West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
892703502	ABC Commission	0.081846562%	0.074910427%	-0.006936135%	(153,082)	(37,815)	(115,267)	(37,815)	(77,452)	(37,815)	(39,637)	(37,815)	(1,823)	(1,823)
881000502	Accountancy, Board of	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
858000001	Adjutant General	0.335767623%	0.365896149%	0.030128526%	664,942	164,256	500,686	164,256	336,430	164,256	172,173	164,256	7,917	7,917
881510002	Administration, Dept. of													
	Board of Risk and Insurance Management	0.023591916%	0.025640471%	0.002048555%	45,212	11,168	34,044	11,168	22,875	11,168	11,707	11,168	538	538
	Consolidated Public Retirement Board	0.091154996%	0.045370597%	-0.045784399%	(1,010,470)	(249,610)	(760,860)	(249,610)	(511,250)	(249,610)	(261,641)	(249,610)	(12,031)	(12,031)
	Ethics Commission	0.006395241%	0.007909434%	0.001514193%	33,419	8,255	25,163	8,255	16,908	8,255	8,653	8,255	398	398
	Finance Division	0.023359909%	0.011038440%	-0.012321469%	(271,937)	(67,175)	(204,762)	(67,175)	(137,587)	(67,175)	(70,413)	(67,175)	(3,238)	(3,238)
	General Services Division/Building Commission	0.105884047%	0.187276327%	0.081392280%	1,796,342	443,738	1,352,603	443,738	908,865	443,738	465,127	443,738	21,388	21,388
	Public Employees Grievance Board	0.010214621%	0.016253451%	0.006038830%	133,278	32,923	100,355	32,923	67,432	32,923	34,510	32,923	1,587	1,587
	Information Services And Communications	0.225254598%	0.158536338%	-0.066718260%	(1,472,484)	(363,738)	(1,108,746)	(363,738)	(745,008)	(363,738)	(381,270)	(363,738)	(17,532)	(17,532)
	Office of Technology	0.002628766%	0.004172009%	0.001543243%	34,060	8,414	25,646	8,414	17,233	8,414	8,819	8,414	406	406
	Public Employees Insurance Agency	0.035832075%	0.042145878%	0.006313803%	139,347	34,422	104,925	34,422	70,503	34,422	36,081	34,422	1,659	1,659
	Division of Personnel	0.063665556%	0.089176690%	0.025511134%	563,035	139,083	423,952	139,083	284,870	139,083	145,787	139,083	6,704	6,704
	Prosecuting Attorneys Institute	0.004263494%	0.007301016%	0.003037522%	67,039	16,560	50,479	16,560	33,918	16,560	17,358	16,560	798	798
	Public Defender Services	0.023422036%	0.028334894%	0.004912858%	108,428	26,784	81,643	26,784	54,859	26,784	28,075	26,784	1,291	1,291
	Purchasing Division	0.034574878%	0.030594732%	-0.003980146%	(87,843)	(21,699)	(66,143)	(21,699)	(44,444)	(21,699)	(22,745)	(21,699)	(1,046)	(1,046)
	Real Estate Division	0.016876330%	0.026944224%	0.010067894%	222,200	54,889	167,312	54,889	112,423	54,889	57,534	54,889	2,646	2,646
	Retiree Health Benefit Trust Fund	0.019705467%	0.022694094%	0.002988627%	65,960	16,294	49,666	16,294	33,372	16,294	17,079	16,294	785	785
	Secretary of Administration	0.002966584%	0.002086004%	-0.000880580%	(19,435)	(4,801)	(14,634)	(4,801)	(9,833)	(4,801)	(5,032)	(4,801)	(231)	(231)
	Surplus Property	0.015768230%	0.013906696%	-0.001861534%	(41,084)	(10,149)	(30,936)	(10,149)	(20,787)	(10,149)	(10,638)	(10,149)	(489)	(489)
	Travel Management	0.009709350%	0.006171097%	-0.003538253%	(78,090)	(19,290)	(58,800)	(19,290)	(39,510)	(19,290)	(20,220)	(19,290)	(930)	(930)
	Travel Management - Aviation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
	Fleet Management	0.005684659%	0.005910346%	0.000225687%	4,981	1,230	3,751	1,230	2,520	1,230	1,290	1,230	59	59
867001902	Aeronautics Commission	0.002842329%	0.002607506%	-0.000234823%	(5,183)	(1,280)	(3,902)	(1,280)	(2,622)	(1,280)	(1,342)	(1,280)	(62)	(62)
808019911	Aging & Family Services Of Mineral County	0.007461114%	0.007301016%	-0.000160098%	(3,533)	(873)	(2,661)	(873)	(1,788)	(873)	(915)	(873)	(42)	(42)
851000001	Agriculture	0.323494061%	0.314154237%	-0.009339824%	(206,132)	(50,919)	(155,212)	(50,919)	(104,293)	(50,919)	(53,374)	(50,919)	(2,454)	(2,454)
803018810	Anmoore, Town of	0.012168722%	0.018947874%	0.006779152%	149,617	36,959	112,658	36,959	75,699	36,959	38,740	36,959	1,781	1,781
837700501	Anthony Correctional Center	0.076993343%	0.070503019%	-0.006490324%	(143,243)	(35,384)	(107,858)	(35,384)	(72,474)	(35,384)	(37,090)	(35,384)	(1,706)	(1,706)
808789911	Appalachian Area Agency on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
885550902	Architects, Board of	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
808869911	Armstrong Public Service District	0.003197620%	0.002955173%	-0.000242447%	(5,351)	(1,322)	(4,029)	(1,322)	(2,707)	(1,322)	(1,385)	(1,322)	(64)	(64)
807009911	Association Of Co Officials	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
803068810	Athens, City Of	0.010214621%	0.009647771%	-0.000566850%	(12,510)	(3,090)	(9,420)	(3,090)	(6,330)	(3,090)	(3,239)	(3,090)	(149)	(149)
824000001	Attorney General	0.151873867%	0.161604814%	0.009730947%	214,764	53,052	161,712	53,052	108,660	53,052	55,609	53,052	2,557	2,557
815000001	Auditors Office	0.168961334%	0.167229058%	-0.001732276%	(38,232)	(9,444)	(28,788)	(9,444)	(19,343)	(9,444)	(9,899)	(9,444)	(455)	(455)
800010005	Barbour Co Board Of Education	0.050173228%	0.038209269%	-0.011963959%	(264,047)	(65,226)	(198,821)	(65,226)	(133,595)	(65,226)	(68,370)	(65,226)	(3,144)	(3,144)
802007709	Barbour Co Commission	0.026291546%	0.027465725%	0.001174179%	25,914	6,401	19,513	6,401	13,111	6,401	6,710	6,401	309	309
807269911	Barbour Co Health Department	0.007461114%	0.005041177%	-0.002419937%	(53,408)	(13,193)	(40,215)	(13,193)	(27,022)	(13,193)	(13,829)	(13,193)	(636)	(636)
807239911	Barbour Co Senior Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802932911	Beckley Housing Authority	0.001598810%	0.013037528%	0.011438718%	252,455	62,362	190,092	62,362	127,730	62,362	65,368	62,362	3,006	3,006
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	0.004502296%	0.005401262%	0.000898966%	19,840	4,901	14,939	4,901	10,038	4,901	5,137	4,901	236	236
805589911	Belington Clinic	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809239911	Benedum Airport Authority	0.018297495%	0.018165622%	-0.000131873%	(2,910)	(719)	(2,192)	(719)	(1,473)	(719)	(754)	(719)	(35)	(35)
800030005	Berkeley Co Board Of Education	0.375142815%	0.299756563%	-0.075386252%	(1,663,788)	(410,994)	(1,252,793)	(410,994)	(841,799)	(410,994)	(430,804)	(410,994)	(19,810)	(19,810)
802928911	Berkeley Co. Farmland Protection Board	0.000888228%	0.001043002%	0.000154774%	3,416	844	2,572	844	1,728	844	884	844	41	41
896006625	Berkeley County Commission	0.038885938%	0.045931417%	0.007045479%	155,495	38,411	117,084	38,411	78,673	38,411	40,262	38,411	1,851	1,851
897186625	Berkeley County P.S.D.	0.001479409%	0.004445176%	0.002965767%	65,455	16,169	49,286	16,169	33,117	16,169	16,948	16,169	779	779
802629911	Berkeley Senior Services	0.005507013%	0.005475762%	-0.000031251%	(690)	(170)	(519)	(170)	(349)	(170)	(179)	(170)	(8)	(8)
807279911	Berkeley-Morgan Co Board Of Health	0.020328285%	0.021362921%	0.001034636%	22,835	5,641	17,194	5,641	11,553	5,641	5,913	5,641	272	272
806729911	Big Bend PSD	0.002487038%	0.002086004%	-0.000401034%	(8,851)	(2,186)	(6,665)	(2,186)	(4,478)	(2,186)	(2,292)	(2,186)	(105)	(105)
804839911	Bingamon PSD	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
832401103	Blue Ridge Community & Technical College	0.121164480%	0.120779244%	-0.000385236%	(8,502)	(2,100)	(6,402)	(2,100)	(4,302)	(2,100)	(2,201)	(2,100)	(101)	(101)
809739911	Bluefield Housing Authority	0.007194646%	0.007996350%	0.000801704%	17,694	4,371	13,323	4,371	8,952	4,371	4,581	4,371	211	211
804409911	Bluefield Sanitary Board	0.038993205%	0.035375159%	-0.003618046%	(79,851)	(19,725)	(60,126)	(19,725)	(40,401)	(19,725)	(20,676)	(19,725)	(951)	(951)
832906503	Bluefield State College	0.186175482%	0.171173945%	-0.015001537%	(331,087)	(81,786)	(249,300)	(81,786)	(167,514)	(81,786)	(85,728)	(81,786)	(3,942)	(3,942)
803328810	Bluefield, City of	0.097679345%	0.102392191%	0.004712846%	104,013	25,694	78,320	25,694	52,626	25,694	26,932	25,694	1,238	1,238
805619911	Bluestone Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804439911	Bluewell Public Service District	0.012968127%	0.013559029%	0.000590902%	13,041	3,222	9,820	3,222	6,598	3,222	3,377	3,222	155	155
857300001	Board of Coal Mine Health & Safety	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
885400901	Board of Examiners of Psychologists	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
881311002	Board of Funeral Service Examiners	0.001065873%	0.000434584%	-0.000631289%	(13,933)	(3,442)	(10,491)	(3,442)	(7,049)	(3,442)	(3,608)	(3,442)	(166)	(166)
891600002	Board of Medicine	0.012612836%	0.012081442%	-0.000531394%	(11,728)	(2,897)	(8,831)	(2,897)	(5,934)	(2,897)	(3,037)	(2,897)	(140)	(140)
886760002	Board of Respiratory Care	0.001065873%	0.000173834%	-0.000892039%	(19,687)	(4,863)	(14,824)	(4,863)	(9,961)	(4,863)	(5,098)	(4,863)	(234)	(234)
800050005	Boone Co Board Of Education	0.091327788%	0.107172100%	0.015844312%	349,687	86,381	263,306	86,381	176,925	86,381	90,544	86,381	4,164	4,164
802217709	Boone Co Commission	0.108788989%	0.088812985%	-0.019976004%	(440,874)	(108,906)	(331,968)	(108,906)	(223,062)	(108,906)	(114,155)	(108,906)	(5,249)	(5,249)
807289911	Boone Co Health Department	0.004174671%	0.002259838%	-0.001914833%	(42,261)	(10,439)	(31,821)	(10,439)	(21,382)	(10,439)	(10,943)	(10,439)	(503)	(503)
805149911	Boone Co Housing and Redevelopment Authority	0.006661709%	0.007301016%	0.000639307%	14,110	3,485	10,624	3,485	7,139	3,485	3,653	3,485	168	168
808959911	Boone Co Parks & Recreation Comm.	0.006658797%	0.005624762%	-0.001034035%	(22,821)	(5,637)	(17,184)	(5,637)	(11,547)	(5,637)	(5,909)	(5,637)	(272)	(272)
805829911	Boone County Ambulance Authority	0.037838509%	0.033315540%	-0.004522969%	(99,823)	(24,659)	(75,164)	(24,659)	(50,506)	(24,659)	(25,847)	(24,659)	(1,189)	(1,189)
804949911	Boone County Community Organization	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806209911	Boone County Public Service District	0.007194646%	0.007301016%	0.000106370%	2,348	580	1,768	580	1,188	580	608	580	28	28
808769911	Boone-Madison Public Library	0.000266468%	0.001043002%	0.000776534%	17,138	4,234	12,905	4,234	8,671	4,234	4,438	4,234	204	204
806859911	Bradley Public Service District	0.005329367%	0.006084180%	0.000754813%	16,659	4,115	12,544	4,115	8,429	4,115	4,313	4,115	198	198
809359911	Branchland-Midkiff Public Service Dist	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
800070005	Braxton Co Board Of Education	0.053859131%	0.049754724%	-0.004104407%	(90,585)	(22,377)	(68,208)	(22,377)	(45,832)	(22,377)	(23,455)	(22,377)	(1,079)	(1,079)
807029911	Braxton Co Health Department	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
807579911	Braxton Co Senior Citizens Center	0.008704634%	0.009126269%	0.000421635%	9,306	2,299	7,007	2,299	4,708	2,299	2,409	2,299	111	111
802037709	Braxton County Commission	0.060044207%	0.056756704%	-0.003287503%	(72,556)	(17,923)	(54,633)	(17,923)	(36,710)	(17,923)	(18,787)	(17,923)	(864)	(864)
886109304	Bridgevalley Community And Technical College	0.166058333%	0.163707891%	-0.002350442%	(51,875)	(12,814)	(39,060)	(12,814)	(26,246)	(12,814)	(13,432)	(12,814)	(618)	(618)
800090005	Brooke Co Board of Education	0.141124854%	0.131445183%	-0.009679671%	(213,632)	(52,772)	(160,860)	(52,772)	(108,088)	(52,772)	(55,316)	(52,772)	(2,544)	(2,544)
897136625	Brooke Co Commission	0.097959404%	0.099735018%	0.001775614%	39,188	9,680	29,508	9,680	19,827	9,680	10,147	9,680	467	467
804739911	Brooke County Committee on Aging	0.007638760%	0.005823429%	-0.001815331%	(40,065)	(9,897)	(30,168)	(9,897)	(20,271)	(9,897)	(10,374)	(9,897)	(477)	(477)
807309911	Brooke County Health Department	0.003908203%	0.004172009%	0.000263806%	5,822	1,438	4,384	1,438	2,946	1,438	1,508	1,438	69	69
808719911	Brooke County Public Library	0.003197620%	0.002172921%	-0.001024699%	(22,615)	(5,587)	(17,029)	(5,587)	(11,442)	(5,587)	(5,856)	(5,587)	(269)	(269)
802549911	Buckhannon Housing Authority	0.005329367%	0.004954261%	-0.000375106%	(8,279)	(2,045)	(6,234)	(2,045)	(4,189)	(2,045)	(2,144)	(2,045)	(99)	(99)
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	0.012968127%	0.017766218%	0.004798091%	105,895	26,158	79,736	26,158	53,578	26,158	27,419	26,158	1,261	1,261
878621302	Bureau of Senior Services	0.037087155%	0.030649572%	-0.006437583%	(142,079)	(35,097)	(106,982)	(35,097)	(71,885)	(35,097)	(36,788)	(35,097)	(1,692)	(1,692)
802519911	Burnsville Public Utility	0.001865279%	0.002086004%	0.000220725%	4,871	1,203	3,668	1,203	2,465	1,203	1,261	1,203	58	58
800110005	Cabell Co Board Of Education	0.271989947%	0.275957384%	0.003967437%	87,562	21,630	65,932	21,630	44,302	21,630	22,672	21,630	1,043	1,043
807319911	Cabell Co Health Department	0.035440294%	0.034245240%	-0.001195054%	(26,375)	(6,515)	(19,860)	(6,515)	(13,345)	(6,515)	(6,829)	(6,515)	(314)	(314)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
896936625	Cabell Co. Comm. - Non-Par	0.141499560%	0.311548800%	0.170049240%	3,753,017	927,083	2,825,934	927,083	1,898,851	927,083	971,768	927,083	44,685	44,685
804999911	Cabell Co. Community Serv	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807939911	Cabell County Public Library	0.073316176%	0.073981762%	0.000665586%	14,690	3,629	11,061	3,629	7,432	3,629	3,804	3,629	175	175
805499911	Cabin Creek Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800130005	Calhoun Co Board of Education	0.028760626%	0.014708608%	-0.014052018%	(310,131)	(76,609)	(233,521)	(76,609)	(156,912)	(76,609)	(80,302)	(76,609)	(3,693)	(3,693)
804759911	Calhoun Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802067709	Calhoun County Commission	0.020087541%	0.017035703%	-0.003051838%	(67,355)	(16,638)	(50,716)	(16,638)	(34,078)	(16,638)	(17,440)	(16,638)	(802)	(802)
802589911	Camp Dawson Event Center	0.026380369%	0.027378808%	0.000998439%	22,036	5,443	16,592	5,443	11,149	5,443	5,706	5,443	262	262
804389911	Canaan Valley Public Service District	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
806849911	Capon Bridge Public Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
805008810	Capon Bridge, Inc. Town of	0.001687633%	0.002346755%	0.000659122%	14,547	3,593	10,954	3,593	7,360	3,593	3,767	3,593	173	173
