West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
892703502	ABC Commission	0.074910427%	0.078402970%	0.003492543%	59,078	(2,076)	57,002	15,020	41,982	15,020	26,961	15,020	11,941	15,020	(3,079)	(3,079)
881000502	Accountancy, Board of	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
858000001	Adjutant General	0.365896149%	0.369218049%	0.003321900%	56,191	(9,776)	46,415	12,231	34,184	12,231	21,954	12,231	9,723	12,231	(2,507)	(2,507)
881510002	Administration, Dept. of															
	Board of Risk and Insurance Management	0.025640471%	0.020355534%	-0.005284937%	(89,397)	(539)	(89,936)	(23,698)	(66,237)	(23,698)	(42,539)	(23,698)	(18,840)	(23,698)	4,858	4,858
	Consolidated Public Retirement Board	0.045370597%	0.083089184%	0.037718587%	638,025	(2,200)	635,825	167,543	468,282	167,543	300,739	167,543	133,197	167,543	(34,346)	(34,346)
	Ethics Commission	0.007909434%	0.005088884%	-0.002820550%	(47,711)	(135)	(47,845)	(12,608)	(35,238)	(12,608)	(22,630)	(12,608)	(10,023)	(12,608)	2,585	2,585
	Finance Division	0.011038440%	0.030796519%	0.019758079%	334,216	(815)	333,400	87,853	245,548	87,853	157,695	87,853	69,843	87,853	(18,010)	(18,010)
	General Services Division/Building Commission	0.187276327%	0.099759665%	-0.087516662%	(1,480,379)	(2,642)	(1,483,021)	(390,783)	(1,092,238)	(390,783)	(701,455)	(390,783)	(310,672)	(390,783)	80,110	80,110
	Public Employees Grievance Board	0.016253451%	0.010879682%	-0.005373769%	(90,899)	(288)	(91,188)	(24,028)	(67,159)	(24,028)	(43,131)	(24,028)	(19,103)	(24,028)	4,926	4,926
	Information Services And Communications	0.158536338%	0.195220100%	0.036683762%	620,520	(5,169)	615,351	162,148	453,203	162,148	291,055	162,148	128,908	162,148	(33,240)	(33,240)
	Office of Technology	0.004172009%	0.003158617%	-0.001013392%	(17,142)	(84)	(17,226)	(4,539)	(12,687)	(4,539)	(8,148)	(4,539)	(3,609)	(4,539)	930	930
	Public Employees Insurance Agency	0.042145878%	0.032165253%	-0.009980625%	(168,826)	(852)	(169,678)	(44,711)	(124,967)	(44,711)	(80,256)	(44,711)	(35,545)	(44,711)	9,166	9,166
	Division of Personnel	0.089176690%	0.053433277%	-0.035743413%	(604,614)	(1,415)	(606,029)	(159,691)	(446,337)	(159,691)	(286,646)	(159,691)	(126,955)	(159,691)	32,737	32,737
	Prosecuting Attorneys Institute	0.007301016%	0.004913405%	-0.002387611%	(40,387)	(130)	(40,517)	(10,677)	(29,841)	(10,677)	(19,164)	(10,677)	(8,488)	(10,677)	2,189	2,189
	Public Defender Services	0.028334894%	0.027286944%	-0.001047950%	(17,726)	(723)	(18,449)	(4,861)	(13,588)	(4,861)	(8,726)	(4,861)	(3,865)	(4,861)	997	997
	Purchasing Division	0.030594732%	0.032288089%	0.001693357%	28,644	(855)	27,789	7,322	20,466	7,322	13,144	7,322	5,821	7,322	(1,501)	(1,501)
	Real Estate Division	0.026944224%	0.017460135%	-0.009484089%	(160,427)	(462)	(160,889)	(42,395)	(118,494)	(42,395)	(76,099)	(42,395)	(33,704)	(42,395)	8,691	8,691
	Retiree Health Benefit Trust Fund	0.022694094%	0.017319752%	-0.005374342%	(90,909)	(459)	(91,368)	(24,076)	(67,292)	(24,076)	(43,216)	(24,076)	(19,140)	(24,076)	4,936	4,936
	Secretary of Administration	0.002086004%	0.081254636%	0.079168632%	1,339,169	(2,152)	1,337,017	352,310	984,707	352,310	632,397	352,310	280,087	352,310	(72,224)	(72,224)
	Surplus Property	0.013906696%	0.011581597%	-0.002325099%	(39,330)	(307)	(39,637)	(10,444)	(29,192)	(10,444)	(18,748)	(10,444)	(8,303)	(10,444)	2,141	2,141
	Travel Management	0.006171097%	0.005264362%	-0.000906735%	(15,338)	(139)	(15,477)	(4,078)	(11,399)	(4,078)	(7,321)	(4,078)	(3,242)	(4,078)	836	836
	Fleet Management	0.005910346%	0.005527580%	-0.000382766%	(6,475)	(146)	(6,621)	(1,745)	(4,876)	(1,745)	(3,132)	(1,745)	(1,387)	(1,745)	358	358
867001902	Aeronautics Commission	0.002607506%	0.002105745%	-0.000501761%	(8,487)	(56)	(8,543)	(2,251)	(6,292)	(2,251)	(4,041)	(2,251)	(1,790)	(2,251)	461	461
808019911	Aging & Family Services Of Mineral County	0.007301016%	0.007808804%	0.000507788%	8,589	(207)	8,383	2,209	6,174	2,209	3,965	2,209	1,756	2,209	(453)	(453)
851000001	Agriculture	0.314154237%	0.320870941%	0.006716704%	113,616	(8,496)	105,119	27,699	77,420	27,699	49,721	27,699	22,021	27,699	(5,678)	(5,678)
803018810	Anmoore, Town of	0.018947874%	0.019653619%	0.000705745%	11,938	(520)	11,418	3,009	8,409	3,009	5,400	3,009	2,392	3,009	(617)	(617)
837700501	Anthony Correctional Center	0.070503019%	0.064050399%	-0.006452620%	(109,149)	(1,696)	(110,845)	(29,208)	(81,637)	(29,208)	(52,428)	(29,208)	(23,220)	(29,208)	5,988	5,988
885550902	Architects, Board of	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
808869911	Armstrong Public Service District	0.002955173%	0.002105745%	-0.000849428%	(14,368)	(56)	(14,424)	(3,801)	(10,623)	(3,801)	(6,823)	(3,801)	(3,022)	(3,801)	779	779
807009911	Association Of Co Officials	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
803068810	Athens, City Of	0.009647771%	0.010090028%	0.000442257%	7,481	(267)	7,214	1,901	5,313	1,901	3,412	1,901	1,511	1,901	(390)	(390)
824000001	Attorney General	0.161604814%	0.169922756%	0.008317942%	140,701	(4,499)	136,202	35,890	100,312	35,890	64,422	35,890	28,532	35,890	(7,357)	(7,357)
815000001	Auditors Office	0.167229058%	0.165899613%	-0.001329445%	(36,020)	(4,372)	(40,392)	(10,643)	(29,749)	(10,643)	(19,105)	(10,643)	(8,462)	(10,643)	2,182	2,182
800010005	Barbour Co Board Of Education	0.038209269%	0.034509759%	-0.003699510%	(62,579)	(914)	(63,492)	(16,731)	(46,762)	(16,731)	(30,031)	(16,731)	(13,301)	(16,731)	3,430	3,430
802007709	Barbour Co Commission	0.027465725%	0.030357822%	0.002892097%	48,921	(804)	48,117	12,679	35,438	12,679	22,759	12,679	10,080	12,679	(2,599)	(2,599)
807269911	Barbour Co Health Department	0.005041177%	0.003334096%	-0.001707081%	(28,876)	(88)	(28,964)	(7,632)	(21,332)	(7,632)	(13,700)	(7,632)	(6,068)	(7,632)	1,565	1,565
802932911	Beckley Housing Authority	0.013037528%	0.015793087%	0.002755559%	46,611	(418)	46,193	12,172	34,021	12,172	21,849	12,172	9,677	12,172	(2,495)	(2,495)
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	0.005401262%	0.006023747%	0.000622485%	10,530	(160)	10,370	2,733	7,638	2,733	4,905	2,733	2,172	2,733	(560)	(560)
809239911	Benedum Airport Authority	0.018165622%	0.020618752%	0.002453130%	41,496	(546)	40,950	10,790	30,159	10,790	19,369	10,790	8,578	10,790	(2,212)	(2,212)
800030005	Berkeley Co Board Of Education	0.299756563%	0.236500707%	-0.063255856%	(1,069,998)	(6,262)	(1,076,260)	(283,600)	(792,661)	(283,600)	(509,061)	(283,600)	(225,462)	(283,600)	58,138	58,138
802928911	Berkeley Co. Farmland Protection Board	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
896006625	Berkeley County Commission	0.045931417%	0.054777883%	0.008846466%	149,641	(1,450)	148,191	39,049	109,142	39,049	70,093	39,049	31,044	39,049	(8,005)	(8,005)
897186625	Berkeley County P.S.D.	0.004445176%	0.005724994%	0.001279818%	21,649	(152)	21,497	5,665	15,832	5,665	10,168	5,665	4,503	5,665	(1,161)	(1,161)
802629911	Berkeley Senior Services	0.005475762%	0.005264362%	-0.000211400%	(3,576)	(139)	(3,715)	(979)	(2,736)	(979)	(1,757)	(979)	(778)	(979)	201	201
807279911	Berkeley-Morgan Co Board Of Health	0.021362921%	0.021038146%	-0.000324775%	(5,494)	(557)	(6,051)	(1,594)	(4,456)	(1,594)	(2,862)	(1,594)	(1,268)	(1,594)	327	327
806729911	Big Bend PSD	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
804839911	Bingamon PSD	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
832401103	Blue Ridge Community & Technical College	0.120779244%	0.130635808%	0.009856564%	166,728	(3,459)	163,269	43,022	120,247	43,022	77,225	43,022	34,203	43,022	(8,820)	(8,820)
809739911	Bluefield Housing Authority	0.007996350%	0.008429880%	0.000426630%	7,217	(223)	6,994	1,843	5,151	1,843	3,308	1,843	1,465	1,843	(378)	(378)
804409911	Bluefield Sanitary Board	0.035375159%	0.038515784%	0.003142425%	53,155	(1,020)	52,135	13,738	38,398	13,738	24,660	13,738	10,922	13,738	(2,816)	(2,816)
832906503	Bluefield State College	0.171173945%	0.174756428%	0.003582483%	60,599	(4,627)	55,972	14,749	41,223	14,749	26,474	14,749	11,725	14,749	(3,024)	(3,024)
803328810	Bluefield, City of	0.102392191%	0.108268081%	0.005875890%	99,393	(2,867)	96,526	25,435	71,091	25,435	45,656	25,435	20,221	25,435	(5,214)	(5,214)
804439911	Bluewell Public Service District	0.013559029%	0.013248645%	-0.000310384%	(5,250)	(351)	(5,601)	(1,476)	(4,125)	(1,476)	(2,649)	(1,476)	(1,173)	(1,476)	303	303
857300001	Board of Coal Mine Health & Safety	0.001043002%	0.001403830%	0.000360828%	6,104	(37)	6,066	1,599	4,468	1,599	2,869	1,599	1,271	1,599	(328)	(328)
885400901	Board of Examiners of Psychologists	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
881311002	Board of Funeral Service Examiners	0.000434584%	0.000000000%	-0.000434584%	(7,351)	-	(7,351)	(1,937)	(5,414)	(1,937)	(3,477)	(1,937)	(1,540)	(1,937)	397	397
891600002	Board of Medicine	0.012081442%	0.012020294%	-0.000061148%	(1,034)	(318)	(1,353)	(356)	(996)	(356)	(640)	(356)	(283)	(356)	73	73
886760002	Board of Respiratory Care	0.000173834%	0.000000000%	-0.000173834%	(2,940)	-	(2,940)	(775)	(2,166)	(775)	(1,391)	(775)	(616)	(775)	159	159
800050005	Boone Co Board Of Education	0.107172100%	0.096913701%	-0.010258399%	(173,525)	(2,566)	(176,091)	(46,401)	(129,690)	(46,401)	(83,289)	(46,401)	(36,889)	(46,401)	9,512	9,512
802217709	Boone Co Commission	0.088812985%	0.077651098%	-0.011161887%	(188,808)	(2,056)	(190,864)	(50,294)	(140,570)	(50,294)	(90,277)	(50,294)	(39,983)	(50,294)	10,310	10,310
807289911	Boone Co Health Department	0.002259838%	0.002853139%	0.000593301%	12,235	(79)	12,156	3,203	8,953	3,203	5,750	3,203	2,546	3,203	(657)	(657)
805149911	Boone Co Housing and Redevelopment Authority	0.007301016%	0.007370107%	0.000069091%	1,169	(195)	974	257	717	257	460	257	204	257	(53)	(53)
808959911	Boone Co Parks & Recreation Comm.	0.005624762%	0.004255579%	-0.001369183%	(23,160)	(113)	(23,273)	(6,133)	(17,140)	(6,133)	(11,008)	(6,133)	(4,875)	(6,133)	1,257	1,257
805829911	Boone County Ambulance Authority	0.033315540%	0.035380024%	0.002064484%	34,922	(937)	33,985	8,955	25,030	8,955	16,074	8,955	7,119	8,955	(1,836)	(1,836)
806209911	Boone County Public Service District	0.007301016%	0.007106889%	-0.000194127%	(3,284)	(188)	(3,472)	(915)	(2,557)	(915)	(1,642)	(915)	(727)	(915)	188	188
808769911	Boone-Madison Public Library	0.001043002%	0.000614176%	-0.000428826%	(7,254)	(16)	(7,270)	(1,916)	(5,354)	(1,916)	(3,439)	(1,916)	(1,523)	(1,916)	393	393
806859911	Bradley Public Service District	0.002086004%	0.001604947%	-0.000481057%	5,426	(170)	5,257	1,385	3,872	1,385	2,486	1,385	1,101	1,385	(284)	(284)
809359911	Branchland-Midkiff Public Service Dist	0.004172009%	0.004302465%	0.000130456%	2,207	(114)	2,093	551	1,541	551	990	551	438	551	(113)	(113)
800070005	Braxton Co Board Of Education	0.049754724%	0.042923087%	-0.006831637%	(115,560)	(1,137)	(116,696)	(30,750)	(85,946)	(30,750)	(55,196)	(30,750)	(24,446)	(30,750)	6,304	6,304
807029911	Braxton Co Health Department	0.002086004%	0.001667048%	-0.000418956%	(7,087)	(44)	(7,131)	(1,879)	(5,252)	(1,879)	(3,373)	(1,879)	(1,494)	(1,879)	385	385
807579911	Braxton Co Senior Citizens Center	0.009126269%	0.008773937%	-0.000352332%	(5,960)	(232)	(6,192)	(1,632)	(4,560)	(1,632)	(2,929)	(1,632)	(1,297)	(1,632)	334	334
802037709	Braxton County Commission	0.056756704%	0.056240937%	-0.000515767%	(8,724)	(1,489)	(10,214)	(2,691)	(7,522)	(2,691)	(4,831)	(2,691)	(2,140)	(2,691)	552	552
886109304	Bridgevalley Community And Technical College	0.163707891%	0.169719996%	0.006012105%	101,697	(4,494)	97,203	25,613	71,590	25,613	45,976	25,613	20,363	25,613	(5,251)	(5,251)
800090005	Brooke Co Board of Education	0.131445183%	0.117003412%	-0.014441771%	(244,288)	(3,098)	(247,386)	(65,187)	(182,199)	(65,187)	(117,011)	(65,187)	(51,824)	(65,187)	13,363	13,363
897136625	Brooke Co Commission	0.099735018%	0.096356474%	-0.003378544%	(57,149)	(2,551)	(59,701)	(15,731)	(43,969)	(15,731)	(28,238)	(15,731)	(12,506)	(15,731)	3,225	3,225
804739911	Brooke County Committee on Aging	0.005823429%	0.004123750%	-0.001699679%	(28,751)	(109)	(28,860)	(7,605)	(21,255)	(7,605)	(13,650)	(7,605)	(6,046)	(7,605)	1,559	1,559
807309911	Brooke County Health Department	0.004172009%	0.005264362%	0.001092353%	18,478	(139)	18,338	4,832	13,506	4,832	8,674	4,832	3,842	4,832	(991)	(991)
808719911	Brooke County Public Library	0.002172921%	0.001052872%	-0.001120049%	(18,946)	(28)	(18,974)	(5,000)	(13,974)	(5,000)	(8,975)	(5,000)	(3,975)	(5,000)	1,025	1,025
802549911	Buckhannon Housing Authority	0.004954261%	0.004211490%	-0.000742771%	(12,564)	(112)	(12,676)	(3,340)	(9,336)	(3,340)	(5,996)	(3,340)	(2,655)	(3,340)	685	685
802838810	Buckhannon, City of	0.000000000%	0.093266951%	0.093266951%	1,577,648	(2,470)	1,575,178	415,067	1,160,111	415,067	745,045	415,067	329,978	415,067	(85,089)	(85,089)
808979911	Buffalo Creek Public Service District	0.017766218%	0.019702753%	0.001936535%	32,757	(522)	32,236	8,494	23,741	8,494	15,247	8,494	6,753	8,494	(1,741)	(1,741)
878621302	Bureau of Senior Services	0.030649572%	0.028292931%	-0.002356641%	(39,864)	(749)	(40,613)	(10,702)	(29,911)	(10,702)	(19,209)	(10,702)	(8,508)	(10,702)	2,194	2,194
802519911	Burnsville Public Utility	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
800110005	Cabell Co Board Of Education	0.275957384%	0.306584479%	0.030627095%	518,137	(8,118)	510,019	134,392	375,627	134,392	241,234	134,392	106,842	134,392	(27,550)	(27,550)
802618709	Cabell Co Comm	0.000000000%	0.336604420%	0.336604420%	5,693,798	(8,913)	5,684,885	1,497,993	4,186,891	1,497,993	2,688,898	1,497,993	1,190,905	1,497,993	(307,089)	(307,089)
807319911	Cabell Co Health Department	0.034245240%	0.032108662%	-0.002136578%	(36,141)	(850)	(36,991)	(9,747)	(27,244)	(9,747)	(17,497)	(9,747)	(7,749)	(9,747)	1,998	1,998
896936625	Cabell Co. Comm. - Non-Par	0.311548800%	0.000000000%	-0.311548800%	(5,269,972)	-	(5,269,972)	(1,388,662)	(3,881,310)	(1,388,662)	(2,492,648)	(1,388,662)	(1,103,986)	(1,388,662)	284,676	284,676
807939911	Cabell County Public Library	0.073981762%	0.076420992%	0.002439230%	41,261	(2,024)	39,237	10,339	28,898	10,339	18,559	10,339	8,220	10,339	(2,120)	(2,120)
800130005	Calhoun Co Board of Education	0.014708608%	0.028010355%	0.013301747%	225,004	(742)	224,263	59,094	165,168	59,094	106,074	59,094	46,980	59,094	(12,114)	(12,114)
802067709	Calhoun County Commission	0.017035703%	0.015529869%	-0.001505834%	(25,472)	(411)	(25,883)	(6,820)	(19,063)	(6,820)	(12,242)	(6,820)	(5,422)	(6,820)	1,398	1,398
