West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
892703502	ABC Commission	0.071125490%	0.066668027%	-0.004457464%	$ (19,944)	$ (5,497)	$ (14,447)	$ (5,497)	$ (8,950)	$ (5,497)	$ (3,454)	$ (3,454)
881000502	Accountancy, Board of	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
858000001	Adjutant General	0.327220956%	0.299942631%	-0.027278325%	(122,049)	(33,638)	(88,411)	(33,638)	(54,773)	(33,638)	(21,135)	(21,135)
881510002	Administration, Dept. of											
	Board of Risk and Insurance Management	0.017854049%	0.016542801%	-0.001311248%	(5,867)	(1,617)	(4,250)	(1,617)	(2,633)	(1,617)	(1,016)	(1,016)
	Consolidated Public Retirement Board	0.070657536%	0.062332157%	-0.008325379%	(37,250)	(10,266)	(26,983)	(10,266)	(16,717)	(10,266)	(6,450)	(6,450)
	Ethics Commission	0.004473719%	0.004676657%	0.000202938%	908	250	658	250	407	250	157	157
	Finance Division	0.028829118%	0.024988704%	-0.003840415%	(17,183)	(4,736)	(12,447)	(4,736)	(7,711)	(4,736)	(2,975)	(2,975)
	General Services Division/Building Commission	0.086548592%	0.206649450%	0.120100857%	537,357	148,101	389,255	148,101	241,154	148,101	93,052	93,052
	Public Employees Grievance Board	0.008528983%	0.007608292%	-0.000920690%	(4,119)	(1,135)	(2,984)	(1,135)	(1,849)	(1,135)	(713)	(713)
	Information Services And Communications	0.159917576%	0.150909434%	-0.009008142%	(40,304)	(11,108)	(29,196)	(11,108)	(18,088)	(11,108)	(6,979)	(6,979)
	Office of Technology	0.002378045%	0.001675220%	-0.000702825%	(3,145)	(867)	(2,278)	(867)	(1,411)	(867)	(545)	(545)
	Public Employees Insurance Agency	0.025514654%	0.024227874%	-0.001286780%	(5,757)	(1,587)	(4,171)	(1,587)	(2,584)	(1,587)	(997)	(997)
	Division of Personnel	0.038303876%	0.034551420%	-0.003752456%	(16,789)	(4,627)	(12,162)	(4,627)	(7,535)	(4,627)	(2,907)	(2,907)
	Prosecuting Attorneys Institute	0.004473719%	0.003769246%	-0.000704473%	(3,152)	(869)	(2,283)	(869)	(1,415)	(869)	(546)	(546)
	Public Defender Services	0.022960552%	0.017659615%	-0.005300938%	(23,718)	(6,537)	(17,181)	(6,537)	(10,644)	(6,537)	(4,107)	(4,107)
	Purchasing Division	0.027985406%	0.020451649%	-0.007533757%	(33,708)	(9,290)	(24,417)	(9,290)	(15,127)	(9,290)	(5,837)	(5,837)
	Real Estate Division	0.014798933%	0.014169572%	-0.000629421%	(2,816)	(776)	(2,040)	(776)	(1,264)	(776)	(488)	(488)
	Retiree Health Benefit Trust Fund	0.013738398%	0.013045779%	-0.000692620%	(3,099)	(854)	(2,245)	(854)	(1,391)	(854)	(537)	(537)
	Secretary of Administration	0.114684370%	0.008306301%	-0.106378069%	(475,958)	(131,179)	(344,779)	(131,179)	(213,599)	(131,179)	(82,420)	(82,420)
	Surplus Property	0.010178985%	0.010888932%	0.000709947%	3,176	875	2,301	875	1,426	875	550	550
	Travel Management	0.005565782%	0.004467254%	-0.001098528%	(4,915)	(1,355)	(3,560)	(1,355)	(2,206)	(1,355)	(851)	(851)
	Travel Management - Aviation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
	Fleet Management	0.005368462%	0.005444466%	0.000076004%	340	94	246	94	153	94	59	59
867001902	Aeronautics Commission	0.000887940%	0.001605420%	0.000717480%	3,210	885	2,325	885	1,441	885	556	556
808019911	Aging & Family Services Of Mineral County	0.007198774%	0.007608292%	0.000409518%	1,832	505	1,327	505	822	505	317	317
851000001	Agriculture	0.289893218%	0.277455400%	-0.012437818%	(55,649)	(15,338)	(40,312)	(15,338)	(24,974)	(15,338)	(9,637)	(9,637)
803018810	Anmoore, Town of	0.016350336%	0.013750767%	-0.002599568%	(11,631)	(3,206)	(8,425)	(3,206)	(5,220)	(3,206)	(2,014)	(2,014)
837700501	Anthony Correctional Center	0.052233641%	0.047678008%	-0.004555633%	(20,383)	(5,618)	(14,765)	(5,618)	(9,147)	(5,618)	(3,530)	(3,530)
808789911	Appalachian Area Agency on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
885550902	Architects, Board of	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
808869911	Armstrong Public Service District	0.002092271%	0.001884623%	-0.000207648%	(929)	(256)	(673)	(256)	(417)	(256)	(161)	(161)
807009911	Association Of Co Officials	0.001626188%	0.001814822%	0.000188634%	844	233	611	233	379	233	146	146
803068810	Athens, City Of	0.008947437%	0.008445903%	-0.000501534%	(2,244)	(618)	(1,626)	(618)	(1,007)	(618)	(389)	(389)
824000001	Attorney General	0.137723680%	0.125380950%	-0.012342730%	(55,224)	(15,220)	(40,004)	(15,220)	(24,783)	(15,220)	(9,563)	(9,563)
815000001	Auditors Office	0.148431857%	0.144523793%	-0.003908064%	(17,486)	(4,819)	(12,666)	(4,819)	(7,847)	(4,819)	(3,028)	(3,028)
800010005	Barbour Co Board Of Education	0.042902876%	0.032790165%	-0.010112711%	(45,246)	(12,470)	(32,776)	(12,470)	(20,306)	(12,470)	(7,835)	(7,835)
802007709	Barbour Co Commission	0.028614788%	0.026035716%	-0.002579072%	(11,539)	(3,180)	(8,359)	(3,180)	(5,179)	(3,180)	(1,998)	(1,998)
807269911	Barbour Co Health Department	0.002684231%	0.002373229%	-0.000311002%	(1,391)	(384)	(1,008)	(384)	(624)	(384)	(241)	(241)
886460902	Bd of Exam Speech,Language Path & Audio	0.000598764%	0.000837610%	0.000238846%	1,069	295	774	295	480	295	185	185
807239911	Barbour Co Senior Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802932911	Beckley Housing Authority	0.013723940%	0.013122559%	-0.000601380%	(2,691)	(742)	(1,949)	(742)	(1,208)	(742)	(466)	(466)
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	0.008446653%	0.003104283%	-0.005342370%	(23,903)	(6,588)	(17,315)	(6,588)	(10,727)	(6,588)	(4,139)	(4,139)
805589911	Belington Clinic	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809239911	Benedum Airport Authority	0.019384980%	0.022196670%	0.002811690%	12,580	3,467	9,113	3,467	5,646	3,467	2,178	2,178
800030005	Berkeley Co Board Of Education	0.323958373%	0.278238456%	-0.045719917%	(204,561)	(56,379)	(148,181)	(56,379)	(91,802)	(56,379)	(35,423)	(35,423)
802928911	Berkeley Co. Farmland Protection Board	0.001296188%	0.001675220%	0.000379033%	1,696	467	1,228	467	761	467	294	294
896006625	Berkeley County Commission	0.082269642%	0.088710895%	0.006441253%	28,820	7,943	20,877	7,943	12,934	7,943	4,991	4,991
897186625	Berkeley County P.S.D.	0.006719083%	0.007370970%	0.000651887%	2,917	804	2,113	804	1,309	804	505	505
802629911	Berkeley Senior Services	0.006263206%	0.007538492%	0.001275286%	5,706	1,573	4,133	1,573	2,561	1,573	988	988
807279911	Berkeley-Morgan Co Board Of Health	0.017536977%	0.015592951%	-0.001944026%	(8,698)	(2,397)	(6,301)	(2,397)	(3,903)	(2,397)	(1,506)	(1,506)
806729911	Big Bend PSD	0.001789487%	0.001116814%	-0.000672674%	(3,010)	(830)	(2,180)	(830)	(1,351)	(830)	(521)	(521)
804839911	Bingamon PSD	0.001986807%	0.001465818%	-0.000520989%	(2,331)	(642)	(1,689)	(642)	(1,046)	(642)	(404)	(404)
832401103	Blue Ridge Community & Technical College	0.113651842%	0.117171852%	0.003520010%	15,749	4,341	11,409	4,341	7,068	4,341	2,727	2,727
809739911	Bluefield Housing Authority	0.008103724%	0.006561280%	-0.001542445%	(6,901)	(1,902)	(4,999)	(1,902)	(3,097)	(1,902)	(1,195)	(1,195)
804409911	Bluefield Sanitary Board	0.033343662%	0.030782174%	-0.002561488%	(11,461)	(3,159)	(8,302)	(3,159)	(5,143)	(3,159)	(1,985)	(1,985)
832906503	Bluefield State College	0.174713507%	0.166204535%	-0.008508972%	(38,071)	(10,493)	(27,578)	(10,493)	(17,085)	(10,493)	(6,593)	(6,593)
803328810	Bluefield, City of	0.092316798%	0.088926959%	-0.003389839%	(15,167)	(4,180)	(10,987)	(4,180)	(6,807)	(4,180)	(2,626)	(2,626)
805619911	Bluestone Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804439911	Bluewell Public Service District	0.010556615%	0.010260725%	-0.000295890%	(1,324)	(365)	(959)	(365)	(594)	(365)	(229)	(229)
857300001	Board of Coal Mine Health & Safety	0.001789487%	0.001745021%	-0.000044466%	(199)	(55)	(144)	(55)	(89)	(55)	(34)	(34)
885400901	Board of Examiners of Psychologists	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
881311002	Board of Funeral Service Examiners	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
891600002	Board of Medicine	0.010342285%	0.010470127%	0.000127843%	572	158	414	158	257	158	99	99
886760002	Board of Respiratory Care	0.000000000%	0.000628208%	0.000628208%	2,811	775	2,036	775	1,261	775	487	487
800050005	Boone Co Board Of Education	0.122115930%	0.128344066%	0.006228136%	27,866	7,680	20,186	7,680	12,506	7,680	4,825	4,825
802217709	Boone Co Commission	0.068500115%	0.061450583%	-0.007049532%	(31,541)	(8,693)	(22,848)	(8,693)	(14,155)	(8,693)	(5,462)	(5,462)
807289911	Boone Co Health Department	0.003497325%	0.001814822%	-0.001682503%	(7,528)	(2,075)	(5,453)	(2,075)	(3,378)	(2,075)	(1,304)	(1,304)
805149911	Boone Co Housing and Redevelopment Authority	0.006443515%	0.006351877%	-0.000091638%	(410)	(113)	(297)	(113)	(184)	(113)	(71)	(71)
808959911	Boone Co Parks & Recreation Comm.	0.004151032%	0.004428206%	0.000277173%	1,240	342	898	342	557	342	215	215
805829911	Boone County Ambulance Authority	0.029186335%	0.025058505%	-0.004127831%	(18,469)	(5,090)	(13,379)	(5,090)	(8,288)	(5,090)	(3,198)	(3,198)
804949911	Boone County Community Organization	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806209911	Boone County Public Service District	0.006657846%	0.005025661%	-0.001632185%	(7,303)	(2,013)	(5,290)	(2,013)	(3,277)	(2,013)	(1,265)	(1,265)
808769911	Boone-Madison Public Library	0.000122474%	0.000837610%	0.000715136%	3,200	882	2,318	882	1,436	882	554	554
806859911	Bradley Public Service District	0.004473719%	0.003839047%	-0.000634672%	(2,840)	(783)	(2,057)	(783)	(1,274)	(783)	(492)	(492)
809359911	Branchland-Midkiff Public Service Dist	0.004100852%	0.003403130%	-0.000697722%	(3,122)	(860)	(2,261)	(860)	(1,401)	(860)	(541)	(541)
800070005	Braxton Co Board Of Education	0.059116193%	0.055034429%	-0.004081764%	(18,263)	(5,033)	(13,229)	(5,033)	(8,196)	(5,033)	(3,162)	(3,162)
807029911	Braxton Co Health Department	0.000894744%	0.001047013%	0.000152269%	681	188	494	188	306	188	118	118
807579911	Braxton Co Senior Citizens Center	0.007709085%	0.006142475%	-0.001566610%	(7,009)	(1,932)	(5,077)	(1,932)	(3,146)	(1,932)	(1,214)	(1,214)
802037709	Braxton County Commission	0.048595130%	0.044393339%	-0.004201790%	(18,800)	(5,181)	(13,618)	(5,181)	(8,437)	(5,181)	(3,255)	(3,255)
886109304	Bridgevalley Community And Technical College	0.145417455%	0.128294797%	-0.017122658%	(76,610)	(21,115)	(55,496)	(21,115)	(34,381)	(21,115)	(13,266)	(13,266)
800090005	Brooke Co Board of Education	0.107116726%	0.092200758%	-0.014915968%	(66,737)	(18,394)	(48,344)	(18,394)	(29,950)	(18,394)	(11,557)	(11,557)
897136625	Brooke Co Commission	0.149996297%	0.167451238%	0.017454940%	78,097	21,524	56,573	21,524	35,048	21,524	13,524	13,524
804739911	Brooke County Committee on Aging	0.002085467%	0.002233627%	0.000148160%	663	183	480	183	297	183	115	115
807309911	Brooke County Health Department	0.005368462%	0.005025661%	-0.000342801%	(1,534)	(423)	(1,111)	(423)	(688)	(423)	(266)	(266)
808719911	Brooke County Public Library	0.001690827%	0.001954424%	0.000263596%	1,179	325	854	325	529	325	204	204
802549911	Buckhannon Housing Authority	0.003578975%	0.003699445%	0.000120470%	539	149	390	149	242	149	93	93
802838810	Buckhannon, City of	0.080509923%	0.074128501%	-0.006381422%	(28,552)	(7,869)	(20,683)	(7,869)	(12,813)	(7,869)	(4,944)	(4,944)
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	0.020575193%	0.011449174%	-0.009126019%	(40,832)	(11,254)	(29,578)	(11,254)	(18,324)	(11,254)	(7,071)	(7,071)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
878621302	Bureau of Senior Services	0.022406185%	0.020586065%	-0.001820120%	(8,144)	(2,244)	(5,899)	(2,244)	(3,655)	(2,244)	(1,410)	(1,410)
802519911	Burnsville Public Utility	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
800110005	Cabell Co Board Of Education	0.316114737%	0.357829382%	0.041714645%	186,640	51,440	135,200	51,440	83,760	51,440	32,320	32,320
802618709	Cabell Co Comm	0.286726574%	0.254438730%	-0.032287844%	(144,463)	(39,816)	(104,647)	(39,816)	(64,832)	(39,816)	(25,016)	(25,016)
807319911	Cabell Co Health Department	0.031827360%	0.031864765%	0.000037405%	167	46	121	46	75	46	29	29
896936625	Cabell Co. Comm. - Non-Par	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804999911	Cabell Co. Community Serv	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807939911	Cabell County Public Library	0.059765818%	0.052029552%	-0.007736265%	(34,614)	(9,540)	(25,074)	(9,540)	(15,534)	(9,540)	(5,994)	(5,994)
805499911	Cabin Creek Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800130005	Calhoun Co Board of Education	0.045510985%	0.052437528%	0.006926543%	30,991	8,541	22,449	8,541	13,908	8,541	5,367	5,367
804759911	Calhoun Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802067709	Calhoun County Commission	0.012927856%	0.012284949%	-0.000642907%	(2,876)	(793)	(2,084)	(793)	(1,291)	(793)	(498)	(498)
802589911	Camp Dawson Event Center	0.019874877%	0.016822004%	-0.003052873%	(13,659)	(3,765)	(9,895)	(3,765)	(6,130)	(3,765)	(2,365)	(2,365)
804389911	Canaan Valley Public Service District	0.001789487%	0.002792034%	0.001002547%	4,486	1,236	3,249	1,236	2,013	1,236	777	777
806849911	Capon Bridge Public Library	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
805008810	Capon Bridge, Inc. Town of	0.002486911%	0.002512831%	0.000025919%	116	32	84	32	52	32	20	20
805639911	Central Communication, Inc.	0.010638264%	0.010400326%	-0.000237938%	(1,065)	(293)	(771)	(293)	(478)	(293)	(184)	(184)
805479911	Central Hampshire PSD	0.009638057%	0.008376102%	-0.001261955%	(5,646)	(1,556)	(4,090)	(1,556)	(2,534)	(1,556)	(978)	(978)
808809911	Central WV Aging Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802679911	Central WV Regional Airport Authority	0.053272972%	0.051862030%	-0.001410942%	(6,313)	(1,740)	(4,573)	(1,740)	(2,833)	(1,740)	(1,093)	(1,093)
