

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 (NOLA) (\$) FY 2020 to FY 2021	Reallocation of FY 2021 New Opt Out Proportionate Share	Difference in NOL (NOLA) (\$) REVISOR 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
8827030502	ALIC Commission	0.074802543%	0.074802970%	0.000000426%	59,078	(2,076)	57,002	15,020	41,882	15,020	26,961	15,020	11,941	15,020	(3,079)	(3,079)
8810005050	Accompaniment, Board of	0.000129007%	0.000158617%	0.000029610%	501	(84)	417	130	307	130	197	130	87	130	(23)	(23)
88000001	Adjuster General	0.365996149%	0.365921804%	-0.000074345%	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	0.025640711%	0.020355534%	-0.005285177%	(89,397)	(139)	(89,396)	(23,698)	(66,237)	(23,698)	(42,339)	(23,698)	(18,840)	(23,698)	4,858	4,858
	Consolidated Public Retirement Board	0.008387597%	0.008387597%	0.000000000%	638,025	(2,209)	635,816	167,543	468,262	167,543	300,739	167,543	133,197	167,543	(34,346)	(34,346)
	Ethics Commission	0.000988844%	0.000988844%	0.000000000%	(47,711)	(135)	(47,846)	(12,608)	(35,238)	(12,608)	(22,630)	(12,608)	(10,023)	(12,608)	2,585	2,585
	Finance Division	0.010384400%	0.030786519%	0.019758079%	334,216	(815)	333,401	87,853	245,548	87,853	157,695	87,853	69,843	87,853	(18,010)	(18,010)
	General Services Division/Building Commission	0.187172137%	0.097596605%	-0.087575532%	(1,480,379)	(2,42)	(1,481,021)	(390,783)	(1,092,238)	(390,783)	(701,455)	(390,783)	(110,672)	(390,783)	80,110	80,110
	Public Employees Grievance Board	0.001879683%	0.001879683%	0.000000000%	(90,899)	(289)	(91,188)	(24,039)	(67,159)	(24,039)	(43,131)	(24,039)	(19,100)	(24,039)	4,936	4,936
	Information Services And Communications	0.158536338%	0.158522100%	-0.006637626%	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%	0.004158617%	-0.001133922%	(17,142)	(84)	(17,226)	(4,539)	(12,687)	(4,539)	(8,148)	(4,539)	(6,609)	(4,539)	930	930
	Public Employees Insurance Agency	0.042145878%	0.012525523%	-0.039989025%	(168,626)	(852)	(169,478)	(44,711)	(124,967)	(44,711)	(80,256)	(44,711)	(35,545)	(44,711)	9,166	9,166
	Division of Personnel	0.001483277%	0.001483277%	0.000000000%	(1,415)	(1,415)	(696,026)	(159,691)	(446,337)	(159,691)	(288,646)	(159,691)	(126,955)	(159,691)	32,727	32,727
	Prosecuting Attorneys Institute	0.007301016%	0.009413405%	0.002378111%	(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	0.028384894%	0.027288494%	-0.001096400%	17,726	(723)	(18,449)	(4,861)	(13,588)	(4,861)	(8,726)	(4,861)	(3,865)	(4,861)	997	997
	Purchasing Division	0.020547329%	0.020547329%	0.000000000%	28,544	(855)	27,789	7,322	20,466	7,322	13,144	7,322	5,823	7,322	1,501	1,501
	Real Estate Division	0.009422424%	0.017460335%	0.007947911%	(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	0.022694004%	0.017319752%	-0.005374252%	(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%	0.001294630%	-0.000791374%	1,139,169	(2,152)	1,137,017	352,310	984,707	352,310	632,397	352,310	280,087	352,310	(72,244)	(72,244)
	Surplus Property	0.011906696%	0.011906696%	0.000000000%	(91,158)	(107)	(91,317)	(10,444)	(29,159)	(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%	0.005910346%	0.000000000%	(6,475)	(146)	(6,621)	(1,745)	(4,876)	(1,745)	(3,132)	(1,745)	(1,387)	(1,745)	358	358
		0.002607500%	0.002607500%	0.000000000%	(8,487)	(56)	(8,543)	(2,251)	(6,292)	(2,251)	(4,042)	(2,251)	(1,790)	(2,251)	461	461
880019911	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)
881510001	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)
880318810	Armistice, Town of	0.018494784%	0.018494784%	0.000000000%	11,938	(20)	11,418	3,009	8,409	3,009	5,400	3,009	2,392	3,009	(617)	(617)
880370501	Authority Correctional Center	0.001050195%	0.001050195%	0.000000000%	(109,149)	(1,091)	(110,840)	(23,428)	(87,412)	(23,428)	(63,984)	(23,428)	(39,548)	(23,428)	5,988	5,988
885509002	Architects, Board of	0.001052872%	0.001052872%	0.000000000%	70	(28)	139	37	102	37	66	37	29	37	(8)	(8)
880889911	Armstrong Public Service District	0.002955373%	0.002105745%	-0.000849628%	(14,368)	(56)	(14,424)	(3,801)	(10,623)	(3,801)	(6,823)	(3,801)	(3,022)	(3,801)	779	779
880700911	Association of Co Officials	0.001082004%	0.001082004%	0.000000000%	73	(28)	73	28	73	28	73	28	73	28	132	132
880088810	Attorneys, City Of	0.009647771%	0.010090923%	0.000443152%	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%	0.169225756%	0.008620942%	140,701	(4,499)	136,202	35,890	100,312	35,890	64,422	35,890	28,532	35,890	7,357)	(7,357)
854500001	Auditors Office	0.167229058%	0.165098613%	-0.002129445%	(36,020)	(4,372)	(40,392)	(10,643)	(29,749)	(10,643)	(19,105)	(10,643)	(8,462)	(10,643)	2,182	2,182
851000010	Barbour Co Board Of Education	0.038209269%	0.038209269%	0.000000000%	62,579	(514)	62,459	16,731	45,728	16,731	30,211	16,731	13,201	16,731	3,420	3,420
880077009	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)
880729911	Barbour Co Health Department	0.007280417%	0.007333409%	0.000153000%	(28,876)	(88)	(28,964)	(7,632)	(21,332)	(7,632)	(13,700)	(7,632)	(6,068)	(7,632)	1,565	1,565
882932911	Beckley Housing Authority	0.013750378%	0.013750378%	0.000000000%	46,611	(418)	46,193	12,172	34,021	12,172	21,849	12,172	9,677	12,172	(2,495)	(2,495)
880789911	Beckley-Hunting Co Convention Ctr., Inc.	0.000402624%	0.000402624%	0.000000000%	10,330	(160)	10,330	2,733	7,608	2,733	4,905	2,733	2,172	2,733	(540)	(540)
