West Virginia Retiree Health Benefit Trust Fund

Audited Schedules of Employer Other Postemployment Benefits Allocations And Other Postemployment Benefits Amounts By Employer

As of and for the Year Ended June 30, 2018



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Independent Auditors' Report

Finance Board West Virginia Retiree Health Benefit Trust Fund Charleston, West Virginia

Report on the Schedules

We have audited the accompanying schedule of employer other Postemployment benefits (OPEB) allocations of the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia, as of and for the year ended June 30, 2018, and the related notes. We have also audited the totals for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the RHBT as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedules of employer OPEB allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer OPEB allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for RHBT, as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

July 30, 2019

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of RHBT as of and for the year ended June 30, 2018, and our report thereon, dated October 12, 2018, expressed an unmodified opinion on those financial statements.

Restrictions on Use

Our report is intended solely for the information and use of RHBT management, the Finance Board, and RHBT's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Charleston, West Virginia

Dixon Hughes Goodman LLP

West Virginia Retiree Health Benefit Trust Fund Schedule of Employer Other Postemployment Benefits Allocations As of and for the Year Ended June 30, 2018

Employer Account Number	Employer Name	Employer ntributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 166,770	0.081610222%
881000502	Accountancy, Board of	6,018	0.002944956%
858000001	Adjutant General	647,853	0.317032005%
881510002	Administration, Dept. of	,	
	Board of Risk and Insurance Management	44,732	0.021889959%
	Consolidated Public Retirement Board	172,190	0.084262542%
	Ethics Commission	12,781	0.006254484%
	Finance Division	23,431	0.011466146%
	General Services Division/Building Commission	203,420	0.099545191%
	Public Employees Grievance Board	19,171	0.009381481%
	Information Services And Communications	478,170	0.233996283%
	Office of Technology	8,520	0.004169330%
	Public Employees Insurance Agency	66,593	0.032587813%
	Division of Personnel	118,300	0.057891043%
	Prosecuting Attorneys Institute	8,520	0.004169330%
	Public Defender Services	45,900	0.022461529%
	Purchasing Division	63,903	0.031271440%
	Real Estate Division	36,212	0.017720629%
	Retiree Health Benefit Trust Fund	37,458	0.018330369%
	Secretary of Administration	4,260	0.002084665%
	Surplus Property	28,883	0.014134125%
	Travel Management	26,019	0.012732604%
	Travel Management - Aviation	-	0.00000000%
	Fleet Management	6,390	0.003126997%
867001902	Aeronautics Commission	4,071	0.001992176%
808019911	Aging & Family Services Of Mineral County	14,868	0.007275774%
851000001	Agriculture	658,023	0.322008775%
803018810	Anmoore, Town of	15,576	0.007622239%
837700501	Anthony Correctional Center	161,737	0.079147284%
808789911	Appalachian Area Agency on Aging	-	0.000000000%
885550902	Architects, Board of	2,124	0.001039396%
808869911	Armstrong Public Service District	6,372	0.003118189%
807009911	Association Of Co Officials	4,248	0.002078792%
803068810	Athens, City Of	19,647	0.009614415%
824000001	Attorney General	327,592	0.160309744%
815000001	Auditors Office	336,015	0.164431606%
800010005	Barbour Co Board Of Education	204,264	0.099958209%
807269911	Barbour Co Health Department	17,346	0.008488403%
807239911	Barbour Co Senior Center	-	0.000000000%
802007709	Barbour County Commission	50,622	0.024772277%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	9,204	0.004504050%
805589911	Belington Clinic	-	0.000000000%
809239911	Benedum Airport Authority	34,338	0.016803573%
800030005	Berkeley Co Board Of Education	1,703,733	0.833735259%
	Berkeley County Commission	80,592	0.039438335%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
897186625	Berkeley County P.S.D.	3,048	0.001491563%
802629911	Berkeley Senior Services	9,912	0.004850516%
807279911	Berkeley-Morgan Co Board Of Health	30,135	0.014746801%
806729911	Big Bend PSD	5,841	0.002858340%
804839911	Bingamon PSD	4,248	0.002078792%
832401103	Blue Ridge Community & Technical College	225,347	0.110275342%
809739911	Bluefield Housing Authority	13,983	0.006842692%
804409911	Bluefield Sanitary Board	80,553	0.039419250%
832906503	Bluefield State College	381,097	0.186492840%
803328810	Bluefield, City of	168,190	0.082305111%
805619911	Bluestone Health Center	-	0.00000000%
804439911	Bluewell Public Service District	25,488	0.012472755%
857300001	Board of Coal Mine Health & Safety	3,894	0.001905560%
885400901	Board of Examiners Of Psychologists	2,124	0.001039396%
881311002	Board of Funeral Service Examiners	2,124	0.001039396%
891600002	Board of Medicine	22,656	0.011086893%
886760002	Board of Respiratory Care	2,124	0.001039396%
800050005	Boone Co Board Of Education	275,470	0.134803430%
802217709	Boone Co Commission	230,778	0.112933045%
807289911	Boone Co Health Department	7,257	0.003551271%
805149911	Boone Co Housing and Redevelopment Authority	12,213	0.005976528%
808959911	Boone Co Parks & Recreation Comm.	13,860	0.006782501%
805829911	Boone County Ambulance Authority	87,615	0.042875095%
804949911	Boone County Community Organization	-	0.00000000%
806209911	Boone County Public Service District	12,744	0.006236377%
808769911	Boone-Madison Public Library	885	0.000433082%
806859911	Bradley Public Service District	10,443	0.005110365%
809359911	Branchland-Midkiff Public Service Dist	8,496	0.004157585%
800070005	Braxton Co Board Of Education	179,798	0.087985578%
807029911	Braxton Co Health Department	4,248	0.002078792%
807579911	Braxton Co Senior Citizens Center	14,868	0.007275774%
802037709	Braxton County Commission	120,006	0.058725888%
886109304	Bridgevalley Community And Technical College	345,118	0.168886231%
800090005	Brooke Co Board of Education	396,118	0.193843486%
897136625	Brooke Co Commission	202,875	0.099278491%
804739911	Brooke County Committee on Aging	15,753	0.007708856%
807309911	Brooke County Health Department	9,558	0.004677283%
808719911	Brooke County Public Library	6,372	0.003118189%
802549911	Buckhannon Housing Authority	10,620	0.005196981%
806439911	Buckhannon/Upshur Work Adjustment Center	-	0.00000000%
805009911	Buffalo Creek Memorial Library	2,124	0.001039396%
808979911	Buffalo Creek Public Service District	20,178	0.009874264%
878621302	Bureau of Senior Services	78,032	0.038185578%
802519911	Burnsville Public Utility	5,664	0.002771723%
800110005	Cabell Co Board Of Education	922,333	0.451350970%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807319911	Cabell Co Health Department	67,083	0.032827598%
896936625	Cabell Co. Comm Non-Par	322,689	0.157910422%
804999911	Cabell Co. Community Serv		0.00000000%
807939911	Cabell County Public Library	137,244	0.067161440%
805499911	Cabin Creek Health Center		0.00000000%
800130005	Calhoun Co Board of Education	115,683	0.056610394%
804759911	Calhoun Co Committee on Aging		0.00000000%
802067709	Calhoun County Commission	43,312	0.021195071%
802589911	Camp Dawson Event Center	46,551	0.022780101%
804389911	Canaan Valley Public Service District	4,248	0.002078792%
806849911	Capon Bridge Public Library	2,124	0.001039396%
805008810	Capon Bridge, Inc. Town of	6,018	0.002944956%
805639911	Central Communication, Inc.	25,488	0.012472755%
805479911	Central Hampshire PSD	19,470	0.009527799%
808809911	Central WV Aging Services	-	0.00000000%
802679911	Central WV Regional Airport Authority	63,897	0.031268504%
808519911	Central WV Transit Authority	70,269	0.034386693%
803749911	Century Volga Public Service District	8,496	0.004157585%
805779911	Chapmanville Public Library	4,248	0.002078792%
804589911	Charles Town Utility Boar	41,772	0.020441460%
803418810	Charles Town, City of	52,038	0.025465208%
804419911	Charleston Convention & Visitors Bureau	18,762	0.009181334%
805609911	Charleston Housing	152,403	0.074579617%
807869911	Charleston Urban Renewal Authority	4,248	0.002078792%
809859911	Chestnut Ridge Public Service District	6,372	0.003118189%
803098810	City of Barboursville	140,451	0.068730811%
896366625	City of Beckley	119,371	0.058415146%
803168810	City of Belmont	10,620	0.005196981%
897146625	City of Benwood	6,800	0.003327634%
804038810	City of Bridgeport	221,699	0.108490164%
896356625	City of Buckhannon	127,111	0.062202776%
896276625	City of Charleston	12,180	0.005960380%
803438810	City of Chester	-	0.00000000%
896386625	City of Follansbee	54,292	0.026568221%
803708810	City of Franklin	19,086	0.009339886%
803728810	City Of Gary	14,337	0.007015925%
803778810	City of Glenville	9,381	0.004590667%
804848810	City of Grafton	78,588	0.038457661%
896226625	City of Huntington	8,868	0.004339626%
896446625	City of Kenova	1,330	0.000650846%
803108810	City of Keyser	66,923	0.032749301%
804148810	City of Madison	32,568	0.015937409%
897206625	City of Mannington	3,672	0.001796922%
804048810	City of Milton	54,874	0.026853027%
804318810	City of Montgomery	21,063	0.010307346%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
00400040	City of Manualista	50.007	0.0074004500/
804338810	City of Nov Martingvilla	56,037	0.027422150%
896436625	City of New Martinsville	142,644	0.069803973%
804498810	City of Page City	29,736	0.014551547%
804518810	City of Panaghara	21,240	0.010393962% 0.005370214%
802820810	City of Penashura	10,974	
803148810	City of Petersburg	38,409	0.018795749%
804478810	City of Philippi	56,817	0.027803850%
803188810	City of Ravenswood	61,409	0.030050981%
803428810	City of Richwood	35,400	0.017323271%
804758810	City of Ripley	100,706	0.049281280%
804788810	City of Ronceverte	39,825	0.019488680%
804018810	City of Salem	36,462	0.017842969%
804868810	City of Shinnston	30,267	0.014811397%
804828810	City of Smithers	12,213	0.005976528%
896846625	City of South Charleston/Sanitary Board	1,596	0.000781015%
896836625	City of Summersville	5,052	0.002472236%
804998810	City of Thomas	8,496	0.004157585%
897096625	City of Weirton	113,146	0.055368893%
897106625	City of Weirton/Water Board	78,496	0.038412640%
896216625	City of Wellsburg	3,456	0.001691221%
803128810	City of White Sulphur Springs	51,684	0.025291975%
805248810	City of Williamstown	39,117	0.019142214%
897196625	City/Co Building Management Corporation	1,596	0.000781015%
809669911	Clarksburg Harrison Reg Housing Authority	41,595	0.020354843%
805979911	Clarksburg Water Board	72,216	0.035339472%
804028810	Clarksburg, City of	370,162	0.181141711%
808239911	Clarksburg-Harrison Public Library	18,408	0.009008101%
800150005	Clay Co Board of Education	157,813	0.077227043%
807339911	Clay Co Health Department	21,417	0.010480579%
806089911	Clay Co. Emergency Ambulance Authority	1,593	0.000779547%
802077709	Clay County Commission	34,161	0.016716956%
897236625	Claywood Park PSD	9,756	0.004774176%
809099911	Coalfield Comm. Action Partnership, Inc.	170,451	0.083411549%
803270001	Commerce, Office Of Secretary, Dept. of	4,425	0.002165409%
808279911	Committee on Aging For Randolph County Inc.	21,417	0.010480579%
809479911	Community Action of South	225,498	0.110349235%
832502103	Concord College	535,827	0.262211193%
802499911	Concord University Research & Dev. Corporation	41,064	0.020094994%
807739911	Cool Ridge Flat Top PSD	7,788	0.003811120%
837701801	Corrections/Salem Corrections, Dept. of	247,764	0.121245279%
837702101	Corrections/St. Marys Corrections, Dept. of	379,404	0.185664357%
805559911	Corridor G Regional Development Authority	2,124	0.001039396%
806899911	Cottageville Public Service District	9,735	0.004763899%
807119911	Council of The Southern Mts	14,868	0.007275774%
805439911	County Commissioners' Association of WV	4,248	0.002078792%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
811200001	Courthouse Facilities Imp	1,947	0.000952780%
805689911	Cowen Public Library	2,124	0.001039396%
809139911	Cowen Public Service District	16,815	0.008228554%
806939911	Crab Orchard-Mac Arthur PSD	18,585	0.009094717%
808389911	Craft Memorial Library	10,620	0.005196981%
806429911	Craigsville Public Library	2,124	0.001039396%
809699911	Craigsville Public Service District	27,612	0.013512151%
802810911	Crum Public Service District	2,124	0.001039396%
804339911	Culloden Public Service District	-	0.00000000%
835100001	Culture And History	206,434	0.101020116%
806619911	Danese Public Service District	6,372	0.003118189%
881021502	Dental Examiners, Board of	7,590	0.003714227%
836500001	Department of Corrections	805,398	0.394127901%
828600001	Department of Education	1,022,012	0.500129680%
867001602	Department of Highways	10,175,267	4.979347627%
845000001	Department of Labor	157,655	0.077149725%
837704001	Dept. of Corrections/Denmar Facility	133,635	0.065395347%
812102101	Development Office	224,027	0.109629390%
804979911	Developmental Center & Workshop, Inc.	-	0.00000000%
805189911	Dignity Hospice of Southern West Virginia	-	0.00000000%
809609911	Disability Rights of West Virginia	-	0.00000000%
883952702	Division of Financial Institution	51,432	0.025168657%
853543001	Division of Protective Services	80,826	0.039552844%
885460602	Division of Tourism	101,577	0.049707511%
800170005	Doddridge Co Board Of Education	181,753	0.088942272%
802087709	Doddridge Co Commission	137,883	0.067474140%
809059911	Doddridge Co Senior Citizens, Inc.	-	0.00000000%
807349911	Doddridge County Health Department	10,797	0.005283598%
867001503	DOT Office of Administrative Hearings	39,618	0.019387383%
809319911	Dunbar Housing Authority	7,788	0.003811120%
803048810	Dunbar, City of	169,215	0.082806703%
897246625	East Ridge Health Services	19,236	0.009413289%
804319911	Eastern Panhandle Conservation District	-	0.00000000%
804359911	Eastern Panhandle Regional PDC Region 9	6,372	0.003118189%
830700103	Eastern WV Community & Technical College	58,272	0.028515865%
809209911	Eastern WV Community Action	-	0.00000000%
812112201	Economic Development Authority	24,828	0.012149779%
853322303	Education & Arts, Dept. of	49,560	0.024252579%
829100001	Educational Broadcasting	148,791	0.072812056%
805089911	Elk Valley Public Service District	12,213	0.005976528%
803598810	Elkins, City of	160,434	0.078509651%
805839911	Elkins-Randolph Co. Airport Authority	4,071	0.001992176%
804579911	Elkins-Randolph County Public Library	•	0.00000000%
806599911	Emergency Services Authority/Raleigh	65,808	0.032203667%
808059911	Empowerment Through Employment, Inc.	-	0.00000000%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805469911	Enlarged Hepzibah PSD	10,620	0.005196981%
847750001	Environmental Protection, Department of	1,715,896	0.839687320%
856403501	Environmental Quality Board	4,248	0.002078792%
883702502	Examiners In Counseling, Board of	10,740	0.005255704%
881105502	Examiners/Registered Nurses, Board of	21,217	0.003233704%
804699911	Fairmont - Morgantown Housing Authority	28,674	0.014031849%
832101103	Fairmont State University	1,075,737	0.526420435%
803618816	Fairmont, City of	321,672	0.320420433%
808509911	Fairmont-Marion Co Transit Authority	43,011	0.021047774%
	-	·	
800190005	Fayette Co Board Of Education	552,716	0.270475959%
807359911	Fayette Co Health Department	11,247	0.005503809%
802097709	Fayette County Commission	274,257	0.134209839%
808229911	Fayette County Public Library	21,063	0.010307346%
809029911	Fayette County Solid Waste Authority		0.00000000%
861700001	Fire Commission	78,780	0.038551618%
802923911	Five Rivers Public Library	6,372	0.003118189%
809579911	Flatwoods-Canoe Run Public Service Dist	53,782	0.026318648%
805059911	FMRS Health System, Inc.	-	0.00000000%
830850001	Forestry, Division of	195,006	0.095427733%
805319911	Friendly Public Service District	-	0.00000000%
805209911	Gateway Industries Inc.	-	0.00000000%
805029911	Gauley River Public Service District	11,328	0.005543447%
852000901	Geological Survey	75,436	0.036915205%
809199911	Gilmer Co Ambulance Service	12,744	0.006236377%
800210005	Gilmer Co Board Of Education	100,288	0.049076728%
807369911	Gilmer Co Health Department	4,248	0.002078792%
802107709	Gilmer County Commission	57,150	0.027966806%
805489911	Gilmer County Senior Center	8,496	0.004157585%
805949911	Gilmer Public Library	-	0.00000000%
832200003	Glenville State College	383,086	0.187466173%
804219911	Glenville State College Research Corporation	-	0.00000000%
804349911	Glenville Utility	21,240	0.010393962%
805239911	Good News Mountaineer Garage	-	0.00000000%
812000001	Governors Office	63,885	0.031262632%
804969911	Grandview Doolin PSD	4,248	0.002078792%
800230005	Grant Co Board of Education	131,835	0.064514503%
802587709	Grant Co Commission	92,040	0.045040504%
807049911	Grant County Commission on Aging	29,205	0.014291698%
807379911	Grant County Health Department	18,957	0.009276758%
804479911	Grant County Housing Authority	4,248	0.002078792%
804509911	Grant County Public Service District	12,744	0.006236377%
802619911	Grant Memorial Hospital	454,359	0.222344181%
804838810	Granville, Town of	-	0.000000000%
805899911	Greater Bridgeport Convention & Visitors Bureau	-	0.00000000%
807329911	Greater Harrison Co Pub Service District	-	0.00000000%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
897156625	Greater Huntington Parks	18,576	0.009090313%
802689911	Greater Paw Paw Sanitary District	4,071	0.001992176%
896866625	Green Acres Reg. Center	40,270	0.019706444%
804819911	Green Valley - Glenwood PSD	-	0.00000000%
800250005	Greenbrier Co Board of Education	462,212	0.226187109%
805429911	Greenbrier Co C.V.B.	9,027	0.004417434%
802127709	Greenbrier Co Commission	198,417	0.097096933%
807629911	Greenbrier Co Committee on Aging	2,124	0.001039396%
807389911	Greenbrier Co Health Department	19,515	0.009549820%
808949911	Greenbrier Co Solid Waste Authority	23,718	0.011606591%
807089911	Greenbrier Co. Public Service Dist. #2	21,240	0.010393962%
805699911	Greenbrier County Library	-	0.00000000%
805389911	Greenbrier Housing Authority	4,248	0.002078792%
809189911	Greenbrier PSD	10,620	0.005196981%
808039911	Greenbrier Valley Airport	31,152	0.015244478%
806179911	Greenbrier Valley Economic Dev. Authority	-	0.00000000%
808319911	Greenbrier Valley Soil Conservation Dist.	-	0.00000000%
804959911	Hamlin Public Service District	4,248	0.002078792%
800270005	Hampshire Co Board of Education	225,894	0.110543021%
807399911	Hampshire Co Health Dept	10,620	0.005196981%
805849911	Hampshire Co. Development Authority	4,248	0.002078792%
802137709	Hampshire County Commission	182,239	0.089180100%
804649911	Hampshire County Committee	9,735	0.004763899%
804829911	Hampshire County Public Library	2,124	0.001039396%
809509911	Hamrick Public Service District	8,673	0.004244201%
800290005	Hancock Co Board of Education	305,006	0.149257106%
802924911	Hancock Co PSD	1,239	0.000606314%
809589911	Hancock Co Sheltered Workshop	32,183	0.015749006%
802147709	Hancock County Commission	178,239	0.087222669%
807409911	Hancock County Health Department	6,372	0.003118189%
800310005	Hardy Co Board of Education	164,512	0.080505252%
804669911	Hardy Co Committee on Agency, Inc	13,452	0.006582843%
807419911	Hardy Co Health Department	12,036	0.005889912%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	14,691	0.007189157%
802157709	Hardy County Commission	121,953	0.059678668%
809979911	Hardy County Public Library	-	0.00000000%
805169911	Hardy County Public Service District	12,744	0.006236377%
807069911	Hardy County Rural Development Authority	2,124	0.001039396%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	4,036	0.001975049%
800330005	Harrison Co Board of Education	964,923	0.472192725%
802167709	Harrison County Commission	492,202	0.240862953%
807429911	Harrison County Health Department	30,335	0.014844673%
806699911	Harrison County Solid Was	2,124	0.001039396%
805099911	Hatfield-Mccoy Regional Recreation Authority	39,294	0.019228831%
885640802	Health Care Authority	38,142	0.018665090%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
840000001	Health Department	1,517,984	0.742837513%
827851203	Higher Education Policy Commission	162,579	0.079559323%
803928810	Hinton, City of	53,277	0.026071523%
813000102	Homeland Security - Emergency Management	82,482	0.040363221%
843000001	Hopemont State Hospital	275,741	0.134936046%
810200601	House of Delegates	108,681	0.053183910%
808899911	Housing Authority of City of Keyser	10,620	0.005196981%
805789911	Housing Authority, City of Spencer	6,372	0.003118189%
805669911	Housing Development Corporation		0.00000000%
808576625	Housing Development Fund	65,818	0.032208560%
859800001	Human Rights Commission	46,090	0.022554507%
891500002	Human Services, Dept. of	6,416,063	3.139751328%
806059911	Hundred-Littleton PSD	-	0.00000000%
897276625	Huntington Sanitary Board	8,820	0.004316137%
806169911	Huntington WV Housing Authority	59,295	0.029016479%
806399911	Huntington/Cabell/Wayne Animal Shelter	4,248	0.002078792%
896286625	Hurricane Water & Sewer	37,512	0.018356795%
837700901	Huttonsville Correctional Center	462,193	0.226177811%
880143502	Insurance Commission	526,681	0.257735526%
841800501	Jackie Withrow Hospital	225,871	0.110531766%
800350005	Jackson Co Board of Education	404,245	0.197820498%
807859911	Jackson Co Commission on Aging	-	0.00000000%
809629911	Jackson Co Public Library	8,142	0.003984352%
802177709	Jackson County Commission	249,039	0.121869210%
802569911	Jackson County Development Authority	2,124	0.001039396%
807439911	Jackson County Health Department	10,620	0.005196981%
808679911	Jane Lew Water Company	-	0.00000000%
800370005	Jefferson Co Board of Education	769,979	0.376795332%
808729911	Jefferson Co Parks & Recreation Comm	12,036	0.005889912%
896046625	Jefferson County Commission	73,512	0.035973680%
806229911	Jefferson County Council	-	0.00000000%
807449911	Jefferson County Health Department	14,160	0.006929308%
808099911	Jefferson County PSD	16,638	0.008141937%
882550002	Jobs Investment Trust Board	6,372	0.003118189%
842500001	John Manchin Sr. Health Care	104,660	0.051216201%
810300001	Joint Comm on Govt & Finance	173,795	0.085047962%
879571602	Justice & Community Service	60,117	0.029418731%
800390206	Kan Co Public Library/Kan Co Boa	187,440	0.091725251%
806649911	Kan Valley Senior Services Inc	61,419	0.030055875%
805959911	Kanawha Co Ambulance Authority	380,306	0.186105758%
800390005	Kanawha Co Board of Education	2,405,829	1.177311507%
804369911	Kanawha Co Parks & Recreation	33,999	0.016637680%
896056625	Kanawha County Commission	338,314	0.165556640%
807909911	Kanawha Falls Public Service District	26,475	0.012955751%
806719911	Kanawha Public Service District	19,824	0.009701032%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808489911	Kanawha Valley Transit Authority	261,783	0.128105588%
807459911	Kanawha/Charleston Health Department	59,334	0.029035564%
807889911	Keyser-Mineral County Library	4,248	0.002078792%
809599911	Kingwood Parks & Recreation Board	2,124	0.001039396%
809539911	Kingwood Public Library		0.00000000%
806289911	Kingwood Sanitary Sewer Works	15,576	0.007622239%
809569911	Kingwood Water Works	17,877	0.008748252%
803318810	Kingwood, City of	38,295	0.018739962%
808409911	Kyova Interstate Planning Commission	13,629	0.006669459%
842310001	Lakin Correctional Facility	221,451	0.108368804%
842300001	Lakin State Hospital	260,813	0.127630911%
804269911	Lavalette Public Service District	21,948	0.010740428%
809389911	Leadsville P.S.D.	10,620	0.005196981%
805049911	Legal Aid of West Virginia	-	0.000000000%
800410005	Lewis Co Board of Education	286,109	0.140009709%
807819911	Lewis Co Senior Citizens Center Inc.	-	0.00000000%
802597709	Lewis County Commission	158,415	0.077521637%
807469911	Lewis County Health Department	7,080	0.003464654%
896236625	Lewisburg, City of	74,744	0.036576569%
835000001	Library Commission	88,322	0.043221071%
800430005	Lincoln Co Board of Education	281,513	0.137760620%
802017709	Lincoln Co Commission	70,623	0.034559925%
807479911	Lincoln Co Health Dept.	6,018	0.002944956%
806969911	Lincoln Co Public Service District	14,691	0.007189157%
809069911	Logan Co Ambulance Authority	-	0.00000000%
800450005	Logan Co Board Of Education	496,339	0.242887427%
802227709	Logan Co Commission	250,883	0.122771586%
807489911	Logan Co Health Department	8,496	0.004157585%
809839911	Logan Co PSD	65,313	0.031961435%
809549911	Logan-Mingo Area Mental Health, Inc.	-	0.00000000%
809779911	Louis Bennett Memorial Library	4,425	0.002165409%
804309911	Lubeck Public Service District	36,285	0.017756353%
808329911	Lynn Murray Memorial Library	-	0.00000000%
809949911	Malden Public Service District	16,638	0.008141937%
800490005	Marion Co Board of Education	707,215	0.346081271%
802237709	Marion Co Commission	325,680	0.159374092%
809089911	Marion Co Parks & Recreation Comm	21,240	0.010393962%
809499911	Marion Co Public Library	28,617	0.014003956%
807499911	Marion County Health Department	12,594	0.006162974%
802922911	Marlinton Vol. Fire Department	2,124	0.001039396%
803218810	Marmet, City of	23,010	0.011260126%
800510005	Marshall Co Board of Education	611,381	0.299184142%
807989911	Marshall County Commission	4,248	0.002078792%
896906625	Marshall County Commission	20,076	0.009824350%
896916625	Marshall County Health Dept.	4,387	0.002146813%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
004000044	Marchall III Ca Danasark Osar	0.45.007	0.4000005070/
804899911	Marshall Univ Research Corp	345,327	0.168988507%
828401503	Marshall University	3,685,380	1.803469939%
883940101	Martinsburg Correctional Center	103,191	0.050497334%
897456625	Martinsburg Public Library	8,286	0.004054820%
897076625	Mary H Weir Public Library Mason Co Board of Education	250 575	0.00000000%
800530005		350,575	0.171556657%
804689911	Mason County Action Group	140.200	0.000000000%
802027709	Mason County Commission	149,388	0.073104203%
806069911	Mason County Development Authority	40.005	0.00000000%
804499911	Mason County Emergency Ambulance Service Authority	43,365	0.021221007%
807519911	Mason County Health Department	14,568	0.007128966%
806449911	Mason County Public Library	6,372	0.003118189%
805019911	Mason County Public Service District	30,975	0.015157862%
800470005	McDowell Co Board of Education	379,136	0.185533209%
809809911	McDowell Co Public Library		0.00000000%
802257709	McDowell County Commission	126,550	0.061928246%
805649911	McDowell County Emergency Comm Ctr.	-	0.00000000%
807529911	McDowell County Health Department	4,779	0.002338642%
805289911	McDowell County Public Service District	-	0.00000000%
804988810	McMichen, City of	27,435	0.013425535%
880790602	Medical Imaging Board	4,602	0.002252025%
809999911	Mercer Co Airport Authority	6,372	0.003118189%
800550005	Mercer Co Board Of Education	778,164	0.380800727%
802277709	Mercer Co Comm/Verlin T. Moye	282,720	0.138351275%
808109911	Mercer Co Development Authority	-	0.00000000%
807539911	Mercer Co Health Dept.	19,116	0.009354566%
805279911	Mercer Co. Opportunity Industries, Inc.	-	0.00000000%
805989911	Mercer Co. Solid Waste Authority	15,576	0.007622239%
804249911	Mercer County Communications Center	35,931	0.017583120%
809719911	Midland Public Service District	16,992	0.008315170%
804909911	Midland Trail Scenic Highway Association	531	0.000259849%
805409911	Mid-Ohio Valley Health Department	99,622	0.048750816%
805799911	Mid-Ohio Valley Regional Airport	29,760	0.014563292%
809339911	Mid-Ohio Valley Transit Authority	66,906	0.032740982%
842200001	Mildred Mitchell-Bateman Hospital	595,358	0.291343160%
853542501	Military Affairs & Public Safety	32,391	0.015850793%
895000903	Military Authority	-	0.00000000%
800570005	Mineral Co Board of Education	329,286	0.161138716%
807549911	Mineral Co Health Dept	14,694	0.007190625%
802287709	Mineral County Commission	162,132	0.079340580%
808069911	Mineral Wells Public Service District	12,567	0.006149761%
800590005	Mingo Co Board of Education	380,258	0.186082269%
807559911	Mingo Co Health Dept.	14,586	0.007137775%
802557709	Mingo County Commission	138,237	0.067647373%
804989911	Mingo County Redevelopment	4,248	0.002078792%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800610005	Monongalia Co Board of Education	983,656	0.481359867%
806369911	Monongalia Co Health Dept.	95,076	0.046526195%
806079911	Monongalia Co Urban Mass Transportation	-	0.00000000%
897016625	Monongalia County Commission	212,109	0.103797222%
896536625	Monongalia General Hospital	7,315	0.003579653%
800630005	Monroe Co Board Of Education	176,450	0.086347207%
808749911	Monroe County Health Center	66,198	0.032394516%
805709911	Monroe County Public Library	2,124	0.001039396%
800650005	Morgan Co Board Of Education	207,506	0.101544707%
807699911	Morgan Co Health Dept.	10,620	0.005196981%
802617709	Morgan County Commission	95,226	0.046599599%
804299911	Morgantown Monongalia MPO	4,248	0.002078792%
867101702	Motor Vehicles	1,062,318	0.519853741%
807039911	Moundsville-Marshall County Public Library	14,868	0.007275774%
802700910	Mount Hope, City of	22,833	0.011173510%
806669911	Mountain Cap of WV Inc.	-	0.00000000%
809249911	Mountain Heart Community Services, Inc.	-	0.00000000%
808639911	Mountain Transit Authority	21,063	0.010307346%
828401403	Mountwest Community & Technical College	244,154	0.119478697%
808889911	MOVRC	27,258	0.013338919%
806679911	Mt Hope Housing Authority	11,151	0.005456830%
837701701	Mt Olive Correctional Facility	467,786	0.228914790%
806639911	Mt Top Public Service District	8,456	0.004138011%
804908810	Mullens, City of	21,063	0.010307346%
883400002	Municipal Bond Commission	9,894	0.004841707%
877650002	National Coal Heritage Area Authority	5,841	0.002858340%
883000002	Natural Resources	1,746,898	0.854858394%
808839911	Nettie Levisay PSD	12,744	0.006236377%
832906403	New River Comm. & Tech.	219,561	0.107443917%
807219911	New River Gorge Regional Development Authority	5,841	0.002858340%
802639911	New River Transit Authority	2,832	0.001385862%
800670005	Nicholas Co Board of Education	310,259	0.151827703%
807259911	Nicholas Comm Action Partnership, Inc	-	0.00000000%
802337709	Nicholas County Commission	147,473	0.072167082%
807599911	Nicholas County Health Department	20,535	0.010048965%
802539911	Nitro Convention & Visitors Bureau	1,062	0.000519698%
804428810	Nitro, City of	151,914	0.074340321%
806919911	NO. Jackson Co. Public Service	8,496	0.004157585%
807929911	North Beckley Public Service District	24,780	0.012126290%
808479911	North Central Community Action Association	177,354	0.086789587%
809309911	North Central Opportunity	-	0.00000000%
837701601	Northern Correctional Facility	209,616	0.102577252%
802529911	Northern Panhandle Community Criminal Justice Board	26,904	0.013165686%
802925911	Northern Wayne Co PSD	8,496	0.004157585%
806309911	Norton-Harding-Jimtown PSD	6,372	0.003118189%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804458810	Oak Hill, City of	103,138	0.050471398%
806419911	Oakvale Road Public Service District	4,248	0.002078792%
885310901	Occupational Therapy, Board of	2,124	0.001039396%
847200001	Off of Miners Health, Safety & Training	228,280	0.111710629%
800690005	Ohio Co Board of Education	695,087	0.340146338%
896976625	Ohio Co Commission	119,127	0.058295742%
837707501	Ohio Co Correctional Center	42,849	0.020968498%
896606625	Ohio County Public Library	9,875	0.004832410%
896746625	Ohio Public Service District	8,820	0.004316137%
896896625	Ohio Valley Reg Transit Authority	30,600	0.014974353%
880973502	Oil And Gas Conservation	4,962	0.002428194%
858000501	Optometry, Board of	2,124	0.001039396%
881095002	Osteopathy, Board of	7,788	0.003811120%
806989911	Page-Kincaid Public Service	4,602	0.002252025%
808159911	Parkersburg & Wood Co Library	41,772	0.020441460%
804459911	Parkersburg Housing Authority	26,196	0.012819220%
805419911	Parkersburg Utility Board	153,636	0.075182995%
804578810	Parkersburg, City of	440,199	0.215414873%
800710005	Pendleton Co Board of Education	143,029	0.069992376%
807619911	Pendleton Co Health Department	8,496	0.004157585%
805659911	Pendleton Community Care	, -	0.00000000%
802357725	Pendleton County Commission	32,760	0.016031366%
807979911	Pendleton Senior & Family	8,496	0.004157585%
805719911	Peterstown Public Library		0.000000000%
881053002	Pharmacy, Board of	25,803	0.012626903%
884900602	Physical Therapy, Board of	2,832	0.001385862%
804749911	Piedmont Housing Authority	8,496	0.004157585%
804659911	Pleasant Valley Public Service District	3,009	0.001472478%
800730005	Pleasants Co Board of Education	141,991	0.069484422%
802367709	Pleasants County Commission	79,296	0.038804127%
806029911	Pleasants County Public Library	2,124	0.001039396%
800750005	Pocahontas Co Board of Education	124,111	0.060734702%
807639911	Pocahontas Co Health Department	4,248	0.002078792%
808599911	Pocahontas Co Seniors Citizens Inc.	-	0.000000000%
802377709	Pocahontas County Commission	134,166	0.065655196%
808539911	Pocahontas County PSD	15,576	0.007622239%
807159911	Pocahontas Memorial Hospital	219,416	0.107372960%
808259911	Point Pleasant Housing Authority	15,222	0.007449006%
808939911	Potomac Highlands Support	26,373	0.012905837%
808249911	Potomac Valley Transit Authority	34,515	0.016890189%
896646625	Prestera Center For Mental Health Services	38,688	0.018932280%
800770005	Preston Co Board of Education	383,585	0.187710363%
805599911	Preston Co Caring Council Inc.	-	0.000000000%
802567709	Preston Co Commission	159,654	0.078127951%
807649911	Preston County Health Dept.	4,248	0.002078792%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808049911	Preston County Senior Citizens Inc.	8,850	0.004330818%
897326625	Preston Memorial Hospital	1,596	0.000781015%
806979911	Pride Community Services, Inc.	82,128	0.040189988%
804599911	Princeton Community PSD	-	0.00000000%
804279911	Princeton Health Care Center	-	0.00000000%
804399911	Princeton Rescue Squad	-	0.00000000%
806579911	Princeton Sanitary Board	45,072	0.022056341%
804648810	Princeton, City of	136,998	0.067041058%
881032002	Professional Surveyors, WV Board of	2,124	0.001039396%
837701301	Pruntytown Correctional Center	220,162	0.107738021%
804628810	Pt Pleasant, City of	83,595	0.040907876%
805379911	Public Defender 10th Judicial Circuit	32,214	0.015764176%
805809911	Public Defender 11th Judicial Circuit	16,815	0.008228554%
805079911	Public Defender 12th Judicial Circuit	8,496	0.004157585%
806009911	Public Defender Corp 18th Judicial	10,620	0.005196981%
805879911	Public Defender Corp 1st Judicial Cir.	25,842	0.012645988%
806039911	Public Defender Corp 25th Judicial	16,992	0.008315170%
805889911	Public Defender Corp 2nd Judicial Cir	13,983	0.006842692%
802680911	Public Defender Corp 4th Circuit	31,860	0.015590944%
804929911	Public Defender Corp 6th & 24th Judicial	35,577	0.017409887%
809149911	Public Defender Corp Fifth Judicial	17,346	0.008488403%
806819911	Public Defender Corp. 23R	53,340	0.026102352%
804609911	Public Defender Corp. 9th	24,957	0.012212906%
807569911	Public Defender Corp/15th Judicial	21,240	0.010393962%
806909911	Public Defender Corp/30th Jud Circuit	12,153	0.005947167%
808439911	Public Defender/28th Jud. Ct.	6,372	0.003118189%
808269911	Public Defender/7th Judicial Circuit	10,620	0.005196981%
808379911	Public Defender-13th Circuit	69,561	0.034040227%
867001802	Public Port Authority	-	0.00000000%
857000001	Public Safety	1,877,144	0.918595308%
882800002	Public Service Commission	475,397	0.232639293%
879831702	Public Transit	15,576	0.007622239%
800790005	Putnam Co Board of Education	630,226	0.308406093%
809369911	Putnam Co Development Authority	5,487	0.002685107%
808799911	Putnam Co Solid Waste Authority	2,124	0.001039396%
806949911	Putnam Co. Aging Program	63,366	0.031008655%
808469911	Putnam Co. Fire Service	4,248	0.002078792%
802397709	Putnam County Commission	367,882	0.180025975%
808699911	Putnam County Parks & Recreation Comm	9,237	0.004520199%
806839911	Putnam Public Service District	76,464	0.037418265%
880830002	Racing Commission	63,847	0.031244036%
856901401	Railroad Maintenance Authority	28,269	0.013833659%
805739911	Rainelle Public Library	45.000	0.00000000%
804678810	Rainelle, Town of	15,930	0.007795472%
800810005	Raleigh Co Board of Education	736,570	0.360446373%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809459911	Raleigh Co PSD	46,366	0.022689570%
804719911	Raleigh Co Recreation Authority	3,186	0.001559094%
807109911	Raleigh Co Solid Waste Authority	71,154	0.034819774%
807249911	Raleigh Co. Commission on Aging	-	0.00000000%
805339911	Raleigh Co. Community Action Assoc. Inc.	-	0.00000000%
802327709	Raleigh County Commission	382,143	0.187004709%
807669911	Raleigh County Health Department	29,736	0.014551547%
804429911	Raleigh County Housing Authority	13,452	0.006582843%
808929911	Raleigh County Memorial Airport	14,868	0.007275774%
807999911	Raleigh County Public Library	35,195	0.017222952%
800830005	Randolph Co Board Of Education	341,181	0.166959629%
809279911	Randolph Co Emergency Ambulance Squad	54,312	0.026578008%
807679911	Randolph Co Health Department	44,028	0.021545451%
802417709	Randolph County Commission	160,539	0.078561033%
806829911	Randolph County Housing Authority	31,506	0.015417711%
804938810	Ranson, City of	75,933	0.037158416%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	11,682	0.005716679%
885571602	Real Estate Appraiser/Lic Cert Board	2,593	0.001268905%
880100002	Real Estate Commission	9,660	0.004727198%
804469911	Red Sulphur Public Service District	15,753	0.007708856%
880500702	Reg Jail & Correctional Fac Authority	1,463,839	0.716341227%
804629911	Region 1 Workforce Invest	12,978	0.006350887%
808709911	Region 2 Planning/Development Council	10,266	0.005023749%
808569911	Region 4 Planning/Development Authority	19,224	0.009407417%
808419911	Region 6 Planning/Development Council	-	0.00000000%
808369911	Region 7 Planning/Development Council	9,381	0.004590667%
808289911	Region 8 Planning/Development Council	6,372	0.003118189%
808299911	Region 8 Solid Waste Authority	12,921	0.006322994%
809689911	Region I Planning & Development Council	14,160	0.006929308%
805869911	Region Vi Workforce Investment Board	-	0.00000000%
808219911	Regional Intergovernmental Council	8,496	0.004157585%
844050001	Rehabilitation Services, Division of	1,097,846	0.537239649%
802559911	Ripley Convention & Visitors Bureau	2,124	0.001039396%
800850005	Ritchie Co Board of Education	177,806	0.087010777%
802659911	Ritchie Co Economic Development Authority	2,124	0.001039396%
804799911	Ritchie Co Integrated Family Services	-	0.00000000%
805159911	Ritchie Co. Ambulance Authority, Inc.	37,347	0.018276051%
802427709	Ritchie County Commission	60,534	0.029622793%
806959911	Ritchie County Public Library	8,496	0.004157585%
804768810	Rivesville, Town of	3,540	0.001732327%
800870005	Roane Co Board of Education	198,690	0.097230528%
807079911	Roane Co Public Library	6,372	0.003118189%
808689911	Roane Co. Committee on Aging, Inc.	10,620	0.005196981%
802437709	Roane County Commission	75,818	0.037102140%
805539911	Robert C Byrd Clinic	108,147	0.052922592%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage		
804529911	Romney Public Housing Authority	6,372	0.003118189%		
804948810	Romney, City of	39,825	0.019488680%		
805759911	Ronceverte Public Library	, <u> </u>	0.00000000%		
804718810	Saint Albans, City of	213,725	0.104588024%		
806359911	Salt Rock Sewer P.S.D.	<u>.</u>	0.00000000%		
896506625	Sanitary Board of Charleston	12,864	0.006295100%		
839590001	School Building Authority	16,638	0.008141937%		
828101403	School of Osteopathic Medicine	538,420	0.263480098%		
893020002	Secondary Schools Activities Comm.	19,116	0.009354566%		
825000001	Secretary of State	99,228	0.048558009%		
810100001	Senate	88,143	0.043133476%		
805969911	Seneca Health Services, Inc.	-	0.00000000%		
807589911	Senior Life Services Of Morgan Co	-	0.00000000%		
804789911	Senior Monongalians, Inc.	-	0.00000000%		
807179911	Shady Spring PSD	23,187	0.011346742%		
832401003	Shepherd University	786,351	0.384807100%		
804858810	Shepherdstown, Town of	55,224	0.027024302%		
808609911	Short Line Public Service District	7,824	0.003828736%		
806539911	Sissonville Public Service District	13,452	0.006582843%		
804878810	Sistersville, City of	191,868	0.093892128%		
805919911	So Highlands Comm. Mental	318,246	0.155736205%		
809619911	So Jackson Co Public Service District	12,213	0.005976528%		
804449911	South Charleston Housing Authority	10,620	0.005196981%		
808009911	South Charleston Library Board	15,045	0.007362390%		
809179911	Southern Soil Conservation District	7,611	0.003724503%		
806499911	Southwestern Water District	10,620	0.005196981%		
804928810	Spencer, City of	40,002	0.019575296%		
805909911	St Albans Municipal Water Board	63,720	0.031181887%		
802810810	St. Marys, City of	29,736	0.014551547%		
897226625	St. Marys, City of NP	-	0.00000000%		
802699910	Star City, Town of	37,524	0.018362667%		
808879911	State Bar Association	40,392	0.019766146%		
805109911	Step By Step	-	0.00000000%		
802921911	Stevens Correctional Center	198,948	0.097356782%		
804958810	Stonewood City of	18,762	0.009181334%		
809009911	Sugar Creek PSD	3,342	0.001635434%		
800890005	Summers Co Board of Education	162,587	0.079563238%		
807189911	Summers Co Council on Aging	-	0.00000000%		
807709911	Summers Co Health Department	4,248	0.002078792%		
802447709	Summers County Commission	65,667	0.032134667%		
805679911	Summers County Public Library	6,372	0.003118189%		
805769911	Summersville Public Library	-	0.00000000%		
807229911	Sun Valley Public Service District	14,868	0.007275774%		
811100001	Supreme Court / Judicial	2,669,149	1.306169238%		
818000001	Tax Dept	784,345	0.383825448%		

