West Virginia Retiree Health Benefit Trust Fund

Audited Schedules of Employer Other Post – Employment Benefits Allocations And Other Post – Employment Benefits Amounts By Employer

As of and for the Year Ended June 30, 2020

Table of Contents

Independent Auditors' Report	1
Schedule of Employer Other Post-Employment Benefits (OPEB) Allocations as of and for the Year Ended June 30, 2020	3
Schedule of OPEB Amounts By Employer as of and for the Year Ended June 30, 2020	23
Notes to the Schedules of Employer OPEB Allocations and OPEB Amounts By Employer	34



Ernst & Young LLP 900 United Center 500 Virginia Street East Charleston, WV 25301 Tel: +1 304 343 8971 Fax: +1 304 357 5994 ey.com

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 post-employment 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, 2020, 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, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in conformity with U.S. generally accepted accounting principles; 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 opinions on the schedules of employer OPEB allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audits. 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 and specified column totals included in the schedules of employer of the 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 OPEB amounts by employer.

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



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, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have not audited the financial statements of RHBT as of and for the year ended June 30, 2020, those financial statements were audited by other auditors which 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.

Ernet + Young LLP

July 30, 2021

Employer Account Number	Employer Name	Employer htributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 144,793	0.074910427%
881000502	Accountancy, Board of	6,048	0.003129007%
858000001	Adjutant General	707,234	0.365896149%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	49,560	0.025640471%
	Consolidated Public Retirement Board	87,696	0.045370597%
	Ethics Commission	15,288	0.007909434%
	Finance Division	21,336	0.011038440%
	General Services Division/Building Commission	361,983	0.187276327%
	Public Employees Grievance Board	31,416	0.016253451%
	Information Services And Communications	306,432	0.158536338%
	Office of Technology	8,064	0.004172009%
	Public Employees Insurance Agency	81,463	0.042145878%
	Division of Personnel	172,368	0.089176690%
	Prosecuting Attorneys Institute	14,112	0.007301016%
	Public Defender Services	54,768	0.028334894%
	Purchasing Division	59,136	0.030594732%
	Real Estate Division	52,080	0.026944224%
	Retiree Health Benefit Trust Fund	43,865	0.022694094%
	Secretary of Administration	4,032	0.002086004%
	Surplus Property	26,880	0.013906696%
	Travel Management	11,928	0.006171097%
	Travel Management - Aviation	-	0.00000000%
	Fleet Management	11,424	0.005910346%
867001902	Aeronautics Commission	5,040	0.002607506%
808019911	Aging & Family Services Of Mineral County	14,112	0.007301016%
851000001	Agriculture	607,223	0.314154237%
803018810	Anmoore, Town of	36,624	0.018947874%
837700501	Anthony Correctional Center	136,274	0.070503019%
885550902	Architects, Board of	2,016	0.001043002%
808869911	Armstrong Public Service District	5,712	0.002955173%
807009911	Association Of Co Officials	4,032	0.002086004%
803068810	Athens, City Of	18,648	0.009647771%
824000001	Attorney General	312,363	0.161604814%
815000001	Auditors Office	323,234	0.167229058%
800010005	Barbour Co Board Of Education	73,854	0.038209269%
802007709	Barbour Co Commission	53,088	0.027465725%
807269911	Barbour Co Health Department	9,744	0.005041177%
		,	