808519911	Central WV Transit Authority	0.028910768%	0.027082729%	-0.001828039%	(8,179)	(2,254)	(5,925)	(2,254)	(3,671)	(2,254)	(1,416)	(1,416)
803749911	Century Volga Public Service District	0.004375059%	0.004188051%	-0.000187008%	(837)	(231)	(606)	(231)	(375)	(231)	(145)	(145)
805779911	Chapmanville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804589911	Charles Town Utility Board	0.025842103%	0.023104081%	-0.002738023%	(12,250)	(3,376)	(8,874)	(3,376)	(5,498)	(3,376)	(2,121)	(2,121)
803418810	Charles Town, City of	0.025256948%	0.022126869%	-0.003130079%	(14,005)	(3,860)	(10,145)	(3,860)	(6,285)	(3,860)	(2,425)	(2,425)
804419911	Charleston Convention & Visitors Bureau	0.005984236%	0.005025661%	-0.000958575%	(4,289)	(1,182)	(3,107)	(1,182)	(1,925)	(1,182)	(743)	(743)
805609911	Charleston Housing	0.062086368%	0.056313729%	-0.005772639%	(25,828)	(7,118)	(18,710)	(7,118)	(11,591)	(7,118)	(4,473)	(4,473)
807869911	Charleston Urban Renewal Authority	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
802839810	Charleston, City of	0.541387982%	0.513943645%	-0.027444337%	(122,792)	(33,843)	(88,949)	(33,843)	(55,106)	(33,843)	(21,263)	(21,263)
809859911	Chestnut Ridge Public Service District	0.003085675%	0.003350441%	0.000264766%	1,185	326	858	326	532	326	205	205
803098810	City of Barboursville	0.068111769%	0.066505470%	-0.001606299%	(7,187)	(1,981)	(5,206)	(1,981)	(3,225)	(1,981)	(1,245)	(1,245)
896366625	City of Beckley	0.090923651%	0.095472603%	0.004548952%	20,353	5,610	14,743	5,610	9,134	5,610	3,524	3,524
803168810	City of Belmont	0.005269802%	0.005304864%	0.000035062%	157	43	114	43	70	43	27	27
897146625	City of Benwood	0.003470109%	0.004068392%	0.000598284%	2,677	738	1,939	738	1,201	738	464	464
804038810	City of Bridgeport	0.115977240%	0.117213892%	0.001236652%	5,533	1,525	4,008	1,525	2,483	1,525	958	958
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	0.054603180%	0.052210037%	-0.002393143%	(10,707)	(2,951)	(7,756)	(2,951)	(4,805)	(2,951)	(1,854)	(1,854)
803708810	City of Franklin	0.006756506%	0.006421678%	-0.000334828%	(1,498)	(413)	(1,085)	(413)	(672)	(413)	(259)	(259)
803728810	City Of Gary	0.006026082%	0.004841626%	-0.001184456%	(5,300)	(1,461)	(3,839)	(1,461)	(2,378)	(1,461)	(918)	(918)
803778810	City of Glenville	0.003578975%	0.003420242%	-0.000158733%	(710)	(196)	(514)	(196)	(319)	(196)	(123)	(123)
804848810	City of Grafton	0.030839740%	0.030642572%	-0.000197168%	(882)	(243)	(639)	(243)	(396)	(243)	(153)	(153)
896226625	City of Huntington	0.007851121%	0.005659852%	-0.002191269%	(9,804)	(2,702)	(7,102)	(2,702)	(4,400)	(2,702)	(1,698)	(1,698)
896446625	City of Kenova	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802836810	City of Kenova	0.030305616%	0.028897551%	-0.001408064%	(6,300)	(1,736)	(4,564)	(1,736)	(2,827)	(1,736)	(1,091)	(1,091)
803108810	City of Keyser	0.030189945%	0.028967352%	-0.001222593%	(5,470)	(1,508)	(3,963)	(1,508)	(2,455)	(1,508)	(947)	(947)
804148810	City of Madison	0.013822600%	0.012215148%	-0.001607451%	(7,192)	(1,982)	(5,210)	(1,982)	(3,228)	(1,982)	(1,245)	(1,245)
897206625	City of Mannington	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
896156625	City of Martinsburg	0.010912131%	0.008794907%	-0.002117224%	(9,473)	(2,611)	(6,862)	(2,611)	(4,251)	(2,611)	(1,640)	(1,640)
804048810	City of Milton	0.026506867%	0.022990674%	-0.003516193%	(15,732)	(4,336)	(11,396)	(4,336)	(7,060)	(4,336)	(2,724)	(2,724)
804318810	City of Montgomery	0.015826417%	0.012843356%	-0.002983061%	(13,347)	(3,679)	(9,668)	(3,679)	(5,990)	(3,679)	(2,311)	(2,311)
804338810	City of Moorefield	0.022974161%	0.023313483%	0.000339323%	1,518	418	1,100	418	681	418	263	263
896436625	City of New Martinsville	0.109601001%	0.119843071%	0.010242070%	45,825	12,630	33,195	12,630	20,565	12,630	7,935	7,935
804498810	City of Paden City	0.012172597%	0.011237937%	-0.000934660%	(4,182)	(1,153)	(3,029)	(1,153)	(1,877)	(1,153)	(724)	(724)
804518810	City of Parsons	0.008651457%	0.007817695%	-0.000833762%	(3,730)	(1,028)	(2,702)	(1,028)	(1,674)	(1,028)	(646)	(646)
802820810	City of Pennsboro	0.007157950%	0.007259288%	0.000101339%	453	125	328	125	203	125	79	79
803148810	City of Petersburg	0.013217032%	0.012982958%	-0.000234074%	(1,047)	(289)	(759)	(289)	(470)	(289)	(181)	(181)
804478810	City of Philippi	0.022739418%	0.021079856%	-0.001659562%	(7,425)	(2,046)	(5,379)	(2,046)	(3,332)	(2,046)	(1,286)	(1,286)
803188810	City of Ravenswood	0.025402896%	0.023809638%	-0.001593259%	(7,129)	(1,965)	(5,164)	(1,965)	(3,199)	(1,965)	(1,234)	(1,234)
803428810	City of Richwood	0.012985691%	0.011028534%	-0.001957157%	(8,757)	(2,413)	(6,343)	(2,413)	(3,930)	(2,413)	(1,516)	(1,516)
804758810	City of Ripley	0.043633384%	0.043779431%	0.000146047%	653	180	473	180	293	180	113	113
804788810	City of Ronceverte	0.017969720%	0.015356187%	-0.002613533%	(11,693)	(3,223)	(8,471)	(3,223)	(5,248)	(3,223)	(2,025)	(2,025)
804018810	City of Salem	0.020235496%	0.016961606%	-0.003273890%	(14,648)	(4,037)	(10,611)	(4,037)	(6,574)	(4,037)	(2,537)	(2,537)
804868810	City of Shinnston	0.021555499%	0.017860462%	-0.003695037%	(16,532)	(4,557)	(11,976)	(4,557)	(7,419)	(4,557)	(2,863)	(2,863)
804828810	City of Smithers	0.004177739%	0.004397453%	0.000219715%	983	271	712	271	441	271	170	170
896846625	City of South Charleston/Sanitary Board	0.001357425%	0.001591459%	0.000234034%	1,047	289	759	289	470	289	181	181
896836625	City of Summersville	0.004164981%	0.003182919%	-0.000982062%	(4,394)	(1,211)	(3,183)	(1,211)	(1,972)	(1,211)	(761)	(761)
804998810	City of Thomas	0.002684231%	0.004338611%	0.001654380%	7,402	2,040	5,362	2,040	3,322	2,040	1,282	1,282
897096625	City of Weirton	0.113785543%	0.139683463%	0.025897920%	115,873	31,936	83,937	31,936	52,001	31,936	20,065	20,065
897106625	City of Weirton/Water Board	0.061752625%	0.062090846%	0.000338221%	1,513	417	1,096	417	679	417	262	262
896216625	City of Wellsburg	0.001036780%	0.000000000%	-0.001036780%	(4,639)	(1,278)	(3,360)	(1,278)	(2,082)	(1,278)	(803)	(803)
803128810	City of White Sulphur Springs	0.023722615%	0.024918903%	0.001196287%	5,352	1,475	3,877	1,475	2,402	1,475	927	927
805248810	City of Williamstown	0.018561679%	0.017988818%	-0.000622861%	(2,787)	(768)	(2,019)	(768)	(1,251)	(768)	(483)	(483)
897196625	City/Co Building Management Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809669911	Clarksburg Harrison Reg Housing Authority	0.020092610%	0.018985831%	-0.001106779%	(4,952)	(1,365)	(3,587)	(1,365)	(2,222)	(1,365)	(858)	(858)
805979911	Clarksburg Water Board	0.029091078%	0.028059941%	-0.001031137%	(4,614)	(1,272)	(3,342)	(1,272)	(2,070)	(1,272)	(799)	(799)
804028810	Clarksburg, City of	0.150454811%	0.147455678%	-0.002999133%	(13,419)	(3,698)	(9,720)	(3,698)	(6,022)	(3,698)	(2,324)	(2,324)
808239911	Clarksburg-Harrison Public Library	0.007157950%	0.005863271%	-0.001294678%	(5,793)	(1,597)	(4,196)	(1,597)	(2,600)	(1,597)	(1,003)	(1,003)
800150005	Clay Co Board of Education	0.059830287%	0.064701836%	0.004871550%	21,796	6,007	15,789	6,007	9,782	6,007	3,774	3,774
807339911	Clay Co Health Department	0.009791150%	0.007538492%	-0.002252658%	(10,079)	(2,778)	(7,301)	(2,778)	(4,523)	(2,778)	(1,745)	(1,745)
806089911	Clay Co. Emergency Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802077709	Clay County Commission	0.015612087%	0.015705191%	0.000093104%	417	115	302	115	187	115	72	72
897236625	Claywood Park PSD	0.008297642%	0.009728244%	0.001430602%	6,401	1,764	4,637	1,764	2,873	1,764	1,108	1,108
809099911	Coalfield Comm. Action Partnership, Inc.	0.071256300%	0.061564348%	-0.009691952%	(43,364)	(11,952)	(31,412)	(11,952)	(19,461)	(11,952)	(7,509)	(7,509)
803270001	Commerce, Office Of Secretary, Dept. of	0.019646939%	0.027850538%	0.008203600%	36,705	10,116	26,588	10,116	16,472	10,116	6,356	6,356
808279911	Committee on Aging For Randolph County Inc.	0.007930219%	0.007678093%	-0.000252126%	(1,128)	(311)	(817)	(311)	(506)	(311)	(195)	(195)
809479911	Community Action of South	0.087848182%	0.078456153%	-0.009392029%	(42,022)	(11,582)	(30,440)	(11,582)	(18,858)	(11,582)	(7,277)	(7,277)
832502103	Concord College	0.258220737%	0.258358576%	0.000137839%	617	170	447	170	277	170	107	107
802499911	Concord University Research & Dev. Corporation	0.018364359%	0.012843356%	-0.005521003%	(24,702)	(6,808)	(17,894)	(6,808)	(11,086)	(6,808)	(4,278)	(4,278)
807739911	Cool Ridge Flat Top PSD	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
837701801	Corrections/Salem Corrections, Dept. of	0.117146106%	0.100786990%	-0.016359115%	(73,194)	(20,173)	(53,021)	(20,173)	(32,848)	(20,173)	(12,675)	(12,675)
837702101	Corrections/St. Marys Corrections, Dept. of	0.165820248%	0.151996592%	-0.013823656%	(61,850)	(17,047)	(44,803)	(17,047)	(27,757)	(17,047)	(10,710)	(10,710)
805559911	Corridor G Regional Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806899911	Cottageville Public Service District	0.004473719%	0.004188051%	-0.000285668%	(1,278)	(352)	(926)	(352)	(574)	(352)	(221)	(221)
807119911	Council of The Southern Mts	0.005368462%	0.004118250%	-0.001250212%	(5,594)	(1,542)	(4,052)	(1,542)	(2,510)	(1,542)	(969)	(969)
805439911	County Commissioners' Association of WV	0.001830312%	0.001116814%	-0.000713499%	(3,192)	(880)	(2,312)	(880)	(1,433)	(880)	(553)	(553)
811200001	Courthouse Facilities Imp	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
805689911	Cowen Public Library	0.000894744%	0.000000000%	-0.000894744%	(4,003)	(1,103)	(2,900)	(1,103)	(1,797)	(1,103)	(693)	(693)
809139911	Cowen Public Service District	0.007848569%	0.007049886%	-0.000798684%	(3,573)	(985)	(2,589)	(985)	(1,604)	(985)	(619)	(619)
806939911	Crab Orchard-Mac Arthur PSD	0.008365684%	0.008027098%	-0.000338586%	(1,515)	(418)	(1,097)	(418)	(680)	(418)	(262)	(262)
808389911	Craft Memorial Library	0.003578975%	0.003699445%	0.000120470%	539	149	390	149	242	149	93	93
806429911	Craigsville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809699911	Craigsville Public Service District	0.010736924%	0.009981521%	-0.000755403%	(3,380)	(932)	(2,448)	(932)	(1,517)	(932)	(585)	(585)
802810911	Crum Public Service District	0.002092271%	0.001954424%	-0.000137848%	(617)	(170)	(447)	(170)	(277)	(170)	(107)	(107)
804339911	Culloden Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
835100001	Culture And History	0.093186876%	0.081417225%	-0.011769651%	(52,660)	(14,514)	(38,146)	(14,514)	(23,633)	(14,514)	(9,119)	(9,119)
806619911	Danese Public Service District	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
836600001	DCR-ACADEMY	0.000000000%	0.006770682%	0.006770682%	30,293	8,349	21,944	8,349	13,595	8,349	5,246	5,246
836700001	DCR-BECKLEY CORRECTIONAL CENTER	0.000000000%	0.021289259%	0.021289259%	95,253	26,253	69,000	26,253	42,747	26,253	16,495	16,495
866500001	DCR-CENTRAL REGIONAL JAIL	0.000000000%	0.016612602%	0.016612602%	74,328	20,486	53,843	20,486	33,357	20,486	12,871	12,871
836900001	DCR-CHARLESTON CORRECTIONAL CENTER	0.000000000%	0.025058505%	0.025058505%	112,117	30,901	81,216	30,901	50,316	30,901	19,415	19,415
836100001	DCR-CHICK BUCKBEE JUVENILE CENTER	0.000000000%	0.014518576%	0.014518576%	64,959	17,903	47,056	17,903	29,152	17,903	11,249	11,249
836110001	DCR-CORRECTIONAL INDUSTRIES	0.000000000%	0.012564153%	0.012564153%	56,215	15,493	40,721	15,493	25,228	15,493	9,734	9,734
876500001	DCR-DONALD KUHN JUVENILE CENTER	0.000000000%	0.018636826%	0.018636826%	83,385	22,982	60,403	22,982	37,421	22,982	14,440	14,440
886500001	DCR-EASTERN REGIONAL JAIL	0.000000000%	0.011028534%	0.011028534%	49,344	13,600	35,744	13,600	22,144	13,600	8,545	8,545
836120001	DCR-GENE SPADARO JUVENILE CENTER	0.000000000%	0.015565589%	0.015565589%	69,644	19,195	50,449	19,195	31,255	19,195	12,060	12,060
896500001	DCR-INVESTIGATORS	0.000000000%	0.003908847%	0.003908847%	17,489	4,820	12,669	4,820	7,849	4,820	3,029	3,029
836130001	DCR-K-9	0.000000000%	0.008585504%	0.008585504%	38,413	10,587	27,826	10,587	17,239	10,587	6,652	6,652
836140001	DCR-LORRIE YEAGER JUVENILE CENTER	0.000000000%	0.017938818%	0.017938818%	80,262	22,121	58,141	22,121	36,020	22,121	13,899	13,899
816500001	DCR-NORTH CENTRAL REGIONAL JAIL	0.000000000%	0.014727979%	0.014727979%	65,896	18,162	47,734	18,162	29,573	18,162	11,411	11,411
826500001	DCR-NORTHERN REGIONAL JAIL	0.000000000%	0.012424551%	0.012424551%	55,590	15,321	40,269	15,321	24,948	15,321	9,626	9,626
836200001	DCR-PARKERSBURG CORRECTIONAL CENTER	0.000000000%	0.019195233%	0.019195233%	85,884	23,670	62,213	23,670	38,543	23,670	14,872	14,872
836300001	DCR-PAROLE SERVICES	0.000000000%	0.018008619%	0.018008619%	80,574	22,207	58,367	22,207	36,160	22,207	13,953	13,953
836400001	DCR-POTOMAC HIGHLANDS REGIONAL JAIL	0.000000000%	0.005444466%	0.005444466%	24,360	6,714	17,646	6,714	10,932	6,714	4,218	4,218
836150001	DCR-ROBERT SHELL JUVENILE CENTER	0.000000000%	0.019404636%	0.019404636%	86,820	23,929	62,892	23,929	38,963	23,929	15,034	15,034
837000001	DCR-RUBENSTEIN JUVENILE CENTER	0.000000000%	0.015635390%	0.015635390%	69,956	19,281	50,675	19,281	31,395	19,281	12,114	12,114
836160001	DCR-SAM PERDUE JUVENILE CENTER	0.000000000%	0.020451649%	0.020451649%	91,505	25,220	66,285	25,220	41,065	25,220	15,846	15,846
837100001	DCR-SOUTH CENTRAL REGIONAL JAIL	0.000000000%	0.018916030%	0.018916030%	84,634	23,326	61,308	23,326	37,982	23,326	14,656	14,656
837200001	DCR-SOUTHERN REGIONAL JAIL	0.000000000%	0.016123996%	0.016123996%	72,142	19,883	52,259	19,883	32,376	19,883	12,493	12,493
837300001	DCR-SOUTHWESTERN REGIONAL JAIL	0.000000000%	0.023173882%	0.023173882%	103,685	28,577	75,108	28,577	46,531	28,577	17,955	17,955
836170001	DCR-TIGER MORTON JUVENILE CENTER	0.000000000%	0.018497225%	0.018497225%	82,760	22,810	59,951	22,810	37,141	22,810	14,331	14,331