805639911	Central Communication, Inc.	0.012790482%	0.012863694%	0.000073212%	1,616	399	1,217	399	818	399	418	399	19	19
805479911	Central Hampshire PSD	0.010303444%	0.010777690%	0.000474246%	10,467	2,586	7,881	2,586	5,296	2,586	2,710	2,586	125	125
808809911	Central WV Aging Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802679911	Central WV Regional Airport Authority	0.049119003%	0.057278206%	0.008159203%	180,075	44,483	135,592	44,483	91,110	44,483	46,627	44,483	2,144	2,144
808519911	Central WV Transit Authority	0.035884408%	0.034940575%	-0.000943833%	(20,831)	(5,146)	(15,685)	(5,146)	(10,539)	(5,146)	(5,394)	(5,146)	(248)	(248)
803749911	Century Volga Public Service District	0.005151722%	0.005215011%	0.000063289%	1,397	345	1,052	345	707	345	362	345	17	17
805779911	Chapmanville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804589911	Charles Town Utility Board	0.026558014%	0.028943312%	0.002385298%	52,644	13,004	39,640	13,004	26,635	13,004	13,631	13,004	627	627
803418810	Charles Town, City of	0.026025078%	0.027900310%	0.001875232%	41,387	10,223	31,163	10,223	20,940	10,223	10,716	10,223	493	493
804419911	Charleston Convention & Visitors Bureau	0.008615811%	0.008691685%	0.000075874%	1,675	414	1,261	414	847	414	434	414	20	20
805609911	Charleston Housing	0.075531407%	0.070942259%	-0.004589148%	(101,283)	(25,019)	(76,264)	(25,019)	(51,245)	(25,019)	(26,225)	(25,019)	(1,206)	(1,206)
807869911	Charleston Urban Renewal Authority	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
809859911	Chestnut Ridge Public Service District	0.004263494%	0.003911258%	-0.000352236%	(7,774)	(1,920)	(5,854)	(1,920)	(3,933)	(1,920)	(2,013)	(1,920)	(93)	(93)
803098810	City of Barboursville	0.071631941%	0.074624326%	0.002992385%	66,042	16,314	49,728	16,314	33,414	16,314	17,100	16,314	786	786
896366625	City of Beckley	0.057764907%	0.059207967%	0.001443060%	31,849	7,867	23,981	7,867	16,114	7,867	8,247	7,867	379	379
803168810	City of Belmont	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
897146625	City of Benwood	0.001980311%	0.002110838%	0.000130527%	2,881	712	2,169	712	1,458	712	746	712	34	34
804038810	City of Bridgeport	0.106804795%	0.105241305%	-0.001563490%	(34,506)	(8,524)	(25,983)	(8,524)	(17,459)	(8,524)	(8,935)	(8,524)	(411)	(411)
896356625	City of Buckhannon	0.063136987%	0.063623136%	0.000486149%	10,729	2,650	8,079	2,650	5,429	2,650	2,778	2,650	128	128
896276625	City of Charleston	0.005911812%	0.006301472%	0.000389660%	8,600	2,124	6,475	2,124	4,351	2,124	2,227	2,124	102	102
803438810	City of Chester	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
896386625	City of Follansbee	0.030832672%	0.034040364%	0.003207692%	70,794	17,488	53,306	17,488	35,819	17,488	18,331	17,488	843	843
803708810	City of Franklin	0.009681684%	0.008344018%	-0.001337666%	(29,523)	(7,293)	(22,230)	(7,293)	(14,937)	(7,293)	(7,644)	(7,293)	(352)	(352)
803728810	City Of Gary	0.006395241%	0.005812564%	-0.000582677%	(12,860)	(3,177)	(9,683)	(3,177)	(6,506)	(3,177)	(3,330)	(3,177)	(153)	(153)
803778810	City of Glenville	0.004441140%	0.004172009%	-0.000269131%	(5,940)	(1,467)	(4,473)	(1,467)	(3,005)	(1,467)	(1,538)	(1,467)	(71)	(71)
804848810	City of Grafton	0.036950281%	0.037895748%	0.000945467%	20,867	5,155	15,712	5,155	10,558	5,155	5,403	5,155	248	248
896226625	City of Huntington	0.004304265%	0.004106304%	-0.000197961%	(4,369)	(1,079)	(3,290)	(1,079)	(2,211)	(1,079)	(1,131)	(1,079)	(52)	(52)
896446625	City of Kenova	0.000000000%	0.031376984%	0.031376984%	692,496	171,063	521,433	171,063	350,370	171,063	179,308	171,063	8,245	8,245
803108810	City of Keyser	0.037759879%	0.035002658%	-0.002757221%	(60,852)	(15,032)	(45,820)	(15,032)	(30,788)	(15,032)	(15,756)	(15,032)	(725)	(725)
804148810	City of Madison	0.017231621%	0.016166535%	-0.001065086%	(23,507)	(5,807)	(17,700)	(5,807)	(11,893)	(5,807)	(6,087)	(5,807)	(280)	(280)
897206625	City of Mannington	0.001782280%	0.001899754%	0.000117474%	2,593	640	1,952	640	1,312	640	671	640	31	31
804048810	City of Milton	0.039299958%	0.034748116%	-0.004551842%	40,127	9,912	30,215	9,912	20,302	9,912	10,390	9,912	478	478
804318810	City of Montgomery	0.014744583%	0.013906696%	-0.000837887%	(18,492)	(4,568)	(13,924)	(4,568)	(9,356)	(4,568)	(4,788)	(4,568)	(220)	(220)
804338810	City of Moorefield	0.025881408%	0.029377896%	0.003496488%	77,168	19,062	58,106	19,062	39,043	19,062	19,981	19,062	919	919
896436625	City of New Martinsville	0.067924681%	0.067596478%	-0.000328203%	(7,243)	(1,789)	(5,454)	(1,789)	(3,665)	(1,789)	(1,876)	(1,789)	(86)	(86)
804498810	City of Paden City	0.012879305%	0.012516027%	-0.000363278%	(8,018)	(1,981)	(6,037)	(1,981)	(4,057)	(1,981)	(2,076)	(1,981)	(95)	(95)
804518810	City of Parsons	0.011102849%	0.011473024%	0.000370175%	8,170	2,018	6,152	2,018	4,134	2,018	2,115	2,018	97	97
802820810	City of Pennsboro	0.005329367%	0.007387932%	0.002058565%	45,433	11,223	34,210	11,223	22,987	11,223	11,764	11,223	541	541
803148810	City of Petersburg	0.020162774%	0.017904872%	-0.002257902%	(49,832)	(12,310)	(37,523)	(12,310)	(25,213)	(12,310)	(12,903)	(12,310)	(593)	(593)
804478810	City of Philippi	0.029311521%	0.027291892%	-0.002019629%	(44,574)	(11,011)	(33,563)	(11,011)	(22,552)	(11,011)	(11,541)	(11,011)	(531)	(531)
803188810	City of Ravenswood	0.030343419%	0.029803168%	-0.000540251%	(11,923)	(2,945)	(8,978)	(2,945)	(6,033)	(2,945)	(3,087)	(2,945)	(142)	(142)
803428810	City of Richwood	0.014122824%	0.013559029%	-0.000563795%	(12,443)	(3,074)	(9,369)	(3,074)	(6,296)	(3,074)	(3,222)	(3,074)	(148)	(148)
804758810	City of Ripley	0.050170801%	0.048648604%	-0.001522197%	(33,595)	(8,299)	(25,296)	(8,299)	(16,998)	(8,299)	(8,699)	(8,299)	(400)	(400)
804788810	City of Ronceverte	0.020429242%	0.020686211%	0.000256969%	5,671	1,401	4,270	1,401	2,869	1,401	1,468	1,401	68	68
804018810	City of Salem	0.019096900%	0.019990876%	0.000893976%	19,730	4,874	14,856	4,874	9,983	4,874	5,109	4,874	235	235
804868810	City of Shinnston	0.015543988%	0.016948786%	0.001404798%	31,004	7,659	23,345	7,659	15,687	7,659	8,028	7,659	369	369
804828810	City of Smithers	0.006039950%	0.005736512%	-0.000303438%	(6,697)	(1,654)	(5,043)	(1,654)	(3,388)	(1,654)	(1,734)	(1,654)	(80)	(80)
896846625	City of South Charleston/Sanitary Board	0.000774651%	0.000825710%	0.000051059%	1,127	278	849	278	570	278	292	278	13	13
896836625	City of Summersville	0.002452091%	0.002613714%	0.000161623%	3,567	881	2,686	881	1,805	881	924	881	42	42
804998810	City of Thomas	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
897096625	City of Weirton	0.056179687%	0.068016576%	0.011836889%	261,242	64,533	196,709	64,533	132,176	64,533	67,643	64,533	3,110	3,110
897106625	City of Weirton/Water Board	0.042326244%	0.042477507%	0.000151263%	3,338	825	2,514	825	1,689	825	864	825	40	40
896216625	City of Wellsburg	0.001677440%	0.001788004%	0.000110564%	2,440	603	1,837	603	1,235	603	632	603	29	29
803128810	City of White Sulphur Springs	0.024870381%	0.023728301%	-0.001142080%	(25,206)	(6,226)	(18,979)	(6,226)	(12,753)	(6,226)	(6,527)	(6,226)	(300)	(300)
805248810	City of Williamstown	0.019718660%	0.019382458%	-0.000336202%	(7,420)	(1,833)	(5,587)	(1,833)	(3,754)	(1,833)	(1,921)	(1,833)	(88)	(88)
897196625	City/Co Building Management Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809669911	Clarksburg Harrison Reg Housing Authority	0.020162774%	0.022337631%	0.002174857%	47,999	11,857	36,142	11,857	24,285	11,857	12,428	11,857	572	572
805979911	Clarksburg Water Board	0.036861458%	0.036157411%	-0.000704047%	(15,538)	(3,838)	(11,700)	(3,838)	(7,862)	(3,838)	(4,023)	(3,838)	(185)	(185)
804028810	Clarksburg, City of	0.187685469%	0.176346533%	-0.011338936%	(250,252)	(61,818)	(188,434)	(61,818)	(126,616)	(61,818)	(64,798)	(61,818)	(2,980)	(2,980)
808239911	Clarksburg-Harrison Public Library	0.009592861%	0.009039353%	-0.000553508%	(12,216)	(3,018)	(9,198)	(3,018)	(6,181)	(3,018)	(3,163)	(3,018)	(145)	(145)
800150005	Clay Co Board of Education	0.065870108%	0.055280153%	-0.010589955%	(233,722)	(57,735)	(175,987)	(57,735)	(118,252)	(57,735)	(60,518)	(57,735)	(2,783)	(2,783)
807339911	Clay Co Health Department	0.009770507%	0.012081442%	0.002310935%	51,003	12,599	38,404	12,599	25,805	12,599	13,206	12,599	607	607
806089911	Clay Co. Emergency Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802077709	Clay County Commission	0.019090807%	0.016253451%	-0.002754626%	(60,795)	(15,018)	(45,777)	(15,018)	(30,759)	(15,018)	(15,742)	(15,018)	(724)	(724)
897236625	Claywood Park PSD	0.006101106%	0.008687029%	0.002585923%	57,072	14,098	42,974	14,098	28,876	14,098	14,778	14,098	680	680
809099911	Coalfield Comm. Action Partnership, Inc.	0.086602221%	0.087786021%	0.001183800%	26,127	6,454	19,673	6,454	13,219	6,454	6,765	6,454	311	311
803270001	Commerce, Office Of Secretary, Dept. of	0.009681684%	0.017122620%	0.007440936%	164,223	40,567	123,656	40,567	83,089	40,567	42,522	40,567	1,955	1,955
808279911	Committee on Aging For Randolph County Inc.	0.008349342%	0.009126269%	0.000776927%	17,147	4,236	12,911	4,236	8,676	4,236	4,440	4,236	204	204
809479911	Community Action of South	0.110140261%	0.103431054%	-0.006709207%	(148,073)	(36,578)	(111,496)	(36,578)	(74,918)	(36,578)	(38,341)	(36,578)	(1,763)	(1,763)
832502103	Concord College	0.260772065%	0.261638868%	0.000866803%	19,130	4,726	14,405	4,726	9,679	4,726	4,953	4,726	228	228
802499911	Concord University Research & Dev. Corporation	0.018741609%	0.020946961%	0.002205352%	48,673	12,023	36,649	12,023	24,626	12,023	12,603	12,023	580	580
807739911	Cool Ridge Flat Top PSD	0.004174671%	0.003302840%	-0.000871831%	(19,241)	(4,753)	(14,488)	(4,753)	(9,735)	(4,753)	(4,982)	(4,753)	(229)	(229)
837701801	Corrections/Salem Corrections, Dept. of	0.123387476%	0.124021036%	0.000633560%	13,983	3,454	10,529	3,454	7,075	3,454	3,621	3,454	166	166
837702101	Corrections/St. Marys Corrections, Dept. of	0.200109011%	0.194268995%	-0.005840016%	(128,890)	(31,839)	(97,051)	(31,839)	(65,212)	(31,839)	(33,374)	(31,839)	(1,535)	(1,535)
805559911	Corridor G Regional Development Authority	0.000266468%	0.000000000%	-0.000266468%	(5,881)	(1,453)	(4,428)	(1,453)	(2,976)	(1,453)	(1,523)	(1,453)	(70)	(70)
806899911	Cottageville Public Service District	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
807119911	Council of The Southern Mts	0.007461114%	0.006258013%	-0.001203101%	(26,553)	(6,559)	(19,994)	(6,559)	(13,434)	(6,559)	(6,875)	(6,559)	(316)	(316)
805439911	County Commissioners' Association of WV	0.002042924%	0.002086004%	0.000043080%	951	235	716	235	481	235	246	235	11	11
811200001	Courthouse Facilities Imp	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
805689911	Cowen Public Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
809139911	Cowen Public Service District	0.008882279%	0.008517852%	-0.000364427%	(8,043)	(1,987)	(6,056)	(1,987)	(4,069)	(1,987)	(2,083)	(1,987)	(96)	(96)
806939911	Crab Orchard-Mac Arthur PSD	0.009592861%	0.009213186%	-0.000379675%	(8,379)	(2,070)	(6,310)	(2,070)	(4,240)	(2,070)	(2,170)	(2,070)	(100)	(100)
808389911	Craft Memorial Library	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
806429911	Craigsville Public Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
809699911	Craigsville Public Service District	0.013589887%	0.012516027%	-0.001073860%	(23,700)	(5,855)	(17,846)	(5,855)	(11,991)	(5,855)	(6,137)	(5,855)	(282)	(282)
802810911	Crum Public Service District	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804339911	Culloden Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
835100001	Culture And History	0.110695039%	0.107638761%	-0.003056278%	(67,453)	(16,662)	(50,790)	(16,662)	(34,128)	(16,662)	(17,465)	(16,662)	(803)	(803)
806619911	Danese Public Service District	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
881021502	Dental Examiners, Board of	0.003334980%	0.002086004%	-0.001248976%	(27,565)	(6,809)	(20,756)	(6,809)	(13,947)	(6,809)	(7,137)	(6,809)	(328)	(328)
836500001	Department of Corrections	0.421878649%	0.425487481%	0.003608832%	79,648	19,675	59,973	19,675	40,298	19,675	20,623	19,675	948	948
828600001	Department of Education	0.520768509%	0.505219207%	-0.015549302%	(343,176)	(84,772)	(258,403)	(84,772)	(173,631)	(84,772)	(88,858)	(84,772)	(4,086)	(4,086)
867001602	Department of Highways	5.023798611%	5.085294973%	0.061496362%	1,357,236	335,269	1,021,967	335,269	686,698	335,269	351,429	335,269	16,160	16,160
845000001	Department of Labor	0.082172730%	0.077307366%	-0.004865364%	(107,379)	(26,525)	(80,854)	(26,525)	(54,329)	(26,525)	(27,804)	(26,525)	(1,279)	(1,279)
837704001	Dept. of Corrections/Denmar Facility	0.060843612%	0.061547479%	0.000703867%	15,534	3,837	11,697	3,837	7,860	3,837	4,022	3,837	185	185
812102101	Development Office	0.109506852%	0.106798047%	-0.002708805%	(59,784)	(14,768)	(45,016)	(14,768)	(30,248)	(14,768)	(15,480)	(14,768)	(712)	(712)
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	0.028221379%	0.027428475%	-0.000792904%	(17,500)	(4,323)	(13,177)	(4,323)	(8,854)	(4,323)	(4,531)	(4,323)	(208)	(208)
853543001	Division of Protective Services	0.037572041%	0.038715249%	0.001143208%	25,231	6,233	18,998	6,233	12,766	6,233	6,533	6,233	300	300
885460602	Division of Tourism	0.041887955%	0.035835611%	-0.006052344%	(133,576)	(32,996)	(100,580)	(32,996)	(67,583)	(32,996)	(34,587)	(32,996)	(1,590)	(1,590)
800170005	Doddridge Co Board Of Education	0.089704709%	0.066159763%	-0.023544946%	(519,641)	(128,363)	(391,278)	(128,363)	(262,914)	(128,363)	(134,551)	(128,363)	(6,187)	(6,187)
802087709	Doddridge Co Commission	0.076121132%	0.072140987%	-0.003980145%	(87,842)	(21,699)	(66,143)	(21,699)	(44,444)	(21,699)	(22,745)	(21,699)	(1,046)	(1,046)
809059911	Doddridge Co Senior Citizens, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807349911	Doddridge County Health Department	0.004885254%	0.005128094%	0.000242840%	5,360	1,324	4,036	1,324	2,712	1,324	1,388	1,324	64	64
867001503	DOT Office of Administrative Hearings	0.018987692%	0.020000189%	0.001012497%	22,346	5,520	16,826	5,520	11,306	5,520	5,786	5,520	266	266
809319911	Dunbar Housing Authority	0.003641734%	0.003376306%	-0.000265428%	(5,858)	(1,447)	(4,411)	(1,447)	(2,964)	(1,447)	(1,517)	(1,447)	(70)	(70)