802589911	Camp Dawson Event Center	0.027378808%	0.022724497%	-0.004654311%	(78,730)	(602)	(79,331)	(20,904)	(58,427)	(20,904)	(37,523)	(20,904)	(16,619)	(20,904)	4,285	4,285
804389911	Canaan Valley Public Service District	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
806849911	Capon Bridge Public Library	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
805008810	Capon Bridge, Inc. Town of	0.002346755%	0.002895399%	0.000548644%	9,281	(77)	9,204	2,425	6,779	2,425	4,353	2,425	1,928	2,425	(497)	(497)
805639911	Central Communication, Inc.	0.012863694%	0.012722209%	-0.000141485%	(2,393)	(337)	(2,730)	(719)	(2,011)	(719)	(1,291)	(719)	(572)	(719)	147	147
805479911	Central Hampshire PSD	0.010777690%	0.012546730%	0.001769040%	29,924	(332)	29,592	7,798	21,794	7,798	13,997	7,798	6,199	7,798	(1,599)	(1,599)
802679911	Central WV Regional Airport Authority	0.057278206%	0.060189208%	0.002911002%	49,241	(1,594)	47,647	12,555	35,092	12,555	22,537	12,555	9,981	12,555	(2,574)	(2,574)
808519911	Central WV Transit Authority	0.034940575%	0.035358967%	0.000418392%	7,077	(936)	6,141	1,618	4,523	1,618	2,905	1,618	1,286	1,618	(332)	(332)
803749911	Century Volga Public Service District	0.005215011%	0.005176623%	-0.000038388%	(649)	(137)	(786)	(207)	(579)	(207)	(372)	(207)	(165)	(207)	42	42
804589911	Charles Town Utility Board	0.028943312%	0.030006865%	0.001063553%	17,990	(795)	17,196	4,531	12,665	4,531	8,133	4,531	3,602	4,531	(929)	(929)
803418810	Charles Town, City of	0.027903010%	0.029304950%	0.001404640%	23,760	(776)	22,984	6,056	16,928	6,056	10,871	6,056	4,815	6,056	(1,242)	(1,242)
804419911	Charleston Convention & Visitors Bureau	0.008691685%	0.007194628%	-0.001497057%	(25,323)	(191)	(25,514)	(6,723)	(18,791)	(6,723)	(12,068)	(6,723)	(5,345)	(6,723)	1,378	1,378
805609911	Charleston Housing	0.070942259%	0.077577287%	0.006635028%	112,234	(2,054)	110,180	29,033	81,147	29,033	52,114	29,033	23,081	29,033	(5,952)	(5,952)
807869911	Charleston Urban Renewal Authority	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
802839810	Charleston, City of	0.000000000%	0.633302780%	0.633302780%	10,712,569	(16,769)	10,695,799	2,818,392	7,877,407	2,818,392	5,059,014	2,818,392	2,240,622	2,818,392	(577,770)	(577,770)
809859911	Chestnut Ridge Public Service District	0.003911258%	0.003597314%	-0.000313944%	(5,310)	(95)	(5,406)	(1,424)	(3,981)	(1,424)	(2,557)	(1,424)	(1,132)	(1,424)	292	292
803098810	City of Barboursville	0.074624326%	0.073552024%	-0.001072302%	(18,138)	(1,948)	(20,086)	(5,293)	(14,793)	(5,293)	(9,500)	(5,293)	(4,208)	(5,293)	1,085	1,085

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
896366625	City of Beckley	0.059207967%	0.062614105%	0.003406138%	57,616	(1,658)	55,958	14,745	41,213	14,745	26,468	14,745	11,722	14,745	(3,023)	(3,023)
803168810	City of Belmont	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)
897146625	City of Benwood	0.002110838%	0.002237354%	0.000126516%	2,140	(59)	2,081	548	1,533	548	984	548	436	548	(112)	(112)
804038810	City of Bridgeport	0.105241305%	0.115957230%	0.010715925%	181,264	(3,070)	178,194	46,955	131,239	46,955	84,284	46,955	37,329	46,955	(9,626)	(9,626)
896356625	City of Buckhannon	0.063623136%	0.000000000%	-0.063623136%	(1,076,211)	-	(1,076,211)	(283,586)	(792,624)	(283,586)	(509,038)	(283,586)	(225,451)	(283,586)	58,135	58,135
896276625	City of Charleston	0.006301472%	0.000000000%	-0.006301472%	(106,592)	-	(106,592)	(28,087)	(78,504)	(28,087)	(50,417)	(28,087)	(22,330)	(28,087)	5,758	5,758
896386625	City of Follansbee	0.034040364%	0.035351289%	0.001310925%	22,175	(936)	21,239	5,597	15,642	5,597	10,046	5,597	4,449	5,597	(1,147)	(1,147)
803708810	City of Franklin	0.008344018%	0.008422980%	0.000078962%	1,336	(223)	1,113	293	819	293	526	293	233	293	(60)	(60)
803728810	City Of Gary	0.005812564%	0.007004234%	0.001191670%	20,158	(185)	19,972	5,263	14,709	5,263	9,447	5,263	4,184	5,263	(1,079)	(1,079)
803778810	City of Glenville	0.004172009%	0.003948272%	-0.000223737%	(3,785)	(105)	(3,889)	(1,025)	(2,864)	(1,025)	(1,840)	(1,025)	(815)	(1,025)	210	210
804848810	City of Grafton	0.037895748%	0.039394978%	0.001499230%	25,360	(1,043)	24,317	6,408	17,909	6,408	11,502	6,408	5,094	6,408	(1,314)	(1,314)
896226625	City of Huntington	0.004106304%	0.003112554%	-0.000993750%	(16,810)	(82)	(16,892)	(4,451)	(12,441)	(4,451)	(7,990)	(4,451)	(3,539)	(4,451)	912	912
896446625	City of Kenova	0.031376984%	0.000000000%	-0.031376984%	(530,754)	-	(530,754)	(139,856)	(390,898)	(139,856)	(251,042)	(139,856)	(111,186)	(139,856)	28,671	28,671
802836810	City of Kenova	0.000000000%	0.032551307%	0.032551307%	550,618	(862)	549,756	144,863	404,893	144,863	260,030	144,863	115,166	144,863	(29,697)	(29,697)
803108810	City of Keyser	0.035002658%	0.037289233%	0.002286575%	38,678	(987)	37,691	9,932	27,759	9,932	17,827	9,932	7,896	9,932	(2,036)	(2,036)
804148810	City of Madison	0.016166635%	0.016231784%	0.000065249%	1,104	(430)	674	178	496	178	319	178	141	178	(36)	(36)
897206625	City of Mannington	0.001899754%	0.001174611%	-0.000725143%	(12,266)	(31)	(12,297)	(3,240)	(9,057)	(3,240)	(5,816)	(3,240)	(2,576)	(3,240)	664	664
896156625	City of Martinsburg	0.000000000%	0.008495365%	0.008495365%	143,702	(225)	143,478	37,807	105,671	37,807	67,864	37,807	30,057	37,807	(7,750)	(7,750)
804048810	City of Milton	0.034748116%	0.032518624%	-0.002229492%	(37,713)	(861)	(38,574)	(10,164)	(28,409)	(10,164)	(18,245)	(10,164)	(8,081)	(10,164)	2,084	2,084
804318810	City of Montgomery	0.013906696%	0.015793087%	0.001886391%	31,909	(418)	31,491	8,298	23,193	8,298	14,895	8,298	6,597	8,298	(1,701)	(1,701)
804338810	City of Moorefield	0.029377896%	0.027725641%	-0.001652255%	(27,949)	(734)	(28,683)	(7,558)	(21,125)	(7,558)	(13,567)	(7,558)	(6,009)	(7,558)	1,549	1,549
896436625	City of New Martinsville	0.067596478%	0.075989424%	0.008392946%	141,970	(2,012)	139,958	36,880	103,078	36,880	66,199	36,880	29,319	36,880	(7,560)	(7,560)
804498810	City of Paden City	0.012516027%	0.013424124%	0.000908097%	15,361	(355)	15,005	3,954	11,051	3,954	7,097	3,954	3,143	3,954	(811)	(811)
804518810	City of Parsons	0.011473024%	0.010967421%	-0.000505603%	(8,552)	(290)	(8,843)	(2,330)	(6,513)	(2,330)	(4,183)	(2,330)	(1,852)	(2,330)	478	478
802820810	City of Pennsboro	0.007387932%	0.008510719%	0.001122787%	18,992	(225)	18,767	4,945	13,822	4,945	8,877	4,945	3,931	4,945	(1,014)	(1,014)
803148810	City of Petersburg	0.017904872%	0.016670480%	-0.001234392%	(20,880)	(441)	(21,322)	(5,618)	(15,703)	(5,618)	(10,085)	(5,618)	(4,467)	(5,618)	1,152	1,152
804478810	City of Philippi	0.027291892%	0.024917981%	-0.002373911%	(40,156)	(660)	(40,815)	(10,755)	(30,060)	(10,755)	(19,305)	(10,755)	(8,550)	(10,755)	2,205	2,205
802188810	City of Ravenswood	0.029801168%	0.029017549%	-0.000783618%	(13,289)	(768)	(14,057)	(3,704)	(10,353)	(3,704)	(6,649)	(3,704)	(2,945)	(3,704)	759	759
803428810	City of Richwood	0.013559029%	0.012283512%	-0.001275517%	(21,576)	(325)	(21,901)	(5,771)	(16,130)	(5,771)	(10,359)	(5,771)	(4,588)	(5,771)	1,183	1,183
804758810	City of Ripley	0.048648604%	0.047557097%	-0.001091507%	(18,463)	(1,259)	(19,723)	(5,197)	(14,526)	(5,197)	(9,329)	(5,197)	(4,132)	(5,197)	1,065	1,065
804788810	City of Ronceverte	0.020686211%	0.020355534%	-0.000330677%	(5,594)	(539)	(6,133)	(1,616)	(4,517)	(1,616)	(2,901)	(1,616)	(1,285)	(1,616)	331	331
804018810	City of Salem	0.019990876%	0.025795375%	0.005804499%	98,185	(683)	97,502	25,692	71,810	25,692	46,118	25,692	20,425	25,692	(5,267)	(5,267)
804868810	City of Shinnston	0.016948786%	0.024567024%	0.007618238%	128,866	(651)	128,215	33,785	94,430	33,785	60,645	33,785	26,859	33,785	(6,926)	(6,926)
804828810	City of Smithers	0.005736512%	0.004562447%	-0.001174065%	(19,860)	(121)	(19,981)	(5,265)	(14,716)	(5,265)	(9,451)	(5,265)	(4,186)	(5,265)	1,079	1,079
896846625	City of South Charleston/Sanitary Board	0.000825710%	0.000875200%	0.000049490%	837	(23)	814	214	599	214	385	214	171	214	(44)	(44)
896836625	City of Summersville	0.002613714%	0.002770371%	0.000156657%	2,650	(73)	2,577	679	1,898	679	1,219	679	540	679	(139)	(139)
804998810	City of Thomas	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
897096625	City of Weirton	0.068016576%	0.070522713%	0.002506137%	42,392	(1,867)	40,525	10,679	29,846	10,679	19,168	10,679	8,489	10,679	(2,189)	(2,189)
897106625	City of Weirton/Water Board	0.042477507%	0.048647094%	0.006169587%	104,361	(1,288)	103,073	27,160	75,913	27,160	48,753	27,160	21,592	27,160	(5,568)	(5,568)
896216625	City of Wellsburg	0.001788004%	0.001895170%	0.000107166%	1,813	(50)	1,763	464	1,298	464	834	464	369	464	(95)	(95)
803128810	City of White Sulphur Springs	0.023728301%	0.027637902%	0.003909601%	66,132	(732)	65,401	17,233	48,167	17,233	30,934	17,233	13,701	17,233	(3,533)	(3,533)
805248810	City of Williamstown	0.019382458%	0.019214922%	-0.000167536%	(2,834)	(509)	(3,343)	(881)	(2,462)	(881)	(1,581)	(881)	(700)	(881)	181	181
809669911	Clarksburg Harrison Reg Housing Authority	0.022337631%	0.022198061%	-0.000139570%	(2,361)	(588)	(2,949)	(777)	(2,172)	(777)	(1,395)	(777)	(618)	(777)	159	159
805979911	Clarksburg Water Board	0.036157411%	0.036762796%	0.000605385%	10,240	(973)	9,267	2,442	6,825	2,442	4,383	2,442	1,941	2,442	(501)	(501)
804028810	Clarksburg, City of	0.176346533%	0.170635419%	-0.005711114%	(96,606)	(4,518)	(101,124)	(26,647)	(74,477)	(26,647)	(47,831)	(26,647)	(21,184)	(26,647)	5,463	5,463
808239911	Clarksburg-Harrison Public Library	0.009039353%	0.008422980%	-0.000616373%	(10,426)	(223)	(10,649)	(2,806)	(7,843)	(2,806)	(5,037)	(2,806)	(2,231)	(2,806)	575	575
800150005	Clay Co Board of Education	0.055280153%	0.047770386%	-0.007509767%	(127,031)	(1,265)	(128,296)	(33,806)	(94,489)	(33,806)	(60,683)	(33,806)	(26,876)	(33,806)	6,930	6,930
807339911	Clay Co Health Department	0.012081442%	0.012195773%	0.000114331%	1,934	(323)	1,611	425	1,187	425	762	425	337	425	(87)	(87)
802077709	Clay County Commission	0.016253451%	0.016845959%	0.000592508%	10,023	(446)	9,576	2,523	7,053	2,523	4,530	2,523	2,006	2,523	(517)	(517)
897236625	Claywood Park PSD	0.008687029%	0.005349098%	-0.003337121%	(56,449)	(142)	(56,590)	(14,912)	(41,679)	(14,912)	(26,767)	(14,912)	(11,855)	(14,912)	3,057	3,057
809099911	Coalfield Comm. Action Partnership, Inc.	0.087786021%	0.086686499%	-0.001099522%	(18,599)	(2,295)	(20,894)	(5,506)	(15,388)	(5,506)	(9,883)	(5,506)	(4,377)	(5,506)	1,129	1,129
803270001	Commerce, Office Of Secretary, Dept. of	0.017122620%	0.014301517%	-0.002821103%	(47,720)	(379)	(48,099)	(12,674)	(35,425)	(12,674)	(22,750)	(12,674)	(10,076)	(12,674)	2,598	2,598
808279911	Committee on Aging For Randolph County Inc.	0.009126269%	0.009739070%	0.000612801%	10,366	(258)	10,108	2,663	7,444	2,663	4,781	2,663	2,117	2,663	(546)	(546)
809479911	Community Action of South	0.103431054%	0.104673070%	0.001242016%	21,009	(2,772)	18,238	4,806	13,432	4,806	8,626	4,806	3,821	4,806	(985)	(985)
832502103	Concord College	0.261638868%	0.264317597%	0.002678729%	45,312	(6,999)	38,313	10,096	28,217	10,096	18,122	10,096	8,026	10,096	(2,070)	(2,070)
802499911	Concord University Research & Dev. Corporation	0.020946961%	0.023075455%	0.002128494%	36,004	(611)	35,393	9,326	26,067	9,326	16,741	9,326	7,414	9,326	(1,912)	(1,912)
807739911	Coal Ridge Flat Top PSD	0.003302840%	0.003334096%	0.000031256%	529	(88)	440	116	324	116	208	116	92	116	(24)	(24)
837701801	Corrections/Salem Corrections, Dept. of	0.124021036%	0.134830517%	0.010809481%	182,847	(3,570)	179,277	47,240	132,036	47,240	84,796	47,240	37,556	47,240	(9,684)	(9,684)
837702101	Corrections/St. Marys Corrections, Dept. of	0.194268995%	0.189123229%	-0.005145766%	(87,043)	(5,008)	(92,050)	(24,256)	(67,795)	(24,256)	(43,539)	(24,256)	(19,283)	(24,256)	4,972	4,972
806899911	Cottageville Public Service District	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)
807119911	Council of The Southern Mts	0.006258013%	0.006054017%	-0.000203996%	(3,451)	(160)	(3,611)	(952)	(2,659)	(952)	(1,708)	(952)	(756)	(952)	195	195
805439911	County Commissioners' Association of WV	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
811200001	Courthouse Facilities Imp	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
805689911	Cowen Public Library	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
809139911	Cowen Public Service District	0.008517852%	0.009300373%	0.000782521%	13,237	(246)	12,990	3,423	9,567	3,423	6,144	3,423	2,721	3,423	(702)	(702)
806939911	Crab Orchard-Mac Arthur PSD	0.009213186%	0.008510719%	-0.000702467%	(11,883)	(225)	(12,108)	(3,190)	(8,917)	(3,190)	(5,727)	(3,190)	(2,536)	(3,190)	654	654
808389911	Craft Memorial Library	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
806429911	Craigsville Public Library	0.001043002%	0.000789654%	-0.000253348%	(4,285)	(21)	(4,306)	(1,135)	(3,172)	(1,135)	(2,037)	(1,135)	(902)	(1,135)	233	233
809699911	Craigsville Public Service District	0.012516027%	0.012195773%	-0.000320254%	(5,417)	(323)	(5,740)	(1,513)	(4,228)	(1,513)	(2,715)	(1,513)	(1,202)	(1,513)	310	310
802810911	Crum Public Service District	0.001043002%	0.001228351%	0.000185349%	3,135	(33)	3,103	818	2,285	818	1,468	818	650	818	(168)	(168)
835100001	Culture And History	0.107638761%	0.104676691%	-0.002871070%	(48,565)	(2,774)	(51,339)	(13,528)	(37,811)	(13,528)	(24,283)	(13,528)	(10,755)	(13,528)	2,773	2,773
806619911	Danese Public Service District	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
881021502	Dental Examiners, Board of	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
836500001	Department of Corrections	0.425487481%	0.455527405%	0.030039924%	508,137	(12,062)	496,075	130,718	365,357	130,718	234,639	130,718	103,921	130,718	(26,797)	(26,797)
828600001	Department of Education	0.505219207%	0.505132586%	-0.000086621%	(1,465)	(13,375)	(14,841)	(3,911)	(10,930)	(3,911)	(7,019)	(3,911)	(3,109)	(3,911)	802	802
867001602	Department of Highways	5.085294973%	5.163300542%	0.078005569%	1,319,495	(136,719)	1,182,777	311,667	871,110	311,667	559,442	311,667	247,775	311,667	(63,892)	(63,892)
845000001	Department of Labor	0.077307366%	0.070911069%	-0.006396297%	(108,196)	(1,878)	(110,074)	(29,005)	(81,069)	(29,005)	(52,064)	(29,005)	(23,059)	(29,005)	5,946	5,946
837704001	Dept. of Corrections/Denmar Facility	0.061547479%	0.065083111%	0.003535832%	59,810	(1,723)	58,087	15,306	42,781	15,306	27,474	15,306	12,168	15,306	(3,138)	(3,138)
812102101	Development Office	0.169278904%	0.167499555%	-0.001779350%	168,340	(3,091)	165,249	43,544	121,705	43,544	78,161	43,544	34,617	43,544	(8,926)	(8,926)