837400001	DCR-TYGART VALLEY REGIONAL JAIL	0.000000000%	0.014797780%	0.014797780%	66,208	18,248	47,961	18,248	29,713	18,248	11,465	11,465
836180001	DCR-VICKI DOUGLAS JUVENILE CENTER	0.000000000%	0.009562716%	0.009562716%	42,786	11,792	30,993	11,792	19,201	11,792	7,409	7,409
837500001	DCR-WESTERN REGIONAL JAIL	0.000000000%	0.016473000%	0.016473000%	73,704	20,314	53,390	20,314	33,077	20,314	12,763	12,763
837600001	DCR-YOUTH REPORTING CENTERS	0.000000000%	0.018218021%	0.018218021%	81,511	22,465	59,046	22,465	36,580	22,465	14,115	14,115
881021502	Dental Examiners, Board of	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
836500001	Department of Corrections	0.343466167%	0.041717933%	-0.301748234%	(1,350,085)	(372,099)	(977,987)	(372,099)	(605,888)	(372,099)	(233,790)	(233,790)
828600001	Department of Education	0.464408129%	0.432269683%	-0.032138447%	(104,163)	(39,631)	(64,532)	(39,631)	(64,532)	(39,631)	(24,900)	(24,900)
867001602	Department of Highways	4.595256524%	4.353205761%	-0.242050763%	(1,082,986)	(298,483)	(784,503)	(298,483)	(486,020)	(298,483)	(187,537)	(187,537)
845000001	Department of Labor	0.058929589%	0.051574710%	-0.007354879%	(32,907)	(9,070)	(23,838)	(9,070)	(14,768)	(9,070)	(5,698)	(5,698)
837704001	Dept. of Corrections/Denmar Facility	0.049154429%	0.048340916%	-0.000813513%	(3,640)	(1,003)	(2,637)	(1,003)	(1,633)	(1,003)	(630)	(630)
812102101	Development Office	0.097154878%	0.093213040%	-0.003941838%	(17,637)	(4,861)	(12,776)	(4,861)	(7,915)	(4,861)	(3,054)	(3,054)
879572602	Division of Administrative Service	0.009512180%	0.068265230%	0.058753049%	262,874	72,451	190,423	72,451	117,972	72,451	45,521	45,521
836510001	Division of Corrections and Rehabilitation	0.161339640%	0.654801757%	0.493462117%	2,207,854	608,509	1,599,345	608,509	990,835	608,509	382,326	382,326
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	0.024263714%	0.021296917%	-0.002966797%	(13,274)	(3,658)	(9,616)	(3,658)	(5,957)	(3,658)	(2,299)	(2,299)
853543001	Division of Protective Services	0.034005364%	0.033039733%	-0.000965631%	(4,320)	(1,191)	(3,130)	(1,191)	(1,939)	(1,191)	(748)	(748)
885460602	Division of Tourism	0.035965635%	0.033393125%	-0.002572510%	(11,510)	(3,172)	(8,338)	(3,172)	(5,165)	(3,172)	(1,993)	(1,993)
800170005	Doddridge Co Board Of Education	0.070731871%	0.064880078%	-0.005851793%	(26,182)	(7,216)	(18,966)	(7,216)	(11,750)	(7,216)	(4,534)	(4,534)
802087709	Doddridge Co Commission	0.064887630%	0.061703950%	-0.003183680%	(14,244)	(3,926)	(10,319)	(3,926)	(6,393)	(3,926)	(2,467)	(2,467)
809059911	Doddridge Co Senior Citizens, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807349911	Doddridge County Health Department	0.003544954%	0.004188051%	0.000643097%	2,877	793	2,084	793	1,291	793	498	498
806279911	Doddridge County Public Library	0.001330208%	0.000837610%	-0.000492598%	(2,204)	(607)	(1,597)	(607)	(989)	(607)	(382)	(382)
867001503	DOT Office of Administrative Hearings	0.001411858%	0.000670088%	-0.000741770%	(3,319)	(915)	(2,404)	(915)	(1,489)	(915)	(575)	(575)
809319911	Dunbar Housing Authority	0.002271816%	0.001605420%	-0.000666396%	(2,982)	(822)	(2,160)	(822)	(1,338)	(822)	(516)	(516)
800329911	Dunbar Sanitary Board	0.000000000%	0.009562716%	0.009562716%	42,786	11,792	30,993	11,792	19,201	11,792	7,409	7,409
803048810	Dunbar, City of	0.065064537%	0.049558602%	-0.015505935%	(69,377)	(19,121)	(50,256)	(19,121)	(31,135)	(19,121)	(12,014)	(12,014)
897246625	East Ridge Health Services	0.015003117%	0.017589814%	0.002586697%	11,573	3,190	8,384	3,190	5,194	3,190	2,004	2,004
800841005	Eastern Panhandle Instuctional Cooperative	0.105314056%	0.097790988%	-0.007523067%	(33,660)	(9,277)	(24,383)	(9,277)	(15,106)	(9,277)	(5,829)	(5,829)
804319911	Eastern Panhandle Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804359911	Eastern Panhandle Regional PDC Region 9	0.002486911%	0.003629644%	0.001142733%	5,113	1,409	3,704	1,409	2,295	1,409	885	885
830700103	Eastern WV Community & Technical College	0.025040576%	0.027569201%	0.002528625%	11,314	3,118	8,195	3,118	5,077	3,118	1,959	1,959
809209911	Eastern WV Community Action	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
812112201	Economic Development Authority	0.017969720%	0.021758839%	0.003789119%	16,953	4,673	12,281	4,673	7,608	4,673	2,936	2,936
853322303	Education & Arts, Dept. of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
829100001	Educational Broadcasting	0.069319928%	0.078909998%	0.009590070%	42,908	11,826	31,082	11,826	19,256	11,826	7,430	7,430
805089911	Elk Valley Public Service District	0.004677843%	0.005095462%	0.000417619%	1,869	515	1,354	515	839	515	324	324
803598810	Elkins, City of	0.071395444%	0.068777967%	-0.002617478%	(11,711)	(3,228)	(8,483)	(3,228)	(5,256)	(3,228)	(2,028)	(2,028)
805839911	Elkins-Randolph Co. Airport Authority	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
804579911	Elkins-Randolph County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806599911	Emergency Services Authority/Raleigh	0.026681734%	0.025058505%	-0.001623229%	(7,263)	(2,002)	(5,261)	(2,002)	(3,259)	(2,002)	(1,258)	(1,258)
808059911	Empowerment Through Employment, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805469911	Enlarged Hepzibah PSD	0.003578975%	0.003210839%	-0.000368136%	(1,647)	(454)	(1,193)	(454)	(739)	(454)	(285)	(285)
847750001	Environmental Protection, Department of	0.726365016%	0.681670706%	-0.044694310%	(199,972)	(55,114)	(144,857)	(55,114)	(89,743)	(55,114)	(34,628)	(34,628)
856403501	Environmental Quality Board	0.001690827%	0.001675220%	-0.000015607%	(70)	(19)	(51)	(19)	(31)	(19)	(12)	(12)
883702502	Examiners In Counseling, Board of	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
881105502	Examiners/Registered Nurses, Board of	0.011357462%	0.011081224%	-0.000276238%	(1,236)	(341)	(895)	(341)	(555)	(341)	(214)	(214)
804699911	Fairmont - Morgantown Housing Authority	0.010342285%	0.011237937%	0.000895652%	4,007	1,104	2,903	1,104	1,798	1,104	694	694
832101103	Fairmont State University	0.405660040%	0.362823343%	-0.042836697%	(191,660)	(52,824)	(138,837)	(52,824)	(86,013)	(52,824)	(33,189)	(33,189)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
803618816	Fairmont, City of	0.127563916%	0.118521840%	-0.009042076%	(40,456)	(11,150)	(29,306)	(11,150)	(18,156)	(11,150)	(7,006)	(7,006)
808509911	Fairmont-Marion Co Transit Authority	0.022368593%	0.021498661%	-0.000869931%	(3,892)	(1,073)	(2,820)	(1,073)	(1,747)	(1,073)	(674)	(674)
800190005	Fayette Co Board Of Education	0.174394478%	0.146529082%	-0.027865397%	(124,676)	(34,362)	(90,314)	(34,362)	(55,952)	(34,362)	(21,590)	(21,590)
807359911	Fayette Co Health Department	0.013775991%	0.012260838%	-0.001515153%	(6,779)	(1,868)	(4,911)	(1,868)	(3,042)	(1,868)	(1,174)	(1,174)
802097709	Fayette County Commission	0.112607918%	0.106681702%	-0.005926216%	(26,515)	(7,308)	(19,207)	(7,308)	(11,899)	(7,308)	(4,592)	(4,592)
808229911	Fayette County Public Library	0.009743521%	0.009213712%	-0.000529809%	(2,370)	(653)	(1,717)	(653)	(1,064)	(653)	(410)	(410)
809029911	Fayette County Solid Waste Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
861700001	Fire Commission	0.036082666%	0.032436444%	-0.003646222%	(16,314)	(4,496)	(11,818)	(4,496)	(7,321)	(4,496)	(2,825)	(2,825)
802923911	Five Rivers Public Library	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
809579911	Flatwoods-Canoe Run Public Service Dist	0.017110783%	0.016608693%	-0.000502090%	(2,246)	(619)	(1,627)	(619)	(1,008)	(619)	(389)	(389)
805059911	FMRS Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
830850001	Forestry, Division of	0.084162042%	0.077477386%	-0.006684656%	(29,909)	(8,243)	(21,665)	(8,243)	(13,422)	(8,243)	(5,179)	(5,179)
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	0.003021036%	0.002512831%	-0.000508205%	(2,274)	(627)	(1,647)	(627)	(1,020)	(627)	(394)	(394)
852000901	Geological Survey	0.029894646%	0.026208085%	-0.003686561%	(16,494)	(4,546)	(11,948)	(4,546)	(7,402)	(4,546)	(2,856)	(2,856)
809199911	Gilmer Co Ambulance Service	0.003776295%	0.004467254%	0.000690960%	3,091	852	2,239	852	1,387	852	535	535
800210005	Gilmer Co Board Of Education	0.023641306%	0.024853031%	0.001211725%	5,422	1,494	3,927	1,494	2,433	1,494	939	939
807369911	Gilmer Co Health Department	0.003466366%	0.003638459%	0.000172093%	770	212	558	212	346	212	133	133
802107709	Gilmer County Commission	0.023107522%	0.018376090%	-0.004731431%	(21,169)	(5,835)	(15,335)	(5,835)	(9,500)	(5,835)	(3,666)	(3,666)
805489911	Gilmer County Senior Center	0.004473719%	0.004188051%	-0.000285668%	(1,278)	(352)	(926)	(352)	(574)	(352)	(221)	(221)
805949911	Gilmer Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
832200003	Glenville State College	0.164365269%	0.163807933%	-0.000557336%	(2,494)	(687)	(1,806)	(687)	(1,119)	(687)	(432)	(432)
804219911	Glenville State College Research Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804349911	Glenville Utility	0.009842181%	0.008725106%	-0.001117075%	(4,998)	(1,378)	(3,621)	(1,378)	(2,243)	(1,378)	(865)	(865)
805239911	Good News Mountaineer Garage	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
812000001	Governors Office	0.026818497%	0.025407509%	-0.001410988%	(6,313)	(1,740)	(4,573)	(1,740)	(2,833)	(1,740)	(1,093)	(1,093)
804969911	Grandview Doolin PSD	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
800230005	Grant Co Board of Education	0.050644960%	0.039602269%	-0.011042691%	(49,407)	(13,617)	(35,790)	(13,617)	(22,173)	(13,617)	(8,556)	(8,556)
802587709	Grant Co Commission	0.045220279%	0.045649755%	0.000429476%	1,922	530	1,392	530	862	530	333	333
807049911	Grant County Commission on Aging	0.015210643%	0.014029970%	-0.001180672%	(5,283)	(1,456)	(3,827)	(1,456)	(2,371)	(1,456)	(915)	(915)
807379911	Grant County Health Department	0.004572378%	0.006329212%	0.001756833%	7,860	2,166	5,694	2,166	3,528	2,166	1,361	1,361
804479911	Grant County Housing Authority	0.001789487%	0.002233627%	0.000444140%	1,987	548	1,439	548	892	548	344	344
804509911	Grant County Public Service District	0.005368462%	0.005723670%	0.000355207%	1,589	438	1,151	438	713	438	275	275
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	0.012329092%	0.014454759%	0.002125667%	9,511	2,621	6,889	2,621	4,268	2,621	1,647	1,647
802689911	Greater Paw Paw Sanitary District	0.002126292%	0.001675220%	-0.000451072%	(2,018)	(556)	(1,462)	(556)	(906)	(556)	(349)	(349)
898866625	Green Acres Reg. Center	0.028454891%	0.033360817%	0.004905926%	21,950	6,050	15,900	6,050	9,851	6,050	3,801	3,801
804819911	Green Valley - Glenwood PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800250005	Greenbrier Co Board of Education	0.130370451%	0.123656460%	-0.006713991%	(30,040)	(8,279)	(21,761)	(8,279)	(13,481)	(8,279)	(5,202)	(5,202)
805429911	Greenbrier Co C.V.B.	0.004473719%	0.004188051%	-0.000285668%	(1,278)	(352)	(926)	(352)	(574)	(352)	(221)	(221)
802127709	Greenbrier Co Commission	0.093810645%	0.090161835%	-0.003648810%	(16,326)	(4,500)	(11,826)	(4,500)	(7,327)	(4,500)	(2,827)	(2,827)
807629911	Greenbrier Co Committee on Aging	0.000894744%	0.000907411%	0.000012667%	57	16	41	16	25	16	10	10
807389911	Greenbrier Co Health Department	0.008297642%	0.008376102%	0.000078460%	351	97	254	97	158	97	61	61
808949911	Greenbrier Co Solid Waste Authority	0.010998884%	0.008655305%	-0.002343578%	(10,486)	(2,890)	(7,596)	(2,890)	(4,706)	(2,890)	(1,816)	(1,816)
807089911	Greenbrier Co. Public Service Dist. #2	0.009842181%	0.009283513%	-0.000558668%	(2,500)	(689)	(1,811)	(689)	(1,122)	(689)	(433)	(433)
805699911	Greenbrier County Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805389911	Greenbrier Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809189911	Greenbrier PSD	0.004975353%	0.004664053%	-0.000311301%	(1,393)	(384)	(1,009)	(384)	(625)	(384)	(241)	(241)
808039911	Greenbrier Valley Airport	0.013264660%	0.013401763%	0.000137102%	613	169	444	169	275	169	106	106
806179911	Greenbrier Valley Economic Dev. Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808319911	Greenbrier Valley Soil Conservation Dist.	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
804959911	Hamlin Public Service District	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
800270005	Hampshire Co Board of Education	0.085682936%	0.093232185%	0.007549249%	33,777	9,309	24,468	9,309	15,158	9,309	5,849	5,849
807399911	Hampshire Co Health Dept	0.005171142%	0.004467254%	-0.000703888%	(3,149)	(868)	(2,281)	(868)	(1,413)	(868)	(545)	(545)
805849911	Hampshire Co. Development Authority	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
802137709	Hampshire County Commission	0.090904599%	0.088197081%	-0.002707518%	(12,114)	(3,339)	(8,775)	(3,339)	(5,436)	(3,339)	(2,098)	(2,098)
804649911	Hampshire County Committee	0.006263206%	0.005025661%	-0.001237545%	(5,537)	(1,526)	(4,011)	(1,526)	(2,485)	(1,526)	(959)	(959)
804829911	Hampshire County Public Library	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
809509911	Hamrick Public Service District	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
800290005	Hancock Co Board of Education	0.099704982%	0.105969853%	0.006264871%	28,030	7,725	20,305	7,725	12,579	7,725	4,854	4,854
802924911	Hancock Co PSD	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
809589911	Hancock Co Sheltered Workshop	0.008947437%	0.007608292%	-0.001339145%	(5,992)	(1,651)	(4,340)	(1,651)	(2,689)	(1,651)	(1,038)	(1,038)
802147709	Hancock County Commission	0.071138929%	0.062800800%	-0.008338128%	(37,307)	(10,282)	(27,024)	(10,282)	(16,742)	(10,282)	(6,460)	(6,460)
807409911	Hancock County Health Department	0.002684231%	0.003350441%	0.000666210%	2,981	822	2,159	822	1,338	822	516	516