803048810	Dunbar, City of	0.078600889%	0.072432780%	-0.006168109%	(136,131)	(33,628)	(102,504)	(33,628)	(68,876)	(33,628)	(35,248)	(33,628)	(1,621)	(1,621)
897246625	East Ridge Health Services	0.008626489%	0.009126269%	0.000499780%	11,030	2,725	8,306	2,725	5,581	2,725	2,856	2,725	131	131
800841005	Eastern Panhandle Instuctional Cooperative	0.116534046%	0.120278437%	0.003744391%	82,639	20,414	62,226	20,414	41,812	20,414	21,398	20,414	984	984
804319911	Eastern Panhandle Conservation District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804359911	Eastern Panhandle Regional PDC Region 9	0.002398215%	0.002086004%	-0.000312211%	(6,891)	(1,702)	(5,188)	(1,702)	(3,486)	(1,702)	(1,784)	(1,702)	(82)	(82)
830700103	Eastern WV Community & Technical College	0.026736631%	0.029474125%	0.002737494%	60,417	14,924	45,493	14,924	30,568	14,924	15,644	14,924	719	719
809209911	Eastern WV Community Action	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
812112201	Economic Development Authority	0.013274396%	0.012774708%	-0.000499688%	(11,028)	(2,724)	(8,304)	(2,724)	(5,580)	(2,724)	(2,856)	(2,724)	(131)	(131)
853322303	Education & Arts, Dept. of	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
829100001	Educational Broadcasting	0.069488545%	0.065942988%	-0.003545557%	(78,251)	(19,330)	(58,921)	(19,330)	(39,591)	(19,330)	(20,262)	(19,330)	(932)	(932)
805089911	Elk Valley Public Service District	0.005862304%	0.006605681%	0.000743377%	16,406	4,053	12,354	4,053	8,301	4,053	4,248	4,053	195	195
803598810	Elkins, City of	0.079993417%	0.079116065%	-0.000877352%	(19,363)	(4,783)	(14,580)	(4,783)	(9,797)	(4,783)	(5,014)	(4,783)	(231)	(231)
805839911	Elkins-Randolph Co. Airport Authority	0.002398215%	0.002086004%	-0.000312211%	(6,891)	(1,702)	(5,188)	(1,702)	(3,486)	(1,702)	(1,784)	(1,702)	(82)	(82)
804579911	Elkins-Randolph County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806599911	Emergency Services Authority/Raleigh	0.034343842%	0.032184586%	-0.002159256%	(47,655)	(11,772)	(35,883)	(11,772)	(24,111)	(11,772)	(12,339)	(11,772)	(567)	(567)
808059911	Empowerment Through Employment, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805469911	Enlarged Hepzibah PSD	0.005240545%	0.004172009%	-0.001068536%	(23,583)	(5,825)	(17,757)	(5,825)	(11,932)	(5,825)	(6,106)	(5,825)	(281)	(281)
847750001	Environmental Protection, Department of	0.827954608%	0.826778449%	-0.001176159%	(25,958)	(6,412)	(19,546)	(6,412)	(13,134)	(6,412)	(6,721)	(6,412)	(309)	(309)
856403501	Environmental Quality Board	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
883702502	Examiners In Counseling, Board of	0.004704696%	0.002353481%	-0.002351215%	(51,892)	(12,818)	(39,073)	(12,818)	(26,255)	(12,818)	(13,436)	(12,818)	(618)	(618)
881105502	Examiners/Registered Nurses, Board of	0.013410785%	0.013888071%	0.000477286%	10,534	2,602	7,932	2,602	5,330	2,602	2,728	2,602	125	125
804699911	Fairmont - Morgantown Housing Authority	0.015188697%	0.013124445%	-0.002064252%	(45,558)	(11,254)	(34,304)	(11,254)	(23,050)	(11,254)	(11,796)	(11,254)	(542)	(542)
832101103	Fairmont State University	0.522244520%	0.413777505%	-0.108467015%	(2,393,886)	(591,346)	(1,802,540)	(591,346)	(1,211,194)	(591,346)	(619,849)	(591,346)	(28,503)	(28,503)
803618816	Fairmont, City of	0.156437320%	0.148714734%	-0.007722586%	(170,439)	(42,102)	(128,336)	(42,102)	(86,234)	(42,102)	(44,132)	(42,102)	(2,029)	(2,029)
808509911	Fairmont-Marion Co Transit Authority	0.023360394%	0.025032053%	0.001671659%	36,894	9,114	27,780	9,114	18,667	9,114	9,553	9,114	439	439
800190005	Fayette Co Board Of Education	0.141327253%	0.177847400%	0.036520147%	806,006	199,102	606,904	199,102	407,801	199,102	208,699	199,102	9,597	9,597
807359911	Fayette Co Health Department	0.006386504%	0.008220368%	0.001833864%	40,474	9,998	30,476	9,998	20,478	9,998	10,480	9,998	482	482
802097709	Fayette County Commission	0.138835847%	0.134643517%	-0.004192330%	(92,525)	(22,856)	(69,670)	(22,856)	(46,814)	(22,856)	(23,958)	(22,856)	(1,102)	(1,102)
808229911	Fayette County Public Library	0.010392267%	0.010256189%	-0.000136078%	(3,003)	(742)	(2,261)	(742)	(1,520)	(742)	(778)	(742)	(36)	(36)
809029911	Fayette County Solid Waste Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
861700001	Fire Commission	0.042847532%	0.041610408%	-0.001237124%	(27,304)	(6,745)	(20,559)	(6,745)	(13,814)	(6,745)	(7,070)	(6,745)	(325)	(325)
802923911	Five Rivers Public Library	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
809579911	Flatwoods-Canoe Run Public Service Dist	0.024090877%	0.023899030%	-0.000191847%	(4,234)	(1,046)	(3,188)	(1,046)	(2,142)	(1,046)	(1,096)	(1,046)	(50)	(50)
805059911	FMRS Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
830850001	Forestry, Division of	0.104772064%	0.104260903%	-0.000511161%	(11,281)	(2,787)	(8,495)	(2,787)	(5,708)	(2,787)	(2,921)	(2,787)	(134)	(134)
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	0.005062899%	0.003129007%	-0.001933892%	(42,681)	(10,543)	(32,138)	(10,543)	(21,595)	(10,543)	(11,051)	(10,543)	(508)	(508)
852000901	Geological Survey	0.036908054%	0.032269951%	-0.004638103%	(102,364)	(25,286)	(77,078)	(25,286)	(51,791)	(25,286)	(26,505)	(25,286)	(1,219)	(1,219)
809199911	Gilmer Co Ambulance Service	0.006128773%	0.005997263%	-0.000131510%	(2,902)	(717)	(2,185)	(717)	(1,469)	(717)	(752)	(717)	(35)	(35)
800210005	Gilmer Co Board Of Education	0.033119252%	0.029997179%	-0.003122073%	(68,905)	(17,021)	(51,884)	(17,021)	(34,863)	(17,021)	(17,841)	(17,021)	(820)	(820)
807369911	Gilmer Co Health Department	0.002753507%	0.002503516%	-0.000249991%	(5,517)	(1,363)	(4,154)	(1,363)	(2,792)	(1,363)	(1,429)	(1,363)	(66)	(66)
802107709	Gilmer County Commission	0.024329679%	0.024048031%	-0.000281648%	(6,216)	(1,536)	(4,681)	(1,536)	(3,145)	(1,536)	(1,610)	(1,536)	(74)	(74)
805489911	Gilmer County Senior Center	0.004263494%	0.004085092%	-0.000178402%	(3,937)	(973)	(2,965)	(973)	(1,992)	(973)	(1,020)	(973)	(47)	(47)
805949911	Gilmer Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
832200003	Glenville State College	0.181297024%	0.177361080%	-0.003935944%	(86,867)	(21,458)	(65,409)	(21,458)	(43,951)	(21,458)	(22,492)	(21,458)	(1,034)	(1,034)
804219911	Glenville State College Research Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804349911	Glenville Utility	0.010747558%	0.010864607%	0.000117049%	2,583	638	1,945	638	1,307	638	669	638	31	31
805239911	Good News Mountaineer Garage	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
812000001	Governors Office	0.027268597%	0.029551730%	0.002283133%	50,389	12,447	37,942	12,447	25,495	12,447	13,047	12,447	600	600
804969911	Grandview Doolin PSD	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
800230005	Grant Co Board of Education	0.033550746%	0.022250197%	-0.011300549%	(249,405)	(61,609)	(187,796)	(61,609)	(126,187)	(61,609)	(64,578)	(61,609)	(2,970)	(2,970)
802587709	Grant Co Commission	0.045743737%	0.048151936%	0.002408199%	53,149	13,129	40,020	13,129	26,891	13,129	13,762	13,129	633	633
807049911	Grant County Commission on Aging	0.016343394%	0.016514202%	0.000170808%	3,770	931	2,839	931	1,907	931	976	931	45	45
807379911	Grant County Health Department	0.008354196%	0.007040265%	-0.001313931%	(28,999)	(7,163)	(21,835)	(7,163)	(14,672)	(7,163)	(7,509)	(7,163)	(345)	(345)
804479911	Grant County Housing Authority	0.001598810%	0.001043002%	-0.000555808%	(12,267)	(3,030)	(9,237)	(3,030)	(6,206)	(3,030)	(3,176)	(3,030)	(146)	(146)
804509911	Grant County Public Service District	0.006306418%	0.006258013%	-0.000048405%	(1,068)	(264)	(804)	(264)	(541)	(264)	(277)	(264)	(13)	(13)
802619911	Grant Memorial Hospital	0.219037002%	0.120553674%	-0.098483328%	(2,173,544)	(536,916)	(1,636,628)	(536,916)	(1,099,712)	(536,916)	(562,796)	(536,916)	(25,879)	(25,879)
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	0.008521163%	0.007499683%	-0.001021480%	(22,544)	(5,569)	(16,975)	(5,569)	(11,406)	(5,569)	(5,837)	(5,569)	(268)	(268)
802689911	Greater Paw Paw Sanitary District	0.002131747%	0.003476674%	0.001344927%	29,683	7,332	22,350	7,332	15,018	7,332	7,686	7,332	353	353
896866625	Green Acres Reg. Center	0.018457667%	0.018547435%	0.000089768%	1,981	489	1,492	489	1,002	489	513	489	24	24
804819911	Green Valley - Glenwood PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800250005	Greenbrier Co Board of Education	0.173247640%	0.160512662%	-0.012734978%	(281,063)	(69,429)	(211,634)	(69,429)	(142,205)	(69,429)	(72,776)	(69,429)	(3,346)	(3,346)
805429911	Greenbrier Co C.V.B.	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
802127709	Greenbrier Co Commission	0.100750284%	0.106059254%	0.005308970%	117,170	28,944	88,226	28,944	59,282	28,944	30,339	28,944	1,395	1,395
807629911	Greenbrier Co Committee on Aging	0.001065873%	0.001390670%	0.000324797%	7,168	1,771	5,398	1,771	3,627	1,771	1,856	1,771	85	85

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
807389911	Greenbrier Co Health Department	0.008349342%	0.008865519%	0.000516177%	11,392	2,814	8,578	2,814	5,764	2,814	2,950	2,814	136	136
808949911	Greenbrier Co Solid Waste Authority	0.011724608%	0.011473024%	-0.000251584%	(5,553)	(1,372)	(4,181)	(1,372)	(2,809)	(1,372)	(1,438)	(1,372)	(66)	(66)
807089911	Greenbrier Co. Public Service Dist. #2	0.011635786%	0.011473024%	-0.000162762%	(3,592)	(887)	(2,705)	(887)	(1,817)	(887)	(930)	(887)	(43)	(43)
805699911	Greenbrier County Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805389911	Greenbrier Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809189911	Greenbrier PSD	0.005329367%	0.005393501%	0.000064134%	1,415	350	1,066	350	716	350	367	350	17	17
808039911	Greenbrier Valley Airport	0.017675735%	0.014167447%	-0.003508288%	(77,429)	(19,127)	(58,302)	(19,127)	(39,175)	(19,127)	(20,049)	(19,127)	(922)	(922)
806179911	Greenbrier Valley Economic Dev. Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808319911	Greenbrier Valley Soil Conservation Dist.	0.000000000%	0.000956085%	0.000956085%	21,101	5,212	15,889	5,212	10,676	5,212	5,464	5,212	251	251
804959911	Hamlin Public Service District	0.002220570%	0.002086004%	-0.000134566%	(2,970)	(734)	(2,236)	(734)	(1,503)	(734)	(769)	(734)	(35)	(35)
800270005	Hampshire Co Board of Education	0.033650247%	0.055250146%	0.021599899%	476,714	117,759	358,954	117,759	241,195	117,759	123,435	117,759	5,676	5,676
807399911	Hampshire Co Health Dept	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
805849911	Hampshire Co. Development Authority	0.001954101%	0.002086004%	0.000131903%	2,911	719	2,192	719	1,473	719	754	719	35	35
802137709	Hampshire County Commission	0.091310314%	0.095546971%	0.004236657%	93,504	23,098	70,406	23,098	47,309	23,098	24,211	23,098	1,113	1,113
804649911	Hampshire County Committee	0.005329367%	0.006518764%	0.001189397%	26,250	6,484	19,766	6,484	13,281	6,484	6,797	6,484	313	313
804829911	Hampshire County Public Library	0.001065873%	0.001651420%	0.000585547%	12,923	3,192	9,731	3,192	6,538	3,192	3,346	3,192	154	154
809509911	Hamrick Public Service District	0.003552912%	0.003129007%	-0.000423905%	(9,356)	(2,311)	(7,045)	(2,311)	(4,734)	(2,311)	(2,422)	(2,311)	(111)	(111)
800290005	Hancock Co Board of Education	0.085033504%	0.084207944%	-0.000825560%	(18,220)	(4,501)	(13,719)	(4,501)	(9,219)	(4,501)	(4,718)	(4,501)	(217)	(217)
802924911	Hancock Co PSD	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
809589911	Hancock Co Sheltered Workshop	0.014211647%	0.013559029%	-0.000652618%	(14,403)	(3,558)	(10,845)	(3,558)	(7,287)	(3,558)	(3,729)	(3,558)	(171)	(171)
802147709	Hancock County Commission	0.087999603%	0.083539512%	-0.004460091%	(98,435)	(24,316)	(74,119)	(24,316)	(49,804)	(24,316)	(25,488)	(24,316)	(1,172)	(1,172)
807409911	Hancock County Health Department	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
800310005	Hardy Co Board of Education	0.032068425%	0.033081692%	0.001013267%	22,363	5,524	16,839	5,524	11,315	5,524	5,790	5,524	266	266
804669911	Hardy Co Committee on Agency, Inc	0.006395241%	0.006518764%	0.000123523%	2,726	673	2,053	673	1,379	673	706	673	32	32
807419911	Hardy Co Health Department	0.006217595%	0.005562679%	-0.000654916%	(14,454)	(3,571)	(10,884)	(3,571)	(7,313)	(3,571)	(3,743)	(3,571)	(172)	(172)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	0.006750532%	0.005649595%	-0.001100937%	(24,298)	(6,002)	(18,296)	(6,002)	(12,294)	(6,002)	(6,291)	(6,002)	(289)	(289)
802157709	Hardy County Commission	0.061198903%	0.056494129%	-0.004704774%	(15,554)	(3,842)	(11,712)	(3,842)	(7,870)	(3,842)	(4,028)	(3,842)	(185)	(185)
809979911	Hardy County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805169911	Hardy County Public Service District	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
807069911	Hardy County Rural Development Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.002434618%	0.002495755%	0.000061137%	1,349	333	1,016	333	683	333	349	333	16	16
800330005	Harrison Co Board of Education	0.275561788%	0.238873378%	-0.036688410%	(809,720)	(200,020)	(609,700)	(200,020)	(409,680)	(200,020)	(209,661)	(200,020)	(9,641)	(9,641)
802167709	Harrison County Commission	0.254842780%	0.255109239%	0.000266459%	5,881	1,453	4,428	1,453	2,975	1,453	1,523	1,453	70	70
807429911	Harrison County Health Department	0.011366405%	0.010984635%	-0.000381770%	(8,426)	(2,081)	(6,344)	(2,081)	(4,263)	(2,081)	(2,182)	(2,081)	(100)	(100)
806699911	Harrison County Solid Was	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
805099911	Hatfield-Mccoy Regional Recreation Authority	0.019452191%	0.021207712%	0.001755521%	38,745	9,571	29,174	9,571	19,603	9,571	10,032	9,571	461	461
885640802	Health Care Authority	0.033324564%	0.013174111%	-0.020150453%	(444,724)	(109,857)	(334,867)	(109,857)	(225,010)	(109,857)	(115,152)	(109,857)	(5,295)	(5,295)
840000001	Health Department	0.710352262%	0.706694540%	-0.003657722%	(80,727)	(19,941)	(60,785)	(19,941)	(40,844)	(19,941)	(20,903)	(19,941)	(961)	(961)
827851203	Higher Education Policy Commission	0.073291422%	0.068467716%	-0.004823706%	(106,460)	(26,298)	(80,162)	(26,298)	(53,864)	(26,298)	(27,566)	(26,298)	(1,268)	(1,268)
