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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
892703502	ABC Commission	0.066668027%	0.033149388%	-0.033518639%	$ 6,314	$ 1,830	$ 4,484	$ 1,830	$ 2,654	$ 1,830	$ 823	$ 823
881000502	Accountancy, Board of	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
858000001	Adjutant General	0.299942631%	0.030111804%	-0.269830827%	$ 50,830	14,734	36,096	14,734	21,362	14,734	6,627	6,627
881510002	Administration, Dept. of	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
	Board of Risk and Insurance Management	0.016542801%	0.000000000%	-0.016542801%	$ 3,116	903	2,213	903	1,310	903	406	406
	Consolidated Public Retirement Board	0.062332157%	0.008406761%	-0.053925397%	$ 10,158	2,945	7,214	2,945	4,269	2,945	1,324	1,324
	Ethics Commission	0.004676657%	0.000000000%	-0.004676657%	$ 881	255	626	255	370	255	115	115
	Finance Division	0.024988704%	0.000000000%	-0.024988704%	$ 4,707	1,365	3,343	1,365	1,978	1,365	614	614
	General Services Division/Building Commission	0.206649450%	0.094390858%	-0.112258592%	$ 21,147	6,130	15,017	6,130	8,887	6,130	2,757	2,757
	Public Employees Grievance Board	0.007608292%	0.000000000%	-0.007608292%	$ 1,433	415	1,018	415	602	415	187	187
	Information Services And Communications	0.150909434%	0.089227969%	-0.061681465%	$ 11,619	3,368	8,251	3,368	4,883	3,368	1,515	1,515
	Office of Technology	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
	Public Employees Insurance Agency	0.024227874%	0.001645955%	-0.022581919%	$ 4,254	1,233	3,021	1,233	1,788	1,233	555	555
	Division of Personnel	0.034551420%	0.032486758%	-0.002064662%	$ 389	113	276	113	163	113	51	51
	Prosecuting Attorneys Institute	0.003769246%	0.000000000%	-0.003769246%	$ 710	206	504	206	298	206	93	93
	Public Defender Services	0.017659615%	0.014479855%	-0.003179759%	$ 599	174	425	174	252	174	78	78
	Purchasing Division	0.020451649%	0.026423777%	0.005972128%	$ (1,125)	(326)	(799)	(326)	(473)	(326)	(147)	(147)
	Real Estate Division	0.014169572%	0.000000000%	-0.014169572%	$ 2,669	774	1,895	774	1,122	774	348	348
	Retiree Health Benefit Trust Fund	0.013045779%	0.000000000%	-0.013045779%	$ 2,458	712	1,745	712	1,033	712	320	320
	Secretary of Administration	0.008306301%	0.000000000%	-0.008306301%	$ 1,565	454	1,111	454	658	454	204	204
	Surplus Property	0.010888932%	0.003021377%	-0.007867555%	$ 1,482	430	1,052	430	623	430	193	193
	Travel Management	0.004467254%	0.000000000%	-0.004467254%	$ 842	244	598	244	354	244	110	110
	Travel Management - Aviation	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
	Fleet Management	0.005444466%	0.000000000%	-0.005444466%	$ 1,026	297	728	297	431	297	134	134
867001902	Aeronautics Commission	0.001605420%	0.000000000%	-0.001605420%	$ 302	88	215	88	127	88	39	39
808019911	Aging & Family Services Of Mineral County	0.007608292%	0.000000000%	-0.007608292%	$ 1,433	415	1,018	415	602	415	187	187
851000001	Agriculture	0.277455400%	0.167941394%	-0.109514006%	$ 20,630	5,980	14,650	5,980	8,670	5,980	2,690	2,690
803018810	Anmoore, Town of	0.013750767%	0.000000000%	-0.013750767%	$ 2,590	751	1,839	751	1,089	751	338	338
837700501	Anthony Correctional Center	0.047678008%	0.002891875%	-0.044786133%	$ 8,437	2,446	5,991	2,446	3,546	2,446	1,100	1,100
808789911	Appalachian Area Agency on Aging	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
885550902	Architects, Board of	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
808869911	Armstrong Public Service District	0.001884623%	0.000000000%	-0.001884623%	$ 355	103	252	103	149	103	46	46
807009911	Association Of Co Officials	0.001814822%	0.000000000%	-0.001814822%	$ 342	99	243	99	144	99	45	45
803068810	Athens, City Of	0.008445903%	0.000000000%	-0.008445903%	$ 1,591	461	1,130	461	669	461	207	207
824000001	Attorney General	0.125380950%	0.035941444%	-0.089439507%	$ 16,848	4,884	11,965	4,884	7,081	4,884	2,197	2,197
815000001	Auditors Office	0.144523793%	0.042222293%	-0.102301500%	$ 19,271	5,586	13,685	5,586	8,099	5,586	2,513	2,513
800010005	Barbour Co Board Of Education	0.032790165%	0.043116544%	0.010326379%	$ (1,945)	(564)	(1,381)	(564)	(818)	(564)	(254)	(254)
802007709	Barbour Co Commission	0.026035716%	0.000000000%	-0.026035716%	$ 4,905	1,422	3,483	1,422	2,061	1,422	639	639
807269911	Barbour Co Health Department	0.002373229%	0.000000000%	-0.002373229%	$ 447	130	317	130	188	130	58	58
886460902	Bd of Exam Speech,Language Path & Audio	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
807239911	Barbour Co Senior Center	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802932911	Beckley Housing Authority	0.013122559%	0.000000000%	-0.013122559%	$ 2,472	717	1,755	717	1,039	717	322	322
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	0.003104283%	0.000000000%	-0.003104283%	$ 585	170	415	170	246	170	76	76
805589911	Belington Clinic	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809239911	Benedum Airport Authority	0.022196670%	0.000000000%	-0.022196670%	$ 4,181	1,212	2,969	1,212	1,757	1,212	545	545
800030005	Berkeley Co Board Of Education	0.278238456%	0.197383817%	-0.080854639%	$ 15,231	4,415	10,816	4,415	6,401	4,415	1,986	1,986
802928911	Berkeley Co. Farmland Protection Board	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
896006625	Berkeley County Commission	0.088710895%	0.270626905%	0.181916010%	$ (34,269)	(9,934)	(24,335)	(9,934)	(14,402)	(9,934)	(4,468)	(4,468)
897186625	Berkeley County P.S.D.	0.007370970%	0.063269409%	0.055898439%	$ (10,530)	(3,052)	(7,478)	(3,052)	(4,425)	(3,052)	(1,373)	(1,373)
802629911	Berkeley Senior Services	0.007538492%	0.000000000%	-0.007538492%	$ 1,420	412	1,008	412	597	412	185	185
807279911	Berkeley-Morgan Co Board Of Health	0.015592951%	0.004493989%	-0.011098962%	$ 2,091	606	1,485	606	879	606	273	273
806729911	Big Bend PSD	0.001116814%	0.000000000%	-0.001116814%	$ 210	61	149	61	88	61	27	27
804839911	Bingamon PSD	0.001465818%	0.000000000%	-0.001465818%	$ 276	80	196	80	116	80	36	36
832401103	Blue Ridge Community & Technical College	0.117171852%	0.006381452%	-0.110790400%	$ 20,870	6,050	14,821	6,050	8,771	6,050	2,721	2,721
809739911	Bluefield Housing Authority	0.006561280%	0.000000000%	-0.006561280%	$ 1,236	358	878	358	519	358	161	161
804409911	Bluefield Sanitary Board	0.030782174%	0.000000000%	-0.030782174%	$ 5,799	1,681	4,118	1,681	2,437	1,681	756	756
832906503	Bluefield State College	0.166204535%	0.078288359%	-0.087916176%	$ 16,561	4,801	11,761	4,801	6,960	4,801	2,159	2,159
803328810	Bluefield, City of	0.088926959%	0.008373210%	-0.080553749%	$ 15,175	4,399	10,776	4,399	6,377	4,399	1,979	1,979
805619911	Bluestone Health Center	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804439911	Bluewell Public Service District	0.010260725%	0.000000000%	-0.010260725%	$ 1,933	560	1,373	560	812	560	252	252
857300001	Board of Coal Mine Health & Safety	0.001745021%	0.000000000%	-0.001745021%	$ 329	95	233	95	138	95	43	43
885400901	Board of Examiners of Psychologists	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
881311002	Board of Funeral Service Examiners	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
891600002	Board of Medicine	0.010470127%	0.000000000%	-0.010470127%	$ 1,972	572	1,401	572	829	572	257	257
886760002	Board of Respiratory Care	0.000628208%	0.000000000%	-0.000628208%	$ 118	34	84	34	50	34	15	15
800050005	Boone Co Board Of Education	0.128344066%	0.104794989%	-0.023549077%	$ 4,436	1,286	3,150	1,286	1,864	1,286	578	578
802217709	Boone Co Commission	0.061450583%	0.024596867%	-0.036853715%	$ 6,942	2,012	4,930	2,012	2,918	2,012	905	905
807289911	Boone Co Health Department	0.001814822%	0.000000000%	-0.001814822%	$ 342	99	243	99	144	99	45	45
805149911	Boone Co Housing and Redevelopment Authority	0.006351877%	0.000000000%	-0.006351877%	$ 1,197	347	850	347	503	347	156	156
808959911	Boone Co Parks & Recreation Comm.	0.004428206%	0.000000000%	-0.004428206%	$ 834	242	592	242	351	242	109	109
805829911	Boone County Ambulance Authority	0.025058505%	0.000000000%	-0.025058505%	$ 4,720	1,368	3,352	1,368	1,984	1,368	615	615
804949911	Boone County Community Organization	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
806209911	Boone County Public Service District	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
808769911	Boone-Madison Public Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
806859911	Bradley Public Service District	0.003839047%	0.000000000%	-0.003839047%	$ 723	210	514	210	304	210	94	94
809359911	Branchland-Midkiff Public Service Dist	0.003403130%	0.001018520%	-0.002384610%	$ 449	130	319	130	189	130	59	59
800070005	Braxton Co Board Of Education	0.055034429%	0.078932228%	0.023897799%	$ (4,502)	(1,305)	(3,197)	(1,305)	(1,892)	(1,305)	(587)	(587)
807029911	Braxton Co Health Department	0.001047013%	0.000000000%	-0.001047013%	$ 197	57	140	57	83	57	26	26
807579911	Braxton Co Senior Citizens Center	0.006142475%	0.000000000%	-0.006142475%	$ 1,157	335	822	335	486	335	151	151
802037709	Braxton County Commission	0.044393339%	0.000000000%	-0.044393339%	$ 8,363	2,424	5,939	2,424	3,514	2,424	1,090	1,090
886109304	Bridgevalley Community And Technical College	0.128294797%	0.069253455%	-0.059041342%	$ 11,122	3,224	7,898	3,224	4,674	3,224	1,450	1,450
800090005	Brooke Co Board of Education	0.092200758%	0.081227640%	-0.010973118%	$ 2,067	599	1,468	599	869	599	270	270

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Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
897136625	Brooke Co Commission	0.167451238%	0.430269398%	0.262818160%	$ (49,509)	(14,351)	(35,158)	(14,351)	(20,807)	(14,351)	(6,455)	(6,455)
804739911	Brooke County Committee on Aging	0.002233627%	0.000000000%	-0.002233627%	$ 421	122	299	122	177	122	55	55
807309911	Brooke County Health Department	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
808719911	Brooke County Public Library	0.001954424%	0.000000000%	-0.001954424%	$ 368	107	261	107	155	107	48	48
802549911	Buckhannon Housing Authority	0.003699445%	0.000000000%	-0.003699445%	$ 697	202	495	202	293	202	91	91
802838810	Buckhannon, City of	0.074128501%	0.000000000%	-0.074128501%	$ 13,964	4,048	9,916	4,048	5,869	4,048	1,821	1,821
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	0.011449174%	0.006866238%	-0.004582936%	$ 863	250	613	250	363	250	113	113
878621302	Bureau of Senior Services	0.020586065%	0.005024942%	-0.015561123%	$ 2,931	850	2,082	850	1,232	850	382	382
802519911	Burnsville Public Utility	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
800110005	Cabell Co Board Of Education	0.357829382%	0.219328244%	-0.138501138%	$ 26,091	7,563	18,528	7,563	10,965	7,563	3,402	3,402
802618709	Cabell Co Comm	0.254438730%	0.006299837%	-0.248138893%	$ 46,744	13,550	33,194	13,550	19,644	13,550	6,095	6,095
807319911	Cabell Co Health Department	0.031864765%	0.002037040%	-0.029827725%	$ 5,619	1,629	3,990	1,629	2,361	1,629	733	733
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	0.052029552%	0.000000000%	-0.052029552%	$ 9,801	2,841	6,960	2,841	4,119	2,841	1,278	1,278
805499911	Cabin Creek Health Center	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800130005	Calhoun Co Board of Education	0.052437528%	0.063662516%	0.011224988%	$ (2,115)	(613)	(1,502)	(613)	(889)	(613)	(276)	(276)
804759911	Calhoun Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802067709	Calhoun County Commission	0.012284949%	0.000000000%	-0.012284949%	$ 2,314	671	1,643	671	973	671	302	302
802589911	Camp Dawson Event Center	0.016822004%	0.000000000%	-0.016822004%	$ 3,169	919	2,250	919	1,332	919	413	413
804389911	Canaan Valley Public Service District	0.002792034%	0.000000000%	-0.002792034%	$ 526	152	373	152	221	152	69	69
806849911	Capon Bridge Public Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
805008810	Capon Bridge, Inc. Town of	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
805639911	Central Communication, Inc.	0.010400326%	0.000000000%	-0.010400326%	$ 1,959	568	1,391	568	823	568	255	255
805479911	Central Hampshire PSD	0.008376102%	0.000000000%	-0.008376102%	$ 1,578	457	1,120	457	663	457	206	206
808809911	Central WV Aging Services	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802679911	Central WV Regional Airport Authority	0.051862030%	0.000000000%	-0.051862030%	$ 9,770	2,832	6,938	2,832	4,106	2,832	1,274	1,274