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	10,440	0.005401262%
809239911	Benedum Airport Authority	35,112	0.018165622%
800030005	Berkeley Co Board Of Education	579,394	0.299756563%
802928911	Berkeley Co. Farmland Protection Board	2,016	0.001043002%
896006625	Berkeley County Commission	88,780	0.045931417%
897186625	Berkeley County P.S.D.	8,592	0.004445176%
802629911	Berkeley Senior Services	10,584	0.005475762%
807279911	Berkeley-Morgan Co Board Of Health	41,292	0.021362921%
806729911	Big Bend PSD	4,032	0.002086004%
804839911	Bingamon PSD	4,032	0.002086004%
832401103	Blue Ridge Community & Technical College	233,452	0.120779244%
809739911	Bluefield Housing Authority	15,456	0.007996350%
804409911	Bluefield Sanitary Board	68,376	0.035375159%
832906503	Bluefield State College	330,859	0.171173945%
803328810	Bluefield, City of	197,912	0.102392191%
804439911	Bluewell Public Service District	26,208	0.013559029%
857300001	Board of Coal Mine Health & Safety	2,016	0.001043002%
885400901	Board of Examiners of Psychologists	2,016	0.001043002%
881311002	Board of Funeral Service Examiners	840	0.000434584%
891600002	Board of Medicine	23,352	0.012081442%
886760002	Board of Respiratory Care	336	0.000173834%
800050005	Boone Co Board Of Education	207,151	0.107172100%
802217709	Boone Co Commission	171,665	0.088812985%
807289911	Boone Co Health Department	4,368	0.002259838%
805149911	Boone Co Housing and Redevelopment Authority	14,112	0.007301016%
808959911	Boone Co Parks & Recreation Comm.	10,872	0.005624762%
805829911	Boone County Ambulance Authority	64,395	0.033315540%
806209911	Boone County Public Service District	14,112	0.007301016%
808769911	Boone-Madison Public Library	2,016	0.001043002%
806859911	Bradley Public Service District	11,760	0.006084180%
809359911	Branchland-Midkiff Public Service Dist	8,064	0.004172009%
800070005	Braxton Co Board Of Education	96,170	0.049754724%
807029911	Braxton Co Health Department	4,032	0.002086004%
807579911	Braxton Co Senior Citizens Center	17,640	0.009126269%
802037709	Braxton County Commission	109,704	0.056756704%
886109304	Bridgevalley Community And Technical College	316,428	0.163707891%
800090005	Brooke Co Board of Education	254,068	0.131445183%
897136625	Brooke Co Commission	192,776	0.099735018%
804739911	Brooke County Committee on Aging	11,256	0.005823429%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807309911	Brooke County Health Department	8,064	0.004172009%
808719911	Brooke County Public Library	4,200	0.002172921%
802549911	Buckhannon Housing Authority	9,576	0.004954261%
805009911	Buffalo Creek Memorial Library		0.00000000%
808979911	Buffalo Creek Public Service District	34,340	0.017766218%
878621302	Bureau of Senior Services	59,242	0.030649572%
802519911	Burnsville Public Utility	4,032	0.002086004%
800110005	Cabell Co Board Of Education	533,393	0.275957384%
807319911	Cabell Co Health Department	66,192	0.034245240%
896936625	Cabell Co. Comm Non-Par	602,187	0.311548800%
807939911	Cabell County Public Library	142,998	0.073981762%
800130005	Calhoun Co Board of Education	28,430	0.014708608%
802067709	Calhoun County Commission	32,928	0.017035703%
802589911	Camp Dawson Event Center	52,920	0.027378808%
804389911	Canaan Valley Public Service District	4,032	0.002086004%
806849911	Capon Bridge Public Library	2,016	0.001043002%
805008810	Capon Bridge, Inc. Town of	4,536	0.002346755%
805639911	Central Communication, Inc.	24,864	0.012863694%
805479911	Central Hampshire PSD	20,832	0.010777690%
802679911	Central WV Regional Airport Authority	110,712	0.057278206%
808519911	Central WV Transit Authority	67,536	0.034940575%
803749911	Century Volga Public Service District	10,080	0.005215011%
805779911	Chapmanville Public Library	-	0.00000000%
804589911	Charles Town Utility Board	55,944	0.028943312%
803418810	Charles Town, City of	53,928	0.027900310%
804419911	Charleston Convention & Visitors Bureau	16,800	0.008691685%
805609911	Charleston Housing	137,123	0.070942259%
807869911	Charleston Urban Renewal Authority	4,032	0.002086004%
809859911	Chestnut Ridge Public Service District	7,560	0.003911258%
803098810	City of Barboursville	144,240	0.074624326%
896366625	City of Beckley	114,442	0.059207967%
803168810	City of Belmont	10,080	0.005215011%
897146625	City of Benwood	4,080	0.002110838%
804038810	City of Bridgeport	203,419	0.105241305%
896356625	City of Buckhannon	122,976	0.063623136%
896276625	City of Charleston	12,180	0.006301472%
896386625	City of Follansbee	65,796	0.034040364%
803708810	City of Franklin	16,128	0.008344018%
803728810	City Of Gary	11,235	0.005812564%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803778810	City of Glenville	8,064	0.004172009%
804848810	City of Grafton	73,248	0.037895748%
896226625	City of Huntington	7,937	0.004106304%
896446625	City of Kenova	60,648	0.031376984%
803108810	City of Keyser	67,656	0.035002658%
804148810	City of Madison	31,248	0.016166535%
897206625	City of Mannington	3,672	0.001899754%
804048810	City of Milton	67,164	0.034748116%
804318810	City of Montgomery	26,880	0.013906696%
804338810	City of Moorefield	56,784	0.029377896%
896436625	City of New Martinsville	130,656	0.067596478%
804498810	City of Paden City	24,192	0.012516027%
804518810	City of Parsons	22,176	0.011473024%
802820810	City of Pennsboro	14,280	0.007387932%
803148810	City of Petersburg	34,608	0.017904872%
804478810	City of Philippi	52,752	0.027291892%
803188810	City of Ravenswood	57,606	0.029803168%
803428810	City of Richwood	26,208	0.013559029%
804758810	City of Ripley	94,032	0.048648604%
804788810	City of Ronceverte	39,984	0.020686211%
804018810	City of Salem	38,640	0.019990876%
804868810	City of Shinnston	32,760	0.016948786%
804828810	City of Smithers	11,088	0.005736512%
896846625	City of South Charleston/Sanitary Board	1,596	0.000825710%
896836625	City of Summersville	5,052	0.002613714%
804998810	City of Thomas	8,064	0.004172009%
897096625	City of Weirton	131,468	0.068016576%
897106625	City of Weirton/Water Board	82,104	0.042477507%
896216625	City of Wellsburg	3,456	0.001788004%
803128810	City of White Sulphur Springs	45,864	0.023728301%
805248810	City of Williamstown	37,464	0.019382458%
897196625	City/Co Building Management Corporation	-	0.00000000%
809669911	Clarksburg Harrison Reg Housing Authority	43,176	0.022337631%
805979911	Clarksburg Water Board	69,888	0.036157411%
804028810	Clarksburg, City of	340,857	0.176346533%
808239911	Clarksburg-Harrison Public Library	17,472	0.009039353%
800150005	Clay Co Board of Education	106,850	0.055280153%
807339911	Clay Co Health Department	23,352	0.012081442%
806089911	Clay Co. Emergency Ambulance Authority	-	0.00000000%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
000077700	Clay County Commission	31,416	0.016253451%
802077709 897236625	Clay County Commission Claywood Park PSD	16,791	0.008687029%
	•		
809099911	Coalfield Comm. Action Partnership, Inc.	169,680	0.087786021%
803270001	Commerce, Office Of Secretary, Dept. of	33,096	0.017122620%
808279911	Committee on Aging For Randolph County Inc.	17,640	0.009126269%
809479911	Community Action of South	199,920	0.103431054%
832502103	Concord College	505,717	0.261638868%
802499911	Concord University Research & Dev. Corporation	40,488	0.020946961%
807739911	Cool Ridge Flat Top PSD	6,384	0.003302840%
837701801	Corrections/Salem Corrections, Dept. of	239,718	0.124021036%
837702101	Corrections/St. Marys Corrections, Dept. of	375,499	0.194268995%
805559911	Corridor G Regional Development Authority	-	0.00000000%
806899911	Cottageville Public Service District	10,080	0.005215011%
807119911	Council of The Southern Mts	12,096	0.006258013%
805439911	County Commissioners' Association of WV	4,032	0.002086004%
