery Commission	(984)
886107204	West Virginia University	(44,301)
804709911	Westbrook Health Services	(1,276)
804613911	Western Conservation District	(10)
807149911	Weston Sanitary Board	(50)
803238810	Weston, City of	(142)
801030005	Wetzel Co Board of Education	(1,472)
806049911	Wetzel Co Emergency Ambulance Authority	(73)
896736625	Wetzel Co Hospital	(189)
802517709	Wetzel County Commission	(498)
807779911	Wetzel-Tyler Health Department	(9)
896926625	Wheeling Housing Authority	(29)
807609911	Wheeling-Ohio Co Health Department	(104)

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

Agency Account Number	Agency Name	FY 2023 Amount Recognized
806689911	White Oak Public Service District	(35)
804889911	Whitehall Public Service District	(19)
809079911	Wilderness Public Service District	(60)
842000001	William R Sharpe Jr Hospital	(2,107)
804489911	Williamson Housing Authority	(71)
807019911	Williamson Utility Board	(12)
803118810	Williamson, City of	(41)
801050005	Wirt Co Board of Education	(155)
802577709	Wirt County Commission	(27)
801070005	Wood Co Board of Education	(1,656)
808669925	Wood Co Parks & Recreation	(3)
806249911	Wood Co Solid Waste Authority	(5)
896146625	Wood County Commission	(536)
890000002	Workers Compensation Comm.	(7)
805139911	Workforce Investment Board of Kanawha Co	(58)
882500602	Workforce WV/Payroll-05303	(1,730)
804639911	WV Affordable Housing Trust	-
883802402	WV Bd of Social Worker Examiners	(17)
855069301	WV Bd. of Chiropractic Examiners	(7)
882200002	WV Board of Barbers And Cosmetologists	(43)
881116002	WV Board of Veterinary Medicine	(7)
847752301	WV Division of Energy	(19)
837707001	WV Division of Juvenile Services	(3,507)
881074002	WV Engineers Registration Board	(22)
814000001	WV Enterprise Planning Board	(178)
881300002	WV Massage Therapy Licensure Board	(7)
816000002	WV Mun. Pensions Oversight Board	(16)
809649911	WV Municipal League	(23)
887200504	WV Network For Educational Telecom	(311)
830703503	WV Northern Community College	(861)
818020001	WV Office Of Tax Appeals	(31)
834957902	WV Parkways Econ. Dev.& Tourism Authority	(2,362)
837701401	WV Parole Board	(69)
833300001	WV School for the Deaf and Blind	(1,157)
884610002	WV Solid Waste Management Board	(44)
832603203	WV Southern Community College	(990)
881063502	WV State Board of Examiners for LPNs	(34)
832802203	WV State University	(1,842)
804259911	WVSU Metro Area Agency on Aging	(94)
802599911	WVSC R & D Corporation	(348)
886410704	WVU Parkersburg	531
801090005	Wyoming Co Board of Education	(237)
808429911	Wyoming Co Council on Aging	(103)
807809911	Wyoming Co Health Department	(21)
809559911	Wyoming Co Public Library	(43)
802547709	Wyoming County Commission	(573)
809749911	Wyoming County Economic Dev Authority	(21)
PSSP	State Of West Virginia Special Funding - Public School Support Plan (PSSP)	(174,338)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	(45,785)
FSF	State of West Virginia Special Funding - Financial Stability Fund	(885)
		$ (570,237)