803928810	Hinton, City of	0.024159799%	0.023032966%	-0.001126833%	(24,869)	(6,143)	(18,726)	(6,143)	(12,583)	(6,143)	(6,439)	(6,143)	(296)	(296)
813000102	Homeland Security - Emergency Management	0.036262026%	0.020456502%	-0.015805524%	(348,831)	(86,169)	(262,661)	(86,169)	(176,492)	(86,169)	(90,323)	(86,169)	(4,153)	(4,153)
843000001	Hopemont State Hospital	0.125137237%	0.119781252%	-0.005355985%	(118,208)	(29,200)	(89,008)	(29,200)	(59,807)	(29,200)	(30,607)	(29,200)	(1,407)	(1,407)
810200601	House of Delegates	0.051120186%	0.053108266%	0.001988080%	43,877	10,839	33,039	10,839	22,200	10,839	11,361	10,839	522	522
808899911	Housing Authority of City of Keyser	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
805789911	Housing Authority, City of Spencer	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
805669911	Housing Development Corporation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808576625	Housing Development Fund	0.031023908%	0.036871370%	0.005847462%	129,055	31,879	97,175	31,879	65,296	31,879	33,416	31,879	1,537	1,537
859800001	Human Rights Commission	0.019035743%	0.018010413%	-0.001025330%	(22,629)	(5,590)	(17,039)	(5,590)	(11,449)	(5,590)	(5,859)	(5,590)	(269)	(269)
891500002	Human Services, Dept. of	3.088643160%	3.078214126%	-0.010429034%	(230,171)	(56,858)	(173,313)	(56,858)	(116,456)	(56,858)	(59,598)	(56,858)	(2,741)	(2,741)
806059911	Hundred-Littleton PSD	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897276625	Huntington Sanitary Board	0.004280967%	0.004563135%	0.000282168%	6,227	1,538	4,689	1,538	3,151	1,538	1,612	1,538	74	74
802931911	Huntington Water Quality Board	0.024248622%	0.077095248%	0.052846626%	1,166,334	288,112	878,222	288,112	590,111	288,112	301,999	288,112	13,887	13,887
806169911	Huntington WV Housing Authority	0.027890356%	0.025157772%	-0.002732584%	(60,309)	(14,898)	(45,411)	(14,898)	(30,513)	(14,898)	(15,616)	(14,898)	(718)	(718)
806399911	Huntington/Cabell/Wayne Animal Shelter	0.002220570%	0.007127182%	0.004906612%	108,290	26,750	81,540	26,750	54,790	26,750	28,039	26,750	1,289	1,289
896286625	Hurricane Water & Sewer	0.019499758%	0.027879615%	0.008379857%	184,945	45,686	139,259	45,686	93,573	45,686	47,888	45,686	2,202	2,202
837700901	Huttonsville Correctional Center	0.207392966%	0.203244194%	-0.004148772%	(91,564)	(22,618)	(68,946)	(22,618)	(46,327)	(22,618)	(23,709)	(22,618)	(1,090)	(1,090)
804612911	Huttonsville PSD	0.000000000%	0.003650508%	0.003650508%	80,567	19,902	60,665	19,902	40,763	19,902	20,861	19,902	959	959
880143502	Insurance Commission	0.243691879%	0.223661377%	-0.020030502%	(442,077)	(109,203)	(332,873)	(109,203)	(223,670)	(109,203)	(114,467)	(109,203)	(5,264)	(5,264)
841800501	Jackie Withrow Hospital	0.101196853%	0.095686142%	-0.005510683%	(121,622)	(30,043)	(91,578)	(30,043)	(61,535)	(30,043)	(31,492)	(30,043)	(1,448)	(1,448)
800350005	Jackson Co Board of Education	0.135654243%	0.129646315%	-0.006007928%	(132,596)	(32,754)	(99,842)	(32,754)	(67,087)	(32,754)	(34,333)	(32,754)	(1,579)	(1,579)
807859911	Jackson Co Commission on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809629911	Jackson Co Public Library	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
802177709	Jackson County Commission	0.126572477%	0.122726595%	-0.003845882%	(84,879)	(20,967)	(63,912)	(20,967)	(42,945)	(20,967)	(21,978)	(20,967)	(1,011)	(1,011)
802569911	Jackson County Development Authority	0.001598810%	0.002086004%	0.000487194%	10,752	2,656	8,096	2,656	5,440	2,656	2,784	2,656	128	128
807439911	Jackson County Health Department	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
808679911	Jane Lew Water Company	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800370005	Jefferson Co Board of Education	0.230068502%	0.230791663%	0.000723161%	15,960	3,943	12,018	3,943	8,075	3,943	4,133	3,943	190	190
808729911	Jefferson Co Parks & Recreation Comm	0.006039950%	0.006258013%	0.000218063%	4,813	1,189	3,624	1,189	2,435	1,189	1,246	1,189	57	57
896046625	Jefferson County Commission	0.044056104%	0.053283135%	0.009227031%	203,642	50,304	153,338	50,304	103,033	50,304	52,729	50,304	2,425	2,425
806229911	Jefferson County Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807449911	Jefferson County Health Department	0.008260520%	0.010169272%	0.001908752%	42,126	10,406	31,720	10,406	21,314	10,406	10,908	10,406	502	502
808099911	Jefferson County PSD	0.004263494%	0.000000000%	-0.004263494%	(94,096)	(23,244)	(70,852)	(23,244)	(47,608)	(23,244)	(24,364)	(23,244)	(1,120)	(1,120)
882550002	Jobs Investment Trust Board	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
842500001	John Manchin Sr. Health Care	0.044760862%	0.046204585%	0.001443723%	31,863	7,871	23,992	7,871	16,121	7,871	8,250	7,871	379	379
810300001	Joint Comm on Govt & Finance	0.088214136%	0.093775006%	0.005560870%	122,729	30,317	92,412	30,317	62,095	30,317	31,778	30,317	1,461	1,461
879571602	Justice & Community Service	0.028181093%	0.024162885%	-0.004018208%	(88,683)	(21,907)	(66,776)	(21,907)	(44,869)	(21,907)	(22,963)	(21,907)	(1,056)	(1,056)
800390206	Kan Co Public Library/Kan Co Boa	0.093751728%	0.096775189%	0.003023461%	66,728	16,483	50,245	16,483	33,761	16,483	17,278	16,483	795	795
806649911	Kan Valley Senior Services Inc	0.032242673%	0.032072318%	-0.000170355%	(3,760)	(929)	(2,831)	(929)	(1,902)	(929)	(974)	(929)	(45)	(45)
805959911	Kanawha Co Ambulance Authority	0.178621176%	0.175933160%	-0.002688016%	(59,325)	(14,655)	(44,670)	(14,655)	(30,016)	(14,655)	(15,361)	(14,655)	(706)	(706)
800390005	Kanawha Co Board of Education	0.699909517%	0.748469987%	0.048560470%	1,071,738	264,744	806,994	264,744	542,249	264,744	277,505	264,744	12,761	12,761
804369911	Kanawha Co Parks & Recreation	0.018079078%	0.017727934%	-0.000351144%	(7,750)	(1,914)	(5,835)	(1,914)	(3,921)	(1,914)	(2,007)	(1,914)	(92)	(92)
896056625	Kanawha County Commission	0.168042528%	0.158401307%	-0.009641221%	(212,783)	(52,562)	(160,221)	(52,562)	(107,658)	(52,562)	(55,096)	(52,562)	(2,534)	(2,534)
807909911	Kanawha Falls Public Service District	0.013767533%	0.013799085%	0.000031552%	696	172	524	172	352	172	180	172	8	8
806719911	Kanawha Public Service District	0.010658735%	0.009647771%	-0.001010964%	(22,312)	(5,512)	(16,801)	(5,512)	(11,289)	(5,512)	(5,777)	(5,512)	(266)	(266)
808489911	Kanawha Valley Transit Authority	0.129947743%	0.127159355%	-0.002788388%	(61,540)	(15,202)	(46,338)	(15,202)	(31,136)	(15,202)	(15,935)	(15,202)	(733)	(733)
807459911	Kanawha/Charleston Health Department	0.024916977%	0.020499960%	-0.004417017%	(97,484)	(24,081)	(73,403)	(24,081)	(49,323)	(24,081)	(25,242)	(24,081)	(1,161)	(1,161)
807889911	Keyser-Mineral County Library	0.002131747%	0.001564503%	-0.000567244%	(12,519)	(3,093)	(9,427)	(3,093)	(6,334)	(3,093)	(3,242)	(3,093)	(149)	(149)
809599911	Kingwood Parks & Recreation Board	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
809539911	Kingwood Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806289911	Kingwood Sanitary Sewer Works	0.007461114%	0.007301016%	-0.000160098%	(3,533)	(873)	(2,661)	(873)	(1,788)	(873)	(915)	(873)	(42)	(42)
809569911	Kingwood Water Works	0.009148747%	0.009908521%	0.000759774%	16,768	4,142	12,626	4,142	8,484	4,142	4,342	4,142	200	200
803318810	Kingwood, City of	0.021512589%	0.019897751%	-0.001614838%	(35,640)	(8,804)	(26,836)	(8,804)	(18,032)	(8,804)	(9,228)	(8,804)	(424)	(424)
808409911	Kyova Interstate Planning Commission	0.007461114%	0.007301016%	-0.000160098%	(3,533)	(873)	(2,661)	(873)	(1,788)	(873)	(915)	(873)	(42)	(42)
842310001	Lakin Correctional Facility	0.119875821%	0.127159355%	0.007283534%	160,749	39,709	121,040	39,709	81,331	39,709	41,623	39,709	1,914	1,914

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
842300001	Lakin State Hospital	0.117512552%	0.111155789%	-0.006356763%	(140,295)	(34,656)	(105,639)	(34,656)	(70,983)	(34,656)	(36,327)	(34,656)	(1,670)	(1,670)
804269911	Lavalette Public Service District	0.011724608%	0.011733775%	0.000009167%	202	50	152	50	102	50	52	50	2	2
809389911	Leadsville P.S.D.	0.005151722%	0.004172009%	-0.000979713%	(21,622)	(5,341)	(16,281)	(5,341)	(10,940)	(5,341)	(5,599)	(5,341)	(257)	(257)
805049911	Legal Aid of West Virginia	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800410005	Lewis Co Board of Education	0.113605320%	0.101997443%	-0.011607877%	(256,188)	(63,284)	(192,903)	(63,284)	(129,619)	(63,284)	(66,335)	(63,284)	(3,050)	(3,050)
807819911	Lewis Co Senior Citizens Center Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802597709	Lewis County Commission	0.079318752%	0.078572834%	-0.000745918%	(16,463)	(4,067)	(12,396)	(4,067)	(8,329)	(4,067)	(4,263)	(4,067)	(196)	(196)
807469911	Lewis County Health Department	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
896236625	Lewisburg, City of	0.036318329%	0.033523002%	-0.002795327%	(61,693)	(15,240)	(46,454)	(15,240)	(31,214)	(15,240)	(15,974)	(15,240)	(735)	(735)
835000001	Library Commission	0.045606377%	0.037018819%	-0.008587558%	(189,529)	(46,818)	(142,711)	(46,818)	(95,893)	(46,818)	(49,075)	(46,818)	(2,257)	(2,257)
800430005	Lincoln Co Board of Education	0.100873083%	0.106957912%	0.006084829%	134,293	33,174	101,120	33,174	67,946	33,174	34,773	33,174	1,599	1,599
802017709	Lincoln Co Commission	0.030110926%	0.025727388%	-0.004383538%	(96,745)	(23,898)	(72,847)	(23,898)	(48,949)	(23,898)	(25,050)	(23,898)	(1,152)	(1,152)
807479911	Lincoln Co Health Dept.	0.001421165%	0.001738337%	0.000317172%	7,000	1,729	5,271	1,729	3,542	1,729	1,813	1,729	83	83
806969911	Lincoln Co Public Service District	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
809069911	Logan Co Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800450005	Logan Co Board Of Education	0.118423107%	0.130798481%	0.012375374%	273,127	67,469	205,658	67,469	138,189	67,469	70,721	67,469	3,252	3,252
802227709	Logan Co Commission	0.128125662%	0.121992976%	-0.006132686%	(135,349)	(33,434)	(101,915)	(33,434)	(68,480)	(33,434)	(35,046)	(33,434)	(1,612)	(1,612)
807489911	Logan Co Health Department	0.004263494%	0.003302840%	-0.000960654%	(21,202)	(5,237)	(15,964)	(5,237)	(10,727)	(5,237)	(5,490)	(5,237)	(252)	(252)
809839911	Logan Co PSD	0.031709736%	0.030594732%	-0.001115004%	(24,608)	(6,079)	(18,530)	(6,079)	(12,451)	(6,079)	(6,372)	(6,079)	(293)	(293)
809549911	Logan-Mingo Area Mental Health, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809779911	Louis Bennett Memorial Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804309911	Lubeck Public Service District	0.017675735%	0.018774040%	0.001098305%	24,240	5,988	18,252	5,988	12,264	5,988	6,276	5,988	289	289
808329911	Lynn Murray Memorial Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
809949911	Malden Public Service District	0.008171697%	0.008344018%	0.000172321%	3,803	939	2,864	939	1,924	939	985	939	45	45
800490005	Marion Co Board of Education	0.260986599%	0.254030539%	-0.006956060%	(153,521)	(37,923)	(115,598)	(37,923)	(77,675)	(37,923)	(39,751)	(37,923)	(1,828)	(1,828)
802237709	Marion Co Commission	0.159081619%	0.164794352%	0.005712733%	126,081	31,145	94,936	31,145	63,791	31,145	32,646	31,145	1,501	1,501
809089911	Marion Co Parks & Recreation Comm	0.010214621%	0.010256189%	0.000041568%	917	227	691	227	464	227	238	227	11	11
809499911	Marion Co Public Library	0.012866200%	0.012102137%	-0.000764063%	(16,863)	(4,166)	(12,697)	(4,166)	(8,532)	(4,166)	(4,366)	(4,166)	(201)	(201)
807499911	Marion County Health Department	0.004792062%	0.005301928%	0.000509866%	11,253	2,780	8,473	2,780	5,693	2,780	2,914	2,780	134	134
802922911	Marlinton Vol. Fire Department	0.001065873%	0.001129919%	0.000064046%	1,414	349	1,064	349	715	349	366	349	17	17
803218810	Marmet, City of	0.011546963%	0.010343105%	-0.001203858%	(26,569)	(6,563)	(20,006)	(6,563)	(13,443)	(6,563)	(6,880)	(6,563)	(316)	(316)
800510005	Marshall Co Board of Education	0.272595204%	0.256777732%	-0.015817472%	(349,094)	(86,234)	(262,860)	(86,234)	(176,625)	(86,234)	(90,391)	(86,234)	(4,157)	(4,157)
807989911	Marshall Co Public Service	0.003019975%	0.003129007%	0.000109032%	2,406	594	1,812	594	1,218	594	623	594	29	29
896906625	Marshall County Commission	0.009744297%	0.010386564%	0.000642267%	14,175	3,502	10,673	3,502	7,172	3,502	3,670	3,502	169	169
896916625	Marshall County Health Dept.	0.001677440%	0.001788004%	0.000110564%	2,440	603	1,837	603	1,235	603	632	603	29	29
804899911	Marshall Univ Research Corp	0.189014899%	0.201212513%	0.012197614%	269,203	66,500	202,704	66,500	136,204	66,500	69,705	66,500	3,205	3,205
828401503	Marshall University	1.855690116%	1.838644783%	-0.017045333%	(376,193)	(92,929)	(283,265)	(92,929)	(190,336)	(92,929)	(97,408)	(92,929)	(4,479)	(4,479)
883940101	Martinsburg Correctional Center	0.052671915%	0.053714615%	0.001042700%	23,013	5,685	17,328	5,685	11,643	5,685	5,959	5,685	274	274
897456625	Martinsburg Public Library	0.004041194%	0.004069571%	0.000028377%	626	155	472	155	317	155	162	155	7	7
897076625	Mary H Weir Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800530005	Mason Co Board of Education	0.135740154%	0.128902865%	-0.006837289%	(150,900)	(37,276)	(113,624)	(37,276)	(76,348)	(37,276)	(39,073)	(37,276)	(1,797)	(1,797)
804689911	Mason County Action Group	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802027709	Mason County Commission	0.069992359%	0.065274556%	-0.004717803%	(104,123)	(25,721)	(78,402)	(25,721)	(52,681)	(25,721)	(26,960)	(25,721)	(1,240)	(1,240)
806069911	Mason County Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804499911	Mason County Emergency Ambulance Service Authority	0.017764558%	0.019556292%	0.001791734%	39,544	9,768	29,776	9,768	20,007	9,768	10,239	9,768	471	471
807519911	Mason County Health Department	0.006803437%	0.005503699%	-0.001299738%	(28,685)	(7,086)	(21,599)	(7,086)	(14,513)	(7,086)	(7,428)	(7,086)	(342)	(342)
806449911	Mason County Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805019911	Mason County Public Service District	0.014833406%	0.014862782%	0.000029376%	648	160	488	160	328	160	168	160	8	8
800470005	McDowell Co Board of Education	0.119678761%	0.115248642%	-0.004430119%	(97,774)	(24,152)	(73,621)	(24,152)	(49,469)	(24,152)	(25,316)	(24,152)	(1,164)	(1,164)