811200001	Courthouse Facilities Imp	2,016	0.001043002%
805689911	Cowen Public Library	2,016	0.001043002%
809139911	Cowen Public Service District	16,464	0.008517852%
806939911	Crab Orchard-Mac Arthur PSD	17,808	0.009213186%
808389911	Craft Memorial Library	8,064	0.004172009%
806429911	Craigsville Public Library	2,016	0.001043002%
809699911	Craigsville Public Service District	24,192	0.012516027%
802810911	Crum Public Service District	2,016	0.001043002%
835100001	Culture And History	208,053	0.107638761%
806619911	Danese Public Service District	6,048	0.003129007%
881021502	Dental Examiners, Board of	4,032	0.002086004%
836500001	Department of Corrections	822,417	0.425487481%
828600001	Department of Education	976,529	0.505219207%
867001602	Department of Highways	9,829,274	5.085294973%
845000001	Department of Labor	149,426	0.077307366%
837704001	Dept. of Corrections/Denmar Facility	118,964	0.061547479%
812102101	Development Office	206,428	0.106798047%
883952702	Division of Financial Institution	53,016	0.027428475%
853543001	Division of Protective Services	74,832	0.038715249%
885460602	Division of Tourism	69,266	0.035835611%
800170005	Doddridge Co Board Of Education	127,879	0.066159763%
802087709	Doddridge Co Commission	139,440	0.072140987%
807349911	Doddridge County Health Department	9,912	0.005128094%
867001503	DOT Office of Administrative Hearings	38,658	0.020000189%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809319911	Dunbar Housing Authority	6,526	0.003376306%
803048810	Dunbar, City of	140,004	0.072432780%
897246625	East Ridge Health Services	17,640	0.009126269%
800841005	Eastern Panhandle Instructional Cooperative	232,484	0.120278437%
804359911	Eastern Panhandle Regional PDC Region 9	4,032	0.002086004%
830700103	Eastern WV Community & Technical College	56,970	0.029474125%
812112201	Economic Development Authority	24,692	0.012774708%
829100001	Educational Broadcasting	127,460	0.065942988%
805089911	Elk Valley Public Service District	12,768	0.006605681%
803598810	Elkins, City of	152,922	0.079116065%
805839911	Elkins-Randolph Co. Airport Authority	4,032	0.002086004%
806599911	Emergency Services Authority/Raleigh	62,209	0.032184586%
805469911	Enlarged Hepzibah PSD	8,064	0.004172009%
847750001	Environmental Protection, Department of	1,598,065	0.826778449%
856403501	Environmental Quality Board	4,032	0.002086004%
883702502	Examiners In Counseling, Board of	4,549	0.002353481%
881105502	Examiners/Registered Nurses, Board of	26,844	0.013888071%
804699911	Fairmont - Morgantown Housing Authority	25,368	0.013124445%
832101103	Fairmont State University	799,783	0.413777505%
803618816	Fairmont, City of	287,448	0.148714734%
808509911	Fairmont-Marion Co Transit Authority	48,384	0.025032053%
800190005	Fayette Co Board Of Education	343,758	0.177847400%
807359911	Fayette Co Health Department	15,889	0.008220368%
802097709	Fayette County Commission	260,250	0.134643517%
808229911	Fayette County Public Library	19,824	0.010256189%
809029911	Fayette County Solid Waste Authority	-	0.00000000%
861700001	Fire Commission	80,428	0.041610408%
802923911	Five Rivers Public Library	6,048	0.003129007%
809579911	Flatwoods-Canoe Run Public Service Dist	46,194	0.023899030%
830850001	Forestry, Division of	201,524	0.104260903%
805029911	Gauley River Public Service District	6,048	0.003129007%
852000901	Geological Survey	62,374	0.032269951%
809199911	Gilmer Co Ambulance Service	11,592	0.005997263%
800210005	Gilmer Co Board Of Education	57,981	0.029997179%
807369911	Gilmer Co Health Department	4,839	0.002503516%
802107709	Gilmer County Commission	46,482	0.024048031%
805489911	Gilmer County Senior Center	7,896	0.004085092%
832200003	Glenville State College	342,818	0.177361080%
804349911	Glenville Utility	21,000	0.010864607%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
812000001	Governors Office	57,120	0.029551730%
804969911	Grandview Doolin PSD	4,032	0.002086004%
800230005	Grant Co Board of Education	43,007	0.022250197%
802587709	Grant Co Commission	93,072	0.048151936%
807049911	Grant County Commission on Aging	31,920	0.016514202%
807379911	Grant County Health Department	13,608	0.007040265%
804479911	Grant County Housing Authority	2,016	0.001043002%
804509911	Grant County Public Service District	12,096	0.006258013%
802619911	Grant Memorial Hospital	233,016	0.120553674%
897156625	Greater Huntington Parks	14,496	0.007499683%
802689911	Greater Paw Paw Sanitary District	6,720	0.003476674%
896866625	Green Acres Reg. Center	35,850	0.018547435%
800250005	Greenbrier Co Board of Education	310,252	0.160512662%
805429911	Greenbrier Co C.V.B.	10,080	0.005215011%
802127709	Greenbrier Co Commission	205,000	0.106059254%
807629911	Greenbrier Co Committee on Aging	2,688	0.001390670%
807389911	Greenbrier Co Health Department	17,136	0.008865519%
808949911	Greenbrier Co Solid Waste Authority	22,176	0.011473024%
807089911	Greenbrier Co. Public Service Dist. #2	22,176	0.011473024%
805389911	Greenbrier Housing Authority	· -	0.00000000%
809189911	Greenbrier PSD	10,425	0.005393501%
808039911	Greenbrier Valley Airport	27,384	0.014167447%
808319911	Greenbrier Valley Soil Conservation Dist.	1,848	0.000956085%
804959911	Hamlin Public Service District	4,032	0.002086004%
800270005	Hampshire Co Board of Education	106,792	0.055250146%
807399911	Hampshire Co Health Dept	10,080	0.005215011%
805849911	Hampshire Co. Development Authority	4,032	0.002086004%
802137709	Hampshire County Commission	184,681	0.095546971%
804649911	Hampshire County Committee	12,600	0.006518764%
804829911	Hampshire County Public Library	3,192	0.001651420%
809509911	Hamrick Public Service District	6,048	0.003129007%
800290005	Hancock Co Board of Education	162,764	0.084207944%
802924911	Hancock Co PSD	2,016	0.001043002%
809589911	Hancock Co Sheltered Workshop	26,208	0.013559029%
802147709	Hancock County Commission	161,472	0.083539512%
807409911	Hancock County Health Department	6,048	0.003129007%
800310005	Hardy Co Board of Education	63,943	0.033081692%
804669911	Hardy Co Committee on Agency, Inc	12,600	0.006518764%
807419911	Hardy Co Health Department	10,752	0.005562679%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	10,920	0.005649595%
802157709	Hardy County Commission	116,928	0.060494129%
805169911	Hardy County Public Service District	12,096	0.006258013%
807069911	Hardy County Rural Development Authority	2,016	0.001043002%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	4,824	0.002495755%
800330005	Harrison Co Board of Education	461,714	0.238873378%
802167709	Harrison County Commission	493,096	0.255109239%
807429911	Harrison County Health Department	21,232	0.010984635%
806699911	Harrison County Solid Was	2,016	0.001043002%
805099911	Hatfield-Mccoy Regional Recreation Authority	40,992	0.021207712%
885640802	Health Care Authority	25,464	0.013174111%
840000001	Health Department	1,365,957	0.706694540%
827851203	Higher Education Policy Commission	132,340	0.068467716%
803928810	Hinton, City of	44,520	0.023032966%
813000102	Homeland Security - Emergency Management	39,540	0.020456502%
843000001	Hopemont State Hospital	231,523	0.119781252%
810200601	House of Delegates	102,652	0.053108266%
808899911	Housing Authority of City of Keyser	10,080	0.005215011%
805789911	Housing Authority, City of Spencer	6,048	0.003129007%
808576625	Housing Development Fund	71,268	0.036871370%
859800001	Human Rights Commission	34,812	0.018010413%
891500002	Human Services, Dept. of	5,949,824	3.078214126%
897276625	Huntington Sanitary Board	8,820	0.004563135%
802931911	Huntington Water Quality Board	149,016	0.077095248%
806169911	Huntington WV Housing Authority	48,627	0.025157772%
806399911	Huntington/Cabell/Wayne Animal Shelter	13,776	0.007127182%
896286625	Hurricane Water & Sewer	53,888	0.027879615%