808519911	Central WV Transit Authority	0.027082729%	0.000000000%	-0.027082729%	$ 5,102	1,479	3,623	1,479	2,144	1,479	665	665
803749911	Century Volga Public Service District	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
805779911	Chapmanville Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804589911	Charles Town Utility Board	0.023104081%	0.000000000%	-0.023104081%	$ 4,352	1,262	3,091	1,262	1,829	1,262	567	567
803418810	Charles Town, City of	0.022126869%	0.000000000%	-0.022126869%	$ 4,168	1,208	2,960	1,208	1,752	1,208	543	543
804419911	Charleston Convention & Visitors Bureau	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
805609911	Charleston Housing	0.056313729%	0.004892533%	-0.051421196%	$ 9,687	2,808	6,879	2,808	4,071	2,808	1,263	1,263
807869911	Charleston Urban Renewal Authority	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
802839810	Charleston, City of	0.513943645%	0.000000000%	-0.513943645%	$ 96,816	28,064	68,751	28,064	40,687	28,064	12,623	12,623
809859911	Chestnut Ridge Public Service District	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
803098810	City of Barboursville	0.066505470%	0.026865783%	-0.039639688%	$ 7,467	2,165	5,303	2,165	3,138	2,165	974	974
896366625	City of Beckley	0.095472603%	0.208533179%	0.113060576%	$ (21,298)	(6,174)	(15,124)	(6,174)	(8,951)	(6,174)	(2,777)	(2,777)
803168810	City of Belmont	0.005304864%	0.000000000%	-0.005304864%	$ 999	290	710	290	420	290	130	130
897146625	City of Benwood	0.004068392%	0.010315664%	0.006247272%	$ (1,177)	(341)	(836)	(341)	(495)	(341)	(153)	(153)
804038810	City of Bridgeport	0.117213892%	0.008462486%	-0.108751406%	$ 20,486	5,938	14,548	5,938	8,610	5,938	2,671	2,671
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	0.052210037%	0.136123789%	0.083913751%	$ (15,807)	(4,582)	(11,225)	(4,582)	(6,643)	(4,582)	(2,061)	(2,061)
803708810	City of Franklin	0.006421678%	0.000000000%	-0.006421678%	$ 1,210	351	859	351	508	351	158	158
803728810	City Of Gary	0.004841626%	0.004281608%	-0.000560019%	$ 105	31	75	31	44	31	14	14
803778810	City of Glenville	0.003420242%	0.000000000%	-0.003420242%	$ 644	187	458	187	271	187	84	84
804848810	City of Grafton	0.030642572%	0.000000000%	-0.030642572%	$ 5,772	1,673	4,099	1,673	2,426	1,673	753	753
896226625	City of Huntington	0.005659852%	0.004894884%	-0.000764968%	$ 144	42	102	42	61	42	19	19
896446625	City of Kenova	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802836810	City of Kenova	0.028897551%	0.000000000%	-0.028897551%	$ 5,444	1,578	3,866	1,578	2,288	1,578	710	710
803108810	City of Keyser	0.028967352%	0.000000000%	-0.028967352%	$ 5,457	1,582	3,875	1,582	2,293	1,582	711	711
804148810	City of Madison	0.012215148%	0.000000000%	-0.012215148%	$ 2,301	667	1,634	667	967	667	300	300
897206625	City of Mannington	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
896156625	City of Martinsburg	0.008794907%	0.022300039%	0.013505132%	$ (2,544)	(737)	(1,807)	(737)	(1,069)	(737)	(332)	(332)
804048810	City of Milton	0.022990674%	0.000000000%	-0.022990674%	$ 4,331	1,255	3,076	1,255	1,820	1,255	565	565
804318810	City of Montgomery	0.012843356%	0.000000000%	-0.012843356%	$ 2,419	701	1,718	701	1,017	701	315	315
804338810	City of Moorefield	0.023313483%	0.000000000%	-0.023313483%	$ 4,392	1,273	3,119	1,273	1,846	1,273	573	573
896436625	City of New Martinsville	0.119843071%	0.296878754%	0.177035684%	$ (33,350)	(9,667)	(23,682)	(9,667)	(14,015)	(9,667)	(4,348)	(4,348)
804498810	City of Paden City	0.011237937%	0.000000000%	-0.011237937%	$ 2,117	614	1,503	614	890	614	276	276
804518810	City of Parsons	0.007817695%	0.000000000%	-0.007817695%	$ 1,473	427	1,046	427	619	427	192	192
802820810	City of Pennsboro	0.007259288%	0.000000000%	-0.007259288%	$ 1,367	396	971	396	575	396	178	178
803148810	City of Petersburg	0.012982958%	0.000000000%	-0.012982958%	$ 2,446	709	1,737	709	1,028	709	319	319
804478810	City of Philippi	0.021079856%	0.000000000%	-0.021079856%	$ 3,971	1,151	2,820	1,151	1,669	1,151	518	518
803188810	City of Ravenswood	0.023809638%	0.000000000%	-0.023809638%	$ 4,485	1,300	3,185	1,300	1,885	1,300	585	585
803428810	City of Richwood	0.011028534%	0.000000000%	-0.011028534%	$ 2,078	602	1,475	602	873	602	271	271
804758810	City of Ripley	0.043779431%	0.031238411%	-0.012541020%	$ 2,362	685	1,678	685	993	685	308	308
804788810	City of Ronceverte	0.015356187%	0.000000000%	-0.015356187%	$ 2,893	839	2,054	839	1,216	839	377	377
804018810	City of Salem	0.016961606%	0.000000000%	-0.016961606%	$ 3,195	926	2,269	926	1,343	926	417	417
804868810	City of Shinnston	0.017860462%	0.003938763%	-0.013921698%	$ 2,623	760	1,862	760	1,102	760	342	342
804828810	City of Smithers	0.004397453%	0.000000000%	-0.004397453%	$ 828	240	588	240	348	240	108	108
896846625	City of South Charleston/Sanitary Board	0.001591459%	0.004035245%	0.002443786%	$ (460)	(133)	(327)	(133)	(193)	(133)	(60)	(60)
896836625	City of Summersville	0.003182919%	0.008070490%	0.004887572%	$ (921)	(267)	(654)	(267)	(387)	(267)	(120)	(120)
804998810	City of Thomas	0.004338611%	0.008239485%	0.003900874%	$ (735)	(213)	(522)	(213)	(309)	(213)	(96)	(96)
897096625	City of Weirton	0.139683463%	0.360049557%	0.220366094%	$ (41,512)	(12,033)	(29,479)	(12,033)	(17,446)	(12,033)	(5,413)	(5,413)
897106625	City of Weirton/Water Board	0.062090846%	0.141415623%	0.079324777%	$ (14,943)	(4,332)	(10,611)	(4,332)	(6,280)	(4,332)	(1,948)	(1,948)
896216625	City of Wellsburg	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
803128810	City of White Sulphur Springs	0.024918903%	0.000000000%	-0.024918903%	$ 4,694	1,361	3,333	1,361	1,973	1,361	612	612

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
805248810	City of Williamstown	0.017938818%	0.000000000%	-0.017938818%	$ 3,379	980	2,400	980	1,420	980	441	441
897196625	City/Co Building Management Corporation	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809669911	Clarksburg Harrison Reg Housing Authority	0.018985831%	0.000000000%	-0.018985831%	$ 3,577	1,037	2,540	1,037	1,503	1,037	466	466
805979911	Clarksburg Water Board	0.028059941%	0.000000000%	-0.028059941%	$ 5,286	1,532	3,754	1,532	2,221	1,532	689	689
804028810	Clarksburg, City of	0.147455678%	0.050540233%	-0.096915445%	$ 18,257	5,292	12,965	5,292	7,673	5,292	2,380	2,380
808239911	Clarksburg-Harrison Public Library	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
800150005	Clay Co Board of Education	0.064701836%	0.022252405%	-0.042449431%	$ 7,997	2,318	5,679	2,318	3,361	2,318	1,043	1,043
807339911	Clay Co Health Department	0.007538492%	0.000000000%	-0.007538492%	$ 1,420	412	1,008	412	597	412	185	185
806089911	Clay Co. Emergency Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802077709	Clay County Commission	0.015705191%	0.000000000%	-0.015705191%	$ 2,959	858	2,101	858	1,243	858	386	386
897236625	Claywood Park PSD	0.009728244%	0.024666574%	0.014938330%	$ (2,814)	(816)	(1,998)	(816)	(1,183)	(816)	(367)	(367)
809099911	Coalfield Comm. Action Partnership, Inc.	0.061564348%	0.000000000%	-0.061564348%	$ 11,597	3,362	8,236	3,362	4,874	3,362	1,512	1,512
803270001	Commerce, Office Of Secretary, Dept. of	0.027850538%	0.000000000%	-0.027850538%	$ 5,246	1,521	3,726	1,521	2,205	1,521	684	684
808279911	Committee on Aging For Randolph County Inc.	0.007678093%	0.000000000%	-0.007678093%	$ 1,446	419	1,027	419	608	419	189	189
809479911	Community Action of South	0.078456153%	0.000000000%	-0.078456153%	$ 14,779	4,284	10,495	4,284	6,211	4,284	1,927	1,927
832502103	Concord College	0.258358576%	0.154134054%	-0.104224522%	$ 19,634	5,691	13,942	5,691	8,251	5,691	2,560	2,560
802499911	Concord University Research & Dev. Corporation	0.012843356%	0.000000000%	-0.012843356%	$ 2,419	701	1,718	701	1,017	701	315	315
807739911	Cool Ridge Flat Top PSD	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
837701801	Corrections/Salem Corrections, Dept. of	0.100786990%	0.013000468%	-0.087786522%	$ 16,537	4,794	11,743	4,794	6,950	4,794	2,156	2,156
837702101	Corrections/St. Marys Corrections, Dept. of	0.151996592%	0.053879423%	-0.098117169%	$ 18,483	5,358	13,125	5,358	7,768	5,358	2,410	2,410
805559911	Corridor G Regional Development Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
806899911	Cottageville Public Service District	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
807119911	Council of The Southern Mts	0.004118250%	0.000000000%	-0.004118250%	$ 776	225	551	225	326	225	101	101
805439911	County Commissioners' Association of WV	0.001116814%	0.000000000%	-0.001116814%	$ 210	61	149	61	88	61	27	27
811200001	Courthouse Facilities Imp	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
805689911	Cowen Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809139911	Cowen Public Service District	0.007049886%	0.000000000%	-0.007049886%	$ 1,328	385	943	385	558	385	173	173
806939911	Crab Orchard-Mac Arthur PSD	0.008027098%	0.000000000%	-0.008027098%	$ 1,512	438	1,074	438	635	438	197	197
808389911	Craft Memorial Library	0.003699445%	0.000000000%	-0.003699445%	$ 697	202	495	202	293	202	91	91
806429911	Craigsville Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809699911	Craigsville Public Service District	0.009981521%	0.000000000%	-0.009981521%	$ 1,880	545	1,335	545	790	545	245	245
802810911	Crum Public Service District	0.001954424%	0.000000000%	-0.001954424%	$ 368	107	261	107	155	107	48	48
804339911	Culloden Public Service District	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
835100001	Culture And History	0.081417225%	0.022375789%	-0.059041436%	$ 11,122	3,224	7,898	3,224	4,674	3,224	1,450	1,450
806619911	Danese Public Service District	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
836600001	DCR-ACADEMY	0.006770682%	0.000000000%	-0.006770682%	$ 1,275	370	906	370	536	370	166	166
836700001	DCR-BECKLEY CORRECTIONAL CENTER	0.021289259%	0.000000000%	-0.021289259%	$ 4,010	1,163	2,848	1,163	1,685	1,163	523	523
866500001	DCR-CENTRAL REGIONAL JAIL	0.016612602%	0.000000000%	-0.016612602%	$ 3,129	907	2,222	907	1,315	907	408	408
836900001	DCR-CHARLESTON CORRECTIONAL CENTER	0.025058505%	0.000000000%	-0.025058505%	$ 4,720	1,368	3,352	1,368	1,984	1,368	615	615
836100001	DCR-CHICK BUCKBEE JUVENILE CENTER	0.014518576%	0.000000000%	-0.014518576%	$ 2,735	793	1,942	793	1,149	793	357	357
836110001	DCR-CORRECTIONAL INDUSTRIES	0.012564153%	0.000000000%	-0.012564153%	$ 2,367	686	1,681	686	995	686	309	309
876500001	DCR-DONALD KUHN JUVENILE CENTER	0.018636826%	0.000000000%	-0.018636826%	$ 3,511	1,018	2,493	1,018	1,475	1,018	458	458
886500001	DCR-EASTERN REGIONAL JAIL	0.011028534%	0.000000000%	-0.011028534%	$ 2,078	602	1,475	602	873	602	271	271
836120001	DCR-GENE SPADARO JUVENILE CENTER	0.015565589%	0.000000000%	-0.015565589%	$ 2,932	850	2,082	850	1,232	850	382	382
896500001	DCR-INVESTIGATORS	0.003908847%	0.000000000%	-0.003908847%	$ 736	213	523	213	309	213	96	96
836130001	DCR-K-9	0.008585504%	0.000000000%	-0.008585504%	$ 1,617	469	1,149	469	680	469	211	211
836140001	DCR-LORRIE YEAGER JUVENILE CENTER	0.017938818%	0.000000000%	-0.017938818%	$ 3,379	980	2,400	980	1,420	980	441	441
816500001	DCR-NORTH CENTRAL REGIONAL JAIL	0.014727979%	0.000000000%	-0.014727979%	$ 2,774	804	1,970	804	1,166	804	362	362
826500001	DCR-NORTHERN REGIONAL JAIL	0.012424551%	0.000000000%	-0.012424551%	$ 2,341	678	1,662	678	984	678	305	305
836200001	DCR-PARKERSBURG CORRECTIONAL CENTER	0.019195233%	0.000000000%	-0.019195233%	$ 3,616	1,048	2,568	1,048	1,520	1,048	471	471
836300001	DCR-PAROLE SERVICES	0.018008619%	0.000000000%	-0.018008619%	$ 3,392	983	2,409	983	1,426	983	442	442
836400001	DCR-POTOMAC HIGHLANDS REGIONAL JAIL	0.005444466%	0.000000000%	-0.005444466%	$ 1,026	297	728	297	431	297	134	134
836150001	DCR-ROBERT SHELL JUVENILE CENTER	0.019404636%	0.000000000%	-0.019404636%	$ 3,655	1,060	2,596	1,060	1,536	1,060	477	477
837000001	DCR-RUBENSTEIN JUVENILE CENTER	0.015635390%	0.000000000%	-0.015635390%	$ 2,945	854	2,092	854	1,238	854	384	384
836160001	DCR-SAM PERDUE JUVENILE CENTER	0.020451649%	0.000000000%	-0.020451649%	$ 3,853	1,117	2,736	1,117	1,619	1,117	502	502
837100001	DCR-SOUTH CENTRAL REGIONAL JAIL	0.018916030%	0.000000000%	-0.018916030%	$ 3,563	1,033	2,530	1,033	1,498	1,033	465	465
837200001	DCR-SOUTHERN REGIONAL JAIL	0.016123996%	0.002662883%	-0.013461113%	$ 2,536	735	1,801	735	1,066	735	331	331