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
818010001	Tax Dept - Budget Office	14,337	0.007015925%
800910005	Taylor Co Board of Education	221,232	0.108261634%
802457709	Taylor Co Commission	71,154	0.034819774%
807719911	Taylor Co Health Dept.	27,081	0.013252302%
804289911	Taylor Co PSD	12,213	0.005976528%
808779911	Taylor Co Senior Citizen	-	0.000000000%
805129911	Taylor County Public Library	4,248	0.002078792%
804209911	The Appalachian Community Health Center	-	0.000000000%
802669911	The Housing Authority of The County of Jackson	14,337	0.007015925%
802920911	Tomlinson PSD	8,496	0.004157585%
804668810	Town of Alderson	-	0.000000000%
803058810	Town of Ansted	8,673	0.004244201%
803158810	Town of Belle	21,063	0.010307346%
805438810	Town of Beverly	9,735	0.004763899%
804888810	Town of Bolivar	-	0.00000000%
804568810	Town of Carpendale	-	0.00000000%
803338810	Town of Cedar Grove	<u>-</u>	0.00000000%
802821810	Town of Chapmanville	15,399	0.007535623%
803458810	Town of Clay	7,611	0.003724503%
803498810	Town of Danville	- ,,,,,,,	0.000000000%
897166625	Town of Davis	10,584	0.005179364%
803568810	Town of Eleanor	10,089	0.004937132%
805088810	Town of Fairview	2,124	0.001039396%
804488810	Town of Fayetteville	42,126	0.020614692%
803248810	Town of Gauley Bridge	2,124	0.001039396%
804558810	Town of Gilbert	-, : -	0.00000000%
804588810	Town of Glasgow	-	0.00000000%
803768810	Town of Glendale	49,962	0.024449301%
803808810	Town of Grant Town	2,478	0.001212629%
803798810	Town of Grantsville	16,992	0.008315170%
803848810	Town of Handley	-	0.000000000%
803698810	Town of Harpers Ferry	14,514	0.007102541%
803868810	Town of Harrisville	, -	0.00000000%
804178810	Town of Marlinton	3,717	0.001818943%
802822810	Town of Middlebourne	8,673	0.004244201%
804528810	Town of Mitchell Heights	<u>-</u>	0.00000000%
804308810	Town of Monongah	19,283	0.009436289%
804738810	Town of New Haven	16,461	0.008055321%
804548810	Town of Nutter Fort	30,444	0.014898013%
804728810	Town of Oceana	-	0.00000000%
802824810	Town of Paw Paw	1,416	0.000692931%
804898810	Town of Pineville	14,868	0.007275774%
804748810	Town of Ridgeley	-	0.00000000%
805038810	Town of Union	6,372	0.003118189%
803298810	Town of Wardensville	6,372	0.003118189%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805138810	Town of West Hamlin	8,496	0.004157585%
805188810	Town of West Union	22,146	0.010837321%
803228810	Town of Winfield	18,408	0.009008101%
816000001	Treasurer of State's Office	261,678	0.128054205%
806019911	Tri River Transit	2,124	0.001039396%
806929911	Tri-State Transit Authority	125,316	0.061324379%
800930005	Tucker Co Board of Education	93,154	0.045585649%
807729911	Tucker Co Health Dept.	4,248	0.002078792%
808119911	Tucker Co. Solid Waste Authority	26,373	0.012905837%
804849911	Tucker County Ambulance Authority	-	0.00000000%
802467709	Tucker County Commission	88,944	0.043525452%
804519911	Tucker County Development Authority	2,301	0.001126013%
805509911	Tucker County Senior Citizens	-	0.00000000%
805579911	Tug River Health Association	82,305	0.040276605%
800950005	Tyler Co Board of Education	220,360	0.107834914%
802477709	Tyler County Commission	73,809	0.036119020%
808169911	Union PSD	22,833	0.011173510%
809919911	Union Williams PSD	16,992	0.008315170%
805449911	Upper Ohio Conservation District	1,062	0.000519698%
800970005	Upshur Co Board of Education	308,897	0.151161197%
807139911	Upshur Co Public Library	7,965	0.003897736%
805459911	Upshur Co SR Citizens Opportunity Center	-	0.00000000%
802487725	Upshur County Commission	83,307	0.040766941%
802579911	Upshur County Development Authority	2,124	0.001039396%
802823810	Upshur Human Resources, Inc.	· •	0.00000000%
807749911	Upshur-Buckhannon Health Department	4,602	0.002252025%
896716625	Valley Comprehensive Mental Health Ctr	15,024	0.007352114%
805529911	Valley Health System, Inc.	· -	0.00000000%
840400001	Veterans Affairs	420,622	0.205834713%
809129911	Vienna Public Library	8,496	0.004157585%
809939911	Warm Springs PSD	4,248	0.002078792%
883430602	Water Development Authority	20,001	0.009787648%
800990005	Wayne Co Board of Education	489,936	0.239754068%
805359911	Wayne Co Community Service Org Inc.	· -	0.00000000%
806869911	Wayne Co Health Dept.	17,930	0.008774188%
896136625	Wayne County Commission	15,924	0.007792536%
805859911	WC Workshop Inc.	-	0.00000000%
801010005	Webster Co Board of Education	142,019	0.069498124%
802507709	Webster County Commission	61,773	0.030229108%
807769911	Webster County Health Dept.	7,434	0.003637887%
808349911	Webster Springs Public Service District	4,248	0.002078792%
897066625	Weirton Board of Park Commissioners	-	0.00000000%
897086625	Weirton Sanitary Board	60,048	0.029384965%
841901801	Welch Emergency Hospital	350,556	0.171547360%
803288810	Welch, City of	58,815	0.028781587%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
831000503	West Liberty State College	591,610	0.289509047%
880130602	West Virginia Lottery Commission	303,597	0.148567600%
805329911	West Virginia Rural Water Association		0.00000000%
886107204	West Virginia University	14,277,372	6.986745251%
804709911	Westbrook Health Services	416,658	0.203894898%
806999911	Weston Housing Authority		0.00000000%
807149911	Weston Sanitary Board	16,992	0.008315170%
803238810	Weston, City of	54,846	0.026839325%
801030005	Wetzel Co Board of Education	416,921	0.204023599%
806049911	Wetzel Co Emergency Ambulance Authority	27,081	0.013252302%
896736625	Wetzel Co Hospital	127,076	0.062185649%
802517709	Wetzel County Commission	129,324	0.063285725%
807779911	Wetzel-Tyler Health Department	11,307	0.005533170%
896926625	Wheeling Housing Authority	19.589	0.009586033%
807609911	Wheeling-Ohio Co Health Department	52,497	0.025689823%
806689911	White Oak Public Service District	10,443	0.005110365%
804889911	Whitehall Public Service District	6,195	0.003031572%
809079911	Wilderness Public Service District	16,638	0.008141937%
842000001	William R Sharpe Jr Hospital	707,651	0.346294631%
804489911	Williamson Housing Authority	17,169	0.008401786%
807019911	Williamson Utility Board	4,779	0.002338642%
803118810	Williamson, City of	23,364	0.011433359%
801050005	Wirt Co Board of Education	77,768	0.038056388%
804779911	Wirt Co Committee on Aging	,	0.000000000%
802577709	Wirt County Commission	2,124	0.001039396%
801070005	Wood Co Board of Education	1,083,911	0.530420447%
808669925	Wood Co Parks & Recreation	1,596	0.000781015%
805369911	Wood Co Senior Citizens Assoc Inc.	-,	0.000000000%
806249911	Wood Co Solid Waste Authority	2,124	0.001039396%
896146625	Wood County Commission	266,024	0.130180955%
890000002	Workers Compensation Comm.	13,341	0.006528524%
805139911	Workforce Investment Board of Kanawha Co	13,137	0.006428695%
882500602	Workforce WV/Payroll-05303	697,973	0.341558625%
804639911	WV Affordable Housing Trust	177	0.000086616%
805249911	WV Assoc. of Rehabilitation Facilities	-	0.00000000%
883802402	WV Bd of Social Worker Examiners	3,540	0.001732327%
855069301	WV Bd. of Chiropractic Examiners	2,124	0.001039396%
882200002	WV Board of Barbers And Cosmetologists	15,399	0.007535623%
881116002	WV Board of Veterinary Medicine	2,124	0.001039396%
847752301	WV Division of Energy	7,080	0.003464654%
837707001	WV Division of Juvenile Services	909,272	0.444959466%
881074002	WV Engineers Registration Board	8,496	0.004157585%
814000001	WV Enterprise Planning Board	57,171	0.027977082%
881300002	WV Massage Therapy Licensure Board	2,124	0.001039396%
816000002	WV Mun. Pensions Oversight Board	2,124	0.001039396%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809649911	WV Municipal League	6,195	0.003031572%
887200504	WV Network For Educational Telecom	104,425	0.051101202%
830703503	WV Northern Community College	294,614	0.144171698%
818020001	WV Office Of Tax Appeals	9,558	0.004677283%
834957902	WV Parkways Econ. Dev.& Tourism Authority	831,042	0.406676995%
837701401	WV Parole Board	29,286	0.014331336%
833300001	WV School for the Deaf and Blind	322,915	0.158021017%
884610002	WV Solid Waste Management Board	15,285	0.007479836%
832603203	WV Southern Community College	347,849	0.170222668%
881063502	WV State Board of Examiners for LPNs	12,990	0.006356760%
832802203	WV State University	588,681	0.288075717%
805039911	WV Statewide Independent Living Council	-	0.00000000%
804259911	WVSU Metro Area Agency on Aging	27,612	0.013512151%
802599911	WVSC R & D Corporation	124,254	0.060804681%
801090005	Wyoming Co Board of Education	290,457	0.142137437%
808429911	Wyoming Co Council on Aging	38,940	0.019055598%
807809911	Wyoming Co Health Department	6,372	0.003118189%
809559911	Wyoming Co Public Library	11,859	0.005803296%
802547709	Wyoming County Commission	174,120	0.085207003%
809749911	Wyoming County Economic Dev Authority	6,372	0.003118189%
	State Of West Virginia Special Funding - Public		
	School Support Plan (PSSP)	47,261,230	23.127657825%
	State of West Virginia Special Funding - OPEB		
	Supplemental for Unfunded Liability	30,000,000	14.680737991%
	State of West Virginia Special Funding - Financial		
	Stability Fund	5,000,000	2.446789665%
		\$ 204,349,400	100.000000000%