883952702	Division of Financial Institution	0.027428475%	0.025295699%	-0.002132776%	(36,077)	(670)	(36,747)	(9,683)	(27,064)	(9,683)	(17,381)	(9,683)	(7,698)	(9,683)	1,985	1,985
853543001	Division of Protective Services	0.038715249%	0.040158858%	0.001443609%	24,419	(1,063)	23,356	6,154	17,201	6,154	11,047	6,154	4,893	6,154	(1,262)	(1,262)
885460602	Division of Tourism	0.035835611%	0.036208393%	0.000372782%	6,306	(959)	5,347	1,409	3,938	1,409	2,529	1,409	1,120	1,409	(289)	(289)
800170005	Doddridge Co Board Of Education	0.066159763%	0.075736515%	0.009576752%	161,995	(2,005)	159,989	42,158	117,831	42,158	75,673	42,158	33,516	42,158	(8,642)	(8,642)
802087709	Doddridge Co Commission	0.072140987%	0.075192641%	0.003051654%	51,620	(1,991)	49,629	13,077	36,551	13,077	23,474	13,077	10,397	13,077	(2,681)	(2,681)
807349911	Doddridge County Health Department	0.005128094%	0.004913405%	-0.000214689%	(3,632)	(130)	(3,762)	(991)	(2,770)	(991)	(1,779)	(991)	(788)	(991)	203	203
806279911	Doddridge County Public Library	0.000000000%	0.001930266%	0.001930266%	32,651	(51)	32,600	8,590	24,010	8,590	15,420	8,590	6,829	8,590	(1,761)	(1,761)
867001503	DOT Office of Administrative Hearings	0.020000189%	0.012620349%	-0.007379840%	(124,833)	(334)	(125,167)	(32,982)	(92,185)	(32,982)	(59,203)	(32,982)	(26,221)	(32,982)	6,761	6,761
809319911	Dunbar Housing Authority	0.003376306%	0.003216854%	-0.000159452%	(2,697)	(85)	(2,782)	(733)	(2,049)	(733)	(1,316)	(733)	(583)	(733)	150	150
803048810	Dunbar, City of	0.072432780%	0.072746577%	0.000313797%	5,308	(1,926)	3,382	891	2,491	891	1,600	891	708	891	(183)	(183)
897246625	East Ridge Health Services	0.009126269%	0.009672466%	0.000546197%	9,253	(256)	8,997	2,371	6,626	2,371	4,255	2,371	1,885	2,371	(486)	(486)
800841005	Eastern Panhandle Instuctional Cooperative	0.120278437%	0.124149236%	0.003870799%	65,476	(3,287)	62,189	16,387	45,802	16,387	29,415	16,387	13,028	16,387	(3,359)	(3,359)
804359911	Eastern Panhandle Regional PDC Region 9	0.002086004%	0.003158617%	0.001072613%	18,144	(84)	18,060	4,759	13,301	4,759	8,542	4,759	3,783	4,759	(976)	(976)
830700103	Eastern WV Community & Technical College	0.029474125%	0.029732350%	0.000258225%	4,368	(787)	3,581	944	2,637	944	1,694	944	750	944	(193)	(193)
812112201	Economic Development Authority	0.012774708%	0.014142490%	0.001367782%	23,137	(374)	22,762	5,998	16,764	5,998	10,766	5,998	4,768	5,998	(1,230)	(1,230)
829100001	Educational Broadcasting	0.065942988%	0.066396988%	0.000454000%	7,680	(1,758)	5,921	1,560	4,361	1,560	2,801	1,560	1,240	1,560	(320)	(320)
805089911	Elk Valley Public Service District	0.006605681%	0.006668192%	0.000062511%	1,057	(177)	881	232	649	232	417	232	185	232	(48)	(48)
803598810	Elkins, City of	0.079116065%	0.076994725%	-0.002121340%	(35,883)	(2,039)	(37,922)	(9,993)	(27,929)	(9,993)	(17,937)	(9,993)	(7,944)	(9,993)	2,048	2,048
805839911	Elkins-Randolph Co. Airport Authority	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
806599911	Emergency Services Authority/Raleigh	0.032184586%	0.029140658%	-0.003043928%	(51,489)	(772)	(52,261)	(13,771)	(38,490)	(13,771)	(24,719)	(13,771)	(10,948)	(13,771)	2,823	2,823
805469911	Enlarged Hepzibah PSD	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
847750001	Environmental Protection, Department of	0.826778449%	0.816677791%	-0.010100658%	(170,857)	(21,625)	(192,481)	(50,720)	(141,762)	(50,720)	(91,042)	(50,720)	(40,322)	(50,720)	10,398	10,398
856403501	Environmental Quality Board	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
883702502	Examiners In Counseling, Board of	0.002353481%	0.002105745%	-0.000247736%	(4,191)	(56)	(4,246)	(1,119)	(3,127)	(1,119)	(2,008)	(1,119)	(890)	(1,119)	229	229
881105502	Examiners/Registered Nurses, Board of	0.013888071%	0.012939583%	-0.000948488%	(16,044)	(343)	(16,387)	(4,318)	(12,069)	(4,318)	(7,751)	(4,318)	(3,433)	(4,318)	885	885
804699911	Fairmont - Morgantown Housing Authority	0.013124445%	0.011581597%	-0.001542848%	(26,098)	(307)	(26,405)	(6,958)	(19,447)	(6,958)	(12,489)	(6,958)	(5,531)	(6,958)	1,426	1,426
832101103	Fairmont State University	0.413777505%	0.435404353%	0.021626848%	365,827	(11,529)	354,298	93,359	260,939	93,359	167,580	93,359	74,220	93,359	(19,139)	(19,139)
803618816	Fairmont, City of	0.148714734%	0.152578766%	0.003864032%	65,362	(4,040)	61,322	16,159	45,163	16,159	29,005	16,159	12,846	16,159	(3,312)	(3,312)
808509911	Fairmont-Marion Co Transit Authority	0.025032053%	0.026409551%	0.001377498%	23,301	(699)	22,602	5,956	16,646	5,956	10,690	5,956	4,735	5,956	(1,221)	(1,221)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	
800190005	Fayette Co Board Of Education	0.177847400%	0.149762113%	-0.028085287%	(475,074)	(3,966)	(479,039)	(126,229)	(352,810)	(126,229)	(226,581)	(126,229)	(100,352)	(126,229)	25,877	25,877	
807359911	Fayette Co Health Department	0.008220368%	0.012064493%	0.003844125%	65,025	(319)	64,705	17,050	47,655	17,050	30,605	17,050	13,555	17,050	(3,495)	(3,495)	
802097709	Fayette County Commission	0.134643517%	0.135984290%	0.001340773%	22,680	(3,601)	19,079	5,027	14,052	5,027	9,024	5,027	3,997	5,027	(1,031)	(1,031)	
808229911	Fayette County Public Library	0.010256189%	0.010967421%	0.000711232%	12,031	(290)	11,740	3,094	8,647	3,094	5,553	3,094	2,459	3,094	(634)	(634)	
861700001	Fire Commission	0.041610408%	0.042587375%	0.000976967%	16,526	(1,128)	15,398	4,057	11,341	4,057	7,283	4,057	3,226	4,057	(832)	(832)	
802923911	Five Rivers Public Library	0.001129007%	0.003158617%	0.002029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)	
809579911	Flatwoods-Canoe Run Public Service Dist	0.023899030%	0.020104490%	-0.003794540%	(64,186)	(532)	(64,719)	(17,054)	(47,665)	(17,054)	(30,611)	(17,054)	(13,558)	(17,054)	3,496	3,496	
830850001	Forestry, Division of	0.104260903%	0.098735362%	-0.005525541%	(93,467)	(2,614)	(96,081)	(25,318)	(70,763)	(25,318)	(45,445)	(25,318)	(20,128)	(25,318)	5,190	5,190	
805029911	Gauley River Public Service District	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)	
852000901	Geological Survey	0.032269951%	0.029916109%	-0.002353842%	(39,816)	(792)	(40,608)	(10,700)	(29,908)	(10,700)	(19,207)	(10,700)	(8,507)	(10,700)	2,194	2,194	
809199911	Gilmer Co Ambulance Service	0.002597263%	0.005264362%	0.002667100%	(12,397)	(139)	(12,537)	(3,303)	(9,233)	(3,303)	(5,930)	(3,303)	(2,626)	(3,303)	677	677	
800210005	Gilmer Co Board Of Education	0.029997179%	0.016574187%	-0.013422992%	(227,055)	(439)	(227,494)	(59,946)	(167,548)	(59,946)	(107,603)	(59,946)	(47,657)	(59,946)	12,289	12,289	
807369911	Gilmer Co Health Department	0.002503516%	0.003192836%	0.000689320%	11,660	(85)	11,576	3,050	8,525	3,050	5,475	3,050	2,425	3,050	(625)	(625)	
802107709	Gilmer County Commission	0.024048031%	0.024076451%	0.000028420%	481	(638)	(157)	(41)	(115)	(41)	(74)	(41)	(33)	(41)	8	8	
805489911	Gilmer County Senior Center	0.004085092%	0.005264362%	0.001179270%	19,948	(139)	19,808	5,220	14,589	5,220	9,369	5,220	4,150	5,220	(1,070)	(1,070)	
832200003	Glenville State College	0.177361080%	0.183509801%	0.006148721%	104,008	(4,859)	99,149	26,126	73,023	26,126	46,897	26,126	20,770	26,126	(5,356)	(5,356)	
804349911	Glenville Utility	0.010864607%	0.011581597%	0.000716990%	12,128	(307)	11,822	3,115	8,706	3,115	5,591	3,115	2,476	3,115	(639)	(639)	
812000001	Governors Office	0.029551730%	0.032375828%	0.002824098%	47,771	(857)	46,913	12,362	34,552	12,362	22,190	12,362	9,828	12,362	(2,534)	(2,534)	
804969911	Grandview Doolin PSD	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)	
800230005	Grant Co Board of Education	0.022250197%	0.028620144%	0.006369947%	107,750	(758)	106,992	28,193	78,799	28,193	50,606	28,193	22,413	28,193	(5,780)	(5,780)	
802587709	Grant Co Commission	0.048151936%	0.049221787%	0.001069851%	18,097	(1,303)	16,794	4,425	12,368	4,425	7,943	4,425	3,518	4,425	(907)	(907)	
807049911	Grant County Commission on Aging	0.016514202%	0.012846656%	0.000770454%	13,033	(458)	12,575	3,314	9,261	3,314	5,948	3,314	2,634	3,314	(679)	(679)	
807379911	Grant County Health Department	0.007040265%	0.006715900%	-0.000324365%	(5,487)	(178)	(5,665)	(1,493)	(4,172)	(1,493)	(2,679)	(1,493)	(1,187)	(1,493)	306	306	
804479911	Grant County Housing Authority	0.001043002%	0.002105745%	0.001062743%	17,977	(56)	17,921	4,722	13,199	4,722	8,476	4,722	3,754	4,722	(968)	(968)	
804509911	Grant County Public Service District	0.006258013%	0.006317235%	0.000059222%	1,002	(167)	834	220	615	220	395	220	175	220	(45)	(45)	
802619911	Grant Memorial Hospital	0.120553674%	0.000000000%	-0.120553674%	(2,039,213)	2,039,213	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	New Opt-out FY 2021
897156625	Greater Huntington Parks	0.007499683%	0.007949187%	0.000449504%	7,604	(210)	7,393	1,948	5,445	1,948	3,497	1,948	1,549	1,948	(399)	(399)	
802689911	Greater Paw Paw Sanitary District	0.003470674%	0.002895399%	-0.000581275%	(9,832)	(77)	(9,909)	(2,611)	(7,298)	(2,611)	(4,687)	(2,611)	(2,076)	(2,611)	535	535	
896866625	Green Acres Reg. Center	0.018547435%	0.018929769%	0.000382334%	6,467	(501)	5,966	1,572	4,394	1,572	2,822	1,572	1,250	1,572	(322)	(322)	
800250005	Greenbrier Co Board of Education	0.160512662%	0.143475395%	-0.017037267%	(288,192)	(3,799)	(291,991)	(76,941)	(215,050)	(76,941)	(138,109)	(76,941)	(61,168)	(76,941)	15,773	15,773	
805429911	Greenbrier Co C.V.B.	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)	
802127709	Greenbrier Co Commission	0.106059254%	0.107081735%	0.001022481%	17,296	(2,835)	14,460	3,810	10,650	3,810	6,840	3,810	3,029	3,810	(781)	(781)	
807629911	Greenbrier Co Committee on Aging	0.001390670%	0.001052872%	-0.000337798%	(5,714)	(28)	(5,742)	(1,513)	(4,229)	(1,513)	(2,716)	(1,513)	(1,203)	(1,513)	310	310	
807389911	Greenbrier Co Health Department	0.000865519%	0.000816176%	-0.000049343%	(65)	(235)	(300)	(79)	(221)	(79)	(142)	(79)	(63)	(79)	16	16	
808949911	Greenbrier Co Solid Waste Authority	0.011473024%	0.011581597%	0.000108573%	1,837	(307)	1,530	403	1,127	403	724	403	320	403	(83)	(83)	
807089911	Greenbrier Co. Public Service Dist. #2	0.011473024%	0.011581597%	0.000108573%	1,837	(307)	1,530	403	1,127	403	724	403	320	403	(83)	(83)	
809189911	Greenbrier PSD	0.005393501%	0.005651622%	0.000258121%	4,366	(150)	4,217	1,111	3,105	1,111	1,994	1,111	883	1,111	(228)	(228)	
808039911	Greenbrier Valley Airport	0.014167447%	0.014389257%	0.000221810%	3,752	(381)	3,371	888	2,483	888	1,594	888	706	888	(182)	(182)	
808319911	Greenbrier Valley Soil Conservation Dist.	0.000956085%	0.001052872%	0.000096787%	1,637	(28)	1,609	424	1,185	424	761	424	337	424	(87)	(87)	
804959911	Hamlin Public Service District	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)	
800270005	Hampshire Co Board of Education	0.055250146%	0.068794247%	0.013544101%	229,104	(1,822)	227,282	59,890	167,392	59,890	107,502	59,890	47,612	59,890	(12,277)	(12,277)	
807399911	Hampshire Co Health Dept	0.005215011%	0.005878538%	0.000663527%	11,224	(156)	11,068	2,917	8,152	2,917	5,235	2,917	2,319	2,917	(598)	(598)	
805849911	Hampshire Co. Development Authority	0.002086004%	0.001754787%	-0.000331217%	(5,603)	(46)	(5,649)	(1,489)	(4,161)	(1,489)	(2,672)	(1,489)	(1,183)	(1,489)	305	305	
802137709	Hampshire County Commission	0.095546971%	0.103324954%	0.007777983%	131,568	(2,736)	128,832	33,948	94,884	33,948	60,936	33,948	26,988	33,948	(6,959)	(6,959)	
804649911	Hampshire County Committee	0.006518764%	0.007370107%	0.000851343%	14,401	(195)	14,206	3,743	10,462	3,743	6,719	3,743	2,976	3,743	(767)	(767)	
804829911	Hampshire County Public Library	0.001651420%	0.002105745%	0.000454325%	7,685	(56)	7,629	2,010	5,619	2,010	3,609	2,010	1,598	2,010	(412)	(412)	
809509911	Hamrick Public Service District	0.003129007%	0.002895399%	-0.000233608%	(3,952)	(77)	(4,028)	(1,061)	(2,967)	(1,061)	(1,905)	(1,061)	(844)	(1,061)	218	218	
800290005	Hancock Co Board of Education	0.084207944%	0.084676006%	0.000468062%	7,917	(2,242)	5,675	1,495	4,180	1,495	2,684	1,495	1,189	1,495	(307)	(307)	
802924911	Hancock Co PSD	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
809589911	Hancock Co Sheltered Workshop	0.013559029%	0.012195773%	-0.001363256%	(23,060)	(323)	(23,383)	(6,162)	(17,221)	(6,162)	(11,060)	(6,162)	(4,898)	(6,162)	1,263	1,263	
802147709	Hancock County Commission	0.083539512%	0.083049811%	-0.000489701%	(8,283)	(2,199)	(10,483)	(2,762)	(7,720)	(2,762)	(4,958)	(2,762)	(2,196)	(2,762)	566	566	
807409911	Hancock County Health Department	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)	
800310005	Hardy Co Board of Education	0.033081692%	0.026747649%	-0.006334043%	(107,143)	(708)	(107,851)	(28,419)	(79,432)	(28,419)	(51,013)	(28,419)	(22,593)	(28,419)	5,826	5,826	
804669911	Hardy Co Committee on Agency, Inc	0.006518764%	0.006317235%	-0.000201529%	(3,409)	(167)	(3,576)	(942)	(2,634)	(942)	(1,692)	(942)	(749)	(942)	193	193	
807419911	Hardy Co Health Department	0.005562679%	0.006317235%	0.000754556%	12,764	(167)	12,596	3,319	9,277	3,319	5,958	3,319	2,639	3,319	(680)	(680)	
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	0.005649595%	0.008429929%	-0.001350366%	(22,842)	(114)	(22,956)	(6,049)	(16,907)	(6,049)	(10,858)	(6,049)	(4,809)	(6,049)	1,240	1,240	
802157709	Hardy County Commission	0.060494129%	0.065629049%	0.005134920%	86,859	(1,738)	85,121	22,430	62,692	22,430	40,262	22,430	17,832	22,430	(4,598)	(4,598)	
805169911	Hardy County Public Service District	0.006258013%	0.006317235%	0.000059222%	1,002	(167)	834	220	615	220	395	220	175	220	(45)	(45)	
807069911	Hardy County Rural Development Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
808829911	Harpers Ferry-Bolivar Pub Serv Dist	0.002495755%	0.002303268%	-0.000192487%	(3,256)	(61)	(3,317)	(874)	(2,443)	(874)	(1,569)	(874)	(695)	(874)	179	179	
800330005	Harrison Co Board of Education	0.238873378%	0.281671348%	0.042797970%	723,945	(7,458)	716,486	188,797	527,689	188,797	338,891	188,797	150,094	188,797	(38,703)	(38,703)	
802167709	Harrison County Commission	0.255109239%	0.258986091%	0.003877752%	65,594	(6,858)	58,736	15,477	43,259	15,477	27,782	15,477	12,304	15,477	(3,173)	(3,173)	
807429911	Harrison County Health Department	0.010984635%	0.011321340%	0.000336705%	5,696	(300)	5,396	1,422	3,974	1,422	2,552	1,422	1,130	1,422	(291)	(291)	
806699911	Harrison County Solid Was	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