837300001	DCR-SOUTHWESTERN REGIONAL JAIL	0.023173882%	0.000000000%	-0.023173882%	$ 4,365	1,265	3,100	1,265	1,835	1,265	569	569
836170001	DCR-TIGER MORTON JUVENILE CENTER	0.018497225%	0.000000000%	-0.018497225%	$ 3,484	1,010	2,474	1,010	1,464	1,010	454	454
837400001	DCR-TYGART VALLEY REGIONAL JAIL	0.014797780%	0.000000000%	-0.014797780%	$ 2,788	808	1,980	808	1,171	808	363	363
836180001	DCR-VICKI DOUGLAS JUVENILE CENTER	0.009562716%	0.000000000%	-0.009562716%	$ 1,801	522	1,279	522	757	522	235	235
837500001	DCR-WESTERN REGIONAL JAIL	0.016473000%	0.000000000%	-0.016473000%	$ 3,103	900	2,204	900	1,304	900	405	405
837600001	DCR-YOUTH REPORTING CENTERS	0.018218021%	0.000000000%	-0.018218021%	$ 3,432	995	2,437	995	1,442	995	447	447
881021502	Dental Examiners, Board of	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
836500001	Department of Corrections	0.041717933%	0.064622581%	0.022904648%	$ (4,315)	(1,251)	(3,064)	(1,251)	(1,813)	(1,251)	(563)	(563)
828600001	Department of Education	0.432269683%	0.160724373%	-0.271545310%	$ 51,153	14,828	36,325	14,828	21,497	14,828	6,670	6,670
867001602	Department of Highways	4.353205761%	1.606172845%	-2.747032916%	$ 517,480	150,003	367,477	150,003	217,474	150,003	67,471	67,471
845000001	Department of Labor	0.051574710%	0.009894163%	-0.041680547%	$ 7,852	2,276	5,576	2,276	3,300	2,276	1,024	1,024
837704001	Dept. of Corrections/Denmar Facility	0.048340916%	0.008239485%	-0.040101431%	$ 7,554	2,190	5,364	2,190	3,175	2,190	985	985
812102101	Development Office	0.093213040%	0.044128289%	-0.049084751%	$ 9,246	2,680	6,566	2,680	3,886	2,680	1,206	1,206
879572602	Division of Administrative Service	0.068265230%	0.000000000%	-0.068265230%	$ 12,860	3,728	9,132	3,728	5,404	3,728	1,677	1,677
836510001	Division of Corrections and Rehabilitation	0.654801757%	0.014895187%	-0.639906570%	$ 120,544	34,942	85,602	34,942	50,659	34,942	15,717	15,717
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	0.021296917%	0.004267044%	-0.017029873%	$ 3,208	930	2,278	930	1,348	930	418	418
853543001	Division of Protective Services	0.033039733%	0.006432120%	-0.026607613%	$ 5,012	1,453	3,559	1,453	2,106	1,453	654	654
885460602	Division of Tourism	0.033393125%	0.021742690%	-0.011650435%	$ 2,195	636	1,559	636	922	636	286	286
800170005	Doddridge Co Board Of Education	0.064880078%	0.015390668%	-0.049489410%	$ 9,323	2,702	6,620	2,702	3,918	2,702	1,216	1,216
802087709	Doddridge Co Commission	0.061703950%	0.000000000%	-0.061703950%	$ 11,624	3,369	8,254	3,369	4,885	3,369	1,516	1,516
809059911	Doddridge Co Senior Citizens, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807349911	Doddridge County Health Department	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
806279911	Doddridge County Public Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
867001503	DOT Office of Administrative Hearings	0.000670088%	0.001699051%	0.001028962%	$ (194)	(56)	(138)	(56)	(81)	(56)	(25)	(25)
809319911	Dunbar Housing Authority	0.001605420%	0.000000000%	-0.001605420%	$ 302	88	215	88	127	88	39	39
800329911	Dunbar Sanitary Board	0.009562716%	0.000000000%	-0.009562716%	$ 1,801	522	1,279	522	757	522	235	235
803048810	Dunbar, City of	0.049558602%	0.002249498%	-0.047309105%	$ 8,912	2,583	6,329	2,583	3,745	2,583	1,162	1,162
897246625	East Ridge Health Services	0.017589814%	0.044600079%	0.027010265%	$ (5,088)	(1,475)	(3,613)	(1,475)	(2,138)	(1,475)	(663)	(663)
800841005	Eastern Panhandle Instuctional Cooperative	0.097790988%	0.000000000%	-0.097790988%	$ 18,422	5,340	13,082	5,340	7,742	5,340	2,402	2,402
804319911	Eastern Panhandle Conservation District	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804359911	Eastern Panhandle Regional PDC Region 9	0.003629644%	0.000000000%	-0.003629644%	$ 684	198	486	198	287	198	89	89
830700103	Eastern WV Community & Technical College	0.027569201%	0.003514608%	-0.024054594%	$ 4,531	1,314	3,218	1,314	1,904	1,314	591	591
809209911	Eastern WV Community Action	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
812112201	Economic Development Authority	0.021758839%	0.018006296%	-0.003752543%	$ 707	205	502	205	297	205	92	92
853322303	Education & Arts, Dept. of	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
829100001	Educational Broadcasting	0.078909998%	0.095539537%	0.016629539%	$ (3,133)	(908)	(2,225)	(908)	(1,317)	(908)	(408)	(408)
805089911	Elk Valley Public Service District	0.005095462%	0.000000000%	-0.005095462%	$ 960	278	682	278	403	278	125	125
803598810	Elkins, City of	0.068777967%	0.021052122%	-0.047725845%	$ 8,990	2,606	6,384	2,606	3,778	2,606	1,172	1,172
805839911	Elkins-Randolph Co. Airport Authority	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
804579911	Elkins-Randolph County Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
806599911	Emergency Services Authority/Raleigh	0.025058505%	0.000856048%	-0.024202456%	$ 4,559	1,322	3,238	1,322	1,916	1,322	594	594
808059911	Empowerment Through Employment, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805469911	Enlarged Hepzibah PSD	0.003210839%	0.000000000%	-0.003210839%	$ 605	175	430	175	254	175	79	79
847750001	Environmental Protection, Department of	0.681670706%	0.332330280%	-0.349340426%	$ 65,808	19,076	46,732	19,076	27,656	19,076	8,580	8,580
856403501	Environmental Quality Board	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
883702502	Examiners In Counseling, Board of	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
881105502	Examiners/Registered Nurses, Board of	0.011081224%	0.004204240%	-0.006876984%	$ 1,295	376	920	376	544	376	169	169
804699911	Fairmont - Morgantown Housing Authority	0.011237937%	0.000000000%	-0.011237937%	$ 2,117	614	1,503	614	890	614	276	276
832101103	Fairmont State University	0.362823343%	0.247911029%	-0.114912315%	$ 21,647	6,275	15,372	6,275	9,097	6,275	2,822	2,822
803618816	Fairmont, City of	0.118521840%	0.000000000%	-0.118521840%	$ 22,327	6,472	15,855	6,472	9,383	6,472	2,911	2,911
808509911	Fairmont-Marion Co Transit Authority	0.021498661%	0.000000000%	-0.021498661%	$ 4,050	1,174	2,876	1,174	1,702	1,174	528	528
800190005	Fayette Co Board Of Education	0.146529082%	0.153284351%	0.006755270%	$ (1,273)	(369)	(904)	(369)	(535)	(369)	(166)	(166)
807359911	Fayette Co Health Department	0.012260838%	0.005478528%	-0.006782310%	$ 1,278	370	907	370	537	370	167	167
802097709	Fayette County Commission	0.106681702%	0.003074675%	-0.103607027%	$ 19,517	5,658	13,860	5,658	8,202	5,658	2,545	2,545
808229911	Fayette County Public Library	0.009213712%	0.000000000%	-0.009213712%	$ 1,736	503	1,233	503	729	503	226	226
809029911	Fayette County Solid Waste Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
861700001	Fire Commission	0.032436444%	0.011210397%	-0.021226048%	$ 3,999	1,159	2,839	1,159	1,680	1,159	521	521
802923911	Five Rivers Public Library	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
809579911	Flatwoods-Canoe Run Public Service Dist	0.016608693%	0.003537565%	-0.013071128%	$ 2,462	714	1,749	714	1,035	714	321	321
805059911	FMRS Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
830850001	Forestry, Division of	0.077477386%	0.041305741%	-0.036171645%	$ 6,814	1,975	4,839	1,975	2,864	1,975	888	888
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	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
852000901	Geological Survey	0.026208085%	0.010730718%	-0.015477366%	$ 2,916	845	2,070	845	1,225	845	380	380
809199911	Gilmer Co Ambulance Service	0.004467254%	0.000000000%	-0.004467254%	$ 842	244	598	244	354	244	110	110
800210005	Gilmer Co Board Of Education	0.024853031%	0.023177326%	-0.001675705%	$ 316	92	224	92	133	92	41	41
807369911	Gilmer Co Health Department	0.003638459%	0.000000000%	-0.003638459%	$ 685	199	487	199	288	199	89	89
802107709	Gilmer County Commission	0.018376090%	0.011293984%	-0.007082107%	$ 1,334	387	947	387	561	387	174	174
805489911	Gilmer County Senior Center	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
805949911	Gilmer Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
832200003	Glenville State College	0.163807933%	0.079447177%	-0.084360756%	$ 15,892	4,607	11,285	4,607	6,679	4,607	2,072	2,072
804219911	Glenville State College Research Corporation	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804349911	Glenville Utility	0.008725106%	0.000000000%	-0.008725106%	$ 1,644	476	1,167	476	691	476	214	214
805239911	Good News Mountaineer Garage	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
812000001	Governors Office	0.025407509%	0.000000000%	-0.025407509%	$ 4,786	1,387	3,399	1,387	2,011	1,387	624	624
804969911	Grandview Doolin PSD	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
800230005	Grant Co Board of Education	0.039602269%	0.042855922%	0.003253653%	$ (613)	(178)	(435)	(178)	(258)	(178)	(80)	(80)
802587709	Grant Co Commission	0.045649755%	0.000000000%	-0.045649755%	$ 8,599	2,493	6,107	2,493	3,614	2,493	1,121	1,121
807049911	Grant County Commission on Aging	0.014029970%	0.000000000%	-0.014029970%	$ 2,643	766	1,877	766	1,111	766	345	345
807379911	Grant County Health Department	0.006329212%	0.008239485%	0.001910273%	$ (360)	(104)	(256)	(104)	(151)	(104)	(47)	(47)
804479911	Grant County Housing Authority	0.002233627%	0.000000000%	-0.002233627%	$ 421	122	299	122	177	122	55	55
804509911	Grant County Public Service District	0.005723670%	0.000000000%	-0.005723670%	$ 1,078	313	766	313	453	313	141	141
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	0.014454759%	0.045995727%	0.031540969%	$ (5,942)	(1,722)	(4,219)	(1,722)	(2,497)	(1,722)	(775)	(775)
802689911	Greater Paw Paw Sanitary District	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
896866625	Green Acres Reg. Center	0.033360817%	0.084588448%	0.051227632%	$ (9,650)	(2,797)	(6,853)	(2,797)	(4,056)	(2,797)	(1,258)	(1,258)
804819911	Green Valley - Glenwood PSD	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800250005	Greenbrier Co Board of Education	0.123656460%	0.046373362%	-0.077283099%	$ 14,558	4,220	10,338	4,220	6,118	4,220	1,898	1,898
805429911	Greenbrier Co C.V.B.	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
802127709	Greenbrier Co Commission	0.090161835%	0.022900168%	-0.067261667%	$ 12,671	3,673	8,998	3,673	5,325	3,673	1,652	1,652
807629911	Greenbrier Co Committee on Aging	0.000907411%	0.000000000%	-0.000907411%	$ 171	50	121	50	72	50	22	22
807389911	Greenbrier Co Health Department	0.008376102%	0.000000000%	-0.008376102%	$ 1,578	457	1,120	457	663	457	206	206
808949911	Greenbrier Co Solid Waste Authority	0.008655305%	0.000000000%	-0.008655305%	$ 1,630	473	1,158	473	685	473	213	213
807089911	Greenbrier Co. Public Service Dist. #2	0.009283513%	0.000000000%	-0.009283513%	$ 1,749	507	1,242	507	735	507	228	228
805699911	Greenbrier County Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805389911	Greenbrier Housing Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809189911	Greenbrier PSD	0.004664053%	0.001206933%	-0.003457120%	$ 651	189	462	189	274	189	85	85
808039911	Greenbrier Valley Airport	0.013401763%	0.000000000%	-0.013401763%	$ 2,525	732	1,793	732	1,061	732	329	329
806179911	Greenbrier Valley Economic Dev. Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
808319911	Greenbrier Valley Soil Conservation Dist.	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
804959911	Hamlin Public Service District	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
800270005	Hampshire Co Board of Education	0.093232185%	0.056172863%	-0.037059322%	$ 6,981	2,024	4,958	2,024	2,934	2,024	910	910
807399911	Hampshire Co Health Dept	0.004467254%	0.000000000%	-0.004467254%	$ 842	244	598	244	354	244	110	110
805849911	Hampshire Co. Development Authority	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
802137709	Hampshire County Commission	0.088197081%	0.001867742%	-0.086329339%	$ 16,263	4,714	11,548	4,714	6,834	4,714	2,120	2,120
804649911	Hampshire County Committee	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
804829911	Hampshire County Public Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
809509911	Hamrick Public Service District	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
800290005	Hancock Co Board of Education	0.105969853%	0.050336220%	-0.055633633%	$ 10,480	3,038	7,442	3,038	4,404	3,038	1,366	1,366
802924911	Hancock Co PSD	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