			Deferred Outflow	s of Resources	Deferred Inflows of Resources				OPEB Expense Net Amortization of			
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
892703502	ABC Commission	\$ 1,750,895	\$ -	\$ -	\$ (25,899)	\$ (174,824)		\$ (230,524)	\$ (463,656)	\$ 105,253	\$ (83,726)	\$ 21,527
881000502 858000001	Accountancy, Board of Adjutant General	63,182 6,801,718	11,535 4,684,100	11,535 4,684,100	(935) (100,611)	(6,309) (679,141)	(1,169) (125,899)		(8,413) (905,651)	3,798 408,876	3,482 1.525.560	7,280 1,934,436
881510002	Administration, Dept. of	0,001,710	4,004,100	4,004,100	(100,011)	(073,141)	(123,099)		(903,031)	400,070	1,323,300	1,934,430
	Board of Risk and Insurance Management	469,635	20,641	20,641	(6,947)	(46,892)	(8,693)	(46,008)	(108,540)	28,231	(11,277)	16,954
	Consolidated Public Retirement Board Ethics Commission	1,807,799 134,186	127,141 1,590	127,141 1,590	(26,741) (1,985)	(180,506) (13,398)	(33,462)	(183,683) (28,113)	(424,392) (45,980)	108,673 8,066	(32,722) (9,921)	75,951 (1,855)
	Finance Division	245,999	55,531	55,531	(3,639)	(24,563)	(4,553)	(15,962)	(48,717)	14,788	9,387	24,175
	General Services Division/Building Commission	2,135,678	183,460	183,460	(31,591)	(213,244)	(39,531)	(341,469)	(625,835)	128,383	(75,375)	53,008
	Public Employees Grievance Board Information Services And Communications	201,274 5,020,240		-	(2,977) (74,259)	(20,097) (501,263)	(3,726) (92,924)	(50,746) (590,164)	(77,546) (1,258,610)	12,099 301,785	(16,577) (213,949)	(4,478) 87,836
	Office of Technology	89,450	17,506	17,506	(1,323)	(8,931)	(1,656)	(15,647)	(27,557)	5,377	2,148	7,525
	Public Employees Insurance Agency	699,151	36,437	36,437	(10,342)	(69,809)	(12,941)	(94,241)	(187,333)	42,028	(24,706)	17,322
	Division of Personnel	1,242,015 89,450	68,324 9,002	68,324 9,002	(18,372)	(124,013)	(22,990) (1,656)	(166,608)	(331,983)	74,662 5,377	(42,603) (4,403)	32,059 974
	Prosecuting Attorneys Institute Public Defender Services	481.898	9,002 51,125	51,125	(1,323) (7,128)	(8,931) (48,117)	(8,920)	(18,667) (41,730)	(30,577) (105,895)	28.969	(1,319)	27,650
	Purchasing Division	670,909			(9,924)	(66,989)	(12,418)	(196,619)	(285,950)	40,331	(63,373)	(23,042)
	Real Estate Division	380,185	98,008	98,008	(5,624)	(37,961)	(7,037)	-	(50,622)	22,854	33,759	56,613
	Retiree Health Benefit Trust Fund Secretary of Administration	393,266 44,725	34,723	34,723	(5,817) (662)	(39,267) (4,466)	(7,279) (828)	(50,745) (42,888)	(103,108) (48,844)	23,641 2.689	(9,150) (13,169)	14,491 (10,480)
	Surplus Property	303,239	108,679	108,679	(4,485)	(30,278)	(5,613)	(25,822)	(66,198)	18,229	20,367	38,596
	Travel Management	273,170	164,125	164,125	(4,041)	(27,276)	(5,056)	(17,423)	(53,796)	16,421	38,707	55,128
	Travel Management - Aviation Fleet Management	67,088	60,310	60,310	(992)	(6,699)	(1,242)	(199,263)	(199,263) (8,933)	4,033	(58,136) 16,582	(58,136) 20,615
867001902	Aeronautics Commission	42,741	1,126	1,126	(632)	(4,268)	(791)	(10,497)	(16,188)	2,569	(3,558)	(989)
808019911	Aging & Family Services Of Mineral County	156,097	7,252	7,252	(2,309)	(15,586)	(2,889)	(10,337)	(31,121)	9,384	(1,815)	7,569
851000001 803018810	Agriculture Anmoore, Town of	6,908,492 163,530	162,548 1,608	162,548 1,608	(102,190) (2,419)	(689,802) (16,328)	(127,875) (3,027)	(648,716) (2,179)	(1,568,583) (23,953)	415,294 9,830	(194,334)	220,960 9,823
837700501	Anthony Correctional Center	1,698,054	138,533	138,533	(25,118)	(169,548)	(31,431)	(241,474)	(467,571)	102,076	(50,883)	51,193
808789911	Appalachian Area Agency on Aging	-	-	-				(132,877)	(132,877)		(39,832)	(39,832)
885550902 808869911	Architects, Board of Armstrong Public Service District	22,300 66.899	1,398 4,195	1,398 4,195	(330)	(2,227) (6,680)	(413) (1,238)	(2,524) (7,571)	(5,494) (16,479)	1,341 4.022	(545) (1,636)	796 2.386
807009911	Association Of Co Officials	44,599	4,195	4,195	(660)	(4,453)	(826)	(23,423)	(29,362)	2,681	(7,148)	(4,467)
803068810	Athens, City Of	206,271	17,595	17,595	(3,051)	(20,596)	(3,818)	(26,800)	(54,265)	12,400	(5,037)	7,363
824000001 815000001	Attorney General Auditors Office	3,439,343 3,527,775	71,482 76,555	71,482 76,555	(50,875) (52,183)	(343,413) (352,243)	(63,662) (65,299)	(389,415) (553,121)	(847,365) (1,022,846)	206,751 212,067	(123,830) (182,755)	82,921 29.312
800010005	Barbour Co Board Of Education	2,144,539	710,936	710,936	(31,722)	(214,129)	(39,695)	(189,658)	(475,204)	128,916	125,592	254,508
807269911	Barbour Co Health Department	182,113	3,813	3,813	(2,694)	(18,184)	(3,371)	(41,989)	(66,238)	10,947	(14,423)	(3,476)
807239911 802007709	Barbour Co Senior Center	531,473	15,736	15,736	(7,862)	(53,067)	(9,837)	(194,114)	(194,114) (128,774)	31,949	(58,973) (17,047)	(58,973)
807879911	Barbour County Commission Beckley-Raleigh Co. Convention Ctr., Inc.	96,632	2.491	2.491	(1,429)	(9,649)	(1,789)	(58,008) (24,364)	(37,231)	5,809	(8,292)	14,902 (2,483)
805589911	Belington Clinic		379,865	379,865		-	-	(1,251,209)	(1,251,209)	-	(204,057)	(204,057)
809239911	Benedum Airport Authority	360,510	47,920	47,920	(5,333)	(35,996)	(6,673)	(17,334)	(65,336)	21,672	6,789	28,461
800030005 896006625	Berkeley Co Board Of Education Berkeley County Commission	17,887,256 846,124	7,226,027 88,817	7,226,027 88,817	(264,588) (12,516)	(1,786,015) (84,484)	(331,090) (15,662)	(969,256) (80,769)	(3,350,949) (193,431)	1,075,267 50,864	1,629,678 (5,340)	2,704,945 45,524
897186625	Berkeley County P.S.D.	32,001	147	147	(473)	(3,195)	(592)	(4,258)	(8,518)	1,924	(1,529)	395
802629911	Berkeley Senior Services	104,065	28,976	28,976	(1,539)	(10,391)	(1,926)	(1,174)	(15,030)	6,256	7,535	13,791
807279911 806729911	Berkeley-Morgan Co Board Of Health Big Bend PSD	316,383 61,324	17,831	17,831	(4,680) (907)	(31,590) (6,123)	(5,856) (1,135)	(88,193) (10,497)	(130,319) (18,662)	19,019 3,686	(30,518) 1,035	(11,499) 4,721
804839911	Bingamon PSD	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
832401103	Blue Ridge Community & Technical College	2,365,887	175,713	175,713	(34,996)	(236,230)	(43,792)	(246,009)	(561,027)	142,222	(42,332)	99,890
809739911 804409911	Bluefield Housing Authority Bluefield Sanitary Board	146,806 845,715	1,435 13,996	1,435 13,996	(2,172) (12,510)	(14,658) (84,443)	(2,717) (15,654)	(2,680) (94,592)	(22,227) (207,199)	8,825 50,839	(593) (31,005)	8,232 19,834
832906503	Bluefield State College	4,001,084	82,352	82,352	(59,184)	(399,502)	(74,059)	(636,040)	(1,168,785)	240,520	(211,714)	28,806
803328810	Bluefield, City of	1,765,803	-		(26,120)	(176,313)	(32,685)	(312,350)	(547,468)	106,149	(106,208)	(59)
805619911 804439911	Bluestone Health Center Bluewell Public Service District	267,595	21,535 16,778	21,535 16,778	(3,958)	(26,719)	(4,953)	(975,490) (30,284)	(975,490) (65,914)	16,086	(260,278) (6,545)	(260,278) 9,541
857300001	Board of Coal Mine Health & Safety	40,883	10,776	10,776	(605)	(4,082)	(757)	(12,404)	(17,848)	2,458	(4,519)	(2,061)
885400901	Board of Examiners Of Psychologists	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
881311002 891600002	Board of Funeral Service Examiners Board of Medicine	22,300 237,862	21.008	21.008	(330)	(2,227)	(413)	(17,949) (6,915)	(20,919)	1,341 14.299	(6,572) 3.228	(5,231) 17,527
886760002	Board of Medicine Board of Respiratory Care	22,300	1,398	1,398	(3,518)	(23,750)	(4,403)	(2,524)	(5,494)	1,341	(545)	796
800050005	Boone Co Board Of Education	2,892,121	543,184	543,184	(42,780)	(288,774)	(53,533)	(1,310,083)	(1,695,170)	173,856	(333,365)	(159,509)
802217709 807289911	Boone Co Commission Boone Co Health Department	2,422,906 76,190	17,618	17,618	(35,840)	(241,924) (7,607)	(44,848) (1,410)	(683,627) (19,504)	(1,006,239) (29,648)	145,650 4,580	(248,174) (2,342)	(102,524) 2,238
807289911	Boone Co Health Department Boone Co Housing and Redevelopment Authority	76,190 128,223	17,618 4,645	17,618 4,645	(1,127) (1,897)	(12,803)	(2,373)	(19,504)	(29,648)	4,580 7,708	(2,342)	2,238 3,060
808959911	Boone Co Parks & Recreation Comm.	145,514	11,660	11,660	(2,152)	(14,529)	(2,693)		(19,374)	8,747	3,625	12,372
805829911	Boone County Ambulance Authority	919,858	40 407	40.407	(13,607)	(91,846)	(17,026)	(162,395)	(284,874)	55,296	(54,334)	962
804949911 806209911	Boone County Community Organization Boone County Public Service District	133.797	12,497 2,868	12,497 2.868	(1.979)	(13,359)	(2,477)	(83,017) (27,397)	(83,017) (45,212)	8.043	(18,221) (9,306)	(18,221)
808769911	Boone-Madison Public Library	9,291	_,	_,550	(137)	(928)	(172)	(19,631)	(20,868)	559	(6,270)	(5,711)
806859911	Bradley Public Service District	109,640	-	-	(1,622)	(10,947)	(2,029)	(26,386)	(40,984)	6,591	(9,229)	(2,638)

		Deferred Outflows of Resources Deferred Inflows of Resources						OPEB Expense				
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
809359911 800070005	Branchland-Midkiff Public Service Dist Braxton Co Board Of Education	89,198 1,887,674	5,593 826,785	5,593 826.785	(1,319) (27,922)	(8,906) (188,481)	(1,651) (34,941)	(10,095) (212,500)	(21,971) (463,844)	5,362 113,475	(2,182) 149,028	3,180 262,503
800070005	Braxton Co Board Of Education Braxton Co Health Department	1,887,674	10,975	10,975	(27,922)	(188,481)	(34,941)	(212,500)	(33,397)	113,475 2,681	(7,100)	(4,419)
807579911	Braxton Co Senior Citizens Center	156,097	11,055	11,055	(2,309)	(15,586)	(2,889)	(18,605)	(39,389)	9,384	(3,816)	5,568
802037709	Braxton County Commission	1,259,926	55,401	55,401	(18,637)	(125,802)	(23,321)	(123,733)	(291,493)	75,739	(30,358)	45,381
886109304	Bridgevalley Community And Technical College	3,623,346	319,481	319,481	(53,596)	(361,786)	(67,068)	(546,935)	(1,029,385)	217,812	(113,682)	104,130
800090005 897136625	Brooke Co Board of Education Brooke Co Commission	4,158,788 2,129,956	1,144,016	1,144,016	(61,517) (31,506)	(415,249) (212,673)	(76,979) (39,425)	(537,367) (285,241)	(1,091,112) (568,845)	250,000 128,039	116,550 (103,465)	366,550 24,574
804739911	Brooke County Committee on Aging	165,389	857	857	(2,446)	(16,514)	(3,061)	(6,847)	(28,868)	9,942	(1,567)	8,375
807309911	Brooke County Health Department	100,348		-	(1,484)	(10,020)	(1,857)	(26,549)	(39,910)	6,032	(9,499)	(3,467)
808719911	Brooke County Public Library	66,899	4,195	4,195	(990)	(6,680)	(1,238)	(7,571)	(16,479)	4,022	(1,636)	2,386
802549911 806439911	Buckhannon Housing Authority Buckhannon/Upshur Work Adjustment Center	111,498	16,193	16,193	(1,649)	(11,133)	(2,064)	(18,078) (1,362)	(32,924) (1,362)	6,703	(2,209)	4,494 (502)
805009911	Buffalo Creek Memorial Library	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
808979911	Buffalo Creek Public Service District	211,846	22,607	22,607	(3,134)	(21,153)	(3,921)	(14,539)	(42,747)	12,735	859	13,594
878621302	Bureau of Senior Services	819,247	104,018	104,018	(12,118)	(81,801)	(15,164)	(86,242)	(195,325)	49,248	(3,178)	46,070
802519911 800110005	Burnsville Public Utility Cabell Co Board Of Education	59,466 9,683,446	16,161 4,025,584	16,161 4,025,584	(880) (143,237)	(5,938) (966,877)	(1,101) (179,239)	(25,415) (994,342)	(33,334) (2,283,695)	3,575 582,107	(4,921) 740,465	(1,346) 1,322,572
807319911	Cabell Co Health Department	704,295	49,845	49,845	(10,418)	(70,323)	(13,036)	(126,879)	(220,656)	42,338	(33,045)	9,293
896936625	Cabell Co. Comm Non-Par	3,387,867	-	-	(50,113)	(338,273)	(62,709)	(955,740)	(1,406,835)	203,657	(318,981)	(115,324)
804999911	Cabell Co. Community Serv		10,977	10,977	-	-	-	(251,878)	(251,878)	-	(65,210)	(65,210)
807939911 805499911	Cabell County Public Library Cabin Creek Health Center	1,440,906	57,795	57,795	(21,314)	(143,872)	(26,671)	(88,305) (1,991,712)	(280,162) (1,991,712)	86,618	(16,646) (556,597)	69,972 (556,597)
800130005	Calhoun Co Board of Education	1,214,540	351,147	351,147	(17,965)	(121,270)	(22,481)	(159,330)	(321,046)	73,010	37,840	110,850
804759911	Calhoun Co Committee on Aging	-	-	-	-	-	-	(126,705)	(126,705)	-	(36,342)	(36,342)
802067709	Calhoun County Commission	454,727	8,229	8,229	(6,726)	(45,404)	(8,417)	(103,175)	(163,722)	27,335	(35,753)	(8,418)
802589911 804389911	Camp Dawson Event Center Canaan Valley Public Service District	488,732 44,599	2,796	2,796	(7,229) (660)	(48,799) (4,453)	(9,046) (826)	(249,440) (5,047)	(314,514) (10,986)	29,379 2,681	(81,975) (1,091)	(52,596) 1,590
806849911	Capon Bridge Public Library	22,300	2,790	2,730	(330)	(2,227)	(413)	(20,330)	(23,300)	1,341	(6,589)	(5,248)
805008810	Capon Bridge, Inc. Town of	63,182		-	(935)	(6,309)	(1,169)	(19,013)	(27,426)	3,798	(6,580)	(2,782)
805639911	Central Communication, Inc.	267,595	18,046	18,046	(3,958)	(26,719)	(4,953)	(44,847)	(80,477)	16,086	(11,562)	4,524
805479911 808809911	Central Hampshire PSD Central WV Aging Services	204,413	30,771 35,768	30,771 35,768	(3,024)	(20,410)	(3,784)	(7,834) (1,505,584)	(35,052) (1,505,584)	12,288	5,574 (400,784)	17,862 (400,784)
802679911	Central WV Regional Airport Authority	670.846	33,700	33,766	(9.923)	(66,983)	(12,417)	(82.397)	(1,505,564)	40.327	(29,551)	10.776
808519911	Central WV Transit Authority	737,744	69,117	69,117	(10,913)	(73,663)	(13,656)	(70,466)	(168,698)	44,348	(6,960)	37,388
803749911	Century Volga Public Service District	89,198	32,243	32,243	(1,319)	(8,906)	(1,651)	(9,253)	(21,129)	5,362	9,336	14,698
805779911 804589911	Chapmanville Public Library Charles Town Utility Boar	44,599 438,558	2,796 28.643	2,796 28,643	(660) (6,487)	(4,453) (43,789)	(826) (8,118)	(5,047) (54,568)	(10,986) (112,962)	2,681 26.363	(1,091) (12,231)	1,590 14,132
803418810	Charles Town City of	546,340	26,043	26,043	(8,081)	(54,551)	(10,113)	(94,427)	(167,172)	32,842	(27,431)	5,411
804419911	Charleston Convention & Visitors Bureau	196,980	32,596	32,596	(2,914)	(19,668)	(3,646)	(7,329)	(33,557)	11,841	6,262	18,103
805609911	Charleston Housing	1,600,058	47,169	47,169	(23,668)	(159,763)	(29,617)	(191,360)	(404,408)	96,185	(57,541)	38,644
807869911 809859911	Charleston Urban Renewal Authority Chestnut Ridge Public Service District	44,599 66,899	4,186	4,186	(660) (990)	(4,453) (6,680)	(826) (1,238)	(7,843) (22,909)	(13,782) (31,817)	2,681 4,022	(1,739) (7,682)	942 (3,660)
803098810	City of Barboursville	1,474,575	160,672	160,672	(21,812)	(147,234)	(27,294)	(25,793)	(222,133)	88,642	34,673	123,315
896366625	City of Beckley	1,253,260	-	-	(18,538)	(125,136)	(23,198)	(369,851)	(536,723)	75,338	(128,535)	(53,197)
803168810	City of Belmont	111,498			(1,649)	(11,133)	(2,064)	(143,727)	(158,573)	6,703	(44,961)	(38,258)
897146625 804038810	City of Benwood	71,392 2,327,587	43,781	43,781	(1,056) (34,430)	(7,128) (232,406)	(1,321) (43,083)	(39,766) (317,400)	(49,271) (627,319)	4,292 139,920	(12,554) (104,911)	(8,262) 35,009
896356625	City of Bridgeport City of Buckhannon	1,334,521	43,781	43,781	(19,740)	(133,250)	(24,702)	(317,400)	(254,946)	80,223	(24,527)	55,696
896276625	City of Charleston	127,876			(1,892)	(12,768)	(2,367)	(24,256)	(41,283)	7,687	(8,175)	(488)
803438810	City of Chester		-	-		-		(312,216)	(312,216)		(89,345)	(89,345)
896386625	City of Follansbee	570,004 200,381	- 17,315	17 215	(8,431) (2,964)	(56,914) (20,008)	(10,551)	(86,548) (27,822)	(162,444) (54,503)	34,265 12,046	(24,462)	9,803 6,555
803708810 803728810	City of Franklin City Of Gary	150,522	17,315	17,315	(2,964)	(20,008)	(3,709) (2,786)	(34,062)	(54,503)	9,048	(5,491) (11,253)	(2,205)
803778810	City of Glenville	98,490	8,424	8,424	(1,457)	(9,834)	(1,823)	(12,813)	(25,927)	5,921	(2,405)	3,516
804848810	City of Grafton	825,084	141,708	141,708	(12,205)	(82,383)	(15,272)	(72,886)	(182,746)	49,599	12,107	61,706
896226625 896446625	City of Huntington City of Kenova	93,104 13,963	-		(1,377)	(9,296) (1,394)	(1,723)	(29,177)	(41,573) (6,522)	5,597 839	(9,389) (1,491)	(3,792)
803108810	City of Keyser	702,615	33,612	33,612	(10,393)	(70,155)	(13,005)	(96,165)	(189,718)	42,237	(26,191)	16,046
804148810	City of Madison	341,927	20,171	20,171	(5,058)	(34,141)	(6,329)	(15,960)	(61,488)	20,554	(334)	20,220
897206625	City of Mannington	38,552	177	177	(570)	(3,849)	(714)	(5,130)	(10,263)	2,317	(1,841)	476
804048810	City of Milton	576,114	27,284	27,284	(8,522)	(57,524)	(10,664)	(49,081)	(125,791)	34,632	(10,582)	24,050
804318810 804338810	City of Montgomery City of Moorefield	221,138 588.325	43,514 45,012	43,514 45,012	(3,271) (8,702)	(22,080) (58,743)	(4,093) (10,890)	(61,990) (74,398)	(91,434) (152,733)	13,293 35,366	(10,877) (15,036)	2,416 20,330
896436625	City of New Martinsville	1,497,599	3,082	3,082	(22,152)	(149,533)	(27,720)	(221,181)	(420,586)	90,026	(80,649)	9,377
804498810	City of Paden City	312,194			(4,618)	(31,172)	(5,779)	(184,909)	(226,478)	18,767	(59,498)	(40,731)
804518810	City of Parsons	222,996	15,822	15,822	(3,299)	(22,266)	(4,128)	(36,137)	(65,830)	13,405	(8,965)	4,440
802820810 803148810	City of Pennsboro City of Petersburg	115,214 403,251	93,736 35,345	93,736 35,345	(1,704) (5,965)	(11,504) (40,264)	(2,133) (7,464)	(34,022)	(15,341) (87,715)	6,926 24,241	28,409 (2,818)	35,335 21,423
804478810	City of Petersburg City of Philippi	596,514	47,707	47,707	(8,824)	(59,561)	(11,041)	(75,148)	(154,574)	35,859	(14,572)	21,423
803188810	City of Ravenswood	644,725	56,136	56,136	(9,537)	(64,375)	(11,934)	(13,847)	(99,693)	38,757	10,332	49,089
803428810	City of Richwood	371,660	-		(5,498)	(37,110)	(6,879)	(59,421)	(108,908)	22,342	(18,731)	3,611