805099911	Hatfield-Mccoy Regional Recreation Authority	0.021207712%	0.023777370%	0.002569658%	43,467	(630)	42,837	11,288	31,549	11,288	20,262	11,288	8,974	11,288	(2,314)	(2,314)	
885640802	Health Care Authority	0.013174111%	0.010875734%	-0.002298377%	(38,878)	(288)	(39,166)	(10,320)	(28,846)	(10,320)	(18,525)	(10,320)	(8,205)	(10,320)	2,116	2,116	
840000001	Health Department	0.706694540%	0.729018482%	0.022323942%	377,618	(19,304)	358,315	94,418	263,897	94,418	169,480	94,418	75,062	94,418	(19,356)	(19,356)	
827851203	Higher Education Policy Commission	0.068467716%	0.074410061%	0.005942345%	100,517	(1,700)	98,547	25,968	72,579	25,968	46,612	25,968	20,644	25,968	(5,323)	(5,323)	
803928810	Hinton, City of	0.023032966%	0.021232928%	-0.001800038%	(30,448)	(562)	(31,011)	(8,171)	(22,839)	(8,171)	(14,668)	(8,171)	(6,496)	(8,171)	1,675	1,675	
813000102	Homeland Security - Emergency Management	0.020456502%	0.039975044%	0.019518542%	330,164	(1,058)	329,105	86,721	242,385	86,721	155,664	86,721	68,943	86,721	(17,778)	(17,778)	
843000001	Hopemont State Hospital	0.119781252%	0.110292941%	-0.009488311%	(160,499)	(2,920)	(163,419)	(43,062)	(120,357)	(43,062)	(77,296)	(43,062)	(34,234)	(43,062)	8,828	8,828	
810200601	House of Delegates	0.053108266%	0.037636242%	-0.015472024%	(261,715)	(997)	(262,712)	(69,226)	(193,486)	(69,226)	(124,260)	(69,226)	(55,035)	(69,226)	14,191	14,191	
899999001	House of Delegates	0.000000000%	0.019302662%	0.019302662%	326,512	(511)	326,001	85,903	240,098	85,903	154,196	85,903	68,293	85,903	(17,610)	(17,610)	
808899911	Housing Authority of City of Keyser	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)	
805789911	Housing Authority, City of Spencer	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)	
808576625	Housing Development Fund	0.036871370%	0.039081309%	0.002209939%	37,382	(1,035)	36,347	9,578	26,770	9,578	17,192	9,578	7,614	9,578	(1,963)	(1,963)	
859800001	Human Rights Commission	0.018010413%	0.018366044%	0.000355631%	6,016	(486)	5,529	1,457	4,072	1,457	2,615	1,457	1,158	1,457	(299)	(299)	
891500002	Human Services, Dept. of	3.078214126%	3.142104641%	0.063890515%	1,080,733	(83,199)	997,534	262,855	734,679	262,855	471,824	262,855	208,970	262,855	(53,885)	(53,885)	
897276625	Huntington Sanitary Board	0.004586133%	0.004836633%	0.000273498%	4,626	(128)	4,498	1,185	3,313	1,185	2,128	1,185	942	1,185	(243)	(243)	
802931911	Huntington Water Quality Board	0.077095248%	0.078877695%	0.001782447%	30,151	(2,089)	28,062	7,395	20,668	7,395	13,273	7,395	5,879	7,395	(1,516)	(1,516)	
806169911	Huntington WV Housing Authority	0.025157772%	0.024082483%	-0.001075289%	(18,189)	(638)	(18,827)	(4,961)	(13,866)	(4,961)	(8,905)	(4,961)	(3,944)	(4,961)	1,017	1,017	
806399911	Huntington/Cabell/Wayne Animal Shelter	0.007127182%	0.006317235%	-0.000809947%	(13,701)	(167)	(13,868)	(3,654)	(10,214)	(3,654)	(6,559)	(3,654)	(2,905)	(3,654)	749	749	
896286625	Hurricane Water & Sewer	0.027879615%	0.028967153%	0.001087538%	18,396	(767)	17,629	4,645	12,984	4,645	8,338	4,645	3,693	4,645	(952)	(952)	
837700901	Huttonsville Correctional Center	0.203244194%	0.202414839%	-0.000829355%	(14,029)	(5,360)	(19,389)	(5,109)	(14,280)	(5,109)	(9,171)	(5,109)	(4,062)	(5,109)	1,047	1,047	
804612911	Huttonsville PSD	0.003650508%	0.003770107%	0.000119599%	62,719	(195)	62,723	16,528	46,195	16,528	29,668	16,528	13,140	16,528	(3,388)	(3,388)	
880143502	Insurance Commission	0.223661377%	0.218061099%	-0.005600278%	(94,731)	(5,774)	(100,505)	(26,484)	(74,021)	(26,484)	(47,538)	(26,484)	(21,054)	(26,484)	5,429	5,429	
841800501	Jackie Withrow Hospital	0.095686142%	0.083899622%	-0.011786520%	(199,374)	(2,222)	(201,595)	(53,121)	(148,474)	(53,121)	(95,353)	(53,121)	(42,231)	(53,121)	10,890	10,890	
800350005	Jackson Co Board of Education	0.129646315%	0.146618274%	0.016971959%	287,087	(3,882)	283,205	74,626	208,579	74,626	133,953	74,626	59,328	74,626	(15,298)	(15,298)	
809629911	Jackson Co Public Library	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)	
802177709	Jackson County Commission	0.122726595%	0.123712513%	0.000985918%	16,677	(3,276)	13,401	3,531	9,870	3,531	6,339	3,531	2,807	3,531	(724)	(724)	
802569911	Jackson County Development Authority	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)	
807439911	Jackson County Health Department	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)	
800370005	Jefferson Co Board of Education	0.230791663%	0.210294273%	-0.020497390%	(346,722)	(5,568)	(352,290)	(92,830)	(259,460)	(92,830)	(166,630)	(92,830)	(73,800)	(92,830)	19,030	19,030	
808729911	Jefferson Co Parks & Recreation Comm	0.006258013%	0.005966277%	-0.000291736%	(4,935)	(158)	(5,093)	(1,342)	(3,751)	(1,342)	(2,409)	(1,342)	(1,067)	(1,342)	275	275	
896046625	Jefferson County Commission	0.053283135%	0.051132860%	-0.002150275%	(36,373)	(1,354)	(37,727)	(9,941)	(27,786)	(9,941)	(17,844)	(9,941)	(7,903)	(9,941)	2,038	2,038	
807449911	Jefferson County Health Department	0.010169272%	0.008124895%	-0.002044377%	(17,666)	(242)	(17,908)	(4,719)	(13,189)	(4,719)	(8,470)	(4,719)	(3,751)	(4,719)	967	967	
882550002	Jobs Investment Trust Board	0.003129007%	0.004211490%	0.001082483%	18,311	(112)	18,199	4,796	13,404	4,796	8,608	4,796	3,812	4,796	(983)	(983)	
842500001	John Manchin Sr. Health Care	0.046204585%	0.043959838%	-0.002244747%	(37,971)	(1,164)	(39,135)	(10,312)	(28,823)	(10,312)	(18,510)	(10,312)	(8,198)	(10,312)	2,114	2,114	
810300001	Joint Comm on Govt & Finance	0.093775006%	0.094006046%	0.000231040%	3,908	(2,489)	1,419	374	1,045	374	671	374	297	374	(77)	(77)	
879571602	Justice & Community Service	0.024162885%	0.028164338%	0.004001453%	67,686	(746)	66,940	17,639	49,301	17,639	31,662	17,639	14,023	17,639	(3,616)	(3,616)	
800390206	Kan Co Public Library/Kan Co Boa	0.096775189%	0.097172560%	0.000397371%	6,722	(2,573)	4,149	1,093	3,055	1,093	1,962	1,093	869	1,093	(224)	(224)	
806549911	Kan Valley Senior Services Inc	0.032072318%	0.030270083%	-0.001802235%	(30,486)	(802)	(31,287)	(8,244)	(23,043)	(8,244)	(14,798)	(8,244)	(6,554)	(8,244)	1,690	1,690	
805959911	Kanawha Co Ambulance Authority	0.175933160%	0.174074912%	-0.001858248%	(31,433)	(4,609)	(36,042)	(9,497)	(26,545)	(9,497)	(17,048)	(9,497)	(7,550)	(9,497)	1,947	1,947	
800390005	Kanawha Co Board of Education	0.748469987%	0.728242537%	-0.020227450%	(342,155)	(19,283)	(361,438)	(95,241)	(266,198)	(95,241)	(170,957)	(95,241)	(75,716)	(95,241)	19,524	19,524	
804369911	Kanawha Co Parks & Recreation	0.017727934%	0.018600747%	0.000872813%	14,764	(493)	14,271	3,761	10,511	3,761	6,750	3,761	2,990	3,761	(771)	(771)	
896056625	Kanawha County Commission	0.158401307%	0.000000000%	-0.158401307%	(2,679,421)	-	(2,679,421)	(706,040)	(1,973,381)	(706,040)	(1,267,341)	(706,040)	(561,302)	(706,040)	144,738	144,738	
802620709	Kanawha County Commission	0.000000000%	0.448523664%	0.448523664%	7,586,956	(11,876)	7,575,080	1,996,068	5,579,011	1,996,068	3,582,943	1,996,068	1,586,874	1,996,068	(409,194)	(409,194)	
807909911	Kanawha Falls Public Service District	0.013799085%	0.012323488%	-0.001475597%	(24,960)	(326)	(25,287)	(6,663)	(18,623)	(6,663)	(11,960)	(6,663)	(5,297)	(6,663)	1,366	1,366	

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
806719911	Kanawha Public Service District	0.009647771%	0.011406118%	0.001758347%	29,743	(302)	29,441	7,758	21,683	7,758	13,925	7,758	6,168	7,758	(1,590)	(1,590)
808489911	Kanawha Valley Transit Authority	0.127159355%	0.128625918%	0.001466563%	24,807	(3,406)	21,402	5,639	15,762	5,639	10,123	5,639	4,483	5,639	(1,156)	(1,156)
807459911	Kanawha/Charleston Health Department	0.020499960%	0.023023634%	0.002523674%	42,689	(610)	42,079	11,088	30,991	11,088	19,903	11,088	8,815	11,088	(2,273)	(2,273)
807889911	Keyser-Mineral County Library	0.001564503%	0.001052872%	-0.000511631%	(8,654)	(28)	(8,682)	(2,288)	(6,394)	(2,288)	(4,107)	(2,288)	(1,819)	(2,288)	469	469
809599911	Kingwood Parks & Recreation Board	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
806289911	Kingwood Sanitary Sewer Works	0.007301016%	0.006843671%	-0.000457345%	(7,736)	(181)	(7,917)	(2,086)	(5,831)	(2,086)	(3,745)	(2,086)	(1,659)	(2,086)	428	428
809569911	Kingwood Water Works	0.009908521%	0.010440985%	0.000532464%	9,007	(276)	8,730	2,300	6,430	2,300	4,129	2,300	1,829	2,300	(472)	(472)
803318810	Kingwood, City of	0.019897751%	0.022503065%	0.002605314%	44,070	(596)	43,474	11,456	32,018	11,456	20,563	11,456	9,107	11,456	(2,348)	(2,348)
808409911	Kyova Interstate Planning Commission	0.007301016%	0.007370107%	0.000069091%	1,169	(195)	974	257	717	257	460	257	204	257	(53)	(53)
842310001	Lakin Correctional Facility	0.127159355%	0.119060133%	-0.008099222%	(137,002)	(3,153)	(140,154)	(36,931)	(103,223)	(36,931)	(66,292)	(36,931)	(29,360)	(36,931)	7,571	7,571
842300001	Lakin State Hospital	0.111155789%	0.100843548%	-0.010312241%	(174,436)	(2,670)	(177,106)	(46,668)	(130,438)	(46,668)	(83,769)	(46,668)	(37,101)	(46,668)	9,567	9,567
804269911	Lavalette Public Service District	0.011733775%	0.010879682%	-0.000854093%	(14,447)	(288)	(14,735)	(3,883)	(10,853)	(3,883)	(6,970)	(3,883)	(3,087)	(3,883)	796	796
809389911	Leadsville P.S.D.	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
800410005	Lewis Co Board of Education	0.101997443%	0.101915257%	-0.000082186%	(1,390)	(2,699)	(4,089)	(1,077)	(3,011)	(1,077)	(1,934)	(1,077)	(857)	(1,077)	221	221
802597709	Lewis County Commission	0.078572834%	0.075631338%	-0.002941496%	(49,757)	(2,003)	(51,759)	(13,639)	(38,120)	(13,639)	(24,482)	(13,639)	(10,843)	(13,639)	2,796	2,796
807469911	Lewis County Health Department	0.003129007%	0.003772793%	0.000643786%	10,890	(100)	10,790	2,843	7,947	2,843	5,104	2,843	2,260	2,843	(583)	(583)
896236625	Lewisburg, City of	0.033523002%	0.043694755%	0.010171753%	172,059	(1,157)	170,902	45,034	125,869	45,034	80,835	45,034	35,802	45,034	(9,232)	(9,232)
835000001	Library Commission	0.037018819%	0.034094587%	-0.002924232%	(49,465)	(903)	(50,367)	(13,272)	(37,095)	(13,272)	(23,823)	(13,272)	(10,551)	(13,272)	2,721	2,721
800430005	Lincoln Co Board of Education	0.106957912%	0.099718701%	-0.007239211%	(122,454)	(2,640)	(125,095)	(32,963)	(92,132)	(32,963)	(59,169)	(32,963)	(26,206)	(32,963)	6,757	6,757
802017709	Lincoln Co Commission	0.025727388%	0.027637902%	0.001910514%	32,317	(732)	31,585	8,323	23,262	8,323	14,940	8,323	6,617	8,323	(1,706)	(1,706)
807479911	Lincoln Co Health Dept.	0.001738337%	0.002105745%	0.000367408%	6,215	(56)	6,159	1,623	4,536	1,623	2,913	1,623	1,290	1,623	(333)	(333)
800969911	Lincoln Co Public Service District	0.006258013%	0.005527580%	-0.000730433%	(12,356)	(146)	(12,502)	(3,294)	(9,208)	(3,294)	(5,913)	(3,294)	(2,619)	(3,294)	675	675
800450005	Logan Co Board Of Education	0.130784481%	0.121545817%	-0.009252664%	(156,512)	(3,218)	(159,731)	(42,090)	(117,641)	(42,090)	(75,551)	(42,090)	(33,461)	(42,090)	8,628	8,628
802227709	Logan Co Commission	0.121992976%	0.120263478%	-0.001729498%	(29,255)	(3,184)	(32,440)	(8,548)	(23,892)	(8,548)	(15,344)	(8,548)	(6,796)	(8,548)	1,752	1,752
807489911	Logan Co Health Department	0.003302840%	0.004211490%	0.000908650%	15,370	(112)	15,259	4,021	11,238	4,021	7,217	4,021	3,196	4,021	(824)	(824)
809839911	Logan Co PSD	0.030594732%	0.033691918%	0.003097186%	52,390	(892)	51,498	13,570	37,928	13,570	24,358	13,570	10,788	13,570	(2,782)	(2,782)
809779911	Louis Bennett Memorial Library	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
804309911	Lubeck Public Service District	0.011877404%	0.010851704%	-0.001025700%	3,005	(502)	2,503	660	1,844	660	1,184	660	524	660	(135)	(135)
809949911	Malden Public Service District	0.008344018%	0.008422980%	0.000078962%	1,336	(223)	1,113	293	819	293	526	293	233	293	(60)	(60)
800490005	Marion Co Board of Education	0.254030539%	0.248793980%	-0.005236559%	(88,578)	(6,588)	(95,166)	(25,077)	(70,090)	(25,077)	(45,013)	(25,077)	(19,936)	(25,077)	5,141	5,141
802237709	Marion Co Commission	0.164794352%	0.166441587%	0.001647235%	27,864	(4,407)	23,456	6,181	17,276	6,181	11,095	6,181	4,914	6,181	(1,267)	(1,267)
809089911	Marion Co Parks & Recreation Comm	0.010256189%	0.010177767%	-0.000078422%	(1,327)	(269)	(1,596)	(421)	(1,175)	(421)	(755)	(421)	(334)	(421)	86	86
809499911	Marion Co Public Library	0.012102137%	0.010568427%	-0.001533710%	(25,943)	(280)	(26,223)	(6,910)	(19,313)	(6,910)	(12,403)	(6,910)	(5,493)	(6,910)	1,417	1,417
807499911	Marion County Health Department	0.005308748%	0.004825665%	-0.000482763%	(8,056)	(128)	(8,184)	(2,157)	(6,027)	(2,157)	(3,871)	(2,157)	(1,714)	(2,157)	442	442
802922911	Marlinton Vol. Fire Department	0.001129919%	0.001052872%	-0.000077047%	(1,303)	(28)	(1,331)	(351)	(980)	(351)	(630)	(351)	(279)	(351)	72	72
803218810	Marmet, City of	0.010343105%	0.009826810%	-0.000516295%	(8,733)	(260)	(8,994)	(2,370)	(6,624)	(2,370)	(4,254)	(2,370)	(1,884)	(2,370)	486	486
800510005	Marshall Co Board of Education	0.256777732%	0.269941307%	0.013163575%	222,667	(7,148)	215,519	56,790	158,729	56,790	101,939	56,790	45,148	56,790	(11,642)	(11,642)
807989911	Marshall Co Public Service	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
896906625	Marshall County Commission	0.010386564%	0.011009098%	0.000622534%	10,530	(292)	10,239	2,698	7,541	2,698	4,843	2,698	2,145	2,698	(553)	(553)
896916625	Marshall County Health Dept.	0.001788004%	0.002010173%	0.000222169%	375	(48)	327	86	241	86	155	86	69	86	(18)	(18)
804899911	Marshall Univ Research Corp	0.201212513%	0.212767975%	0.011555462%	195,465	(5,634)	189,831	50,021	139,810	50,021	89,788	50,021	39,767	50,021	(10,254)	(10,254)
828401503	Marshall University	1.838644783%	1.838743798%	0.000099015%	1,675	(48,688)	(47,013)	(12,388)	(34,625)	(12,388)	(22,237)	(12,388)	(9,849)	(12,388)	2,540	2,540
883940101	Martinsburg Correctional Center	0.053714615%	0.049309526%	-0.004405089%	(74,514)	(1,306)	(75,819)	(19,979)	(55,841)	(19,979)	(35,862)	(19,979)	(15,883)	(19,979)	4,096	4,096
897456625	Martinsburg Public Library	0.004069571%	0.001622082%	-0.002447489%	(41,400)	(43)	(41,443)	(10,920)	(30,523)	(10,920)	(19,602)	(10,920)	(8,682)	(10,920)	2,239	2,239
800530005	Mason Co Board of Education	0.128902865%	0.114454226%	-0.014448639%	(295,151)	(2,951)	(298,102)	(78,551)	(219,551)	(78,551)	(140,999)	(78,551)	(62,448)	(78,551)	16,103	16,103
802027709	Mason County Commission	0.065274556%	0.084054317%	0.018779761%	317,667	(2,226)	315,441	83,120	232,321	83,120	149,201	83,120	66,081	83,120	(17,040)	(17,040)
804499911	Mason County Emergency Ambulance Service Authority	0.019556292%	0.000175479%	-0.019380813%	(327,834)	(5)	(327,839)	(86,387)	(241,452)	(86,387)	(155,065)	(86,387)	(68,678)	(86,387)	17,709	17,709