880016911	Bendum Airport Authority	0.002616522%	0.002616522%	0.000000000%	41,496	(60)	40,159	10,790	30,159	10,790	19,369	10,790	8,578	10,790	(2,212)	(2,212)
880030005	Berkley Co Board of Education	0.299756531%	0.236507070%	-0.063249461%	(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
880019911	Berkley Co. Families Protection Board	0.000099312%	0.000099312%	0.000000000%	38	(28)	38	28	38	28	37	28	37	28	(1)	(1)
896060625	Berkley County Commission	0.004597781%	0.054777883%	0.050180102%	149,641	(1,450)	148,191	30,049	109,142	30,049	79,093	30,049	31,044	30,049	(8,005)	(8,005)
887186625	Berkley County P.S.D.	0.004455176%	0.005724994%	0.001269818%	21,649	(152)	21,497	5,665	15,832	5,665	10,168	5,665	4,503	5,665	(1,161)	(1,161)
880262911	Berkley Senior Services	0.001745762%	0.002564362%	0.000818600%	(3,576)	(139)	(3,715)	(979)	(2,736)	(979)	(1,757)	(979)	(778)	(979)	201	201
880072911	Berkley-Morgantown Co Board Of Health	0.001368461%	0.001368461%	0.000000000%	(5,494)	(45)	(5,539)	(1,266)	(4,273)	(1,266)	(3,007)	(1,266)	(1,741)	(1,266)	485	485
880729911	Big Bend PSD	0.002086004%	0.002105745%	0.000001741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
884839911	Brigman PSD	0.002086004%	0.002105745%	0.000001741%	334	(56)	278	73	205	73	132	73	58	73	(15)	(15)
823401010	Blue Ridge Community & Technical College	0.120170244%	0.120170244%	0.000000000%	166,738	(1,459)	165,289	43,022	120,267	43,022	77,225	43,022	34,202	43,022	(8,820)	(8,820)
880729911	Bluefield Housing Authority	0.007996350%	0.008422980%	0.000426630%	7,217	(220)	6,994	1,843	5,155	1,843	3,308	1,843	1,465	1,843	(378)	(378)
880400911	Bluefield Sanitary Board	0.038517591%	0.038517591%	0.000000000%	53,155	(1,025)	52,130	13,738	38,398	13,738	24,660	13,738	10,922	13,738	(2,816)	(2,816)
828266030	Bluefield State College	0.171719495%	0.174756428%	0.003036933%	60,999	(4,627)	55,972	14,749	41,223	14,749	26,474	14,749	11,725	14,749	(3,024)	(3,024)
880019911	Boone, City of	0.101391191%	0.101391191%	0.000000000%	99,393	(2,867)	96,526	25,435	71,091	25,435	45,656	25,435	20,221	25,435	(5,214)	(5,214)
880439911	Boone County Board of Education	0.013559029%	0.013559029%	0.000000000%	(5,250)	(351)	(5,601)	(1,476)	(4,125)	(1,476)	(2,649)	(1,476)	(1,173)	(1,476)	303	303
887300001	Board of Coal Mine Health & Safety	0.001043002%	0.001043002%	0.000000000%	6,104	(37)	6,066	1,599	4,468	1,599	2,869	1,599	1,271	1,599	(328)	(328)
885400001	Board of Examiners of Psychologists	0.001043002%	0.001043002%	0.000000000%	167	(28)	139	37	102	37	66	37	29	37	(8)	(8)
881110002	Board of Funeral Service Examiners	0.00004584%	0.00004584%	0.000000000%	(7,351)	(137)	(7,351)	(1,937)	(5,414)	(1,937)	(3,477)	(1,937)	(1,540)	(1,937)	397	397
881600002	Board of Medicine	0.012081422%	0.012020294%	-0.000061128%	(1,034)	(118)	(1,152)	(330)	(822)	(330)	(492)	(330)	(243)	(330)	73	73
886700002	Board of Respiratory Care	0.000073834%	0.000000000%	-0.000773834%	(2,940)	(138)	(3,078)	(775)	(2,303)	(775)	(1,528)	(775)	(616)	(775)	159	159
880050001	Boone Co Board of Health	0.107172100%	0.107172100%	0.000000000%	2,566	(266)	2,299	561	1,738	561	1,177	561	316	561	(245)	(245)
880221709	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
880729911	Boone Co Health Department	0.002598383%	0.002598383%	0.000000000%	12,235	(79)	12,156	3,203	8,953	3,203	5,750	3,203	2,546	3,203	(657)	(657)
880499911	Boone Co Housing and Redevelopment Authority	0.007301016%	0.007301016%	0.000000000%	1,169	(195)	974	257	717	257	460	2				

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As of and for the Year Ended June 30, 2021

Agency Account Number	Agency Name	FY 2021 Amount	FY 2020 to FY 2021	FY 2021 Allocation %	Difference in Allocation %	FY 2021 NOL (NOLA)	FY 2020 to FY 2021	FY 2021 Reallocation of FY 2021 New Opt Out Proportionate Share	FY 2021 Difference in NOL (NOLA) (\$)	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	0.050207967%	0.002614105%	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)	
890316810	City of Belmont	0.005215011%	0.005264362%	0.000049315%		835	(139)	695	183	512	183	329	183	146	183	(38)	(38)	
891741625	City of Bethesda	0.001218038%	0.001218038%			2,140	(59)	2,081	1,538	548	1,538	488	1,538	488	1,538	(112)	(112)	
890316810	City of Bridgeport	0.105241305%	0.105241305%	0.105241305%		181,264	(3,070)	178,194	46,955	131,239	46,955	84,284	46,955	37,329	46,955	(9,626)	(9,626)	
896366625	City of Buckhannon	0.006283136%	0.000000000%	-0.006283136%		(106,211)	-	(106,211)	(283,586)	(79,624)	(283,586)	(609,038)	(283,586)	(225,451)	(283,586)	58,135	58,135	
890316810	City of Charleston	0.006305472%	0.000000000%	-0.006305472%		(106,592)	-	(106,592)	(28,087)	(78,504)	(28,087)	(50,417)	(28,087)	(22,380)	(28,087)	5,758	5,758	
896366625	City of Follensbee	0.036404364%	0.035351289%	0.001105055%		21,239	(936)	21,239	5,597	15,642	5,597	10,046	5,597	2,449	5,597	(1,147)	(1,147)	
890370810	City of Franklin	0.008424018%	0.008424018%	0.008424018%		1,336	(223)	1,113	293	819	293	526	293	233	293	(60)	(60)	
890372810	City of Gary	0.005815644%	0.007004243%	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)	
890373810	City of Glenville	0.001472009%	0.001948277%	0.000237770%		13,785	(105)	13,680	1,053	12,626	1,053	1,855	1,053	(815)	1,053	230	230	