			Deferred Outflows	of Resources	Deferred Inflows of Resources					OPEB Expense		
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
804758810	City of Ripley	1,057,298	78,190	78,190	(15,640)	(105,570)	(19,570)	(153,747)	(294,527)	63,558	(35,151)	28,407
804788810 804018810	City of Ronceverte City of Salem	418,117 382,809	14,643 45,064	14,643 45,064	(6,185) (5,663)	(41,748) (38,223)	(7,739) (7,086)	(37,377) (357)	(93,049) (51,329)	25,135 23,012	(9,746) 12,259	15,389 35,271
804868810	City of Shinnston	317,769			(4,700)	(31,729)	(5,882)	(87,860)	(130,171)	19,102	(29,111)	(10,009)
804828810	City of Smithers	128,223	8,082	8,082	(1,897)	(12,803)	(2,373)	(25,441)	(42,514)	7,708	(7,152)	556
896846625 896836625	City of South Charleston/Sanitary Board	16,756	77	77	(248)	(1,673)	(310)	(2,230)	(4,461)	1,007	(800)	207
896836625	City of Summersville City of Thomas	53,040 89,198	244 5,593	244 5,593	(785) (1,319)	(5,296) (8,906)	(982) (1,651)	(7,058) (10,095)	(14,121) (21,971)	3,188 5.362	(2,533) (2,182)	655 3,180
897096625	City of Weirton	1,187,904	-	-	(17,571)	(118,610)	(21,988)	(349,049)	(507,218)	71,409	(120,753)	(49,344)
897106625	City of Weirton/Water Board	824,119	62,527	62,527	(12,190)	(82,287)	(15,254)	(135,569)	(245,300)	49,541	(32,760)	16,781
896216625 803128810	City of Wellsburg City of White Sulphur Springs	36,284 542,623	167 34,145	167 34,145	(537) (8,026)	(3,623) (54,180)	(672) (10,044)	(17,055) (54,688)	(21,887) (126,938)	2,181 32,619	(6,238) (10,762)	(4,057) 21,857
805248810	City of Write Sulphur Springs City of Williamstown	410,684	27,755	27,755	(6,075)	(41,006)	(7,602)	(30,254)	(84,937)	24,688	(3,516)	21,172
897196625	City/Co Building Management Corporation	16,756	-	-	(248)	(1,673)	(310)	(17,430)	(19,661)	1,007	(5,729)	(4,722)
809669911	Clarksburg Harrison Reg Housing Authority	436,700	19,611	19,611	(6,460)	(43,604)	(8,083)	(28,676)	(86,823)	26,252	(5,174)	21,078
805979911 804028810	Clarksburg Water Board	758,186 3,886,279	36,496 272,790	36,496 272,790	(11,215) (57,486)	(75,704) (388,039)	(14,034) (71,934)	(69,445) (322,020)	(170,398) (839,479)	45,577 233,618	(15,553) (43,649)	30,024 189,969
808239911	Clarksburg, City of Clarksburg-Harrison Public Library	193,263	272,790	272,790	(2,859)	(19.297)	(71,934)	(322,020)	(48,224)	11.618	(43,649)	10.429
800150005	Clay Co Board of Education	1,656,857	455,543	455,543	(24,508)	(165,435)	(30,668)	(513,782)	(734,393)	99,600	(64,056)	35,544
807339911	Clay Co Health Department	224,854		-	(3,326)	(22,451)	(4,162)	(118,930)	(148,869)	13,517	(39,475)	(25,958)
806089911 802077709	Clay Co. Emergency Ambulance Authority Clay County Commission	16,725 358,652	58,353	58,353	(247) (5,305)	(1,670) (35,811)	(310) (6,639)	(27,309) (34,480)	(29,536) (82,235)	1,005 21,560	(7,981) 3,340	(6,976) 24,900
897236625	Claywood Park PSD	102,427	50,555	30,333	(1,515)	(10,227)	(1,896)	(48,299)	(61,937)	6,157	(16,944)	(10,787)
809099911	Coalfield Comm. Action Partnership, Inc.	1,789,541	115,966	115,966	(26,471)	(178,683)	(33,124)	(225,747)	(464,025)	107,576	(51,294)	56,282
803270001	Commerce, Office Of Secretary, Dept. of	46,457		-	(687)	(4,639)	(860)	(386,162)	(392,348)	2,793	(111,857)	(109,064)
808279911 809479911	Committee on Aging For Randolph County Inc. Community Action of South	224,854 2,367,472	300,494	300.494	(3,326) (35,020)	(22,451) (236,389)	(4,162) (43,822)	(89,565) (147,690)	(119,504) (462,921)	13,517 142,317	(27,222) 28,204	(13,705) 170,521
832502103	Concord College	5,625,573	141,718	141,718	(83,213)	(561,705)	(104,129)	(685,153)	(1,434,200)	338,174	(213,486)	124,688
802499911	Concord University Research & Dev. Corporation	431,125	129,233	129,233	(6,377)	(43,047)	(7,980)	(42,813)	(100,217)	25,916	19,758	45,674
807739911	Cool Ridge Flat Top PSD	81,765	9,727	9,727	(1,209)	(8,164)	(1,513)	(566,903)	(10,886)	4,915	3,514	8,429
837701801 837702101	Corrections/Salem Corrections, Dept. of Corrections/St. Marys Corrections, Dept. of	2,601,240 3,983,310	38.297	38.297	(38,477) (58,921)	(259,730) (397,727)	(48,149) (73,730)	(715,286)	(913,259) (1,245,664)	156,370 239,451	(201,417) (253,024)	(45,047) (13,573)
805559911	Corridor G Regional Development Authority	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
806899911	Cottageville Public Service District	102,206	34,668	34,668	(1,512)	(10,205)	(1,892)	(6,631)	(20,240)	6,144	7,089	13,233
807119911 805439911	Council of The Southern Mts County Commissioners' Association of WV	156,097 44,599	4,266 2,796	4,266 2.796	(2,309) (660)	(15,586) (4,453)	(2,889)	(44,906)	(65,690) (10,986)	9,384 2,681	(15,373)	(5,989) 1,590
811200001	Courthouse Facilities Imp	20,441	18,376	18,376	(302)	(2,041)	(378)	(5,047)	(2,721)	1,229	(1,091) 5,053	6,282
805689911	Cowen Public Library	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
809139911	Cowen Public Service District	176,538	-	-	(2,611)	(17,627)	(3,268)	(30,387)	(53,893)	10,612	(10,870)	(258)
806939911 808389911	Crab Orchard-Mac Arthur PSD Craft Memorial Library	195,121 111,498	31,169 6,991	31,169 6,991	(2,886) (1,649)	(19,483) (11,133)	(3,612) (2,064)	(18,408) (12,618)	(44,389) (27,464)	11,729 6,703	1,787 (2,727)	13,516 3,976
806429911	Craigsville Public Library	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
809699911	Craigsville Public Service District	289,895	20,017	20,017	(4,288)	(28,946)	(5,366)	(27,360)	(65,960)	17,427	(4,578)	12,849
802810911 804339911	Crum Public Service District Culloden Public Service District	22,300	19,571	19,571	(330)	(2,227)	(413)	(63,517)	(2,970) (63,517)	1,341	5,509 (18,172)	6,850 (18,172)
835100001	Culture And History	2,167,322		-	(32,059)	(216,404)	(40,117)	(404,964)	(693,544)	130,286	(139,787)	(9,501)
806619911	Danese Public Service District	66,899	4,195	4,195	(990)	(6,680)	(1,238)	(7,571)	(16,479)	4,022	(1,636)	2,386
881021502	Dental Examiners, Board of	79,686	4,873	4,873	(1,179)	(7,957)	(1,475)	(8,659)	(19,270)	4,790	(1,851)	2,939
836500001 828600001	Department of Corrections Department of Education	8,455,761 10,729,962	459,511 357,497	459,511 357,497	(125,077) (158,717)	(844,295) (1,071,370)	(156,515) (198,610)	(1,149,888) (1,604,702)	(2,275,775) (3,033,399)	508,306 645,017	(297,344) (492,974)	210,962 152,043
867001602	Department of Highways	106,828,711	2,777,945	2,777,945	(1,580,208)	(10,666,686)	(1,977,383)	(15,341,924)	(29,566,201)	6,421,859	(4,889,082)	1,532,777
845000001	Department of Labor	1,655,198		<u>-</u>	(24,484)	(165,269)	(30,637)	(431,661)	(652,051)	99,500	(157,680)	(58,180)
837704001 812102101	Dept. of Corrections/Denmar Facility Development Office	1,403,015 2,352,028	69,242 435,855	69,242 435,855	(20,753) (34,791)	(140,089) (234,846)	(25,970) (43,536)	(144,352) (155,556)	(331,164) (468,729)	84,340 141,389	(34,150) 62,523	50,190 203,912
804979911	Developmental Center & Workshop, Inc.	2,332,020	430,000	430,000	(34,791)	(234,040)	(43,336)	(115,183)	(115,183)	141,309	(32,322)	(32,322)
805189911	Dignity Hospice of Southern West Virginia		53,624	53,624		-	-	(570,368)	(570,368)	-	(137,065)	(137,065)
809609911	Disability Rights of West Virginia					-	-	(484,265)	(484,265)		(136,838)	(136,838)
883952702 853543001	Division of Financial Institution Division of Protective Services	539,977 848,581	36,076 117,571	36,076 117,571	(7,987) (12,552)	(53,916) (84,730)	(9,995) (15,707)	(70,756) (79,086)	(142,654) (192,075)	32,460 51,011	(16,151) 3,186	16,309 54,197
885460602	Division of Tourism	1,066,443	-	-	(15,775)	(106,483)	(19,740)	(284,948)	(426,946)	64,108	(96,457)	(32,349)
800170005	Doddridge Co Board Of Education	1,908,199	489,595	489,595	(28,226)	(190,531)	(35,320)	(178,017)	(432,094)	114,709	69,023	183,732
802087709	Doddridge Co Commission	1,447,614	31,999	31,999	(21,413)	(144,542)	(26,795)	(8,555)	(201,305)	87,021	5,646	92,667
809059911 807349911	Doddridge Co Senior Citizens, Inc. Doddridge County Health Department	113,356	1,206 39,048	1,206 39,048	(1,677)	(11.318)	(2,098)	(111,891) (24,245)	(111,891)	6,814	(30,320)	(30,320) 8,617
867001503	DOT Office of Administrative Hearings	415,944	-		(6,153)	(41,531)	(7,699)	(117,226)	(172,609)	25,004	(40,862)	(15,858)
809319911	Dunbar Housing Authority	81,765	7,662	7,662	(1,209)	(8,164)	(1,513)	(20,682)	(31,568)	4,915	(5,514)	(599)
803048810 897246625	Dunbar, City of East Ridge Health Services	1,776,565 201,956	6,015	6,015	(26,279) (2,987)	(177,387) (20,165)	(32,884) (3,738)	(203,864) (61,095)	(440,414) (87,985)	106,796 12,140	(73,462) (20,986)	33,334 (8,846)
804319911	Eastern Panhandle Conservation District	201,930		-	(2,907)	(20, 105)	(3,738)	(01,095)	(07,903)	12,140	(20,900)	(0,040)
804359911	Eastern Panhandle Regional PDC Region 9	66,899			(990)	(6,680)	(1,238)	(35,892)	(44,800)	4,022	(11,712)	(7,690)
830700103	Eastern WV Community & Technical College	611,790	-	-	(9,050)	(61,086)	(11,324)	(145,979)	(227,439)	36,777	(52,191)	(15,414)
809209911	Eastern WV Community Action	-	-	-	-	-	-	(536,593)	(536,593)	-	(151,977)	(151,977)

			Deferred Outflows	of Resources	Deferred Inflows of Resources					OPEB Expense		
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
812112201	Economic Development Authority	260,666			(3,856)	(26,027)	(4,825)	(274,162)	(308,870)	15,670	(86,616)	(70,946)
853322303	Education & Arts, Dept. of	520,324		-	(7,697)	(51,954)	(9,631)	(142,551)	(211,833)	31,279	(49,980)	(18,701)
829100001	Educational Broadcasting	1,562,136	-		(23,107)	(155,977)	(28,915)	(454,265)	(662,264)	93,906	(156,117)	(62,211)
805089911 803598810	Elk Valley Public Service District Elkins, City of	128,223 1,684,374	122,197	122,197	(1,897) (24,915)	(12,803) (168,182)	(2,373) (31,178)	(27,062) (185,931)	(44,135) (410,206)	7,708 101,254	(9,189) (34,910)	(1,481) 66,344
805839911	Elkins-Randolph Co. Airport Authority	42,741	1,126	1,126	(632)	(4,268)	(791)	(5.047)	(10,738)	2,569	(1,550)	1,019
804579911	Elkins-Randolph County Public Library	-	-	-		-		(42,344)	(42,344)	-	(12,115)	(12,115)
806599911	Emergency Services Authority/Raleigh	690,909	113,345	113,345	(10,220)	(68,986)	(12,789)	(86,783)	(178,778)	41,533	(812)	40,721
808059911 805469911	Empowerment Through Employment, Inc. Enlarged Hepzibah PSD	111,498	26,334	26,334	(1,649)	(11,133)	(2,064)	(74,532) (26,958)	(74,532) (41,804)	6,703	(22,188) (2,692)	(22,188) 4,011
847750001	Environmental Protection, Department of	18,014,953	140,046	140,046	(266,477)	(1,798,766)	(333,454)	(2,214,060)	(4,612,757)	1.082.944	(777,286)	305,658
856403501	Environmental Quality Board	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
883702502	Examiners In Counseling, Board of	112,758	46,969	46,969	(1,668)	(11,259)	(2,087)	-	(15,014)	6,778	15,638	22,416
881105502	Examiners/Registered Nurses, Board of	222,754	5,135	5,135	(3,295)	(22,242)	(4,123)	(18,840)	(48,500)	13,391	(5,530)	7,861
804699911 832101103	Fairmont - Morgantown Housing Authority Fairmont State University	301,044 11,294,013	9,551 473,279	9,551 473,279	(4,453) (167,061)	(30,059) (1,127,690)	(5,572) (209.050)	(2,636)	(42,720) (2,821,496)	18,097 678,924	1,655 (355,389)	19,752 323,535
803618816	Fairmont, City of	3,377,190	158,646	158,646	(49,955)	(337,207)	(62,511)	(354,188)	(803,861)	203,015	(86,884)	116,131
808509911	Fairmont-Marion Co Transit Authority	451,566	3,162	3,162	(6,680)	(45,088)	(8,358)	(29,735)	(89,861)	27,145	(10,087)	17,058
800190005	Fayette Co Board Of Education	5,802,888	2,458,934	2,458,934	(85,836)	(579,410)	(107,411)	(495,549)	(1,268,206)	348,833	493,499	842,332
807359911 802097709	Fayette Co Health Department	118,081 2,879,386	318,498	318,498	(1,747) (42,592)	(11,790) (287,502)	(2,186) (53,297)	(72,189) (430,209)	(87,912) (813,600)	7,098 173,090	(23,347) (70,943)	(16,249) 102,147
808229911	Fayette County Commission Fayette County Public Library	2,879,366	12,311	12,311	(3,271)	(22,080)	(4,093)	(25,237)	(54,681)	13,293	(5,914)	7,379
809029911	Fayette County Solid Waste Authority	-	12,011	-	(0,271)	(22,000)	(4,030)	(16,348)	(16,348)	10,235	(6,023)	(6,023)
861700001	Fire Commission	827,100	103,228	103,228	(12,234)	(82,585)	(15,310)	(97,549)	(207,678)	49,720	(7,560)	42,160
802923911	Five Rivers Public Library	66,899	60,140	60,140	(990)	(6,680)	(1,238)	-	(8,908)	4,022	16,536	20,558
809579911 805059911	Flatwoods-Canoe Run Public Service Dist FMRS Health System, Inc.	564,650	70,527	70,527	(8,352)	(56,379)	(10,452)	(2,679,860)	(75,183) (2,679,860)	33,943	19,703 (770,694)	53,646 (770,694)
830850001	Forestry, Division of	2,047,341	128,361	128,361	(30,284)	(204,424)	(37,896)	(488,236)	(760,840)	123,073	(144,602)	(21,529)
805319911	Friendly Public Service District	-,,	-	-	(00,201)	(201, 121)	(01,000)	(87,414)	(87,414)	-	(25,233)	(25,233)
805209911	Gateway Industries Inc.	-						(42,344)	(42,344)		(12,115)	(12,115)
805029911	Gauley River Public Service District	118,931	14,829	14,829	(1,759)	(11,875)	(2,201)	(4,975)	(20,810)	7,149	4,096	11,245
852000901 809199911	Geological Survey Gilmer Co Ambulance Service	791,992 133,797	1,216	1,216	(11,715) (1,979)	(79,079) (13,359)	(14,660) (2,477)	(156,883) (813)	(262,337) (18,628)	47,610 8,043	(56,378) 224	(8,768) 8,267
800210005	Gilmer Co Board Of Education	1,052,910	387,571	387,571	(15,575)	(105,131)	(19,489)	(43,981)	(184,176)	63,294	90.358	153,652
807369911	Gilmer Co Health Department	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
802107709	Gilmer County Commission	600,010	73,856	73,856	(8,875)	(59,910)	(11,106)	(60,634)	(140,525)	36,069	(2,035)	34,034
805489911 805949911	Gilmer County Senior Center Gilmer Public Library	89,198	5,593	5,593	(1,319)	(8,906)	(1,651)	(10,095) (8,174)	(21,971) (8,174)	5,362	(2,182) (3,012)	3,180 (3,012)
832200003	Glenville State College	4,021,967	251,684	251,684	(59,493)	(401,587)	(74,446)	(580,743)	(1,116,269)	241,775	(144,779)	96,996
804219911	Glenville State College Research Corporation	-		-	-	-	-	(49,207)	(49,207)	-	(15,117)	(15,117)
804349911	Glenville Utility	222,996	13,982	13,982	(3,299)	(22,266)	(4,128)	(19,787)	(49,480)	13,405	(3,447)	9,958
805239911 812000001	Good News Mountaineer Garage Governors Office	670,720	7,043	7,043	(9,921)	(66,970)	(12,415)	(136,305) (259,384)	(136,305) (348,690)	40,319	(34,882) (86,185)	(34,882) (45,866)
804969911	Grandview Doolin PSD	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
800230005	Grant Co Board of Education	1,384,117	620,419	620,419	(20,474)	(138,202)	(25,620)	(163,925)	(348,221)	83,204	110,186	193,390
802587709	Grant Co Commission	966,315	148,554	148,554	(14,294)	(96,485)	(17,886)	(163,669)	(292,334)	58,089	(19,460)	38,629
807049911 807379911	Grant County Commission on Aging Grant County Health Department	306,619 199,027	74,037 12,238	74,037 12,238	(4,536) (2,944)	(30,615) (19,873)	(5,675) (3,684)	(45,057)	(40,826) (71,558)	18,432 11,964	21,195 (13,237)	39,627 (1,273)
804479911	Grant County Health Department Grant County Housing Authority	44,599	26,972	26,972	(2,944)	(4,453)	(826)	(40,398)	(46,337)	2,681	(13,237)	1,512
804509911	Grant County Public Service District	133,797	-	-	(1,979)	(13,359)	(2,477)	(47,130)	(64,945)	8,043	(15,374)	(7,331)
802619911	Grant Memorial Hospital	4,770,252	332,756	332,756	(70,561)	(476,302)	(88,297)	(495,328)	(1,130,488)	286,757	(91,016)	195,741
804838810	Granville, Town of					-		(551,539)	(551,539)		(152,574)	(152,574)
805899911 807329911	Greater Bridgeport Convention & Visitors Bureau Greater Harrison Co Pub Service District	-	3,393	3,393	:			(63,517) (147,921)	(63,517) (147,921)		(18,172) (39,421)	(18,172) (39,421)
897156625	Greater Huntington Parks	195.027	895	895	(2,885)	(19.473)	(3,610)	(45,959)	(71,927)	11.724	(16,688)	(4,964)
802689911	Greater Paw Paw Sanitary District	42,741	24,819	24,819	(632)	(4,268)	(791)	-	(5,691)	2,569	8,007	10,576
896866625	Green Acres Reg. Center	422,789	-		(6,254)	(42,215)	(7,826)	(98,816)	(155,111)	25,415	(35,230)	(9,815)
804819911 800250005	Green Valley - Glenwood PSD Greenbrier Co Board of Education	4,852,699	1,842,207	1,842,207	(71,781)	(484,535)	(89,823)	(446,928) (977,544)	(446,928) (1,623,683)	291,713	(126,235) 146,333	(126,235) 438,046
805429911	Greenbrier Co C.V.B.	94,773	10.604	10.604	(1,402)	(9.463)	(1.754)	(10.095)	(22,714)	5.697	(804)	4.893
802127709	Greenbrier Co Commission	2,083,152	117,896	117,896	(30,814)	(208,000)	(38,559)	(309,425)	(586,798)	125,226	(81,595)	43,631
807629911	Greenbrier Co Committee on Aging	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
807389911	Greenbrier Co Health Department	204,885	- 28 947	- 28 947	(3,031)	(20,457)	(3,792)	(52,578)	(79,858)	12,316	(17,898)	(5,582)
808949911 807089911	Greenbrier Co Solid Waste Authority Greenbrier Co. Public Service Dist. #2	249,012 222,996	28,947 13,982	28,94 <i>7</i> 13,982	(3,683) (3,299)	(24,863) (22,266)	(4,609) (4,128)	(29,891) (25,237)	(63,046) (54,930)	14,969 13,405	(3,055) (5,454)	11,914 7,951
805699911	Greenbrier County Library	-	10,302	10,302	(0,299)	(22,200)	(4,120)	(39,620)	(39,620)	10,400	(11,111)	(11,111)
805389911	Greenbrier Housing Authority	44,599	11,426	11,426	(660)	(4,453)	(826)	(11,444)	(17,383)	2,681	(1,075)	1,606
809189911	Greenbrier PSD	111,498	6,991	6,991	(1,649)	(11,133)	(2,064)	(12,618)	(27,464)	6,703	(2,727)	3,976
808039911 806179911	Greenbrier Valley Airport Greenbrier Valley Economic Dev. Authority	327,061	22,469	22,469	(4,838)	(32,656)	(6,054)	(20,759) (10,898)	(64,307) (10,898)	19,661	(1,471) (4,016)	18,190 (4,016)
806179911	Greenbrier Valley Soil Conservation Dist.							(10,898)	(10,898)		(4,016)	(4,016)
804959911	Hamlin Public Service District	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
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			Deferred Outflows	s of Resources		De	ferred Inflows of Resou	urces			OPEB Expense	
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
800270005	Hampshire Co Board of Education	2,371,630	1,098,147	1,098,147	(35,081)	(236,804)	(43,899)	(505,434)	(821,218)	142,567	115,706	258,273
807399911 805849911	Hampshire Co Health Dept Hampshire Co. Development Authority	111,498 44,599	1,470 2,796	1,470 2,796	(1,649) (660)	(11,133) (4,453)	(2,064)	(16,699) (5,047)	(31,545) (10,986)	6,703 2,681	(5,749) (1,091)	954 1,590
802137709	Hampshire County Commission	1,913,302	79,772	79,772	(28,302)	(191,040)	(35,415)	(262,361)	(517,118)	115,015	(74,736)	40,279
804649911	Hampshire County Committee	102,206	479	479	(1,512)	(10,205)	(1,892)	(20,794)	(34,403)	6,144	(7,530)	(1,386)
804829911	Hampshire County Public Library	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
809509911 800290005	Hamrick Public Service District Hancock Co Board of Education	91,057 3,202,216	1,171,578	1,171,578	(1,347) (47,367)	(9,092) (319,736)	(1,685) (59,273)	(24,004) (495,308)	(36,128) (921,684)	5,474 192,497	(7,780) 139,625	(2,306) 332,122
802924911	Hancock Co PSD	13,008	11,694	11,694	(192)	(1,299)	(241)	(495,506)	(1,732)	782	3,215	3,997
809589911	Hancock Co Sheltered Workshop	337,885	24,942	24,942	(4,998)	(33,737)	(6,254)	(9,922)	(54,911)	20,311	3,202	23,513
802147709	Hancock County Commission	1,871,306	88,829	88,829	(27,680)	(186,847)	(34,638)	(190,448)	(439,613)	112,491	(45,749)	66,742
807409911 800310005	Hancock County Health Department Hardy Co Board of Education	66,899 1,727,189	700,386	700,386	(990) (25.549)	(6,680) (172,457)	(1,238)	(27,273) (194,724)	(36,181) (424,700)	4,022 103,828	(8,698) 120.824	(4,676) 224,652
804669911	Hardy Co Committee on Agency, Inc	141,231	700,366	700,360	(2,089)	(14,102)	(2,614)	(21,243)	(40,048)	8,490	(7,493)	997
807419911	Hardy Co Health Department	126,364	25,877	25,877	(1,869)	(12,617)	(2,339)	(13,987)	(30,812)	7,596	1,961	9,557
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	154,239	99,649	99,649	(2,281)	(15,401)	(2,855)	<u>-</u>	(20,537)	9,272	27,510	36,782
802157709 809979911	Hardy County Commission Hardy County Public Library	1,280,368	58,359	58,359	(18,939)	(127,843)	(23,699)	(150,448)	(320,929)	76,968	(39,388)	37,580
805169911	Hardy County Public Service District	133,797	8,389	8,389	(1,979)	(13,359)	(2,477)	(15,142)	(32,957)	8,043	(3,273)	4,770
807069911	Hardy County Rural Development Authority	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
808829911	Harpers Ferry-Bolivar Pub Serv Dist	42,373	19,444	19,444	(627)	(4,231)	(784)	(2,524)	(8,166)	2,547	4,416	6,963
800330005 802167709	Harrison Co Board of Education	10,130,592	3,362,571	3,362,571	(149,851) (76,438)	(1,011,524)	(187,516)	(1,156,408)	(2,505,299)	608,986	498,455	1,107,441
807429911	Harrison County Commission Harrison County Health Department	5,167,560 318,483	374,014	374,014	(4,711)	(515,973) (31,800)	(95,651) (5,895)	(601,788) (75,514)	(1,289,850) (117,920)	310,641 19,145	(118,899) (24,657)	191,742 (5,512)
806699911	Harrison County Solid Was	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
805099911	Hatfield-Mccoy Regional Recreation Authority	412,542	81,929	81,929	(6,102)	(41,192)	(7,636)		(54,930)	24,799	26,576	51,375
885640802 840000001	Health Care Authority Health Department	400,448 15,937,103	789,760	789,760	(5,923) (235,741)	(39,984)	(7,412) (294,993)	(453,176) (1.866,877)	(506,495) (3,988,907)	24,072 958.037	(142,708) (470,723)	(118,636) 487,314
827851203	Higher Education Policy Commission	1,706,894	88,496	789,760 88,496	(235,741)	(1,591,296)	(294,993)	(1,866,877)	(3,988,907)	958,037	(470,723)	487,314 66,189
803928810	Hinton, City of	559,348	15,385	15,385	(8,274)	(55,850)	(10,353)	(16,737)	(91,214)	33,624	(1,937)	31,687
813000102	Homeland Security - Emergency Management	865,967	185,447	185,447	(12,809)	(86,466)	(16,029)	(170,702)	(286,006)	52,056	(11,908)	40,148
843000001 810200601	Hopemont State Hospital House of Delegates	2,894,966	50,762 29,831	50,762 29,831	(42,822)	(289,058) (113,930)	(53,585)	(583,080)	(968,545)	174,027 68,591	(200,884)	(26,857) 28,794
808899911	Housing Authority of City of Keyser	1,141,027 111,498	16.193	16.193	(16,878) (1,649)	(113,930)	(21,120) (2,064)	(130,268) (7,179)	(282,196) (22,025)	6.703	(39,797)	28,794 8.510
805789911	Housing Authority, City of Spencer	66,899	4,195	4,195	(990)	(6,680)	(1,238)	(7,571)	(16,479)	4,022	(1,636)	2,386
805669911	Housing Development Corporation					-	-	(670,479)	(670,479)		(190,831)	(190,831)
808576625	Housing Development Fund	691,014		-	(10,221)	(68,997)	(12,791)	(146,061)	(238,070)	41,539	(49,491)	(7,952)
859800001 891500002	Human Rights Commission Human Services, Dept. of	483,892 67,361,352	1,564,622	1,564,622	(7,158) (996,408)	(48,316) (6,725,929)	(8,957) (1,246,848)	(62,926) (8,740,509)	(127,357) (17,709,694)	29,089 4,049,334	(20,774) (2,790,332)	8,315 1,259,002
806059911	Hundred-Littleton PSD		1,004,022	1,004,022	(330,400)	(0,720,020)	(1,240,040)	(21,172)	(21,172)	-,040,004	(6,057)	(6,057)
897276625	Huntington Sanitary Board	92,600	-	-	(1,370)	(9,246)	(1,714)	(43,097)	(55,427)	5,567	(14,285)	(8,718)
806169911	Huntington WV Housing Authority	622,530			(9,208)	(62,159)	(11,523)	(132,909)	(215,799)	37,423	(47,945)	(10,522)
806399911 896286625	Huntington/Cabell/Wayne Animal Shelter Hurricane Water & Sewer	44,599 393,833	2,796	2,796	(660) (5,826)	(4,453) (39,324)	(826) (7,290)	(5,047) (51,642)	(10,986) (104,082)	2,681 23,675	(1,091) (17,913)	1,590 5,762
837700901	Huttonsville Correctional Center	4,852,500			(71,778)	(484,515)	(89,819)	(1,401,816)	(2,047,928)	291,701	(468,293)	(176,592)
880143502	Insurance Commission	5,529,550	31,546	31,546	(81,793)	(552,117)	(102,351)	(662,922)	(1,399,183)	332,401	(235,586)	96,815
841800501	Jackie Withrow Hospital	2,371,388	- 450,000	- 4 450 000	(35,078)	(236,780)	(43,894)	(705,815)	(1,021,567)	142,553	(247,361)	(104,808)
800350005 807859911	Jackson Co Board of Education Jackson Co Commission on Aging	4,244,112	1,459,663	1,459,663	(62,779)	(423,768)	(78,558)	(451,725) (106,271)	(1,016,830) (106,271)	255,129	234,893 (30,782)	490,022 (30,782)
809629911	Jackson Co Public Library	85,482	19,060	19,060	(1,264)	(8,535)	(1,582)	(38,902)	(50,283)	5,139	(9,093)	(3,954)
802177709	Jackson County Commission	2,614,626	278,285	278,285	(38,675)	(261,066)	(48,396)	(222,637)	(570,774)	157,175	(5,518)	151,657
802569911	Jackson County Development Authority	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
807439911 808679911	Jackson County Health Department Jane Lew Water Company	111,498	6,991	6,991	(1,649)	(11,133)	(2,064)	(35,778) (84,689)	(50,624) (84,689)	6,703	(11,260) (24,229)	(4,557) (24,229)
800370005	Jefferson Co Board of Education	8,083,902	2,834,353	2,834,353	(119,577)	(807,165)	(149,632)	(1,005,528)	(2,081,902)	485,953	408,813	894,766
808729911	Jefferson Co Parks & Recreation Comm	126,364	28,412	28,412	(1,869)	(12,617)	(2,339)	(18,591)	(35,416)	7,596	962	8,558
896046625	Jefferson County Commission	771,792	40 :	40 :	(11,416)	(77,062)	(14,286)	(192,999)	(295,763)	46,395	(70,734)	(24,339)
806229911 807449911	Jefferson County Council Jefferson County Health Department	148,664	46,475	46,475	(2,199)	(14,844)	(2,752)	(207,876) (65,063)	(207,876) (84,858)	8,937	(40,032) (21,766)	(40,032) (12,829)
808099911	Jefferson County PSD	174,680		-	(2,199)	(17,442)	(3,233)	(11,720)	(34,979)	10,501	(3,308)	7,193
882550002	Jobs Investment Trust Board	66,899	-		(990)	(6,680)	(1,238)	(71,626)	(80,534)	4,022	(22,745)	(18,723)
842500001	John Manchin Sr. Health Care	1,098,811	-	-	(16,254)	(109,715)	(20,339)	(324,375)	(470,683)	66,053	(109,846)	(43,793)
810300001 879571602	Joint Comm on Govt & Finance Justice & Community Service	1,824,650 631,160	13,147 6.954	13,147 6.954	(26,990) (9,336)	(182,189) (63,020)	(33,774) (11,683)	(393,171) (72,239)	(636,124)	109,686 37,941	(141,253) (24,705)	(31,567) 13,236
800390206	Kan Co Public Library/Kan Co Boa	1,967,906	128,598	128,598	(29,109)	(196,492)	(36,426)	(220,597)	(156,278) (482,624)	118,298	(45,923)	72,375
806649911	Kan Valley Senior Services Inc	644,830	137,791	137,791	(9,538)	(64,385)	(11,936)	-	(85,859)	38,763	38,110	76,873
805959911	Kanawha Co Ambulance Authority	3,992,780		-	(59,061)	(398,673)	(73,906)	(729,474)	(1,261,114)	240,020	(251,342)	(11,322)
800390005 804369911	Kanawha Co Board of Education Kanawha Co Parks & Recreation	25,258,464 356,951	9,596,505	9,596,505	(373,623) (5,280)	(2,522,019)	(467,530) (6,607)	(2,041,760) (44,648)	(5,404,932) (92,176)	1,518,377 21,458	1,886,269 2,439	3,404,646 23,897
804369911 896056625	Kanawha Co Parks & Recreation Kanawha County Commission	356,951 3,551,912	68,702	68,702	(5,280) (52,540)	(35,641)	(6,607)	(44,648) (670,387)	(92,176) (1,143,325)	21,458 213,518	2,439 (235,781)	(22,263)
807909911	Kanawha Falls Public Service District	277,957	2,863	2,863	(4,112)	(27,754)	(5,145)	(60,472)	(97,483)	16,709	(21,494)	(4,785)
806719911	Kanawha Public Service District	208,129	21,801	21,801	(3,079)	(20,781)	(3,852)	(17,781)	(45,493)	12,511	(557)	11,954