837700901	Huttonsville Correctional Center	392,847	0.203244194%
804612911	Huttonsville PSD	7,056	0.003650508%
880143502	Insurance Commission	432,311	0.223661377%
841800501	Jackie Withrow Hospital	184,950	0.095686142%
800350005	Jackson Co Board of Education	250,591	0.129646315%
809629911	Jackson Co Public Library	8,064	0.004172009%
802177709	Jackson County Commission	237,216	0.122726595%
802569911	Jackson County Development Authority	4,032	0.002086004%
807439911	Jackson County Health Department	10,080	0.005215011%
800370005	Jefferson Co Board of Education	446,093	0.230791663%
808729911	Jefferson Co Parks & Recreation Comm	12,096	0.006258013%
896046625	Jefferson County Commission	102,990	0.053283135%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807449911	Jefferson County Health Department	19,656	0.010169272%
808099911	Jefferson County PSD	, -	0.00000000%
882550002	Jobs Investment Trust Board	6,048	0.003129007%
842500001	John Manchin Sr. Health Care	89,308	0.046204585%
810300001	Joint Comm on Govt & Finance	181,256	0.093775006%
879571602	Justice & Community Service	46,704	0.024162885%
800390206	Kan Co Public Library/Kan Co Boe	187,055	0.096775189%
806649911	Kan Valley Senior Services Inc	61,992	0.032072318%
805959911	Kanawha Co Ambulance Authority	340,058	0.175933160%
800390005	Kanawha Co Board of Education	1,446,704	0.748469987%
804369911	Kanawha Co Parks & Recreation	34,266	0.017727934%
896056625	Kanawha County Commission	306,171	0.158401307%
807909911	Kanawha Falls Public Service District	26,672	0.013799085%
806719911	Kanawha Public Service District	18,648	0.009647771%
808489911	Kanawha Valley Transit Authority	245,784	0.127159355%
807459911	Kanawha/Charleston Health Department	39,624	0.020499960%
807889911	Keyser-Mineral County Library	3,024	0.001564503%
809599911	Kingwood Parks & Recreation Board	2,016	0.001043002%
806289911	Kingwood Sanitary Sewer Works	14,112	0.007301016%
809569911	Kingwood Water Works	19,152	0.009908521%
803318810	Kingwood, City of	38,460	0.019897751%
808409911	Kyova Interstate Planning Commission	14,112	0.007301016%
842310001	Lakin Correctional Facility	245,784	0.127159355%
842300001	Lakin State Hospital	214,851	0.111155789%
804269911	Lavalette Public Service District	22,680	0.011733775%
809389911	Leadsville P.S.D.	8,064	0.004172009%
800410005	Lewis Co Board of Education	197,149	0.101997443%
802597709	Lewis County Commission	151,872	0.078572834%
807469911	Lewis County Health Department	6,048	0.003129007%
896236625	Lewisburg, City of	64,796	0.033523002%
835000001	Library Commission	71,553	0.037018819%
800430005	Lincoln Co Board of Education	206,737	0.106957912%
802017709	Lincoln Co Commission	49,728	0.025727388%
807479911	Lincoln Co Health Dept.	3,360	0.001738337%
806969911	Lincoln Co Public Service District	12,096	0.006258013%
809069911	Logan Co Ambulance Authority	-	0.00000000%
800450005	Logan Co Board Of Education	252,818	0.130798481%
802227709	Logan Co Commission	235,798	0.121992976%
807489911	Logan Co Health Department	6,384	0.003302840%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809839911	Logan Co PSD	59,136	0.030594732%
809779911	Louis Bennett Memorial Library	2,016	0.001043002%
804309911	Lubeck Public Service District	36,288	0.018774040%
808329911	Lynn Murray Memorial Library	-	0.00000000%
809949911	Malden Public Service District	16,128	0.008344018%
800490005	Marion Co Board of Education	491,011	0.254030539%
802237709	Marion Co Commission	318,528	0.164794352%
809089911	Marion Co Parks & Recreation Comm	19,824	0.010256189%
809499911	Marion Co Public Library	23,392	0.012102137%
807499911	Marion County Health Department	10,248	0.005301928%
802922911	Marlinton Vol. Fire Department	2,184	0.001129919%
803218810	Marmet, City of	19,992	0.010343105%
800510005	Marshall Co Board of Education	496,321	0.256777732%
807989911	Marshall Co Public Service	6,048	0.003129007%
896906625	Marshall County Commission	20,076	0.010386564%
896916625	Marshall County Health Dept.	3,456	0.001788004%
804899911	Marshall Univ Research Corp	388,920	0.201212513%
828401503	Marshall University	3,553,883	1.838644783%
883940101	Martinsburg Correctional Center	103,824	0.053714615%
897456625	Martinsburg Public Library	7,866	0.004069571%
897076625	Mary H Weir Public Library	-	0.00000000%
800530005	Mason Co Board of Education	249,154	0.128902865%
802027709	Mason County Commission	126,168	0.065274556%
804499911	Mason County Emergency Ambulance Service Authority	37,800	0.019556292%
807519911	Mason County Health Department	10,638	0.005503699%
806449911	Mason County Public Library	-	0.00000000%
805019911	Mason County Public Service District	28,728	0.014862782%
800470005	McDowell Co Board of Education	222,762	0.115248642%
802257709	McDowell County Commission	114,165	0.059064657%
805649911	McDowell County Emergency Comm Ctr.	-	0.00000000%
807529911	McDowell County Health Department	4,032	0.002086004%
804988810	McMechen, City of	26,040	0.013472112%
880790602	Medical Imaging Board	2,016	0.001043002%
809999911	Mercer Co Airport Authority	5,712	0.002955173%
800550005	Mercer Co Board Of Education	422,758	0.218719016%
802277709	Mercer Co Comm/Verlin T. Moye	266,522	0.137888412%
807539911	Mercer Co Health Dept.	18,816	0.009734687%
805989911	Mercer Co. Solid Waste Authority	14,784	0.007648683%
804249911	Mercer County Communications Center	31,920	0.016514202%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809719911	Midland Public Service District	15,960	0.008257101%
804909911	Midland Trail Scenic Highway Association	-	0.00000000%
805409911	Mid-Ohio Valley Health Department	77,438	0.040063495%
805799911	Mid-Ohio Valley Regional Airport	20,496	0.010603856%
809339911	Mid-Ohio Valley Transit Authority	66,024	0.034158323%
842200001	Mildred Mitchell-Bateman Hospital	537,124	0.277887663%
853542501	Military Affairs & Public Safety	14,952	0.007735600%
800570005	Mineral Co Board of Education	188,278	0.097407923%
807549911	Mineral Co Health Dept	15,726	0.008136038%
802287709	Mineral County Commission	151,704	0.078485918%
808069911	Mineral Wells Public Service District	8,457	0.004375332%
800590005	Mingo Co Board of Education	215,055	0.111261331%
807559911	Mingo Co Health Dept.	10,026	0.005187074%
802557709	Mingo County Commission	119,923	0.062043629%
804989911	Mingo County Redevelopment	6,048	0.003129007%
800610005	Monongalia Co Board of Education	480,450	0.248566676%
806369911	Monongalia Co Health Dept.	100,412	0.051949375%
897016625	Monongalia County Commission	194,911	0.100839587%
896536625	Monongalia General Hospital	6,384	0.003302840%
800630005	Monroe Co Board Of Education	121,662	0.062943322%
808749911	Monroe County Health Center	84,000	0.043458426%
805709911	Monroe County Public Library	2,016	0.001043002%
800650005	Morgan Co Board Of Education	116,706	0.060379275%
807699911	Morgan Co Health Dept.	-	0.00000000%
802617709	Morgan County Commission	98,280	0.050846359%
804299911	Morgantown Monongalia MPO	4,536	0.002346755%
867101702	Motor Vehicles	1,041,489	0.538827056%
807039911	Moundsville-Marshall County Public Library	12,096	0.006258013%
802700910	Mount Hope, City of	24,024	0.012429110%
800842005	Mountain State Educational Services Cooperative	144,984	0.075009243%
808639911	Mountain Transit Authority	18,648	0.009647771%
828401403	Mountwest Community & Technical College	232,621	0.120349316%
808889911	MOVRC	33,096	0.017122620%
806679911	Mt Hope Housing Authority	10,080	0.005215011%
837701701	Mt Olive Correctional Facility	490,065	0.253541114%
806639911	Mt Top Public Service District	7,692	0.003979550%
804908810	Mullens, City of	10,584	0.005475762%
883400002	Municipal Bond Commission	7,392	0.003824341%
877650002	National Coal Heritage Area Authority	2,688	0.001390670%