809589911	Hancock Co Sheltered Workshop	0.007608292%	0.000000000%	-0.007608292%	$ 1,433	415	1,018	415	602	415	187	187
802147709	Hancock County Commission	0.062800800%	0.005762057%	-0.057038743%	$ 10,745	3,115	7,630	3,115	4,516	3,115	1,401	1,401
807409911	Hancock County Health Department	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
800310005	Hardy Co Board of Education	0.058696650%	0.037646208%	-0.021050442%	$ 3,965	1,149	2,816	1,149	1,667	1,149	517	517
804669911	Hardy Co Committee on Agency, Inc	0.005584068%	0.000000000%	-0.005584068%	$ 1,052	305	747	305	442	305	137	137
807419911	Hardy Co Health Department	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	0.006421678%	0.000000000%	-0.006421678%	$ 1,210	351	859	351	508	351	158	158
802157709	Hardy County Commission	0.054933268%	0.000000000%	-0.054933268%	$ 10,348	3,000	7,349	3,000	4,349	3,000	1,349	1,349
809979911	Hardy County Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805169911	Hardy County Public Service District	0.006700881%	0.000000000%	-0.006700881%	$ 1,262	366	896	366	530	366	165	165
807069911	Hardy County Rural Development Authority	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.001065799%	0.000000000%	-0.001065799%	$ 201	58	143	58	84	58	26	26
800330005	Harrison Co Board of Education	0.406157355%	0.237822283%	-0.168335072%	$ 31,711	9,192	22,519	9,192	13,327	9,192	4,135	4,135
802167709	Harrison County Commission	0.199831273%	0.000000000%	-0.199831273%	$ 37,644	10,912	26,732	10,912	15,820	10,912	4,908	4,908
807429911	Harrison County Health Department	0.008376102%	0.000000000%	-0.008376102%	$ 1,578	457	1,120	457	663	457	206	206
806699911	Harrison County Solid Was	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
805099911	Hatfield-Mccoy Regional Recreation Authority	0.020940254%	0.000000000%	-0.020940254%	$ 3,945	1,143	2,801	1,143	1,658	1,143	514	514
885640802	Health Care Authority	0.006108252%	0.001994716%	-0.004113537%	$ 775	225	550	225	326	225	101	101
840000001	Health Department	0.622969718%	0.093513344%	-0.529456374%	$ 99,738	28,911	70,827	28,911	41,915	28,911	13,004	13,004
827851203	Higher Education Policy Commission	0.069090276%	0.035140817%	-0.033949459%	$ 6,395	1,854	4,542	1,854	2,688	1,854	834	834
803928810	Hinton, City of	0.015495788%	0.000000000%	-0.015495788%	$ 2,919	846	2,073	846	1,227	846	381	381
813000102	Homeland Security - Emergency Management	0.054292655%	0.002350151%	-0.051942504%	$ 9,785	2,836	6,948	2,836	4,112	2,836	1,276	1,276
843000001	Hopemont State Hospital	0.078126564%	0.057251609%	-0.020874955%	$ 3,932	1,140	2,792	1,140	1,653	1,140	513	513
810200601	House of Delegates	0.026697189%	0.002452473%	-0.024244716%	$ 4,567	1,324	3,243	1,324	1,919	1,324	595	595
899999911	House of Delegates	0.012564153%	0.000000000%	-0.012564153%	$ 2,367	686	1,681	686	995	686	309	309
808899911	Housing Authority of City of Keyser	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
805789911	Housing Authority, City of Spencer	0.003769246%	0.000000000%	-0.003769246%	$ 710	206	504	206	298	206	93	93
805669911	Housing Development Corporation	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
808576625	Housing Development Fund	0.078436210%	0.193886453%	0.115450242%	$ (21,748)	(6,304)	(15,444)	(6,304)	(9,140)	(6,304)	(2,836)	(2,836)
859800001	Human Rights Commission	0.014025982%	0.001228778%	-0.012797204%	$ 2,411	699	1,712	699	1,013	699	314	314
891500002	Human Services, Dept. of	2.394494634%	0.610792084%	-1.783702550%	$ 336,010	97,400	238,610	97,400	141,210	97,400	43,810	43,810
806059911	Hundred-Littleton PSD	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
897276625	Huntington Sanitary Board	0.008794907%	0.022300039%	0.013505132%	$ (2,544)	(737)	(1,807)	(737)	(1,069)	(737)	(332)	(332)
802931911	Huntington Water Quality Board	0.074288046%	0.010043867%	-0.064244179%	$ 12,102	3,508	8,594	3,508	5,086	3,508	1,578	1,578
806169911	Huntington WV Housing Authority	0.017956607%	0.005347383%	-0.012609225%	$ 2,375	689	1,687	689	998	689	310	310
806399911	Huntington/Cabell/Wayne Animal Shelter	0.006072674%	0.000000000%	-0.006072674%	$ 1,144	332	812	332	481	332	149	149
896286625	Hurricane Water & Sewer	0.045913004%	0.113927412%	0.068014408%	$ (12,812)	(3,714)	(9,098)	(3,714)	(5,384)	(3,714)	(1,671)	(1,671)
837700901	Huttonsville Correctional Center	0.142224094%	0.061812523%	-0.080411571%	$ 15,148	4,391	10,757	4,391	6,366	4,391	1,975	1,975
804612911	Huttonsville PSD	0.006351877%	0.000000000%	-0.006351877%	$ 1,197	347	850	347	503	347	156	156
880143502	Insurance Commission	0.160932905%	0.078077064%	-0.082855841%	$ 15,608	4,524	11,084	4,524	6,559	4,524	2,035	2,035
841800501	Jackie Withrow Hospital	0.063149376%	0.024054916%	-0.039094460%	$ 7,365	2,135	5,230	2,135	3,095	2,135	960	960
800350005	Jackson Co Board of Education	0.204695853%	0.280346967%	0.075651113%	$ (14,251)	(4,131)	(10,120)	(4,131)	(5,989)	(4,131)	(1,858)	(1,858)
807859911	Jackson Co Commission on Aging	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809629911	Jackson Co Public Library	0.002931636%	0.000000000%	-0.002931636%	$ 552	160	392	160	232	160	72	72
802177709	Jackson County Commission	0.093812340%	0.000000000%	-0.093812340%	$ 17,672	5,123	12,550	5,123	7,427	5,123	2,304	2,304
802569911	Jackson County Development Authority	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
807439911	Jackson County Health Department	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
808679911	Jane Lew Water Company	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800370005	Jefferson Co Board of Education	0.159248043%	0.082565921%	-0.076682122%	$ 14,445	4,187	10,258	4,187	6,071	4,187	1,883	1,883
808729911	Jefferson Co Parks & Recreation Comm	0.004327653%	0.000000000%	-0.004327653%	$ 815	236	579	236	343	236	106	106
896046625	Jefferson County Commission	0.094849381%	0.232648573%	0.137799192%	$ (25,958)	(7,525)	(18,434)	(7,525)	(10,909)	(7,525)	(3,385)	(3,385)
806229911	Jefferson County Council	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807449911	Jefferson County Health Department	0.009213712%	0.000000000%	-0.009213712%	$ 1,736	503	1,233	503	729	503	226	226
808099911	Jefferson County PSD	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
882550002	Jobs Investment Trust Board	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
842500001	John Manchin Sr. Health Care	0.035286144%	0.016839943%	-0.018446201%	$ 3,475	1,007	2,468	1,007	1,460	1,007	453	453
810300001	Joint Comm on Govt & Finance	0.078483475%	0.014758581%	-0.063724895%	$ 12,004	3,480	8,525	3,480	5,045	3,480	1,565	1,565
879571602	Justice & Community Service	0.000209403%	0.000000000%	-0.000209403%	$ 39	11	28	11	17	11	5	5
800390206	Kan Co Public Library/Kan Co Boa	0.084108925%	0.045050327%	-0.039058598%	$ 7,358	2,133	5,225	2,133	3,092	2,133	959	959
806649911	Kan Valley Senior Services Inc	0.018985831%	0.000000000%	-0.018985831%	$ 3,577	1,037	2,540	1,037	1,503	1,037	466	466
805959911	Kanawha Co Ambulance Authority	0.148257002%	0.000000000%	-0.148257002%	$ 27,928	8,096	19,833	8,096	11,737	8,096	3,641	3,641
800390005	Kanawha Co Board of Education	0.724099361%	0.663617413%	-0.060481948%	$ 11,393	3,303	8,091	3,303	4,788	3,303	1,486	1,486
804369911	Kanawha Co Parks & Recreation	0.015984394%	0.000000000%	-0.015984394%	$ 3,011	873	2,138	873	1,265	873	393	393
896056625	Kanawha County Commission	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802620709	Kanawha County Commission	0.347887427%	0.000000000%	-0.347887427%	$ 65,534	18,997	46,538	18,997	27,541	18,997	8,545	8,545
807909911	Kanawha Falls Public Service District	0.009779039%	0.003055560%	-0.006723479%	$ 1,267	367	899	367	532	367	165	165
806719911	Kanawha Public Service District	0.010190924%	0.000000000%	-0.010190924%	$ 1,920	556	1,363	556	807	556	250	250
808489911	Kanawha Valley Transit Authority	0.103305255%	0.000000000%	-0.103305255%	$ 19,460	5,641	13,819	5,641	8,178	5,641	2,537	2,537
807459911	Kanawha/Charleston Health Department	0.018772310%	0.009746482%	-0.009025827%	$ 1,700	493	1,207	493	715	493	222	222
807889911	Keyser-Mineral County Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
809599911	Kingwood Parks & Recreation Board	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
809539911	Kingwood 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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
806289911	Kingwood Sanitary Sewer Works	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
809569911	Kingwood Water Works	0.008376102%	0.000000000%	-0.008376102%	$ 1,578	457	1,120	457	663	457	206	206
803318810	Kingwood, City of	0.014658178%	0.000000000%	-0.014658178%	$ 2,761	800	1,961	800	1,160	800	360	360
808409911	Kyova Interstate Planning Commission	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
842310001	Lakin Correctional Facility	0.092628717%	0.003989735%	-0.088638982%	$ 16,698	4,840	11,857	4,840	7,017	4,840	2,177	2,177
842300001	Lakin State Hospital	0.080303353%	0.042384790%	-0.037918563%	$ 7,143	2,071	5,072	2,071	3,002	2,071	931	931
804269911	Lavalette Public Service District	0.010260725%	0.000000000%	-0.010260725%	$ 1,933	560	1,373	560	812	560	252	252
809389911	Leadsville P.S.D.	0.004410555%	0.003157504%	-0.001253252%	$ 236	68	168	68	99	68	31	31
805049911	Legal Aid of West Virginia	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800410005	Lewis Co Board of Education	0.147680407%	0.194792032%	0.047111625%	$ (8,875)	(2,573)	(6,302)	(2,573)	(3,730)	(2,573)	(1,157)	(1,157)
807819911	Lewis Co Senior Citizens Center Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802597709	Lewis County Commission	0.058911916%	0.000000000%	-0.058911916%	$ 11,098	3,217	7,881	3,217	4,664	3,217	1,447	1,447
807469911	Lewis County Health Department	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
896236625	Lewisburg, City of	0.079691628%	0.184953795%	0.105262167%	$ (19,829)	(5,748)	(14,081)	(5,748)	(8,333)	(5,748)	(2,585)	(2,585)
835000001	Library Commission	0.026987880%	0.031722969%	0.004735089%	$ (892)	(259)	(633)	(259)	(375)	(259)	(116)	(116)
800430005	Lincoln Co Board of Education	0.057935950%	0.027449983%	-0.030485967%	$ 5,743	1,665	4,078	1,665	2,413	1,665	749	749
802017709	Lincoln Co Commission	0.022406072%	0.000000000%	-0.022406072%	$ 4,221	1,223	2,997	1,223	1,774	1,223	550	550
807479911	Lincoln Co Health Dept.	0.001605420%	0.000000000%	-0.001605420%	$ 302	88	215	88	127	88	39	39
806969911	Lincoln Co Public Service District	0.006142475%	0.000000000%	-0.006142475%	$ 1,157	335	822	335	486	335	151	151
809069911	Logan Co Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800450005	Logan Co Board Of Education	0.108278257%	0.086170639%	-0.022107618%	$ 4,165	1,207	2,957	1,207	1,750	1,207	543	543
802227709	Logan Co Commission	0.095558717%	0.004074081%	-0.091484637%	$ 17,234	4,996	12,238	4,996	7,243	4,996	2,247	2,247
807489911	Logan Co Health Department	0.004118250%	0.000000000%	-0.004118250%	$ 776	225	551	225	326	225	101	101
809839911	Logan Co PSD	0.028688149%	0.000000000%	-0.028688149%	$ 5,404	1,567	3,838	1,567	2,271	1,567	705	705
809549911	Logan-Mingo Area Mental Health, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809779911	Louis Bennett Memorial Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
804309911	Lubeck Public Service District	0.014658178%	0.000000000%	-0.014658178%	$ 2,761	800	1,961	800	1,160	800	360	360
808329911	Lynn Murray Memorial Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
809949911	Malden Public Service District	0.006631081%	0.000000000%	-0.006631081%	$ 1,249	362	887	362	525	362	163	163
800490005	Marion Co Board of Education	0.253737710%	0.112081034%	-0.141656676%	$ 26,685	7,735	18,950	7,735	11,215	7,735	3,479	3,479
802237709	Marion Co Commission	0.130318184%	0.000000000%	-0.130318184%	$ 24,549	7,116	17,433	7,116	10,317	7,116	3,201	3,201
809089911	Marion Co Parks & Recreation Comm	0.010819131%	0.000000000%	-0.010819131%	$ 2,038	591	1,447	591	857	591	266	266
809499911	Marion Co Public Library	0.012125404%	0.007736748%	-0.004388656%	$ 827	240	587	240	347	240	108	108
807499911	Marion County Health Department	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
802922911	Marlinton Vol. Fire Department	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
803218810	Marmet, City of	0.008655305%	0.000000000%	-0.008655305%	$ 1,630	473	1,158	473	685	473	213	213