800310005	Hardy Co Board of Education	0.040633867%	0.058696650%	0.018062783%	80,817	22,274	58,543	22,274	36,269	22,274	13,995	13,995
804669911	Hardy Co Committee on Agency, Inc	0.005565782%	0.005584068%	0.000018286%	82	23	59	23	37	23	14	14
807419911	Hardy Co Health Department	0.005368462%	0.005025661%	-0.000342801%	(1,534)	(423)	(1,111)	(423)	(688)	(423)	(266)	(266)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	0.004375059%	0.006421678%	0.002046619%	9,157	2,524	6,633	2,524	4,109	2,524	1,586	1,586
802157709	Hardy County Commission	0.059233394%	0.054933268%	-0.004300126%	(19,240)	(5,303)	(13,937)	(5,303)	(8,634)	(5,303)	(3,332)	(3,332)
809979911	Hardy County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805169911	Hardy County Public Service District	0.007157950%	0.006700881%	-0.000457068%	(2,045)	(564)	(1,481)	(564)	(918)	(564)	(354)	(354)
807069911	Hardy County Rural Development Authority	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.001799524%	0.001065799%	-0.000733724%	(3,283)	(905)	(2,378)	(905)	(1,473)	(905)	(568)	(568)
800330005	Harrison Co Board of Education	0.310913996%	0.406157355%	0.095243359%	426,139	117,449	308,690	117,449	191,242	117,449	73,793	73,793
802167709	Harrison County Commission	0.218342639%	0.199831273%	-0.018511366%	(82,824)	(22,827)	(59,997)	(22,827)	(37,169)	(22,827)	(14,342)	(14,342)
807429911	Harrison County Health Department	0.010403522%	0.008376102%	-0.002027420%	(9,071)	(2,500)	(6,571)	(2,500)	(4,071)	(2,500)	(1,571)	(1,571)
806699911	Harrison County Solid Was	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
805099911	Hatfield-Mccoy Regional Recreation Authority	0.021684777%	0.020940254%	-0.000744523%	(3,331)	(918)	(2,413)	(918)	(1,495)	(918)	(577)	(577)
885640802	Health Care Authority	0.007592734%	0.006108252%	-0.001484482%	(6,642)	(1,831)	(4,811)	(1,831)	(2,981)	(1,831)	(1,150)	(1,150)
840000001	Health Department	0.644439918%	0.622969718%	-0.021470200%	(96,062)	(26,476)	(69,586)	(26,476)	(43,111)	(26,476)	(16,635)	(16,635)
827851203	Higher Education Policy Commission	0.069713037%	0.069090276%	-0.000622762%	(2,786)	(768)	(2,018)	(768)	(1,250)	(768)	(483)	(483)
803928810	Hinton, City of	0.016721161%	0.015495788%	-0.001225373%	(5,483)	(1,511)	(3,972)	(1,511)	(2,460)	(1,511)	(949)	(949)
813000102	Homeland Security - Emergency Management	0.054825335%	0.054292655%	-0.000532680%	(2,383)	(657)	(1,726)	(657)	(1,070)	(657)	(413)	(413)
843000001	Hopemont State Hospital	0.093026384%	0.078126564%	-0.014899820%	(66,665)	(18,374)	(48,291)	(18,374)	(29,918)	(18,374)	(11,544)	(11,544)
810200601	House of Delegates	0.030279590%	0.026697189%	-0.003582401%	(16,028)	(4,418)	(11,611)	(4,418)	(7,193)	(4,418)	(2,776)	(2,776)
899999911	House of Delegates	0.016993326%	0.012564153%	-0.004429174%	(19,817)	(5,462)	(14,355)	(5,462)	(8,893)	(5,462)	(3,432)	(3,432)
808899911	Housing Authority of City of Keyser	0.004473719%	0.004188051%	-0.000285668%	(1,278)	(352)	(926)	(352)	(574)	(352)	(221)	(221)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
805789911	Housing Authority, City of Spencer	0.004177739%	0.003769246%	-0.000408493%	(1,828)	(504)	(1,324)	(504)	(820)	(504)	(316)	(316)
805669911	Housing Development Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808576625	Housing Development Fund	0.064282062%	0.078436210%	0.014154148%	63,329	17,454	45,875	17,454	28,420	17,454	10,966	10,966
859800001	Human Rights Commission	0.013982071%	0.014025982%	0.000043910%	196	54	142	54	88	54	34	34
891500002	Human Services, Dept. of	2.643109729%	2.394494634%	-0.248615094%	(1,112,356)	(306,578)	(805,779)	(306,578)	(499,201)	(306,578)	(192,623)	(192,623)
806059911	Hundred-Littleton PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897276625	Huntington Sanitary Board	0.007501558%	0.008794907%	0.001293348%	5,787	1,595	4,192	1,595	2,597	1,595	1,002	1,002
802931911	Huntington Water Quality Board	0.076461038%	0.074288046%	-0.002172992%	(9,722)	(2,680)	(7,043)	(2,680)	(4,363)	(2,680)	(1,684)	(1,684)
806169911	Huntington WV Housing Authority	0.020600878%	0.017956607%	-0.002644271%	(11,831)	(3,261)	(8,570)	(3,261)	(5,310)	(3,261)	(2,049)	(2,049)
806399911	Huntington/Cabell/Wayne Animal Shelter	0.006385680%	0.006072674%	-0.000313007%	(1,400)	(386)	(1,014)	(386)	(628)	(386)	(243)	(243)
896286625	Hurricane Water & Sewer	0.043609400%	0.045913004%	0.002303604%	10,307	2,841	7,466	2,841	4,625	2,841	1,785	1,785
837700901	Huttonsville Correctional Center	0.165823565%	0.142224094%	-0.023599471%	(105,589)	(29,102)	(76,488)	(29,102)	(47,386)	(29,102)	(18,284)	(18,284)
804612911	Huttonsville PSD	0.007157950%	0.006351877%	-0.000806072%	(3,607)	(994)	(2,613)	(994)	(1,619)	(994)	(625)	(625)
880143502	Insurance Commission	0.184710482%	0.160932905%	-0.023777577%	(106,386)	(29,321)	(77,065)	(29,321)	(47,744)	(29,321)	(18,422)	(18,422)
841800501	Jackie Withrow Hospital	0.073637067%	0.063149376%	-0.010487691%	(46,924)	(12,933)	(33,991)	(12,933)	(21,059)	(12,933)	(8,126)	(8,126)
800350005	Jackson Co Board of Education	0.187319698%	0.204695853%	0.017376156%	77,745	21,427	56,317	21,427	34,890	21,427	13,463	13,463
807859911	Jackson Co Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809629911	Jackson Co Public Library	0.002684231%	0.002931636%	0.000247405%	1,107	305	802	305	497	305	192	192
802177709	Jackson County Commission	0.101157070%	0.093812340%	-0.007344730%	(32,862)	(9,057)	(23,805)	(9,057)	(14,748)	(9,057)	(5,691)	(5,691)
802569911	Jackson County Development Authority	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
807439911	Jackson County Health Department	0.004228770%	0.002512831%	-0.001715939%	(7,677)	(2,116)	(5,561)	(2,116)	(3,445)	(2,116)	(1,329)	(1,329)
808679911	Jane Lew Water Company	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800370005	Jefferson Co Board of Education	0.168096486%	0.159248043%	-0.008848444%	(39,590)	(10,911)	(28,678)	(10,911)	(17,767)	(10,911)	(6,856)	(6,856)
808729911	Jefferson Co Parks & Recreation Comm	0.005786917%	0.004327653%	-0.001459264%	(6,529)	(1,799)	(4,730)	(1,799)	(2,930)	(1,799)	(1,131)	(1,131)
896046625	Jefferson County Commission	0.070214417%	0.094849381%	0.024634964%	110,222	30,378	79,844	30,378	49,465	30,378	19,087	19,087
806229911	Jefferson County Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807449911	Jefferson County Health Department	0.007321249%	0.009213712%	0.001892463%	8,467	2,334	6,134	2,334	3,800	2,334	1,466	1,466
808099911	Jefferson County PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
882550002	Jobs Investment Trust Board	0.003578975%	0.000000000%	-0.003578975%	(16,013)	(4,413)	(11,600)	(4,413)	(7,186)	(4,413)	(2,773)	(2,773)
842500001	John Manchin Sr. Health Care	0.039475718%	0.035286144%	-0.004189574%	(18,745)	(5,166)	(13,579)	(5,166)	(8,412)	(5,166)	(3,246)	(3,246)
810300001	Joint Comm on Govt & Finance	0.081932668%	0.078483475%	-0.003449192%	(15,432)	(4,253)	(11,179)	(4,253)	(6,926)	(4,253)	(2,672)	(2,672)
879571602	Justice & Community Service	0.022497871%	0.000209403%	-0.022288469%	(99,723)	(27,485)	(72,238)	(27,485)	(44,754)	(27,485)	(17,269)	(17,269)
800390206	Kan Co Public Library/Kan Co Boa	0.089084323%	0.084108925%	-0.004975398%	(22,261)	(6,135)	(16,126)	(6,135)	(9,990)	(6,135)	(3,855)	(3,855)
806649911	Kan Valley Senior Services Inc	0.021235704%	0.018985831%	-0.002249873%	(10,066)	(2,774)	(7,292)	(2,774)	(4,518)	(2,774)	(1,743)	(1,743)
805959911	Kanawha Co Ambulance Authority	0.157448781%	0.148257002%	-0.009191779%	(41,126)	(11,335)	(29,791)	(11,335)	(18,456)	(11,335)	(7,122)	(7,122)
800390005	Kanawha Co Board of Education	0.734507949%	0.724099361%	-0.010408588%	(46,570)	(12,835)	(33,735)	(12,835)	(20,900)	(12,835)	(8,064)	(8,064)
804369911	Kanawha Co Parks & Recreation	0.016146211%	0.015984394%	-0.000161817%	(724)	(200)	(524)	(200)	(325)	(200)	(125)	(125)
896056625	Kanawha County Commission	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802620709	Kanawha County Commission	0.375632458%	0.347887427%	-0.027745031%	(124,137)	(34,214)	(89,924)	(34,214)	(55,710)	(34,214)	(21,496)	(21,496)
807909911	Kanawha Falls Public Service District	0.010825038%	0.009779039%	-0.001045999%	(4,680)	(1,290)	(3,390)	(1,290)	(2,100)	(1,290)	(810)	(810)
806719911	Kanawha Public Service District	0.010736924%	0.010190924%	-0.000546001%	(2,443)	(673)	(1,770)	(673)	(1,096)	(673)	(423)	(423)
808489911	Kanawha Valley Transit Authority	0.107729864%	0.103305255%	-0.004424608%	(19,797)	(5,456)	(14,340)	(5,456)	(8,884)	(5,456)	(3,428)	(3,428)
807459911	Kanawha/Charleston Health Department	0.018625383%	0.018772310%	0.000146927%	657	181	476	181	295	181	114	114
807889911	Keyser-Mineral County Library	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
809599911	Kingwood Parks & Recreation Board	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
809539911	Kingwood Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806289911	Kingwood Sanitary Sewer Works	0.005368462%	0.005025661%	-0.000342801%	(1,534)	(423)	(1,111)	(423)	(688)	(423)	(266)	(266)
809569911	Kingwood Water Works	0.008947437%	0.008376102%	-0.000571335%	(2,556)	(705)	(1,852)	(705)	(1,147)	(705)	(443)	(443)
803318810	Kingwood, City of	0.017125667%	0.014658178%	-0.002467489%	(11,040)	(3,043)	(7,997)	(3,043)	(4,955)	(3,043)	(1,912)	(1,912)
808409911	Kyova Interstate Planning Commission	0.006263206%	0.005863271%	-0.000399935%	(1,789)	(493)	(1,296)	(493)	(803)	(493)	(310)	(310)
842310001	Lakin Correctional Facility	0.097595105%	0.092628717%	-0.004966388%	(22,221)	(6,124)	(16,096)	(6,124)	(9,972)	(6,124)	(3,848)	(3,848)
842300001	Lakin State Hospital	0.082479975%	0.080303353%	-0.002176622%	(9,739)	(2,684)	(7,055)	(2,684)	(4,370)	(2,684)	(1,686)	(1,686)
804269911	Lavalette Public Service District	0.009325067%	0.010260725%	0.000935658%	4,186	1,154	3,033	1,154	1,879	1,154	725	725
809389911	Leadsville P.S.D.	0.005362764%	0.004410755%	-0.000952008%	(4,259)	(1,174)	(3,086)	(1,174)	(1,912)	(1,174)	(738)	(738)
805049911	Legal Aid of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800410005	Lewis Co Board of Education	0.128833057%	0.147680407%	0.018847349%	84,327	23,241	61,086	23,241	37,844	23,241	14,603	14,603
807819911	Lewis Co Senior Citizens Center Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802597709	Lewis County Commission	0.061887007%	0.058911916%	-0.002975091%	(13,311)	(3,669)	(9,642)	(3,669)	(5,974)	(3,669)	(2,305)	(2,305)
807469911	Lewis County Health Department	0.003677635%	0.003350441%	-0.000327194%	(1,464)	(403)	(1,060)	(403)	(657)	(403)	(254)	(254)
896236625	Lewisburg, City of	0.076073627%	0.079691628%	0.003618001%	16,188	4,462	11,726	4,462	7,265	4,462	2,803	2,803
835000001	Library Commission	0.033167945%	0.026987880%	-0.006180065%	(27,651)	(7,621)	(20,030)	(7,621)	(12,409)	(7,621)	(4,788)	(4,788)
800430005	Lincoln Co Board of Education	0.084257470%	0.057935950%	-0.026321520%	(117,768)	(32,458)	(85,310)	(32,458)	(52,852)	(32,458)	(20,393)	(20,393)
802017709	Lincoln Co Commission	0.024566328%	0.022406072%	-0.002160256%	(9,665)	(2,664)	(7,002)	(2,664)	(4,338)	(2,664)	(1,674)	(1,674)
807479911	Lincoln Co Health Dept.	0.002503922%	0.001605420%	-0.000898502%	(4,020)	(1,108)	(2,912)	(1,108)	(1,804)	(1,108)	(696)	(696)
806969911	Lincoln Co Public Service District	0.003497325%	0.006142475%	0.002645149%	11,835	3,262	8,573	3,262	5,311	3,262	2,049	2,049
809069911	Logan Co Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800450005	Logan Co Board Of Education	0.116509324%	0.108278257%	-0.008231067%	(36,828)	(10,150)	(26,677)	(10,150)	(16,527)	(10,150)	(6,377)	(6,377)
802227709	Logan Co Commission	0.105540633%	0.095558717%	-0.009981916%	(44,661)	(12,309)	(32,352)	(12,309)	(20,043)	(12,309)	(7,734)	(7,734)
807489911	Logan Co Health Department	0.003578975%	0.004118250%	0.000539275%	2,413	665	1,748	665	1,083	665	418	418
809839911	Logan Co PSD	0.030856751%	0.028688149%	-0.002168602%	(9,703)	(2,674)	(7,029)	(2,674)	(4,354)	(2,674)	(1,680)	(1,680)
809549911	Logan-Mingo Area Mental Health, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809779911	Louis Bennett Memorial Library	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
804309911	Lubeck Public Service District	0.015333117%	0.014658178%	-0.000674939%	(3,020)	(832)	(2,188)	(832)	(1,355)	(832)	(523)	(523)
808329911	Lynn Murray Memorial Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
809949911	Malden Public Service District	0.007117125%	0.006631081%	-0.000486044%	(2,175)	(599)	(1,575)	(599)	(976)	(599)	(377)	(377)
800490005	Marion Co Board of Education	0.254793239%	0.253737710%	-0.001055529%	(4,723)	(1,302)	(3,421)	(1,302)	(2,119)	(1,302)	(818)	(818)
802237709	Marion Co Commission	0.143257653%	0.130318184%	-0.012939469%	(57,894)	(15,956)	(41,938)	(15,956)	(25,981)	(15,956)	(10,025)	(10,025)
809089911	Marion Co Parks & Recreation Comm	0.010883213%	0.010819131%	-0.000064082%	(287)	(79)	(208)	(79)	(129)	(79)	(50)	(50)
809499911	Marion Co Public Library	0.013379480%	0.012125404%	-0.001254076%	(5,611)	(1,546)	(4,065)	(1,546)	(2,518)	(1,546)	(972)	(972)
807499911	Marion County Health Department	0.004466914%	0.003350441%	-0.001116474%	(4,995)	(1,377)	(3,619)	(1,377)	(2,242)	(1,377)	(865)	(865)
802922911	Marlinton Vol. Fire Department	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
803218810	Marmet, City of	0.008511972%	0.008655305%	0.000143333%	641	177	465	177	288	177	111	111
800510005	Marshall Co Board of Education	0.255037507%	0.227208960%	-0.027828547%	(124,511)	(34,317)	(90,194)	(34,317)	(55,878)	(34,317)	(21,561)	(21,561)
807989911	Marshall Co Public Service	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
896906625	Marshall County Commission	0.017074976%	0.020018883%	0.002943907%	13,172	3,630	9,541	3,630	5,911	3,630	2,281	2,281