807519911	Mason County Health Department	0.005503699%	0.005830555%	0.000326856%	5,529	(154)	5,375	1,416	3,958	1,416	2,542	1,416	1,126	1,416	(290)	(290)
805019911	Mason County Public Service District	0.014862782%	0.015968566%	0.001105784%	18,705	(423)	18,282	4,817	13,465	4,817	8,647	4,817	3,830	4,817	(988)	(988)
800470005	McDowell Co Board of Education	0.115248642%	0.100851472%	-0.014397170%	(243,534)	(2,670)	(246,204)	(64,876)	(181,328)	(64,876)	(116,452)	(64,876)	(51,576)	(64,876)	13,300	13,300
802257709	McDowell County Commission	0.059064657%	0.058865167%	-0.000199490%	(3,374)	(1,559)	(4,933)	(1,300)	(3,633)	(1,300)	(2,333)	(1,300)	(1,033)	(1,300)	266	266
807529911	McDowell County Health Department	0.002086004%	0.001052872%	-0.001033132%	(17,476)	(28)	(17,504)	(4,612)	(12,891)	(4,612)	(8,279)	(4,612)	(3,667)	(4,612)	946	946
804988810	McMechen, City of	0.013472112%	0.014476996%	0.001004884%	16,998	(383)	16,615	4,378	12,237	4,378	7,859	4,378	3,481	4,378	(897)	(897)
880790602	Medical Imaging Board	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
809999911	Mercer Co Airport Authority	0.002955173%	0.003070878%	0.000115705%	1,957	(81)	1,876	494	1,382	494	887	494	393	494	(101)	(101)
800550005	Mercer Co Board Of Education	0.218719016%	0.224114266%	0.005395250%	91,263	(5,934)	85,328	22,484	62,844	22,484	40,360	22,484	17,875	22,484	(4,609)	(4,609)
802277709	Mercer Co Comm/Verlin T. Moye	0.137888412%	0.136877367%	-0.001011045%	(17,102)	(3,624)	(20,727)	(5,462)	(15,265)	(5,462)	(9,803)	(5,462)	(4,342)	(5,462)	1,120	1,120
807539911	Mercer Co Health Dept.	0.009734687%	0.008247501%	-0.001487186%	(25,156)	(218)	(25,375)	(6,686)	(18,688)	(6,686)	(12,002)	(6,686)	(5,316)	(6,686)	1,371	1,371
805989911	Mercer Co. Solid Waste Authority	0.007648683%	0.007106889%	-0.000541794%	(9,165)	(188)	(9,353)	(2,465)	(6,888)	(2,465)	(4,424)	(2,465)	(1,959)	(2,465)	505	505
804249911	Mercer County Communications Center	0.016514202%	0.016495002%	-0.000019200%	(325)	(437)	(762)	(201)	(561)	(201)	(360)	(201)	(160)	(201)	41	41
809719911	Midland Public Service District	0.008257101%	0.008510719%	0.000253618%	4,290	(225)	4,065	1,071	2,994	1,071	1,923	1,071	851	1,071	(220)	(220)
805409911	Mid-Ohio Valley Health Department	0.019002094%	0.039020001%	0.019917907%	(17,651)	(1,033)	(18,684)	(4,923)	(13,761)	(4,923)	(8,838)	(4,923)	(3,914)	(4,923)	1,009	1,009
805799911	Mid-Ohio Valley Regional Airport	0.010603856%	0.010265506%	-0.000338350%	(5,723)	(272)	(5,995)	(1,580)	(4,415)	(1,580)	(2,836)	(1,580)	(1,256)	(1,580)	324	324
809339911	Mid-Ohio Valley Transit Authority	0.034158323%	0.035797663%	0.001639340%	27,730	(948)	26,782	7,057	19,725	7,057	12,668	7,057	5,611	7,057	(1,447)	(1,447)
842200001	Mildred Mitchell-Bateman Hospital	0.277887663%	0.285904361%	0.008016698%	135,606	(7,570)	128,035	33,738	94,297	33,738	60,559	33,738	26,822	33,738	(6,916)	(6,916)
853542501	Military Affairs & Public Safety	0.007735600%	0.012020294%	0.004284694%	72,477	(318)	72,159	19,014	53,145	19,014	34,131	19,014	15,116	19,014	(3,898)	(3,898)
800570005	Mineral Co Board of Education	0.097407923%	0.094778536%	-0.002629387%	(44,477)	(2,510)	(46,987)	(12,381)	(34,606)	(12,381)	(22,224)	(12,381)	(9,843)	(12,381)	2,538	2,538
807549911	Mineral Co Health Dept	0.008136038%	0.008368143%	0.000232105%	3,926	(222)	3,705	976	2,728	976	1,752	976	776	976	(200)	(200)
802287709	Mineral County Commission	0.078485918%	0.080720221%	0.002234303%	37,794	(2,137)	35,657	9,396	26,261	9,396	16,865	9,396	7,470	9,396	(1,926)	(1,926)
808069911	Mineral Wells Public Service District	0.004375332%	0.005161707%	0.000786375%	13,302	(137)	13,165	3,469	9,696	3,469	6,227	3,469	2,758	3,469	(711)	(711)
800590005	Mingo Co Board of Education	0.111261331%	0.062833947%	-0.048427384%	(819,168)	(1,664)	(820,832)	(216,293)	(604,539)	(216,293)	(388,246)	(216,293)	(171,953)	(216,293)	44,340	44,340
807559911	Mingo Co Health Dept.	0.005187074%	0.006275202%	0.001088128%	18,406	(166)	18,240	4,806	13,434	4,806	8,627	4,806	3,821	4,806	(985)	(985)
802557709	Mingo County Commission	0.062043629%	0.066409272%	0.004365643%	73,847	(1,758)	72,088	18,996	53,093	18,996	34,097	18,996	15,101	18,996	(3,894)	(3,894)
804989911	Mingo County Redevelopment	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
800610005	Monongalia Co Board of Education	0.248566676%	0.257626538%	0.009059862%	153,251	(6,822)	146,429	38,585	107,845	38,585	69,260	38,585	30,675	38,585	(7,910)	(7,910)
806369911	Monongalia Co Health Dept.	0.051949375%	0.060891123%	0.008941748%	151,253	(1,612)	149,641	39,431	110,210	39,431	70,779	39,431	31,348	39,431	(8,083)	(8,083)
897016625	Monongalia County Commission	0.100839587%	0.100405449%	-0.000435038%	(7,359)	(2,659)	(10,017)	(2,640)	(7,378)	(2,640)	(4,738)	(2,640)	(2,099)	(2,640)	541	541
896536625	Monongalia General Hospital	0.003302840%	0.002625601%	-0.000677239%	(11,456)	(70)	(11,525)	(3,037)	(8,488)	(3,037)	(5,451)	(3,037)	(2,414)	(3,037)	623	623
800630005	Monroe Co Board Of Education	0.062983322%	0.062805953%	-0.000177369%	(2,324)	(1,663)	(3,987)	(1,051)	(2,936)	(1,051)	(1,886)	(1,051)	(835)	(1,051)	215	215
802621709	Monroe County Commission	0.000000000%	0.023163194%	0.023163194%	391,815	(613)	391,201	103,083	288,118	103,083	185,035	103,083	81,951	103,083	(21,132)	(21,132)
808749911	Monroe County Health Center	0.043458426%	0.053521016%	0.010062590%	170,213	(1,417)	168,796	44,478	124,317	44,478	79,839	44,478	35,360	44,478	(9,118)	(9,118)
805709911	Monroe County Public Library	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
800650005	Morgan Co Board Of Education	0.060379275%	0.050474157%	-0.009905118%	(167,549)	(1,337)	(168,886)	(44,502)	(124,383)	(44,502)	(79,881)	(44,502)	(35,379)	(44,502)	9,123	9,123
802617709	Morgan County Commission	0.050846359%	0.051152053%	0.000305694%	5,171	(1,354)	3,816	1,006	2,811	1,006	1,805	1,006	800	1,006	(206)	(206)
804299911	Morgantown Monongalia MPO	0.002346755%	0.003158617%	0.000811862%	13,733	(84)	13,649	3,597	10,053	3,597	6,456	3,597	2,859	3,597	(737)	(737)
802934911	Morgantown Utility Board	0.000000000%	0.023075455%	0.023075455%	390,330	(611)	389,719	102,693	287,027	102,693	184,334	102,693	81,641	102,693	(21,052)	(21,052)
867101702	Motor Vehicles	0.538827056%	0.553328288%	0.014501232%	245,294	(14,652)	230,643	60,775	169,867	60,775	109,092	60,775	48,316	60,775	(12,459)	(12,459)
807039911	Moundsville-Marshall County Public Library	0.006258013%	0.006317235%	0.000059222%	1,002	(167)	834	220	615	220	395	220	175	220	(45)	(45)
802700910	Mount Hope, City of	0.012429110%	0.011142900%	-0.001286210%	(21,757)	(295)	(22,052)	(5,811)	(16,241)	(5,811)	(10,430)	(5,811)	(4,620)	(5,811)	1,191	1,191
800842005	Mountain State Educational Services Cooperative	0.075009243%	0.095600325%	0.020590082%	348,306	(2,531)	345,775	91,113	254,662	91,113	163,548	91,113	72,435	91,113	(18,678)	(18,678)
808639911	Mountain Transit Authority	0.009647771%	0.011230639%	0.001582868%	26,775	(297)	26,477	6,977	19,501	6,977	12,524	6,977	5,547	6,977	(1,430)	(1,430)
828401403	Mountwest Community & Technical College	0.120349316%	0.117400954%	-0.002948362%	(49,873)	(3,109)	(52,981)	(13,961)	(39,021)	(13,961)	(25,060)	(13,961)	(11,099)	(13,961)	2,862	2,862
808889911	MOVRC	0.017122620%	0.021934843%	0.004812223%	81,401	(581)	80,820	21,296	59,523	21,296	38,227	21,296	16,931	21,296	(4,366)	(4,366)
806679911	Mt Hope Housing Authority	0.005215011%	0.004474708%	-0.000740303%	(12,523)	(118)	(12,641)	(3,331)	(9,310)	(3,331)	(5,979)	(3,331)	(2,648)	(3,331)	683	683
837701701	Mt Olive Correctional Facility	0.253541114%	0.266887410%	0.013146296%	222,375	(7,062)	215,313	56,736	158,577	56,736	101,841	56,736	45,105	56,736	(11,631)	(11,631)
806639911	Mt Top Public Service District	0.003979550%	0.003968232%	-0.000011318%	(191)	(105)	(297)	(78)	(218)	(78)	(140)	(78)	(62)	(78)	16	16
804908810	Mullens, City of	0.005475762%	0.004211490%	-0.001264272%	(21,386)	(112)	(21,497)	(5,665)	(15,833)	(5,665)	(10,168)	(5,665)	(4,503)	(5,665)	1,161	1,161
883400002	Municipal Bond Commission	0.003824341%	0.002895399%	-0.000928942%	(15,713)	(77)	(15,790)	(4,161)	(11,629)	(4,161)	(7,469)	(4,161)	(3,308)	(4,161)	853	853
877650002	National Coal Heritage Area Authority	0.001390670%	0.001052872%	-0.000337798%	(5,714)	(28)	(5,742)	(1,513)	(4,229)	(1,513)	(2,716)	(1,513)	(1,203)	(1,513)	310	310
883000002	Natural Resources	0.826904168%	0.829268720%	0.002364552%	39,997	(21,958)	18,039	4,753	13,286	4,753	8,532	4,753	3,779	4,753	(974)	(974)
808839911	Nettie Levisay PSD	0.006605681%	0.006317235%	-0.000288446%	(4,879)	(167)	(5,046)	(1,330)	(3,717)	(1,330)	(2,387)	(1,330)	(1,057)	(1,330)	273	273
832906403	New River Comm. & Tech.	0.114015594%	0.111162740%	-0.002847854%	(48,173)	(2,943)	(51,116)	(13,469)	(37,647)	(13,469)	(24,177)	(13,469)	(10,708)	(13,469)	2,761	2,761
807219911	New River Gorge Regional Development Authority	0.008170184%	0.007808804%	-0.000361380%	(6,113)	(207)	(6,320)	(1,665)	(4,654)	(1,665)	(2,989)	(1,665)	(1,324)	(1,665)	341	341
802639911	New River Transit Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
800670005	Nicholas Co Board of Education	0.072443644%	0.100876313%	0.028432669%	480,950	(2,671)	478,279	126,029	352,250	126,029	226,221	126,029	100,193	126,029	(25,836)	(25,836)
802337709	Nicholas County Commission	0.069940128%	0.070432122%	0.000491994%	8,322	(1,865)	6,457	1,702	4,756	1,702	3,054	1,702	1,353	1,702	(349)	(349)
807599911	Nicholas County Health Department	0.010635424%	0.004328622%	-0.006306802%	(34,264)	(115)	(34,379)	(9,059)	(25,320)	(9,059)	(16,261)	(9,059)	(7,202)	(9,059)	1,857	1,857
804428810	Nitro, City of	0.079786049%	0.083771139%	0.003985090%	67,409	(2,218)	65,191	17,178	48,013	17,178	30,835	17,178	13,657	17,178	(3,522)	(3,522)

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized	
806919911	NO. Jackson Co. Public Service	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)	
807929911	North Beckley Public Service District	0.011994526%	0.011722364%	-0.000272162%	(4,604)	(310)	(4,914)	(1,295)	(3,619)	(1,295)	(2,324)	(1,295)	(1,029)	(1,295)	265	265	
808479911	North Central Community Action Association	0.088394439%	0.090108334%	0.001713895%	28,991	(2,386)	26,605	7,011	19,595	7,011	12,584	7,011	5,573	7,011	(1,437)	(1,437)	
837701601	Northern Correctional Facility	0.110345083%	0.103795237%	-0.006549846%	(110,793)	(2,748)	(113,542)	(29,919)	(83,623)	(29,919)	(53,704)	(29,919)	(23,785)	(29,919)	6,133	6,133	
802529911	Northern Panhandle Community Criminal Justice Board	0.009560854%	0.013073166%	0.003512312%	59,412	(346)	59,066	15,564	43,502	15,564	27,938	15,564	12,374	15,564	(3,191)	(3,191)	
802925911	Northern Wayne Co PSD	0.006431847%	0.006404974%	-0.000026873%	(455)	(170)	(624)	(164)	(460)	(164)	(295)	(164)	(131)	(164)	34	34	
806309911	Norton-Harding-Jimtown PSD	0.003302840%	0.004211490%	0.000908650%	15,370	(112)	15,259	4,021	11,238	4,021	7,217	4,021	3,196	4,021	(824)	(824)	
804458810	Oak Hill, City of	0.046982698%	0.052003399%	0.005020701%	84,927	(1,377)	83,550	22,016	61,534	22,016	39,518	22,016	17,503	22,016	(4,513)	(4,513)	
806419911	Oakvale Road Public Service District	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)	
885310901	Occupational Therapy, Board of	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
847200001	Off of Miners Health, Safety & Training	0.112630272%	0.105505744%	-0.007124528%	(120,514)	(2,794)	(123,308)	(32,492)	(90,816)	(32,492)	(58,324)	(32,492)	(25,831)	(32,492)	6,661	6,661	
800690005	Ohio Co Board of Education	0.238284620%	0.226367303%	-0.011917317%	(201,586)	(5,994)	(207,580)	(54,698)	(152,882)	(54,698)	(98,183)	(54,698)	(43,485)	(54,698)	11,213	11,213	
896976625	Ohio Co Commission	0.068734675%	0.070148724%	0.001414049%	23,919	(1,857)	22,062	5,813	16,248	5,813	10,435	5,813	4,622	5,813	(1,192)	(1,192)	
837707501	Ohio Co Correctional Center	0.022424548%	0.023075455%	0.000650907%	11,010	(611)	10,399	2,740	7,659	2,740	4,919	2,740	2,179	2,740	(562)	(562)	
896606625	Ohio County Public Library	0.006133846%	0.008528267%	0.002394421%	40,503	(226)	40,277	10,613	29,664	10,613	19,051	10,613	8,437	10,613	(2,176)	(2,176)	
896746625	Ohio Public Service District	0.004563135%	0.004836633%	0.000273498%	4,626	(128)	4,498	1,185	3,313	1,185	2,128	1,185	942	1,185	(243)	(243)	
896896625	Ohio Valley Reg Transit Authority	0.012776777%	0.013542572%	0.000765795%	12,954	(359)	12,595	3,319	9,276	3,319	5,957	3,319	2,639	3,319	(680)	(680)	
880973502	Oil And Gas Conservation	0.002694422%	0.002803273%	0.000108851%	1,841	(74)	1,767	466	1,301	466	836	466	370	466	(95)	(95)	
858000501	Optometry, Board of	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
881095002	Osteopathy, Board of	0.003476674%	0.003334096%	-0.000142578%	(2,412)	(88)	(2,500)	(659)	(1,841)	(659)	(1,182)	(659)	(524)	(659)	135	135	
806989911	Page-Kincaid Public Service	0.001303753%	0.001052872%	-0.000250881%	(4,244)	(28)	(4,272)	(1,126)	(3,146)	(1,126)	(2,020)	(1,126)	(895)	(1,126)	231	231	
808159911	Parkersburg & Wood Co Library	0.021132177%	0.020706492%	-0.000425685%	(7,201)	(548)	(7,749)	(2,042)	(5,707)	(2,042)	(3,665)	(2,042)	(1,623)	(2,042)	419	419	
804459911	Parkersburg Housing Authority	0.015818867%	0.014740214%	-0.001078653%	(18,246)	(390)	(18,636)	(4,911)	(13,725)	(4,911)	(8,815)	(4,911)	(3,904)	(4,911)	1,007	1,007	
805419911	Parkersburg Utility Board	0.077182165%	0.078088040%	0.000905875%	15,323	(2,068)	13,256	3,493	9,763	3,493	6,270	3,493	2,777	3,493	(716)	(716)	
804578810	Parkersburg, City of	0.223115560%	0.223033481%	-0.000082079%	(1,388)	(5,906)	(7,294)	(1,922)	(5,372)	(1,922)	(3,450)	(1,922)	(1,528)	(1,922)	394	394	
800710005	Pendleton Co Board of Education	0.037762268%	0.029501815%	-0.008260453%	(139,729)	(781)	(140,510)	(37,025)	(103,485)	(37,025)	(66,460)	(37,025)	(29,435)	(37,025)	7,590	7,590	
807619911	Pendleton Co Health Department	0.004172009%	0.005176623%	0.001004614%	16,993	(137)	16,856	4,442	12,415	4,442	7,973	4,442	3,531	4,442	(911)	(911)	
802357725	Pendleton County Commission	0.015776443%	0.020318245%	0.004541802%	76,826	(538)	76,288	20,102	56,186	20,102	36,084	20,102	15,981	20,102	(4,121)	(4,121)	
807979911	Pendleton Senior & Family	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)	
881053002	Pharmacy, Board of	0.010476585%	0.011139720%	0.000663135%	11,217	(295)	10,922	2,878	8,044	2,878	5,166	2,878	2,288	2,878	(590)	(590)	