Employer Account		Employer	Employer Allocation
Number	Employer Name	Contributions	Percentage
883000002	Natural Resources	1,598,308	0.826904168%
808839911	Nettie Levisay PSD	12,768	0.006605681%
832906403	New River Comm. & Tech.	220,369	0.114010594%
807219911	New River Gorge Regional Development Authority	15,792	0.008170184%
802639911	New River Transit Authority	2,016	0.001043002%
800670005	Nicholas Co Board of Education	140,025	0.072443644%
802337709	Nicholas County Commission	135,186	0.069940128%
807599911	Nicholas County Health Department	12,282	0.006354243%
802539911	Nitro Convention & Visitors Bureau	-	0.00000000%
804428810	Nitro, City of	154,217	0.079786049%
806919911	NO. Jackson Co. Public Service	8,064	0.004172009%
807929911	North Beckley Public Service District	23,184	0.011994526%
808479911	North Central Community Action Association	170,856	0.088394439%
837701601	Northern Correctional Facility	213,284	0.110345083%
802529911	Northern Panhandle Community Criminal Justice Board	18,480	0.009560854%
802925911	Northern Wayne Co PSD	12,432	0.006431847%
806309911	Norton-Harding-Jimtown PSD	6,384	0.003302840%
804458810	Oak Hill, City of	90,812	0.046982698%
806419911	Oakvale Road Public Service District	4,032	0.002086004%
885310901	Occupational Therapy, Board of	2,016	0.001043002%
847200001	Off of Miners Health, Safety & Training	217,701	0.112630272%
800690005	Ohio Co Board of Education	460,576	0.238284620%
896976625	Ohio Co Commission	132,856	0.068734675%
837707501	Ohio Co Correctional Center	43,344	0.022424548%
896606625	Ohio County Public Library	11,856	0.006133846%
896746625	Ohio Public Service District	8,820	0.004563135%
896896625	Ohio Valley Reg Transit Authority	24,696	0.012776777%
880973502	Oil And Gas Conservation	5,208	0.002694422%
858000501	Optometry, Board of	2,016	0.001043002%
881095002	Osteopathy, Board of	6,720	0.003476674%
806989911	Page-Kincaid Public Service	2,520	0.001303753%
808159911	Parkersburg & Wood Co Library	40,846	0.021132177%
804459911	Parkersburg Housing Authority	30,576	0.015818867%
805419911	Parkersburg Utility Board	149,184	0.077182165%
804578810	Parkersburg, City of	431,256	0.223115560%
800710005	Pendleton Co Board of Education	72,990	0.037762268%
807619911	Pendleton Co Health Department	8,064	0.004172009%
802357725	Pendleton County Commission	30,494	0.015776443%
807979911	Pendleton Senior & Family	6,048	0.003129007%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
881053002	Pharmacy, Board of	20,250	0.010476585%
884900602	Physical Therapy, Board of	2,016	0.001043002%
804749911	Piedmont Housing Authority	8,064	0.004172009%
832102103	Pierpont Community & Technical College	177,168	0.091660029%
804659911	Pleasant Valley Public Service District	2,016	0.001043002%
800730005	Pleasants Co Board of Education	86,670	0.044839783%
802367709	Pleasants County Commission	70,392	0.036418161%
806029911	Pleasants County Public Library	2,016	0.001043002%
800750005	Pocahontas Co Board of Education	50,071	0.025904843%
807639911	Pocahontas Co Health Department	4,032	0.002086004%
808599911	Pocahontas Co Seniors Citizens Inc.	-	0.00000000%
802377709	Pocahontas County Commission	134,064	0.069359648%
808539911	Pocahontas County PSD	24,192	0.012516027%
807159911	Pocahontas Memorial Hospital	208,583	0.107912963%
808259911	Point Pleasant Housing Authority	11,592	0.005997263%
808939911	Potomac Highlands Support	16,800	0.008691685%
808249911	Potomac Valley Transit Authority	35,952	0.018600206%
896646625	Prestera Center For Mental Health Services	38,688	0.020015709%
800770005	Preston Co Board of Education	168,056	0.086945824%
802567709	Preston Co Commission	163,296	0.084483180%
807649911	Preston County Health Dept.	4,872	0.002520589%
808049911	Preston County Senior Citizens Inc.	9,912	0.005128094%
897326625	Preston Memorial Hospital	133	0.000068809%
806979911	Pride Community Services, Inc.	83,328	0.043110759%
806579911	Princeton Sanitary Board	40,440	0.020922128%
804648810	Princeton, City of	129,510	0.067003581%
881032002	Professional Surveyors, WV Board of	2,016	0.001043002%
837701301	Pruntytown Correctional Center	212,113	0.109739252%
804628810	Pt Pleasant, City of	84,731	0.043836618%
805379911	Public Defender 10th Judicial Circuit	21,504	0.011125357%
805809911	Public Defender 11th Judicial Circuit	15,120	0.007822517%
805079911	Public Defender 12th Judicial Circuit	9,408	0.004867344%
806009911	Public Defender Corp 18th Judicial	8,064	0.004172009%
805879911	Public Defender Corp 1st Judicial Cir.	23,520	0.012168359%
806039911	Public Defender Corp 25th Judicial	16,464	0.008517852%
805889911	Public Defender Corp 2nd Judicial Cir	13,944	0.007214099%
802680911	Public Defender Corp 4th Circuit	28,560	0.014775865%
804929911	Public Defender Corp 6th & 24th Judicial	30,240	0.015645033%
804610911	Public Defender Corp 8th Judicial District	7,056	0.003650508%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809149911	Public Defender Corp Fifth Judicial	19,152	0.009908521%
806819911	Public Defender Corp. 23R	51,050	0.026411341%
804609911	Public Defender Corp. 9th	19,320	0.009995438%
807569911	Public Defender Corp/15th Judicial	21,504	0.011125357%
806909911	Public Defender Corp/30th Jud Circuit	14,218	0.007355856%
808439911	Public Defender/28th Jud. Ct.	6,048	0.003129007%
808269911	Public Defender/7th Judicial Circuit	10,080	0.005215011%
808379911	Public Defender-13th Circuit	68,712	0.035548993%
867001802	Public Port Authority	-	0.00000000%
857000001	Public Safety	1,744,705	0.902644444%
882800002	Public Service Commission	450,076	0.232852317%
879831702	Public Transit	16,968	0.008778602%
800790005	Putnam Co Board of Education	318,879	0.164975946%
809369911	Putnam Co Development Authority	5,544	0.002868256%
808799911	Putnam Co Solid Waste Authority	2,016	0.001043002%
806949911	Putnam Co. Aging Program	75,264	0.038938750%
808469911	Putnam Co. Fire Service	4,032	0.002086004%
807659911	Putnam Co Health Dept	5,712	0.002955173%
802397709	Putnam County Commission	348,322	0.180208642%
808699911	Putnam County Parks & Recreation Comm	7,154	0.003701209%
806839911	Putnam Public Service District	65,856	0.034071406%
880830002	Racing Commission	49,021	0.025361613%