894848810	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%		(6,810)	(82)	(6,882)	(4,451)	(12,441)	(4,451)	(7,990)	(4,451)	(912)	(4,451)	912	912	
896446625	City of Kenova	0.031717684%	0.000000000%	-0.031717684%		(530,754)	(862)	(530,754)	(139,856)	(390,898)	(139,856)	(251,042)	(139,856)	(111,186)	(139,856)	26,671	26,671	
890393810	City of Kenosha	0.000000000%	0.002551307%	0.002551307%		549,756		549,756	144,863	404,893	144,863	300,030	144,863	115,166	144,863	(29,697)	(29,697)	
890108210	City of Keyser	0.032800568%	0.037288233%	0.002386755%		38,678	(987)	37,691	9,932	27,759	9,932	17,827	9,932	7,896	9,932	(2,036)	(2,036)	
894148810	City of Madison	0.016616535%	0.016231784%	0.000006249%		1,104	(430)	674	178	496	178	319	178	141	178	(38)	(38)	
890720625	City of Martinsburg	0.001895754%	0.00174611%	-0.000249643%		12,360	(31)	12,297	1,240	957	1,240	1,510	957	(257)	1,240	654	654	
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)	
890448810	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	
894318810	City of Montgomery	0.013906696%	0.015798007%	0.001886919%		31,909	(418)	31,491	8,298	23,193	8,298	14,895	8,298	6,597	8,298	(1,701)	(1,701)	
890316810	City of Moorfield	0.028377896%	0.028377896%	0.028377896%		17,940	(734)	17,206	7,158	10,048	7,158	13,567	7,158	6,009	7,158	1,549	1,549	
894634625	City of New Marlinton	0.067596478%	0.075988424%	0.008382946%		141,970	(2,012)	139,958	36,880	103,078	36,880	66,199	36,880	29,319	36,880	(7,566)	(7,566)	
890488810	City of Padon City	0.012516027%	0.013424124%	0.000908079%		15,361	(355)	15,005	3,954	11,051	3,954	7,097	3,954	3,143	3,954	(811)	(811)	
894518810	City of Parsons	0.01477024%	0.019097421%	0.004327177%		18,523	(290)	18,233	2,300	16,513	2,300	14,833	2,300	(1,853)	2,300	478	478	
890260810	City of Petersburg	0.007387937%	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)	
890314810	City of Petersburg	0.019048727%	0.016670480%	-0.002378247%		(20,880)	(441)	(21,322)	(5,618)	(15,703)	(5,618)	(10,085)	(5,618)	(4,467)	(5,618)	1,152	1,152	
894748810	City of Philips	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	
890318810	City of Ravenswood	0.028031688%	0.028031688%	0.028031688%		13,785	(108)	13,677	1,080	12,597	1,080	11,517	1,080	(933)	1,080	798	798	
890348810	City of Richmond	0.013550929%	0.012559512%	-0.001031417%		(21,576)	(325)	(21,901)	(5,771)	(16,130)	(5,771)	(10,359)	(5,771)	(4,588)	(5,771)	1,183	1,183	
890748810	City of Ripley	0.048468604%	0.047557097%	-0.000911507%		(18,463)	(1,259)	(19,723)	(5,197)	(14,526)	(5,197)	(9,329)	(5,197)	(4,132)	(5,197)	1,065	1,065	
890748810	City of Ronceverte	0.020865511%	0.020865511%	0.020865511%		15,594	(539)	16,133	1,610	(4,517)	1,610	(1,610)	1,610	(1,285)	1,610	331	331	
890418810	City of Salem	0.025799377%	0.025799377%	0.025799377%		88,185	(881)	87,304	25,629	61,675	25,629	36,045	25,629	6,402	25,629	(5,267)	(5,267)	
890488810	City of Shinnston	0.016484786%	0.024567024%	0.007618238%		128,866	(151)	128,715	33,785	94,930	33,785	60,645	33,785	26,859	33,785	(6,926)	(6,926)	
890488810	City of Smithers	0.005678512%	0.005678512%	0.005678512%		19,800	(121)	(19,881)	(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	0.000257705%	0.000257705%	0.000257705%		124	(12)	112	214	87	214	385	214	135	214	64	64	
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)	
890498810	City of Thomas	0.004172009%	0.004211490%	0.000039481%		42,392	(112)	42,280	147	41,913	147	41,766	147	117	41,766	(30)	(30)	
897096625	City of Weirton	0.084061576%	0.070522713%	-0.013538863%		(1,867)	(8,672)	6,805	10,679	29,846	10,679	39,518	10,679	8,489	10,679	(2,189)	(2,189)	
897066625	City of Weston	0.014777507%	0.014777507%	0.014777507%		104,361	(1,280)	103,081	27,160	75,911	27,160	48,753	27,160	21,592	27,160	(5,543)	(5,543)	
896216625	City of Wellsville	0.001788004%	0.001857107%	0.000069103%		1,813	(50)	1,763	464	1,298	464	834	464	369	464	(95)	(95)	
890318810	City of White Sulphur Springs	0.027378301%	0.027378301%	0.027378301%		66,132	(732)	65,401	17,233	48,167	17,233	30,934	17,233	13,701	17,233	(3,531)	(3,531)	
896248810	City of Williams River	0.001823458%	0.001823458%	0.001823458%		12,843	(509)	12,334	881	(11,453)	881	(11,453)	881	(11,453)	881	181	181	
890669613	Clarksburg Harrison Reg Housing Authority	0.022373812%	0.022373812%	0.022373812%		(2,361)	(788)	(2,349)	(777)	(1,572)	(777)	(1,395)	(777)	(618)	(777)	159	159	
890597911	Clarksburg Water Board	0.036517411%	0.036517411%	0.036517411%		10,240	(973)	9,267	2,442	6,825	2,442	4,383	2,442	1,941	2,442	(501)	(501)	
890488810	Clarksburg, City of	0.170634539%	0.170634539%	0.170634539%		(6,458)	(10,124)	(16,582)	(7,477)	(24,059)	(7,477)	(16,582)	(24,059)	(16,582)	(24,059)	5,463	5,463	
890292911	Clarksburg-Harrison Public Library	0.000028033%	0.000028033%	0.000028033%		(223)	(223)	(10,649)	(2,800)	(12,849)	(2,800)	(12,849)	(2,800)	(2,211)	(2,800)	575	575	
890105005	Clay Co Board of Education	0.052801531%	0.047770386%	-0.005025145%		(127,031)	(1,265)	(128,296)	(33,806)	(94,489)	(33,806)	(60,683)	(33,806)	(26,876)	(33,806)	6,930	6,930	
890373911	Clay Co Health Department	0.012814422%	0.012195777%	0.000618645%		1,934	(233)	1,701	425	1,276	425	851	425	425	425	(87)	(87)	
890277709	Clay County Correctional Center	0.016234451%	0.016234451%	0.016234451%		10,023	(45)	9,978	523	9,455	523	8,932	523	8,409	523	(517)	(517)	