800510005	Marshall Co Board of Education	0.227208960%	0.128170386%	-0.099038574%	$ 18,657	5,408	13,249	5,408	7,841	5,408	2,433	2,433
807989911	Marshall Co Public Service	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
896906625	Marshall County Commission	0.020018883%	0.047060162%	0.027041279%	$ (5,094)	(1,477)	(3,617)	(1,477)	(2,141)	(1,477)	(664)	(664)
896916625	Marshall County Health Dept.	0.001591459%	0.004035245%	0.002443786%	$ (460)	(133)	(327)	(133)	(193)	(133)	(60)	(60)
804899911	Marshall Univ Research Corp	0.179597582%	0.000000000%	-0.179597582%	$ 33,832	9,807	24,025	9,807	14,218	9,807	4,411	4,411
828401503	Marshall University	1.545814191%	0.752842500%	-0.792971691%	$ 149,378	43,301	106,078	43,301	62,777	43,301	19,477	19,477
883940101	Martinsburg Correctional Center	0.027920339%	0.001700113%	-0.026220227%	$ 4,939	1,432	3,508	1,432	2,076	1,432	644	644
897456625	Martinsburg Public Library	0.002034196%	0.005157832%	0.003123636%	$ (588)	(171)	(418)	(171)	(247)	(171)	(77)	(77)
897076625	Mary H Weir Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800530005	Mason Co Board of Education	0.116986521%	0.082022427%	-0.034964094%	$ 6,586	1,909	4,677	1,909	2,768	1,909	859	859
804689911	Mason County Action Group	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802027709	Mason County Commission	0.066450407%	0.000000000%	-0.066450407%	$ 12,518	3,629	8,889	3,629	5,261	3,629	1,632	1,632
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	0.008232432%	0.016539651%	0.008307219%	$ (1,565)	(454)	(1,111)	(454)	(658)	(454)	(204)	(204)
806449911	Mason County Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805019911	Mason County Public Service District	0.014169572%	0.000000000%	-0.014169572%	$ 2,669	774	1,895	774	1,122	774	348	348
800470005	McDowell Co Board of Education	0.074533106%	0.114415459%	0.039882352%	$ (7,513)	(2,178)	(5,335)	(2,178)	(3,157)	(2,178)	(980)	(980)
809809911	McDowell Co Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802257709	McDowell County Commission	0.042280767%	0.003787062%	-0.038493704%	$ 7,251	2,102	5,149	2,102	3,047	2,102	945	945
805649911	McDowell County Emergency Comm Ctr.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807529911	McDowell County Health Department	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
805289911	McDowell County Public Service District	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804988810	McMechen, City of	0.008515703%	0.000000000%	-0.008515703%	$ 1,604	465	1,139	465	674	465	209	209
880790602	Medical Imaging Board	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
809999911	Mercer Co Airport Authority	0.003280640%	0.000000000%	-0.003280640%	$ 618	179	439	179	260	179	81	81
800550005	Mercer Co Board Of Education	0.309083840%	0.225722262%	-0.083361578%	$ 15,703	4,552	11,151	4,552	6,599	4,552	2,047	2,047
802277709	Mercer Co Comm/Verlin T. Moye	0.115376833%	0.032477858%	-0.082898975%	$ 15,616	4,527	11,090	4,527	6,563	4,527	2,036	2,036
808109911	Mercer Co Development Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807539911	Mercer Co Health Dept.	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
805279911	Mercer Co. Opportunity Industries, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805989911	Mercer Co. Solid Waste Authority	0.005444466%	0.000000000%	-0.005444466%	$ 1,026	297	728	297	431	297	134	134
804249911	Mercer County Communications Center	0.017171009%	0.000000000%	-0.017171009%	$ 3,235	938	2,297	938	1,359	938	422	422
809719911	Midland Public Service District	0.006631081%	0.000000000%	-0.006631081%	$ 1,249	362	887	362	525	362	163	163
804909911	Midland Trail Scenic Highway Association	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805409911	Mid-Ohio Valley Health Department	0.040643807%	0.021895301%	-0.018748506%	$ 3,532	1,024	2,508	1,024	1,484	1,024	460	460
805799911	Mid-Ohio Valley Regional Airport	0.007957297%	0.000000000%	-0.007957297%	$ 1,499	435	1,064	435	630	435	195	195
809339911	Mid-Ohio Valley Transit Authority	0.026105517%	0.000000000%	-0.026105517%	$ 4,918	1,426	3,492	1,426	2,067	1,426	641	641
842200001	Mildred Mitchell-Bateman Hospital	0.193668356%	0.027601785%	-0.166066571%	$ 31,283	9,068	22,215	9,068	13,147	9,068	4,079	4,079
853542501	Military Affairs & Public Safety	0.012773555%	0.000000000%	-0.012773555%	$ 2,406	698	1,709	698	1,011	698	314	314
895000903	Military Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800570005	Mineral Co Board of Education	0.083775018%	0.030737393%	-0.053037625%	$ 9,991	2,896	7,095	2,896	4,199	2,896	1,303	1,303
807549911	Mineral Co Health Dept	0.008018801%	0.006798124%	-0.001220677%	$ 230	67	163	67	97	67	30	30
802287709	Mineral County Commission	0.065054391%	0.000000000%	-0.065054391%	$ 12,255	3,552	8,702	3,552	5,150	3,552	1,598	1,598
808069911	Mineral Wells Public Service District	0.005918793%	0.000232962%	-0.005685831%	$ 1,071	310	761	310	450	310	140	140
800590005	Mingo Co Board of Education	0.117487970%	0.110231471%	-0.007256499%	$ 1,367	396	971	396	574	396	178	178

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
807559911	Mingo Co Health Dept.	0.008585504%	0.000000000%	-0.008585504%	$ 1,617	469	1,149	469	680	469	211	211
802557709	Mingo County Commission	0.049691224%	0.000000000%	-0.049691224%	$ 9,361	2,713	6,647	2,713	3,934	2,713	1,220	1,220
804989911	Mingo County Redevelopment	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
800610005	Monongalia Co Board of Education	0.295240457%	0.218797442%	-0.076443014%	$ 14,400	4,174	10,226	4,174	6,052	4,174	1,878	1,878
806369911	Monongalia Co Health Dept.	0.057889214%	0.034966639%	-0.022922575%	$ 4,318	1,252	3,066	1,252	1,815	1,252	563	563
806079911	Monongalia Co Urban Mass Transportation	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
897016625	Monongalia County Commission	0.169970051%	0.465825571%	0.295855520%	$ (55,733)	(16,155)	(39,577)	(16,155)	(23,422)	(16,155)	(7,267)	(7,267)
896536625	Monongalia General Hospital	0.000132622%	0.000000000%	-0.000132622%	$ 25	7	18	7	10	7	3	3
800630005	Monroe Co Board Of Education	0.066509080%	0.067256994%	0.000747914%	$ (141)	(41)	(100)	(41)	(59)	(41)	(18)	(18)
802621709	Monroe County Commission	0.033993013%	0.000000000%	-0.033993013%	$ 6,404	1,856	4,547	1,856	2,691	1,856	835	835
808749911	Monroe County Health Center	0.048930395%	0.000672541%	-0.048257854%	$ 9,091	2,635	6,456	2,635	3,820	2,635	1,185	1,185
805709911	Monroe County Public Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
800650005	Morgan Co Board Of Education	0.048433752%	0.020213696%	-0.028220055%	$ 5,316	1,541	3,775	1,541	2,234	1,541	693	693
807699911	Morgan Co Health Dept.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802617709	Morgan County Commission	0.039716683%	0.003694980%	-0.036021703%	$ 6,786	1,967	4,819	1,967	2,852	1,967	885	885
804299911	Morgantown Monongalia MPO	0.001954424%	0.000000000%	-0.001954424%	$ 368	107	261	107	155	107	48	48
802934911	Morgantown Utility Board	0.109657133%	0.000000000%	-0.109657133%	$ 20,657	5,988	14,669	5,988	8,681	5,988	2,693	2,693
867101702	Motor Vehicles	0.480859210%	0.077593998%	-0.403265212%	$ 75,966	22,020	53,946	22,020	31,925	22,020	9,905	9,905
807039911	Moundsville-Marshall County Public Library	0.003490042%	0.000000000%	-0.003490042%	$ 657	191	467	191	276	191	86	86
802700910	Mount Hope, City of	0.006910284%	0.000000000%	-0.006910284%	$ 1,302	377	924	377	547	377	170	170
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	0.118635197%	0.018143180%	-0.100492016%	$ 18,930	5,487	13,443	5,487	7,956	5,487	2,468	2,468
808639911	Mountain Transit Authority	0.007608292%	0.000000000%	-0.007608292%	$ 1,433	415	1,018	415	602	415	187	187
828401403	Mountwest Community & Technical College	0.094634414%	0.059396635%	-0.035237779%	$ 6,638	1,924	4,714	1,924	2,790	1,924	865	865
808889911	MOVRC	0.008794907%	0.000000000%	-0.008794907%	$ 1,657	480	1,177	480	696	480	216	216
806679911	Mt Hope Housing Authority	0.003908847%	0.000000000%	-0.003908847%	$ 736	213	523	213	309	213	96	96
837701701	Mt Olive Correctional Facility	0.155783328%	0.011944275%	-0.143839053%	$ 27,096	7,854	19,242	7,854	11,387	7,854	3,533	3,533
806639911	Mt Top Public Service District	0.003539950%	0.000933871%	-0.002606079%	$ 491	142	349	142	206	142	64	64
804908810	Mullens, City of	0.004537055%	0.000000000%	-0.004537055%	$ 855	248	607	248	359	248	111	111
883400002	Municipal Bond Commission	0.002373229%	0.000000000%	-0.002373229%	$ 447	130	317	130	188	130	58	58
877650002	National Coal Heritage Area Authority	0.002163826%	0.000000000%	-0.002163826%	$ 408	118	289	118	171	118	53	53
883000002	Natural Resources	0.741618008%	0.489224684%	-0.252393324%	$ 47,545	13,782	33,763	13,782	19,981	13,782	6,199	6,199
808839911	Nettie Levisay PSD	0.004676657%	0.000000000%	-0.004676657%	$ 881	255	626	255	370	255	115	115
832906403	New River Comm. & Tech.	0.090674732%	0.012319331%	-0.078355401%	$ 14,760	4,279	10,482	4,279	6,203	4,279	1,925	1,925
807219911	New River Gorge Regional Development Authority	0.009981521%	0.000000000%	-0.009981521%	$ 1,880	545	1,335	545	790	545	245	245
802639911	New River Transit Authority	0.000977212%	0.000000000%	-0.000977212%	$ 184	53	131	53	77	53	24	24
800670005	Nicholas Co Board of Education	0.134313993%	0.162551484%	0.028237491%	$ (5,319)	(1,542)	(3,777)	(1,542)	(2,235)	(1,542)	(694)	(694)
807259911	Nicholas Comm Action Partnership, Inc	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802337709	Nicholas County Commission	0.059443599%	0.007490588%	-0.051953011%	$ 9,787	2,837	6,950	2,837	4,113	2,837	1,276	1,276
807599911	Nicholas County Health Department	0.003255472%	0.002626247%	-0.000629225%	$ 119	34	84	34	50	34	15	15
802539911	Nitro Convention & Visitors Bureau	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804428810	Nitro, City of	0.071619539%	0.024905200%	-0.046714340%	$ 8,800	2,551	6,249	2,551	3,698	2,551	1,147	1,147
806919911	NO. Jackson Co. Public Service	0.003350441%	0.008997990%	0.005647549%	$ (1,064)	(308)	(755)	(308)	(447)	(308)	(139)	(139)
807929911	North Beckley Public Service District	0.019082654%	0.014779920%	-0.004302735%	$ 811	235	576	235	341	235	106	106
808479911	North Central Community Action Association	0.071196865%	0.000000000%	-0.071196865%	$ 13,412	3,888	9,524	3,888	5,636	3,888	1,749	1,749
809309911	North Central Opportunity	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
837701601	Northern Correctional Facility	0.060851662%	0.026981126%	-0.033870536%	$ 6,380	1,850	4,531	1,850	2,681	1,850	832	832
802529911	Northern Panhandle Community Criminal Justice Board	0.013541365%	0.000000000%	-0.013541365%	$ 2,551	739	1,811	739	1,072	739	333	333
802925911	Northern Wayne Co PSD	0.005653869%	0.000000000%	-0.005653869%	$ 1,065	309	756	309	448	309	139	139
806309911	Norton-Harding-Jimtown PSD	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
804458810	Oak Hill, City of	0.048176545%	0.011362401%	-0.036814144%	$ 6,935	2,010	4,925	2,010	2,914	2,010	904	904
806419911	Oakvale Road Public Service District	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
885310901	Occupational Therapy, Board of	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
847200001	Off of Miners Health, Safety & Training	0.085338318%	0.026027079%	-0.059311239%	$ 11,173	3,239	7,934	3,239	4,695	3,239	1,457	1,457
800690005	Ohio Co Board of Education	0.205116264%	0.116286816%	-0.088829447%	$ 16,734	4,851	11,883	4,851	7,032	4,851	2,182	2,182
896976625	Ohio Co Commission	0.122842932%	0.323357750%	0.200514819%	$ (37,773)	(10,949)	(26,823)	(10,949)	(15,874)	(10,949)	(4,925)	(4,925)
837707501	Ohio Co Correctional Center	0.010539928%	0.000000000%	-0.010539928%	$ 1,985	576	1,410	576	834	576	259	259
896606625	Ohio County Public Library	0.013306036%	0.044964161%	0.031658125%	$ (5,964)	(1,729)	(4,235)	(1,729)	(2,506)	(1,729)	(778)	(778)
896746625	Ohio Public Service District	0.008794907%	0.022300039%	0.013505132%	$ (2,544)	(737)	(1,807)	(737)	(1,069)	(737)	(332)	(332)
896896625	Ohio Valley Reg Transit Authority	0.015507754%	0.030036788%	0.014529033%	$ (2,737)	(793)	(1,944)	(793)	(1,150)	(793)	(357)	(357)
880973502	Oil And Gas Conservation	0.004020529%	0.008070490%	0.004049962%	$ (763)	(221)	(542)	(221)	(321)	(221)	(99)	(99)
858000501	Optometry, Board of	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