Part				Deferred Outflows	of Resources		De	ferred Inflows of Resou	ırces			OPEB Expense Net Amortization of	
	Account	Employer Name	Net OPEB Liability	Proportion and Differences Between Employer Contributions and Proportionate Share	Outflows of	Between Expected and Actual		Between Expected and Actual Earnings on OPEB	Proportion and Differences Between Employer Contributions and Proportionate Share	Inflows of	Share of OPEB	from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	. ota. o. LD
	808489911	Kanawha Valley Transit Authority	2,748,423	254,692	254,692	(40,655)	(274,426)			(718,980)		(60,048)	105,170
Content Cont		Kanawha/Charleston Health Department											
September Sept													
December		Kingwood Public Library	22,300	1,398	1,398	(330)	(2,227)	(413)			1,341		
			163.530	15.284	15.284	(2.419)	(16.328)	(3.027)	(42,044)		9.830		
Application													
Act Company						(5,947)			(39,486)				
Section Company Comp				39,596	39,596								
Section Control Cont													
Section Company Comp													
Second Comparison Compari				6.991	6.991								
20079999 Control Comments 1962			-		-	-	-	-	(2,343,201)	(2,343,201)			
			3,003,819	853,191	853,191	(44,432)	(299,927)	(55,600)			180,570		
Second Control Penal Repartment 74,332 1,100 17,422 1,170 17,426 1,176 17,466 1,17			-	-	-	- (2.4.222)	- (100.000)	- (00 -00)			-		(42,385)
Section 1985 Section 1985 Section 1985				104,935	104,935								
Section Company Commission Part Section Par				33.012	33.012		(7,422)						
2005007795 Lincoin Co Board of Education 2,655,586 1,274 align 71,747 1,274 align 71,747 align 71,747 1,274 align 71,744 1,274 align 71,													
1907/2019 Lincolin Cal Petral Dept. 63,782 2.91													
September Control Co-Public Service Dated 154.299 2.9873 2.9873 (2.281) (15.401) (2.285) (5.185) (25.722) 9.272 (5.301) (5.772) (5.772) (5.985) (5.185)	802017709			27,104	27,104								
1,000-000000000000000000000000000000000													
2005/2007 Ligan Co Board Of Education 5,210,004 1,425,629			154,239	29,873	29,873	(2,281)	(15,401)	(2,855)			9,272		
2007/2019 Ligam Co Dommission 26/19/2019 68/19/20 69/19/2019 68/19/20 69/19/2019 68/19/20 69/19/2019 68/19/2019 6			E 210 004	1 425 626	1 425 626	(77.001)	(E20.210)	(OC 4EE)			242.252		(387,129)
2007-1091-1 Logan Co Febru Capan C													
2007/7911 Logar-Milego, Area Mental Health, fig.					-								
B80779911 Louis Benins Memorial Library		Logan Co PSD		43,281	43,281				(79,177)	(170,479)		(17,274)	23,947
B08329911 Lubeck Parkets Service District 300,961 50,877 50,877 50,585 30,037] 77,065 30,8469 30, 42,948 27,148 20,034,037 30,034,034 30,034,037 30,034,034			-			-	-	-					
88828911 Lynn Marrya Memorial Library													
Boodeword Markin Co Blant of Education 74,48,862 2,067,341 2,067,341 3,071,345			380,951	50,877	50,877	(5,635)	(38,037)	(7,051)			22,900		
800400005 Marien Co Board of Education 7,449.952 2,097.941 2,057.841 (109,830) (741,370) (137,455) (382,029) (1,371,586) 446,341 42,712 871,033 800223779) Marien Co Commission 3,419.869 88,527 88,527 (1,528) (1,528) (1,528) (1,429) (1,524			174.680			(2.584)	(17.442)	(3.233)			10.501		
Marion Co Commission 3.419.209 98.527 98.527 (50.578) (31.409) (62.209) (44.9.506) (90.4.83) 20.5.45 (133.557) 69.988 80.90899911 Marion Co Paris & Recreation Comme 22.206 5.374 5.374 (4.2.40) (22.206) (5.561) (15.445) (55.049) 18.061 4.509 22.263 (4.2.40)				2,057,841	2,057,841							424,712	871,053
804/99911 Marion Courty Health Department 132:223 19:30 19:30 (4.44) (22.999) (5.561) (15.045) (55.049) 19.061 4.569 (22.50) (8.521) (8.522) (15.049) (15.045) (15.049) (15.045) (15.049) (15.045) (15.049) (15.045) (15.049) (15.045) (15.049) (15.045) (15.049) (15.045) (15.04	002201100	Marion Co Commission			98,527	(50,578)	(341,409)	(63,290)	(449,566)	(904,843)		(138,557)	66,988
807/29911 Marion County Health Department 132,223 (1,956) (13,202) (2,447) (41,884) (94,89) 7,948 (14,489) (8,520) (2,970) 1,341 (5,577) 6,648 (30,221) 1,041 (4,772) (39,874) (92,040) 14,552 (12,303) 1,041 (14,772)													
803228911 Marrinoto Vol. Fire Department 22,300 19,391 19,391 (330) (2,227) (413) - (2,970) 1,341 (5,507) 6,848 803218810 Marrinoto Vol. Fire Department 24,009 24,009 33,307 33,307 (3,573) (24,121) (4,472) (89,874) (20,040) 14,552 (12,938) 1,895 397 80,0500005 Marrhall Co Board of Education 6,418,804 1,965,397 1,965,397 (94,947) (640,908) (118,811) (766,800) (1,182,1466) 355,857 263,352 648,209 80,05980011 Marrhall Co Devils Service 44,0599 2,27,66 (890) (4,453) (825) (14,584) (20,523) 32,881 (4,040) (1,182,1466) (1,182				36,780	36,780	(4,444)							
80318810 Marmel, City of 421,579 33,307 33,307 33,307 33,307 33,307 33,307 33,307 33,307 33,307 33,307 33,307 34,472 (44,72) (59,874) (92,040) 14,522 (12,903) 58,0051005 44,599 2,796 2,796 (600) (4,453) (828) (14,841) (20,523) 2,281 (4,605) (1,524) (4,605) (1,524) (4,605) (1,524) (4,605) (10 301	10 301				(41,884)				
805/00005 Marshall Co Board of Education 6.418.004 1.9865.397 1.9865.397 1.9865.397 1.946.947 (640,908) (118.11) (708.800) (152.1466) 385.857 263.352 6412.209 805/096825 Marshall County Commission 210.775 29.701 29.701 (3.118) (21.046) (3.901) (15.246) (43.311) 12.670 2.549 15.219 (3.908) (3.908) (4.529)									(59.874)				
807989911 Marshall Corputio Service 44,599 2,796 2,796 (860) (4,453) (826) (14,584) (20,523) 2,881 (4,605) (1,129) 880606025 Marshall County (1400) Commission 210,775 2,9701 2,9701 (3,118) (2,1046) (3,301) (15,246) (4,331) 1,2670 2,2549 15,219 880616025 Marshall County (1400) Peach Dept. 46,068 (681) (4,599) (853) (26,429) (22,562) 2,769 (9,174) (6,405) (3,020) (14,584) (14,595) (853) (26,429) (22,562) 2,769 (9,174) (6,405) (3,020) (14,584) (14,595) (853) (26,429) (12,502) (12,502) (12,719) (12													
869616625 Marshall County Health Dept. 46,068 - (6,169) (6,39) (26,429) (32,562) (27,69) (9,174) (9,405) (34,205) (34,205) (37,108) (74,5775) (17,28,017) (17,28,017) (27,474) (24,206) (31,262) (38,204) (37,305) (38,63,367) (716,188) (4,522,180) (9,674,071) (2,325,333) (100,1507) (33,262) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (37,605) (38,304) (38,304) (38,305) (38	807989911				2,796	(660)		(826)		(20,523)			(1,924)
Marshall Univ Research Corp 3,625,540 - - (5,629) (362,005) (67,108) (74,5275) (1,28,017) 217,944 (249,206) (31,202) (38,284) (38,344) (37,348) (38,348) (37,348) (38,348) (37,348) (38,348) (37,348) (38,348) (37,348) (38,348)				29,701	29,701								
883401503 Marshall University 38,692,291 2,417,640 2,417,640 (572,356) (3,863,367) (716,188) (4,522,180) (9,674,071) 2,325,933 (1,001,507) 1,324,426 833401601 Martinshurg Correctional Center 1,083,388 32,308 (16,025) (10,8175) (20,053) (284,022) (424,455) 66,126 (96,834) (30,708) 877,66625 Martinshurg Public Library 68,94 1,1267) (8,686) (1,610) (228,012) (239,055) 5,229 (80,946) (75,717) (8,686) (1,610) (228,012) (239,055) 5,229 (80,946) (75,717) (8,686) (1,610) (228,012) (239,055) 5,229 (80,946) (75,717) (8,686) (1,610) (228,012) (239,055) 5,229 (80,946) (75,717) (8,686) (1,610) (228,012) (239,055) (1,628,012) (239,055) (1,628,012) (239,055) (1,628,012) (239,055) (1,628,012) (239,056) (1									(26,429)				
883940101 Martinsburg Correctional Center 1,083,388 32,308 (16,025) (10,175) (20,053) (228,020) (428,455) 65,126 (95,834) (30,708) (397,677) (397,67625) Marinsburg Public Library 86,994				2 417 640	2 417 640								
897456625 Martinsburg Public Library	883940101												
897076625 Mary H Weir Public Library				-	-								
804699911 Mason County Action Group			-			-	-	-			-		(2,048)
September Sept			3,680,638	1,418,164	1,418,164	(54,444)	(367,506)	(68,128)			221,256		
80409911 Mason County Emergency Ambulance Service Authority				-	-	- (00.000)	- (1-0-00)	-					
804499911 Mason County Emergency Ambulance Service Authori 455,283 83,023 83,023 (6,735) (45,459) (8,427) (94,632) (155,253) 27,369 (12,041) 15,328 807519911 Mason County Public Department 152,947 63,507 63,507 (2,262) (15,272) (2,831) - (20,365) 9,194 11,6565 27,779 806449911 Mason County Public Library 66,899 4,195 4,195 (990) (6,680) (1,238) (7,571) (16,479) 4,022 (1,636) 2,386 805019911 Mason County Public Education 3,390,496 64,452 (44,452 (44,452) (48,401) (32,471) (6,019) (41,863) (85,163) 19,549 (8,952) 10,597 800470005 McDowell Co Budard of Education 3,390,496 64,452 (44,452 (44,452) (44,45			1,568,404	121,120	121,120	(23,200)	(156,603)	(29,031)			94,282		
807519911 Mason County Health Department 152,947 63,507 63,507 (2,262) (15,272) (2,831) - (20,365) 9,194 18,585 27,779 80649911 Mason County Public Library 66,899 4,195 4,195 (990) (6,680) (1,238) (7,571) (16,479) 4,022 (1,636) 2,386 80519911 Mason County Public Service District 325,202 23,541 23,541 (4,810) (32,471) (6,019) (41,863) (85,163) 19,549 (8,952) 10,538 800470005 McDowell Co Board of Education 3,880,496 644,452 644,452 (58,879) (397,447) (73,678) (1,073,239) (1,603,243) 239,282 (218,252) 21,030 803809911 McDowell Co Public Library - 1,328,631 - 1,225 - 1,235 (19,653) (132,662) (24,593) (2,553,277) (2,730,185) 79,869 (783,756) (703,887) 805549911 McDowell County Emergency Comm Ctr 1,25 -		Mason County Emergency Ambulance Service Author	i 455 283	83 023	83 023	(6.735)	(45.459)	(8.427)			27 369		(6,057) 15 328
Bo6449911 Mason Country Public Service District 325,202 23,541 23,541 (4,810) (32,2471) (6,019) (41,863) (85,163) (1,073,239) (1,603,243) (23,541) (2,000) ((2.831)	(34,002)				
800470005 McDowell Co Board of Education 3,980,496 644,452 644,452 (58,879) (397,447) (73,678) (1,073,239) (1,603,243) 239,282 (218,525) 21,030 809809911 McDowell Co Public Library -	806449911				4,195				(7,571)		4,022		
809809911 McDowell Co Public Library				23,541	23,541				(41,863)	(85,163)	19,549		
8026257709 McDowell County Commission 1,328,631 - (19,653) (132,662) (24,593) (2,553,277) (2,730,185) 79,869 (783,756) (703,887) 805649911 McDowell County Emergency Comm Ctr			3,980,496	644,452	644,452	(58,879)	(397,447)	(73,678)			239,282		
807529911 McDowell County Emergency Comm Ctr.			4 220 224			(40.050)	(400,000)	(04.500)		(42,344)	70.000		(12,115)
807529911 McDowell County Health Department 50,174			1,328,631	-	-	(19,653)	(132,662)	(24,593)			79,869		
80498810 McDowell County Public Service District			50 174			(742)	(5.010)	(020)			3.016		
80498810 McMichen, City of 288,036 34,895 34,895 (4,261) (28,760) (5,332) - (38,353) 17,315 11,520 28,835 880790602 Medical Imaging Board 43,16 14,713 14,713 (715) (4,824) (894) - (6,433) 2,904 4,847 7,751 809999911 Mercer Co Airport Authority 66,899 12,971 12,971 (990) (6,680) (1,238) - (8,908) 4,022 4,387 8,409 800550005 Mercer Co Board Of Education 8,169,835 3,420,370 3,420,370 (120,848) (815,746) (151,222) (481,991) (1,569,807) 491,118 762,843 1,253,961 802277709 Mercer Co Comm/Verlin T. Moye 2,968,238 260,547 260,547 (43,906) (296,374) (54,942) (995,513) (790,735) 178,431 (74,093) 104,338 80109911 Mercer Co Development Authority (42,344) (42,344) (12,115) (12,161) 807539911 Mercer Co Health Dept. 200,696 33,646 (2,969) (20,039) (3,715) (47,102) (73,825) 12,065 (8,104) 3,961			- 50,174			(142)	(5,510)	(929)			5,510		(81.278)
88079060Z Medical Imaging Board 48.316 14.713 14.713 (715) (4.824) (894) - (6.433) 2.904 4.847 7.751 809599911 Mercer Co Airport Authority 66.899 12.971 12.971 (990) (6.680) (1.232) - (8.908) 4.022 4.387 7.851 80055005 Mercer Co Board Of Education 8,169.835 3.420,370 (120.848) (815.746) (15.22) (481,991) (1,569.807) 491,118 762,843 1,28,490 802277709 Mercer Co Comm/Verlin T. Moye 2,968,238 260,547 260,547 (43,906) (296,374) (54,942) (395,513) (790,735) 178,431 (74,093) 104,338 808109911 Mercer Co Development Authority - - - - - 42,344) - (12,115) (13,15) 807539911 Mercer Co Health Dept. 200,696 33,646 33,646 (2,969) (20,039) (20,039) (37,15) (47,102) (73,825) 12,065 (8,104) 3,94	804988810	McMichen, City of							-	(38,353)		11,520	28,835
800550005 Mercer Co Board Of Education 8,169,835 3,420,370 3,420,370 (120,848) (815,746) (151,222) (481,991) (1,569,807) 491,118 762,843 1,253,961 802277709 Mercer Co Comm/Verlin T. Moye 2,968,238 260,547 260,547 (43,906) (296,374) (54,942) (395,513) (790,735) 178,431 (74,093) 104,338 808109911 Mercer Co Development Authority - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		Medical Imaging Board			14,713	(715)	(4,824)	(894)		(6,433)	2,904	4,847	7,751
802277709 Mercer Co Comm/Verlin T. Moye 2,968,238 260,547 260,547 (43,906) (296,374) (54,942) (395,513) (790,735) 178,431 (74,093) 104,338 808109911 Mercer Co Development Authority (42,344) (42,344) (12,115) (13,115) (19,115) (- (404 651)				
808109911 Mercer Co Development Authority													
807539911 Mercer Co Health Dept. 200,696 33,646 33,646 (2,969) (20,039) (3,715) (47,102) (73,825) 12,065 (8,104) 3,961			2,900,238	200,047	200,047	(43,900)	(290,374)	(54,942)			178,431		
			200,696	33,646	33,646	(2,969)	(20,039)	(3,715)			12,065		
	805279911	Mercer Co. Opportunity Industries, Inc.	-	-	-	-	-	-	(45,069)	(45,069)	-	(13,119)	(13,119)

			Deferred Outflows	of Resources		De	ferred Inflows of Resou	ırces			OPEB Expense Net Amortization of	
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
805989911	Mercer Co. Solid Waste Authority	163,530	4,159	4,159	(2,419)	(16,328)	(3,027)	(22,163)	(43,937)	9,830	(7,023)	2,807
804249911	Mercer County Communications Center	377,235	84,016	84,016	(5,580)	(37,666)	(6,983)	(15,237)	(65,466)	22,677	17,486	40,163
809719911 804909911	Midland Public Service District	178,397 5.575	10,040	10,040	(2,639)	(17,813)	(3,302)	(24,789)	(48,543)	10,724 335	(6,373)	4,351
805409911	Midland Trail Scenic Highway Association Mid-Ohio Valley Health Department	1,045,918	5,012	5,012	(15,471)	(557) (104,433)	(103) (19,360)	(320,172)	(742) (459,436)	62,874	1,378 (108,132)	1,713 (45,258)
805799911	Mid-Ohio Valley Regional Airport	312,446	18,421	18,421	(4,622)	(31,197)	(5,783)	(27,694)	(69,296)	18,782	(5,139)	13,643
809339911	Mid-Ohio Valley Transit Authority	702,437	73,856	73,856	(10,390)	(70,137)	(13,002)	(71,625)	(165,154)	42,226	(6,084)	36,142
842200001 853542501	Military Affairs & Bublic Safaty	6,250,581	59,650	59,650	(92,458)	(624,111)	(115,697)	(1,002,501)	(1,834,767)	375,745 20,443	(352,980)	22,765 (6,468)
895000903	Military Affairs & Public Safety Military Authority	340,069	9,871	9,871	(5,030)	(33,955)	(6,295)	(80,403) (4,428,234)	(125,683) (4,428,234)	20,443	(26,911) (1,501,675)	(1,501,675)
800570005	Mineral Co Board of Education	3,457,128	1,346,689	1,346,689	(51,138)	(345,189)	(63,991)	(403,836)	(864,154)	207,820	221,477	429,297
807549911	Mineral Co Health Dept	154,270		-	(2,282)	(15,404)	(2,856)	(121,158)	(141,700)	9,274	(41,472)	(32,198)
802287709	Mineral County Commission	1,702,201	149,613	149,613	(25,179)	(169,962)	(31,507)	(147,393)	(374,041)	102,325	(13,172)	89,153
808069911 800590005	Mineral Wells Public Service District Mingo Co Board of Education	131,939 3,992,276	14,080 839,452	14,080 839,452	(1,952) (59,054)	(13,174) (398,623)	(2,442) (73,896)	(16,512) (1,274,020)	(34,080) (1,805,593)	7,931 239,990	(2,213) (238,618)	5,718 1,372
807559911	Mingo Co Health Dept.	153.136	000,402	009,402	(2,265)	(15.290)	(2.835)	(17.797)	(38,187)	9.206	(5.657)	3,549
802557709	Mingo County Commission	1,451,331		-	(21,468)	(144,913)	(26,864)	(553,255)	(746,500)	87,245	(184,124)	(96,879)
804989911	Mingo County Redevelopment	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
800610005	Monongalia Co Board of Education	10,327,267	3,648,639	3,648,639	(152,761)	(1,031,162)	(191,156)	(1,398,355)	(2,773,434)	620,809	487,961	1,108,770
806369911	Monongalia Co Health Dept.	998,190	27,001	27,001	(14,765)	(99,668)	(18,476)	(217,376)	(350,285)	60,005	(72,670)	(12,665)
806079911 897016625	Monongalia Co Urban Mass Transportation Monongalia County Commission	2,226,903	-	-	(32,940)	(222,353)	(41,220)	(698,285) (592,456)	(698,285) (888,969)	133,867	(194,965) (210,054)	(194,965) (76,187)
896536625	Monongalia General Hospital	76,799	-	-	(1,136)	(7,668)	(1,422)	(37,103)	(47,329)	4,617	(11,487)	(6,870)
800630005	Monroe Co Board Of Education	1,852,524	565,867	565,867	(27,402)	(184,972)	(34,290)	(128,231)	(374,895)	111,362	108,338	219,700
808749911	Monroe County Health Center	695,004	129,787	129,787	(10,280)	(69,395)	(12,864)	(43,112)	(135,651)	41,779	19,800	61,579
805709911 800650005	Monroe County Public Library	22,300	20,047	20,047	(330)	(2,227)	(413)	(404.004)	(2,970)	1,341	5,512	6,853
800650005	Morgan Co Board Of Education Morgan Co Health Dept.	2,178,577 111,498	755,446	755,446	(32,225) (1,649)	(217,528) (11,133)	(40,325) (2,064)	(161,321) (19,988)	(451,399) (34,834)	130,962 6,703	148,271 (6,275)	279,233 428
802617709	Morgan County Commission	999,765	36,225	36,225	(14,788)	(99,825)	(18,505)	(122,138)	(255,256)	60,099	(35,043)	25,056
804299911	Morgantown Monongalia MPO	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
867101702	Motor Vehicles	11,153,129	435,180	435,180	(164,977)	(1,113,623)	(206,443)	(1,642,100)	(3,127,143)	670,455	(485,394)	185,061
807039911	Moundsville-Marshall County Public Library	156,097	9,787	9,787	(2,309)	(15,586)	(2,889)	(10,854)	(31,638)	9,384	(1,308)	8,076
802700910 806669911	Mount Hope, City of Mountain Cap of WV Inc.	239,720	38,380	38,380	(3,546)	(23,936)	(4,437)	(436,525)	(31,919) (436,525)	14,410	10,740 (124,685)	25,150 (124,685)
809249911	Mountain Heart Community Services, Inc.	-		-		-		(2.466.654)	(2.466.654)		(700.263)	(700.263)
808639911	Mountain Transit Authority	221,138	40,406	40,406	(3,271)	(22,080)	(4,093)	(3,832)	(33,276)	13,293	9,698	22,991
828401403	Mountwest Community & Technical College	2,563,339	128,636	128,636	(37,917)	(255,946)	(47,447)	(314,773)	(656,083)	154,092	(80,613)	73,479
808889911	MOVRC	286,178	5,633	5,633	(4,233)	(28,574)	(5,297)	(39,609)	(77,713)	17,203	(13,046)	4,157
806679911 837701701	Mt Hope Housing Authority Mt Olive Correctional Facility	117,073 4,911,220	-	•	(1,732) (72,647)	(11,690) (490,378)	(2,167) (90,906)	(17,023) (910,739)	(32,612) (1,564,670)	7,038 295,231	(5,735) (318,382)	1,303 (23,151)
806639911	Mt Top Public Service District	88,778	5,215	5,215	(1,313)	(8,864)	(1,643)	(10,095)	(21,915)	5,337	(2,286)	3,051
804908810	Mullens, City of	221,138	-		(3,271)	(22,080)	(4,093)	(52,646)	(82,090)	13,293	(18,010)	(4,717)
883400002	Municipal Bond Commission	103,876	18,562	18,562	(1,537)	(10,372)	(1,923)	(9,526)	(23,358)	6,244	1,594	7,838
877650002	National Coal Heritage Area Authority	61,324	451	451	(907)	(6,123)	(1,135)	(8,511)	(16,676)	3,686	(3,012)	674
883000002 808839911	Natural Resources Nettie Levisay PSD	18,340,439 133,797	824,640 13,910	824,640 13,910	(271,291) (1,979)	(1,831,265) (13,359)	(339,479) (2,477)	(2,180,538) (4,250)	(4,622,573) (22,065)	1,102,510 8,043	(576,705) 2,259	525,805 10,302
832906403	New River Comm. & Tech.	2,305,140	95,431	95,431	(34,098)	(230,165)	(42,668)	(626,824)	(933,755)	138,570	(204,721)	(66,151)
807219911	New River Gorge Regional Development Authority	61,324	-	-	(907)	(6,123)	(1,135)	(4,301)	(12,466)	3,686	(1,508)	2,178
802639911	New River Transit Authority	29,733	6,854	6,854	(440)	(2,969)	(550)	(10,568)	(14,527)	1,787	(380)	1,407
800670005	Nicholas Co Board of Education	3,257,366	1,109,519	1,109,519	(48,183)	(325,243)	(60,293)	(514,150)	(947,869)	195,812	115,621	311,433
807259911 802337709	Nicholas Comm Action Partnership, Inc Nicholas County Commission	1,548,298	76,359	76,359	(22,902)	(154,595)	(28,659)	(561,786) (207,520)	(561,786) (413,676)	93,074	(160,032) (55,468)	(160,032) 37,606
807599911	Nicholas County Health Department	215,594	70,333	70,339	(3,189)	(21,527)	(3,991)	(38,797)	(67,504)	12,960	(12,675)	285
802539911	Nitro Convention & Visitors Bureau	11,150			(165)	(1,113)	(206)	(11,149)	(12,633)	670	(3,301)	(2,631)
804428810	Nitro, City of	1,594,924	84,170	84,170	(23,592)	(159,251)	(29,522)	(115,512)	(327,877)	95,877	(19,419)	76,458
806919911	NO. Jackson Co. Public Service	89,198	5,593	5,593	(1,319)	(8,906)	(1,651)	(10,095)	(21,971)	5,362	(2,182)	3,180
807929911 808479911	North Beckley Public Service District North Central Community Action Association	260,162 1,862,015	30,012 96.627	30,012 96,627	(3,848) (27,543)	(25,977) (185,919)	(4,816) (34,466)	(50,437) (175,375)	(85,078) (423,303)	15,639 111,932	(10,332) (38.051)	5,307 73,881
809309911	North Central Opportunity	1,002,013	50,027	30,027	(27,343)	(100,919)	(54,400)	(167,149)	(167,149)	111,332	(49,920)	(49,920)
837701601	Northern Correctional Facility	2,200,729	97,881	97,881	(32,553)	(219,739)	(40,735)	(369,310)	(662,337)	132,294	(109,163)	23,131
802529911	Northern Panhandle Community Criminal Justice Boa	r 282,461	-		(4,178)	(28,203)	(5,228)	(113,936)	(151,545)	16,980	(39,049)	(22,069)
802925911	Northern Wayne Co PSD	89,198	80,187	80,187	(1,319)	(8,906)	(1,651)	-	(11,876)	5,362	22,048	27,410
806309911 804458810	Norton-Harding-Jimtown PSD Oak Hill. City of	66,899 1,082,831	275 129,187	275 129,187	(990)	(6,680) (108,119)	(1,238)	(876)	(9,784)	4,022 65,093	(140) 9,526	3,882 74,619
804458810	Oakvale Road Public Service District	1,082,831	129,187	129,167	(16,017) (660)	(108,119)	(20,043) (826)	(70,548) (9,918)	(214,727) (15,857)	2,681	(3,349)	(668)
885310901	Occupational Therapy, Board of	22,300	1,398	1,398	(330)	(2,227)	(413)	(9,193)	(12,163)	1,341	(3,003)	(1,662)
847200001	Off of Miners Health, Safety & Training	2,396,680	2,843	2,843	(35,452)	(239,305)	(44,362)	(503,322)	(822,441)	144,073	(184,672)	(40,599)
800690005	Ohio Co Board of Education	7,297,622	2,033,574	2,033,574	(107,946)	(728,657)	(135,078)	(724,494)	(1,696,175)	438,686	292,187	730,873
896976625	Ohio Co Commission	1,250,698	9 117	9 117	(18,500)	(124,880)	(23,150)	(263,240)	(429,770)	75,184	(93,438)	(18,254)
837707501 896606625	Ohio Co Correctional Center Ohio County Public Library	449,866 103,676	3,117 16,842	3,117 16,842	(6,654) (1,534)	(44,918) (10,352)	(8,327) (1,919)	(108,637)	(168,536) (13,805)	27,043 6,232	(39,171) 5,382	(12,128) 11,614
896746625	Ohio Public Service District	92,600	425	425	(1,370)	(9,246)	(1,714)	(12,321)	(24,651)	5,567	(4,423)	1,144