897236625	Claywood Park PSD	0.006867029%	0.006349908%	-0.000517121%		(56,449)	(142)	(56,590)	(14,512)	(41,679)	(14,512)	(26,767)	(14,512)	(11,855)	(14,512)	3,057	3,057	
890595911	Coalfield Comm. Action Partnership, Inc.	0.08768021%	0.08768021%	0.08768021%		(18,599)	(2,295)	(20,894)	(5,506)	(15,388)	(5,506)	(9,883)	(5,506)	(4,377)	(5,506)	1,129	1,129	
890270005	Commerce, Office of Secretary, Dept. of	0.017226026%	0.017226026%	0.017226026%		47,720	(979)	(48,699)	(12,674)	(35,425)	(12,674)	(22,750)	(12,674)	(10,076)	(12,674)	2,598	2,598	
89027911	Commerce on Agency For Handicapped Children	0.009126395%	0.009126395%	0.009126395%		10,366	(273)	10,093	2,180	7,913	2,180	5,733	2,180	3,553	2,180	646	646	
890479911	Community Action of South	0.103431051%	0.103431051%	0.103431051%		10,366	(272)	10,093	2,180	7,913	2,180	5,733	2,180	3,553	2,180	646	646	
890250210	Concord College	0.26183886%	0.26183886%	0.26183886%		45,312	(6,999)	38,313	10,096	28,217	10,096	18,126	10,096	8,026	10,096	(2,070)	(2,070)	
890296911	Concord University Research & Dev. Corporation	0.020949613%	0.020949613%	0.020949613%		36,004	(611)	35,393	9,336	26,057	9,336	16,721	9,336	7,385	9,336	(1,952)	(1,952)	
89739911	Coal Ridge Flat Top PSD	0.001330406%	0.001330406%	0.001330406%		116	(88)	116	208	116	208	116	208	116	208	(92)	(92)	
897391810	Corrections/Salem Corrections, Dept. of	0.124021036%	0.124021036%	0.124021036%		182,847	(3,570)	179,277	47,240	132,036	47,240	84,796	47,240	37,556	47,240	(6,844)	(6,844)	
897370210	Corrections/St. Marys Corrections, Dept. of	0.181243995%	0.181243995%	0.181243995%		87,043	(5,008)	(92,050)	(24,256)	(67,795)	(24,256)	(43,539)	(24,256)	(19,283)	(24,256)	4,972	4,972	
89048911	Cottageville Public Service District	0.00521011%	0.00521011%	0.00521011%		139	(139)	139	85	54	85	148	85	148	85	139	139	
890711911	Council of the Southern MS	0.00058013%	0.00058013%	0.00058013%		(3,451)	(100)	(3,551										

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

Account	Agency Name	FY 2020 Allocation %		Difference in Allocation %		Difference in NOL (NOA)		Reallocation of FY 2021		Difference in NOL (NOA)		FY 2021		FY 2021 Deferred		FY 2022 Amount		FY 2022 Deferred		FY 2023 Amount		FY 2023 Deferred		FY 2024 Amount		FY 2024 Deferred		FY 2025	
		FY 2020 Allocation %	FY 2021 Allocation %	FY 2020 to FY 2021	FY 2021 to FY 2020	(S) FY 2020 to FY 2021	(S) FY 2021 to FY 2020	New Opt Out Proportionate Share	2021 Opt Outs	(S) REVISOR: For New FY	2021 Opt Outs	Immediately Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Immediately Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Amount Recognized
800190005	Fayette Co Board of Education	0.17784740%	0.14976211%	-0.02808528%	(475.074)	(3.966)	(479.039)	(126.229)	(352.810)	(126.229)	(352.810)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	(126.229)	
807359911	Fayette Co Health Department	0.000210368%	0.01206449%	0.010854125%	65.025	(1319)	64.705	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655	17.050	47.655
803090708	Fayette County Commission	0.138444292%	0.138484290%	0.000039908%	22.480	(3.603)	19.879	5.027	14.052	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824	5.027	9.824
808229911	Fayette County Public Library	0.010967421%	0.010967421%	0.00000000%	12.031	(290)	11.740	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645	3.094	6.645
861700001	Fire Commission	0.041610408%	0.04258737%	0.000976967%	16.526	(1,128)	15.398	4,057	11,341	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283	4,057	7,283
80293911	Five Rivers Public Library	0.000129007%	0.000129007%	0.00000000%	417	(84)	417	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307
809579911	Flatwoods-Carver Run Public Service Dist	0.00293030%	0.00293030%	0.00000000%	(64.186)	(532)	(64.719)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	(17,054)	(47,665)	3,496	3,496
830800001	Forestry, Division of	0.10426030%	0.098735362%	-0.00552541%	(93.467)	(2,614)	(96.081)	(25,318)	(70,763)	(25,318)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	(45,445)	5,190	5,190
805299911	Gayley River Public Service District	0.00315861%	0.00315861%	0.00000000%	501	(84)	417	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307	110	307
852009911	Geological Survey	0.012160951%	0.020991610%	0.008828659%	(93.816)	(772)	(46,898)	(20,700)	(29,908)	(20,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	(10,700)	2,194	2,194
809199911	Glimer Co Ambulance Service	0.005997263%	0.005264362%	-0.000732901%	(12.397)	(139)	(12,537)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	(3,303)	(9,233)	677	677
800210005	Glimer Co Board of Education	0.020997179%	0.016574187%	-0.004322992%	(227.055)	(439)	(227.454)	(59,946)	(167,548)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	(59,946)	(107,603)	12,289	12,289
807389911	Glimer Co Health Department	0.002505518%	0.003192838%	0.000687320%	11.660	(85)	15.756	3,050	8,225	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475	3,050	5,475
802017709	Glimer County Commission	0.020404021%	0.020404021%	0.00000000%	481	(638)	(157)	141	(115)	(141)	(115)	(141)	(115)	(141)	(115)	(141)	(115)	(141)	(115)	(141)	(115)	(141)	(115)	(141)	(115)	(141)	(115)	8	8
805489911	Glimer County Senior Center	0.00048362%	0.00048362%	0.00000000%	19.948	(139)	19.808	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589	5,220	14.589