809809911	McDowell Co Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802257709	McDowell County Commission	0.060521811%	0.059064657%	-0.001457154%	(32,160)	(7,944)	(24,215)	(7,944)	(16,271)	(7,944)	(8,327)	(7,944)	(383)	(383)
805649911	McDowell County Emergency Comm Ctr.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807529911	McDowell County Health Department	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
805289911	McDowell County Public Service District	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804988810	McMechen, City of	0.012257545%	0.013472112%	0.001214567%	26,806	6,622	20,184	6,622	13,562	6,622	6,941	6,622	319	319
880790602	Medical Imaging Board	0.001332342%	0.001043002%	-0.000289340%	(6,386)	(1,577)	(4,808)	(1,577)	(3,231)	(1,577)	(1,653)	(1,577)	(76)	(76)
809999911	Mercer Co Airport Authority	0.003197620%	0.002955173%	-0.000242447%	(5,351)	(1,322)	(4,029)	(1,322)	(2,707)	(1,322)	(1,385)	(1,322)	(64)	(64)
800550005	Mercer Co Board Of Education	0.236248724%	0.218719016%	-0.017529708%	(386,884)	(95,569)	(291,314)	(95,569)	(195,745)	(95,569)	(100,176)	(95,569)	(4,606)	(4,606)
802277709	Mercer Co Comm/Verlin T. Moye	0.137478751%	0.138788412%	0.001309661%	9,041	2,233	6,808	2,233	4,574	2,233	2,341	2,233	108	108
808109911	Mercer Co Development Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807539911	Mercer Co Health Dept.	0.009859330%	0.009734687%	-0.000124643%	(2,751)	(680)	(2,071)	(680)	(1,392)	(680)	(712)	(680)	(33)	(33)
805279911	Mercer Co. Opportunity Industries, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805989911	Mercer Co. Solid Waste Authority	0.008438165%	0.007648683%	-0.000789482%	(17,424)	(4,304)	(13,120)	(4,304)	(8,816)	(4,304)	(4,512)	(4,304)	(207)	(207)
804249911	Mercer County Communications Center	0.018208672%	0.016514202%	-0.001694470%	(37,397)	(9,238)	(28,159)	(9,238)	(18,921)	(9,238)	(9,683)	(9,238)	(445)	(445)
809719911	Midland Public Service District	0.008704634%	0.008257101%	-0.000447533%	(9,877)	(2,440)	(7,437)	(2,440)	(4,997)	(2,440)	(2,557)	(2,440)	(118)	(118)
804909911	Midland Trail Scenic Highway Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805409911	Mid-Ohio Valley Health Department	0.044724459%	0.040063495%	-0.004660964%	(102,868)	(25,411)	(77,457)	(25,411)	(52,047)	(25,411)	(26,636)	(25,411)	(1,225)	(1,225)
805799911	Mid-Ohio Valley Regional Airport	0.012822031%	0.010603856%	-0.002218175%	(48,956)	(12,093)	(36,862)	(12,093)	(24,769)	(12,093)	(12,676)	(12,093)	(583)	(583)
809339911	Mid-Ohio Valley Transit Authority	0.033752661%	0.034158323%	0.000405662%	8,953	2,212	6,741	2,212	4,530	2,212	2,318	2,212	107	107
842200001	Mildred Mitchell-Bateman Hospital	0.294450950%	0.277887663%	-0.016563287%	(365,555)	(90,301)	(275,254)	(90,301)	(184,954)	(90,301)	(94,653)	(90,301)	(4,352)	(4,352)
853542501	Military Affairs & Public Safety	0.008971102%	0.007735600%	-0.001235502%	(27,268)	(6,736)	(20,532)	(6,736)	(13,796)	(6,736)	(7,060)	(6,736)	(325)	(325)
895000903	Military Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
800570005	Mineral Co Board of Education	0.095773296%	0.097407923%	0.001634627%	36,077	8,912	27,165	8,912	18,253	8,912	9,341	8,912	430	430
807549911	Mineral Co Health Dept	0.006808777%	0.008136038%	0.001327261%	29,293	7,236	22,057	7,236	14,821	7,236	7,585	7,236	349	349
802287709	Mineral County Commission	0.079851689%	0.078485918%	-0.001365771%	(30,143)	(7,446)	(22,697)	(7,446)	(15,251)	(7,446)	(7,805)	(7,446)	(359)	(359)
808069911	Mineral Wells Public Service District	0.004263494%	0.004375332%	0.000111838%	2,468	610	1,859	610	1,249	610	639	610	29	29
800590005	Mingo Co Board of Education	0.098431670%	0.111261331%	0.012829661%	283,153	69,945	213,207	69,945	143,262	69,945	73,317	69,945	3,371	3,371
807559911	Mingo Co Health Dept.	0.006162263%	0.005187074%	-0.000975189%	(21,523)	(5,317)	(16,206)	(5,317)	(10,889)	(5,317)	(5,573)	(5,317)	(256)	(256)
802557709	Mingo County Commission	0.064574169%	0.062043629%	-0.002530540%	(55,849)	(13,796)	(42,053)	(13,796)	(28,257)	(13,796)	(14,461)	(13,796)	(665)	(665)
804989911	Mingo County Redevelopment	0.002575861%	0.003129007%	0.000553146%	12,208	3,016	9,192	3,016	6,177	3,016	3,161	3,016	145	145
800610005	Monongalia Co Board of Education	0.259823166%	0.248566676%	-0.011256490%	(248,433)	(61,369)	(187,064)	(61,369)	(125,695)	(61,369)	(64,327)	(61,369)	(2,958)	(2,958)
806369911	Monongalia Co Health Dept.	0.049865988%	0.051949375%	0.002083387%	45,981	11,358	34,622	11,358	23,264	11,358	11,906	11,358	547	547
806079911	Monongalia Co Urban Mass Transportation	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897016625	Monongalia County Commission	0.097718660%	0.100839587%	0.003120927%	68,879	17,015	51,865	17,015	34,850	17,015	17,835	17,015	820	820
896536625	Monongalia General Hospital	0.003098605%	0.003302840%	0.000204235%	4,508	1,113	3,394	1,113	2,281	1,113	1,167	1,113	54	54
800630005	Monroe Co Board Of Education	0.073139501%	0.062943322%	-0.010196179%	(225,031)	(55,588)	(169,443)	(55,588)	(113,855)	(55,588)	(58,267)	(55,588)	(2,679)	(2,679)
808749911	Monroe County Health Center	0.038104977%	0.043458426%	0.005353449%	118,152	29,186	88,965	29,186	59,779	29,186	30,593	29,186	1,407	1,407
805709911	Monroe County Public Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800650005	Morgan Co Board Of Education	0.065154672%	0.060379275%	-0.004775397%	(105,394)	(26,035)	(79,359)	(26,035)	(53,324)	(26,035)	(27,290)	(26,035)	(1,255)	(1,255)
807699911	Morgan Co Health Dept.	0.000444114%	0.000000000%	-0.000444114%	(9,802)	(2,421)	(7,380)	(2,421)	(4,959)	(2,421)	(2,538)	(2,421)	(117)	(117)
802617709	Morgan County Commission	0.046631965%	0.050846359%	0.004214394%	93,012	22,976	70,036	22,976	47,060	22,976	24,084	22,976	1,107	1,107
804299911	Morgantown Monongalia MPO	0.002131747%	0.002346755%	0.000215008%	4,745	1,172	3,573	1,172	2,401	1,172	1,229	1,172	56	56
867101702	Motor Vehicles	0.537602126%	0.538827056%	0.001224930%	27,034	6,678	20,356	6,678	13,678	6,678	7,000	6,678	322	322
807039911	Moundsville-Marshall County Public Library	0.007194646%	0.006258013%	-0.000936633%	(20,672)	(5,106)	(15,565)	(5,106)	(10,459)	(5,106)	(5,353)	(5,106)	(246)	(246)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
802700910	Mount Hope, City of	0.013145773%	0.012429110%	-0.000716663%	(15,817)	(3,907)	(11,910)	(3,907)	(8,003)	(3,907)	(4,095)	(3,907)	(188)	(188)
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	0.062353599%	0.075009243%	0.012655644%	279,312	68,997	210,316	68,997	141,319	68,997	72,322	68,997	3,326	3,326
808639911	Mountain Transit Authority	0.009504039%	0.009647771%	0.000143732%	3,172	784	2,389	784	1,605	784	821	784	38	38
828401403	Mountwest Community & Technical College	0.114463941%	0.120349316%	0.005885375%	129,891	32,086	97,805	32,086	65,719	32,086	33,633	32,086	1,547	1,547
808889911	MOVRC	0.015366343%	0.017122620%	0.001756277%	38,761	9,575	29,186	9,575	19,611	9,575	10,036	9,575	462	462
806679911	Mt Hope Housing Authority	0.006750532%	0.005215011%	-0.001535521%	(33,889)	(8,371)	(25,518)	(8,371)	(17,146)	(8,371)	(8,775)	(8,371)	(404)	(404)
837701701	Mt Olive Correctional Facility	0.248443656%	0.253541114%	0.005097458%	112,502	27,791	84,711	27,791	56,921	27,791	29,130	27,791	1,340	1,340
806639911	Mt Top Public Service District	0.003995569%	0.003979550%	-0.000016019%	(354)	(87)	(266)	(87)	(179)	(87)	(92)	(87)	(4)	(4)
804908810	Mullens, City of	0.006572887%	0.005475762%	-0.001097125%	(24,214)	(5,981)	(18,232)	(5,981)	(12,251)	(5,981)	(6,270)	(5,981)	(288)	(288)
883400002	Municipal Bond Commission	0.004437257%	0.003824341%	-0.000612916%	(13,527)	(3,342)	(10,186)	(3,342)	(6,844)	(3,342)	(3,503)	(3,342)	(161)	(161)
877650002	National Coal Heritage Area Authority	0.002131747%	0.001390670%	-0.000741077%	(16,356)	(4,040)	(12,315)	(4,040)	(8,275)	(4,040)	(4,235)	(4,040)	(195)	(195)
883000002	Natural Resources	0.844501371%	0.826904168%	-0.017597203%	(388,373)	(95,937)	(292,436)	(95,937)	(196,499)	(95,937)	(100,561)	(95,937)	(4,624)	(4,624)
808839911	Nettie Levisay PSD	0.006395241%	0.006605681%	0.000210440%	4,644	1,147	3,497	1,147	2,350	1,147	1,203	1,147	55	55
832906403	New River Comm. & Tech.	0.108431757%	0.114010594%	0.005578837%	123,126	30,415	92,711	30,415	62,296	30,415	31,881	30,415	1,466	1,466
807219911	New River Gorge Regional Development Authority	0.005595836%	0.008170184%	0.002574348%	56,816	14,035	42,781	14,035	28,746	14,035	14,711	14,035	676	676
802639911	New River Transit Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800670005	Nicholas Co Board of Education	0.087223495%	0.072443644%	-0.014779851%	(326,194)	(80,578)	(245,616)	(80,578)	(165,039)	(80,578)	(84,461)	(80,578)	(3,884)	(3,884)
807259911	Nicholas Comm Action Partnership, Inc	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802337709	Nicholas County Commission	0.073954924%	0.069940128%	-0.004014796%	(88,607)	(21,888)	(66,719)	(21,888)	(44,831)	(21,888)	(22,943)	(21,888)	(1,055)	(1,055)
807599911	Nicholas County Health Department	0.008669201%	0.006354243%	-0.002314958%	(51,092)	(12,621)	(38,471)	(12,621)	(25,850)	(12,621)	(13,229)	(12,621)	(608)	(608)
802539911	Nitro Convention & Visitors Bureau	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804428810	Nitro, City of	0.081435938%	0.079786049%	-0.001649889%	(36,413)	(8,995)	(27,418)	(8,995)	(18,423)	(8,995)	(9,429)	(8,995)	(434)	(434)
806919911	NO. Jackson Co. Public Service	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
807929911	North Beckley Public Service District	0.012701659%	0.011994526%	-0.000707133%	(15,607)	(3,855)	(11,751)	(3,855)	(7,896)	(3,855)	(4,041)	(3,855)	(186)	(186)
808479911	North Central Community Action Association	0.092553348%	0.088394439%	-0.004158909%	(91,788)	(22,674)	(69,114)	(22,674)	(46,440)	(22,674)	(23,767)	(22,674)	(1,093)	(1,093)
809309911	North Central Opportunity	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
837701601	Northern Correctional Facility	0.107985701%	0.110345083%	0.002359382%	52,072	12,863	39,209	12,863	26,346	12,863	13,483	12,863	620	620
802529911	Northern Panhandle Community Criminal Justice Board	0.015277520%	0.009560854%	-0.005716666%	(126,168)	(31,166)	(95,001)	(31,166)	(63,835)	(31,166)	(32,669)	(31,166)	(1,502)	(1,502)
802925911	Northern Wayne Co PSD	0.006839355%	0.006431847%	-0.000407508%	(8,994)	(2,222)	(6,772)	(2,222)	(4,550)	(2,222)	(2,329)	(2,222)	(107)	(107)
806309911	Norton-Harding-Jimtown PSD	0.003197620%	0.003302840%	0.000105220%	2,322	574	1,749	574	1,175	574	601	574	28	28
804458810	Oak Hill, City of	0.048211846%	0.046982698%	-0.001229148%	(27,128)	(6,701)	(20,426)	(6,701)	(13,725)	(6,701)	(7,024)	(6,701)	(323)	(323)
806419911	Oakvale Road Public Service District	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
885310901	Occupational Therapy, Board of	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
847200001	Off of Miners Health, Safety & Training	0.113262649%	0.112630272%	-0.000632377%	(13,957)	(3,448)	(10,509)	(3,448)	(7,061)	(3,448)	(3,614)	(3,448)	(166)	(166)
800690005	Ohio Co Board of Education	0.247938871%	0.238284620%	-0.009654251%	(213,071)	(52,634)	(160,437)	(52,634)	(107,804)	(52,634)	(55,170)	(52,634)	(2,537)	(2,537)
896976625	Ohio Co Commission	0.061683788%	0.068734675%	0.007050887%	155,614	38,440	117,174	38,440	78,734	38,440	40,293	38,440	1,853	1,853
837707501	Ohio Co Correctional Center	0.018386318%	0.022424548%	0.004038230%	89,124	22,016	67,109	22,016	45,093	22,016	23,077	22,016	1,061	1,061
896606625	Ohio County Public Library	0.003960623%	0.006133846%	0.002173223%	47,963	11,848	36,115	11,848	24,267	11,848	12,419	11,848	571	571
896746625	Ohio Public Service District	0.004280967%	0.004563135%	0.000282168%	6,227	1,538	4,689	1,538	3,151	1,538	1,612	1,538	74	74
896896625	Ohio Valley Reg Transit Authority	0.012225511%	0.012776777%	0.000551266%	12,167	3,005	9,161	3,005	6,156	3,005	3,150	3,005	145	145
880973502	Oil And Gas Conservation	0.002651576%	0.002694422%	0.000079246%	1,749	432	1,317	432	885	432	453	432	21	21
858000501	Optometry, Board of	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
881095002	Osteopathy, Board of	0.003908203%	0.003476674%	-0.000431529%	(9,524)	(2,353)	(7,171)	(2,353)	(4,819)	(2,353)	(2,466)	(2,353)	(113)	(113)
806989911	Page-Kincaid Public Service	0.002842329%	0.001303753%	-0.001538576%	(33,957)	(8,388)	(25,569)	(8,388)	(17,180)	(8,388)	(8,792)	(8,388)	(404)	(404)
808159911	Parkersburg & Wood Co Library	0.021228647%	0.021132177%	-0.000096470%	(2,129)	(526)	(1,603)	(526)	(1,077)	(526)	(551)	(526)	(25)	(25)
804459911	Parkersburg Housing Authority	0.013234596%	0.015818867%	0.002584271%	57,035	14,089	42,946	14,089	28,857	14,089	14,768	14,089	679	679
805419911	Parkersburg Utility Board	0.078874638%	0.077182165%	-0.001692473%	(37,353)	(9,227)	(28,126)	(9,227)	(18,899)	(9,227)	(9,672)	(9,227)	(445)	(445)
804578810	Parkersburg, City of	0.225521066%	0.223115560%	-0.002405506%	(53,090)	(13,114)	(39,975)	(13,114)	(26,861)	(13,114)	(13,747)	(13,114)	(632)	(632)
800710005	Pendleton Co Board of Education	0.044422559%	0.037762268%	-0.006660291%	(146,994)	(36,311)	(110,683)	(36,311)	(74,372)	(36,311)	(38,061)	(36,311)	(1,750)	(1,750)
807619911	Pendleton Co Health Department	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
805659911	Pendleton Community Care	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802357725	Pendleton County Commission	0.014265037%	0.015776443%	0.001511406%	33,357	8,240	25,117	8,240	16,877	8,240	8,637	8,240	397	397
807979911	Pendleton Senior & Family	0.003108798%	0.003129007%	0.000020209%	446	110	336	110	226	110	115	110	5	5
805719911	Peterstown Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
881053002	Pharmacy, Board of	0.011109644%	0.010476585%	-0.000633059%	(13,972)	(3,451)	(10,520)	(3,451)	(7,069)	(3,451)	(3,618)	(3,451)	(166)	(166)
884900602	Physical Therapy, Board of	0.001154696%	0.001043002%	-0.000111694%	(2,465)	(609)	(1,856)	(609)	(1,247)	(609)	(638)	(609)	(29)	(29)
804749911	Piedmont Housing Authority	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
832102103	Pierpont Community & Technical College	0.000000000%	0.091660029%	0.091660029%	2,022,953	499,717	1,523,236	499,717	1,023,520	499,717	523,803	499,717	24,086	24,086