			Deferred Outflows	s of Resources		De	ferred Inflows of Resou	urces			OPEB Expense	
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
896896625	Ohio Valley Reg Transit Authority	321,265	1,475	1,475	(4,752)	(32,078)	(5,947)	(16,605)	(59,382)	19,312	(5,713)	13,599
880973502 858000501	Oil And Gas Conservation Optometry, Board of	52,095 22,300	16,749 1,398	16,749 1,398	(771) (330)	(5,202) (2,227)	(964) (413)	(2,524)	(6,937) (5,494)	3,132 1,341	5,280 (545)	8,412 796
881095002	Osteopathy, Board of	81,765	17,559	17,559	(1,209)	(8,164)	(1,513)	(6,209)	(17,095)	4,915	2,540	7,455
806989911	Page-Kincaid Public Service	48,316	6,138	6,138	(715)	(4,824)	(894)	(5,047)	(11,480)	2,904	(172)	2,732
808159911	Parkersburg & Wood Co Library	438,558	21,282	21,282	(6,487)	(43,789)	(8,118)	(36,850)	(95,244)	26,363	(7,726)	18,637
804459911 805419911	Parkersburg Housing Authority Parkersburg Utility Board	275,028 1,613,003	14,709 100,113	14,709 100,113	(4,068) (23,860)	(27,461) (161,056)	(5,091) (29,856)	(25,159) (189,960)	(61,779) (404,732)	16,533 96,963	(5,226) (42,467)	11,307 54,496
804578810	Parkersburg, City of	4,621,588	152,978	152,978	(68,362)	(461,459)	(85,545)	(650,491)	(1,265,857)	277,820	(197,618)	80,202
800710005	Pendleton Co Board of Education	1,501,642	544,904	544,904	(22,212)	(149,937)	(27,795)	(203,685)	(403,629)	90,269	74,771	165,040
807619911	Pendleton Co Health Department	89,198	5,593	5,593	(1,319)	(8,906)	(1,651)	(10,095)	(21,971)	5,362	(2,182)	3,180
805659911 802357725	Pendleton Community Care Pendleton County Commission	343.943	76.563	76.563	(5,088)	(34.342)	(6.366)	(957,423)	(957,423) (45,796)	20.676	(271,135) 23.279	(271,135) 43.955
807979911	Pendleton Senior & Family	89,198	3,630	3,630	(1,319)	(8,906)	(1,651)	(7,278)	(19,154)	5,362	(1,683)	3,679
805719911	Peterstown Public Library	-	-	-	-	-	-	(4,087)	(4,087)	-	(1,506)	(1,506)
881053002	Pharmacy, Board of	270,902 29.733	69,434	69,434	(4,007) (440)	(27,049) (2,969)	(5,014)	(1,722)	(37,792)	16,285	18,456	34,741 4.083
884900602 804749911	Physical Therapy, Board of Piedmont Housing Authority	29,733 89,198	8,281 11,114	8,281 11,114	(440) (1,319)	(2,969)	(550) (1,651)	(14,188)	(3,959) (26,064)	1,787 5,362	2,296 (2,172)	4,083 3,190
804659911	Pleasant Valley Public Service District	31,591		- 11,114	(467)	(3,154)	(585)	(13,945)	(18,151)	1,899	(4,306)	(2,407)
800730005	Pleasants Co Board of Education	1,490,744	460,616	460,616	(22,051)	(148,849)	(27,593)	(36,460)	(234,953)	89,614	113,213	202,827
802367709	Pleasants County Commission	832,518	17,560	17,560	(12,315)	(83,126)	(15,410)	(80,799)	(191,650)	50,046	(24,943)	25,103
806029911 800750005	Pleasants County Public Library Pocahontas Co Board of Education	22,300 1,303,024	1,398 278,612	1,398 278,612	(330) (19,274)	(2,227) (130,105)	(413) (24,119)	(2,524) (294,896)	(5,494) (468,394)	1,341 78,329	(545) (32,052)	796 46,277
807639911	Pocahontas Co Health Department	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
808599911	Pocahontas Co Seniors Citizens Inc.	-	-	-		-		(72,203)	(72,203)	-	(26,604)	(26,604)
802377709	Pocahontas County Commission	1,408,590	79,812	79,812	(20,836)	(140,646)	(26,073)	(128,584)	(316,139)	84,675	(25,433)	59,242
808539911 807159911	Pocahontas County PSD Pocahontas Memorial Hospital	163,530 2,303,618	35,118 144,862	35,118 144,862	(2,419) (34,075)	(16,328) (230,013)	(3,027) (42,640)	(13,780) (117,105)	(35,554) (423,833)	9,830 138,479	4,579 (3,318)	14,409 135,161
808259911	Point Pleasant Housing Authority	159,814	24,171	24,171	(2,364)	(15,957)	(2,958)	(9,504)	(30,783)	9,607	3,144	12,751
808939911	Potomac Highlands Support	276,886	-	-	(4,096)	(27,647)	(5,125)	(67,244)	(104,112)	16,645	(23,888)	(7,243)
808249911	Potomac Valley Transit Authority	362,368	34,745	34,745	(5,360)	(36,182)	(6,707)	(56,734)	(104,983)	21,783	(11,351)	10,432
896646625 800770005	Prestera Center For Mental Health Services Preston Co Board of Education	406,180 4,027,206	1,865 1,068,202	1,865 1,068,202	(6,008) (59,570)	(40,556) (402,110)	(7,518) (74,543)	(54,046) (95,500)	(108,128) (631,723)	24,417 242,090	(19,401) 258,516	5,016 500,606
805599911	Preston Co Caring Council Inc.	4,027,200	1,000,202	1,000,202	(59,570)	(402,110)	(74,543)	(21,172)	(21,172)	242,090	(6,057)	(6,057)
802567709	Preston Co Commission	1,676,185	135,362	135,362	(24,794)	(167,365)	(31,026)	(216,217)	(439,402)	100,762	(42,449)	58,313
807649911	Preston County Health Dept.	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
808049911 897326625	Preston County Senior Citizens Inc. Preston Memorial Hospital	92,915 16,756	- 77	- 77	(1,374) (248)	(9,277) (1,673)	(1,720) (310)	(163,673) (2,230)	(176,044) (4,461)	5,585 1,007	(49,577) (800)	(43,992) 207
806979911	Pride Community Services, Inc.	862,250	99,070	99,070	(12,754)	(86,094)	(15,960)	(48,924)	(163,732)	51,833	9,213	61,046
804599911	Princeton Community PSD		-	-	(,-,-,-,-	-	-	(16,749,345)	(16,749,345)	-	(4,807,116)	(4,807,116)
804279911	Princeton Health Care Center	-	-	-	-	-	-	(957,630)	(957,630)	-	(280,492)	(280,492)
804399911 806579911	Princeton Rescue Squad Princeton Sanitary Board	473,205			(7,000)	(47,249)	(8,759)	(703,200) (110,135)	(703,200) (173,143)	28,446	(204,355) (38,404)	(204,355) (9,958)
804648810	Princeton, City of	1,438,323	47,243	47,243	(21,276)	(143,614)	(26,623)	(135,032)	(326,545)	86,463	(36,764)	49,699
881032002	Professional Surveyors, WV Board of	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
837701301	Pruntytown Correctional Center	2,311,450	99,699	99,699	(34,191)	(230,795)	(42,785)	(268,288)	(576,059)	138,950	(71,441)	67,509
804628810 805379911	Pt Pleasant, City of	877,652	100,333	100,333	(12,982)	(87,632)	(16,245)	(167,623)	(284,482)	52,759	(34,176)	18,583
805809911	Public Defender 10th Judicial Circuit Public Defender 11th Judicial Circuit	338,210 176,538	32,493 9,515	32,493 9,515	(5,003) (2,611)	(33,770) (17,627)	(6,260) (3,268)	(324) (17,465)	(45,357) (40,971)	20,331 10,612	8,815 (3,819)	29,146 6,793
805079911	Public Defender 12th Judicial Circuit	89,198	11,114	11,114	(1,319)	(8,906)	(1,651)	(4,651)	(16,527)	5,362	1,342	6,704
806009911	Public Defender Corp 18th Judicial	111,498	6,991	6,991	(1,649)	(11,133)	(2,064)	(12,618)	(27,464)	6,703	(2,727)	3,976
805879911	Public Defender Corp 1st Judicial Cir.	271,312	35,538	35,538	(4,013)	(27,090)	(5,022)	(41,714)	(77,839)	16,310	(5,599)	10,711
806039911 805889911	Public Defender Corp 25th Judicial Public Defender Corp 2nd Judicial Cir	178,397 146,806	17,975 25,604	17,975 25,604	(2,639) (2,172)	(17,813) (14,658)	(3,302)	(25,222) (2,887)	(48,976) (22,434)	10,724 8,825	(4,351) 5,976	6,373 14,801
802680911	Public Defender Corp 4th Circuit	334,494	148,616	148,616	(4,948)	(33,399)	(6,191)	(2,007)	(44,538)	20,108	50,098	70,206
804929911	Public Defender Corp 6th & 24th Judicial	373,518		-	(5,525)	(37,295)	(6,914)	(44,825)	(94,559)	22,454	(15,719)	6,735
809149911	Public Defender Corp Fifth Judicial	182,113	70.400	70.465	(2,694)	(18,184)	(3,371)	(36,371)	(60,620)	10,947	(13,016)	(2,069)
806819911 804609911	Public Defender Corp. 23R Public Defender Corp. 9th	560,009 262,020	78,423 38,923	78,423 38,923	(8,284) (3,876)	(55,916) (26,162)	(10,366) (4,850)	(61,848) (4,096)	(136,414) (38,984)	33,664 15,751	(1,226) 9,193	32,438 24,944
807569911	Public Defender Corp/15th Judicial	222,996	7,766	7,766	(3,299)	(22,266)	(4,128)	(41,063)	(70,756)	13,405	(12,995)	410
806909911	Public Defender Corp/30th Jud Circuit	127,593	10,896	10,896	(1,887)	(12,740)	(2,362)	(12,442)	(29,431)	7,670	(1,588)	6,082
808439911	Public Defender/28th Jud. Ct.	66,899	4,195	4,195	(990)	(6,680)	(1,238)	(8,933)	(17,841)	4,022	(2,138)	1,884
808269911 808379911	Public Defender/7th Judicial Circuit Public Defender-13th Circuit	111,498 730,311	51,162	51,162	(1,649) (10,803)	(11,133) (72,920)	(2,064) (13,518)	(26,800) (95,830)	(41,646) (193,071)	6,703 43,902	(8,784) (21,242)	(2,081)
867001802	Public Port Authority	730,311		31,102	(10,003)	(12,320)	(13,316)	(47,681)	(47,681)	45,802	(17,569)	(17,569)
857000001	Public Safety	19,707,873	548,781	548,781	(291,518)	(1,967,801)	(364,790)	(2,973,852)	(5,597,961)	1,184,711	(944,857)	239,854
882800002	Public Service Commission	4,991,127			(73,829)	(498,356)	(92,385)	(907,868)	(1,572,438)	300,035	(331,097)	(31,062)
879831702 800790005	Public Transit Putnam Co Board of Education	163,530 6,616,655	9,559 3,400,563	9,559 3,400,563	(2,419) (97,873)	(16,328) (660,663)	(3,027)	(26,166) (339,663)	(47,940) (1,220,672)	9,830 397,751	(7,013) 809,838	2,817 1,207,589
	Putnam Co Development Authority	57,607	14,490	14,490	(97,873)	(5,752)	(1,066)	(5,047)	(12,717)	3,463	2,124	5,587
809369911												
809369911 808799911 806949911	Putnam Co Solid Waste Authority Putnam Co. Aging Program	22,300 665,271	16,175 60,033	16,175 60,033	(330) (9,841)	(2,227) (66,426)	(413) (12,314)	(91,594)	(2,970) (180,175)	1,341 39,992	5,485 (17,243)	6,826 22,749

			Deferred Outflows	of Resources		De	ferred Inflows of Resor	ırces			OPEB Expense Net Amortization of	
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization or Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
808469911	Putnam Co. Fire Service	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
802397709	Putnam County Commission	3,862,342	238,036	238,036	(57,132)	(385,649)	(71,491)	(371,171)	(885,443)	232,179	(71,313)	160,866
808699911 806839911	Putnam County Parks & Recreation Comm	96,978 802,785	40.000	40.200	(1,434)	(9,683) (80,157)	(1,795)	(45,501)	(58,413)	5,830 48,258	(14,875)	(9,045) 19,526
806839911	Putnam Public Service District Racing Commission	802,785 670,321	16,390	16,390	(11,875) (9,915)	(80,157)	(14,859) (12,408)	(90,210) (155,410)	(197,101) (244,664)	48,258 40.295	(28,732) (56,897)	(16,602)
856901401	Railroad Maintenance Authority	296,792			(4,390)	(29,634)	(5,494)	(28,176)	(67,694)	17,841	(9,543)	8,298
805739911	Rainelle Public Library	-			-	-	-	(21,172)	(21,172)		(6,057)	(6,057)
804678810	Rainelle, Town of	167,247		-	(2,474)	(16,699)	(3,096)	(87,423)	(109,692)	10,054	(31,234)	(21,180)
800810005	Raleigh Co Board of Education	7,733,146	3,151,914	3,151,914	(114,389)	(772,143)	(143,139)	(1,288,095)	(2,317,766)	464,867	392,013	856,880
809459911 804719911	Raleigh Co PSD	486,790 33,449	97,515	97,515	(7,201) (495)	(48,605) (3,340)	(9,010) (619)	(4,138) (32,135)	(68,954) (36,589)	29,263	25,287	54,550 (7,884)
807109911	Raleigh Co Recreation Authority Raleigh Co Solid Waste Authority	747,036	41,318	41.318	(11,050)	(74,590)	(13,828)	(32,135)	(36,589)	2,011 44,907	(9,895) (17,780)	27,127
807249911	Raleigh Co. Commission on Aging	-	1,418	1,418	(11,000)	(14,000)	(10,020)	(435,621)	(435,621)		(119,252)	(119,252)
805339911	Raleigh Co. Community Action Assoc. Inc.		-	-		-		(1,267,459)	(1,267,459)		(356,526)	(356,526)
802327709	Raleigh County Commission	4,012,066	247,179	247,179	(59,346)	(400,599)	(74,263)	(463,064)	(997,272)	241,180	(102,658)	138,522
807669911	Raleigh County Health Department	312,194			(4,618)	(31,172)	(5,779)	(65,947)	(107,516)	18,767	(22,760)	(3,993)
804429911 808929911	Raleigh County Housing Authority Raleigh County Memorial Airport	141,231 156,097	9,787	9,787	(2,089) (2,309)	(14,102) (15,586)	(2,614) (2,889)	(23,772) (31,289)	(42,577) (52,073)	8,490 9,384	(7,510) (8,838)	980 546
807999911	Raleigh County Memorial Airport Raleigh County Public Library	369,507	10,683	10,683	(2,309)	(36,895)	(2,889)	(31,289)	(144,641)	22,212	(32,229)	(10,017)
800830005	Randolph Co Board Of Education	3.582.012	1,098,732	1,098,732	(52,985)	(357.658)	(66.302)	(473,652)	(950,597)	215.328	127,577	342.905
809279911	Randolph Co Emergency Ambulance Squad	570,214	.,,,,,,,,	-	(8,435)	(56,935)	(10,555)	(163,815)	(239,740)	34,278	(58,759)	(24,481)
807679911	Randolph Co Health Department	462,244	-	-	(6,838)	(46,154)	(8,556)	(84,192)	(145,740)	27,787	(30,582)	(2,795)
802417709	Randolph County Commission	1,685,477	120,362	120,362	(24,932)	(168,292)	(31,198)	(226,152)	(450,574)	101,320	(50,234)	51,086
806829911	Randolph County Housing Authority	330,777	6,589	6,589	(4,893)	(33,028)	(6,123)	(48,742)	(92,786)	19,884	(16,148)	3,736
804938810 802649911	Ranson, City of Ravencliff-Mcgraws-Saulsville P.S.D.	797,210 122.648	86,179 28,031	86,179 28,031	(11,792) (1,814)	(79,600) (12,246)	(14,756) (2,270)	(66,646)	(172,794) (16,330)	47,923 7,373	(861) 8,565	47,062 15,938
885571602	Real Estate Appraiser/Lic Cert Board	27,224	20,031	20,031	(403)	(2,718)	(504)	(53,758)	(57,383)	1,637	(16,919)	(15,282)
880100002	Real Estate Commission	101,419			(1,500)	(10,127)	(1,877)	(23,592)	(37,096)	6,097	(8,395)	(2,298)
804469911	Red Sulphur Public Service District	165,389	245	245	(2,446)	(16,514)	(3,061)	(508)	(22,529)	9,942	(49)	9,893
880500702	Reg Jail & Correctional Fac Authority	15,368,642			(227,333)	(1,534,536)	(284,471)	(3,423,593)	(5,469,933)	923,865	(1,190,298)	(266,433)
804629911 808709911	Region 1 Workforce Invest	136,254	11,884	11,884	(2,015)	(13,605)	(2,522)	(9,608)	(27,750)	8,191	(273)	7,918
808709911	Region 2 Planning/Development Council Region 4 Planning/Development Authority	107,781 201,830	21,726 11,293	21,726 11,293	(1,594) (2,985)	(10,762) (20,152)	(1,995) (3,736)	(24,655) (19,799)	(39,006) (46,672)	6,479 12,133	(3,111) (4,190)	3,368 7,943
808419911	Region 6 Planning/Development Council	201,030	11,233	11,295	(2,903)	(20,132)	(3,730)	(75,777)	(75,777)	12,100	(22,690)	(22,690)
808369911	Region 7 Planning/Development Council	98,490	18,559	18,559	(1,457)	(9,834)	(1,823)	(. 5,)	(13,114)	5,921	6,127	12,048
808289911	Region 8 Planning/Development Council	66,899	4,195	4,195	(990)	(6,680)	(1,238)	(7,571)	(16,479)	4,022	(1,636)	2,386
808299911	Region 8 Solid Waste Authority	135,656		-	(2,007)	(13,545)	(2,511)	(24,287)	(42,350)	8,155	(8,857)	(702)
809689911 805869911	Region I Planning & Development Council	148,664			(2,199)	(14,844)	(2,752)	(12,296)	(32,091)	8,937	(3,670)	5,267
808219911	Region Vi Workforce Investment Board Regional Intergovernmental Council	89,198	-		(1,319)	(8,906)	(1,651)	(42,344) (44,373)	(42,344) (56,249)	5,362	(12,115) (15,484)	(12,115) (10,122)
844050001	Rehabilitation Services, Division of	11,526,132		-	(170,494)	(1,150,867)	(213,347)	(1,746,617)	(3,281,325)	692,877	(626,965)	65,912
802559911	Ripley Convention & Visitors Bureau	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
800850005	Ritchie Co Board of Education	1,866,760	450,685	450,685	(27,613)	(186,393)	(34,553)	(138,657)	(387,216)	112,218	72,826	185,044
802659911	Ritchie Co Economic Development Authority	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
804799911	Ritchie Co Integrated Family Services	-		-	(5.000)	(00.454)	(7.050)	(103,843)	(103,843)		(29,780)	(29,780)
805159911 802427709	Ritchie Co. Ambulance Authority, Inc. Ritchie County Commission	392,101 635,538	22,580 7,049	22,580 7,049	(5,800) (9,401)	(39,151) (63,458)	(7,258) (11,764)	(52,425) (74,857)	(104,634) (159,480)	23,571 38,204	(13,108) (25,644)	10,463 12,560
806959911	Ritchie County Public Library	89,198	5,593	5,593	(1,319)	(8,906)	(1,651)	(10,095)	(21,971)	5,362	(2,182)	3,180
804768810	Rivesville, Town of	37,166	-	-	(550)	(3,711)	(688)	(39,723)	(44,672)	2,234	(11,023)	(8,789)
800870005	Roane Co Board of Education	2,086,019	632,139	632,139	(30,856)	(208,286)	(38,612)	(145,761)	(423,515)	125,398	120,101	245,499
807079911	Roane Co Public Library	66,899	4,797	4,797	(990)	(6,680)	(1,238)	-	(8,908)	4,022	1,375	5,397
808689911	Roane Co. Committee on Aging, Inc.	111,498	14,353	14,353	(1,649)	(11,133)	(2,064)	(19,438)	(34,284)	6,703	(3,216)	3,487
802437709 805539911	Roane County Commission Robert C Byrd Clinic	796,003 1,135,420	38,689 87.385	38,689 87,385	(11,774) (16,795)	(79,480)	(14,734)	(113,284)	(219,272) (347,536)	47,851 68,254	(31,103)	16,748 19,931
804529911	Romney Public Housing Authority	1,135,420	12,971	12,971	(16,795)	(6,680)	(21,016)	(196,355)	(8,908)	4,022	(46,323) 4,387	8,409
804948810	Romney, City of	418,117	40,203	40,203	(6,185)	(41,748)	(7,739)	(50,367)	(106,039)	25,135	(7,504)	17,631
805759911	Ronceverte Public Library				-	-	-	(21,172)	(21,172)		(6,057)	(6,057)
804718810	Saint Albans, City of	2,243,869	234,699	234,699	(33,191)	(224,047)	(41,534)	(322,511)	(621,283)	134,887	(54,303)	80,584
806359911	Salt Rock Sewer P.S.D.							(101,513)	(101,513)		(30,256)	(30,256)
896506625	Sanitary Board of Charleston	135,057	620	620	(1,998)	(13,485)	(2,500)	(17,971)	(35,954)	8,119	(6,451)	1,668
839590001 828101403	School Building Authority School of Osteopathic Medicine	174,680 5,652,797	7,844 476,231	7,844 476,231	(2,584) (83,616)	(17,442) (564,423)	(3,233) (104,632)	(20,189) (472,443)	(43,448) (1,225,114)	10,501 339,810	(5,282) (43,137)	5,219 296,673
893020002	Secondary Schools Activities Comm.	200,696	12,584	12,584	(2,969)	(20,039)	(3,715)	(22,713)	(49,436)	12,065	(4,909)	7,156
825000001	Secretary of State	1,041,781	68,870	68,870	(15,410)	(104,020)	(19,283)	(109,922)	(248,635)	62,625	(21,566)	41,059
810100001	Senate	925,401	-	-	(13,689)	(92,400)	(17,129)	(139,401)	(262,619)	55,629	(51,144)	4,485
805969911	Seneca Health Services, Inc.		-			-		(3,982,702)	(3,982,702)		(1,128,945)	(1,128,945)
807589911	Senior Life Services Of Morgan Co		599	599	-	-		(52,265)	(52,265)	-	(14,150)	(14,150)
804789911 807179911	Senior Monongalians, Inc. Shady Spring PSD	243.437	13.710	13.710	(3.601)	(24.307)	(4.506)	(107,848) (25,036)	(107,848) (57,450)	14.634	(32,763)	(32,763)
832401003	Shady Spring PSD Shepherd University	8,255,790	357,303	357,303	(122,119)	(824,328)	(152,813)	(1,040,708)	(2,139,968)	496,285	(285,218)	211,067
804858810	Shepherdstown, Town of	579,789	36,353	36,353	(8,576)	(57,891)	(10,732)	(34,282)	(111,481)	34,853	(2,636)	32,217
808609911	Short Line Public Service District	82,143	18,502	18,502	(1,215)	(8,202)	(1,520)	-	(10,937)	4,938	5,143	10,081