881095002	Osteopathy, Board of	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
806989911	Page-Kincaid Public Service	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
808159911	Parkersburg & Wood Co Library	0.016822004%	0.000000000%	-0.016822004%	$ 3,169	919	2,250	919	1,332	919	413	413
804459911	Parkersburg Housing Authority	0.012564153%	0.000000000%	-0.012564153%	$ 2,367	686	1,681	686	995	686	309	309
805419911	Parkersburg Utility Board	0.058911916%	0.000000000%	-0.058911916%	$ 11,098	3,217	7,881	3,217	4,664	3,217	1,447	1,447
804578810	Parkersburg, City of	0.175409532%	0.000000000%	-0.175409532%	$ 33,043	9,578	23,465	9,578	13,887	9,578	4,308	4,308
800710005	Pendleton Co Board of Education	0.051922897%	0.084235491%	0.032312594%	$ (6,087)	(1,764)	(4,323)	(1,764)	(2,558)	(1,764)	(794)	(794)
807619911	Pendleton Co Health Department	0.003699445%	0.000000000%	-0.003699445%	$ 697	202	495	202	293	202	91	91
805659911	Pendleton Community Care	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802357725	Pendleton County Commission	0.038870098%	0.086499880%	0.047629782%	$ (8,972)	(2,601)	(6,372)	(2,601)	(3,771)	(2,601)	(1,170)	(1,170)
807979911	Pendleton Senior & Family	0.003699445%	0.000000000%	-0.003699445%	$ 697	202	495	202	293	202	91	91
805719911	Peterstown Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
881053002	Pharmacy, Board of	0.008964383%	0.000000000%	-0.008964383%	$ 1,689	490	1,199	490	710	490	220	220
884900602	Physical Therapy, Board of	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
804749911	Piedmont Housing Authority	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
832102103	Pierpont Community & Technical College	0.072503078%	0.014306664%	-0.058196415%	$ 10,963	3,178	7,785	3,178	4,607	3,178	1,429	1,429
804659911	Pleasant Valley Public Service District	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
800730005	Pleasants Co Board of Education	0.046457251%	0.045229056%	-0.001228195%	$ 231	67	164	67	97	67	30	30
802367709	Pleasants County Commission	0.032596996%	0.000000000%	-0.032596996%	$ 6,141	1,780	4,361	1,780	2,581	1,780	801	801

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
806029911	Pleasants County Public Library	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
800750005	Pocahontas Co Board of Education	0.028516658%	0.011839956%	-0.016676702%	$ 3,142	911	2,231	911	1,320	911	410	410
807639911	Pocahontas Co Health Department	0.002652432%	0.000000000%	-0.002652432%	$ 500	145	355	145	210	145	65	65
808599911	Pocahontas Co Seniors Citizens Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802377709	Pocahontas County Commission	0.054793666%	0.000000000%	-0.054793666%	$ 10,322	2,992	7,330	2,992	4,338	2,992	1,346	1,346
808539911	Pocahontas County PSD	0.010260725%	0.000000000%	-0.010260725%	$ 1,933	560	1,373	560	812	560	252	252
807159911	Pocahontas Memorial Hospital	0.101444644%	0.041693994%	-0.059750650%	$ 11,256	3,263	7,993	3,263	4,730	3,263	1,468	1,468
808259911	Point Pleasant Housing Authority	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
808939911	Potomac Highlands Support	0.006282076%	0.000000000%	-0.006282076%	$ 1,183	343	840	343	497	343	154	154
808249911	Potomac Valley Transit Authority	0.020521449%	0.000000000%	-0.020521449%	$ 3,866	1,121	2,745	1,121	1,625	1,121	504	504
896646625	Prestera Center For Mental Health Services	0.028694132%	0.068720529%	0.040026398%	$ (7,540)	(2,186)	(5,354)	(2,186)	(3,169)	(2,186)	(983)	(983)
800770005	Preston Co Board of Education	0.108857045%	0.182658257%	0.073801211%	$ (13,903)	(4,030)	(9,873)	(4,030)	(5,843)	(4,030)	(1,813)	(1,813)
805599911	Preston Co Caring Council Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802567709	Preston Co Commission	0.063169768%	0.000000000%	-0.063169768%	$ 11,900	3,449	8,450	3,449	5,001	3,449	1,552	1,552
807649911	Preston County Health Dept.	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
808049911	Preston County Senior Citizens Inc.	0.002443030%	0.000000000%	-0.002443030%	$ 460	133	327	133	193	133	60	60
897326625	Preston Memorial Hospital	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
806979911	Pride Community Services, Inc.	0.030014365%	0.000000000%	-0.030014365%	$ 5,654	1,639	4,015	1,639	2,376	1,639	737	737
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	0.016683240%	0.001594984%	-0.015088257%	$ 2,842	824	2,018	824	1,194	824	371	371
804648810	Princeton, City of	0.054593078%	0.009906426%	-0.044686652%	$ 8,418	2,440	5,978	2,440	3,538	2,440	1,098	1,098
881032002	Professional Surveyors, WV Board of	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
837701301	Pruntytown Correctional Center	0.100286668%	0.027914997%	-0.072371671%	$ 13,633	3,952	9,681	3,952	5,729	3,952	1,778	1,778
804628810	Pt Pleasant, City of	0.031689585%	0.000000000%	-0.031689585%	$ 5,970	1,730	4,239	1,730	2,509	1,730	778	778
805379911	Public Defender 10th Judicial Circuit	0.008794907%	0.000000000%	-0.008794907%	$ 1,657	480	1,177	480	696	480	216	216
805809911	Public Defender 11th Judicial Circuit	0.004746458%	0.000000000%	-0.004746458%	$ 894	259	635	259	376	259	117	117
805079911	Public Defender 12th Judicial Circuit	0.004257852%	0.000000000%	-0.004257852%	$ 802	233	570	233	337	233	105	105
806009911	Public Defender Corp 18th Judicial	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
805879911	Public Defender Corp 1st Judicial Cir.	0.010609729%	0.000000000%	-0.010609729%	$ 1,999	579	1,419	579	840	579	261	261
806039911	Public Defender Corp 25th Judicial	0.004537055%	0.000000000%	-0.004537055%	$ 855	248	607	248	359	248	111	111
805889911	Public Defender Corp 2nd Judicial Cir	0.004327653%	0.000000000%	-0.004327653%	$ 815	236	579	236	343	236	106	106
802680911	Public Defender Corp 4th Circuit	0.011307737%	0.000000000%	-0.011307737%	$ 2,130	617	1,513	617	895	617	278	278
804929911	Public Defender Corp 6th & 24th Judicial	0.012982958%	0.000000000%	-0.012982958%	$ 2,446	709	1,737	709	1,028	709	319	319
804610911	Public Defender Corp 8th Judicial District	0.004537055%	0.000000000%	-0.004537055%	$ 855	248	607	248	359	248	111	111
809149911	Public Defender Corp Fifth Judicial	0.009074110%	0.000000000%	-0.009074110%	$ 1,709	495	1,214	495	718	495	223	223
806819911	Public Defender Corp. 23R	0.015146784%	0.000000000%	-0.015146784%	$ 2,853	827	2,026	827	1,199	827	372	372
804609911	Public Defender Corp. 9th	0.009353314%	0.000000000%	-0.009353314%	$ 1,762	511	1,251	511	740	511	230	230
807569911	Public Defender Corp/15th Judicial	0.010609729%	0.000000000%	-0.010609729%	$ 1,999	579	1,419	579	840	579	261	261
806909911	Public Defender Corp/30th Jud Circuit	0.006081369%	0.002049176%	-0.004032193%	$ 760	220	539	220	319	220	99	99
808439911	Public Defender/28th Jud. Ct.	0.003420242%	0.000000000%	-0.003420242%	$ 644	187	458	187	271	187	84	84
808269911	Public Defender/7th Judicial Circuit	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
808379911	Public Defender-13th Circuit	0.025547110%	0.000000000%	-0.025547110%	$ 4,813	1,395	3,417	1,395	2,022	1,395	627	627
867001802	Public Port Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
857000001	Public Safety	0.745462140%	0.145123220%	-0.600338920%	$ 113,091	32,782	80,309	32,782	47,527	32,782	14,745	14,745
882800002	Public Service Commission	0.176169084%	0.048522787%	-0.127646297%	$ 24,046	6,970	17,076	6,970	10,105	6,970	3,135	3,135
879831702	Public Transit	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
800790005	Putnam Co Board of Education	0.178031401%	0.190069910%	0.012038509%	$ (2,268)	(657)	(1,610)	(657)	(953)	(657)	(296)	(296)
809369911	Putnam Co Development Authority	0.001745021%	0.000000000%	-0.001745021%	$ 329	95	233	95	138	95	43	43
808799911	Putnam Co Solid Waste Authority	0.001605420%	0.000000000%	-0.001605420%	$ 302	88	215	88	127	88	39	39
806949911	Putnam Co. Aging Program	0.017310610%	0.000000000%	-0.017310610%	$ 3,261	945	2,316	945	1,370	945	425	425
808469911	Putnam Co. Fire Service	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
807659911	Putnam Co Health Dept	0.003001436%	0.000000000%	-0.003001436%	$ 565	164	402	164	238	164	74	74
802397709	Putnam County Commission	0.136991643%	0.030818958%	-0.106172686%	$ 20,001	5,798	14,203	5,798	8,405	5,798	2,608	2,608
808699911	Putnam County Parks & Recreation Comm	0.003210839%	0.000000000%	-0.003210839%	$ 605	175	430	175	254	175	79	79
806839911	Putnam Public Service District	0.028059941%	0.000000000%	-0.028059941%	$ 5,286	1,532	3,754	1,532	2,221	1,532	689	689
880830002	Racing Commission	0.019842746%	0.000933871%	-0.018908875%	$ 3,562	1,033	2,529	1,033	1,497	1,033	464	464
856901401	Railroad Maintenance Authority	0.014281902%	0.006057318%	-0.008224584%	$ 1,549	449	1,100	449	651	449	202	202
805739911	Rainelle Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804678810	Rainelle, Town of	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
800810005	Raleigh Co Board of Education	0.209858653%	0.212119794%	0.002261141%	$ (426)	(123)	(302)	(123)	(179)	(123)	(56)	(56)
809459911	Raleigh Co PSD	0.012354750%	0.000000000%	-0.012354750%	$ 2,327	675	1,653	675	978	675	303	303
804719911	Raleigh Co Recreation Authority	0.003699445%	0.000000000%	-0.003699445%	$ 697	202	495	202	293	202	91	91
807109911	Raleigh Co Solid Waste Authority	0.042926415%	0.037392918%	-0.005533497%	$ 1,042	302	740	302	438	302	136	136
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	0.160960756%	0.000000000%	-0.160960756%	$ 30,321	8,789	21,532	8,789	12,743	8,789	3,953	3,953
807669911	Raleigh County Health Department	0.010679530%	0.000000000%	-0.010679530%	$ 2,012	583	1,429	583	845	583	262	262
804429911	Raleigh County Housing Authority	0.007608292%	0.000000000%	-0.007608292%	$ 1,433	415	1,018	415	602	415	187	187
808929911	Raleigh County Memorial Airport	0.005304864%	0.000000000%	-0.005304864%	$ 999	290	710	290	420	290	130	130
807999911	Raleigh County Public Library	0.019483511%	0.004670164%	-0.014813347%	$ 2,791	809	1,982	809	1,173	809	364	364
800830005	Randolph Co Board Of Education	0.089076253%	0.054017876%	-0.035058377%	$ 6,604	1,914	4,690	1,914	2,775	1,914	861	861
809279911	Randolph Co Emergency Ambulance Squad	0.025526878%	0.008997990%	-0.016528888%	$ 3,114	903	2,211	903	1,309	903	406	406
807679911	Randolph Co Health Department	0.019617429%	0.003032553%	-0.016584876%	$ 3,124	906	2,219	906	1,313	906	407	407
802417709	Randolph County Commission	0.072383480%	0.000000000%	-0.072383480%	$ 13,635	3,953	9,683	3,953	5,730	3,953	1,778	1,778
806829911	Randolph County Housing Authority	0.016473000%	0.000000000%	-0.016473000%	$ 3,103	900	2,204	900	1,304	900	405	405
804938810	Ranson, City of	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
885571602	Real Estate Appraiser/Lic Cert Board	0.001326216%	0.000000000%	-0.001326216%	$ 250	72	177	72	105	72	33	33
880100002	Real Estate Commission	0.004537055%	0.000000000%	-0.004537055%	$ 855	248	607	248	359	248	111	111
804469911	Red Sulphur Public Service District	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
880500702	Reg Jail & Correctional Fac Authority	0.021335806%	0.029423511%	0.008087705%	$ (1,524)	(442)	(1,082)	(442)	(640)	(442)	(199)	(199)
804629911	Region 1 Workforce Invest	0.008465208%	0.000933871%	-0.007531337%	$ 1,419	411	1,007	411	596	411	185	185
808709911	Region 2 Planning/Development Council	0.004327653%	0.000000000%	-0.004327653%	$ 815	236	579	236	343	236	106	106
808569911	Region 4 Planning/Development Authority	0.006770682%	0.000000000%	-0.006770682%	$ 1,275	370	906	370	536	370	166	166
808419911	Region 6 Planning/Development Council	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
808369911	Region 7 Planning/Development Council	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
808289911	Region 8 Planning/Development Council	0.003263529%	0.004204240%	0.000940711%	$ (177)	(51)	(126)	(51)	(74)	(51)	(23)	(23)
808299911	Region 8 Solid Waste Authority	0.005933072%	0.000000000%	-0.005933072%	$ 1,118	324	794	324	470	324	146	146
809689911	Region I Planning & Development Council	0.006421678%	0.000000000%	-0.006421678%	$ 1,210	351	859	351	508	351	158	158
805869911	Region VI Workforce Investment Board	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
808219911	Regional Intergovernmental Council	0.005514267%	0.000000000%	-0.005514267%	$ 1,039	301	738	301	437	301	135	135