804659911	Pleasant Valley Public Service District	0.001954101%	0.001043002%	-0.000911099%	(20,108)	(4,967)	(15,141)	(4,967)	(10,174)	(4,967)	(5,207)	(4,967)	(239)	(239)
800730005	Pleasants Co Board of Education	0.059442347%	0.044839783%	-0.014602564%	(322,281)	(79,611)	(242,670)	(79,611)	(163,059)	(79,611)	(83,448)	(79,611)	(3,837)	(3,837)
802367709	Pleasants County Commission	0.038282623%	0.036418161%	-0.001864462%	(41,149)	(10,165)	(30,984)	(10,165)	(20,819)	(10,165)	(10,655)	(10,165)	(490)	(490)
806029911	Pleasants County Public Library	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800750005	Pocahontas Co Board of Education	0.033446877%	0.025904843%	-0.007542034%	(166,454)	(41,118)	(125,336)	(41,118)	(84,218)	(41,118)	(43,100)	(41,118)	(1,982)	(1,982)
807639911	Pocahontas Co Health Department	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
808599911	Pocahontas Co Seniors Citizens Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802377709	Pocahontas County Commission	0.067860612%	0.069359648%	0.001499036%	33,084	8,173	24,911	8,173	16,739	8,173	8,566	8,173	394	394
808539911	Pocahontas County PSD	0.012435191%	0.012516027%	0.000080836%	1,784	441	1,343	441	903	441	462	441	21	21
807159911	Pocahontas Memorial Hospital	0.104456087%	0.107912963%	0.003456876%	76,294	18,846	57,447	18,846	38,601	18,846	19,755	18,846	908	908
808259911	Point Pleasant Housing Authority	0.007283469%	0.005997263%	-0.001286206%	(28,387)	(7,012)	(21,375)	(7,012)	(14,362)	(7,012)	(7,350)	(7,012)	(338)	(338)
808939911	Potomac Highlands Support	0.010836380%	0.008691685%	-0.002144695%	(47,334)	(11,693)	(35,641)	(11,693)	(23,949)	(11,693)	(12,256)	(11,693)	(564)	(564)
808249911	Potomac Valley Transit Authority	0.019274546%	0.018600206%	-0.000674340%	(14,883)	(3,676)	(11,206)	(3,676)	(7,530)	(3,676)	(3,854)	(3,676)	(177)	(177)
896646625	Prestera Center For Mental Health Services	0.018778012%	0.020015709%	0.001237697%	27,316	6,748	20,568	6,748	13,821	6,748	7,073	6,748	325	325
800770005	Preston Co Board of Education	0.087520542%	0.086945824%	-0.000574718%	(12,684)	(3,133)	(9,551)	(3,133)	(6,418)	(3,133)	(3,284)	(3,133)	(151)	(151)
805599911	Preston Co Caring Council Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802567709	Preston Co Commission	0.085269879%	0.084483180%	-0.000786699%	(17,363)	(4,289)	(13,074)	(4,289)	(8,785)	(4,289)	(4,496)	(4,289)	(207)	(207)
807649911	Preston County Health Dept.	0.002131747%	0.002520589%	0.000388842%	8,582	2,120	6,462	2,120	4,342	2,120	2,222	2,120	102	102
808049911	Preston County Senior Citizens Inc.	0.004974076%	0.005128094%	0.000154018%	3,399	840	2,560	840	1,720	840	880	840	40	40
897326625	Preston Memorial Hospital	0.000774651%	0.000068809%	-0.000705842%	(15,578)	(3,848)	(11,730)	(3,848)	(7,882)	(3,848)	(4,034)	(3,848)	(185)	(185)
806979911	Pride Community Services, Inc.	0.044322573%	0.043110759%	-0.001211814%	(26,745)	(6,607)	(20,138)	(6,607)	(13,532)	(6,607)	(6,925)	(6,607)	(318)	(318)
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	0.022569726%	0.020922128%	-0.001647598%	(36,363)	(8,982)	(27,380)	(8,982)	(18,398)	(8,982)	(9,415)	(8,982)	(433)	(433)
804648810	Princeton, City of	0.068837663%	0.067003581%	-0.001834082%	(40,479)	(9,999)	(30,479)	(9,999)	(20,480)	(9,999)	(10,481)	(9,999)	(482)	(482)
881032002	Professional Surveyors, WV Board of	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
837701301	Pruntytown Correctional Center	0.112018644%	0.109739252%	-0.002279392%	(50,307)	(12,427)	(37,880)	(12,427)	(25,453)	(12,427)	(13,026)	(12,427)	(599)	(599)
804628810	Pt Pleasant, City of	0.040014910%	0.043836618%	0.003821708%	84,346	20,835	63,510	20,835	42,675	20,835	21,840	20,835	1,004	1,004
805379911	Public Defender 10th Judicial Circuit	0.013678710%	0.011125357%	-0.002553353%	(56,353)	(13,920)	(42,432)	(13,920)	(28,512)	(13,920)	(14,591)	(13,920)	(671)	(671)
805809911	Public Defender 11th Judicial Circuit	0.008171697%	0.007822517%	-0.000349180%	(7,706)	(1,904)	(5,803)	(1,904)	(3,899)	(1,904)	(1,995)	(1,904)	(92)	(92)
805079911	Public Defender 12th Judicial Circuit	0.004263494%	0.004867344%	0.000603850%	13,327	3,292	10,035	3,292	6,743	3,292	3,451	3,292	159	159
806009911	Public Defender Corp 18th Judicial	0.005329367%	0.004172009%	-0.001157358%	(25,543)	(6,310)	(19,233)	(6,310)	(12,924)	(6,310)	(6,614)	(6,310)	(304)	(304)
805879911	Public Defender Corp 1st Judicial Cir.	0.013501064%	0.012168359%	-0.001332705%	(29,413)	(7,266)	(22,147)	(7,266)	(14,882)	(7,266)	(7,616)	(7,266)	(350)	(350)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
806039911	Public Defender Corp 25th Judicial	0.008526988%	0.008517852%	-0.000009136%	(202)	(50)	(152)	(50)	(102)	(50)	(52)	(50)	(2)	(2)
805889911	Public Defender Corp 2nd Judicial Cir	0.007283469%	0.007214099%	-0.000069370%	(1,531)	(378)	(1,153)	(378)	(775)	(378)	(396)	(378)	(18)	(18)
802680911	Public Defender Corp 4th Circuit	0.015721634%	0.014775865%	-0.000945769%	(20,873)	(5,156)	(15,717)	(5,156)	(10,561)	(5,156)	(5,405)	(5,156)	(249)	(249)
804929911	Public Defender Corp 6th & 24th Judicial	0.016343394%	0.015645033%	-0.000698361%	(15,413)	(3,807)	(11,606)	(3,807)	(7,798)	(3,807)	(3,991)	(3,807)	(184)	(184)
804610911	Public Defender Corp 8th Judicial District	0.000000000%	0.003650508%	0.003650508%	80,567	19,902	60,665	19,902	40,763	19,902	20,861	19,902	959	959
809149911	Public Defender Corp Fifth Judicial	0.010036975%	0.009908521%	-0.000128454%	(2,835)	(700)	(2,135)	(700)	(1,434)	(700)	(734)	(700)	(34)	(34)
806819911	Public Defender Corp. 23R	0.026744397%	0.026411341%	-0.000333056%	(7,351)	(1,816)	(5,535)	(1,816)	(3,719)	(1,816)	(1,903)	(1,816)	(88)	(88)
804609911	Public Defender Corp. 9th	0.009770507%	0.009995438%	0.000224931%	4,964	1,226	3,738	1,226	2,512	1,226	1,285	1,226	59	59
807569911	Public Defender Corp/15th Judicial	0.010836380%	0.011125357%	0.000288977%	6,378	1,575	4,802	1,575	3,227	1,575	1,651	1,575	76	76
806909911	Public Defender Corp/30th Jud Circuit	0.007777091%	0.007355856%	-0.000421235%	(9,297)	(2,297)	(7,000)	(2,297)	(4,704)	(2,297)	(2,407)	(2,297)	(111)	(111)
808439911	Public Defender/28th Jud. Ct.	0.003108798%	0.003129007%	0.000020209%	446	110	336	110	226	110	115	110	5	5
808269911	Public Defender/7th Judicial Circuit	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
808379911	Public Defender-13th Circuit	0.037039104%	0.035548993%	-0.001490111%	(32,887)	(8,124)	(24,763)	(8,124)	(16,639)	(8,124)	(8,515)	(8,124)	(392)	(392)
867001802	Public Port Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
857000001	Public Safety	0.927728812%	0.902644444%	-0.025084368%	(553,616)	(136,756)	(416,860)	(136,756)	(280,104)	(136,756)	(143,348)	(136,756)	(6,592)	(6,592)
882800002	Public Service Commission	0.236268624%	0.232852317%	-0.003416307%	(75,398)	(18,625)	(56,773)	(18,625)	(38,148)	(18,625)	(19,523)	(18,625)	(898)	(898)
879831702	Public Transit	0.007461114%	0.008778602%	0.001317488%	29,077	7,183	21,894	7,183	14,712	7,183	7,529	7,183	346	346
800790005	Putnam Co Board of Education	0.192085838%	0.164975946%	-0.027109892%	(598,320)	(147,799)	(450,521)	(147,799)	(302,722)	(147,799)	(154,923)	(147,799)	(7,124)	(7,124)
809369911	Putnam Co Development Authority	0.003197620%	0.002868256%	-0.000329364%	(7,269)	(1,796)	(5,473)	(1,796)	(3,678)	(1,796)	(1,882)	(1,796)	(87)	(87)
808799911	Putnam Co Solid Waste Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
806949911	Putnam Co. Aging Program	0.034196775%	0.038938750%	0.004741975%	104,656	25,853	78,804	25,853	52,951	25,853	27,099	25,853	1,246	1,246
808469911	Putnam Co. Fire Service	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
807659911	Putnam Co Health Dept	0.000000000%	0.002955173%	0.002955173%	65,221	16,111	49,110	16,111	32,999	16,111	16,888	16,111	777	777
802397709	Putnam County Commission	0.179320595%	0.180208642%	0.000888047%	19,599	4,841	14,758	4,841	9,916	4,841	5,075	4,841	233	233
808699911	Putnam County Parks & Recreation Comm	0.003782977%	0.003701209%	-0.000081768%	(1,805)	(446)	(1,359)	(446)	(913)	(446)	(467)	(446)	(21)	(21)
806839911	Putnam Public Service District	0.037394395%	0.034071406%	-0.003322989%	(73,339)	(18,116)	(55,223)	(18,116)	(37,106)	(18,116)	(18,990)	(18,116)	(873)	(873)
880830002	Racing Commission	0.026610434%	0.025361613%	-0.001248821%	(27,562)	(6,808)	(20,753)	(6,808)	(13,945)	(6,808)	(7,137)	(6,808)	(328)	(328)
856901401	Railroad Maintenance Authority	0.012982689%	0.013066500%	0.000083811%	1,850	457	1,393	457	936	457	479	457	22	22
805739911	Rainelle Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804678810	Rainelle, Town of	0.008349342%	0.007214099%	-0.001135243%	(25,055)	(6,189)	(18,866)	(6,189)	(12,677)	(6,189)	(6,487)	(6,189)	(298)	(298)
800810005	Raleigh Co Board of Education	0.152559696%	0.150837471%	-0.001722225%	(38,010)	(9,389)	(28,620)	(9,389)	(19,231)	(9,389)	(9,842)	(9,389)	(453)	(453)
809459911	Raleigh Co PSD	0.019064866%	0.017923497%	-0.001141369%	(25,190)	(6,223)	(18,968)	(6,223)	(12,745)	(6,223)	(6,522)	(6,223)	(300)	(300)
804719911	Raleigh Co Recreation Authority	0.002398215%	0.003998175%	0.001599960%	35,311	8,723	26,589	8,723	17,866	8,723	9,143	8,723	420	420
807109911	Raleigh Co Solid Waste Authority	0.037270140%	0.043998552%	0.006728412%	148,497	36,682	111,815	36,682	75,133	36,682	38,450	36,682	1,768	1,768
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	0.190347241%	0.189565655%	-0.000781586%	(17,250)	(4,261)	(12,989)	(4,261)	(8,728)	(4,261)	(4,466)	(4,261)	(205)	(205)
807669911	Raleigh County Health Department	0.014122824%	0.014341281%	0.000218457%	4,821	1,191	3,630	1,191	2,439	1,191	1,248	1,191	57	57
804429911	Raleigh County Housing Authority	0.006750532%	0.008691685%	0.001941153%	42,842	10,583	32,259	10,583	21,676	10,583	11,093	10,583	510	510
808929911	Raleigh County Memorial Airport	0.007461114%	0.007127182%	-0.000333932%	(7,370)	(1,821)	(5,549)	(1,821)	(3,729)	(1,821)	(1,908)	(1,821)	(88)	(88)
807999911	Raleigh County Public Library	0.018694528%	0.022345909%	0.003651381%	80,587	19,907	60,680	19,907	40,773	19,907	20,866	19,907	960	960
800830005	Randolph Co Board Of Education	0.078011650%	0.073867942%	-0.004143708%	(91,452)	(22,591)	(68,861)	(22,591)	(46,271)	(22,591)	(23,680)	(22,591)	(1,089)	(1,089)
809279911	Randolph Co Emergency Ambulance Squad	0.028831004%	0.028088629%	-0.000742375%	(16,384)	(4,047)	(12,337)	(4,047)	(8,290)	(4,047)	(4,242)	(4,047)	(195)	(195)
807679911	Randolph Co Health Department	0.020767060%	0.021688859%	0.000921799%	20,344	5,026	15,319	5,026	10,293	5,026	5,268	5,026	242	242
802417709	Randolph County Commission	0.082605196%	0.084135513%	0.001530317%	33,774	8,343	25,431	8,343	17,088	8,343	8,745	8,343	402	402
806829911	Randolph County Housing Authority	0.014922229%	0.014862782%	-0.000059447%	(1,312)	(324)	(988)	(324)	(664)	(324)	(340)	(324)	(16)	(16)
804938810	Ranson, City of	0.036150876%	0.035983577%	-0.000167299%	(3,692)	(912)	(2,780)	(912)	(1,868)	(912)	(956)	(912)	(44)	(44)
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	0.006217595%	0.004693510%	-0.001524085%	(33,637)	(8,309)	(25,328)	(8,309)	(17,019)	(8,309)	(8,710)	(8,309)	(400)	(400)
885571602	Real Estate Appraiser/Lic Cert Board	0.001776456%	0.001912171%	0.000135715%	2,995	740	2,255	740	1,515	740	776	740	36	36
880100002	Real Estate Commission	0.004707608%	0.006258013%	0.001550405%	34,218	8,453	25,765	8,453	17,313	8,453	8,860	8,453	407	407
804469911	Red Sulphur Public Service District	0.008438165%	0.008344018%	-0.000094147%	(2,078)	(513)	(1,565)	(513)	(1,051)	(513)	(538)	(513)	(25)	(25)
880500702	Reg Jail & Correctional Fac Authority	0.744037456%	0.771823200%	0.027785744%	613,236	151,484	461,753	151,484	310,269	151,484	158,785	151,484	7,302	7,302
804629911	Region 1 Workforce Invest	0.008286730%	0.006562222%	-0.001724508%	(38,060)	(9,402)	(28,658)	(9,402)	(19,257)	(9,402)	(9,855)	(9,402)	(453)	(453)
808709911	Region 2 Planning/Development Council	0.004974076%	0.005215011%	0.000240935%	5,317	1,314	4,004	1,314	2,690	1,314	1,377	1,314	63	63
808569911	Region 4 Planning/Development Authority	0.009895733%	0.010827356%	0.000931623%	20,561	5,079	15,482	5,079	10,403	5,079	5,324	5,079	245	245
808419911	Region 6 Planning/Development Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808369911	Region 7 Planning/Development Council	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
808289911	Region 8 Planning/Development Council	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
808299911	Region 8 Solid Waste Authority	0.006128773%	0.007301016%	0.001172243%	25,872	6,391	19,481	6,391	13,090	6,391	6,699	6,391	308	308
809689911	Region I Planning & Development Council	0.008260520%	0.008344018%	0.000083498%	1,843	455	1,388	455	932	455	477	455	22	22
805869911	Region VI Workforce Investment Board	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
808219911	Regional Intergovernmental Council	0.005151722%	0.004519676%	-0.000632046%	(13,949)	(3,446)	(10,504)	(3,446)	(7,058)	(3,446)	(3,612)	(3,446)	(166)	(166)
844050001	Rehabilitation Services, Division of	0.497781364%	0.459035317%	-0.038746047%	(855,132)	(211,238)	(643,894)	(211,238)	(432,657)	(211,238)	(221,419)	(211,238)	(10,182)	(10,182)
802559911	Ripley Convention & Visitors Bureau	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
800850005	Ritchie Co Board of Education	0.054715810%	0.047673376%	-0.007042434%	(155,428)	(38,394)	(117,033)	(38,394)	(78,639)	(38,394)	(40,245)	(38,394)	(1,851)	(1,851)
802659911	Ritchie Co Economic Development Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804799911	Ritchie Co Integrated Family Services	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805159911	Ritchie Co. Ambulance Authority, Inc.	0.020251596%	0.020512377%	0.000260781%	5,755	1,422	4,334	1,422	2,912	1,422	1,490	1,422	69	69
802427709	Ritchie County Commission	0.031443268%	0.033636822%	0.002193554%	48,412	11,959	36,453	11,959	24,494	11,959	12,535	11,959	576	576
806959911	Ritchie County Public Library	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