			Deferred Outflows	of Resources		De	ferred Inflows of Resou	urces			OPEB Expense Net Amortization of	
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization or Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
806539911	Sissonville Public Service District	141,231			(2,089)	(14,102)	(2,614)	(16,680)	(35,485)	8,490	(5,983)	2,507
804878810	Sistersville, City of	2,014,395	1,330,702	1,330,702	(29,797)	(201,134)	(37,286)	-	(268,217)	121,093	406,892	527,985
805919911	So Highlands Comm. Mental	3,341,220	308,458	308,458	(49,423)	(333,616)	(61,845)	(337,055)	(781,939)	200,853	(39,380)	161,473
809619911 804449911	So Jackson Co Public Service District South Charleston Housing Authority	128,223 111,498	6.991	6,991	(1,897) (1,649)	(12,803) (11,133)	(2,373) (2,064)	(72,226) (12,618)	(89,299) (27,464)	7,708 6,703	(23,846) (2,727)	(16,138) 3,976
808009911	South Charleston Library Board	157,955	28,839	28,839	(2,336)	(15,772)	(2,924)	(25,101)	(46,133)	9,495	(1,319)	8,176
809179911	Southern Soil Conservation District	79,907	21,058	21,058	(1,182)	(7,979)	(1,479)	(2,516)	(13,156)	4,803	7,067	11,870
806499911	Southwestern Water District	111,498	6,991	6,991	(1,649)	(11,133)	(2,064)	(12,618)	(27,464)	6,703	(2,727)	3,976
804928810	Spencer, City of	419,975	11,938	11,938	(6,212)	(41,934)	(7,774)	(39,583)	(95,503)	25,246	(11,302)	13,944
805909911 802810810	St Albans Municipal Water Board	668,987	12,574 245,309	12,574	(9,896) (4,618)	(66,797)	(12,383)	(133,843)	(222,919)	40,215	(45,858)	(5,643) 95,686
897226625	St. Marys, City of St. Marys, City of NP	312,194	245,309	245,309	(4,018)	(31,172)	(5,779)	(114,324)	(41,569) (114,324)	18,767	76,919 (37,360)	(37,360)
802699910	Star City, Town of	393,959	7,199	7,199	(5,827)	(39,336)	(7,292)	(8,451)	(60,906)	23,682	(1,134)	22,548
808879911	State Bar Association	424,070	33,460	33,460	(6,273)	(42,343)	(7,849)	(47,123)	(103,588)	25,492	(8,163)	17,329
805109911	Step By Step		-	-		-	-	(93,600)	(93,600)	-	(25,769)	(25,769)
802921911	Stevens Correctional Center	2,088,727	1,814,418	1,814,418	(30,896)	(208,556)	(38,662)		(278,114)	125,561	515,837	641,398
804958810 809009911	Stonewood City of Sugar Creek PSD	196,980 35,087	2,077	2,077	(2,914)	(19,668)	(3,646)	(53,898) (4,013)	(80,126) (8,684)	11,841 2,109	(18,421)	(6,580) 1,201
800890005	Summers Co Board of Education	1,706,978	505,606	505,606	(25,250)	(170,439)	(31,596)	(304,271)	(531,556)	102,613	26,904	129,517
807189911	Summers Co Council on Aging	1,700,970	303,000	303,000	(23,230)	(170,439)	(31,390)	(310,296)	(310,296)	102,013	(88.347)	(88.347)
807709911	Summers Co Health Department	44,599	2,796	2,796	(660)	(4,453)	(826)	(21,395)	(27,334)	2,681	(7,114)	(4,433)
802447709	Summers County Commission	689,429	18,283	18,283	(10,198)	(68,838)	(12,761)	(81,329)	(173,126)	41,444	(24,940)	16,504
805679911	Summers County Public Library	66,899	22,843	22,843	(990)	(6,680)	(1,238)	(35,018)	(43,926)	4,022	(6,622)	(2,600)
805769911	Summersville Public Library Sun Valley Public Service District	156,097	940 9,787	940 9,787	(2,309)	(15,586)	(2,889)	(1,268) (12,216)	(1,268)	9,384	(2)	(2) 7,574
807229911 811100001	Sun valley Public Service District Supreme Court / Judicial	28,023,024	1,232,209	1,232,209	(414,516)	(2,798,057)	(518,702)	(3,078,257)	(6,809,532)	1,684,565	(795,416)	7,574 889,149
818000001	Tax Dept	8,234,729	1,232,209	1,232,203	(121,808)	(822,225)	(152,424)	(1,632,806)	(2,729,263)	495,019	(601,116)	(106,097)
818010001	Tax Dept - Budget Office	150,522	15,818	15,818	(2,227)	(15,029)	(2,786)	(1,330)	(21,372)	9,048	3,859	12,907
800910005	Taylor Co Board of Education	2,322,684	640,291	640,291	(34,357)	(231,916)	(42,993)	(77,134)	(386,400)	139,625	147,628	287,253
802457709	Taylor Co Commission	747,036	78,737	78,737	(11,050)	(74,590)	(13,828)	(4,653)	(104,121)	44,907	19,935	64,842
807719911	Taylor Co Health Dept.	284,320	99,825	99,825	(4,206)	(28,389)	(5,263)	(31,658)	(69,516)	17,091	15,783	32,874
804289911 808779911	Taylor Co PSD Taylor Co Senior Citizen	128,223	22,026	22,026	(1,897)	(12,803)	(2,373)	(16,705) (105,861)	(33,778) (105,861)	7,708	(99) (30,287)	7,609 (30,287)
805129911	Taylor County Public Library	44,599	8,648	8,648	(660)	(4,453)	(826)	(105,001)	(5,939)	2,681	2.925	5,606
804209911	The Appalachian Community Health Center	-	-		-	(1,100)	-	(914,656)	(914,656)	_,,,,,	(260,987)	(260,987)
802669911	The Housing Authority of The County of Jackson	150,522	21,584	21,584	(2,227)	(15,029)	(2,786)	(20,589)	(40,631)	9,048	(1,652)	7,396
802920911	Tomlinson PSD	89,198	76,908	76,908	(1,319)	(8,906)	(1,651)		(11,876)	5,362	22,025	27,387
804668810 803058810	Town of Alderson	- 04.057	8,079	8,079	(4.047)	(0.000)	(4.005)	(143,216)	(143,216)	5.474	(36,401)	(36,401)
803158810	Town of Ansted Town of Belle	91,057 221,138	54,313	54,313	(1,347) (3,271)	(9,092) (22,080)	(1,685) (4,093)	(34,918) (25,039)	(47,042) (54,483)	13,293	(12,780) 5,708	(7,306) 19,001
805438810	Town of Beverly	102,206	17,287	17,287	(1,512)	(10,205)	(1,892)	(19,631)	(33,240)	6,144	(2,480)	3,664
804888810	Town of Bolivar	-	-		(.,)	(,,	(-,)	(21,172)	(21,172)	-,	(6,057)	(6,057)
804568810	Town of Carpendale		•	-			•	(21,172)	(21,172)	-	(6,057)	(6,057)
803338810	Town of Cedar Grove					· · · · · ·		(105,861)	(105,861)		(30,287)	(30,287)
802821810	Town of Chapmanville	161,672	145,339	145,339	(2,391)	(16,143)	(2,993)	(37,786)	(21,527) (48,426)	9,719	39,961	49,680
803458810 803498810	Town of Clay Town of Danville	79,907	-	-	(1,182)	(7,979)	(1,479)	(21,172)	(21,172)	4,803	(12,039) (6,057)	(7,236) (6,057)
897166625	Town of Davis	111,120	51,994	51,994	(1,644)	(11,095)	(2,057)	(21,172)	(14,796)	6,680	17,487	24,167
803568810	Town of Eleanor	105,923	37,436	37,436	(1,567)	(10,576)	(1,961)	(13,018)	(27,122)	6,367	5,496	11,863
805088810	Town of Fairview	22,300	1,398	1,398	(330)	(2,227)	(413)	(1,161)	(4,131)	1,341	(43)	1,298
804488810	Town of Fayetteville	442,275	29,571	29,571	(6,542)	(44,160)	(8,186)	(37,794)	(96,682)	26,587	(5,795)	20,792
803248810	Town of Gauley Bridge	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494) (42,344)	1,341	(545)	796
804558810 804588810	Town of Gilbert Town of Glasgow	•	20.465	20.465	•	•	-	(42,344) (117,657)	(42,344)	•	(12,115) (24.809)	(12,115)
803768810	Town of Glendale	524,544	31,536	31,536	(7,759)	(52,375)	(9,709)	(76,789)	(146,632)	31,532	(19,624)	11,908
803808810	Town of Grant Town	26,016	,	,	(385)	(2,598)	(482)	(17,317)	(20,782)	1,564	(5,673)	(4,109)
803798810	Town of Grantsville	178,397	13,026	13,026	(2,639)	(17,813)	(3,302)	(20,191)	(43,945)	10,724	(3,858)	6,866
803848810	Town of Handley		-				-	(21,172)	(21,172)	-	(6,057)	(6,057)
803698810	Town of Harpers Ferry	152,380	23,949	23,949	(2,254)	(15,215)	(2,821)	(22,467)	(42,757)	9,160	(1,693)	7,467
803868810 804178810	Town of Harrisville Town of Marlinton	39,024	35,082	35,082	(577)	(3,897)	(722)	(190,550)	(190,550) (5,196)	2,346	(54,516) 9,646	(54,516) 11,992
802822810	Town of Middlebourne	91,057	81.858	81,858	(1,347)	(9,092)	(1,685)		(12,124)	5,474	22,507	27,981
804528810	Town of Mitchell Heights		-		(1,517)	(0,002)	(1,000)	(21,172)	(21,172)	5, 4	(6,057)	(6,057)
804308810	Town of Monongah	202,450	4,761	4,761	(2,995)	(20,214)	(3,747)	(33,634)	(60,590)	12,170	(11,084)	1,086
804738810	Town of New Haven	172,822	35,414	35,414	(2,556)	(17,256)	(3,199)	(6,445)	(29,456)	10,389	7,363	17,752
804548810	Town of Nutter Fort	319,627	21,186	21,186	(4,728)	(31,914)	(5,916)	(31,573)	(74,131)	19,214	(5,808)	13,406
804728810	Town of Oceana	14,866	40.005	40.005	(000)	(4.404)	(075)	(330,797)	(330,797)	- 894	(97,354)	(97,354)
802824810 804898810	Town of Paw Paw Town of Pineville	14,866 156.097	13,365	13,365	(220) (2,309)	(1,484) (15,586)	(275) (2,889)	(55.723)	(1,979) (76,507)	9,384	3,675 (20,403)	4,569 (11,019)
804748810	Town of Ridgeley	100,007			(2,003)	(10,000)	(2,009)	(85,314)	(85,314)	3,304	(26,203)	(26,203)
805038810	Town of Union	66,899	22,843	22,843	(990)	(6,680)	(1,238)	(5,047)	(13,955)	4,022	4,421	8,443
803298810	Town of Wardensville	66,899	9,716	9,716	(990)	(6,680)	(1,238)	(7,577)	(16,485)	4,022	(120)	3,902

			Deferred Outflows	of Resources		De	ferred Inflows of Resou	ırces			OPEB Expense Net Amortization of Deferred Amounts	
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	peterred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
805138810	Town of West Hamlin	89,198	5,593	5,593	(1,319)	(8,906)	(1,651)	(10,095)	(21,971)	5,362	(2,182)	3,180
805188810	Town of West Union	232,508	17,772	17,772	(3,439)	(23,216)	(4,304)	(47,068)	(78,027)	13,977	(12,456)	1,521
803228810 816000001	Town of Winfield Treasurer of State's Office	193,263 2,747,321	23,618 112,882	23,618 112,882	(2,859) (40,638)	(19,297) (274,316)	(3,577) (50,852)	(5,141)	(30,874)	11,618 165,151	7,289	18,907 88,912
806019911	Tri River Transit	22,300	17,603	17.603	(330)	(2,227)	(413)	(291,148)	(656,954) (2,970)	1.341	(76,239) 5.495	6.836
806929911	Tri-State Transit Authority	1,315,675	73,864	73,864	(19,461)	(131,368)	(24,353)	(137,050)	(312,232)	79,090	(30,188)	48,902
800930005	Tucker Co Board of Education	978,011	361,432	361,432	(14,467)	(97,653)	(18,103)	(63,876)	(194,099)	58,792	75,840	134,632
807729911	Tucker Co Health Dept.	44,599	5,037	5,037	(660)	(4,453)	(826)		(5,939)	2,681	1,422	4,103
808119911	Tucker Co. Solid Waste Authority	276,886	36,407	36,407	(4,096)	(27,647)	(5,125)	(477.550)	(36,868)	16,645	12,292	28,937
804849911 802467709	Tucker County Ambulance Authority Tucker County Commission	933,811	118,484	118,484	(13,813)	(93,240)	(17,285)	(177,552) (93,099)	(177,552) (217,437)	56,135	(51,470) (1,726)	(51,470) 54,409
804519911	Tucker County Development Authority	24,158	3,069	3,069	(357)	(2,412)	(447)	(2,524)	(5,740)	1,452	(86)	1,366
805509911	Tucker County Senior Citizens			-	-	-	-	(133,173)	(133,173)		(39,834)	(39,834)
805579911	Tug River Health Association	864,109	75,735	75,735	(12,782)	(86,280)	(15,995)	(62,003)	(177,060)	51,945	(2,022)	49,923
800950005	Tyler Co Board of Education	2,313,529	656,017	656,017	(34,222)	(231,002)	(42,823)	- ((308,047)	139,075	183,481	322,556
802477709 808169911	Tyler County Commission Union PSD	774,910 239,720	97,664	97,664	(11,462) (3,546)	(77,374) (23,936)	(14,343) (4,437)	(39,615) (68,787)	(142,794) (100,706)	46,583 14,410	12,257 (24,474)	58,840 (10,064)
809919911	Union Williams PSD	178,397	29,139	29,139	(2,639)	(17.813)	(3,302)	(33,498)	(57,252)	10,724	(4,331)	6.393
805449911	Upper Ohio Conservation District	11,150	-		(165)	(1,113)	(206)	(11,149)	(12,633)	670	(3,301)	(2,631)
800970005	Upshur Co Board of Education	3,243,067	1,007,952	1,007,952	(47,971)	(323,815)	(60,029)	(525,269)	(957,084)	194,952	83,598	278,550
807139911	Upshur Co Public Library	83,623			(1,237)	(8,350)	(1,548)	(9,939)	(21,074)	5,027	(3,070)	1,957
805459911 802487725	Upshur Co SR Citizens Opportunity Center	874,629			(12,937)	(87,330)	(40,400)	(105,205) (64,803)	(105,205)	52,577	(30,282)	(30,282)
802487725	Upshur County Commission Upshur County Development Authority	22,300	1,398	1,398	(330)	(87,330)	(16,189) (413)	(2,524)	(181,259) (5,494)	1,341	(19,043) (545)	33,534 796
802823810	Upshur Human Resources, Inc.	22,000	1,000	1,000	(000)	(2,221)	(+10)	(2,024)	(0,404)	1,041	(040)	-
807749911	Upshur-Buckhannon Health Department	48,316			(715)	(4,824)	(894)	(24,579)	(31,012)	2,904	(8,231)	(5,327)
896716625	Valley Comprehensive Mental Health Ctr	157,735	-	-	(2,333)	(15,750)	(2,920)	(52,898)	(73,901)	9,482	(17,536)	(8,054)
805529911	Valley Health System, Inc.	4 440 050	44,434	44,434	(05.000)	(440.000)	(04.740)	(6,319,305)	(6,319,305)	-	(1,721,133)	(1,721,133)
840400001 809129911	Veterans Affairs Vienna Public Library	4,416,052 89,198	372,944 22,974	372,944 22,974	(65,322) (1,319)	(440,936) (8,906)	(81,740) (1,651)	(606,073) (24,386)	(1,194,071) (36,262)	265,465 5,362	(120,773) (2,669)	144,692 2,693
809939911	Warm Springs PSD	44,599	2,796	2,796	(660)	(4,453)	(826)	(5,047)	(10,986)	2,681	(1,091)	1,590
883430602	Water Development Authority	209,988	24,862	24,862	(3,106)	(20,967)	(3,887)	(55,593)	(83,553)	12,623	(13,648)	(1,025)
800990005	Wayne Co Board of Education	5,143,770	1,128,378	1,128,378	(76,087)	(513,598)	(95,210)		(684,895)	309,211	340,752	649,963
805359911	Wayne Co Community Service Org Inc.	100.045			(0.705)	(40.700)	(0.404)	(334,350)	(334,350)	-	(108,212)	(108,212)
806869911 896136625	Wayne Co Health Dept. Wayne County Commission	188,245 167,184	768	768	(2,785) (2,473)	(18,796) (16,693)	(3,484)	(80,203) (27,427)	(105,268) (49,688)	11,316 10,050	(27,342) (9.895)	(16,026) 155
805859911	WC Workshop Inc.	-	-	-	(2,475)	(10,033)	(0,000)	(909,386)	(909,386)	10,000	(257,011)	(257,011)
801010005	Webster Co Board of Education	1,491,038	291,813	291,813	(22,055)	(148,878)	(27,599)	(108,385)	(306,917)	89,632	40,299	129,931
802507709	Webster County Commission	648,546	89,412	89,412	(9,593)	(64,756)	(12,004)	(95,910)	(182,263)	38,986	(10,755)	28,231
807769911	Webster County Health Dept.	78,049	1,087	1,087	(1,154)	(7,793)	(1,445)	(750)	(11,142)	4,692	195	4,887
808349911 897066625	Webster Springs Public Service District Weirton Board of Park Commissioners	44,599	1,223	1,223	(660)	(4,453)	(826)	(37,853) (14,631)	(43,792) (14,631)	2,681	(9,957) (4,924)	(7,276) (4,924)
897086625	Weirton Sanitary Board	630,436	130,561	130,561	(9,325)	(62,948)	(11,669)	(7,400)	(91,342)	37,898	33,172	71,070
841901801	Welch Emergency Hospital	3,680,439			(54,441)	(367,486)	(68,124)	(1,219,172)	(1,709,223)	221,244	(397,885)	(176,641)
803288810	Welch, City of	617,490	18,375	18,375	(9,134)	(61,655)	(11,430)	(70,438)	(152,657)	37,120	(20,901)	16,219
831000503	West Liberty State College	6,211,231	582,700	582,700	(91,876)	(620,182)	(114,969)	(750,865)	(1,577,892)	373,380	(116,449)	256,931
880130602 805329911	West Virginia Lottery Commission West Virginia Rural Water Association	3,187,423	119,252	119,252	(47,148)	(318,259)	(58,999)	(398,211) (189,746)	(822,617) (189,746)	191,607	(113,936) (54,510)	77,671 (54,510)
886107204	West Virginia University	149,896,141	7,065,799	7,065,799	(2,217,260)	(14,966,904)	(2,774,555)	(17,323,520)	(37,282,239)	9,010,798	(4,440,268)	4,570,530
804709911	Westbrook Health Services	4,374,434		-	(64,707)	(436,781)	(80,970)	(565,483)	(1,147,941)	262,963	(205,924)	57,039
806999911	Weston Housing Authority	-		-	-		-	(53,243)	(53,243)	-	(16,130)	(16,130)
807149911 803238810	Weston Sanitary Board	178,397	16,256	16,256	(2,639)	(17,813)	(3,302)	(15,774)	(39,528)	10,724	(1,343)	9,381
801030005	Weston, City of Wetzel Co Board of Education	575,821 4.377,196	105,633 1,453,743	105,633 1,453,743	(8,518) (64,747)	(57,495) (437,056)	(10,658) (81,021)	(30,682) (417,593)	(107,353)	34,615 263,129	17,739 245.843	52,354 508.972
806049911	Wetzel Co Emergency Ambulance Authority	284,320	57,824	57,824	(4,206)	(28,389)	(5,263)	(3,247)	(41,105)	17,091	14,702	31,793
896736625	Wetzel Co Hospital	1,334,153		-	(19,735)	(133,213)	(24,695)	(564,466)	(742,109)	80,201	(188,888)	(108,687)
802517709	Wetzel County Commission	1,357,755	61,447	61,447	(20,084)	(135,570)	(25,132)	(146,018)	(326,804)	81,620	(36,907)	44,713
807779911	Wetzel-Tyler Health Department	118,711			(1,756)	(11,853)	(2,197)	(35,872)	(51,678)	7,136	(12,802)	(5,666)
896926625 807609911	Wheeling Housing Authority Wheeling-Ohio Co Health Department	205,662 551,159	80,034	80,034	(3,042) (8,153)	(20,535) (55,032)	(3,807) (10,202)	(69,360)	(96,744) (73,387)	12,363 33,132	(24,827) 22,853	(12,464) 55,985
806689911	White Oak Public Service District	109,640	5,320	5,320	(1,622)	(10,947)	(2,029)	(16,705)	(31,303)	6,591	(4,692)	1,899
804889911	Whitehall Public Service District	65,040	4,364	4,364	(962)	(6,494)	(1,204)	(2,124)	(10,784)	3,910	418	4,328
809079911	Wilderness Public Service District	174,680	13,366	13,366	(2,584)	(17,442)	(3,233)	(24,282)	(47,541)	10,501	(5,272)	5,229
842000001 804489911	William R Sharpe Jr Hospital	7,429,529 180,255	9.053	9.053	(109,897)	(741,827)	(137,519)	(1,557,826)	(2,547,069)	446,616 10.836	(552,839)	(106,223)
804489911 807019911	Williamson Housing Authority Williamson Utility Board	180,255 50,174	9,053 2,695	9,053 2,695	(2,666) (742)	(17,998) (5,010)	(3,336)	(16,008)	(40,008) (6,681)	10,836 3,016	(3,409) 779	7,427 3,795
803118810	Williamson, City of	245,295	2,095	2,095	(3,628)	(24,492)	(4,540)	(140,420)	(173,080)	14,746	(46,290)	(31,544)
801050005	Wirt Co Board of Education	816,475	448,501	448,501	(12,077)	(81,524)	(15,113)	(135,550)	(244,264)	49,081	73,372	122,453
804779911	Wirt Co Committee on Aging	-	-	-	•		-	(168,671)	(168,671)	-	(47,961)	(47,961)
802577709	Wirt County Commission	22,300	4,643,751	4,643,751	(330)	(2,227) (1,136,259)	(413)	(62,019)	(64,989)	1,341 684,083	(18,699)	(17,358)
801070005 808669925	Wood Co Board of Education Wood Co Parks & Recreation	11,379,831 16,756	4,643,751 77	4,643,751	(168,330) (248)	(1,136,259)	(210,639)	(1,013,208) (2,230)	(2,528,436) (4,461)	1,007	903,481 (800)	1,587,564 207
000009923	TY OOG OU F AINS & INCORMINIT	10,750	11	"	(248)	(1,073)	(310)	(2,230)	(4,401)	1,007	(000)	201