856901401	Railroad Maintenance Authority	25,256	0.013066500%
804678810	Rainelle, Town of	13,944	0.007214099%
800810005	Raleigh Co Board of Education	291,551	0.150837471%
809459911	Raleigh Co PSD	34,644	0.017923497%
804719911	Raleigh Co Recreation Authority	7,728	0.003998175%
807109911	Raleigh Co Solid Waste Authority	85,044	0.043998552%
802327709	Raleigh County Commission	366,408	0.189565655%
807669911	Raleigh County Health Department	27,720	0.014341281%
804429911	Raleigh County Housing Authority	16,800	0.008691685%
808929911	Raleigh County Memorial Airport	13,776	0.007127182%
807999911	Raleigh County Public Library	43,192	0.022345909%
800830005	Randolph Co Board Of Education	142,778	0.073867942%
809279911	Randolph Co Emergency Ambulance Squad	54,292	0.028088629%
807679911	Randolph Co Health Department	41,922	0.021688859%
802417709	Randolph County Commission	162,624	0.084135513%
806829911	Randolph County Housing Authority	28,728	0.014862782%
804938810	Ranson, City of	69,552	0.035983577%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	9,072	0.004693510%
885571602	Real Estate Appraiser/Lic Cert Board	3,696	0.001912171%
880100002	Real Estate Commission	12,096	0.006258013%
804469911	Red Sulphur Public Service District	16,128	0.008344018%
880500702	Reg Jail & Correctional Fac Authority	1,491,843	0.771823200%
804629911	Region 1 Workforce Invest	12,684	0.006562222%
808709911	Region 2 Planning/Development Council	10,080	0.005215011%
808569911	Region 4 Planning/Development Authority	20,928	0.010827356%
808369911	Region 7 Planning/Development Council	10,080	0.005215011%
808289911	Region 8 Planning/Development Council	6,048	0.003129007%
808299911	Region 8 Solid Waste Authority	14,112	0.007301016%
809689911	Region I Planning & Development Council	16,128	0.008344018%
808219911	Regional Intergovernmental Council	8,736	0.004519676%
844050001	Rehabilitation Services, Division of	887,261	0.459035317%
802559911	Ripley Convention & Visitors Bureau	2,016	0.001043002%
800850005	Ritchie Co Board of Education	92,147	0.047673376%
802659911	Ritchie Co Economic Development Authority	2,016	0.001043002%
805159911	Ritchie Co. Ambulance Authority, Inc.	39,648	0.020512377%
802427709	Ritchie County Commission	65,016	0.033636822%
806959911	Ritchie County Public Library	8,064	0.004172009%
804768810	Rivesville, Town of	4,032	0.002086004%
800870005	Roane Co Board of Education	129,800	0.067153616%
807079911	Roane Co Public Library	8,064	0.004172009%
808689911	Roane Co. Committee on Aging, Inc.	10,080	0.005215011%
802437709	Roane County Commission	73,548	0.038050956%
805539911	Robert C Byrd Clinic	105,504	0.054583783%
804529911	Romney Public Housing Authority	6,048	0.003129007%
804948810	Romney, City of	39,648	0.020512377%
804718810	Saint Albans, City of	231,102	0.119563443%
896506625	Sanitary Board of Charleston	12,864	0.006655348%
839590001	School Building Authority	15,120	0.007822517%
828101403	School of Osteopathic Medicine	538,610	0.278656463%
893020002	Secondary Schools Activities Comm.	14,112	0.007301016%
825000001	Secretary of State	89,123	0.046108873%
810100001	Senate	79,250	0.041000956%
807179911	Shady Spring PSD	22,176	0.011473024%
832401003	Shepherd University	708,314	0.366454900%
804858810	Shepherdstown, Town of	53,592	0.027726476%
808609911	Short Line Public Service District	10,512	0.005438512%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806539911	Sissonville Public Service District	12,096	0.006258013%
804878810	Sistersville, City of	166,992	0.086395351%
805919911	So Highlands Comm. Mental	345,576	0.178787965%
809619911	So Jackson Co Public Service District	12,096	0.006258013%
804449911	South Charleston Housing Authority	10,080	0.005215011%
808009911	South Charleston Library Board	12,768	0.006605681%
800840005	Southern Education Services	78,960	0.040850921%
809179911	Southern Soil Conservation District	8,064	0.004172009%
806499911	Southwestern Water District	8,904	0.004606593%
804928810	Spencer, City of	35,280	0.018252539%
805909911	St Albans Municipal Water Board	63,672	0.032941487%
802810810	St. Marys, City of	26,544	0.013732863%
897226625	St. Marys, City of NP	-	0.00000000%
802699910	Star City, Town of	32,760	0.016948786%
808879911	State Bar Association	35,960	0.018604345%
802921911	Stevens Correctional Center	193,368	0.100041297%
804958810	Stonewood City of	19,320	0.009995438%
809009911	Sugar Creek PSD	3,360	0.001738337%
800890005	Summers Co Board of Education	80,905	0.041857190%
807709911	Summers Co Health Department	6,048	0.003129007%
802447709	Summers County Commission	59,304	0.030681649%
805679911	Summers County Public Library	8,064	0.004172009%
807229911	Sun Valley Public Service District	13,944	0.007214099%
811100001	Supreme Court / Judicial	2,545,162	1.316770651%
818000001	Tax Dept	772,179	0.399496238%
818010001	Tax Dept - Budget Office	12,936	0.006692598%
800910005	Taylor Co Board of Education	137,106	0.070933464%
802457709	Taylor Co Commission	82,152	0.042502341%
807719911	Taylor Co Health Dept.	25,002	0.012935090%
804289911	Taylor Co PSD	12,096	0.006258013%
805129911	Taylor County Public Library	4,032	0.002086004%
802669911	The Housing Authority of The County of Jackson	14,112	0.007301016%
802920911	Tomlinson PSD	4,200	0.002172921%
803058810	Town of Ansted	9,240	0.004780427%
803158810	Town of Belle	15,624	0.008083267%
805438810	Town of Beverly	11,928	0.006171097%
802821810	Town of Chapmanville	16,632	0.008604768%
803458810	Town of Clay	6,720	0.003476674%
897166625	Town of Davis	10,584	0.005475762%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803568810	Town of Eleanor	11,592	0.005997263%
805088810	Town of Fairview	2,016	0.001043002%
804488810	Town of Fayetteville	45,192	0.023380633%
803248810	Town of Gauley Bridge	3,696	0.001912171%
803768810	Town of Glendale	48,384	0.025032053%
803808810	Town of Grant Town	4,032	0.002086004%
803798810	Town of Grantsville	16,128	0.008344018%
804508810	Town of Hamlin	3,864	0.001999088%
803698810	Town of Harpers Ferry	19,488	0.010082355%
804178810	Town of Marlinton	12,432	0.006431847%
802822810	Town of Middlebourne	12,096	0.006258013%