832200001	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	46,897	26,126	46,897	26,126	46,897	26,126	46,897	26,126	46,897	26,126	46,897	26,126	46,897	26,126	46,897	26,126	46,897
800434911	Glenville Utility	0.020646070%	0.020646070%	0.00000000%	12.128	(307)	11.822	3,115	8,706	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591	3,115	5,591
812000001	Governors Office	0.029551730%	0.032375828%	0.002824098%	47.771	(857)	46.913	12,362	34,552	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190	12,362	22,190
804909911	Grandview Dodin PSD	0.00208004%	0.002105745%	0.000025705%	334	(56)	278	73	205	73	132	73	132	73	132	73	132	73	132	73	132	73	132	73	132	73	132	73	132
802230009	Grant Co Board of Education	0.086220197%	0.086220197%	0.00000000%	107.790	(178)	106.992	26,193	78,799	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606	26,193	50,606
802587709	Grant Co Commission	0.044515190%	0.044515190%	0.00000000%	18.794	(21)	18.794	4,425	12,368	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943	4,425	7,943
807049911	Grant County Commission on Aging	0.016514202%	0.017284656%	0.000770454%	13.033	(458)	12.575	3,314	9,461	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948	3,314	5,948
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)	(2,679)	(1,493)	(2,679)	(1,493)	(2,679)	(1,493)	(2,679)	(1,493)	(2,679)	(1,493)	(2,679)	(1,493)	(2,679)	(1,493)	306	306	
804034911	Grant County Housing Authority	0.003054002%	0.003054002%	0.00000000%	17.977	(56)	17.921	4,722	18.199	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476	4,722	8,476
804509911	Grant County Public Service District	0.006258013%	0.006317235%	0.000059222%	1.002	(167)	834	220	615	220	395	220	395	220	395	220	395	220	395	220	395	220	395	220	395	220	395	220	395
802619911	Grant Memorial Hospital	0.120553674%	0.120553674%	0.00000000%	(2,039.213)	(2,039.213)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	New Opt-out FY 2021	
897156029	Greater Huntington Parks	0.007499587%	0.007499587%	0.00000000%	7.604	(210)	7.393	1,948	5,445	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497	1,948	3,497
8026911	Greater West Paw Sanitary District	0.00176474%	0.00176474%	0.00000000%	11.224	(150)	10.068	2,917	12,153	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215	2,917	5,215
898686029	Green Acres Reg. Center	0.018547435%	0.018547435%	0.00000000%	6.467	(51)	5.966	1,572	4.394	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822	1,572	2,822
802050009	Greensboro Co Board of Education	0.160521662%	0.164473399%	0.003951737%	(288.192)	(3,799)	(291.991)	(76,941)	(215,050)	(76,941)	(138,109)	(76,941)	(138,109)	(76,941)	(138,109)	(76,941)	(138,109)	(76,941)	(138,109)	(76,									

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

Account	Agency Name	FY 2020 Allocation %		FY 2021 Allocation %		Difference in Allocation %		Difference in NOL (NOA)		Reallocation of FY 2021		Difference in NOL (NOA)		FY 2022 Amount		FY 2022 Deferred		FY 2023 Amount		FY 2023 Deferred		FY 2024 Amount		FY 2024 Deferred		FY 2025		
		FY 2020 Allocation %	FY 2021 Allocation %	FY 2020 to FY 2021	FY 2021 to FY 2022	FY 2020 to FY 2021	FY 2021 to FY 2022	New Opt Out Proportionate Share	2021 Opt Outs	New Opt Out Proportionate Share	2021 Opt Outs	Immediately Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Recognized	Amount	
800719911	Kanawha Public Service District	0.009647771%	0.011406118%	0.001758347%	29.743	(302)	29,441	7,758	21,683	7,758	21,683	13,925	7,758	13,925	7,758	13,925	6,168	7,758	(1,590)	(1,590)	(1,590)	(1,590)	7,758	13,925	6,168	7,758	(1,590)	(1,590)
800849911	Kanawha Valley Transit Authority	0.127193555%	0.128625918%	0.001466526%	24.807	(3,406)	23,402	5,639	19,763	5,639	19,763	10,123	5,639	10,123	5,639	10,123	5,639	5,639	(1,156)	(1,156)	(1,156)	(1,156)	5,639	10,123	5,639	5,639	(1,156)	(1,156)
807499911	Kanawha/Charleston Health Department	0.000459696%	0.000459696%	0.000000000%	42.619	(168)	42,079	30,991	11,088	30,991	11,088	11,088	11,088	11,088	11,088	11,088	11,088	11,088	(2,771)	(2,771)	(2,771)	(2,771)	11,088	11,088	11,088	11,088	(2,771)	(2,771)
807899911	Keyser-Mineral County Library	0.001564503%	0.001052872%	-0.000511631%	(8,654)	(28)	(8,682)	(2,288)	(4,394)	(2,288)	(4,394)	(4,107)	(2,288)	(4,107)	(2,288)	(4,107)	(2,288)	(4,107)	469	469	469	469	(2,288)	(4,107)	469	469	(2,288)	(2,288)
805959911	Kingwood Sanitary Sewer Works	0.001043002%	0.001052872%	0.000009870%	167	(28)	139	37	102	37	102	37	66	37	66	37	29	37	(8)	(8)	(8)	(8)	37	66	29	37	(8)	(8)
80281911	Kingwood Sanitary Sewer Works	0.007301016%	0.007301016%	0.000000000%	7,730	(181)	(7,730)	2,300	5,430	(2,300)	(5,430)	(2,300)	5,430	(2,300)	5,430	(2,300)	5,430	5,430	428	428	428	428	(2,300)	(5,430)	428	428	(2,300)	(2,300)
805699911	Kingwood Water Works	0.004049956%	0.004049956%	0.000000000%	9,007	(276)	8,730	2,300	6,430	2,300	6,430	4,129	2,300	4,129	2,300	4,129	2,300	2,300	(472)	(472)	(472)	(472)	2,300	4,129	2,300	2,300	(472)	(472)
80318810	Kingwood, City of	0.01889751%	0.022503065%	0.002605314%	44,070	(195)	43,874	11,456	32,018	11,456	32,018	20,563	11,456	20,563	11,456	20,563	11,456	11,456	(2,348)	(2,348)	(2,348)	(2,348)	11,456	20,563	11,456	11,456	(2,348)	(2,348)
804049911	Kyowa Interstate Planning Commission	0.007301016%	0.007301016%	0.000000000%	1,169	(195)	974	257	717	257	460	257	460	257	460	257	460	257	(53)	(53)	(53)	(53)	257	460	257	257	(53)	(53)