806249911 Wood I 896146625 Wood I 890000002 Worket 805139911 Workfc 882500602 Workfc 804639911 WV Aff 805249911 WV Aff 883802402 WV Bo 885069301 WV Bo 881116002 WV Bo 847752301 WV Di 337707001 WV Di 881074002 WV En 881000002 WV En 881000002 WV En	Employer Name Ind Co Senior Citizens Assoc Inc. Ind Co Solid Waste Authority Ind County Commission Inderse Compensation Comm. Inderse Compensation Index	Net OPEB Liability 22,300 2,792,949 140,065 137,924 7,327,921 1,858	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources 1,398 206.754	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
806249911 Wood 896146625 Wood 89000002 Worker 805139911 Workfc 882500602 Worker 804639911 WV Aff 805249911 WV Aff 883802402 WV Bd 885069301 WV Bd 882200002 WV Bd 881116002 WV Bd 887752301 WV Di 837707001 WV Di 881074002 WV En 814000001 WV En 814000001 WV En	d Co Solid Waste Authority d County Commission kers Compensation Comm. kforce Investment Board of Kanawha Co kforce WV/Payroll-05303 Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners	2,792,949 140,065 137,924 7,327,921	206,754		-						or contributions	Expense
806249911 Wood 1 896146625 Wood 1 8961000002 Worke 806139911 Workfc 802500602 Worke 804639911 WV Aff 805249911 WV Aff 805249911 WV Aff 805249911 WV Bo 8838022402 WV Bo 885069301 WV Bo 881100002 WV Bo 847752301 WV Di 837707001 WV Di 881074002 WV En 814000001 WV En 814000001 WV En 813000002 WV Me	d Co Solid Waste Authority d County Commission kers Compensation Comm. kforce Investment Board of Kanawha Co kforce WV/Payroll-05303 Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners	2,792,949 140,065 137,924 7,327,921	206,754		(655)			(050.750)	(050.750)		(70.457)	(70.457)
896146625 Wood 1 89000002 Worker 806139911 Workfet 882500602 Workfet 804639911 WV AR 804639911 WV AR 805069301 WV BR 882800002 WV BR 8811016002 WV BR 887777001 WV DR 881074002 WV ER 814000001 WV ER 814000001 WV ER	d County Commission kers Compensation Comm. kforce Investment Board of Kanawha Co kforce WV/Payroll-05303 Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners	2,792,949 140,065 137,924 7,327,921	206,754			(0.007)	(440)	(250,753)	(250,753)	1044	(73,157)	(73,157)
99000002 Worker 805139911 Workfo 882500602 Workfo 804639911 WV Aff 805249911 WV As 883802402 WV Bd 882200002 WV Bo 881116002 WV Bo 847752301 WV Di 837707001 WV Di 81074002 WV En 814000001 WV En 814000001 WV En 814000001 WV En	kers Compensation Comm. kforce Investment Board of Kanawha Co kforce WV/Payroll-05303 Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners	140,065 137,924 7,327,921			(330)	(2,227)	(413)	(4,472)	(7,442)	1,341	(1,263)	78
805139911 Workfc 882500602 Workfc 804639911 WV Aff 806249911 WV As 883802402 WV Bo 8855069301 WV Bo 881116002 WV Bo 847752301 WV Di 837707001 WV Di 881074002 WV En 814000001 WV En 814000001 WV En 8813000002 WV ME	kforce Investment Board of Kanawha Co kforce WV/Payroll-05303 Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners	137,924 7,327,921		, .	(41,313)	(278,872)	(51,697)	(116,593)	(488,475)	167,894	13,888	181,782
882500602 Workfo 804639911 WV Aft 805249911 WV As 883802402 WV Bd 855069301 WV Bd 882200002 WV Bd 881116002 WV Bd 847752301 WV Div 837707001 WV Div 814000001 WV En 814000001 WV En 8813000002 WV ME	kforce WV/Payroll-05303 Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners	7,327,921		-	(2,072)	(13,985)	(2,593)	(90,723)	(109,373)	8,420	(31,733)	(23,313)
804639911 WV Aff 805249911 WV As 883802402 WV Bd 855069301 WV Bd 882200002 WV Bo 881116002 WV Bo 847752301 WV Di 837707001 WV Di 81074002 WV En 814000001 WV En 8813000002 WV ME	Affordable Housing Trust Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners			4,943	(2,040)	(13,771)	(2,553)	(7,630)	(25,994)	8,291	(1,452)	6,839
805249911 WV As 883802402 WV Bd 855069301 WV Bd 881116002 WV Bo 847752301 WV Di 837707001 WV Di 881074002 WV En 814000001 WV En 881300002 WV ME	Assoc. of Rehabilitation Facilities Bd of Social Worker Examiners				(108,394)	(731,682)	(135,639)	(1,522,858)	(2,498,573)	440,508	(543,477)	(102,969)
883802402 WV Bd 855069301 WV Bd 882200002 WV Bo 881116002 WV Bo 847752301 WV Di 837707001 WV Di 881074002 WV En 814000001 WV En 881300002 WV Me	Bd of Social Worker Examiners		•	-	(27)	(186)	(34)	(49,544)	(49,791)	112	(14,648)	(14,536)
855069301 WV Bd 882200002 WV Bd 881116002 WV Bd 847752301 WV Did 837707001 WV Did 881074002 WV En 814000001 WV En 881300002 WV Md					-		-	(205,191)	(205,191)		(59,050)	(59,050)
882200002 WV Bo 881116002 WV Bo 847752301 WV Di 837707001 WV Di 881074002 WV En 814000001 WV En 881300002 WV Ma	Bd. of Chiropractic Examiners	37,166	5,316	5,316	(550)	(3,711)	(688)	(11,869)	(16,818)	2,234	(2,911)	(677)
881116002 WV Bo 847752301 WV Div 837707001 WV Div 881074002 WV En 814000001 WV En 881300002 WV Ma		22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
847752301 WV Div 837707001 WV Div 881074002 WV En 814000001 WV En 881300002 WV Ma	Board of Barbers And Cosmetologists	161,672	21,466	21,466	(2,391)	(16,143)	(2,993)	(18,521)	(40,048)	9,719	(922)	8,797
837707001 WV Div 881074002 WV En 814000001 WV En 881300002 WV Ma	Board of Veterinary Medicine	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
881074002 WV En 814000001 WV En 881300002 WV Ma	Division of Energy	74,332	-		(1,100)	(7,422)	(1,376)	(51,104)	(61,002)	4,468	(17,415)	(12,947)
814000001 WV En 881300002 WV Ma	Division of Juvenile Services	9,546,320	142,042	142,042	(141,209)	(953,186)	(176,701)	(1,617,215)	(2,888,311)	573,864	(556,824)	17,040
881300002 WV Ma	Engineers Registration Board	89,198	10,484	10,484	(1,319)	(8,906)	(1,651)	-	(11,876)	5,362	3,340	8,702
	Enterprise Planning Board	600,230			(8,879)	(59,932)	(11,110)	(83,040)	(162,961)	36,082	(28,838)	7,244
	Massage Therapy Licensure Board	22,300	1,398	1.398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
	Mun. Pensions Oversight Board	22,300	1,398	1,398	(330)	(2,227)	(413)	(2,524)	(5,494)	1,341	(545)	796
	Municipal League	65,040	2,524	2,524	(962)	(6,494)	(1,204)	(7,571)	(16,231)	3,910	(2,096)	1,814
	Network For Educational Telecom	1.096.344	9,353	9.353	(16,217)	(109,468)	(20,293)	(209,030)	(355,008)	65,905	(74,448)	(8,543)
	Northern Community College	3,093,111	137,491	137,491	(45,753)	(308,843)	(57,253)	(376,228)	(788,077)	185,938	(100,823)	85,115
	Office Of Tax Appeals	100,348	4,329	4,329	(1,484)	(10,020)	(1,857)	(9,902)	(23,263)	6,032	(2,458)	3,574
	Parkways Econ. Dev.& Tourism Authority	8.724.994	585,916	585,916	(129,060)	(871,178)	(161,498)	(923,249)	(2,084,985)	524,491	(179,083)	345,408
	Parole Board	307,470	204,906	204,906	(4,548)	(30,700)	(5,691)	(923,249)	(40,939)	18,483	75,497	93,980
	School for the Deaf and Blind	3.390,240		119.429		(338.510)		(040 440)		203,800	(206.337)	
			119,429	-, -	(50,148)		(62,753)	(649,119)	(1,100,530)			(2,537)
	Solid Waste Management Board	160,475	-	-	(2,374)	(16,023)	(2,970)	(38,809)	(60,176)	9,647	(13,770)	(4,123)
	Southern Community College	3,652,018	170,668	170,668	(54,021)	(364,649)	(67,598)	(560,728)	(1,046,996)	219,536	(159,681)	59,855
	State Board of Examiners for LPNs	136,380	28,401	28,401	(2,017)	(13,617)	(2,524)	-	(18,158)	8,198	9,414	17,612
	State University	6,180,480	295,994	295,994	(91,422)	(617,112)	(114,400)	(926,434)	(1,749,368)	371,531	(259,970)	111,561
	Statewide Independent Living Council	-						(63,517)	(63,517)		(18,172)	(18,172)
	SU Metro Area Agency on Aging	289,895	46,027	46,027	(4,288)	(28,946)	(5,366)	(43,917)	(82,517)	17,427	(3,526)	13,901
	SC R & D Corporation	1,304,525	-	-	(19,297)	(130,255)	(24,147)	(235,123)	(408,822)	78,420	(82,335)	(3,915)
	ming Co Board of Education	3,049,468	1,071,840	1,071,840	(45,108)	(304,485)	(56,445)	(450,602)	(856,640)	183,315	128,676	311,991
	ming Co Council on Aging	408,826	57,287	57,287	(6,047)	(40,821)	(7,567)	(56,109)	(110,544)	24,576	(4,923)	19,653
	ming Co Health Department	66,899	12,552	12,552	(990)	(6,680)	(1,238)	(11,540)	(20,448)	4,022	(801)	3,221
	ming Co Public Library	124,506	4,882	4,882	(1,842)	(12,432)	(2,305)	(12,274)	(28,853)	7,485	(1,576)	5,909
802547709 Wyomi	ming County Commission	1,828,062	102,743	102,743	(27,041)	(182,529)	(33,837)	(311,161)	(554,568)	109,891	(86,401)	23,490
	ming County Economic Dev Authority e Of West Virginia Special Funding - Public	66,899	4,195	4,195	(990)	(6,680)	(1,238)	(7,571)	(16,479)	4,022	(1,636)	2,386
Schoo	nool Support Plan (PSSP) e of West Virginia Special Funding - OPEB	496,189,056	-		(7,339,607)	(49,543,728)	(9,184,380)	(144,191,428)	(210,259,143)	29,827,689	(46,718,141)	(16,890,452)
Suppl	oplemental for Unfunded Liability of West Virginia Special Funding - Financial	314,965,823	210,268,925	210,268,925	(4,658,967)	(31,448,862)	(5,829,970)		(41,937,799)	18,933,733	77,340,442	96,274,175
	bility Fund	52,494,304	35,044,821	35,044,821	(776,495)	(5,241,477)	(971,662)		(6,989,634)	3,155,622	12,890,074	16,045,696

Notes to Schedules of Employer OPEB Allocations and OPEB Amounts by Employer

1. Introduction

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75), to improve financial reporting surrounding other Postemployment benefits (OPEB) provided to employees of state and local governments. GASB 75 replaced the requirements of Statement No. 45 and No. 57. It established standards for recognizing and measuring liabilities, deferred outflows and inflows of resources, and expenses. Governments contributing to an OPEB Plan will recognize their proportionate share of the collective OPEB amounts. Footnote disclosures and required supplementary information requirements about the defined benefit OPEB Plan are also addressed.

2. Summary of Significant Accounting Policies

Plan description

The West Virginia Other Postemployment Benefit Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other Postemployment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code Section 5-16D-2 (the Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. Four remaining members represent the public-at-large.

The Plan had approximately 43,000 policyholders and 64,000 covered lives at June 30, 2018.

Active employees who retire are eligible for PEIA health and life benefits, provided they meet the minimum eligibility requirements of the applicable State retirement system and if their last employer immediately prior to retirement, is a participating employer under the Consolidated Public Retirement Board (CPRB) and, as of July 1, 2008 forward, is a participating employer with the Public Employees Insurance Agency (PEIA). Active employees who, as of July 1, 2008, have ten years or more of credited service in the CPRB and whose employer at the time of their retirement does participate with CPRB, but does not participate with PEIA will be eligible for PEIA retiree coverage provided: they otherwise meet all criteria under this heading and their employer agrees, in writing, upon a form prescribed by PEIA, that the employer will pay to PEIA the non-participating retiree premium on behalf of the retiree or retirees, or that the retiree agrees to pay the entire unsubsidized premium themselves. Active employees who are members of the Teachers' Defined Contribution Retirement System (TDC Plan) must be either: 55 years of age and have 12 or more years of credited service; or be at least 60 years of age with five years of service; and their last employer immediately prior to retirement must be a participating employer under that, or the CPRB system to qualify to continue PEIA insurance benefits upon retirement. Employees who participate in non-State retirement systems but that are CPRB system affiliated, contracted, or approved (such as TIAA-CREF and similar plans), or are approved, in writing, by the PEIA Director must, in the case of education employees, meet the minimum eligibility requirements of the TDC Plan, and in all other cases meet the minimum eligibility requirements of the Public Employees Retirement System to be eligible for PEIA benefits as a retiree.

For additional financial information, which may be used for disclosure by participating employers, please refer to the audited financial statements of the RHBT. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. If you have any questions about this report or need additional information, contact the Chief Financial Officer, Jason Haught, at 304-558-7850, ext. 52642 or the RHBT Controller, Jennifer Priddy, at 304-558-7850, ext. 52681. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57th Street, SE Suite 2, Charleston, WV 25304.

Basis of accounting

The Schedules of Employer OPEB Allocations and OPEB Amounts by Employer (the Schedules) for the RHBT have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for government units.

Basis of allocation

OPEB amounts have been allocated to each contributing employer based on their proportionate share of employer contributions to the RHBT for the fiscal year ended June 30, 2018. Employer contributions are recognized when billed. Effective July 1, 2017 certain employers that met the Plan's opt out criteria and chose not to participate in the Plan coverage were no longer required to make contributions to the Plan.

Measurement Date

The RHBT OPEB actuarial valuation, which was used as the underlying basis for certain information in the Schedules, is as of June 30, 2017, was based on a measurement date of June 30, 2018, and was prepared for the purposes of complying with the requirements of GASB Statement 75 for the Plan Employer's fiscal year ended June 30, 2019 financial reporting.

Accounting estimates

The preparation of the Schedules of Employer OPEB Allocations and Schedules of OPEB Amounts by Employer in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of contributions, the net OPEB liability (NOL), deferred inflows of resources, deferred outflows of resources and OPEB expense as of the measurement date. Actual amounts could differ from those estimates.

Benefits provided

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

The medical and prescription drug insurance is provided through two options:

- Self-Insured Preferred Provider Benefit Plan primarily for non-Medicare-eligible retirees and spouses
- External Managed Care Organizations primarily for Medicare-eligible retirees and spouses

Contributions

Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal year ended June 30, 2018. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments.

West Virginia Retiree Health Benefit Trust Fund Notes to Schedules of Employer OPEB Allocations and OPEB Amounts by Employer

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT this premium at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately \$149 million for the fiscal year ending 2018. The paygo rates for June 30, 2018, were:

	018 7-Jun 2018	017 6-Dec 2016	 2 017 7-Jun 2017
Paygo premium	\$ 177	\$ 196	\$ 135

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010, pay a subsidized rate depending on the member's years of service. Members hired on or after July 1, 2010, pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree's date of hire and years of service at retirement as described below:

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988, to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

There may be differences in the amount an employer has in their internal records as contributions to RHBT and the amounts shown in the allocation schedules as contributions. Additionally, total employer contributions reported in the Schedules, may not agree with the total employer contributions reported in the RHBT Statement of Changes in Fiduciary Net Position. Examples of these types of differences are listed below:

- An employer is paying the retiree's health premium or the retiree's life insurance premium as they are a non CPRB agency.
- Contributions paid to the RHBT due to an approved payment plan for historic non-participating employer premium billings are excluded from the Schedules.
- RHBT receives special funding for the county school boards as discussed in Note 3.

Summary of membership information

At June 30, 2018, the Plan's OPEB eligible membership consisted of the following:

Retirees and beneficiaries currently receiving benefit payments	42,435
Inactive plan members entitled to but not yet receiving benefit payments ^a	8,906
Active plan members	43,398
Totals	94,739

The average remaining service lifetime of all members as of June 30, 2018, is 4.6370 years.

^a Inactive plan members excluded 3,860 waived annuitants over the age of 75.

The Plan is a closed plan to new entrants.

Net OPEB liability of the Plan

The components of the net OPEB liability of the Plan at June 30, 2018 rolled forward, were as follows:

Total OPEB liability	\$3,108,550,896
Plan fiduciary net position	963,115,000

Net OPEB liability <u>\$2,145,435,896</u>

Plan fiduciary net position as a percentage of the total OPEB liability

Covered payroll

Net OPEB Liability as a Percentage of Covered Payroll

30.98%

\$2,050,634,331

104.62%

Reconciliation of net OPEB liability of the Plan

The reconciliation of the net OPEB liability of the RHBT at June 30, 2018 is as follows:

Net OPEB liability at the beginning of the year, July 1, 2017	\$2,458,989,093
Adjustment at beginning of year	(103,685)
OPEB expense	128,969,896
Employer contributions	(204,235,000)
Change in liability experience outflows/(inflows) recognized in current liabilities	(23,501,271)
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	(214,218,538)
Change in investment experience outflows/(inflows) recognized in current assets	(464,599)

Net OPEB liability at the end of the year, June 30, 2018 \$2,145,435,896

Components of OPEB expense

The reconciliation of the OPEB expense of the RHBT at June 30, 2018 is as follows:

Service cost	\$	56,345,605
Interest on the total OPEB liability		212,912,779
Projected earnings on plan investments		(61,202,534)
OPEB plan operating expenses		3,055,000
Other changes in Plan fiduciary net position		(1,572,000)
Recognition of outflow/(inflow) of resources due to liabilities		(9,288,297)
Recognition of outflow/(inflow) of resources due to assumption changes		(58,899,790)
Recognition of outflow/(inflow) of resources due to assets	_	(12,380,867)
OPEB expense at the end of the year, June 30, 2018	\$	128,969,896

Measurement date

The net OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2017, rolled forward to June 30, 2018, which is the measurement date.

Actuarial assumptions

The net OPEB liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method Entry age normal

Amortization method Level percentage of payroll, closed
Amortization period 20 years closed as of June 30, 2017

Asset valuation method Market value

Investment rate of return 7.15%, net of OPEB plan investment expense, including inflation

Inflation 2.75% Wage inflation 4.00%

Salary increases Dependent upon pension system. Ranging from 3.00% to 6.50%, including

inflation

Retirement age Experience-based table of rates that are specific to the type of eligibility

condition. Last updated for the June 30, 2016, actuarial valuation.

Mortality Post-Retirement: RP-2000 Healthy Annuitant Mortality Table projected

with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Healthy Annuitant Mortality Table projected with scale MP-2016 on a fully generational basis for Troopers A and B. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Employee Mortality Table projected with Scale MP-2016 on a fully generational basis for Troopers A and B.

Healthcare cost trend rates Actual trend used for fiscal year 2018. For fiscal years on and after 2019,

trend starts at 8.00% and 10.00% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend of 4.50%. Excess trend rate of 0.13% and 0.00% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in

2022 to account for the Excise Tax.

Aging factors Based on the 2013 SOA Study "Health Care Costs – From Birth to Death".

Expenses Health administrative expenses are included in the development of the per

capita claims costs. Operating expenses are included as a component of

the annual expense.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 – June 30, 2015.

Certain assumptions have been changed since the prior measurement date. The assumption changes that most significantly impacted the Net OPEB Liability are as follows: the inclusion of waived annuitants increased the liability by approximately \$17 million; a 15% reduction in the retirement rate assumption decreased the liability by approximately \$68 million; a change in certain healthcare-related assumptions decreased the liability by approximately \$232 million; and an update to the mortality tables increased the liability by approximately \$25 million. Certain other assumption changes were noted but did not materially impact the Net OPEB Liability.

The long-term expected rate of return of 7.15% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.50% for long-term assets invested with the WV Investment Management

Board and an expected short-term rate of return of 3.00% for assets invested with the West Virginia Board of Treasury Investments.

Long-term pre-funding assets are invested with the WVIMB. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI.

The long-term rates of return on OPEB plan investments are determined using a building block method in which estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. Best estimates of long-term geometric rates are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large Cap Domestic	17.0%
Non-Large Cap Domestic	22.0%
International Qualified	24.6%
International Non-Qualified	24.3%
International Equity	26.2%
Short-Term Fixed	0.5%
Total Return Fixed Income	6.7%
Core Fixed Income	0.1%
Hedge Fund	5.7%
Private Equity	19.6%
Real Estate	8.3%
Opportunistic Income	4.8%
Cash	0.0%

Discount rate

The discount rate used to measure the OPEB liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that RHBT contributions would be made at rates equal to the actuarially determined contribution rates, in accordance with prefunding and investment policies. The OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

Deferred outflows and deferred inflows of resources by source for the OPEB Plan as a whole

The net difference between projected and actual investment earnings on OPEB Plan investments reported in the Schedule of OPEB Amounts by Employer are recognized in OPEB expense using a systematic and rational method over a closed five-year period.

Differences between actual and expected experience relating to OPEB amounts reported in the Schedule of OPEB Amounts by Employer are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB Plan determined as of the beginning of the measurement period. The average of the expected remaining lives is 4.6370 years.

The collective OPEB expense and collective deferred outflows of resources and collective deferred inflows of resources related to OPEB are presented this year on the Schedule of OPEB Amounts by Employer. Plan level details are shown in the following tables:

West Virginia Retiree Health Benefit Trust Fund Notes to Schedules of Employer OPEB Allocations and OPEB Amounts by Employer

Experience (Gain)/Loss	Ori	ginal Balance	Date Established	Original Recognition Period/ Amortization Factor	nt Recognized in OPEB Expenses		nt Recognized in nt OPEB Expense	to b	e Recognized in The OPEB Expenses	to be	erred Outflows Recognized in OPEB Expenses
Differences Between Expected and	\$	(32,789,568)	June 30, 2018	4.6370	\$ -	\$	(7,071,289)	\$	(25,718,279)	\$	-
Actual Non-Investment Experience	\$	(10,450,977)	June 30, 2017	4.7140	\$ (2,217,008)	\$	(2,217,008)	\$	(6,016,961)	\$	-
	\$	(43,240,545)			\$ (2,217,008)	\$	(9,288,297)	\$	(31,735,240)	\$	-
2. Assumption Changes	\$	(273,118,328)	June 30, 2018	4.6370	\$	\$	(58,899,790)	\$	(214,218,538)	\$	
	\$		June 30, 2017	4.7140	\$ -	\$	-	\$	-	\$	
	\$	(273,118,328)			\$ -	\$	(58,899,790)	\$	(214,218,538)	\$	-
Difference Between Expected	\$	(12,845,466)	June 30, 2018	5.0000	\$	\$	(2,569,093)	\$	(10,276,373)	\$	
and Actual Investment Earnings	\$	(49,058,870)	June 30, 2017	5.0000	\$ (9,811,774)	Ś	(9,811,774)	\$	(29,435,322)	\$	_
	\$	(61,904,336)			\$ (9,811,774)	\$	(12,380,867)	\$	(39,711,695)	\$	-
4. Total	\$	(378,263,209)			\$ (12,028,782)	\$	(80,568,954)	\$	(285,665,473)	\$	

B. Deferred Outflows and Deferred (Inflows) of Resources by Year to be Recognized in Future OPEB Expenses

								Net
	Non	-Investment	Assumption	Investment	Deferred	Deferred		Deferred
Year Ending	E	xperience	Changes	Experience	(Inflows)	 Outflows	(In	flows)/Outflows
June 30, 2019	\$	(9,288,297)	\$ (58,899,790)	\$ (12,380,867)	\$ (80,568,954)	\$ -	\$	(80,568,954)
June 30, 2020	\$	(9,288,297)	\$ (58,899,790)	\$ (12,380,867)	\$ (80,568,954)	\$	\$	(80,568,954)
June 30, 2021	\$	(8,654,234)	\$ (58,899,790)	\$ (12,380,867)	\$ (79,934,891)	\$	\$	(79,934,891)
June 30, 2022	\$	(4,504,412)	\$ (37,519,168)	\$ (2,569,094)	\$ (44,592,674)	\$ -	\$	(44,592,674)
Total	\$	(31,735,240)	\$ (214,218,538)	\$ (39,711,695)	\$ (285,665,473)	\$ -	\$	(285,665,473)

C. Change In Deferred Outflows/(Inflows) Recognized in Liability and Assets for Current Plan Year End

Year Ending	 Experience	 Changes	Experience		
June 30, 2018	\$ (23,501,271)	\$ (214,218,538)	\$	(464,599)	

Numbers may not add due to rounding.

The amortization of deferred outflows and deferred inflows related to changes in proportionate share of contributions for each participating employer is available from RHBT.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the Plan, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15%) or 1-percentage-point higher (8.15%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	(6.15%)	(7.15%)	(8.15%)
Net OPEB liability	\$ 2,521,532,915	\$ 2,145,435,896	\$ 1,831,918,777

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower:

	Healthcare Cost					
	1% Decrease	Trend Rates	1% Increase			
Net OPEB liability	\$ 1,775,232,733	\$ 2,145,435,896	\$ 2,596,515,982			

3. Contributions by Nonemployer Contributing Entities in a Special Funding Situation

A special funding situation under GASB 75 occurs when a nonemployer entity (often another government) is legally responsible for providing financial support for OPEB of the employees of another entity by making contributions directly to the OPEB Plan on behalf of a government. Based on GASB 75 guidelines, the State of West Virginia (the State), is a non-employer contributing entity to the Plan as described in more detail in the following paragraphs.

The State of West Virginia is a nonemployer contributing entity that provides funding through SB 419, effective July 1, 2012, amended by West Virginia Code §11-21-96. The State provides a supplemental pre-funding source dedicating \$30 million annually to the RHBT Fund from annual collections of the Personal Income Tax Fund and dedicated for payment of the unfunded liability of the RHBT. The \$30 million transferred pursuant to this Code shall be transferred until the Governor certifies to the Legislature that an independent actuarial study has determined that the unfunded liability of RHBT has been provided for in its entirety or July 1, 2037, whichever date is later. This funding is to the advantage of all RHBT contributing employers.

The State is a nonemployer contributing entity that provides funding through West Virginia State Code §11B-2-32. The Financial Stability Fund is a plan to transfer an annual amount of \$5 million to the RHBT from special revenue funds to be used to lower retiree premiums, to help reduce benefit cuts, to help reduce premium increases or any combination thereof. The \$5 million transferred pursuant to this Code shall be transferred annually into the RHBT through June 30, 2020. This funding is to the advantage of all RHBT contributing employers.

The State is a nonemployer contributing entity that provides funding through SB 469 which was passed February 10, 2012, granting OPEB liability relief to the 55 County Boards of Education effective July 1, 2012. The public school support plan (PSSP) is a basic foundation allowance program that provides funding to the local school boards for "any amount of the employer's annual required contribution allocated and billed to the county boards for employees who are employed as professional employees, employees who are employed as service personnel and employees who are employed as professional student support personnel", within the limits authorized by the State Code. This special funding under the school aid formula subsidizes employer contributions of the county boards of education and contributes to the overall unfunded OPEB liability.

4. Subsequent Event

Subsequent to the June 30, 2018, measurement date, on August 21, 2018, RHBT executed a contract renewal with Humana's Medicare Advantage Plan (Humana MAPD) for Plan Years 2019 and 2020. This renewal included reduced per member per month capitation costs which decreased from \$224 to \$175 per member per month, due to favorable experience and the removal of the health insurance fee.

The estimated impact of these reduced rates is not recognized in the estimated net OPEB Liability measured at June 30, 2018, since the contract was executed subsequent to the measurement date. Per GASB Statement 75, if a change occurs in a factor relevant to measurement of the net OPEB Liability between the measurement date of the Net OPEB Liability and the employer's current fiscal year-end, the employer should report the effect on the net OPEB Liability of that change as of the next measurement date. The estimated impact of the reduced capitation rates on the net OPEB Liability is a decrease of approximately 9.0%, or \$280 million, which will be considered in the next actuarial valuation estimating the Net OPEB liability measured as of June 30, 2019. The future actuarial measurement may differ significantly from this estimate due to various other factors such as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

DHG