804308810	Town of Monongah	13,756	0.007116835%
804738810	Town of New Haven	11,424	0.005910346%
804548810	Town of Nutter Fort	24,528	0.012689860%
802824810	Town of Paw Paw	2,352	0.001216836%
804898810	Town of Pineville	15,120	0.007822517%
805038810	Town of Union	6,048	0.003129007%
803298810	Town of Wardensville	6,048	0.003129007%
805138810	Town of West Hamlin	8,064	0.004172009%
805188810	Town of West Union	25,572	0.013229987%
803228810	Town of Winfield	22,680	0.011733775%
816000001	Treasurer of State's Office	248,340	0.128481733%
806019911	Tri River Transit	12,600	0.006518764%
802927911	Tri-State Airport Authority	39,984	0.020686211%
806929911	Tri-State Transit Authority	111,384	0.057625873%
800930005	Tucker Co Board of Education	39,882	0.020633440%
807729911	Tucker Co Health Dept.	4,032	0.002086004%
808119911	Tucker Co. Solid Waste Authority	16,968	0.008778602%
802467709	Tucker County Commission	85,632	0.044302761%
804519911	Tucker County Development Authority	2,016	0.001043002%
805579911	Tug River Health Association	87,528	0.045283680%
800950005	Tyler Co Board of Education	206,903	0.107043794%
802477709	Tyler County Commission	79,128	0.040937837%
808169911	Union PSD	21,840	0.011299191%
809919911	Union Williams PSD	12,432	0.006431847%
805449911	Upper Ohio Conservation District	2,016	0.001043002%
800970005	Upshur Co Board of Education	197,987	0.102430993%
807139911	Upshur Co Public Library	10,080	0.005215011%
802487725	Upshur County Commission	73,154	0.037847116%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802579911	Upshur County Development Authority	2,016	0.001043002%
807749911	Upshur-Buckhannon Health Department	8,064	0.004172009%
896716625	Valley Comprehensive Mental Health Ctr	12,012	0.006214555%
840400001	Veterans Affairs	370,143	0.191498003%
809129911	Vienna Public Library	11,256	0.005823429%
809939911	Warm Springs PSD	6,384	0.003302840%
883430602	Water Development Authority	20,328	0.010516939%
800990005	Wayne Co Board of Education	374,509	0.193756806%
806869911	Wayne Co Health Dept.	12,676	0.006558083%
896136625	Wayne County Commission	6,384	0.003302840%
801010005	Webster Co Board of Education	96,798	0.050079628%
802507709	Webster County Commission	55,104	0.028508728%
807769911	Webster County Health Dept.	5,712	0.002955173%
808349911	Webster Springs Public Service District	4,032	0.002086004%
897066625	Weirton Board of Park Commissioners	-	0.00000000%
897086625	Weirton Sanitary Board	53,052	0.027447100%
841901801	Welch Emergency Hospital	314,126	0.162516923%
803288810	Welch, City of	55,262	0.028590471%
831000503	West Liberty State College	570,353	0.295079092%
880130602	West Virginia Lottery Commission	286,368	0.148155983%
886107204	West Virginia University	13,607,526	7.040019799%
804709911	Westbrook Health Services	370,104	0.191477825%
804613911	Western Conservation District	504	0.000260751%
807149911	Weston Sanitary Board	13,272	0.006866431%
803238810	Weston, City of	48,179	0.024925994%
801030005	Wetzel Co Board of Education	374,703	0.193857174%
806049911	Wetzel Co Emergency Ambulance Authority	23,688	0.012255276%
896736625	Wetzel Co Hospital	104,386	0.054005372%
802517709	Wetzel County Commission	146,868	0.075983954%
807779911	Wetzel-Tyler Health Department	4,920	0.002545422%
896926625	Wheeling Housing Authority	18,924	0.009790563%
807609911	Wheeling-Ohio Co Health Department	43,858	0.022690472%
806689911	White Oak Public Service District	12,096	0.006258013%
804889911	Whitehall Public Service District	6,048	0.003129007%
809079911	Wilderness Public Service District	16,380	0.008474393%
842000001	William R Sharpe Jr Hospital	658,762	0.340818568%
804489911	Williamson Housing Authority	20,328	0.010516939%
807019911	Williamson Utility Board	2,520	0.001303753%
803118810	Williamson, City of	15,792	0.008170184%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
801050005	Wirt Co Board of Education	42,050	0.021755081%
802577709	Wirt County Commission	10,416	0.005388845%
801070005	Wood Co Board of Education	525,117	0.271675695%
808669925	Wood Co Parks & Recreation	1,596	0.000825710%
806249911	Wood Co Solid Waste Authority	2,016	0.001043002%
896146625	Wood County Commission	303,178	0.156852842%
89000002	Workers Compensation Comm.	4,665	0.002413495%
805139911	Workforce Investment Board of Kanawha Co	17,276	0.008937950%
882500602	Workforce WV/Payroll-05303	592,927	0.306758026%
804639911	WV Affordable Housing Trust	-	0.00000000%
883802402	WV Bd of Social Worker Examiners	4,032	0.002086004%
855069301	WV Bd. of Chiropractic Examiners	2,016	0.001043002%
882200002	WV Board of Barbers And Cosmetologists	13,776	0.007127182%
881116002	WV Board of Veterinary Medicine	2,016	0.001043002%
847752301	WV Division of Energy	7,728	0.003998175%
837707001	WV Division of Juvenile Services	951,971	0.492513826%
881074002	WV Engineers Registration Board	8,064	0.004172009%
814000001	WV Enterprise Planning Board	54,096	0.027987226%
881300002	WV Massage Therapy Licensure Board	2,016	0.001043002%
816000002	WV Mun. Pensions Oversight Board	2,184	0.001129919%
809649911	WV Municipal League	6,048	0.003129007%
887200504	WV Network For Educational Telecom	114,444	0.059209001%
830703503	WV Northern Community College	277,850	0.143749092%
818020001	WV Office Of Tax Appeals	8,904	0.004606593%
834957902	WV Parkways Econ. Dev.& Tourism Authority	774,597	0.400747220%
837701401	WV Parole Board	23,127	0.011965036%
833300001	WV School for the Deaf and Blind	303,851	0.157201027%
884610002	WV Solid Waste Management Board	12,600	0.006518764%
832603203	WV Southern Community College	336,192	0.173933038%
881063502	WV State Board of Examiners for LPNs	12,222	0.006323201%
832802203	WV State University	568,236	0.293983836%
804259911	WVSU Metro Area Agency on Aging	29,400	0.015210449%
802599911	WVSC R & D Corporation	114,372	0.059171751%
801090005	Wyoming Co Board of Education	168,521	0.087186398%
808429911	Wyoming Co Council on Aging	32,928	0.017035703%
807809911	Wyoming Co Health Department	6,048	0.003129007%
809559911	Wyoming Co Public Library	10,080	0.005215011%
802547709	Wyoming County Commission	166,080	0.085923517%
809749911	Wyoming County Economic Dev Authority	5,376	0.002781339%