842320001	Lakin Correctional Facility	0.127193555%	0.127193555%	-0.000000000%	117,002	(1,153)	115,849	36,732	101,223	36,732	101,223	(36,732)	36,732	(36,732)	36,732	36,732	36,732	36,732	7,571	7,571	7,571	7,571	(36,732)	36,732	7,571	7,571	(36,732)	(36,732)
842300001	Lakin State Hospital	0.11155789%	0.100843548%	-0.010712411%	(174,436)	(2,670)	(177,106)	(46,668)	(130,438)	(46,668)	(130,438)	(83,769)	(46,668)	(83,769)	(46,668)	(83,769)	(46,668)	(83,769)	9,567	9,567	9,567	9,567	(46,668)	(83,769)	9,567	9,567	(46,668)	(46,668)
804209911	Lavalette Public Service District	0.01173375%	0.01087682%	-0.00085693%	(14,447)	(288)	(14,735)	(3,883)	(10,853)	(3,883)	(10,853)	13,925	(3,883)	13,925	(3,883)	13,925	(3,883)	13,925	796	796	796	796	(3,883)	13,925	796	796	(3,883)	(3,883)
803839911	Leadsville P.S.D.	0.004172009%	0.004172009%	0.000000000%	668	(112)	556	147	409	147	409	263	147	263	147	263	147	147	(30)	(30)	(30)	(30)	147	263	147	147	(30)	(30)
800410005	Lewis Co Board of Education	0.101951449%	0.101951449%	0.000000000%	(2,699)	(6,089)	(8,788)	(1,077)	(3,011)	(1,077)	(3,011)	(1,077)	(1,077)	(3,011)	(1,077)	(3,011)	(1,077)	(3,011)	221	221	221	221	(1,077)	(3,011)	221	221	(1,077)	(1,077)
802597001	Lewis County Commission	0.078574384%	0.007543388%	-0.07093496%	(49,575)	(2,003)	(51,579)	(13,639)	(38,120)	(13,639)	(38,120)	(13,639)	(13,639)	(38,120)	(13,639)	(38,120)	(13,639)	(38,120)	2,796	2,796	2,796	2,796	(13,639)	(38,120)	2,796	2,796	(13,639)	(13,639)
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	2,843	5,104	2,843	2,843	2,843	2,843	(583)	(583)	(583)	(583)	2,843	5,104	2,843	2,843	(583)	(583)
806296025	Lewistown, City of	0.003512002%	0.004949552%	0.001437550%	172,059	(1,157)	170,902	45,034	125,869	45,034	80,835	45,034	80,835	45,034	80,835	45,034	80,835	45,034	9,232	9,232	9,232	9,232	(45,034)	80,835	9,232	9,232	(45,034)	(45,034)
835000001	Library Commission	0.01378819%	0.004094587%	-0.00969360%	(49,465)	(903)	(50,367)	(13,272)	(37,095)	(13,272)	(37,095)	(13,272)	(37,095)	(13,272)	(37,095)	(13,272)	(37,095)	(13,272)	2,721	2,721	2,721	2,721	(13,272)	37,095	2,721	2,721	(13,272)	(13,272)
800430005	Lincoln Co Board of Education	0.099757912%	0.099757912%	0.000000000%	(122,454)	(2,640)	(125,095)	(32,963)	(92,132)	(32,963)	(92,132)	(32,963)	(92,132)	(32,963)	(92,132)	(32,963)	(92,132)	(32,963)	6,757	6,757	6,757	6,757	(32,963)	92,132	6,757	6,757	(32,963)	(32,963)
802217001	Lincoln Co Commission	0.025777288%	0.025777288%	0.000000000%	32,317	(732)	31,585	8,323	23,262	8,323	14,940	8,323	14,940	8,323	14,940	8,323	14,940	8,323	1,706	(1,706)	(1,706)	(1,706)	8,323	14,940	8,323	8,323	(1,706)	(1,706)
807479911	Lincoln Co Health Dept.	0.001738033%	0.001738033%	0.000000000%	6,135	(126)	5,999	1,623	4,376	1,623	2,753	1,623	1,623	2,753	1,623	1,623	1,623	1,623	(933)	(933)	(933)	(933)	1,623	2,753	1,623	1,623	(933)	(933)
806969911	Lincoln Co Public Service District	0.005527580%	0.005527580%	0.000000000%	(12,356)	(146)	(12,502)	(3,294)	(9,208)	(3,294)	(9,208)	(3,294)	(3,294)	(9,208)	(3,294)	(9,208)	(3,294)	(9,208)	678	678	678	678	(3,294)	9,208	678	678	(3,294)	(3,294)
800450005	Logan Co Board of Education	0.13079841%	0.11554817%	-0.00925624%	(156,512)	(3,218)	(159,731)	(42,090)	(117,641)	(42,090)	(75,551)	(42,090)	(75,551)	(42,090)	(75,551)	(42,090)	(75,551)	(42,090)	8,628	8,628	8,628	8,628	(42,090)	75,551	8,628	8,628	(42,090)	(42,090)
802227001	Logan Co Commission	0.121993978%	0.121993978%	0.000000000%	(8,255)	(3,384)	(11,639)	(3,384)	(8,255)	(3,384)	(8,255)	(3,384)	(8,255)	(3,384)	(8,255)	(3,384)	(8,255)	(3,384)	1,752	1,752	1,752	1,752	(3,384)	8,255	1,752	1,752	(3,384)	(3,384)
807489911	Logan Co Health Department	0.001303840%	0.004211490%	0.002907650%	15,370	(112)	15,259	4,021	11,238	4,021	7,217	4,021	7,217	4,021	7,217	4,021	7,217	4,021	(824)	(824)	(824)	(824)	4,021	7,217	4,021	4,021	(824)	(824)
800839911	Logan Co PSD	0.03691918%	0.03691918%	0.000000000%	52,390	(892)	51,498	13,570	37,928	13,570	24,358	13,570	24,358	13,570	24,358	13,570	24,358	13,570	2,782	(2,782)	(2,782)	(2,782)	13,570	24,358	13,570	13,570	(2,782)	(2,782)
807799911	Louis Bennett Memorial Library	0.001043002%	0.001043002%	0.000000000%	167	(28)	139	37	102	37	66	37	66	37	66	37	29	37	(8)	(8)	(8)	(8)	37	66	29	37	(8)	(8)
804309911	Luttrell Public Serviv 74004041	0.018951700%	0.018951700%	0.000000000%	3,005	(202)	2,803	1,844	660	1,844	660	526	1,844	660	526	1,844	660	526	39	39	39	39	(660)	1,844	660	660	(526)	(526)
809499911	Malden Public Service District	0.008447962%	0.008447962%	0.000000000%	1,336	(238)	1,113	293	819	293	526	293	293	526	293	526	293	293	60	60	60	60	(526)	526	60	60	(526)	(526)
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)	(45,013)	(70,090)	(25,077)	(45,013)	(70,090)	(25,077)	5,141	5,141	5,141	5,141	(45,013)	70,090	5,141	5,141	(45,013)	(45,013)
802227001	Marion Co Comm 74004041	0.248793980%	0.248793980%	0.000000000%	(88,578)	(6,588)	(95,166)	(25,077)	(70,090)	(25,077)	(45,013)	(25,077)	(45,013)	(70,090)	(25,077)	(45,013)	(70,090)	(25,077)	5,141	5,141	5,141	5,141	(45,013)	70,090	5,141	5,141	(45,013)	(45,013)
806969911	Marion Co Parks & Recreation Comm	0.00177767%	0.00177767%	0.000000000%	(1,327)	(28)	(1,355)	(																				

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