804768810	Rivesville, Town of	0.002842329%	0.002086004%	-0.000756325%	(16,692)	(4,123)	(12,569)	(4,123)	(8,445)	(4,123)	(4,322)	(4,123)	(199)	(199)
800870005	Roane Co Board of Education	0.055852062%	0.067153616%	0.011301554%	249,427	61,614	187,813	61,614	126,199	61,614	64,584	61,614	2,970	2,970
807079911	Roane Co Public Library	0.003552912%	0.004172009%	0.000619097%	13,664	3,375	10,288	3,375	6,913	3,375	3,538	3,375	163	163
808689911	Roane Co. Committee on Aging, Inc.	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
802437709	Roane County Commission	0.039446056%	0.038050956%	-0.001395100%	(30,790)	(7,606)	(23,184)	(7,606)	(15,578)	(7,606)	(7,972)	(7,606)	(367)	(367)
805539911	Robert C Byrd Clinic	0.056047181%	0.054583783%	-0.001463398%	(32,297)	(7,978)	(24,319)	(7,978)	(16,341)	(7,978)	(8,363)	(7,978)	(385)	(385)
804529911	Romney Public Housing Authority	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
804948810	Romney, City of	0.021139824%	0.020512377%	-0.000627447%	(13,848)	(3,421)	(10,427)	(3,421)	(7,006)	(3,421)	(3,586)	(3,421)	(165)	(165)
805759911	Ronceverte Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804718810	Saint Albans, City of	0.112750583%	0.119563443%	0.006812860%	150,361	37,143	113,218	37,143	76,076	37,143	38,933	37,143	1,790	1,790
806359911	Salt Rock Sewer P.S.D.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
896506625	Sanitary Board of Charleston	0.006243805%	0.006655348%	0.000411543%	9,083	2,244	6,839	2,244	4,595	2,244	2,352	2,244	108	108
839590001	School Building Authority	0.007283469%	0.007822517%	0.000539048%	11,897	2,939	8,958	2,939	6,019	2,939	3,080	2,939	142	142
828101403	School of Osteopathic Medicine	0.281253727%	0.278656463%	-0.002597264%	(57,322)	(14,160)	(43,162)	(14,160)	(29,002)	(14,160)	(14,842)	(14,160)	(683)	(683)
893020002	Secondary Schools Activities Comm.	0.007461114%	0.007301016%	-0.000160098%	(3,533)	(873)	(2,661)	(873)	(1,788)	(873)	(915)	(873)	(42)	(42)
825000001	Secretary of State	0.049510697%	0.046108873%	-0.003401824%	(75,079)	(18,546)	(56,533)	(18,546)	(37,986)	(18,546)	(19,440)	(18,546)	(894)	(894)
810100001	Senate	0.040022676%	0.041000956%	0.000978280%	21,591	5,333	16,257	5,333	10,924	5,333	5,591	5,333	257	257
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	0.011280494%	0.011473024%	0.000192530%	4,249	1,050	3,200	1,050	2,150	1,050	1,100	1,050	51	51
832401003	Shepherd University	0.376943054%	0.366454900%	-0.010488154%	(231,475)	(57,180)	(174,296)	(57,180)	(117,116)	(57,180)	(59,936)	(57,180)	(2,756)	(2,756)
804858810	Shepherdstown, Town of	0.027002128%	0.027726476%	0.000724348%	15,986	3,949	12,037	3,949	8,088	3,949	4,139	3,949	190	190
808609911	Short Line Public Service District	0.004477542%	0.005438512%	0.000960970%	21,209	5,239	15,970	5,239	10,731	5,239	5,492	5,239	253	253

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
806539911	Sissonville Public Service District	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
804878810	Sistersville, City of	0.090688070%	0.086395351%	-0.004292719%	(94,741)	(23,403)	(71,338)	(23,403)	(47,935)	(23,403)	(24,531)	(23,403)	(1,128)	(1,128)
805919911	So Highlands Comm. Mental	0.163789226%	0.178787965%	0.014998739%	331,025	81,771	249,254	81,771	167,483	81,771	85,712	81,771	3,941	3,941
809619911	So Jackson Co Public Service District	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
804449911	South Charleston Housing Authority	0.005240545%	0.005215011%	-0.000025534%	(564)	(139)	(424)	(139)	(285)	(139)	(146)	(139)	(7)	(7)
808009911	South Charleston Library Board	0.008615811%	0.006605681%	-0.002010130%	(44,364)	(10,959)	(33,405)	(10,959)	(22,446)	(10,959)	(11,487)	(10,959)	(528)	(528)
800840005	Southern Education Services	0.033397369%	0.040850921%	0.007453552%	164,501	40,636	123,866	40,636	83,230	40,636	42,594	40,636	1,959	1,959
809179911	Southern Soil Conservation District	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
806499911	Southwestern Water District	0.006026845%	0.004606593%	-0.001420252%	(31,345)	(7,743)	(23,602)	(7,743)	(15,859)	(7,743)	(8,116)	(7,743)	(373)	(373)
804928610	Spencer, City of	0.018386318%	0.018252539%	-0.000133779%	(2,953)	(729)	(2,223)	(729)	(1,494)	(729)	(764)	(729)	(35)	(35)
805909911	St Albans Municipal Water Board	0.030199749%	0.032941487%	0.002741738%	60,511	14,948	45,563	14,948	30,616	14,948	15,668	14,948	720	720
802810810	St. Marys, City of	0.014389292%	0.013732863%	-0.000656429%	(14,488)	(3,579)	(10,909)	(3,579)	(7,330)	(3,579)	(3,751)	(3,579)	(172)	(172)
897226625	St. Marys, City of NP	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802699910	Star City, Town of	0.017142799%	0.016948786%	-0.000194013%	(4,282)	(1,058)	(3,224)	(1,058)	(2,166)	(1,058)	(1,109)	(1,058)	(51)	(51)
808879911	State Bar Association	0.018849361%	0.018604345%	-0.000245016%	(5,408)	(1,336)	(4,072)	(1,336)	(2,736)	(1,336)	(1,400)	(1,336)	(64)	(64)
805109911	Step By Step	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802921911	Stevens Correctional Center	0.094152158%	0.100041297%	0.005889139%	129,974	32,107	97,868	32,107	65,761	32,107	33,654	32,107	1,548	1,548
804958810	Stonewood City of	0.010303444%	0.009995438%	-0.000308006%	(6,798)	(1,679)	(5,119)	(1,679)	(3,439)	(1,679)	(1,760)	(1,679)	(81)	(81)
809009911	Sugar Creek PSD	0.001267788%	0.001738337%	0.000470549%	10,385	2,565	7,820	2,565	5,254	2,565	2,689	2,565	124	124
800890005	Summers Co Board of Education	0.038298640%	0.041857190%	0.003558550%	78,538	19,401	59,137	19,401	39,736	19,401	20,336	19,401	935	935
807189911	Summers Co Council on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807709911	Summers Co Health Department	0.002220570%	0.003129007%	0.000908437%	20,049	4,953	15,097	4,953	10,144	4,953	5,191	4,953	239	239
802447709	Summers County Commission	0.031976205%	0.030681649%	-0.001294556%	(28,571)	(7,058)	(21,513)	(7,058)	(14,456)	(7,058)	(7,398)	(7,058)	(340)	(340)
805679911	Summers County Public Library	0.003375266%	0.004172009%	0.000796743%	17,584	4,344	13,241	4,344	8,897	4,344	4,553	4,344	209	209
805769911	Summersville Public Library	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807229911	Sun Valley Public Service District	0.007461114%	0.007214099%	-0.000247015%	(5,452)	(1,347)	(4,105)	(1,347)	(2,758)	(1,347)	(1,412)	(1,347)	(65)	(65)
811100001	Supreme Court / Judicial	1.323580442%	1.316770651%	-0.006809791%	(150,293)	(37,126)	(113,167)	(37,126)	(76,041)	(37,126)	(38,915)	(37,126)	(1,789)	(1,789)
818000001	Tax Dept	0.406706455%	0.399496238%	-0.007210217%	(159,131)	(39,309)	(119,822)	(39,309)	(80,513)	(39,309)	(41,204)	(39,309)	(1,895)	(1,895)
818010001	Tax Dept - Budget Office	0.006306418%	0.006692598%	0.000386180%	8,523	2,105	6,418	2,105	4,312	2,105	2,207	2,105	101	101
800910005	Taylor Co Board of Education	0.071166470%	0.070933464%	-0.000233006%	(5,142)	(1,270)	(3,872)	(1,270)	(2,602)	(1,270)	(1,332)	(1,270)	(61)	(61)
802457709	Taylor Co Commission	0.038193800%	0.042502341%	0.004308541%	95,090	23,490	71,601	23,490	48,111	23,490	24,622	23,490	1,132	1,132
807719911	Taylor Co Health Dept.	0.015521661%	0.012935090%	-0.002586571%	(57,086)	(14,102)	(42,984)	(14,102)	(28,883)	(14,102)	(14,781)	(14,102)	(680)	(680)
804289911	Taylor Co PSD	0.006395241%	0.006258013%	-0.000137228%	(3,029)	(748)	(2,280)	(748)	(1,532)	(748)	(784)	(748)	(36)	(36)
808779911	Taylor Co Senior Citizen	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805129911	Taylor County Public Library	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
804209911	The Appalachian Community Health Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802669911	The Housing Authority of The County of Jackson	0.006839355%	0.007301016%	0.000461661%	10,189	2,517	7,672	2,517	5,155	2,517	2,638	2,517	121	121
802920911	Tomlinson PSD	0.003908203%	0.002172921%	-0.001735282%	(38,298)	(9,460)	(28,837)	(9,460)	(19,377)	(9,460)	(9,916)	(9,460)	(456)	(456)
804668810	Town of Alderson	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803058810	Town of Ansted	0.006217595%	0.004780427%	-0.001437168%	(31,719)	(7,835)	(23,883)	(7,835)	(16,048)	(7,835)	(8,213)	(7,835)	(378)	(378)
803158810	Town of Belle	0.008615811%	0.008083267%	-0.000532544%	(11,753)	(2,903)	(8,850)	(2,903)	(5,947)	(2,903)	(3,043)	(2,903)	(140)	(140)
805438810	Town of Beverly	0.005773481%	0.006171097%	0.000397616%	8,775	2,168	6,608	2,168	4,440	2,168	2,272	2,168	104	104
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	0.008615811%	0.008604768%	-0.000011043%	(244)	(60)	(184)	(60)	(123)	(60)	(63)	(60)	(3)	(3)
803458810	Town of Clay	0.004885254%	0.003476674%	-0.001408580%	(31,088)	(7,679)	(23,408)	(7,679)	(15,729)	(7,679)	(8,050)	(7,679)	(370)	(370)
803498810	Town of Danville	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897166625	Town of Davis	0.005137161%	0.005475762%	0.000338601%	7,473	1,846	5,627	1,846	3,781	1,846	1,935	1,846	89	89
803568810	Town of Eleanor	0.005062899%	0.005997263%	0.000934364%	20,622	5,094	15,528	5,094	10,434	5,094	5,340	5,094	246	246
805088810	Town of Fairview	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
804488810	Town of Fayetteville	0.021672761%	0.023380633%	0.001707872%	37,693	9,311	28,382	9,311	19,071	9,311	9,760	9,311	449	449
803248810	Town of Gauley Bridge	0.001065873%	0.001912171%	0.000846298%	18,678	4,614	14,064	4,614	9,450	4,614	4,836	4,614	222	222
804558810	Town of Gilbert	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804588810	Town of Glasgow	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803768810	Town of Glendale	0.024567510%	0.025032053%	0.000464543%	10,253	2,533	7,720	2,533	5,187	2,533	2,655	2,533	122	122
803808810	Town of Grant Town	0.001065873%	0.002086004%	0.001020131%	22,514	5,562	16,953	5,562	11,391	5,562	5,830	5,562	268	268
803798810	Town of Grantsville	0.008526988%	0.008344018%	-0.000182970%	(4,038)	(998)	(3,041)	(998)	(2,043)	(998)	(1,046)	(998)	(48)	(48)
804508810	Town of Hamlin	0.000000000%	0.001990988%	0.001990988%	44,120	10,899	33,221	10,899	22,323	10,899	11,424	10,899	525	525
803848810	Town of Handley	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
803698810	Town of Harpers Ferry	0.008704634%	0.010082355%	0.001377721%	30,407	7,511	22,895	7,511	15,384	7,511	7,873	7,511	362	362
803868810	Town of Harrisville	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804178810	Town of Marlinton	0.005773481%	0.006431847%	0.000658366%	14,530	3,589	10,941	3,589	7,352	3,589	3,762	3,589	173	173
802822810	Town of Middlebourne	0.005418190%	0.006258013%	0.000839823%	18,535	4,579	13,956	4,579	9,378	4,579	4,799	4,579	221	221
804528810	Town of Mitchell Heights	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804308810	Town of Monongah	0.008564847%	0.007116835%	-0.001448012%	(31,958)	(7,894)	(24,064)	(7,894)	(16,169)	(7,894)	(8,275)	(7,894)	(381)	(381)
804738810	Town of New Haven	0.008260520%	0.005910346%	-0.002350174%	(51,869)	(12,813)	(39,056)	(12,813)	(26,243)	(12,813)	(13,430)	(12,813)	(618)	(618)
804548810	Town of Nutter Fort	0.014122824%	0.012689860%	-0.001432964%	(31,626)	(7,812)	(23,813)	(7,812)	(16,001)	(7,812)	(8,189)	(7,812)	(377)	(377)
804728810	Town of Oceana	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802824810	Town of Paw Paw	0.003819380%	0.001216836%	-0.002602544%	(57,439)	(14,189)	(43,250)	(14,189)	(29,061)	(14,189)	(14,873)	(14,189)	(684)	(684)
804898810	Town of Pineville	0.007994051%	0.007822517%	-0.000171534%	(3,786)	(935)	(2,851)	(935)	(1,915)	(935)	(980)	(935)	(45)	(45)
804748810	Town of Ridgeley	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805038810	Town of Union	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
803298810	Town of Wardensville	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
805138810	Town of West Hamlin	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
805188810	Town of West Union	0.012858919%	0.013229987%	0.000371068%	8,190	2,023	6,167	2,023	4,144	2,023	2,121	2,023	98	98
803228810	Town of Winfield	0.011813431%	0.011733775%	-0.000079656%	(1,758)	(434)	(1,324)	(434)	(889)	(434)	(455)	(434)	(21)	(21)
816000001	Treasurer of State's Office	0.128738200%	0.128481733%	-0.000256467%	(5,660)	(1,398)	(4,262)	(1,398)	(2,864)	(1,398)	(1,466)	(1,398)	(67)	(67)
806019911	Tri River Transit	0.001065873%	0.006518764%	0.005452891%	120,346	29,728	90,618	29,728	60,890	29,728	31,161	29,728	1,433	1,433
802927911	Tri-State Airport Authority	0.021051001%	0.020686211%	-0.000364790%	(8,051)	(1,989)	(6,062)	(1,989)	(4,073)	(1,989)	(2,085)	(1,989)	(96)	(96)
806929911	Tri-State Transit Authority	0.061287726%	0.057625873%	-0.003661853%	(80,818)	(19,964)	(60,854)	(19,964)	(40,890)	(19,964)	(20,926)	(19,964)	(962)	(962)
800930005	Tucker Co Board of Education	0.023257981%	0.020633440%	-0.002624541%	(57,924)	(14,309)	(43,615)	(14,309)	(29,307)	(14,309)	(14,998)	(14,309)	(690)	(690)
807729911	Tucker Co Health Dept.	0.002131747%	0.002086004%	-0.000045743%	(1,010)	(249)	(760)	(249)	(511)	(249)	(261)	(249)	(12)	(12)
808119911	Tucker Co. Solid Waste Authority	0.010303444%	0.008778602%	-0.001524842%	(33,654)	(8,313)	(25,340)	(8,313)	(17,027)	(8,313)	(8,714)	(8,313)	(401)	(401)
804849911	Tucker County Ambulance Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802467709	Tucker County Commission	0.042776182%	0.044302761%	0.001526579%	33,692	8,323	25,369	8,323	17,047	8,323	8,724	8,323	401	401
804519911	Tucker County Development Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
805509911	Tucker County Senior Citizens	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
805579911	Tug River Health Association	0.042812585%	0.045283680%	0.002471095%	54,538	13,472	41,065	13,472	27,593	13,472	14,121	13,472	649	649
800950005	Tyler Co Board of Education	0.113923238%	0.107043794%	-0.006879444%	(151,831)	(37,506)	(114,325)	(37,506)	(76,819)	(37,506)	(39,313)	(37,506)	(1,808)	(1,808)
802477709	Tyler County Commission	0.037927332%	0.040937837%	0.003010505%	66,442	16,413	50,030	16,413	33,617	16,413	17,204	16,413	791	791
808169911	Union PSD	0.011369317%	0.011299191%	-0.000070126%	(1,548)	(382)	(1,165)	(382)	(783)	(382)	(401)	(382)	(18)	(18)
809919911	Union Williams PSD	0.007638760%	0.006431847%	-0.001206913%	(26,637)	(6,580)	(20,057)	(6,580)	(13,477)	(6,580)	(6,897)	(6,580)	(317)	(317)