896916625	Marshall County Health Dept.	0.001357425%	0.001591459%	0.000234034%	1,047	289	759	289	470	289	181	181
804899911	Marshall Univ Research Corp	0.181680601%	0.179597582%	-0.002083018%	(9,320)	(2,569)	(6,751)	(2,569)	(4,183)	(2,569)	(1,614)	(1,614)
828401503	Marshall University	1.661518986%	1.545814191%	-0.115704795%	(517,688)	(142,681)	(375,007)	(142,681)	(232,327)	(142,681)	(89,646)	(89,646)
883940101	Martinsburg Correctional Center	0.032299227%	0.027920339%	-0.004378888%	(19,592)	(5,400)	(14,192)	(5,400)	(8,792)	(5,400)	(3,393)	(3,393)
897456625	Martinsburg Public Library	0.001735054%	0.002034196%	0.000299142%	1,338	369	970	369	601	369	232	232
897076625	Mary H Weir Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
800530005	Mason Co Board of Education	0.118412185%	0.116986521%	-0.001425664%	(6,379)	(1,758)	(4,621)	(1,758)	(2,863)	(1,758)	(1,105)	(1,105)
804689911	Mason County Action Group	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802027709	Mason County Commission	0.072712385%	0.066450407%	-0.006261977%	(28,017)	(7,722)	(20,295)	(7,722)	(12,574)	(7,722)	(4,852)	(4,852)
806069911	Mason County Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804499911	Mason County Emergency Ambulance Service Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807519911	Mason County Health Department	0.007916611%	0.008232432%	0.000315821%	1,413	389	1,024	389	634	389	245	245
806449911	Mason County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805019911	Mason County Public Service District	0.015111983%	0.014169572%	-0.000942411%	(4,217)	(1,162)	(3,054)	(1,162)	(1,892)	(1,162)	(730)	(730)
800470005	McDowell Co Board of Education	0.115342329%	0.074533106%	-0.040809223%	(182,589)	(50,324)	(132,265)	(50,324)	(81,942)	(50,324)	(31,618)	(31,618)
809809911	McDowell Co Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802257709	McDowell County Commission	0.046961457%	0.042280767%	-0.004680690%	(20,942)	(5,772)	(15,170)	(5,772)	(9,398)	(5,772)	(3,627)	(3,627)
805649911	McDowell County Emergency Comm Ctr.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807529911	McDowell County Health Department	0.001493508%	0.001675220%	0.000181713%	813	224	589	224	365	224	141	141
805289911	McDowell County Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804988810	McMechen, City of	0.010951255%	0.008515703%	-0.002435551%	(10,897)	(3,003)	(7,894)	(3,003)	(4,890)	(3,003)	(1,887)	(1,887)
880790602	Medical Imaging Board	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
809999911	Mercer Co Airport Authority	0.001911962%	0.003280640%	0.001368678%	6,124	1,688	4,436	1,688	2,748	1,688	1,060	1,060
800550005	Mercer Co Board Of Education	0.246514308%	0.309083840%	0.062569532%	279,949	77,157	202,792	77,157	125,635	77,157	48,478	48,478
802277709	Mercer Co Comm/Verlin T. Moye	0.123209440%	0.115376833%	-0.007832607%	(35,045)	(9,659)	(25,386)	(9,659)	(15,727)	(9,659)	(6,069)	(6,069)
808109911	Mercer Co Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807539911	Mercer Co Health Dept.	0.004630214%	0.004188051%	-0.000442163%	(1,978)	(545)	(1,433)	(545)	(888)	(545)	(343)	(343)
805279911	Mercer Co. Opportunity Industries, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805989911	Mercer Co. Solid Waste Authority	0.005763102%	0.005444466%	-0.000318636%	(1,426)	(393)	(1,033)	(393)	(640)	(393)	(247)	(247)
804249911	Mercer County Communications Center	0.017656729%	0.017171009%	-0.000485721%	(2,173)	(599)	(1,574)	(599)	(975)	(599)	(376)	(376)
809719911	Midland Public Service District	0.007157950%	0.006631081%	-0.000526869%	(2,357)	(650)	(1,708)	(650)	(1,058)	(650)	(408)	(408)
804909911	Midland Trail Scenic Highway Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805409911	Mid-Ohio Valley Health Department	0.034487437%	0.040643807%	0.006156371%	27,545	7,592	19,953	7,592	12,362	7,592	4,770	4,770
805799911	Mid-Ohio Valley Regional Airport	0.007487950%	0.007957297%	0.000469347%	2,100	579	1,521	579	942	579	364	364
809339911	Mid-Ohio Valley Transit Authority	0.028182726%	0.026105517%	-0.002077208%	(9,294)	(2,561)	(6,732)	(2,561)	(4,171)	(2,561)	(1,609)	(1,609)
842200001	Mildred Mitchell-Bateman Hospital	0.237032151%	0.193668356%	-0.043363795%	(194,019)	(53,474)	(140,545)	(53,474)	(87,071)	(53,474)	(33,598)	(33,598)
853542501	Military Affairs & Public Safety	0.014999715%	0.012773555%	-0.002226160%	(9,960)	(2,745)	(7,215)	(2,745)	(4,470)	(2,745)	(1,725)	(1,725)
895000903	Military Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800570005	Mineral Co Board of Education	0.098526421%	0.083775018%	-0.014751403%	(66,001)	(18,191)	(47,810)	(18,191)	(29,620)	(18,191)	(11,429)	(11,429)
807549911	Mineral Co Health Dept	0.008659282%	0.008018801%	-0.000640481%	(2,866)	(790)	(2,076)	(790)	(1,286)	(790)	(496)	(496)
802287709	Mineral County Commission	0.072187106%	0.065054391%	-0.007132715%	(31,913)	(8,796)	(23,118)	(8,796)	(14,322)	(8,796)	(5,526)	(5,526)
808069911	Mineral Wells Public Service District	0.005616133%	0.005918793%	0.000302660%	1,354	373	981	373	608	373	234	234
800590005	Mingo Co Board of Education	0.083668402%	0.117487970%	0.033819568%	151,316	41,704	109,612	41,704	67,907	41,704	26,203	26,203
807559911	Mingo Co Health Dept.	0.006824207%	0.008585504%	0.001761298%	7,880	2,172	5,708	2,172	3,537	2,172	1,365	1,365
802557709	Mingo County Commission	0.054494314%	0.049691224%	-0.004803090%	(21,490)	(5,923)	(15,567)	(5,923)	(9,644)	(5,923)	(3,721)	(3,721)
804989911	Mingo County Redevelopment	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
800610005	Monongalia Co Board of Education	0.325903505%	0.295240457%	-0.030663048%	(137,193)	(37,812)	(99,381)	(37,812)	(61,569)	(37,812)	(23,757)	(23,757)
806369911	Monongalia Co Health Dept.	0.061170106%	0.057889214%	-0.003280892%	(14,679)	(4,046)	(10,634)	(4,046)	(6,588)	(4,046)	(2,542)	(2,542)
806079911	Monongalia Co Urban Mass Transportation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897016625	Monongalia County Commission	0.144848119%	0.169970051%	0.025121932%	112,401	30,979	81,422	30,979	50,443	30,979	19,464	19,464
896536625	Monongalia General Hospital	0.002262375%	0.000132622%	-0.002129753%	(9,529)	(2,626)	(6,903)	(2,626)	(4,276)	(2,626)	(1,650)	(1,650)
800630005	Monroe Co Board Of Education	0.064306132%	0.066509080%	0.002202949%	9,856	2,717	7,140	2,717	4,423	2,717	1,707	1,707
802621709	Monroe County Commission	0.035987068%	0.033993013%	-0.001994055%	(8,922)	(2,459)	(6,463)	(2,459)	(4,004)	(2,459)	(1,545)	(1,545)
808749911	Monroe County Health Center	0.051745444%	0.048930395%	-0.002815049%	(12,595)	(3,471)	(9,124)	(3,471)	(5,652)	(3,471)	(2,181)	(2,181)
805709911	Monroe County Public Library	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
800650005	Morgan Co Board Of Education	0.051892753%	0.048433752%	-0.003459002%	(15,476)	(4,265)	(11,211)	(4,265)	(6,945)	(4,265)	(2,680)	(2,680)
807699911	Morgan Co Health Dept.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802617709	Morgan County Commission	0.040732952%	0.039716683%	-0.001016269%	(4,547)	(1,253)	(3,294)	(1,253)	(2,041)	(1,253)	(787)	(787)
804299911	Morgantown Monongalia MPO	0.002388251%	0.001954424%	-0.000433828%	(1,941)	(535)	(1,406)	(535)	(871)	(535)	(336)	(336)
802934911	Morgantown Utility Board	0.118674314%	0.109657133%	-0.009017182%	(40,345)	(11,119)	(29,225)	(11,119)	(18,106)	(11,119)	(6,986)	(6,986)
867101702	Motor Vehicles	0.489148558%	0.480859210%	-0.008289348%	(37,088)	(10,222)	(26,866)	(10,222)	(16,644)	(10,222)	(6,422)	(6,422)
807039911	Moundsville-Marshall County Public Library	0.005368462%	0.003490042%	-0.001878420%	(8,404)	(2,316)	(6,088)	(2,316)	(3,772)	(2,316)	(1,455)	(1,455)
802700910	Mount Hope, City of	0.009900016%	0.006910284%	-0.002989732%	(13,377)	(3,687)	(9,690)	(3,687)	(6,003)	(3,687)	(2,316)	(2,316)
806669911	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	0.109644887%	0.118635197%	0.008990310%	40,225	11,086	29,138	11,086	18,052	11,086	6,966	6,966
808639911	Mountain Transit Authority	0.010468161%	0.007608292%	-0.002859869%	(12,796)	(3,527)	(9,269)	(3,527)	(5,742)	(3,527)	(2,216)	(2,216)
828401403	Mountwest Community & Technical College	0.103280555%	0.094634414%	-0.008646140%	(38,685)	(10,662)	(28,023)	(10,662)	(17,361)	(10,662)	(6,699)	(6,699)
808889911	MOVRC	0.008627643%	0.008794907%	0.000167264%	748	206	542	206	336	206	130	130
806679911	Mt Hope Housing Authority	0.003578975%	0.003908847%	0.000329873%	1,476	407	1,069	407	662	407	256	256
837701701	Mt Olive Correctional Facility	0.205759583%	0.155783328%	-0.049976255%	(223,604)	(61,628)	(161,976)	(61,628)	(100,349)	(61,628)	(38,721)	(38,721)
806639911	Mt Top Public Service District	0.003054716%	0.003539950%	0.000485234%	2,171	598	1,573	598	974	598	376	376
804908810	Mullens, City of	0.004375059%	0.004537055%	0.000161997%	725	200	525	200	325	200	126	126
883400002	Municipal Bond Commission	0.003014232%	0.002373229%	-0.000641003%	(2,868)	(790)	(2,078)	(790)	(1,287)	(790)	(497)	(497)
877650002	National Coal Heritage Area Authority	0.001796292%	0.002163826%	0.000367535%	1,644	453	1,191	453	738	453	285	285
883000002	Natural Resources	0.767334157%	0.741618008%	-0.025716149%	(115,059)	(31,712)	(83,348)	(31,712)	(51,636)	(31,712)	(19,924)	(19,924)
808839911	Nettie Levisay PSD	0.005327637%	0.004676657%	-0.000650981%	(2,913)	(803)	(2,110)	(803)	(1,307)	(803)	(504)	(504)
832906403	New River Comm. & Tech.	0.101191090%	0.090674732%	-0.010516358%	(47,052)	(12,968)	(34,084)	(12,968)	(21,116)	(12,968)	(8,148)	(8,148)
807219911	New River Gorge Regional Development Authority	0.007770322%	0.009981521%	0.002211200%	9,893	2,727	7,167	2,727	4,440	2,727	1,713	1,713
802639911	New River Transit Authority	0.000894744%	0.000977212%	0.000082468%	369	102	267	102	166	102	64	64
800670005	Nicholas Co Board of Education	0.118451479%	0.134313993%	0.015862514%	70,972	19,561	51,411	19,561	31,851	19,561	12,290	12,290
807259911	Nicholas Comm Action Partnership, Inc	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802337709	Nicholas County Commission	0.062228489%	0.059443599%	-0.002784890%	(12,460)	(3,434)	(9,026)	(3,434)	(5,592)	(3,434)	(2,158)	(2,158)
807599911	Nicholas County Health Department	0.004037063%	0.003255472%	-0.000781592%	(3,497)	(964)	(2,533)	(964)	(1,569)	(964)	(606)	(606)
802539911	Nitro Convention & Visitors Bureau	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804428810	Nitro, City of	0.075438291%	0.071619539%	-0.003818752%	(17,086)	(4,709)	(12,377)	(4,709)	(7,668)	(4,709)	(2,959)	(2,959)
806919911	NO. Jackson Co. Public Service	0.003619800%	0.003350441%	-0.000269359%	(1,205)	(332)	(873)	(332)	(541)	(332)	(209)	(209)
807929911	North Beckley Public Service District	0.013117861%	0.019082654%	0.005964793%	26,688	7,355	19,332	7,355	11,977	7,355	4,621	4,621
808479911	North Central Community Action Association	0.076628164%	0.071196865%	-0.005431299%	(24,301)	(6,698)	(17,603)	(6,698)	(10,906)	(6,698)	(4,208)	(4,208)
809309911	North Central Opportunity	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
837701601	Northern Correctional Facility	0.071630868%	0.060851662%	-0.010779206%	(48,228)	(13,292)	(34,936)	(13,292)	(21,644)	(13,292)	(8,352)	(8,352)
802529911	Northern Panhandle Community Criminal Justice Board	0.014717343%	0.013541365%	-0.001175979%	(5,262)	(1,450)	(3,811)	(1,450)	(2,361)	(1,450)	(911)	(911)
802925911	Northern Wayne Co PSD	0.006140732%	0.005653869%	-0.000486863%	(2,178)	(600)	(1,578)	(600)	(978)	(600)	(377)	(377)
806309911	Norton-Harding-Jimtown PSD	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)
804458810	Oak Hill, City of	0.050134565%	0.048176545%	-0.001958020%	(8,761)	(2,415)	(6,346)	(2,415)	(3,932)	(2,415)	(1,517)	(1,517)
806419911	Oakvale Road Public Service District	0.002486911%	0.002512831%	0.000025919%	116	32	84	32	52	32	20	20
885310901	Occupational Therapy, Board of	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
847200001	Off of Miners Health, Safety & Training	0.089230697%	0.085338318%	-0.003892380%	(17,415)	(4,800)	(12,615)	(4,800)	(7,816)	(4,800)	(3,016)	(3,016)
800690005	Ohio Co Board of Education	0.218736428%	0.205116264%	-0.013620164%	(60,939)	(16,796)	(44,144)	(16,796)	(27,348)	(16,796)	(10,553)	(10,553)
896976625	Ohio Co Commission	0.106887852%	0.122842932%	0.015955080%	71,386	19,675	51,712	19,675	32,037	19,675	12,362	12,362
837707501	Ohio Co Correctional Center	0.015377344%	0.010539928%	-0.004837416%	(21,644)	(5,965)	(15,678)	(5,965)	(9,713)	(5,965)	(3,748)	(3,748)
896606625	Ohio County Public Library	0.013227238%	0.013306036%	0.000078798%	353	97	255	97	158	97	61	61
896746625	Ohio Public Service District	0.007501558%	0.008794907%	0.001293348%	5,787	1,595	4,192	1,595	2,597	1,595	1,002	1,002
896896625	Ohio Valley Reg Transit Authority	0.018138122%	0.015507754%	-0.002630368%	(11,769)	(3,244)	(8,525)	(3,244)	(5,282)	(3,244)	(2,038)	(2,038)
880973502	Oil And Gas Conservation	0.003609593%	0.004020529%	0.000410935%	1,839	507	1,332	507	825	507	318	318
858000501	Optometry, Board of	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
881095002	Osteopathy, Board of	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)
806989911	Page-Kincaid Public Service	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
808159911	Parkersburg & Wood Co Library	0.017952709%	0.016822004%	-0.001130705%	(5,059)	(1,394)	(3,665)	(1,394)	(2,270)	(1,394)	(876)	(876)
804459911	Parkersburg Housing Authority	0.013026516%	0.012564153%	-0.000462363%	(2,069)	(570)	(1,499)	(570)	(928)	(570)	(358)	(358)
805419911	Parkersburg Utility Board	0.065319692%	0.058911916%	-0.006407777%	(28,670)	(7,902)	(20,768)	(7,902)	(12,866)	(7,902)	(4,965)	(4,965)