884900602	Physical Therapy, Board of	0.001043002%	0.001754787%	0.000711785%	12,040	(46)	11,994	3,160	8,833	3,160	5,673	3,160	2,513	3,160	(648)	(648)	
804749911	Piedmont Housing Authority	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)	
832102103	Pierpont Community & Technical College	0.091660029%	0.089655105%	-0.002004924%	(33,914)	(2,374)	(36,288)	(9,562)	(26,726)	(9,562)	(17,164)	(9,562)	(7,602)	(9,562)	1,960	1,960	
804659911	Pleasant Valley Public Service District	0.001043002%	0.001667048%	0.000624046%	10,556	(44)	10,512	2,770	7,742	2,770	4,972	2,770	2,202	2,770	(568)	(568)	
800730005	Pleasants Co Board of Education	0.044839783%	0.040195599%	-0.004644184%	(78,558)	(1,064)	(79,623)	(20,981)	(58,642)	(20,981)	(37,661)	(20,981)	(16,680)	(20,981)	4,301	4,301	
802367709	Pleasants County Commission	0.036418161%	0.038429844%	0.002011683%	34,028	(1,018)	33,011	8,699	24,312	8,699	15,614	8,699	6,915	8,699	(1,783)	(1,783)	
806029911	Pleasants County Public Library	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
800750005	Pocahontas Co Board of Education	0.025904843%	0.031729984%	0.005825141%	98,535	(840)	97,694	25,743	71,951	25,743	46,209	25,743	20,466	25,743	(5,277)	(5,277)	
807639911	Pocahontas Co Health Department	0.002086004%	0.002632181%	0.000546177%	9,239	(70)	9,169	2,416	6,753	2,416	4,337	2,416	1,921	2,416	(495)	(495)	
802377709	Pocahontas County Commission	0.009359648%	0.007279236%	-0.002080588%	(15,555)	(1,861)	13,694	3,609	10,086	3,609	6,477	3,609	2,869	3,609	(740)	(740)	
808539911	Pocahontas County PSD	0.012516027%	0.012634469%	0.000118442%	2,004	(335)	1,669	440	1,229	440	789	440	350	440	(90)	(90)	
807159911	Pocahontas Memorial Hospital	0.107912963%	0.116896178%	0.008983215%	151,955	(3,095)	148,859	39,225	109,634	39,225	70,409	39,225	31,184	39,225	(8,041)	(8,041)	
808259911	Point Pleasant Housing Authority	0.005997263%	0.006141756%	0.000144493%	2,444	(163)	2,282	601	1,680	601	1,079	601	478	601	(123)	(123)	
808939911	Potomac Highlands Support	0.008691685%	0.007019150%	-0.001672535%	(28,292)	(186)	(28,477)	(7,504)	(20,974)	(7,504)	(13,470)	(7,504)	(5,966)	(7,504)	1,538	1,538	
808249911	Potomac Valley Transit Authority	0.018600206%	0.020969710%	0.002369504%	40,081	(555)	39,526	10,415	29,111	10,415	18,695	10,415	8,280	10,415	(2,135)	(2,135)	
896646625	Prestera Center For Mental Health Services	0.020015709%	0.021047578%	0.001031869%	17,454	(557)	16,897	4,452	12,445	4,452	7,992	4,452	3,540	4,452	(913)	(913)	
800770005	Preston Co Board of Education	0.086945824%	0.094703108%	0.007757284%	131,218	(2,508)	128,710	33,916	94,794	33,916	60,879	33,916	26,963	33,916	(6,953)	(6,953)	
802567709	Preston Co Commission	0.084483180%	0.085370408%	0.000887228%	15,008	(2,261)	12,747	3,359	9,388	3,359	6,029	3,359	2,670	3,359	(689)	(689)	
807649911	Preston County Health Dept.	0.002520589%	0.003158617%	0.000638028%	10,793	(84)	10,709	2,822	7,887	2,822	5,065	2,822	2,243	2,822	(578)	(578)	
808049911	Preston County Senior Citizens Inc.	0.005128094%	0.005264362%	0.000136268%	2,305	(139)	2,166	571	1,595	571	1,024	571	454	571	(117)	(117)	
897326625	Preston Memorial Hospital	0.000068809%	0.000000000%	-0.000068809%	(1,164)	-	(1,164)	(307)	(857)	(307)	(551)	(307)	(244)	(307)	63	63	
806979911	Pride Community Services, Inc.	0.043110759%	0.042114898%	-0.000995861%	(16,845)	(1,115)	(17,961)	(4,733)	(13,228)	(4,733)	(8,495)	(4,733)	(3,762)	(4,733)	970	970	
806579911	Princeton Sanitary Board	0.020922128%	0.020474092%	-0.000448036%	(7,579)	(542)	(8,121)	(2,140)	(5,981)	(2,140)	(3,841)	(2,140)	(1,701)	(2,140)	439	439	
804648810	Princeton, City of	0.067003581%	0.068191862%	0.001188281%	20,100	(1,806)	18,295	4,821	13,474	4,821	8,653	4,821	3,832	4,821	(988)	(988)	
881032002	Professional Surveyors, WV Board of	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
837701301	Pruntytown Correctional Center	0.109739252%	0.117301397%	0.007562145%	127,917	(3,106)	124,811	32,888	91,922	32,888	59,034	32,888	26,146	32,888	(6,742)	(6,742)	
804628810	Pt Pleasant, City of	0.043836618%	0.042115885%	-0.001720733%	(29,107)	(1,115)	(30,222)	(7,964)	(22,258)	(7,964)	(14,295)	(7,964)	(6,331)	(7,964)	1,633	1,633	
805379911	Public Defender 10th Judicial Circuit	0.011125357%	0.012108033%	0.000982676%	16,622	(321)	16,302	4,296	12,006	4,296	7,711	4,296	3,415	4,296	(881)	(881)	
805809911	Public Defender 11th Judicial Circuit	0.007822517%	0.007282368%	-0.000540149%	(9,137)	(193)	(9,330)	(2,458)	(6,871)	(2,458)	(4,413)	(2,458)	(1,954)	(2,458)	504	504	
805079911	Public Defender 12th Judicial Circuit	0.004867344%	0.005264362%	0.000397018%	6,716	(139)	6,576	1,733	4,843	1,733	3,111	1,733	1,378	1,733	(355)	(355)	
806009911	Public Defender Corp 18th Judicial	0.004172009%	0.003772793%	-0.000399216%	(6,753)	(100)	(6,853)	(1,806)	(5,047)	(1,806)	(3,241)	(1,806)	(1,436)	(1,806)	370	370	
805879911	Public Defender Corp 1st Judicial Cir.	0.012168358%	0.011493858%	-0.000674501%	(11,409)	(304)	(11,714)	(3,087)	(8,627)	(3,087)	(5,541)	(3,087)	(2,454)	(3,087)	633	633	
806039911	Public Defender Corp 25th Judicial	0.008517852%	0.008773937%	0.000256085%	4,332	(232)	4,099	1,080	3,019	1,080	1,939	1,080	859	1,080	(221)	(221)	
805889911	Public Defender Corp 2nd Judicial Cir	0.007214099%	0.005264362%	-0.001949737%	(32,981)	(139)	(33,120)	(8,727)	(24,393)	(8,727)	(15,665)	(8,727)	(6,938)	(8,727)	1,789	1,789	
802680911	Public Defender Corp 4th Circuit	0.014775865%	0.015968566%	0.001192701%	20,175	(423)	19,752	5,205	14,547	5,205	9,343	5,205	4,138	5,205	(1,067)	(1,067)	
804929911	Public Defender Corp 6th & 24th Judicial	0.015645033%	0.013950560%	-0.001694473%	(28,663)	(369)	(29,032)	(7,650)	(21,382)	(7,650)	(13,732)	(7,650)	(6,082)	(7,650)	1,568	1,568	
804610911	Public Defender Corp 8th Judicial District	0.003650508%	0.003772793%	0.000122285%	2,068	(100)	1,969	519	1,450	519	931	519	412	519	(106)	(106)	
809149911	Public Defender Corp Fifth Judicial	0.009058521%	0.010528725%	0.001470204%	10,491	(279)	10,212	2,691	7,521	2,691	4,830	2,691	2,139	2,691	(552)	(552)	
806819911	Public Defender Corp. 23R	0.026411341%	0.026406370%	-0.000004971%	(84)	(699)	(783)	(206)	(577)	(206)	(370)	(206)	(164)	(206)	42	42	
804609911	Public Defender Corp. 9th	0.009995438%	0.010265506%	0.000270068%	4,568	(272)	4,296	1,132	3,164	1,132	2,032	1,132	900	1,132	(232)	(232)	
807569911	Public Defender Corp/15th Judicial	0.011125357%	0.011230639%	0.000105282%	1,781	(297)	1,484	391	1,093	391	702	391	311	391	(80)	(80)	
806909911	Public Defender Corp/30th Jud Circuit	0.007355856%	0.007052271%	-0.000303585%	(5,135)	(187)	(5,322)	(1,402)	(3,920)	(1,402)	(2,517)	(1,402)	(1,115)	(1,402)	287	287	
806439968	Public Defender/28th Jud. Cir.	0.002812981%	0.002632181%	-0.000180426%	(8,404)	(70)	(8,474)	(2,233)	(6,241)	(2,233)	(4,008)	(2,233)	(1,775)	(2,233)	458	458	
808269911	Public Defender/7th Judicial Circuit	0.005215011%	0.005527580%	0.000312569%	5,287	(146)	5,141	1,355	3,786	1,355	2,432	1,355	1,077	1,355	(278)	(278)	
808379911	Public Defender-13th Circuit	0.035548993%	0.033604179%	-0.001944814%	(32,897)	(890)	(33,787)	(8,903)	(24,884)	(8,903)	(15,981)	(8,903)	(7,078)	(8,903)	1,825	1,825	
857000001	Public Safety	0.902644444%	0.910721126%	0.008076682%	136,620	(24,115)	112,505	29,646	82,860	29,646	53,214	29,646	23,568	29,646	(6,077)	(6,077)	
882800002	Public Service Commission	0.232852317%	0.223935497%	-0.008916820%	(150,832)	(5,930)	(156,761)	(41,307)	(115,454)	(41,307)	(74,147)	(41,307)	(32,839)	(41,307)	8,468	8,468	
879831702	Public Transit	0.008778602%	0.009651331%	0.000872729%	14,763	(256)	14,507	3,823	10,684	3,823	6,862	3,823	3,039	3,823	(784)	(784)	
800790005	Putnam Co Board of Education	0.164975946%	0.175345456%	0.010368610%	175,389	(4,643)	170,746	44,992	125,754	44,992	80,761	44,992	35,769	44,992	(9,223)	(9,223)	
809369911	Putnam Co Development Authority	0.002868256%	0.003158617%	0.000290361%	4,912	(84)	4,828	1,272	3,556	1,272	2,284	1,272	1,011	1,272	(261)	(261)	
808799911	Putnam Co Solid Waste Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)	
806949911	Putnam Co. Aging Program	0.038938750%	0.036411839%	-0.002526911%	(42,744)	(964)	(43,708)	(11,517)	(32,191)	(11,517)	(20,673)	(11,517)	(9,156)	(11,517)	2,361	2,361	
808469911	Putnam Co. Fire Service	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)	
807659911	Putnam Co Health Dept	0.002955173%	0.002983139%	0.000027966%	473	(79)	394	104	290	104	186	104	83	104	(21)	(21)	
802397709	Putnam County Commission	0.180208642%	0.176172102%	-0.004036540%	(68,280)	(4,665)	(72,945)	(19,221)	(53,723)	(19,221)	(34,502)	(19,221)	(15,281)	(19,221)	3,940	3,940	
808699911	Putnam County Parks & Recreation Comm	0.003701209%	0.003421835%	-0.000279374%	(4,726)	(91)	(4,816)	(1,269)	(3,547)	(1,269)	(2,278)	(1,269)	(1,009)	(1,269)	260	260	
806839911	Putnam Public Service District	0.034071406%	0.031937131%	-0.002134275%	(36,102)	(846)	(36,948)	(9,736)	(27,212)	(9,736)	(17,476)	(9,736)	(7,740)	(9,736)	1,996	1,996	
880830002	Racing Commission	0.025361613%	0.024543005%	-0.000818608%	(13,847)	(650)	(14,497)	(3,820)	(10,677)	(3,820)	(6,857)	(3,820)	(3,037)	(3,820)	783	783	
856901401	Railroad Maintenance Authority	0.013066500%	0.013249084%	0.000182584%	3,088	(351)	2,738	721	2,016	721	1,295	721	574	721	(148)	(148)	
804678810	Rainelle, Town of	0.007214099%	0.005790798%	-0.001423301%	(24,076)	(153)	(24,229)	(6,384)	(17,845)	(6,384)	(11,460)	(6,384)	(5,076)	(6,384)	1,309	1,309	
800810005	Raleigh Co Board of Education	0.150837471%	0.232776774%	0.081939303%	1,386,036	(6,164)	1,379,872	363,603	1,016,270	363,603	652,667	363,603	289,064	363,603	(74,539)	(74,539)	
809459911	Raleigh Co PSD	0.017923497%	0.016173437%	-0.001750060%	(29,603)	(428)	(30,031)	(7,913)	(22,118)	(7,913)	(14,204)	(7,913)	(6,291)	(7,913)	1,622	1,622	
804719911	Raleigh Co Recreation Authority	0.003998175%	0.004211490%	0.000213315%	3,608	(112)	3,497	921	2,575	921	1,654	921	733	921	(189)	(189)	
807109911	Raleigh Co Solid Waste Authority	0.043998552%	0.045198279%	0.001199727%	20,294	(1,197)	19,097	5,032	14,065	5,032	9,033	5,032	4,001	5,032	(1,032)	(1,032)	
802327709	Raleigh County Commission	0.189565655%	0.193553052%	0.003987397%	67,448	(5,125)	62,323	16,422	45,901	16,422	29,478	16,422	13,056	16,422	(3,367)	(3,367)	
807669911	Raleigh County Health Department	0.014341281%	0.014213778%	-0.000127503%	(2,157)	(376)	(2,533)	(667)	(1,866)	(667)	(1,198)	(667)	(531)	(667)	137	137	
804429911	Raleigh County Housing Authority	0.008691685%	0.010704203%	0.002012518%	34,043	(283)	33,759	8,896	24,863	8,896	15,968	8,896	7,072	8,896	(1,824)	(1,824)	
808929911	Raleigh County Memorial Airport	0.007127182%	0.007370107%	0.000242925%	4,109	(195)	3,914	1,031	2,883	1,031	1,851	1,031	820	1,031	(211)	(211)	
807999911	Raleigh County Public Library	0.022345909%	0.024408435%	0.002062526%	34,888	(646)	34,242	9,023	25,219	9,023	16,196	9,023	7,173	9,023	(1,850)	(1,850)	
800830005	Randolph Co Board Of Education	0.073867942%	0.071950671%	-0.001917271%	(32,431)	(1,905)	(34,337)	(9,048)	(25,289)	(9,048)	(16,241)	(9,048)	(7,193)	(9,048)	1,855	1,855	
809279911	Randolph Co Emergency Ambulance Squad	0.028088629%	0.029392689%	0.001304060%	22,059	(778)	21,280	5,607	15,673	5,607	10,065	5,607	4,458	5,607	(1,150)	(1,150)	
807679911	Randolph Co Health Department	0.021688859%	0.021511966%	-0.000176893%	(2,992)	(570)	(3,562)	(939)	(2,623)	(939)	(1,685)	(939)	(746)	(939)	192	192	
802417709	Randolph County Commission	0.084135513%	0.086861977%	0.002726464%	46,119	(2,300)	43,819	11,547	32,273	11,547	20,726	11,547	9,180	11,547	(2,367)	(2,367)	
806829911	Randolph County Housing Authority	0.014862782%	0.016495002%	0.001632220%	27,610	(437)	27,173	7,160	20,013	7,160	12,853	7,160	5,692	7,160	(1,468)	(1,468)	
804938810	Ranson, City of	0.035983577%	0.000000000%	-0.035983577%	(608,677)	608,677	0	0	0	0	0	0	0	0	(0)	(0)	New Opt-out FY 2021
802649911	Ravenscliff-Mcgraws-Saulsville P.S.D.	0.004693510%	0.004211490%	-0.000482020%	(8,154)	(112)	(8,265)	(2,178)	(6,087)	(2,178)	(3,909)	(2,178)	(1,731)	(2,178)	446	446	
885571602	Real Estate Appraiser/Lic Cert Board	0.001912171%	0.002105745%	0.000193574%	3,274	(56)	3,219	848	2,371	848	1,522	848	674	848	(174)	(174)	
880100002	Real Estate Commission	0.006258013%	0.006229495%	-0.000028518%	(482)	(165)	(647)	(171)	(477)	(171)	(306)	(171)	(136)	(171)	35	35	

West Virginia Retiree Health Benefit Trust Fund
Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)
As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
804469911	Red Sulphur Public Service District	0.008344018%	0.008335240%	-0.000008778%	(148)	(221)	(369)	(97)	(272)	(97)	(175)	(97)	(77)	(97)	20	20
880500702	Reg Jail & Correctional Fac Authority	0.771823200%	0.755851485%	-0.015971715%	(270,168)	(20,014)	(290,182)	(76,464)	(213,718)	(76,464)	(137,253)	(76,464)	(60,789)	(76,464)	15,675	15,675
804629911	Region 1 Workforce Invest	0.006562222%	0.010066009%	0.003503787%	59,268	(267)	59,001	15,547	43,454	15,547	27,907	15,547	12,360	15,547	(3,187)	(3,187)
808709911	Region 2 Planning/Development Council	0.005215011%	0.005001144%	-0.000213867%	(3,618)	(132)	(3,750)	(988)	(2,762)	(988)	(1,774)	(988)	(786)	(988)	203	203
808569911	Region 4 Planning/Development Authority	0.010827356%	0.012096698%	0.001272342%	21,522	(320)	21,202	5,587	15,615	5,587	10,028	5,587	4,441	5,587	(1,145)	(1,145)
808369911	Region 7 Planning/Development Council	0.005215011%	0.005439841%	0.000224830%	3,803	(144)	3,659	964	2,695	964	1,731	964	767	964	(198)	(198)
808289911	Region 8 Planning/Development Council	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
808299911	Region 8 Solid Waste Authority	0.007301016%	0.008422980%	0.001121964%	18,978	(223)	18,755	4,942	13,813	4,942	8,871	4,942	3,929	4,942	(1,013)	(1,013)
809689911	Region I Planning & Development Council	0.008344018%	0.007457847%	-0.000886171%	(14,990)	(197)	(15,187)	(4,002)	(11,185)	(4,002)	(7,184)	(4,002)	(3,182)	(4,002)	820	820
808219911	Regional Intergovernmental Council	0.004519676%	0.007194628%	0.002674952%	45,248	(191)	45,057	11,873	33,185	11,873	21,312	11,873	9,439	11,873	(2,434)	(2,434)
844050001	Rehabilitation Services, Division of	0.459035317%	0.435822623%	-0.023212694%	(392,652)	(11,540)	(404,192)	(106,506)	(297,686)	(106,506)	(191,179)	(106,506)	(84,673)	(106,506)	21,834	21,834
802559911	Ripley Convention & Visitors Bureau	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
800850005	Ritchie Co Board of Education	0.047673376%	0.053500288%	0.005826912%	98,565	(1,417)	97,148	25,599	71,549	25,599	45,950	25,599	20,351	25,599	(5,248)	(5,248)