Account	Agency Name	FY 2021 Allocation %		FY 2021 Allocation %		Difference in Allocation %		Difference in NOL (NOA)		Reallocation of FY 2021		Difference in NOL (NOA)		FY 2021		FY 2021 Deferred		FY 2022 Amount		FY 2022 Deferred		FY 2023 Amount		FY 2023 Deferred		FY 2024 Amount		FY 2024 Deferred		FY 2025	
806919911	NO, Jackson Co. Public Service		0.0004172009%	0.0004211490%		0.000039481%		668	(112)		556	147		147	410	147		147	263		147	117	147		147	147		147		(30)	
807520911	North Beckley Public Service District		0.011722364%	0.011722364%		-0.000277622%		(4,604)	(130)		(4,914)	(1,295)		(1,295)	(3,619)		(1,295)		(2,324)		(1,295)		(1,029)		(1,295)		265		265		
808479911	North Central Community Action Association		0.008038834%	0.008038834%		0.000000000%		24,991	(2,386)		26,608	7,011		7,011	59,592		5,571		7,011		7,011		12,484		7,011		(1,437)		(1,437)		
837701611	Northern Correctional Facility		0.110345083%	0.1103755037%		-0.000648984%		(110,793)	(2,748)		(113,542)	(29,919)		(29,919)	(83,623)		(29,919)		(53,704)		(29,919)		(23,785)		(29,919)		633		633		
800950854	Northern Panhandle Community Criminal Justice Board		0.009560854%	0.013071166%		0.003510312%		59,412	(146)		59,066	15,564		15,564	43,502		15,564		27,938		15,564		12,374		15,564		(3,191)		(3,191)		
802592911	Northern Wayne Co PSD		0.006365847%	0.006365847%		0.000000000%		14,550	(170)		14,550	1,654		1,654	(1,654)		1,654		(1,654)		1,654		(1,654)		1,654		24		24		
803092911	Norton-Harding Jimtown PSD		0.000130840%	0.000130840%		-0.000090650%		4,021	(112)		15,259	4,021		11,238	4,021		4,021		7,217		4,021		3,196		4,021		(824)		(824)		
804589918	Oak Hill, City of		0.004682698%	0.005200399%		0.000517701%		84,927	(1,377)		83,550	22,016		61,534	22,016		39,518		22,016		39,518		17,503		22,016		(4,513)		(4,513)		
804319911	Oakdale Road Public Service District		0.002080604%	0.002105745%		0.000095141%		334	(56)		278	73		205	73		73		132		73		58		73		(15)		(15)		
895310001	Occupational Therapy Board of		0.001043002%	0.001052872%		0.000099870%		139	(37)		139	37		102	37		37		66		37		29		37		(8)		(8)		
847200001	Off of Mines 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)		(58,324)		(25,831)		(32,492)		6,661		6,661		
800909009	Ohio Co Board of Education		0.226367303%	0.226367303%		-0.019197317%		(201,586)	(5,994)		(207,580)	(54,698)		(152,882)	(54,698)		(98,183)		(43,485)		(54,698)		(11,213)		(54,698)		11,213		11,213		
896976029	Ohio Co Commission		0.087346757%	0.070148724%		-0.017198033%		23,919	(1,857)		22,062	5,613		16,248	5,613		10,435		5,613		10,435		4,622		5,613		(1,192)		(1,192)		
803770501	Ohio Co Correctional Center		0.023034548%	0.023034548%		0.000000000%		11,010	(611)		10,399	7,740		7,659	7,740		4,918		7,740		4,918		2,179		7,740		(652)		(652)		
89666525	Ohio County Public Library		0.006528267%	0.006528267%		0.000394421%		40,503	(126)		40,277	10,613		29,664	10,613		19,051		10,613		19,051		8,437		10,613		(2,176)		(2,176)		
896746929	Ohio Public Service District		0.004651353%	0.004836633%		0.000273489%		4,626	(128)		4,498	1,185		3,313	1,185		2,128		1,185		2,128		942		1,185		(243)		(243)		
896959629	Ohio Valley Reg Transit Authority		0.012172777%	0.012152572%		-0.000020205%		12,954	(359)		12,595	3,319		9,276	3,319		5,957		3,319		5,957		2,639		3,319		(680)		(680)		
890973502	Oil And Gas Conservation		0.00394422%	0.003903273%		-0.000018851%		1,841	(70)		1,767	466		1,301	466		836		466		836		370		466		(95)		(95)		
858005011	Optometry, Board of		0.01043002%	0.010505287%		0.000099870%		139	(37)		139	37		102	37		37		66		37		29		37		(8)		(8)		
881069002	Ortopedoy, Board of		0.003476749%	0.003349696%		-0.000124705%		(2,412)	(28)		(2,560)	(609)		(1,841)	(609)		(1,232)		(609)		(1,232)		(524)		(609)		135		135		
806969911	Page Kincaid Public Service		0.001301753%	0.001301753%		0.000000000%		140,510	(2,272)		142,782	(1,244)		(1,140)	(1,244)		(1,136)		(895)		(1,136)		(1,126)		(1,136)		231		231		
898159911	Parkersburg & Wood Co Library		0.021133177%	0.020700585%		-0.000432592%		(7,201)	(548)		(7,749)	(2,042)		(5,707)	(2,042)		(3,665)		(2,042)		(3,665)		(1,623)		(2,042)		419		419		
804599911	Parkersburg Housing Authority		0.015818867%	0.014740214%		-0.001178653%		(18,246)	(390)		(18,366)	(4,911)		(13,725)	(4,911)		(8,815)		(4,911)		(8,815)		(3,904)		(4,911)		1,007		1,007		
804591911	Parkersburg Utility Board		0.077182165%	0.070180969%		-0.006995196%		(4,068)	(538)		3,256	3,493		3,761	3,493		2,777		3,493		2,777		1,730		3,493		(768)		(768)		
804578010	Parkersburg, City of		0.221155600%	0.223033481%		-0.000087809%		(1,388)	(5,906)		(7,294)	(1,922)		(5,372)	(1,922)		(3,450)		(1,922)		(3,450)		(1,922)		(1,922)		394		394		
800710009	Pendleton Co Board of Education		0.00757268%	0.007505815%		-0.000686875%		(139,729)	(781)		(140,510)	(37,025)		(103,485)	(37,025)		(66,460)		(29,435)		(37,025)		7,590		(37,025)		7,590		7,590		
807619911	Pendleton Co Health Department		0.004712009%	0.005176623%		0.000464614%		16,993	(137)		16,856	4,442		12,415	4,442		7,973		4,442		7,973		3,531		4,442		(911)		(911)		
802327725	Pendleton County Commission		0.010131453%	0.010131453%		0.000000000%		10,115	(538)		76,286	20,102		16,186	20,102		36,284		20,102		36,284		14,121		20,102		(4,121)		(4,121)		
807979911	Pendleton Senior & Family		0.003158617%	0.003158617%		0.000029610%		501	(84)		417	110		307	110		197		110		197		87		110		(23)		(23)		