804578810	Parkersburg, City of	0.195411345%	0.175409532%	-0.020001813%	(89,492)	(24,665)	(64,827)	(24,665)	(40,162)	(24,665)	(15,497)	(15,497)
800710005	Pendleton Co Board of Education	0.050056658%	0.051922897%	0.001866239%	8,350	2,301	6,049	2,301	3,747	2,301	1,446	1,446
807619911	Pendleton Co Health Department	0.004473719%	0.003699445%	-0.000774274%	(3,464)	(955)	(2,509)	(955)	(1,555)	(955)	(600)	(600)
805659911	Pendleton Community Care	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802357725	Pendleton County Commission	0.034403406%	0.038870098%	0.004466692%	19,985	5,508	14,477	5,508	8,969	5,508	3,461	3,461
807979911	Pendleton Senior & Family	0.002592375%	0.003699445%	0.001107070%	4,953	1,365	3,588	1,365	2,223	1,365	858	858
805719911	Peterstown Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
881053002	Pharmacy, Board of	0.008842653%	0.008964383%	0.000121730%	545	150	395	150	244	150	94	94
884900602	Physical Therapy, Board of	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
804749911	Piedmont Housing Authority	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)
832102103	Pierpont Community & Technical College	0.076588870%	0.072503078%	-0.004085792%	(18,281)	(5,038)	(13,242)	(5,038)	(8,204)	(5,038)	(3,166)	(3,166)
804659911	Pleasant Valley Public Service District	0.002289591%	0.002512831%	0.000223239%	999	275	724	275	448	275	173	173
800730005	Pleasants Co Board of Education	0.038551546%	0.046457251%	0.007905704%	35,372	9,749	25,623	9,749	15,874	9,749	6,125	6,125
802367709	Pleasants County Commission	0.035568614%	0.032596996%	-0.002971618%	(13,296)	(3,664)	(9,631)	(3,664)	(5,967)	(3,664)	(2,302)	(2,302)
806029911	Pleasants County Public Library	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
800750005	Pocahontas Co Board of Education	0.024262183%	0.028516658%	0.004254475%	19,035	5,246	13,789	5,246	8,543	5,246	3,296	3,296
807639911	Pocahontas Co Health Department	0.002684231%	0.002652432%	-0.000031799%	(142)	(39)	(103)	(39)	(64)	(39)	(25)	(25)
808599911	Pocahontas Co Seniors Citizens Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802377709	Pocahontas County Commission	0.058937414%	0.054793666%	-0.004143748%	(18,540)	(5,110)	(13,430)	(5,110)	(8,320)	(5,110)	(3,211)	(3,211)
808539911	Pocahontas County PSD	0.010515790%	0.010260725%	-0.000255065%	(1,141)	(315)	(827)	(315)	(512)	(315)	(198)	(198)
807159911	Pocahontas Memorial Hospital	0.106562614%	0.101444644%	-0.005117970%	(22,899)	(6,311)	(16,588)	(6,311)	(10,277)	(6,311)	(3,965)	(3,965)
808259911	Point Pleasant Housing Authority	0.005967226%	0.005863271%	-0.000103955%	(465)	(128)	(337)	(128)	(209)	(128)	(81)	(81)
808939911	Potomac Highlands Support	0.006664650%	0.006282076%	-0.000382574%	(1,712)	(472)	(1,240)	(472)	(768)	(472)	(296)	(296)
808249911	Potomac Valley Transit Authority	0.020684569%	0.020521449%	-0.000163120%	(730)	(201)	(529)	(201)	(328)	(201)	(126)	(126)
896646625	Prestera Center For Mental Health Services	0.026726641%	0.028694132%	0.001967491%	8,803	2,426	6,377	2,426	3,951	2,426	1,524	1,524
800770005	Preston Co Board of Education	0.121041388%	0.108857045%	-0.012184342%	(54,515)	(15,025)	(39,490)	(15,025)	(24,465)	(15,025)	(9,440)	(9,440)
805599911	Preston Co Caring Council Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802567709	Preston Co Commission	0.067844026%	0.063169768%	-0.004674259%	(20,914)	(5,764)	(15,150)	(5,764)	(9,386)	(5,764)	(3,622)	(3,622)
807649911	Preston County Health Dept.	0.003480315%	0.003350441%	-0.000129874%	(581)	(160)	(421)	(160)	(261)	(160)	(101)	(101)
808049911	Preston County Senior Citizens Inc.	0.004228770%	0.002443030%	-0.001785740%	(7,990)	(2,202)	(5,788)	(2,202)	(3,586)	(2,202)	(1,384)	(1,384)
897326625	Preston Memorial Hospital	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806979911	Pride Community Services, Inc.	0.037776555%	0.030014365%	-0.007762191%	(34,730)	(9,572)	(25,158)	(9,572)	(15,586)	(9,572)	(6,014)	(6,014)
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	0.015965817%	0.016683240%	0.000717423%	3,210	885	2,325	885	1,441	885	556	556
804648810	Princeton, City of	0.059261376%	0.054593078%	-0.004668298%	(20,887)	(5,757)	(15,130)	(5,757)	(9,374)	(5,757)	(3,617)	(3,617)
881032002	Professional Surveyors, WV Board of	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
837701301	Pruntytown Correctional Center	0.107315492%	0.100286668%	-0.007028824%	(31,448)	(8,668)	(22,781)	(8,668)	(14,113)	(8,668)	(5,446)	(5,446)
804628810	Pt Pleasant, City of	0.034161519%	0.031689585%	-0.002471934%	(11,060)	(3,048)	(8,012)	(3,048)	(4,963)	(3,048)	(1,915)	(1,915)
805379911	Public Defender 10th Judicial Circuit	0.007954033%	0.008794907%	0.000840873%	3,762	1,037	2,725	1,037	1,688	1,037	651	651
805809911	Public Defender 11th Judicial Circuit	0.005722277%	0.004746458%	-0.000975820%	(4,366)	(1,203)	(3,163)	(1,203)	(1,959)	(1,203)	(756)	(756)
805079911	Public Defender 12th Judicial Circuit	0.004473719%	0.004257852%	-0.000215867%	(966)	(266)	(700)	(266)	(433)	(266)	(167)	(167)
806009911	Public Defender Corp 18th Judicial	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
805879911	Public Defender Corp 1st Judicial Cir.	0.010811770%	0.010609729%	-0.000202041%	(904)	(249)	(655)	(249)	(406)	(249)	(157)	(157)
806039911	Public Defender Corp 25th Judicial	0.006157742%	0.004537055%	-0.001620687%	(7,251)	(1,999)	(5,253)	(1,999)	(3,254)	(1,999)	(1,256)	(1,256)
805889911	Public Defender Corp 2nd Judicial Cir	0.004014439%	0.004327653%	0.000313213%	1,401	386	1,015	386	629	386	243	243
802680911	Public Defender Corp 4th Circuit	0.012914248%	0.011307737%	-0.001606510%	(7,188)	(1,981)	(5,207)	(1,981)	(3,226)	(1,981)	(1,245)	(1,245)
804929911	Public Defender Corp 6th & 24th Judicial	0.013798785%	0.012982958%	-0.000815827%	(3,650)	(1,006)	(2,644)	(1,006)	(1,638)	(1,006)	(632)	(632)
804610911	Public Defender Corp 8th Judicial District	0.002847530%	0.004537055%	0.001689525%	7,559	2,083	5,476	2,083	3,392	2,083	1,309	1,309
809149911	Public Defender Corp Fifth Judicial	0.007593414%	0.009074110%	0.001480696%	6,625	1,826	4,799	1,826	2,973	1,826	1,147	1,147
806819911	Public Defender Corp. 23R	0.018374566%	0.015146784%	-0.003227782%	(14,442)	(3,980)	(10,461)	(3,980)	(6,481)	(3,980)	(2,501)	(2,501)
804609911	Public Defender Corp. 9th	0.009726510%	0.009353314%	-0.000373197%	(1,670)	(460)	(1,210)	(460)	(749)	(460)	(289)	(289)
807569911	Public Defender Corp/15th Judicial	0.009801356%	0.010609729%	0.000808373%	3,617	997	2,620	997	1,623	997	626	626
806909911	Public Defender Corp/30th Jud Circuit	0.006602222%	0.006081369%	-0.000520853%	(2,330)	(642)	(1,688)	(642)	(1,046)	(642)	(404)	(404)
808439911	Public Defender/28th Jud. Ct.	0.001789487%	0.003420242%	0.001630754%	7,296	2,011	5,285	2,011	3,274	2,011	1,263	1,263
808269911	Public Defender/7th Judicial Circuit	0.004392069%	0.003350441%	-0.001041628%	(4,660)	(1,284)	(3,376)	(1,284)	(2,092)	(1,284)	(807)	(807)
808379911	Public Defender-13th Circuit	0.028920974%	0.025547110%	-0.003373864%	(15,095)	(4,160)	(10,935)	(4,160)	(6,774)	(4,160)	(2,614)	(2,614)
867001802	Public Port Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
857000001	Public Safety	0.780157569%	0.745462140%	-0.034695429%	(155,235)	(42,784)	(112,450)	(42,784)	(69,666)	(42,784)	(26,881)	(26,881)
882800002	Public Service Commission	0.193460514%	0.176169084%	-0.017291430%	(77,366)	(21,323)	(56,043)	(21,323)	(34,720)	(21,323)	(13,397)	(13,397)
879831702	Public Transit	0.008052693%	0.005863271%	-0.002189422%	(9,796)	(2,700)	(7,096)	(2,700)	(4,396)	(2,700)	(1,696)	(1,696)
800790005	Putnam Co Board of Education	0.192538724%	0.178031401%	-0.014507323%	(64,909)	(17,890)	(47,019)	(17,890)	(29,130)	(17,890)	(11,240)	(11,240)
809369911	Putnam Co Development Authority	0.002602581%	0.001745021%	-0.000857560%	(3,837)	(1,057)	(2,779)	(1,057)	(1,722)	(1,057)	(664)	(664)
808799911	Putnam Co Solid Waste Authority	0.000894744%	0.001605420%	0.000710676%	3,180	876	2,303	876	1,427	876	551	551
806949911	Putnam Co. Aging Program	0.024886122%	0.017310610%	-0.007575512%	(33,894)	(9,342)	(24,553)	(9,342)	(15,211)	(9,342)	(5,869)	(5,869)
808469911	Putnam Co. Fire Service	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
807659911	Putnam Co Health Dept	0.002075261%	0.003001436%	0.000926175%	4,144	1,142	3,002	1,142	1,860	1,142	718	718
802397709	Putnam County Commission	0.142671476%	0.136991643%	-0.005679833%	(25,413)	(7,004)	(18,409)	(7,004)	(11,405)	(7,004)	(4,401)	(4,401)
808699911	Putnam County Parks & Recreation Comm	0.003578975%	0.003210839%	-0.000368136%	(1,647)	(454)	(1,193)	(454)	(739)	(454)	(285)	(285)
806839911	Putnam Public Service District	0.028179324%	0.028059941%	-0.000119383%	(534)	(147)	(387)	(147)	(240)	(147)	(92)	(92)
880830002	Racing Commission	0.020140919%	0.019842746%	-0.000298173%	(1,334)	(368)	(966)	(368)	(599)	(368)	(231)	(231)
856901401	Railroad Maintenance Authority	0.012046040%	0.014281902%	0.002235862%	10,004	2,757	7,247	2,757	4,489	2,757	1,732	1,732
805739911	Rainelle Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804678810	Rainelle, Town of	0.005089493%	0.004188051%	-0.000901442%	(4,033)	(1,112)	(2,922)	(1,112)	(1,810)	(1,112)	(698)	(698)
800810005	Raleigh Co Board of Education	0.258176255%	0.209858653%	-0.048317601%	(216,183)	(59,582)	(156,601)	(59,582)	(97,018)	(59,582)	(37,436)	(37,436)
809459911	Raleigh Co PSD	0.014843220%	0.012354750%	-0.002488470%	(11,134)	(3,069)	(8,065)	(3,069)	(4,997)	(3,069)	(1,928)	(1,928)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
804719911	Raleigh Co Recreation Authority	0.003578975%	0.003699445%	0.000120470%	539	149	390	149	242	149	93	93
807109911	Raleigh Co Solid Waste Authority	0.041358932%	0.042926415%	0.001567482%	7,013	1,933	5,080	1,933	3,147	1,933	1,214	1,214
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	0.170450377%	0.160960756%	-0.009489621%	(42,459)	(11,702)	(30,757)	(11,702)	(19,054)	(11,702)	(7,352)	(7,352)
807669911	Raleigh County Health Department	0.010383109%	0.010679530%	0.000296420%	1,326	366	961	366	595	366	230	230
804429911	Raleigh County Housing Authority	0.008784138%	0.007608292%	-0.001175845%	(5,261)	(1,450)	(3,811)	(1,450)	(2,361)	(1,450)	(911)	(911)
808929911	Raleigh County Memorial Airport	0.006174752%	0.005304864%	-0.000869888%	(3,892)	(1,073)	(2,819)	(1,073)	(1,747)	(1,073)	(674)	(674)
807999911	Raleigh County Public Library	0.023021109%	0.019483511%	-0.003537598%	(15,828)	(4,362)	(11,466)	(4,362)	(7,103)	(4,362)	(2,741)	(2,741)
800830005	Randolph Co Board Of Education	0.080335992%	0.089076253%	0.008740260%	39,106	10,778	28,328	10,778	17,550	10,778	6,772	6,772
809279911	Randolph Co Emergency Ambulance Squad	0.023467460%	0.025526878%	0.002059418%	9,214	2,540	6,675	2,540	4,135	2,540	1,596	1,596
807679911	Randolph Co Health Department	0.020885972%	0.019617429%	-0.001268543%	(5,676)	(1,564)	(4,111)	(1,564)	(2,547)	(1,564)	(983)	(983)
802417709	Randolph County Commission	0.075138059%	0.072383480%	-0.002754579%	(12,325)	(3,397)	(8,928)	(3,397)	(5,531)	(3,397)	(2,134)	(2,134)
806829911	Randolph County Housing Authority	0.014839818%	0.016473000%	0.001633183%	7,307	2,014	5,293	2,014	3,279	2,014	1,265	1,265
804938810	Ranson, City of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)
885571602	Real Estate Appraiser/Lic Cert Board	0.001830312%	0.001326216%	-0.000504096%	(2,255)	(622)	(1,634)	(622)	(1,012)	(622)	(391)	(391)
880100002	Real Estate Commission	0.005524957%	0.004537055%	-0.000987902%	(4,420)	(1,218)	(3,202)	(1,218)	(1,984)	(1,218)	(765)	(765)
804469911	Red Sulphur Public Service District	0.007076300%	0.005863271%	-0.001213029%	(5,427)	(1,496)	(3,932)	(1,496)	(2,436)	(1,496)	(940)	(940)
880500702	Reg Jail & Correctional Fac Authority	0.507933838%	0.021335806%	-0.486598032%	(2,177,142)	(600,045)	(1,577,098)	(600,045)	(977,053)	(600,045)	(377,008)	(377,008)
804629911	Region 1 Workforce Invest	0.009519665%	0.008465208%	-0.001054457%	(4,718)	(1,300)	(3,418)	(1,300)	(2,117)	(1,300)	(817)	(817)
808709911	Region 2 Planning/Development Council	0.005072482%	0.004327653%	-0.000744830%	(3,333)	(918)	(2,414)	(918)	(1,496)	(918)	(577)	(577)
808569911	Region 4 Planning/Development Authority	0.009439716%	0.006770682%	-0.002669034%	(11,942)	(3,291)	(8,651)	(3,291)	(5,359)	(3,291)	(2,068)	(2,068)
808419911	Region 6 Planning/Development Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808369911	Region 7 Planning/Development Council	0.005409287%	0.005863271%	0.000453984%	2,031	560	1,471	560	912	560	352	352
808289911	Region 8 Planning/Development Council	0.002838685%	0.003263529%	0.000424844%	1,901	524	1,377	524	853	524	329	329
808299911	Region 8 Solid Waste Authority	0.007117125%	0.005933072%	-0.001184053%	(5,298)	(1,460)	(3,838)	(1,460)	(2,377)	(1,460)	(917)	(917)
809689911	Region I Planning & Development Council	0.006508155%	0.006421678%	-0.000086477%	(387)	(107)	(280)	(107)	(174)	(107)	(67)	(67)
805869911	Region VI Workforce Investment Board	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
808219911	Regional Intergovernmental Council	0.006140732%	0.005514267%	-0.000626464%	(2,803)	(773)	(2,030)	(773)	(1,258)	(773)	(485)	(485)
844050001	Rehabilitation Services, Division of	0.388132589%	0.338999237%	-0.049133353%	(219,833)	(60,588)	(159,245)	(60,588)	(98,656)	(60,588)	(38,068)	(38,068)
802559911	Ripley Convention & Visitors Bureau	0.000894744%	0.000628208%	-0.000266536%	(1,193)	(329)	(864)	(329)	(535)	(329)	(207)	(207)
800850005	Ritchie Co Board of Education	0.057770335%	0.057207768%	-0.000562567%	(2,517)	(694)	(1,823)	(694)	(1,130)	(694)	(436)	(436)
802659911	Ritchie Co Economic Development Authority	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