805449911	Upper Ohio Conservation District	0.000532937%	0.001043002%	0.000510065%	11,257	2,781	8,476	2,781	5,696	2,781	2,915	2,781	134	134

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
800970005	Upshur Co Board of Education	0.096361079%	0.102430993%	0.006069914%	133,964	33,092	100,872	33,092	67,780	33,092	34,687	33,092	1,595	1,595
807139911	Upshur Co Public Library	0.004441140%	0.005215011%	0.000773871%	17,079	4,219	12,860	4,219	8,641	4,219	4,422	4,219	203	203
805459911	Upshur Co SR Citizens Opportunity Center	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802487725	Upshur County Commission	0.038751491%	0.037847116%	-0.000904375%	(19,960)	(4,931)	(15,029)	(4,931)	(10,099)	(4,931)	(5,168)	(4,931)	(238)	(238)
802579911	Upshur County Development Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
802823810	Upshur Human Resources, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807749911	Upshur-Buckhannon Health Department	0.003464089%	0.004172009%	0.000707920%	15,624	3,859	11,764	3,859	7,905	3,859	4,045	3,859	186	186
896716625	Valley Comprehensive Mental Health Ctr	0.005905502%	0.006214555%	0.000309053%	6,821	1,685	5,136	1,685	3,451	1,685	1,766	1,685	81	81
805529911	Valley Health System, Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
840400001	Veterans Affairs	0.193889960%	0.191498003%	-0.002391957%	(52,791)	(13,041)	(39,750)	(13,041)	(26,710)	(13,041)	(13,669)	(13,041)	(629)	(629)
809129911	Vienna Public Library	0.005684659%	0.005823429%	0.000138770%	3,063	757	2,306	757	1,550	757	793	757	36	36
809939911	Warm Springs PSD	0.002131747%	0.003302840%	0.001171093%	25,846	6,385	19,462	6,385	13,077	6,385	6,692	6,385	308	308
883430602	Water Development Authority	0.011280494%	0.010516939%	-0.000763555%	(16,852)	(4,163)	(12,689)	(4,163)	(8,526)	(4,163)	(4,363)	(4,163)	(201)	(201)
800990005	Wayne Co Board of Education	0.172372517%	0.193756806%	0.021384289%	471,955	116,584	355,371	116,584	238,787	116,584	122,203	116,584	5,619	5,619
805359911	Wayne Co Community Service Org Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806869911	Wayne Co Health Dept.	0.008349342%	0.006558083%	-0.001791259%	(39,533)	(9,766)	(29,768)	(9,766)	(20,002)	(9,766)	(10,236)	(9,766)	(471)	(471)
896136625	Wayne County Commission	0.006377768%	0.003302840%	-0.003074928%	(67,864)	(16,764)	(51,100)	(16,764)	(34,336)	(16,764)	(17,572)	(16,764)	(808)	(808)
805859911	WC Workshop Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
801010005	Webster Co Board of Education	0.050928464%	0.050079628%	-0.000848836%	(18,734)	(4,628)	(14,106)	(4,628)	(9,479)	(4,628)	(4,851)	(4,628)	(223)	(223)
802507709	Webster County Commission	0.029933281%	0.028508728%	-0.001424553%	(31,440)	(7,766)	(23,674)	(7,766)	(15,907)	(7,766)	(8,141)	(7,766)	(374)	(374)
807769911	Webster County Health Dept.	0.003019975%	0.002955173%	-0.000064802%	(1,430)	(353)	(1,077)	(353)	(724)	(353)	(370)	(353)	(17)	(17)
808349911	Webster Springs Public Service District	0.001954101%	0.002086004%	0.000131903%	2,911	719	2,192	719	1,473	719	754	719	35	35
897066625	Weirton Board of Park Commissioners	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	0.027673396%	0.027447100%	-0.000226296%	(4,994)	(1,234)	(3,761)	(1,234)	(2,527)	(1,234)	(1,293)	(1,234)	(59)	(59)
841901801	Welch Emergency Hospital	0.169558825%	0.162516923%	-0.007041902%	(155,416)	(38,391)	(117,025)	(38,391)	(78,633)	(38,391)	(40,242)	(38,391)	(1,850)	(1,850)
803288810	Welch, City of	0.028945066%	0.028590471%	-0.000354595%	(7,826)	(1,933)	(5,893)	(1,933)	(3,960)	(1,933)	(2,026)	(1,933)	(93)	(93)
831000503	West Liberty State College	0.300551085%	0.295079092%	-0.005471993%	(120,768)	(29,832)	(90,935)	(29,832)	(61,103)	(29,832)	(31,270)	(29,832)	(1,438)	(1,438)
880130602	West Virginia Lottery Commission	0.153771666%	0.148155983%	-0.005615683%	(123,939)	(30,616)	(93,323)	(30,616)	(62,707)	(30,616)	(32,092)	(30,616)	(1,476)	(1,476)
805329911	West Virginia Rural Water Association	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
886107204	West Virginia University	7.017305296%	7.040019799%	0.022714503%	501,313	123,836	377,477	123,836	253,641	123,836	129,805	123,836	5,969	5,969
804709911	Westbrook Health Services	0.201183621%	0.191477825%	-0.009705796%	(214,209)	(52,915)	(161,294)	(52,915)	(108,380)	(52,915)	(55,465)	(52,915)	(2,550)	(2,550)
804613911	Western Conservation District	0.000000000%	0.000260751%	0.000260751%	5,755	1,422	4,333	1,422	2,912	1,422	1,490	1,422	69	69
806999911	Weston Housing Authority	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
807149911	Weston Sanitary Board	0.008526988%	0.006866431%	-0.001660557%	(36,649)	(9,053)	(27,596)	(9,053)	(18,543)	(9,053)	(9,489)	(9,053)	(436)	(436)
803238810	Weston, City of	0.026961357%	0.024925994%	-0.002035363%	(44,921)	(11,096)	(33,824)	(11,096)	(22,728)	(11,096)	(11,631)	(11,096)	(535)	(535)
801030005	Wetzel Co Board of Education	0.190371024%	0.193857174%	0.003486150%	76,940	19,006	57,934	19,006	38,928	19,006	19,922	19,006	916	916
806049911	Wetzel Co Emergency Ambulance Authority	0.011902254%	0.012255276%	0.000353022%	7,791	1,925	5,867	1,925	3,942	1,925	2,017	1,925	93	93
896736625	Wetzel Co Hospital	0.056885901%	0.054005372%	-0.002880529%	(63,574)	(15,704)	(47,870)	(15,704)	(32,165)	(15,704)	(16,461)	(15,704)	(757)	(757)
802517709	Wetzel County Commission	0.069329343%	0.075983954%	0.006654611%	146,868	36,280	110,588	36,280	74,309	36,280	38,029	36,280	1,749	1,749
807779911	Wetzel-Tyler Health Department	0.004421725%	0.002545422%	-0.001876303%	(41,410)	(10,229)	(31,181)	(10,229)	(20,952)	(10,229)	(10,722)	(10,229)	(493)	(493)
896926625	Wheeling Housing Authority	0.009185150%	0.009790563%	0.000605413%	13,362	3,301	10,061	3,301	6,760	3,301	3,460	3,301	159	159
807609911	Wheeling-Ohio Co Health Department	0.025847918%	0.022690472%	-0.003157446%	(69,685)	(17,214)	(52,471)	(17,214)	(35,258)	(17,214)	(18,044)	(17,214)	(830)	(830)
806889911	White Oak Public Service District	0.005151722%	0.006258013%	0.001106291%	24,416	6,031	18,385	6,031	12,353	6,031	6,322	6,031	291	291
804889911	Whitehall Public Service District	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
809079911	Wilderness Public Service District	0.007662058%	0.008474393%	0.000812335%	17,928	4,429	13,500	4,429	9,071	4,429	4,642	4,429	213	213
842000001	William R Sharpe Jr Hospital	0.343897578%	0.340818568%	-0.003079010%	(67,954)	(16,786)	(51,168)	(16,786)	(34,382)	(16,786)	(17,595)	(16,786)	(809)	(809)
804489911	Williamson Housing Authority	0.010658735%	0.010516939%	-0.000141796%	(3,129)	(773)	(2,356)	(773)	(1,583)	(773)	(810)	(773)	(37)	(37)
807019911	Williamson Utility Board	0.002131747%	0.001303753%	-0.000827994%	(18,274)	(4,514)	(13,760)	(4,514)	(9,246)	(4,514)	(4,732)	(4,514)	(218)	(218)
803118810	Williamson, City of	0.010392267%	0.008170184%	-0.002222083%	(49,042)	(12,114)	(36,927)	(12,114)	(24,813)	(12,114)	(12,698)	(12,114)	(584)	(584)
801050005	Wirt Co Board of Education	0.025746960%	0.021755081%	-0.003991879%	(88,101)	(21,763)	(66,338)	(21,763)	(44,575)	(21,763)	(22,812)	(21,763)	(1,049)	(1,049)
804779911	Wirt Co Committee on Aging	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
802577709	Wirt County Commission	0.006395241%	0.005388845%	-0.001006396%	(22,211)	(5,487)	(16,725)	(5,487)	(11,238)	(5,487)	(5,751)	(5,487)	(264)	(264)
801070005	Wood Co Board of Education	0.324491012%	0.271675695%	-0.052815317%	(1,165,643)	(287,941)	(877,702)	(287,941)	(589,761)	(287,941)	(301,820)	(287,941)	(13,879)	(13,879)
808669925	Wood Co Parks & Recreation	0.000774651%	0.000825710%	0.000051059%	1,127	278	849	278	570	278	292	278	13	13
805369911	Wood Co Senior Citizens Assoc Inc.	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
806249911	Wood Co Solid Waste Authority	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
896146625	Wood County Commission	0.142213054%	0.156852842%	0.014639788%	323,103	79,814	243,289	79,814	163,475	79,814	83,661	79,814	3,847	3,847
890000002	Workers Compensation Comm.	0.004606651%	0.002413495%	-0.002193156%	(48,403)	(11,957)	(36,447)	(11,957)	(24,490)	(11,957)	(12,533)	(11,957)	(576)	(576)
805139911	Workforce Investment Board of Kanawha Co	0.006127316%	0.008937950%	0.002810634%	62,031	15,323	46,708	15,323	31,385	15,323	16,062	15,323	739	739
882500602	Workforce WV/Payroll-05303	0.321923887%	0.306758026%	-0.015165861%	(334,713)	(82,682)	(252,031)	(82,682)	(169,349)	(82,682)	(86,667)	(82,682)	(3,985)	(3,985)
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	0.001332342%	0.002086004%	0.000753662%	16,633	4,109	12,525	4,109	8,416	4,109	4,307	4,109	198	198
855069301	WV Bd. of Chiropractic Examiners	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
882200002	WV Board of Barbers And Cosmetologists	0.006395241%	0.007127182%	0.000731941%	16,154	3,990	12,164	3,990	8,173	3,990	4,183	3,990	192	192
881116002	WV Board of Veterinary Medicine	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
847752301	WV Division of Energy	0.004263494%	0.003998175%	-0.000265319%	(5,856)	(1,446)	(4,409)	(1,446)	(2,963)	(1,446)	(1,516)	(1,446)	(70)	(70)
837707001	WV Division of Juvenile Services	0.498693375%	0.492513826%	-0.006179549%	(136,384)	(33,690)	(102,694)	(33,690)	(69,004)	(33,690)	(35,314)	(33,690)	(1,624)	(1,624)
881074002	WV Engineers Registration Board	0.004263494%	0.004172009%	-0.000091485%	(2,019)	(499)	(1,520)	(499)	(1,022)	(499)	(523)	(499)	(24)	(24)
814000001	WV Enterprise Planning Board	0.028423293%	0.027987226%	-0.000436067%	(9,624)	(2,377)	(7,247)	(2,377)	(4,869)	(2,377)	(2,492)	(2,377)	(115)	(115)
881300002	WV Massage Therapy Licensure Board	0.001065873%	0.001043002%	-0.000022871%	(505)	(125)	(380)	(125)	(255)	(125)	(131)	(125)	(6)	(6)
816000002	WV Mun. Pensions Oversight Board	0.001065873%	0.001129919%	0.000064046%	1,414	349	1,064	349	715	349	366	349	17	17
809649911	WV Municipal League	0.003819380%	0.003129007%	-0.000690373%	(15,237)	(3,764)	(11,473)	(3,764)	(7,709)	(3,764)	(3,945)	(3,764)	(181)	(181)
887200504	WV Network For Educational Telecom	0.058326966%	0.059209001%	0.000882035%	19,467	4,809	14,658	4,809	9,849	4,809	5,041	4,809	232	232
830703503	WV Northern Community College	0.139889586%	0.143749092%	0.003859506%	85,180	21,041	64,139	21,041	43,097	21,041	22,056	21,041	1,014	1,014
818020001	WV Office Of Tax Appeals	0.004707608%	0.004606593%	-0.000101015%	(2,229)	(551)	(1,679)	(551)	(1,128)	(551)	(577)	(551)	(27)	(27)
834957902	WV Parkways Econ. Dev.& Tourism Authority	0.408964883%	0.400747220%	-0.008217663%	(181,365)	(44,801)	(136,564)	(44,801)	(91,762)	(44,801)	(46,961)	(44,801)	(2,159)	(2,159)
837701401	WV Parole Board	0.013094809%	0.011965036%	-0.001129773%	(24,934)	(6,159)	(18,775)	(6,159)	(12,616)	(6,159)	(6,456)	(6,159)	(297)	(297)
833300001	WV School for the Deaf and Blind	0.164594456%	0.157201027%	-0.007393429%	(163,174)	(40,308)	(122,866)	(40,308)	(82,559)	(40,308)	(42,251)	(40,308)	(1,943)	(1,943)
884610002	WV Solid Waste Management Board	0.006039950%	0.006518764%	0.000478814%	10,568	2,610	7,957	2,610	5,347	2,610	2,736	2,610	126	126
832603203	WV Southern Community College	0.171521178%	0.173933038%	0.002411860%	53,230	13,149	40,081	13,149	26,932	13,149	13,783	13,149	634	634
881063502	WV State Board of Examiners for LPNs	0.005556521%	0.006323201%	0.000766680%	16,921	4,180	12,741	4,180	8,561	4,180	4,381	4,180	201	201
832802203	WV State University	0.287413078%	0.293983836%	0.006570758%	145,018	35,823	109,195	35,823	73,372	35,823	37,549	35,823	1,727	1,727
805039911	WV Statewide Independent Living Council	0.000000000%	0.000000000%	0.000000000%	-	-	-	-	-	-	-	-	-	-
804259911	WVSU Metro Area Agency on Aging	0.015455166%	0.015210449%	-0.000244717%	(5,401)	(1,334)	(4,067)	(1,334)	(2,733)	(1,334)	(1,398)	(1,334)	(64)	(64)
802599911	WVSC R & D Corporation	0.061021257%	0.059171751%	-0.001849506%	(40,819)	(10,083)	(30,736)	(10,083)	(20,652)	(10,083)	(10,569)	(10,083)	(486)	(486)
801090005	Wyoming Co Board of Education	0.089085376%	0.087186398%	-0.001898978%	(41,911)	(10,353)	(31,558)	(10,353)	(21,205)	(10,353)	(10,852)	(10,353)	(499)	(499)
808429911	Wyoming Co Council on Aging	0.019807482%	0.017035703%	-0.002771779%	(61,174)	(15,111)	(46,062)	(15,111)	(30,951)	(15,111)	(15,840)	(15,111)	(728)	(728)
807809911	Wyoming Co Health Department	0.003197620%	0.003129007%	-0.000068613%	(1,514)	(374)	(1,140)	(374)	(766)	(374)	(392)	(374)	(18)	(18)
809559911	Wyoming Co Public Library	0.005329367%	0.005215011%	-0.000114356%	(2,524)	(623)	(1,900)	(623)	(1,277)	(623)	(654)	(623)	(30)	(30)
802547709	Wyoming County Commission	0.087847682%	0.085923517%	-0.001924165%	(42,467)	(10,490)	(31,976)	(10,490)	(21,486)	(10,490)	(10,996)	(10,490)	(506)	(506)
809749911	Wyoming County Economic Dev Authority	0.003197620%	0.002781339%	-0.000416281%	(9,187)	(2,270)	(6,918)	(2,270)	(4,648)	(2,270)	(2,379)	(2,270)	(109)	(109)
PSSP	State of West Virginia Special Funding - Public School Support Plan (PSSP)	27.026685274%	26.204282913%	-0.822402361%	(18,150,565)	(4,483,614)	(13,666,951)	(4,483,614)	(9,183,337)	(4,483,614)	(4,699,724)	(4,483,614)	(216,110)	(216,110)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	14.561113267%	15.520866465%	0.959753198%	21,181,922	5,232,430	15,949,492	5,232,430	10,717,062	5,232,430	5,484,633	5,232,430	252,203	252,203

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability
As of and for the Year Ended June 30, 2020

Agency Account Number	Agency Name	FY 2019 Allocation %	FY 2020 Allocation %	Difference in Allocation % FY 2019 to FY 2020	Difference in NOL ($) FY 2019 to FY 2020	FY 2020 Immediately Recognized	FY 2020 Deferred Outflow/(Inflow)	FY 2021 Amount Recognized	FY 2021 Deferred Outflow/(Inflow)	FY 2022 Amount Recognized	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recognized	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recognized
FSF	State of West Virginia Special Funding - Financial Stability Fund	2.426852211%	2.586811077%	0.159958866%	3,530,320	872,072	2,658,249	872,072	1,786,177	872,072	914,105	872,072	42,034	42,034
		100.000000000%	100.000000000%	0.000000000%	$ -	$ -	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0