844050001	Rehabilitation Services, Division of	0.338999237%	0.117934314%	-0.221064923%	$ 41,644	12,071	29,572	12,071	17,501	12,071	5,430	5,430
802559911	Ripley Convention & Visitors Bureau	0.000628208%	0.000000000%	-0.000628208%	$ 118	34	84	34	50	34	15	15
800850005	Ritchie Co Board of Education	0.057207768%	0.055426975%	-0.001780793%	$ 335	97	238	97	141	97	44	44
802659911	Ritchie Co Economic Development Authority	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
804799911	Ritchie Co Integrated Family Services	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805159911	Ritchie Co. Ambulance Authority, Inc.	0.016682403%	0.000000000%	-0.016682403%	$ 3,143	911	2,232	911	1,321	911	410	410
802427709	Ritchie County Commission	0.028548547%	0.000000000%	-0.028548547%	$ 5,378	1,559	3,819	1,559	2,260	1,559	701	701
806959911	Ritchie County Public Library	0.003420242%	0.000823433%	-0.002596809%	$ 489	142	347	142	206	142	64	64
804768810	Rivesville, Town of	0.002163826%	0.000000000%	-0.002163826%	$ 408	118	289	118	171	118	53	53
800870005	Roane Co Board of Education	0.049132697%	0.042904062%	-0.006228635%	$ 1,173	340	833	340	493	340	153	153
807079911	Roane Co Public Library	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
808689911	Roane Co. Committee on Aging, Inc.	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
802437709	Roane County Commission	0.031253669%	0.000947979%	-0.030305690%	$ 5,709	1,655	4,054	1,655	2,399	1,655	744	744
805539911	Robert C Byrd Clinic	0.055352073%	0.000000000%	-0.055352073%	$ 10,427	3,023	7,405	3,023	4,382	3,023	1,360	1,360
804529911	Romney Public Housing Authority	0.002722233%	0.000000000%	-0.002722233%	$ 513	149	364	149	216	149	67	67
804948810	Romney, City of	0.015774992%	0.000000000%	-0.015774992%	$ 2,972	861	2,110	861	1,249	861	387	387
805759911	Ronceverte Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804718810	Saint Albans, City of	0.096781189%	0.022195391%	-0.074585798%	$ 14,050	4,073	9,978	4,073	5,905	4,073	1,832	1,832
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	0.052420437%	0.000000000%	-0.052420437%	$ 9,875	2,862	7,012	2,862	4,150	2,862	1,288	1,288
839590001	School Building Authority	0.005444466%	0.000000000%	-0.005444466%	$ 1,026	297	728	297	431	297	134	134
828101403	School of Osteopathic Medicine	0.243025932%	0.050255136%	-0.192770796%	$ 36,314	10,526	25,787	10,526	15,261	10,526	4,735	4,735
893020002	Secondary Schools Activities Comm.	0.005444466%	0.000000000%	-0.005444466%	$ 1,026	297	728	297	431	297	134	134
825000001	Secretary of State	0.033950813%	0.007680316%	-0.026270498%	$ 4,949	1,435	3,514	1,435	2,080	1,435	645	645
810100001	Senate	0.032105518%	0.018936526%	-0.013168992%	$ 2,481	719	1,762	719	1,043	719	323	323
899999802	Senate	0.004955860%	0.000000000%	-0.004955860%	$ 934	271	663	271	392	271	122	122
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	0.009562716%	0.000000000%	-0.009562716%	$ 1,801	522	1,279	522	757	522	235	235
832401003	Shepherd University	0.282340283%	0.145862787%	-0.136477496%	$ 25,709	7,452	18,257	7,452	10,805	7,452	3,352	3,352
804858810	Shepherdstown, Town of	0.023383284%	0.000000000%	-0.023383284%	$ 4,405	1,277	3,128	1,277	1,851	1,277	574	574
808609911	Short Line Public Service District	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
806539911	Sissonville Public Service District	0.002931636%	0.000000000%	-0.002931636%	$ 552	160	392	160	232	160	72	72
804878810	Sistersville, City of	0.006002873%	0.000000000%	-0.006002873%	$ 1,131	328	803	328	475	328	147	147
805919911	So Highlands Comm. Mental	0.149932222%	0.000000000%	-0.149932222%	$ 28,244	8,187	20,057	8,187	11,870	8,187	3,683	3,683
809619911	So Jackson Co Public Service District	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
804449911	South Charleston Housing Authority	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
808009911	South Charleston Library Board	0.005933072%	0.000000000%	-0.005933072%	$ 1,118	324	794	324	470	324	146	146
800840005	Southern Education Services	0.044951746%	0.000000000%	-0.044951746%	$ 8,468	2,455	6,013	2,455	3,559	2,455	1,104	1,104
809179911	Southern Soil Conservation District	0.003629644%	0.000000000%	-0.003629644%	$ 684	198	486	198	287	198	89	89
806499911	Southwestern Water District	0.009347012%	0.003270217%	-0.006076794%	$ 1,145	332	813	332	481	332	149	149
804928810	Spencer, City of	0.017096820%	0.000000000%	-0.017096820%	$ 3,221	934	2,287	934	1,354	934	420	420
805909911	St Albans Municipal Water Board	0.029863635%	0.008997990%	-0.020865645%	$ 3,931	1,139	2,791	1,139	1,652	1,139	512	512
802810810	St. Marys, City of	0.012564153%	0.000337712%	-0.012226441%	$ 2,303	668	1,636	668	968	668	300	300
897226625	St. Marys, City of NP	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802699910	Star City, Town of	0.014029970%	0.000000000%	-0.014029970%	$ 2,643	766	1,877	766	1,111	766	345	345
808879911	State Bar Association	0.015391765%	0.008408480%	-0.006983285%	$ 1,315	381	934	381	553	381	172	172
805109911	Step By Step	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802921911	Stevens Correctional Center	0.047045772%	0.000000000%	-0.047045772%	$ 8,862	2,569	6,293	2,569	3,724	2,569	1,156	1,156
804958810	Stonewood City of	0.009004309%	0.000875416%	-0.008128894%	$ 1,531	444	1,087	444	644	444	200	200
809009911	Sugar Creek PSD	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
800890005	Summers Co Board of Education	0.038090881%	0.031142839%	-0.006948042%	$ 1,309	379	929	379	550	379	171	171
807189911	Summers Co Council on Aging	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807709911	Summers Co Health Department	0.000139602%	0.000000000%	-0.000139602%	$ 26	8	19	8	11	8	3	3
802447709	Summers County Commission	0.029106954%	0.000000000%	-0.029106954%	$ 5,483	1,589	3,894	1,589	2,304	1,589	715	715
805679911	Summers County Public Library	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
805769911	Summersville Public Library	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807229911	Sun Valley Public Service District	0.005933072%	0.000000000%	-0.005933072%	$ 1,118	324	794	324	470	324	146	146
811100001	Supreme Court / Judicial	1.156409259%	0.260150160%	-0.896259099%	$ 168,835	48,941	119,895	48,941	70,954	48,941	22,013	22,013
818000001	Tax Dept	0.338702932%	0.200980925%	-0.137722008%	$ 25,944	7,520	18,423	7,520	10,903	7,520	3,383	3,383
818010001	Tax Dept - Budget Office	0.004245248%	0.001206933%	-0.003038315%	$ 572	166	406	166	241	166	75	75
800910005	Taylor Co Board of Education	0.079498031%	0.053038317%	-0.026459713%	$ 4,984	1,445	3,540	1,445	2,095	1,445	650	650
802457709	Taylor Co Commission	0.035389030%	0.000000000%	-0.035389030%	$ 6,667	1,932	4,734	1,932	2,802	1,932	869	869
807719911	Taylor Co Health Dept.	0.006897451%	0.000000000%	-0.006897451%	$ 1,299	377	923	377	546	377	169	169
804289911	Taylor Co PSD	0.004676657%	0.000000000%	-0.004676657%	$ 881	255	626	255	370	255	115	115
808779911	Taylor Co Senior Citizen	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805129911	Taylor County Public Library	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
804209911	The Appalachian Community Health Center	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802669911	The Housing Authority of The County of Jackson	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
802920911	Tomlinson PSD	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
804668810	Town of Alderson	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
803058810	Town of Ansted	0.003839047%	0.000000000%	-0.003839047%	$ 723	210	514	210	304	210	94	94
805368810	Town of Bath	0.007678093%	0.000000000%	-0.007678093%	$ 1,446	419	1,027	419	608	419	189	189
803158810	Town of Belle	0.006770682%	0.000000000%	-0.006770682%	$ 1,275	370	906	370	536	370	166	166
805438810	Town of Beverly	0.006840483%	0.000000000%	-0.006840483%	$ 1,289	374	915	374	542	374	168	168
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	0.011028534%	0.000000000%	-0.011028534%	$ 2,078	602	1,475	602	873	602	271	271
803458810	Town of Clay	0.001116814%	0.000000000%	-0.001116814%	$ 210	61	149	61	88	61	27	27
803498810	Town of Danville	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
897166625	Town of Davis	0.010553888%	0.026760047%	0.016206159%	$ (3,053)	(885)	(2,168)	(885)	(1,283)	(885)	(398)	(398)
803568810	Town of Eleanor	0.005025661%	0.000000000%	-0.005025661%	$ 947	274	672	274	398	274	123	123
805088810	Town of Fairview	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804488810	Town of Fayetteville	0.018567026%	0.000000000%	-0.018567026%	$ 3,498	1,014	2,484	1,014	1,470	1,014	456	456
803248810	Town of Gauley Bridge	0.001814822%	0.000000000%	-0.001814822%	$ 342	99	243	99	144	99	45	45
804558810	Town of Gilbert	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804588810	Town of Glasgow	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
803768810	Town of Glendale	0.019862051%	0.006574719%	-0.013287332%	$ 2,503	726	1,777	726	1,052	726	326	326
803808810	Town of Grant Town	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
803798810	Town of Grantsville	0.005768252%	0.008239485%	0.002471233%	$ (466)	(135)	(331)	(135)	(196)	(135)	(61)	(61)
804508810	Town of Hamlin	0.002861835%	0.000000000%	-0.002861835%	$ 539	156	383	156	227	156	70	70
803848810	Town of Handley	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
803698810	Town of Harpers Ferry	0.008864708%	0.000000000%	-0.008864708%	$ 1,670	484	1,186	484	702	484	218	218
803868810	Town of Harrisville	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804178810	Town of Marlinton	0.003071237%	0.000000000%	-0.003071237%	$ 579	168	411	168	243	168	75	75
802822810	Town of Middlebourne	0.005723670%	0.000000000%	-0.005723670%	$ 1,078	313	766	313	453	313	141	141
804528810	Town of Mitchell Heights	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804308810	Town of Monongah	0.005374665%	0.000000000%	-0.005374665%	$ 1,012	293	719	293	425	293	132	132
804738810	Town of New Haven	0.002094025%	0.000000000%	-0.002094025%	$ 394	114	280	114	166	114	51	51
804548810	Town of Nutter Fort	0.014029970%	0.000000000%	-0.014029970%	$ 2,643	766	1,877	766	1,111	766	345	345
804728810	Town of Oceana	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802824810	Town of Paw Paw	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
804898810	Town of Pineville	0.003559843%	0.000000000%	-0.003559843%	$ 671	194	476	194	282	194	87	87
804748810	Town of Ridgeley	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805038810	Town of Union	0.002233627%	0.000000000%	-0.002233627%	$ 421	122	299	122	177	122	55	55
803298810	Town of Wardensville	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
805138810	Town of West Hamlin	0.005163119%	0.002110767%	-0.003052352%	$ 575	167	408	167	242	167	75	75
805188810	Town of West Union	0.007398890%	0.000000000%	-0.007398890%	$ 1,394	404	990	404	586	404	182	182
803228810	Town of Winfield	0.006631081%	0.000000000%	-0.006631081%	$ 1,249	362	887	362	525	362	163	163
816000001	Treasurer of State's Office	0.105138046%	0.025242734%	-0.079895312%	$ 15,051	4,363	10,688	4,363	6,325	4,363	1,962	1,962
806019911	Tri River Transit	0.008445903%	0.000000000%	-0.008445903%	$ 1,591	461	1,130	461	669	461	207	207
802927911	Tri-State Airport Authority	0.015146784%	0.000000000%	-0.015146784%	$ 2,853	827	2,026	827	1,199	827	372	372
806929911	Tri-State Transit Authority	0.045719556%	0.000000000%	-0.045719556%	$ 8,613	2,497	6,116	2,497	3,619	2,497	1,123	1,123
800930005	Tucker Co Board of Education	0.028324626%	0.031997371%	0.003672745%	$ (692)	(201)	(491)	(201)	(291)	(201)	(90)	(90)
807729911	Tucker Co Health Dept.	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
808119911	Tucker Co. Solid Waste Authority	0.008794907%	0.000000000%	-0.008794907%	$ 1,657	480	1,177	480	696	480	216	216
804849911	Tucker County Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802467709	Tucker County Commission	0.037832060%	0.000000000%	-0.037832060%	$ 7,127	2,066	5,061	2,066	2,995	2,066	929	929
804519911	Tucker County Development Authority	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
805509911	Tucker County Senior Citizens	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
805579911	Tug River Health Association	0.040414691%	0.000000000%	-0.040414691%	$ 7,613	2,207	5,406	2,207	3,200	2,207	993	993