804799911	Ritchie Co Integrated Family Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805159911	Ritchie Co. Ambulance Authority, Inc.	0.018585494%	0.016682403%	-0.001903091%	(8,515)	(2,347)	(6,168)	(2,347)	(3,821)	(2,347)	(1,474)	(1,474)
802427709	Ritchie County Commission	0.031060875%	0.028548547%	-0.002512328%	(11,241)	(3,098)	(8,143)	(3,098)	(5,045)	(3,098)	(1,947)	(1,947)
806959911	Ritchie County Public Library	0.003578975%	0.003420242%	-0.000158733%	(710)	(196)	(514)	(196)	(319)	(196)	(123)	(123)
804768810	Rivesville, Town of	0.001401652%	0.002163826%	0.000762175%	3,410	940	2,470	940	1,530	940	591	591
800870005	Roane Co Board of Education	0.049609201%	0.049132697%	-0.000476503%	(2,132)	(588)	(1,544)	(588)	(957)	(588)	(369)	(369)
807079911	Roane Co Public Library	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
808689911	Roane Co. Committee on Aging, Inc.	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)
802437709	Roane County Commission	0.033782188%	0.031253669%	-0.002528519%	(11,313)	(3,118)	(8,195)	(3,118)	(5,077)	(3,118)	(1,959)	(1,959)
805539911	Robert C Byrd Clinic	0.053477096%	0.055352073%	0.001874976%	8,389	2,312	6,077	2,312	3,765	2,312	1,453	1,453
804529911	Romney Public Housing Authority	0.002684231%	0.002722233%	0.000038002%	170	47	123	47	76	47	29	29
804948810	Romney, City of	0.018289514%	0.015774992%	-0.002514522%	(11,251)	(3,101)	(8,150)	(3,101)	(5,049)	(3,101)	(1,948)	(1,948)
805759911	Ronceverte Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804718810	Saint Albans, City of	0.110936822%	0.096781189%	-0.014155633%	(63,335)	(17,456)	(45,879)	(17,456)	(28,423)	(17,456)	(10,968)	(10,968)
806359911	Salt Rock Sewer P.S.D.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
896506625	Sanitary Board of Charleston	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804615911	Sanitary Board of Charleston	0.056212358%	0.052420437%	-0.003791921%	(16,966)	(4,676)	(12,290)	(4,676)	(7,614)	(4,676)	(2,938)	(2,938)
839590001	School Building Authority	0.006059082%	0.005444466%	-0.000614616%	(2,750)	(758)	(1,992)	(758)	(1,234)	(758)	(476)	(476)
828101403	School of Osteopathic Medicine	0.259485030%	0.243025932%	-0.016459098%	(73,641)	(20,296)	(53,345)	(20,296)	(33,049)	(20,296)	(12,752)	(12,752)
893020002	Secondary Schools Activities Comm.	0.006181556%	0.005444466%	-0.000737090%	(3,298)	(909)	(2,389)	(909)	(1,480)	(909)	(571)	(571)
825000001	Secretary of State	0.034090075%	0.033950813%	-0.000139262%	(623)	(172)	(451)	(172)	(280)	(172)	(108)	(108)
810100001	Senate	0.029597986%	0.032105518%	0.002507533%	11,219	3,092	8,127	3,092	5,035	3,092	1,943	1,943
899999802	Senate	0.005582792%	0.004955860%	-0.000626932%	(2,805)	(773)	(2,032)	(773)	(1,259)	(773)	(486)	(486)
805969911	Seneca Health Services, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807589911	Senior Life Services Of Morgan Co	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804789911	Senior Monongalians, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807179911	Shady Spring PSD	0.010243625%	0.009562716%	-0.000680908%	(3,047)	(840)	(2,207)	(840)	(1,367)	(840)	(528)	(528)
832401003	Shepherd University	0.317253579%	0.282340283%	-0.034913296%	(156,209)	(43,053)	(113,156)	(43,053)	(70,103)	(43,053)	(27,050)	(27,050)
804858810	Shepherdstown, Town of	0.023623955%	0.023383284%	-0.000240671%	(1,077)	(297)	(780)	(297)	(483)	(297)	(186)	(186)
808609911	Short Line Public Service District	0.003638851%	0.001675220%	-0.001963631%	(8,786)	(2,421)	(6,364)	(2,421)	(3,943)	(2,421)	(1,521)	(1,521)
806539911	Sissonville Public Service District	0.005164338%	0.002931636%	-0.002232703%	(9,990)	(2,753)	(7,236)	(2,753)	(4,483)	(2,753)	(1,730)	(1,730)
804878810	Sistersville, City of	0.008940633%	0.006002873%	-0.002937760%	(13,144)	(3,623)	(9,521)	(3,623)	(5,899)	(3,623)	(2,276)	(2,276)
805919911	So Highlands Comm. Mental	0.162445312%	0.149932222%	-0.012513090%	(55,986)	(15,430)	(40,556)	(15,430)	(25,125)	(15,430)	(9,695)	(9,695)
809619911	So Jackson Co Public Service District	0.005490937%	0.005863271%	0.000372335%	1,666	459	1,207	459	748	459	288	288
804449911	South Charleston Housing Authority	0.004473719%	0.004188051%	-0.000285668%	(1,278)	(352)	(926)	(352)	(574)	(352)	(221)	(221)
808009911	South Charleston Library Board	0.007076300%	0.005933072%	-0.001143228%	(5,115)	(1,410)	(3,705)	(1,410)	(2,296)	(1,410)	(886)	(886)
800840005	Southern Education Services	0.044250690%	0.044951746%	0.000701057%	3,137	865	2,272	865	1,408	865	543	543
809179911	Southern Soil Conservation District	0.003783099%	0.003629644%	-0.000153455%	(687)	(189)	(497)	(189)	(308)	(189)	(119)	(119)
806499911	Southwestern Water District	0.007983972%	0.009347012%	0.001363040%	6,099	1,681	4,418	1,681	2,737	1,681	1,056	1,056
804928810	Spencer, City of	0.016866429%	0.017096820%	0.000230391%	1,031	284	747	284	463	284	179	179
805909911	St Albans Municipal Water Board	0.030200152%	0.029863635%	-0.000336517%	(1,506)	(415)	(1,091)	(415)	(676)	(415)	(261)	(261)
802810810	St. Marys, City of	0.011458163%	0.012564153%	0.001105990%	4,948	1,364	3,585	1,364	2,221	1,364	857	857
897226625	St. Marys, City of NP	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802699910	Star City, Town of	0.017289306%	0.014029970%	-0.003259336%	(14,583)	(4,019)	(10,564)	(4,019)	(6,545)	(4,019)	(2,525)	(2,525)
808879911	State Bar Association	0.015539963%	0.015391765%	-0.000148198%	(663)	(183)	(480)	(183)	(298)	(183)	(115)	(115)
805109911	Step By Step	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802921911	Stevens Correctional Center	0.052510909%	0.047045772%	-0.005465137%	(24,452)	(6,739)	(17,713)	(6,739)	(10,974)	(6,739)	(4,234)	(4,234)
804958810	Stonewood City of	0.009069911%	0.009004309%	-0.000065602%	(294)	(81)	(213)	(81)	(132)	(81)	(51)	(51)
809009911	Sugar Creek PSD	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
800890005	Summers Co Board of Education	0.052040998%	0.038090881%	-0.013950117%	(62,416)	(17,202)	(45,213)	(17,202)	(28,011)	(17,202)	(10,808)	(10,808)
807189911	Summers Co Council on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807709911	Summers Co Health Department	0.002102478%	0.000139602%	-0.001962876%	(8,782)	(2,421)	(6,362)	(2,421)	(3,941)	(2,421)	(1,521)	(1,521)
802447709	Summers County Commission	0.031264999%	0.029106954%	-0.002158045%	(9,656)	(2,661)	(6,994)	(2,661)	(4,333)	(2,661)	(1,672)	(1,672)
805679911	Summers County Public Library	0.003578975%	0.003350441%	-0.000228534%	(1,023)	(282)	(741)	(282)	(459)	(282)	(177)	(177)
805769911	Summersville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807229911	Sun Valley Public Service District	0.006263206%	0.005933072%	-0.000330134%	(1,477)	(407)	(1,070)	(407)	(663)	(407)	(256)	(256)
811100001	Supreme Court / Judicial	1.194875443%	1.156409259%	-0.038466184%	(172,106)	(47,434)	(124,672)	(47,434)	(77,237)	(47,434)	(29,803)	(29,803)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
818000001	Tax Dept	0.364120373%	0.338702932%	-0.025417441%	(113,723)	(31,343)	(82,380)	(31,343)	(51,036)	(31,343)	(19,693)	(19,693)
818010001	Tax Dept - Budget Office	0.004742057%	0.004245248%	-0.000496809%	(2,223)	(613)	(1,610)	(613)	(998)	(613)	(385)	(385)
800910005	Taylor Co Board of Education	0.078867830%	0.079498031%	0.000630201%	2,820	777	2,043	777	1,265	777	488	488
802457709	Taylor Co Commission	0.035051500%	0.035389030%	0.000337530%	1,510	416	1,094	416	678	416	262	262
807719911	Taylor Co Health Dept.	0.008005915%	0.006897451%	-0.001108464%	(4,960)	(1,367)	(3,593)	(1,367)	(2,226)	(1,367)	(859)	(859)
804289911	Taylor Co PSD	0.006263206%	0.004676657%	-0.001586549%	(7,099)	(1,956)	(5,142)	(1,956)	(3,186)	(1,956)	(1,229)	(1,229)
808779911	Taylor Co Senior Citizen	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805129911	Taylor County Public Library	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
804209911	The Appalachian Community Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802669911	The Housing Authority of The County of Jackson	0.006222381%	0.005863271%	-0.000359110%	(1,607)	(443)	(1,164)	(443)	(721)	(443)	(278)	(278)
802920911	Tomlinson PSD	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
804668810	Town of Alderson	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
803058810	Town of Ansted	0.003092479%	0.003839047%	0.000746567%	3,340	921	2,420	921	1,499	921	578	578
805368810	Town of Bath	0.009284242%	0.007678093%	-0.001606148%	(7,186)	(1,981)	(5,206)	(1,981)	(3,225)	(1,981)	(1,244)	(1,244)
803158810	Town of Belle	0.006763310%	0.006770682%	0.000007372%	33	9	24	9	15	9	6	6
805438810	Town of Beverly	0.006572794%	0.006840483%	0.000267689%	1,198	330	868	330	537	330	207	207
804888810	Town of Bolivar	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804568810	Town of Carpendale	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
803338810	Town of Cedar Grove	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802821810	Town of Chapmanville	0.008961045%	0.011028534%	0.002067489%	9,250	2,550	6,701	2,550	4,151	2,550	1,602	1,602
803458810	Town of Clay	0.001789487%	0.001116814%	-0.000672674%	(3,010)	(830)	(2,180)	(830)	(1,351)	(830)	(521)	(521)
803498810	Town of Danville	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897166625	Town of Davis	0.009001870%	0.010553888%	0.001552018%	6,944	1,914	5,030	1,914	3,116	1,914	1,202	1,202
803568810	Town of Eleanor	0.005368462%	0.005025661%	-0.000342801%	(1,534)	(423)	(1,111)	(423)	(688)	(423)	(266)	(266)
805088810	Town of Fairview	0.000295980%	0.000000000%	-0.000295980%	(1,324)	(365)	(959)	(365)	(594)	(365)	(229)	(229)
804488810	Town of Fayetteville	0.017622709%	0.018567026%	0.000944317%	4,225	1,164	3,061	1,164	1,896	1,164	732	732
803248810	Town of Gauley Bridge	0.002684231%	0.001814822%	-0.000869409%	(3,890)	(1,072)	(2,818)	(1,072)	(1,746)	(1,072)	(674)	(674)
804558810	Town of Gilbert	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804588810	Town of Glasgow	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
803768810	Town of Glendale	0.023108202%	0.019862051%	-0.003246151%	(14,524)	(4,003)	(10,521)	(4,003)	(6,518)	(4,003)	(2,515)	(2,515)
803808810	Town of Grant Town	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)
803798810	Town of Grantsville	0.006263206%	0.005768252%	-0.000494954%	(2,215)	(610)	(1,604)	(610)	(994)	(610)	(383)	(383)
804508810	Town of Hamlin	0.003578975%	0.002861835%	-0.000717140%	(3,209)	(884)	(2,324)	(884)	(1,440)	(884)	(556)	(556)
803848810	Town of Handley	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
803698810	Town of Harpers Ferry	0.007664858%	0.008864708%	0.001199850%	5,368	1,480	3,889	1,480	2,409	1,480	930	930
803868810	Town of Harrisville	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804178810	Town of Marlinton	0.004334234%	0.003071237%	-0.001262996%	(5,651)	(1,557)	(4,093)	(1,557)	(2,536)	(1,557)	(979)	(979)
802822810	Town of Middlebourne	0.005589597%	0.005723670%	0.000134073%	600	165	435	165	269	165	104	104
804528810	Town of Mitchell Heights	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804308810	Town of Monongah	0.006025061%	0.005374665%	-0.000650396%	(2,910)	(802)	(2,108)	(802)	(1,306)	(802)	(504)	(504)
804738810	Town of New Haven	0.004902379%	0.002094025%	-0.002808354%	(12,565)	(3,463)	(9,102)	(3,463)	(5,639)	(3,463)	(2,176)	(2,176)
804548810	Town of Nutter Fort	0.010975069%	0.014029970%	0.003054901%	13,668	3,767	9,901	3,767	6,134	3,767	2,367	2,367
804728810	Town of Oceana	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802824810	Town of Paw Paw	0.000163299%	0.000837610%	0.000674311%	3,017	832	2,185	832	1,354	832	522	522
804898810	Town of Pineville	0.004409079%	0.003559843%	-0.000849236%	(3,800)	(1,047)	(2,752)	(1,047)	(1,705)	(1,047)	(658)	(658)
804748810	Town of Ridgeley	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805038810	Town of Union	0.002684231%	0.002233627%	-0.000450604%	(2,016)	(556)	(1,460)	(556)	(905)	(556)	(349)	(349)
803298810	Town of Wardensville	0.002190931%	0.001675220%	-0.000515711%	(2,307)	(636)	(1,671)	(636)	(1,036)	(636)	(400)	(400)
805138810	Town of West Hamlin	0.004875162%	0.005163119%	0.000287956%	1,288	355	933	355	578	355	223	223
805188810	Town of West Union	0.008687519%	0.007398890%	-0.001288629%	(5,766)	(1,589)	(4,177)	(1,589)	(2,587)	(1,589)	(998)	(998)
803228810	Town of Winfield	0.008930427%	0.006631081%	-0.002299346%	(10,288)	(2,835)	(7,452)	(2,835)	(4,617)	(2,835)	(1,781)	(1,781)
816000001	Treasurer of State's Office	0.114081608%	0.105138046%	-0.008943562%	(40,015)	(11,029)	(28,987)	(11,029)	(17,958)	(11,029)	(6,929)	(6,929)
806019911	Tri River Transit	0.009277438%	0.008445903%	-0.000831535%	(3,720)	(1,025)	(2,695)	(1,025)	(1,670)	(1,025)	(644)	(644)
802927911	Tri-State Airport Authority	0.016506831%	0.015146784%	-0.001360047%	(6,085)	(1,677)	(4,408)	(1,677)	(2,731)	(1,677)	(1,054)	(1,054)
806929911	Tri-State Transit Authority	0.049438842%	0.045719556%	-0.003719287%	(16,641)	(4,586)	(12,054)	(4,586)	(7,468)	(4,586)	(2,882)	(2,882)
800930005	Tucker Co Board of Education	0.024616679%	0.028324626%	0.003707947%	16,590	4,572	12,018	4,572	7,445	4,572	2,873	2,873
807729911	Tucker Co Health Dept.	0.001789487%	0.002512831%	0.000723343%	3,236	892	2,344	892	1,452	892	560	560
808119911	Tucker Co. Solid Waste Authority	0.007328053%	0.008794907%	0.001466854%	6,563	1,809	4,754	1,809	2,945	1,809	1,136	1,136
804849911	Tucker County Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802467709	Tucker County Commission	0.039984497%	0.037832060%	-0.002152437%	(9,630)	(2,654)	(6,976)	(2,654)	(4,322)	(2,654)	(1,668)	(1,668)
804519911	Tucker County Development Authority	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