802659911	Ritchie Co Economic Development Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
805159911	Ritchie Co. Ambulance Authority, Inc.	0.020512377%	0.021583885%	0.001071508%	18,125	(572)	17,553	4,625	12,928	4,625	8,303	4,625	3,677	4,625	(948)	(948)
802427709	Ritchie County Commission	0.033636822%	0.034657052%	0.001020230%	17,258	(918)	16,340	4,306	12,034	4,306	7,729	4,306	3,423	4,306	(883)	(883)
806959911	Ritchie County Public Library	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
804768810	Rivesville, Town of	0.002086004%	0.001140612%	-0.000945392%	(15,992)	(30)	(16,022)	(4,222)	(11,800)	(4,222)	(7,578)	(4,222)	(3,356)	(4,222)	865	865
800870005	Roane Co Board of Education	0.067153616%	0.054011699%	-0.013141917%	(222,301)	(1,430)	(223,731)	(58,954)	(164,777)	(58,954)	(105,823)	(58,954)	(46,869)	(58,954)	12,086	12,086
807079911	Roane Co Public Library	0.004172009%	0.003334096%	-0.000837913%	(14,174)	(88)	(14,262)	(3,758)	(10,504)	(3,758)	(6,746)	(3,758)	(2,988)	(3,758)	770	770
808689911	Roane Co. Committee on Aging, Inc.	0.005215011%	0.004825665%	-0.000389346%	(6,586)	(128)	(6,714)	(1,769)	(4,945)	(1,769)	(3,176)	(1,769)	(1,406)	(1,769)	363	363
802437709	Roane County Commission	0.038050956%	0.038384001%	0.000333045%	5,634	(1,016)	4,617	1,217	3,401	1,217	2,184	1,217	967	1,217	(249)	(249)
805539911	Robert C Byrd Clinic	0.054583783%	0.059662777%	0.005078988%	85,913	(1,580)	84,333	22,222	62,111	22,222	39,889	22,222	17,667	22,222	(4,556)	(4,556)
804529911	Romney Public Housing Authority	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
804948810	Romney, City of	0.020512377%	0.021320667%	0.000808290%	13,673	(565)	13,108	3,454	9,654	3,454	6,200	3,454	2,746	3,454	(708)	(708)
804718810	Saint Albans, City of	0.119563443%	0.125988363%	0.006424920%	108,680	(3,336)	105,344	27,759	77,585	27,759	49,827	27,759	22,068	27,759	(5,691)	(5,691)
896506625	Sanitary Board of Charleston	0.006655348%	0.000000000%	-0.006655348%	(112,578)	-	(112,578)	(29,665)	(82,913)	(29,665)	(53,248)	(29,665)	(23,584)	(29,665)	6,081	6,081
804615911	Sanitary Board of Charleston	0.000000000%	0.008524449%	0.008524449%	1,159,118	(1,814)	1,157,304	304,955	852,349	304,955	547,394	304,955	242,439	304,955	(62,516)	(62,516)
839590001	School Building Authority	0.007822517%	0.008861676%	0.001039159%	17,578	(235)	17,343	4,570	12,773	4,570	8,203	4,570	3,633	4,570	(937)	(937)
828101403	School of Osteopathic Medicine	0.278656463%	0.289032187%	0.010375724%	175,510	(7,653)	167,856	44,231	123,625	44,231	79,394	44,231	35,164	44,231	(9,067)	(9,067)
893020002	Secondary Schools Activities Comm.	0.007301016%	0.007370107%	0.000069091%	1,169	(195)	974	257	717	257	460	257	204	257	(53)	(53)
825000001	Secretary of State	0.046108873%	0.040640438%	-0.005468435%	(92,501)	(1,076)	(93,577)	(24,658)	(68,919)	(24,658)	(44,261)	(24,658)	(19,603)	(24,658)	5,055	5,055
810100001	Senate	0.041000956%	0.035672635%	-0.005328321%	(90,131)	(945)	(91,075)	(23,999)	(67,076)	(23,999)	(43,078)	(23,999)	(19,079)	(23,999)	4,920	4,920
899999912	Senate	0.000000000%	0.006580453%	0.006580453%	111,311	(174)	111,137	29,285	81,852	29,285	52,567	29,285	23,282	29,285	(6,003)	(6,003)
807179911	Shady Spring PSD	0.011473024%	0.012546730%	0.001073706%	18,162	(332)	17,830	4,698	13,132	4,698	8,433	4,698	3,735	4,698	(963)	(963)
832401003	Shepherd University	0.366454900%	0.354891992%	-0.011562908%	(195,591)	(9,397)	(204,988)	(54,015)	(150,973)	(54,015)	(96,958)	(54,015)	(42,942)	(54,015)	11,073	11,073
804858810	Shepherdstown, Town of	0.027726476%	0.029129471%	0.001402995%	23,732	(771)	22,961	6,050	16,911	6,050	10,860	6,050	4,810	6,050	(1,240)	(1,240)
808609911	Short Line Public Service District	0.005438512%	0.005694724%	0.000256212%	4,334	(151)	4,183	1,102	3,081	1,102	1,979	1,102	876	1,102	(226)	(226)
806539911	Sissonville Public Service District	0.006258013%	0.006229495%	-0.000028518%	(482)	(165)	(647)	(171)	(477)	(171)	(306)	(171)	(136)	(171)	35	35
804878810	Sistersville, City of	0.086395351%	0.031761652%	-0.054633699%	(924,151)	(841)	(924,992)	(243,740)	(681,252)	(243,740)	(437,513)	(243,740)	(193,773)	(243,740)	49,967	49,967
805919911	So Highlands Comm. Mental	0.178787965%	0.184779115%	0.005991150%	101,343	(4,893)	96,450	25,415	71,035	25,415	45,620	25,415	20,205	25,415	(5,210)	(5,210)
809619911	So Jackson Co Public Service District	0.006258013%	0.006317235%	0.000059222%	1,002	(167)	834	220	615	220	395	220	175	220	(45)	(45)
804449911	South Charleston Housing Authority	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)
808009911	South Charleston Library Board	0.006605681%	0.006931410%	0.000325729%	5,510	(184)	5,326	1,404	3,923	1,404	2,519	1,404	1,116	1,404	(288)	(288)
800940005	Southern Education Services	0.040850921%	0.046414127%	0.005563206%	94,104	(1,229)	92,875	24,473	68,402	24,473	43,929	24,473	19,456	24,473	(5,017)	(5,017)
809179911	Southern Soil Conservation District	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
806499911	Southwestern Water District	0.004606593%	0.006613684%	0.002007091%	33,951	(175)	33,776	8,900	24,876	8,900	15,976	8,900	7,076	8,900	(1,825)	(1,825)
804928810	Spencer, City of	0.018252539%	0.019478140%	0.001225601%	20,732	(516)	20,216	5,327	14,889	5,327	9,562	5,327	4,235	5,327	(1,092)	(1,092)
805909911	St Albans Municipal Water Board	0.032941487%	0.033604179%	0.000662692%	11,210	(890)	10,320	2,719	7,601	2,719	4,881	2,719	2,162	2,719	(557)	(557)
802810810	St. Marys, City of	0.013732863%	0.015178911%	0.001446048%	24,460	(402)	24,059	6,340	17,719	6,340	11,379	6,340	5,040	6,340	(1,300)	(1,300)
802699910	Star City, Town of	0.016948786%	0.020092316%	0.003143530%	53,174	(532)	52,642	13,871	38,771	13,871	24,899	13,871	11,028	13,871	(2,844)	(2,844)
808879911	State Bar Association	0.018604345%	0.018134083%	-0.000470262%	(7,955)	(480)	(8,435)	(2,223)	(6,212)	(2,223)	(3,990)	(2,223)	(1,767)	(2,223)	456	456
802921911	Stevens Correctional Center	0.100041297%	0.083440142%	-0.016601155%	(280,815)	(2,209)	(283,025)	(74,578)	(208,446)	(74,578)	(133,868)	(74,578)	(59,290)	(74,578)	15,289	15,289
804958810	Stonewood City of	0.009995438%	0.010265506%	0.000270068%	4,568	(272)	4,296	1,132	3,164	1,132	2,032	1,132	900	1,132	(232)	(232)
809009911	Sugar Creek PSD	0.001738337%	0.002105745%	0.000367408%	6,215	(56)	6,159	1,623	4,536	1,623	2,913	1,623	1,290	1,623	(333)	(333)
800890005	Summers Co Board of Education	0.041857190%	0.039944391%	-0.001912799%	(32,356)	(1,058)	(33,413)	(8,805)	(24,609)	(8,805)	(15,804)	(8,805)	(7,000)	(8,805)	1,805	1,805
807709911	Summers Co Health Department	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
802447709	Summers County Commission	0.030681649%	0.032375828%	0.001694179%	28,658	(857)	27,800	7,326	20,475	7,326	13,149	7,326	5,824	7,326	(1,502)	(1,502)
805679911	Summers County Public Library	0.004172009%	0.004211490%	0.000039481%	668	(112)	556	147	410	147	263	147	117	147	(30)	(30)
807229911	Sun Valley Public Service District	0.007214099%	0.007106889%	-0.000107210%	(1,813)	(188)	(2,002)	(527)	(1,474)	(527)	(947)	(527)	(419)	(527)	108	108
811100001	Supreme Court / Judicial	1.316770651%	1.340183193%	0.023412542%	396,032	(35,487)	360,546	95,006	265,540	95,006	170,535	95,006	75,529	95,006	(19,476)	(19,476)
818000001	Tax Dept	0.399496238%	0.388452082%	-0.011044156%	(186,816)	(10,286)	(197,102)	(51,937)	(145,165)	(51,937)	(93,227)	(51,937)	(41,290)	(51,937)	10,647	10,647
818010001	Tax Dept - Budget Office	0.006692598%	0.006317235%	-0.000375363%	(6,349)	(167)	(6,517)	(1,717)	(4,800)	(1,717)	(3,082)	(1,717)	(1,365)	(1,717)	352	352
800910005	Taylor Co Board of Education	0.070933464%	0.066276182%	-0.004657282%	(78,780)	(1,755)	(80,535)	(21,221)	(59,313)	(21,221)	(38,092)	(21,221)	(16,871)	(21,221)	4,350	4,350
802457709	Taylor Co Commission	0.042502341%	0.042378116%	-0.000124225%	(2,101)	(1,122)	(3,223)	(849)	(2,374)	(849)	(1,525)	(849)	(675)	(849)	174	174
807719911	Taylor Co Health Dept.	0.012935090%	0.009670140%	-0.003264950%	(55,228)	(256)	(55,484)	(14,620)	(40,864)	(14,620)	(26,243)	(14,620)	(11,623)	(14,620)	2,997	2,997
804289911	Taylor Co PSD	0.006258013%	0.006580453%	0.000322440%	5,454	(174)	5,280	1,391	3,889	1,391	2,497	1,391	1,106	1,391	(285)	(285)
805129911	Taylor County Public Library	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
802669911	The Housing Authority of The County of Jackson	0.007301016%	0.007370107%	0.000069091%	1,169	(195)	974	257	717	257	460	257	204	257	(53)	(53)
802920911	Tomlinson PSD	0.002172921%	0.002105745%	-0.000067176%	(1,136)	(56)	(1,192)	(314)	(878)	(314)	(564)	(314)	(250)	(314)	64	64
803058810	Town of Ansted	0.004780427%	0.004123750%	-0.000656677%	(11,108)	(109)	(11,217)	(2,956)	(8,261)	(2,956)	(5,306)	(2,956)	(2,350)	(2,956)	606	606
803158810	Town of Belle	0.008083267%	0.008159762%	0.000076495%	1,294	(216)	1,078	284	794	284	510	284	226	284	(58)	(58)
805438810	Town of Beverly	0.006171097%	0.005584835%	-0.000586483%	9,893	(179)	9,714	2,560	7,154	2,560	4,595	2,560	2,035	2,560	(525)	(525)
802821810	Town of Chapmanville	0.008604768%	0.008773937%	0.000169169%	2,862	(232)	2,629	693	1,936	693	1,244	693	551	693	(142)	(142)
803458810	Town of Clay	0.003476674%	0.003334096%	-0.000142578%	(2,412)	(88)	(2,500)	(659)	(1,841)	(659)	(1,182)	(659)	(524)	(659)	135	135
897166625	Town of Davis	0.005475762%	0.005803959%	0.000328197%	5,552	(154)	5,398	1,422	3,976	1,422	2,553	1,422	1,131	1,422	(292)	(292)
803568810	Town of Eleanor	0.005997263%	0.006317235%	0.000319972%	5,412	(167)	5,245	1,382	3,863	1,382	2,481	1,382	1,099	1,382	(283)	(283)
805088810	Town of Fairview	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
804488810	Town of Fayetteville	0.023389633%	0.023896303%	0.000506997%	5,227	(627)	4,600	1,212	3,388	1,212	2,176	1,212	964	1,212	(248)	(248)
803248810	Town of Gauley Bridge	0.001912171%	0.002456702%	0.000544531%	9,211	(65)	9,146	2,410	6,736	2,410	4,326	2,410	1,916	2,410	(494)	(494)
803768810	Town of Glendale	0.025032053%	0.026098295%	0.001066242%	18,036	(691)	17,345	4,570	12,774	4,570	8,204	4,570	3,634	4,570	(937)	(937)
803808810	Town of Grant Town	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
803798810	Town of Grantsville	0.008344018%	0.007370107%	-0.000973911%	(16,474)	(195)	(16,669)	(4,392)	(12,277)	(4,392)	(7,884)	(4,392)	(3,492)	(4,392)	900	900
804508810	Town of Hamlin	0.001999088%	0.004211490%	0.002212402%	37,424	(112)	37,312	9,832	27,480	9,832	17,648	9,832	7,816	9,832	(2,016)	(2,016)
803698810	Town of Harpers Ferry	0.010082355%	0.008247501%	-0.001834854%	(31,037)	(218)	(31,256)	(8,236)	(23,020)	(8,236)	(14,784)	(8,236)	(6,548)	(8,236)	1,688	1,688
804178810	Town of Marlinton	0.006431847%	0.006492713%	0.000060866%	1,030	(172)	858	226	632	226	406	226	180	226	(46)	(46)
802822810	Town of Middlebourne	0.006258013%	0.007370107%	0.001112094%	18,812	(195)	18,616	4,905	13,711	4,905	8,805	4,905	3,900	4,905	(1,006)	(1,006)
804308810	Town of Monongah	0.007116835%	0.007370107%	0.000253272%	4,284	(195)	4,089	1,077	3,012	1,077	1,934	1,077	857	1,077	(221)	(221)
804738810	Town of New Haven	0.005910346%	0.007457847%	0.001547501%	26,177	(197)	25,979	6,846	19,133	6,846	12,288	6,846	5,442	6,846	(1,403)	(1,403)
804548810	Town of Nutter Fort	0.012698860%	0.013363884%	0.000665024%	10,936	(353)	10,583	2,789	7,794	2,789	5,006	2,789	2,217	2,789	(572)	(572)
802824810	Town of Paw Paw	0.001216836%	0.000000000%	-0.001216836%	(20,583)	-	(20,583)	(5,424)	(15,159)	(5,424)	(9,736)	(5,424)	(4,312)	(5,424)	1,112	1,112
804898810	Town of Pineville	0.007822517%	0.008159762%	0.000337245%	5,705	(216)	5,489	1,446	4,042	1,446	2,596	1,446	1,150	1,446	(296)	(296)
805038810	Town of Union	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
803298810	Town of Wardensville	0.003129007%	0.002632181%	-0.000496826%	(8,404)	(70)	(8,474)	(2,233)	(6,241)	(2,233)	(4,008)	(2,233)	(1,775)	(2,233)	458	458
805138810	Town of West Hamlin	0.004172009%	0.004386969%	0.000214960%	3,636	(116)	3,520	928	2,592	928	1,665	928	737	928	(190)	(190)
805188810	Town of West Union	0.013229987%	0.011242786%	-0.001987201%	(33,614)	(298)	(33,912)	(8,936)	(24,976)	(8,936)	(16,040)	(8,936)	(7,104)	(8,936)	1,832	1,832
803228810	Town of Winfield	0.011733775%	0.011581597%	-0.000152178%	(2,574)	(307)	(2,881)	(759)	(2,122)	(759)	(1,363)	(759)	(603)	(759)	156	156
816000001	Treasurer of State's Office	0.128481733%	0.127733992%	-0.000747741%	(12,648)	(3,382)	(16,031)	(4,224)	(11,806)	(4,224)	(7,582)	(4,224)	(3,358)	(4,224)	866	866
806019911	Tri River Transit	0.006518764%	0.007019150%	0.000500386%	8,464	(186)	8,278	2,181	6,097	2,181	3,916	2,181	1,734	2,181	(447)	(447)
802927911	Tri-State Airport Authority	0.020686211%	0.018513007%	-0.002173204%	(36,761)	(490)	(37,251)	(9,816)	(27,435)	(9,816)	(17,619)	(9,816)	(7,804)	(9,816)	2,012	2,012
806929911	Tri-State Transit Authority	0.057625873%	0.057907985%	0.000282112%	4,772	(1,533)	3,239	853	2,385	853	1,532	853	678	853	(175)	(175)
800930005	Tucker Co Board of Education	0.020633440%	0.019177469%	-0.001455971%	(24,628)	(508)	(25,136)	(6,623)	(18,513)	(6,623)	(11,889)	(6,623)	(5,266)	(6,623)	1,358	1,358
807729911	Tucker Co Health Dept.	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
808119911	Tucker Co. Solid Waste Authority	0.008778602%	0.009124895%	0.000346293%	5,858	(242)	5,616	1,480	4,136	1,480	2,656	1,480	1,176	1,480	(303)	(303)
802467709	Tucker County Commission	0.044302761%	0.044600938%	0.000298177%	5,044	(1,181)	3,863	1,018	2,845	1,018	1,827	1,018	809	1,018	(209)	(209)
804519911	Tucker County Development Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
805579911	Tug River Health Association	0.045283680%	0.051327532%	0.006043852%	102,234	(1,359)	100,875	26,581	74,294	26,581	47,713	26,581	21,132	26,581	(5,449)	(5,449)
800950005	Tyler Co Board of Education	0.107043794%	0.121978509%	0.014934715%	252,627	(3,230)	249,397	65,717	183,680	65,717	117,962	65,717	52,245	65,717	(13,472)	(13,472)

West Virginia Retiree Health Benefit Trust Fund

Amortization of Changes in Proportionate Share of Net OPEB Liability (Asset)

As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2020 Allocation %	FY 2021 Allocation %	Difference in Allocation % FY 2020 to FY 2021	Difference in NOL (NOA) ($) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOA) ($) REVISED for New FY 2021 Opt Outs	FY 2021 Immediately 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	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recognized