800950005	Tyler Co Board of Education	0.133806670%	0.155179956%	0.021373286%	$ (4,026)	(1,167)	(2,859)	(1,167)	(1,692)	(1,167)	(525)	(525)
802477709	Tyler County Commission	0.034481619%	0.000000000%	-0.034481619%	$ 6,496	1,883	4,613	1,883	2,730	1,883	847	847
808169911	Union PSD	0.012762427%	0.007306524%	-0.005455903%	$ 1,028	298	730	298	432	298	134	134
809919911	Union Williams PSD	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
805449911	Upper Ohio Conservation District	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
800970005	Upshur Co Board of Education	0.090983651%	0.102221813%	0.011238162%	$ (2,117)	(614)	(1,503)	(614)	(890)	(614)	(276)	(276)
807139911	Upshur Co Public Library	0.003420242%	0.000000000%	-0.003420242%	$ 644	187	458	187	271	187	84	84
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	0.066869213%	0.000000000%	-0.066869213%	$ 12,597	3,651	8,945	3,651	5,294	3,651	1,642	1,642
802579911	Upshur County Development Authority	0.000907411%	0.000000000%	-0.000907411%	$ 171	50	121	50	72	50	22	22
802823810	Upshur Human Resources, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807749911	Upshur-Buckhannon Health Department	0.002722233%	0.000000000%	-0.002722233%	$ 513	149	364	149	216	149	67	67
896716625	Valley Comprehensive Mental Health Ctr	0.011179104%	0.024666574%	0.013487470%	$ (2,541)	(736)	(1,804)	(736)	(1,068)	(736)	(331)	(331)
805529911	Valley Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804616911	Valley Healthcare System	0.095068755%	0.000000000%	-0.095068755%	$ 17,909	5,191	12,718	5,191	7,526	5,191	2,335	2,335
840400001	Veterans Affairs	0.139890632%	0.015332061%	-0.124558571%	$ 23,464	6,802	16,663	6,802	9,861	6,802	3,059	3,059
809129911	Vienna Public Library	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
809939911	Warm Springs PSD	0.004955860%	0.000000000%	-0.004955860%	$ 934	271	663	271	392	271	122	122
883430602	Water Development Authority	0.009911720%	0.000000000%	-0.009911720%	$ 1,867	541	1,326	541	785	541	243	243
800990005	Wayne Co Board of Education	0.217438736%	0.060846997%	-0.156591739%	$ 29,498	8,551	20,948	8,551	12,397	8,551	3,846	3,846
805359911	Wayne Co Community Service Org Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
806869911	Wayne Co Health Dept.	0.003249449%	0.000778226%	-0.002471223%	$ 466	135	331	135	196	135	61	61
896136625	Wayne County Commission	0.001591459%	0.004035245%	0.002443786%	$ (460)	(133)	(327)	(133)	(193)	(133)	(60)	(60)
805859911	WC Workshop Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
801010005	Webster Co Board of Education	0.046931139%	0.083490058%	0.036558919%	$ (6,887)	(1,996)	(4,891)	(1,996)	(2,894)	(1,996)	(898)	(898)
802507709	Webster County Commission	0.020312047%	0.000000000%	-0.020312047%	$ 3,826	1,109	2,717	1,109	1,608	1,109	499	499
807769911	Webster County Health Dept.	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
808349911	Webster Springs Public Service District	0.002443030%	0.000000000%	-0.002443030%	$ 460	133	327	133	193	133	60	60

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, 2024

Agency Account Number	Agency Name	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in NOL (NOA) ($) FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	FY 2025 Deferred Outflow/(Inflow)	FY 2026 Amount Recognized	FY 2026 Deferred Outflow/(Inflow)	FY 2027 Amount Recognized
897066625	Weirton Board of Park Commissioners	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	0.065647698%	0.163897704%	0.098250006%	$ (18,508)	(5,365)	(13,143)	(5,365)	(7,778)	(5,365)	(2,413)	(2,413)
841901801	Welch Emergency Hospital	0.109123216%	0.035159577%	-0.073963639%	$ 13,933	4,039	9,894	4,039	5,855	4,039	1,817	1,817
803288810	Welch, City of	0.023756220%	0.002020151%	-0.021736069%	$ 4,095	1,187	2,908	1,187	1,721	1,187	534	534
831000503	West Liberty State College	0.263806442%	0.119986701%	-0.143819741%	$ 27,092	7,853	19,239	7,853	11,386	7,853	3,532	3,532
800900005	West Virginia Academy	0.002901721%	0.000000000%	-0.002901721%	$ 547	158	388	158	230	158	71	71
880130602	West Virginia Lottery Commission	0.128732777%	0.005530410%	-0.123202367%	$ 23,209	6,728	16,481	6,728	9,754	6,728	3,026	3,026
805329911	West Virginia Rural Water Association	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
886107204	West Virginia University	6.320220905%	3.527570804%	-2.792650102%	$ 526,074	152,494	373,580	152,494	221,086	152,494	68,592	68,592
804709911	Westbrook Health Services	0.173385307%	0.000000000%	-0.173385307%	$ 32,662	9,468	23,194	9,468	13,726	9,468	4,259	4,259
804613911	Western Conservation District	0.000209403%	0.000000000%	-0.000209403%	$ 39	11	28	11	17	11	5	5
806999911	Weston Housing Authority	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
807149911	Weston Sanitary Board	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
803238810	Weston, City of	0.016399211%	0.004414498%	-0.011984713%	$ 2,258	654	1,603	654	949	654	294	294
801030005	Wetzel Co Board of Education	0.144657880%	0.035730984%	-0.108926897%	$ 20,519	5,948	14,571	5,948	8,623	5,948	2,675	2,675
806049911	Wetzel Co Emergency Ambulance Authority	0.005514267%	0.000000000%	-0.005514267%	$ 1,039	301	738	301	437	301	135	135
896736625	Wetzel Co Hospital	0.089509616%	0.222696991%	0.133187375%	$ (25,090)	(7,273)	(17,817)	(7,273)	(10,544)	(7,273)	(3,271)	(3,271)
802517709	Wetzel County Commission	0.068474632%	0.010274452%	-0.058200180%	$ 10,964	3,178	7,786	3,178	4,608	3,178	1,429	1,429
807779911	Wetzel-Tyler Health Department	0.004924669%	0.001867742%	-0.003056927%	$ 576	167	409	167	242	167	75	75
896926625	Wheeling Housing Authority	0.018472296%	0.039328471%	0.020856175%	$ (3,929)	(1,139)	(2,790)	(1,139)	(1,651)	(1,139)	(512)	(512)
807609911	Wheeling-Ohio Co Health Department	0.026827138%	0.021480045%	-0.005347093%	$ 1,007	292	715	292	423	292	131	131
806689911	White Oak Public Service District	0.004188051%	0.000000000%	-0.004188051%	$ 789	229	560	229	332	229	103	103
804889911	Whitehall Public Service District	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
809079911	Wilderness Public Service District	0.006700881%	0.000000000%	-0.006700881%	$ 1,262	366	896	366	530	366	165	165
842000001	William R Sharpe Jr Hospital	0.254175920%	0.067417418%	-0.186758502%	$ 35,181	10,198	24,983	10,198	14,785	10,198	4,587	4,587
804489911	Williamson Housing Authority	0.010470127%	0.000000000%	-0.010470127%	$ 1,972	572	1,401	572	829	572	257	257
807019911	Williamson Utility Board	0.001675220%	0.000000000%	-0.001675220%	$ 316	91	224	91	133	91	41	41
803118810	Williamson, City of	0.008725106%	0.000000000%	-0.008725106%	$ 1,644	476	1,167	476	691	476	214	214
801050005	Wirt Co Board of Education	0.019624927%	0.027573670%	0.007948743%	$ (1,497)	(434)	(1,063)	(434)	(629)	(434)	(195)	(195)
804779911	Wirt Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
802577709	Wirt County Commission	0.007608292%	0.000000000%	-0.007608292%	$ 1,433	415	1,018	415	602	415	187	187
801070005	Wood Co Board of Education	0.271682521%	0.291060315%	0.019377794%	$ (3,650)	(1,058)	(2,592)	(1,058)	(1,534)	(1,058)	(476)	(476)
808669925	Wood Co Parks & Recreation	0.001591459%	0.004035245%	0.002443786%	$ (460)	(133)	(327)	(133)	(193)	(133)	(60)	(60)
805369911	Wood Co Senior Citizens Assoc Inc.	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
806249911	Wood Co Solid Waste Authority	0.001396017%	0.000000000%	-0.001396017%	$ 263	76	187	76	111	76	34	34
896146625	Wood County Commission	0.260423973%	0.653879123%	0.393455149%	$ (74,118)	(21,485)	(52,633)	(21,485)	(31,149)	(21,485)	(9,664)	(9,664)
890000002	Workers Compensation Comm.	0.000368309%	0.000389113%	0.000020804%	$ (4)	(1)	(3)	(1)	(2)	(1)	(1)	(1)
805139911	Workforce Investment Board of Kanawha Co	0.008515703%	0.000000000%	-0.008515703%	$ 1,604	465	1,139	465	674	465	209	209
882500602	Workforce WV/Payroll-05303	0.295889206%	0.174408557%	-0.121480649%	$ 22,884	6,634	16,251	6,634	9,617	6,634	2,984	2,984
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	0.001605420%	0.000000000%	-0.001605420%	$ 302	88	215	88	127	88	39	39
855069301	WV Bd. of Chiropractic Examiners	0.000907411%	0.000000000%	-0.000907411%	$ 171	50	121	50	72	50	22	22
882200002	WV Board of Barbers And Cosmetologists	0.006282076%	0.000000000%	-0.006282076%	$ 1,183	343	840	343	497	343	154	154
881116002	WV Board of Veterinary Medicine	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
847752301	WV Division of Energy	0.000209403%	0.000000000%	-0.000209403%	$ 39	11	28	11	17	11	5	5
837707001	WV Division of Juvenile Services	0.008828890%	0.016361554%	0.007532664%	$ (1,419)	(411)	(1,008)	(411)	(596)	(411)	(185)	(185)
881074002	WV Engineers Registration Board	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
814000001	WV Enterprise Planning Board	0.029913333%	0.005907943%	-0.024005390%	$ 4,522	1,311	3,211	1,311	1,900	1,311	590	590
881300002	WV Massage Therapy Licensure Board	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
886001602	WV Multimodal Transportation	0.000558407%	0.000000000%	-0.000558407%	$ 105	30	75	30	44	30	14	14
816000002	WV Mun. Pensions Oversight Board	0.001256415%	0.000000000%	-0.001256415%	$ 237	69	168	69	99	69	31	31
809649911	WV Municipal League	0.003350441%	0.000000000%	-0.003350441%	$ 631	183	448	183	265	183	82	82
887200504	WV Network For Educational Telecom	0.068674542%	0.066752386%	-0.001922155%	$ 362	105	257	105	152	105	47	47
830703503	WV Northern Community College	0.127248322%	0.101298561%	-0.025949762%	$ 4,888	1,417	3,471	1,417	2,054	1,417	637	637
818020001	WV Office Of Tax Appeals	0.004955860%	0.000000000%	-0.004955860%	$ 934	271	663	271	392	271	122	122
834957902	WV Parkways Econ. Dev.& Tourism Authority	0.367146628%	0.206585415%	-0.160561213%	$ 30,246	8,768	21,479	8,768	12,711	8,768	3,944	3,944
837701401	WV Parole Board	0.008027098%	0.000000000%	-0.008027098%	$ 1,512	438	1,074	438	635	438	197	197
884200001	WV Professional Charter School Board	0.000837610%	0.000000000%	-0.000837610%	$ 158	46	112	46	66	46	21	21
833300001	WV School for the Deaf and Blind	0.111593338%	0.049709619%	-0.061883719%	$ 11,658	3,379	8,278	3,379	4,899	3,379	1,520	1,520
884610002	WV Solid Waste Management Board	0.005863271%	0.000000000%	-0.005863271%	$ 1,105	320	784	320	464	320	144	144
832603203	WV Southern Community College	0.164166549%	0.119069366%	-0.045097184%	$ 8,495	2,463	6,033	2,463	3,570	2,463	1,108	1,108
881063502	WV State Board of Examiners for LPNs	0.003957708%	0.000000000%	-0.003957708%	$ 746	216	529	216	313	216	97	97
832802203	WV State University	0.216871744%	0.097216136%	-0.119655608%	$ 22,540	6,534	16,007	6,534	9,473	6,534	2,939	2,939
805039911	WV Statewide Independent Living Council	0.000000000%	0.000000000%	0.000000000%	$ -	-	-	-	-	-	-	-
804259911	WVSU Metro Area Agency on Aging	0.015774992%	0.000000000%	-0.015774992%	$ 2,972	861	2,110	861	1,249	861	387	387
802599911	WVSC R & D Corporation	0.053240936%	0.000424383%	-0.052816553%	$ 9,949	2,884	7,065	2,884	4,181	2,884	1,297	1,297
886410704	WVU Parkersburg	0.166757517%	0.122184747%	-0.044572770%	$ 8,397	2,434	5,963	2,434	3,529	2,434	1,095	1,095
801090005	Wyoming Co Board of Education	0.087764475%	0.038653578%	-0.049110897%	$ 9,251	2,682	6,570	2,682	3,888	2,682	1,206	1,206
808429911	Wyoming Co Council on Aging	0.009492915%	0.000000000%	-0.009492915%	$ 1,788	518	1,270	518	752	518	233	233
807809911	Wyoming Co Health Department	0.002931636%	0.000000000%	-0.002931636%	$ 552	160	392	160	232	160	72	72
809559911	Wyoming Co Public Library	0.002931636%	0.000000000%	-0.002931636%	$ 552	160	392	160	232	160	72	72
802547709	Wyoming County Commission	0.065488013%	0.008631733%	-0.056856280%	$ 10,710	3,105	7,606	3,105	4,501	3,105	1,396	1,396
809749911	Wyoming County Economic Dev Authority	0.002512831%	0.000000000%	-0.002512831%	$ 473	137	336	137	199	137	62	62
PSSP	State of West Virginia Special Funding - Public School Support Plan (PSSP)	19.752508267%	0.000000000%	-19.752508267%	$ 3,720,936	1,078,595	2,642,341	1,078,595	1,563,747	1,078,595	485,152	485,152
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	29.914649225%	75.850473779%	45.935824554%	$ (8,653,294)	(2,508,347)	(6,144,948)	(2,508,347)	(3,636,601)	(2,508,347)	(1,128,254)	(1,128,254)
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