805509911	Tucker County Senior Citizens	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
805579911	Tug River Health Association	0.040991509%	0.040414691%	-0.000576818%	(2,581)	(711)	(1,870)	(711)	(1,158)	(711)	(447)	(447)
800950005	Tyler Co Board of Education	0.147420932%	0.133806670%	-0.013614262%	(60,913)	(16,788)	(44,125)	(16,788)	(27,336)	(16,788)	(10,548)	(10,548)
802477709	Tyler County Commission	0.038579443%	0.034481619%	-0.004097824%	(18,335)	(5,053)	(13,281)	(5,053)	(8,228)	(5,053)	(3,175)	(3,175)
808169911	Union PSD	0.011036987%	0.012762427%	0.001725440%	7,720	2,128	5,592	2,128	3,465	2,128	1,337	1,337
809919911	Union Williams PSD	0.004671038%	0.004188051%	-0.000482988%	(2,161)	(596)	(1,565)	(596)	(970)	(596)	(374)	(374)
805449911	Upper Ohio Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
800970005	Upshur Co Board of Education	0.104383675%	0.090983651%	-0.013400025%	(59,955)	(16,524)	(43,430)	(16,524)	(26,906)	(16,524)	(10,382)	(10,382)
807139911	Upshur Co Public Library	0.004473719%	0.003420242%	-0.001053477%	(4,713)	(1,299)	(3,414)	(1,299)	(2,115)	(1,299)	(816)	(816)
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	0.068857842%	0.066869213%	-0.001988630%	(8,898)	(2,452)	(6,445)	(2,452)	(3,993)	(2,452)	(1,541)	(1,541)
802579911	Upshur County Development Authority	0.000796084%	0.000907411%	0.000111327%	498	137	361	137	224	137	86	86
802823810	Upshur Human Resources, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807749911	Upshur-Buckhannon Health Department	0.004136914%	0.002722233%	-0.001414681%	(6,330)	(1,745)	(4,585)	(1,745)	(2,841)	(1,745)	(1,096)	(1,096)
896716625	Valley Comprehensive Mental Health Ctr	0.013686517%	0.011179104%	-0.002507412%	(11,219)	(3,092)	(8,127)	(3,092)	(5,035)	(3,092)	(1,943)	(1,943)
805529911	Valley Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804616911	Valley Healthcare System	0.108158524%	0.095068755%	-0.013089769%	(58,566)	(16,142)	(42,425)	(16,142)	(26,283)	(16,142)	(10,142)	(10,142)
840400001	Veterans Affairs	0.152161883%	0.139890632%	-0.012271251%	(54,904)	(15,132)	(39,772)	(15,132)	(24,640)	(15,132)	(9,508)	(9,508)
809129911	Vienna Public Library	0.004664234%	0.003350441%	-0.001313794%	(5,878)	(1,620)	(4,258)	(1,620)	(2,638)	(1,620)	(1,018)	(1,018)
809939911	Warm Springs PSD	0.004677843%	0.004955860%	0.000278018%	1,244	343	901	343	558	343	215	215
883430602	Water Development Authority	0.010794760%	0.009911720%	-0.000883039%	(3,951)	(1,089)	(2,862)	(1,089)	(1,773)	(1,089)	(684)	(684)
800990005	Wayne Co Board of Education	0.238426914%	0.217438736%	-0.020988177%	(93,906)	(25,881)	(68,024)	(25,881)	(42,143)	(25,881)	(16,261)	(16,261)
805359911	Wayne Co Community Service Org Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806869911	Wayne Co Health Dept.	0.003760645%	0.003249449%	-0.000511196%	(2,287)	(630)	(1,657)	(630)	(1,026)	(630)	(396)	(396)
896136625	Wayne County Commission	0.001696781%	0.001591459%	-0.000105322%	(471)	(130)	(341)	(130)	(211)	(130)	(82)	(82)
805859911	WC Workshop Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
801010005	Webster Co Board of Education	0.060597368%	0.046931139%	-0.013666229%	(61,146)	(16,852)	(44,293)	(16,852)	(27,441)	(16,852)	(10,588)	(10,588)
802507709	Webster County Commission	0.022960552%	0.020312047%	-0.002648505%	(11,850)	(3,266)	(8,584)	(3,266)	(5,318)	(3,266)	(2,052)	(2,052)
807769911	Webster County Health Dept.	0.001789487%	0.001675220%	-0.000114267%	(511)	(141)	(370)	(141)	(229)	(141)	(89)	(89)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2023

Agency Account Number	Agency Name	FY 2022 Allocation %	FY 2023 Allocation %	Difference in Allocation % FY 2022 to FY 2023	Difference in NOL (NOA) ($) FY 2022 to FY 2023	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized
808349911	Webster Springs Public Service District	0.002684231%	0.002443030%	-0.000241201%	(1,079)	(297)	(782)	(297)	(484)	(297)	(187)	(187)
897066625	Weirton Board of Park Commissioners	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	0.046601518%	0.065647698%	0.019046180%	85,217	23,487	61,730	23,487	38,243	23,487	14,757	14,757
841901801	Welch Emergency Hospital	0.125355039%	0.109123216%	-0.016231823%	(72,625)	(20,016)	(52,608)	(20,016)	(32,592)	(20,016)	(12,576)	(12,576)
803288810	Welch, City of	0.025130561%	0.023756220%	-0.001374341%	(6,149)	(1,695)	(4,454)	(1,695)	(2,760)	(1,695)	(1,065)	(1,065)
831000503	West Liberty State College	0.290760405%	0.263806442%	-0.026953962%	(120,598)	(33,238)	(87,360)	(33,238)	(54,122)	(33,238)	(20,883)	(20,883)
800900005	West Virginia Academy	0.000000000%	0.002901721%	0.002901721%	12,983	3,578	9,405	3,578	5,826	3,578	2,248	2,248
880130602	West Virginia Lottery Commission	0.132615646%	0.128732777%	-0.003882869%	(17,373)	(4,788)	(12,585)	(4,788)	(7,797)	(4,788)	(3,008)	(3,008)
805329911	West Virginia Rural Water Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
886107204	West Virginia University	6.577692349%	6.320220905%	-0.257471444%	(1,151,982)	(317,499)	(834,483)	(317,499)	(516,984)	(317,499)	(199,485)	(199,485)
804709911	Westbrook Health Services	0.167514393%	0.173385307%	0.005870914%	26,268	7,240	19,028	7,240	11,788	7,240	4,549	4,549
804613911	Western Conservation District	0.000163299%	0.000209403%	0.000046103%	206	57	149	57	93	57	36	36
806999911	Weston Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
807149911	Weston Sanitary Board	0.005769906%	0.005863271%	0.000093365%	418	115	303	115	187	115	72	72
803238810	Weston, City of	0.019000121%	0.016399211%	-0.002600910%	(11,637)	(3,207)	(8,430)	(3,207)	(5,222)	(3,207)	(2,015)	(2,015)
801030005	Wetzel Co Board of Education	0.189433232%	0.144657880%	-0.044775351%	(200,334)	(55,214)	(145,120)	(55,214)	(89,906)	(55,214)	(34,691)	(34,691)
806049911	Wetzel Co Emergency Ambulance Authority	0.008631045%	0.005514267%	-0.003116778%	(13,945)	(3,843)	(10,102)	(3,843)	(6,258)	(3,843)	(2,415)	(2,415)
896736625	Wetzel Co Hospital	0.078353012%	0.089509616%	0.011156604%	49,917	13,758	36,159	13,758	22,402	13,758	8,644	8,644
802517709	Wetzel County Commission	0.073654757%	0.068474632%	-0.005180125%	(23,177)	(6,388)	(16,789)	(6,388)	(10,401)	(6,388)	(4,013)	(4,013)
807779911	Wetzel-Tyler Health Department	0.004168893%	0.004924669%	0.000755776%	3,382	932	2,450	932	1,518	932	586	586
896926625	Wheeling Housing Authority	0.016095180%	0.018472296%	0.002377115%	10,636	2,931	7,704	2,931	4,773	2,931	1,842	1,842
807609911	Wheeling-Ohio Co Health Department	0.020899920%	0.026827138%	0.005927218%	26,520	7,309	19,211	7,309	11,901	7,309	4,592	4,592
806689911	White Oak Public Service District	0.004473719%	0.004188051%	-0.000285668%	(1,278)	(352)	(926)	(352)	(574)	(352)	(221)	(221)
804889911	Whitehall Public Service District	0.002684231%	0.002512831%	-0.000171401%	(767)	(211)	(556)	(211)	(344)	(211)	(133)	(133)
809079911	Wilderness Public Service District	0.008669148%	0.006700881%	-0.001968267%	(8,806)	(2,427)	(6,379)	(2,427)	(3,952)	(2,427)	(1,525)	(1,525)
842000001	William R Sharpe Jr Hospital	0.270377599%	0.254175920%	-0.016201679%	(72,490)	(19,979)	(52,511)	(19,979)	(32,532)	(19,979)	(12,553)	(12,553)
804489911	Williamson Housing Authority	0.009865995%	0.010470127%	0.000604132%	2,703	745	1,958	745	1,213	745	468	468
807019911	Williamson Utility Board	0.001690827%	0.001675220%	-0.000015607%	(70)	(19)	(51)	(19)	(31)	(19)	(12)	(12)
803118810	Williamson, City of	0.009883006%	0.008725106%	-0.001157900%	(5,181)	(1,428)	(3,753)	(1,428)	(2,325)	(1,428)	(897)	(897)
801050005	Wirt Co Board of Education	0.021412867%	0.019624927%	-0.001787940%	(8,000)	(2,205)	(5,795)	(2,205)	(3,590)	(2,205)	(1,385)	(1,385)
804779911	Wirt Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
802577709	Wirt County Commission	0.005957020%	0.007608292%	0.001651273%	7,388	2,036	5,352	2,036	3,316	2,036	1,279	1,279
801070005	Wood Co Board of Education	0.279893351%	0.271682521%	-0.008210830%	(36,737)	(10,125)	(26,612)	(10,125)	(16,487)	(10,125)	(6,362)	(6,362)
808669925	Wood Co Parks & Recreation	0.001357425%	0.001591459%	0.000234034%	1,047	289	759	289	470	289	181	181
805369911	Wood Co Senior Citizens Assoc Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
806249911	Wood Co Solid Waste Authority	0.001296188%	0.001396017%	0.000099829%	447	123	324	123	200	123	77	77
896146625	Wood County Commission	0.233687153%	0.260423973%	0.026736820%	119,626	32,970	86,656	32,970	53,686	32,970	20,715	20,715
890000002	Workers Compensation Comm.	0.001130167%	0.000368309%	-0.000761858%	(3,409)	(939)	(2,469)	(939)	(1,530)	(939)	(590)	(590)
805139911	Workforce Investment Board of Kanawha Co	0.009485644%	0.008515703%	-0.000969941%	(4,340)	(1,196)	(3,144)	(1,196)	(1,948)	(1,196)	(751)	(751)
882500602	Workforce WV/Payroll-05303	0.328001050%	0.295889206%	-0.032111844%	(143,675)	(39,598)	(104,077)	(39,598)	(64,478)	(39,598)	(24,880)	(24,880)
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	0.001197528%	0.001605420%	0.000407892%	1,825	503	1,322	503	819	503	316	316
855069301	WV Bd. of Chiropractic Examiners	0.000894744%	0.000907411%	0.000012667%	57	16	41	16	25	16	10	10
882200002	WV Board of Barbers And Cosmetologists	0.007157950%	0.006282076%	-0.000875873%	(3,919)	(1,080)	(2,839)	(1,080)	(1,759)	(1,080)	(679)	(679)
881116002	WV Board of Veterinary Medicine	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
847752301	WV Division of Energy	0.003218356%	0.000209403%	-0.003008953%	(13,463)	(3,710)	(9,752)	(3,710)	(6,042)	(3,710)	(2,331)	(2,331)
837707001	WV Division of Juvenile Services	0.337302217%	0.008828890%	-0.328473327%	(1,469,659)	(405,054)	(1,064,605)	(405,054)	(659,550)	(405,054)	(254,496)	(254,496)
881074002	WV Engineers Registration Board	0.003282995%	0.003350441%	0.000067446%	302	83	219	83	135	83	52	52
814000001	WV Enterprise Planning Board	0.031692979%	0.029913333%	-0.001779646%	(7,963)	(2,195)	(5,768)	(2,195)	(3,573)	(2,195)	(1,379)	(1,379)
881300002	WV Massage Therapy Licensure Board	0.000894744%	0.000837610%	-0.000057134%	(256)	(70)	(185)	(70)	(115)	(70)	(44)	(44)
886001602	WV Multimodal Transportation	0.000000000%	0.000558407%	0.000558407%	2,498	689	1,810	689	1,121	689	433	433
816000002	WV Mun. Pensions Oversight Board	0.002422272%	0.001256415%	-0.001165857%	(5,216)	(1,438)	(3,779)	(1,438)	(2,341)	(1,438)	(903)	(903)
809649911	WV Municipal League	0.003242170%	0.003350441%	0.000108271%	484	134	351	134	217	134	84	84
887200504	WV Network For Educational Telecom	0.067425232%	0.068674542%	0.001249310%	5,590	1,541	4,049	1,541	2,509	1,541	968	968
830703503	WV Northern Community College	0.130878890%	0.127248322%	-0.003630568%	(16,244)	(4,477)	(11,767)	(4,477)	(7,290)	(4,477)	(2,813)	(2,813)
818020001	WV Office Of Tax Appeals	0.004769698%	0.004955860%	0.000186162%	833	230	603	230	374	230	144	144
834957902	WV Parkways Econ. Dev.& Tourism Authority	0.381891837%	0.367146628%	-0.014745209%	(65,973)	(18,183)	(47,790)	(18,183)	(29,607)	(18,183)	(11,424)	(11,424)
837701401	WV Parole Board	0.009638057%	0.008027098%	-0.001610959%	(7,208)	(1,987)	(5,221)	(1,987)	(3,235)	(1,987)	(1,248)	(1,248)
884200001	WV Professional Charter School Board	0.000000000%	0.000837610%	0.000837610%	3,748	1,033	2,715	1,033	1,682	1,033	649	649
833300001	WV School for the Deaf and Blind	0.126484440%	0.111593338%	-0.014891102%	(66,626)	(18,363)	(48,263)	(18,363)	(29,900)	(18,363)	(11,537)	(11,537)
884610002	WV Solid Waste Management Board	0.006861970%	0.005863271%	-0.000998699%	(4,468)	(1,232)	(3,237)	(1,232)	(2,005)	(1,232)	(774)	(774)
832603203	WV Southern Community College	0.177012624%	0.164166549%	-0.012846075%	(57,476)	(15,841)	(41,635)	(15,841)	(25,794)	(15,841)	(9,953)	(9,953)
881063502	WV State Board of Examiners for LPNs	0.007203878%	0.003957708%	-0.003246169%	(14,524)	(4,003)	(10,521)	(4,003)	(6,518)	(4,003)	(2,515)	(2,515)
832802203	WV State University	0.225944388%	0.216871744%	-0.009072644%	(40,593)	(11,188)	(29,405)	(11,188)	(18,217)	(11,188)	(7,029)	(7,029)
805039911	WV Statewide Independent Living Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-
804259911	WVSU Metro Area Agency on Aging	0.012992495%	0.015774992%	0.002782497%	12,449	3,431	9,018	3,431	5,587	3,431	2,156	2,156
802599911	WVSC R & D Corporation	0.050576494%	0.053240936%	0.002664442%	11,921	3,286	8,636	3,286	5,350	3,286	2,064	2,064
886410704	WVU Parkersburg	0.162138191%	0.166757517%	0.004619326%	20,668	5,696	14,972	5,696	9,275	5,696	3,579	3,579
801090005	Wyoming Co Board of Education	0.092899827%	0.087764475%	-0.005135352%	(22,977)	(6,333)	(16,644)	(6,333)	(10,311)	(6,333)	(3,979)	(3,979)
808429911	Wyoming Co Council on Aging	0.011427544%	0.009492915%	-0.001934629%	(8,656)	(2,386)	(6,270)	(2,386)	(3,885)	(2,386)	(1,499)	(1,499)
807809911	Wyoming Co Health Department	0.002684231%	0.002931636%	0.000247405%	1,107	305	802	305	497	305	192	192
809559911	Wyoming Co Public Library	0.004392069%	0.002931636%	-0.001460433%	(6,534)	(1,801)	(4,733)	(1,801)	(2,932)	(1,801)	(1,132)	(1,132)
802547709	Wyoming County Commission	0.069424797%	0.065488013%	-0.003936784%	(17,614)	(4,855)	(12,759)	(4,855)	(7,905)	(4,855)	(3,050)	(3,050)
809749911	Wyoming County Economic Dev Authority	0.002347426%	0.002512831%	0.000165404%	740	204	536	204	332	204	128	128
PSSP	State of West Virginia Special Funding - Public School Support Plan (PSSP)	21.532870508%	19.752508267%	-1.780362240%	(7,965,717)	(2,195,440)	(5,770,276)	(2,195,440)	(3,574,836)	(2,195,440)	(1,379,395)	(1,379,395)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	25.515504863%	29.914649225%	4.399144362%	19,682,701	5,424,772	14,257,929	5,424,772	8,833,157	5,424,772	3,408,384	3,408,384
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