802477709	Tyler County Commission	0.040937837%	0.044922558%	0.003984721%	67,403	(1,189)	66,214	17,448	48,766	17,448	31,318	17,448	13,871	17,448	(3,577)	(3,577)
808169911	Union PSD	0.011299191%	0.011581597%	0.000282406%	4,777	(307)	4,470	1,178	3,292	1,178	2,114	1,178	936	1,178	(241)	(241)
809919911	Union Williams PSD	0.006431847%	0.006054017%	-0.000377830%	(6,391)	(160)	(6,551)	(1,726)	(4,825)	(1,726)	(3,099)	(1,726)	(1,372)	(1,726)	354	354
805449911	Upper Ohio Conservation District	0.001043002%	0.000000000%	-0.001043002%	(17,643)	-	(17,643)	(4,649)	(12,994)	(4,649)	(8,345)	(4,649)	(3,696)	(4,649)	953	953
800970005	Upshur Co Board of Education	0.102430993%	0.114953574%	0.012522581%	211,824	(3,044)	208,781	55,015	153,766	55,015	98,751	55,015	43,737	55,015	(11,278)	(11,278)
807139911	Upshur Co Public Library	0.005215011%	0.005264362%	0.000049351%	835	(139)	695	183	512	183	329	183	146	183	(38)	(38)
802487725	Upshur County Commission	0.037847116%	0.000000000%	-0.037847116%	(640,199)	-	(640,199)	(168,695)	(471,504)	(168,695)	(302,808)	(168,695)	(134,113)	(168,695)	34,583	34,583
802619709	Upshur County Commission	0.000000000%	0.079228652%	0.079228652%	1,340,184	(2,098)	1,338,086	352,592	985,494	352,592	632,902	352,592	280,311	352,592	(72,281)	(72,281)
802579911	Upshur County Development Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
807749911	Upshur-Buckhannon Health Department	0.004172009%	0.003860532%	-0.000311477%	(5,269)	(102)	(5,371)	(1,415)	(3,956)	(1,415)	(2,540)	(1,415)	(1,125)	(1,415)	290	290
896716625	Valley Comprehensive Mental Health Ctr	0.006214555%	0.007705710%	0.001491155%	25,223	(204)	25,019	6,593	18,427	6,593	11,834	6,593	5,241	6,593	(1,352)	(1,352)
804616911	Valley Healthcare System	0.000000000%	0.107480729%	0.107480729%	1,818,079	(2,846)	1,815,233	478,322	1,336,911	478,322	858,589	478,322	380,266	478,322	(98,056)	(98,056)
840400001	Veterans Affairs	0.191498003%	0.177948578%	-0.013549425%	(229,194)	(4,712)	(233,906)	(61,635)	(172,271)	(61,635)	(110,635)	(61,635)	(49,000)	(61,635)	12,635	12,635
809129911	Vienna Public Library	0.005823429%	0.006931410%	0.001107981%	18,742	(184)	18,558	4,890	13,668	4,890	8,778	4,890	3,888	4,890	(1,002)	(1,002)
809939911	Warm Springs PSD	0.003302840%	0.004913405%	0.001610565%	27,243	(130)	27,113	7,144	19,969	7,144	12,824	7,144	5,680	7,144	(1,465)	(1,465)
883430602	Water Development Authority	0.010516939%	0.012722209%	0.002205270%	37,303	(337)	36,966	9,741	27,225	9,741	17,485	9,741	7,744	9,741	(1,997)	(1,997)
800990005	Wayne Co Board of Education	0.193756806%	0.206817134%	0.013060328%	220,921	(5,476)	215,444	56,771	158,674	56,771	101,903	56,771	45,133	56,771	(11,638)	(11,638)
806869911	Wayne Co Health Dept.	0.006558083%	0.004689889%	-0.001868194%	(31,601)	(124)	(31,725)	(8,360)	(23,366)	(8,360)	(15,006)	(8,360)	(6,646)	(8,360)	1,714	1,714
896136625	Wayne County Commission	0.003302840%	0.002479734%	-0.000823106%	(13,923)	(66)	(13,989)	(3,686)	(10,303)	(3,686)	(6,617)	(3,686)	(2,930)	(3,686)	756	756
801010005	Webster Co Board of Education	0.050079628%	0.046742355%	-0.003337273%	(56,451)	(1,238)	(57,689)	(15,201)	(42,488)	(15,201)	(27,286)	(15,201)	(12,085)	(15,201)	3,116	3,116
802507709	Webster County Commission	0.028508728%	0.027023726%	-0.001485002%	(25,119)	(716)	(25,835)	(6,808)	(19,027)	(6,808)	(12,220)	(6,808)	(5,412)	(6,808)	1,396	1,396
807769911	Webster County Health Dept.	0.002955173%	0.002105745%	-0.000849428%	(14,368)	(56)	(14,424)	(3,801)	(10,623)	(3,801)	(6,823)	(3,801)	(3,022)	(3,801)	779	779
808349911	Webster Springs Public Service District	0.002086004%	0.001586117%	-0.000499887%	18,144	(84)	18,060	4,759	13,301	4,759	8,542	4,759	3,783	4,759	(976)	(976)
897086625	Weirton Sanitary Board	0.027447100%	0.027473391%	0.000026291%	445	(727)	(283)	(75)	(208)	(75)	(134)	(75)	(59)	(75)	15	15
841901801	Welch Emergency Hospital	0.162516923%	0.151134741%	-0.011382182%	(192,534)	(4,002)	(196,536)	(51,788)	(144,748)	(51,788)	(92,960)	(51,788)	(41,172)	(51,788)	10,617	10,617
803288810	Welch, City of	0.028590471%	0.027714783%	-0.000875688%	(14,813)	(734)	(15,546)	(4,097)	(11,450)	(4,097)	(7,353)	(4,097)	(3,257)	(4,097)	840	840
831000503	West Liberty State College	0.295079092%	0.298188531%	0.003109439%	52,597	(7,896)	44,702	11,779	32,923	11,779	21,143	11,779	9,364	11,779	(2,415)	(2,415)
880130602	West Virginia Lottery Commission	0.148159983%	0.153414209%	0.005258226%	88,945	(4,062)	84,883	22,367	62,516	22,367	40,149	22,367	17,782	22,367	(4,585)	(4,585)
886107204	West Virginia University	7.040019799%	7.205685583%	0.165665784%	2,802,303	(190,799)	2,611,504	688,143	1,923,361	688,143	1,235,217	688,143	547,074	688,143	(141,069)	(141,069)
804709911	Westbrook Health Services	0.191477825%	0.196711670%	0.005233845%	88,533	(5,209)	83,324	21,956	61,368	21,956	39,411	21,956	17,455	21,956	(4,501)	(4,501)
804613911	Western Conservation District	0.000260751%	0.001052872%	0.000792121%	13,399	(28)	13,371	3,523	9,848	3,523	6,324	3,523	2,801	3,523	(722)	(722)
807149911	Weston Sanitary Board	0.006866431%	0.007370107%	0.000503676%	8,520	(195)	8,325	2,194	6,131	2,194	3,938	2,194	1,744	2,194	(450)	(450)
803238810	Weston, City of	0.024925994%	0.021940326%	-0.002985668%	(50,504)	(581)	(51,085)	(13,461)	(37,624)	(13,461)	(24,163)	(13,461)	(10,702)	(13,461)	2,760	2,760
801030005	Wetzel Co Board of Education	0.193857174%	0.226438591%	0.032581417%	551,128	(5,996)	545,132	143,645	401,487	143,645	257,842	143,645	114,198	143,645	(29,447)	(29,447)
806049911	Wetzel Co Emergency Ambulance Authority	0.012255276%	0.010704203%	-0.001551073%	(26,237)	(283)	(26,520)	(6,988)	(19,532)	(6,988)	(12,544)	(6,988)	(5,556)	(6,988)	1,433	1,433
896736625	Wetzel Co Hospital	0.054005372%	0.054596372%	0.000591000%	9,997	(1,446)	8,551	2,253	6,298	2,253	4,045	2,253	1,791	2,253	(462)	(462)
802517709	Wetzel County Commission	0.075983954%	0.081198840%	0.005214886%	88,212	(2,150)	86,062	22,678	63,384	22,678	40,706	22,678	18,029	22,678	(4,649)	(4,649)
807779911	Wetzel-Tyler Health Department	0.002545422%	0.002624559%	0.000079137%	1,339	(69)	1,269	334	935	334	600	334	266	334	(69)	(69)
896926625	Wheeling Housing Authority	0.009790563%	0.010377374%	0.000586811%	9,926	(275)	9,651	2,543	7,108	2,543	4,565	2,543	2,022	2,543	(521)	(521)
807609911	Wheeling-Ohio Co Health Department	0.022690472%	0.019329093%	-0.003361379%	(56,859)	(512)	(57,371)	(15,117)	(42,253)	(15,117)	(27,136)	(15,117)	(12,018)	(15,117)	3,099	3,099
806889911	White Oak Public Service District	0.006258013%	0.005264362%	-0.000993651%	(16,808)	(139)	(16,947)	(4,466)	(12,482)	(4,466)	(8,016)	(4,466)	(3,550)	(4,466)	915	915
804889911	Whitehall Public Service District	0.003129007%	0.003158617%	0.000029610%	501	(84)	417	110	307	110	197	110	87	110	(23)	(23)
809079911	Wilderness Public Service District	0.008474393%	0.009640473%	0.001166080%	19,725	(255)	19,469	5,130	14,339	5,130	9,209	5,130	4,079	5,130	(1,052)	(1,052)
842000001	William R Sharpe Jr Hospital	0.340818568%	0.321259791%	-0.019558777%	(330,845)	(8,507)	(339,351)	(89,421)	(249,931)	(89,421)	(160,510)	(89,421)	(71,089)	(89,421)	18,331	18,331
804489911	Williamson Housing Authority	0.010516939%	0.011318379%	0.000801440%	13,557	(300)	13,257	3,493	9,764	3,493	6,270	3,493	2,777	3,493	(716)	(716)
807019911	Williamson Utility Board	0.001303753%	0.001842527%	0.000538774%	9,114	(49)	9,065	2,389	6,676	2,389	4,288	2,389	1,899	2,389	(490)	(490)
803118810	Williamson, City of	0.008170184%	0.008510719%	0.000340535%	5,760	(225)	5,535	1,458	4,076	1,458	2,618	1,458	1,159	1,458	(299)	(299)
801050005	Wirt Co Board of Education	0.021755081%	0.024351459%	0.002596378%	43,919	(645)	43,274	11,403	31,871	11,403	20,468	11,403	9,065	11,403	(2,338)	(2,338)
802577709	Wirt County Commission	0.005388845%	0.005264362%	-0.000124483%	(2,106)	(139)	(2,245)	(592)	(1,653)	(592)	(1,062)	(592)	(470)	(592)	121	121
801070005	Wood Co Board of Education	0.271675695%	0.284004118%	0.012328423%	208,540	(7,520)	201,020	52,970	148,050	52,970	95,081	52,970	42,111	52,970	(10,859)	(10,859)
808669925	Wood Co Parks & Recreation	0.000825710%	0.000875200%	0.000049490%	837	(23)	814	214	599	214	385	214	171	214	(44)	(44)
806249911	Wood Co Solid Waste Authority	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
896146625	Wood County Commission	0.156852842%	0.161436056%	0.004583214%	77,527	(4,275)	73,252	19,302	53,950	19,302	34,648	19,302	15,345	19,302	(3,957)	(3,957)
890000002	Workers Compensation Comm.	0.002413495%	0.001121309%	-0.001292186%	(21,858)	(30)	(21,888)	(5,767)	(16,120)	(5,767)	(10,353)	(5,767)	(4,585)	(5,767)	1,182	1,182
805139911	Workforce Investment Board of Kanawha Co	0.008937950%	0.009912575%	0.000974625%	16,486	(262)	16,224	4,275	11,949	4,275	7,674	4,275	3,399	4,275	(876)	(876)
882500602	Workforce WV/Payroll-05303	0.306758026%	0.314865537%	0.008107511%	137,142	(8,337)	128,804	33,941	94,864	33,941	60,923	33,941	26,983	33,941	(6,958)	(6,958)
883802402	WV Bd of Social Worker Examiners	0.002086004%	0.002105745%	0.000019741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
855069301	WV Bd. of Chiropractic Examiners	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
882200002	WV Board of Barbers And Cosmetologists	0.007127182%	0.007370107%	0.000242925%	4,109	(195)	3,914	1,031	2,883	1,031	1,851	1,031	820	1,031	(211)	(211)
881116002	WV Board of Veterinary Medicine	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
847752301	WV Division of Energy	0.003998175%	0.003158617%	-0.000839558%	(14,201)	(84)	(14,285)	(3,764)	(10,521)	(3,764)	(6,757)	(3,764)	(2,993)	(3,764)	772	772
837707001	WV Division of Juvenile Services	0.492513826%	0.481606918%	-0.010906908%	(184,495)	(12,752)	(197,247)	(51,976)	(145,272)	(51,976)	(93,296)	(51,976)	(41,321)	(51,976)	10,655	10,655
881074002	WV Engineers Registration Board	0.004172009%	0.003509575%	-0.000662434%	(11,205)	(93)	(11,298)	(2,977)	(8,321)	(2,977)	(5,344)	(2,977)	(2,367)	(2,977)	610	610
814000001	WV Enterprise Planning Board	0.027987226%	0.031609863%	0.003622637%	61,278	(837)	60,441	15,927	44,515	15,927	28,588	15,927	12,662	15,927	(3,265)	(3,265)
881300002	WV Massage Therapy Licensure Board	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
816000002	WV Mun. Pensions Oversight Board	0.001129919%	0.002632181%	0.001502262%	25,411	(70)	25,342	6,678	18,664	6,678	11,986	6,678	5,309	6,678	(1,369)	(1,369)
809649911	WV Municipal League	0.003129007%	0.003685054%	0.000556047%	9,406	(98)	9,308	2,453	6,855	2,453	4,403	2,453	1,950	2,453	(503)	(503)
887200954	WV Network For Educational Telecom	0.059290021%	0.060804426%	0.001514425%	26,987	(1,610)	25,377	6,687	18,690	6,687	12,003	6,687	5,316	6,687	(1,371)	(1,371)
830703503	WV Northern Community College	0.143749092%	0.141446121%	-0.002302971%	(38,956)	(3,745)	(42,701)	(11,252)	(31,449)	(11,252)	(20,197)	(11,252)	(8,945)	(11,252)	2,307	2,307
818020001	WV Office Of Tax Appeals	0.004606593%	0.005088884%	0.000482291%	8,158	(135)	8,023	2,114	5,909	2,114	3,795	2,114	1,681	2,114	(433)	(433)
834957902	WV Parkways Econ. Dev.& Tourism Authority	0.400747220%	0.398362929%	-0.002384291%	(40,331)	(10,548)	(50,879)	(13,407)	(37,472)	(13,407)	(24,066)	(13,407)	(10,659)	(13,407)	2,748	2,748
837701401	WV Parole Board	0.011965036%	0.010879682%	-0.001085354%	(18,359)	(288)	(18,647)	(4,914)	(13,734)	(4,914)	(8,820)	(4,914)	(3,906)	(4,914)	1,007	1,007
833300001	WV School for the Deaf and Blind	0.157201027%	0.166361744%	0.009160717%	154,957	(4,405)	150,552	39,671	110,881	39,671	71,210	39,671	31,539	39,671	(8,133)	(8,133)
884610002	WV Solid Waste Management Board	0.006518764%	0.007370107%	0.000851343%	14,401	(195)	14,206	3,743	10,462	3,743	6,719	3,743	2,976	3,743	(767)	(767)
832603203	WV Southern Community College	0.173933038%	0.175329750%	0.001396712%	23,626	(4,643)	18,983	5,002	13,981	5,002	8,979	5,002	3,977	5,002	(1,025)	(1,025)
881063502	WV State Board of Examiners for LPNs	0.006323201%	0.006675869%	0.000352668%	5,966	(177)	5,789	1,525	4,263	1,525	2,738	1,525	1,213	1,525	(313)	(313)
832802203	WV State University	0.293983836%	0.276283108%	-0.017700728%	(299,415)	(7,316)	(306,731)	(80,825)	(225,906)	(80,825)	(145,081)	(80,825)	(64,256)	(80,825)	16,569	16,569
804259911	WVSU Metro Area Agency on Aging	0.015210449%	0.014740214%	-0.000470235%	(7,954)	(390)	(8,345)	(2,199)	(6,146)	(2,199)	(3,947)	(2,199)	(1,748)	(2,199)	451	451
802599911	WVSC R & D Corporation	0.059171751%	0.055844135%	-0.003327616%	(56,288)	(1,479)	(57,767)	(15,222)	(42,545)	(15,222)	(27,323)	(15,222)	(12,101)	(15,222)	3,120	3,120
886410704	WVU Parkersburg	0.000000000%	0.029880849%	0.029880849%	505,446	(791)	504,655	132,979	371,676	132,979	238,697	132,979	105,718	132,979	(27,261)	(27,261)
801090005	Wyoming Co Board of Education	0.087186398%	0.065220869%	-0.021965529%	(371,556)	(1,727)	(373,283)	(98,362)	(274,921)	(98,362)	(176,559)	(98,362)	(78,198)	(98,362)	20,164	20,164
808429911	Wyoming Co Council on Aging	0.017035703%	0.014564736%	-0.002470967%	(41,797)	(386)	(42,183)	(11,115)	(31,068)	(11,115)	(19,952)	(11,115)	(8,837)	(11,115)	2,279	2,279
807809911	Wyoming Co Health Department	0.003129007%	0.003334096%	0.000205089%	3,469	(88)	3,381	891	2,490	891	1,599	891	708	891	(183)	(183)
809559911	Wyoming Co Public Library	0.005215011%	0.006054017%	0.000839006%	14,192	(160)	14,032	3,697	10,334	3,697	6,637	3,697	2,939	3,697	(758)	(758)
802547709	Wyoming County Commission	0.085923517%	0.085577473%	-0.000346044%	(5,853)	(2,266)	(8,119)	(2,140)	(5,980)	(2,140)	(3,840)	(2,140)	(1,701)	(2,140)	439	439
809749911	Wyoming County Economic Dev Authority	0.002781339%	0.003158617%	0.000377278%	6,382	(84)	6,298	1,660	4,639	1,660	2,979	1,660	1,319	1,660	(340)	(340)
PSSP	State of West Virginia Special Funding - Public School Support Plan (PSSP)	26.204282913%	26.224335596%	0.020052683%	339,199	(694,392)	(355,192)	(93,595)	(261,598)	(93,595)	(168,003)	(93,595)	(74,408)	(93,595)	19,187	19,187
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	15.520866465%	16.451132059%	0.930265594%	15,735,813	(435,608)	15,300,205	4,031,675	11,268,530	4,031,675	7,236,856	4,031,675	3,205,181	4,031,675	(826,493)	(826,493)
FSF	State of West Virginia Special Funding - Financial Stability Fund	2.586811077%	0.000000000%	-2.586811077%	(43,756,939)	-	(43,756,939)	(11,530,155)	(32,226,784)	(11,530,155)	(20,696,629)	(11,530,155)	(9,166,473)	(11,530,155)	2,363,682	2,363,682
		100.000000000%	100.000000000%	0.000000000%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (0)	$ (0)