881053002	Pharmacy, Board of		0.010476585%	0.011397200%		0.000661315%		11,217	(255)		10,922	2,878		8,044	2,878		5,166		2,878		5,166		2,288		2,878		(590)		(590)		
804980002	Physical Therapy, Board of		0.001043002%	0.001043002%		0.000000000%		11,994	(310)		12,040	833		1,460	833		5,673		1,460		5,673		3,160		5,673		(648)		(648)		
804749911	Piedmont Housing Authority		0.004211490%	0.004211490%		0.000000000%		147	(66)		147	556		147	556		147		556		147		147		556		(30)		(30)		
832102103	Pleasant Community & Technical College		0.091660029%	0.089651005%		-0.002004024%		(33,914)	(2,74)		(36,288)	(5,562)		(26,726)	(5,562)		(17,164)		(5,562)		(17,164)		2,570		(5,562)		1,960		1,960		
804699911	Pleasant Valley Public Service District		0.001043002%	0.001043002%		0.000000000%		10,556	(44)		10,512	2,770		7,742	2,770		4,972		2,770		4,972		2,202		2,770		(568)		(568)		
807230009	Pleasants Co Board of Education		0.004628783%	0.004628783%		0.000000000%		(78,558)	(1,654)		(79,623)	(20,981)		(58,642)	(20,981)		(37,661)		(16,680)		(20,981)		4,201		(16,680)		4,201		4,201		
802367709	Pleasants County Commission		0.036418161%	0.036429844%		0.000111683%		34,028	(1,018)		33,011	8,699		24,312	8,699		15,614		8,699		15,614		6,915		8,699		(1,783)		(1,783)		
806029911	Pleasants County Public Library		0.001043002%	0.001052872%		0.000099870%		139	(37)		139	37		102	37		37		66		37		29		37		(8)		(8)		
807970009	Pocahontas Co Board of Education		0.025904803%	0.013729984%		-0.012174819%		98,535	(840)		97,694	25,743		71,951	25,743		46,209		25,743		46,209		25,743		25,743		(5,777)		(5,777)		
806769911	Pocahontas Co Health Department		0.002080604%	0.002080604%		0.000000000%		9,239	(70)		9,169	<																			

As of and for the Year Ended June 30, 2021

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As of and for the Year Ended June 30, 2021

Agency Account	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 Proportions to FY 2021	Difference in NOL (NOA) FY 2021 (\$) REVENUE for NOL FY 2021 Opt Out	FY 2021 Immediately Recorded	FY 2021 Deferred Outflow/(Inflow)	FY 2021 Amount Recorded	FY 2022 Deferred Outflow/(Inflow)	FY 2023 Amount Recorded	FY 2023 Deferred Outflow/(Inflow)	FY 2024 Amount Recorded	FY 2024 Deferred Outflow/(Inflow)	FY 2025 Amount Recorded	
8024773735	Tyler County Commission	0.0409787375	0.0489258375	0.0079471000	0.0039847216	67,403	66,214	17,448	48,766	17,448	3,318	17,448	13,871	17,448	(3,577)	(3,577)	
801619911	UNION PSD	0.0112991915	0.0115815875	0.0028240000	0.0028240000	4,740	4,740	1,178	3,292	1,178	2,114	1,178	936	1,178	(241)	(241)	
809999911	Union Hillmans PSD	0.0064384775	0.0064384775	0.0000000000	0.0000000000	6,733	(6,553)	1,726	(14,825)	(17,268)	(13,972)	(17,268)	(13,972)	(17,268)	354	354	
802440911	Upper Cho Conservation District	0.0010430025	0.0010430025	0.0000000000	0.0000000000	17,643	(17,643)	12,890	(4,649)	(4,649)	953	(4,649)	953	(4,649)	953	953	
809097005	Union Springs Board of Education	0.0124309975	0.0114953575	0.0025258125	0.0025258125	21,824	(20,781)	55,015	153,766	155,015	98,751	55,015	43,737	55,015	(13,278)	(11,278)	
807139911	Uppsher Co Public Library	0.0025120115	0.0052643625	0.0030493510	0.0000049515	835	139	183	512	183	329	183	146	183	(38)	(38)	
802481725	Uppsher County Commission	0.0340711250	0.0378417125	0.0037705875	0.0060419100	(640,199)	(640,199)	(471,540)	(168,659)	(168,659)	(168,659)	(168,659)	(168,659)	(168,659)	34,518	34,518	
802610379	Uppsher County Commission	0.0000000000	0.0792286525	0.0792286525	1,340,184	(2,098)	1,338,006	352,592	985,494	352,592	632,902	280,311	352,592	280,311	(72,281)	(72,281)	
802557911	Uppsher County Development Authority	0.0010430025	0.0010528725	0.0000088700	0.0000088700	16,269	(128)	37	102	37	66	37	66	37	(8)	(8)	
807748911	Uppsher-Buckhorn Health Department	0.0047120095	0.0030865265	0.0016254830	0.0013147775	5,569	(5,173)	(1,415)	(3,956)	(1,415)	(2,540)	(1,415)	(1,125)	(1,415)	290	290	
896714625	Valley Comprehensive Mental Health Ctr	0.0077057295	0.0077057295	0.0000000000	0.0000000000	52,223	(204)	6,597	(1,834)	6,597	1,334	6,597	1,334	(1,334)	1,334	1,334	
804610911	Valley Healthcare System	0.0000000000	0.0074807295	0.0074807295	1,818,079	(2,746)	1,815,233	478,322	1,336,911	478,322	858,589	478,322	380,266	478,322	(89,056)	(89,056)	
804400001	Veterans Affairs	0.0149800315	0.1773485785	0.1715484270	0.0135484270	(229,194)	(233,906)	(63,635)	(172,721)	(63,635)	(100,635)	(63,635)	(12,635)	(63,635)	12,635	12,635	
809999911	Vermont Public Health	0.0059334295	0.0059334295	0.0000000000	0.0000000000	39,842	39,842	4,988	4,988	4,988	4,988	4,988	4,988	4,988	4,988	4,988	
809999911	Warm Springs PSD	0.0033023405	0.0049913055	0.0016890550	0.0016890550	27,243	(27,243)	7,144	19,969	7,144	12,824	7,144	5,680	7,144	(1,465)	(1,465)	
804354002	Water Development Authority	0.0103565995	0.0127220595	0.0023654600	0.0022057270	37,303	(33,707)	36,116	9,741	27,225	9,741	17,485	9,741	7,744	9,741	(1,997)	(1,997)
809999905	Wayne Co Board of Education	0.0037568005	0.2068173435	0.2030605430	0.0130602185	220,521	(5,476)	215,444	56,771	158,674	56,771	101,903	56,771	45,133	56,771	(13,338)	(13,338)
806869111	Wayne Co Health Department	0.0005585835	0.0005585835	0.0000000000	0.0000000000	12,214	(12,214)	(3,366)	(6,646)	(6,646)	7,714	7,714	1,714	7,714	1,714		