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
	State Of West Virginia Special Funding - Public		
	School Support Plan (PSSP)	50,649,781	26.204282913%
	State of West Virginia Special Funding - OPEB		
	Supplemental for Unfunded Liability	30,000,000	15.520866465%
	State of West Virginia Special Funding - Financial		
	Stability Fund	5,000,000	2.586811077%
		\$ 193,288,178	100.000000000%

			Defe	erred Outflows of Reso	urces	Deferred Inflows of Resources				OPEB Expense					
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
892703502	ABC Commission	\$ 330,873	\$ 36,314	\$ 2,713	\$ 39,027 8 988	\$ (214,532)	\$ (746,850)	\$ (11,199)	\$ (178,338)	\$ (21,900)	\$ (1,172,819)	\$ (241,265)	\$ (120,362)	\$ (14,299)	\$ (375,927)
881000502 858000001	Accountancy, Board of Adjutant General	13,821 1,616,133	1,517 177,376	7,471 2,348,722	2,526,099	(8,961) (1,047,871)	(31,196) (3,647,949)	(468) (54,701)	(1,140) (1,424,884)	(855) (89,845)	(42,620) (6,265,251)	(10,078) (1,178,448)	4,368 281,594	(559)	(6,269) (955,514)
881510002	Administration, Dept. of								,	,				,	,
	Board of Risk and Insurance Management Consolidated Public Retirement Board	113,252 200,398	12,430 21,994	62,870 136,341	75,300 158,336	(73,430) (129,935)	(255,633) (452,340)	(3,833) (6,783)	(12,104) (809,183)	(6,312) (24,391)	(351,312) (1,422,632)	(82,581) (146,126)	8,381 (247,953)	(4,122) (15,925)	(78,322) (410,004)
	Ethics Commission	34,935	3,834	27,495	31,329	(22,651)	(78,856)	(1,182)	(7,396)	(1,712)	(111,798)	(25,474)	(964)	(1,117)	(27,555)
	Finance Division General Services Division/Building Commission	48,756 827,184	5,351 90,786	161,518 1,507,939	166,869 1,598,726	(31,612) (536,331)	(110,052) (1,867,127)	(1,650) (27,998)	(208,961) (89,834)	(6,250) (28,332)	(358,526) (2,549,622)	(35,552) (603,164)	1,537 399,981	(4,081) (18,498)	(38,096) (221,681)
	Public Employees Grievance Board	71,790	7,879	109,919	117,798	(46,547)	(162,045)	(2,430)	(17,592)	(2,733)	(231,348)	(52,348)	20,501	(1,785)	(33,632)
	Information Services And Communications Office of Technology	700,242 18,427	76,854 2,022	- 30.252	76,854 32,274	(454,024) (11,948)	(1,580,592) (41,595)	(23,701) (624)	(1,371,354) (24,726)	(60,274) (703)	(3,489,946) (79,595)	(510,601) (13,437)	(621,289) 2,878	(39,352) (459)	(1,171,242) (11,018)
	Public Employees Insurance Agency	186,155	20,431	158,565	178,996	(120,699)	(420,190)	(6,301)	(24,793)	(9,588)	(581,572)	(135,740)	25,898	(6,260)	(116,102)
	Division of Personnel Prosecuting Attorneys Institute	393,886 32,248	43,230 3,539	520,988 55,611	564,218 59,151	(255,389) (20,909)	(889,083) (72,790)	(13,332) (1,091)	(43,831) (4,911)	(17,035) (1,141)	(1,218,670) (100,843)	(287,213) (23,515)	125,283 12,627	(11,123) (745)	(173,053) (11,632)
	Public Defender Services	125,153	13,736	115,680	129,416	(81,147)	(282,496)	(4,236)	(10,978)	(6,267)	(385,124)	(91,259)	30,256	(4,092)	(65,094)
	Purchasing Division	135,134	14,831	37,919	52,750	(87,619)	(305,027)	(4,574)	(136,016)	(9,251)	(542,486)	(98,537)	(68,595)	(6,040)	(173,172)
	Real Estate Division Retiree Health Benefit Trust Fund	119,010 100,238	13,062 11,001	197,801 81,079	210,863 92,080	(77,164) (64,992)	(268,631) (226,258)	(4,028) (3,393)	(9,691) (13,350)	(4,516) (5,272)	(364,031) (313,265)	(86,780) (73,091)	84,437 14.001	(2,948) (3,443)	(5,291) (62,533)
	Secretary of Administration	9,214	1,011	10,123	11,134	(5,974)	(20,797)	(312)	(31,184)	(794)	(59,061)	(6,718)	(13,571)	(518)	(20,807)
	Surplus Property Travel Management	61,425 27,257	6,742 2,992	67,673 73,872	74,415 76,863	(39,827) (17,673)	(138,648) (61,525)	(2,079) (923)	(37,729) (98,086)	(4,219) (2,598)	(222,502) (180,805)	(44,790) (19,875)	18,369 4.337	(2,755) (1,696)	(29,175) (17,234)
	Travel Management - Aviation	-	-	-		-	-	-	(82,990)	-	(82,990)	-	(58,136)	-	(58,136)
867001902	Fleet Management Aeronautics Commission	26,106 11,517	2,865 1,264	60,254 10,265	63,119 11,529	(16,926) (7,468)	(58,926) (25,997)	(884) (390)	(6,664)	(1,521) (760)	(78,257) (41,278)	(19,036) (8,398)	30,570 (598)	(993) (497)	10,542 (9,493)
808019911	Aging & Family Services Of Mineral County	32,248	3,539	5,392	8,931	(20,909)	(72,790)	(1,091)	(5,380)	(1,996)	(102,167)	(23,515)	(1,763)	(1,303)	(26,581)
851000001 803018810	Agriculture	1,387,593 83.691	152,293 9,185	90,211 165,268	242,504 174,454	(899,690) (54,264)	(3,132,088) (188,908)	(46,966) (2,833)	(325,877)	(86,560) (3,256)	(4,491,180)	(1,011,802)	(237,844) 59,629	(56,515)	(1,306,161)
803018810	Anmoore, Town of Anthony Correctional Center	311,406	34,178	62,353	96,531	(201,910)	(702,908)	(2,833) (10,540)	(196,110)	(20,602)	(250,242) (1,132,070)	(61,026) (227,070)	(97,011)	(2,126) (13,451)	(3,522) (337,533)
885550902	Architects, Board of	4,607	506	933	1,439	(2,987)	(10,399)	(156)	(1,044)	(286)	(14,872)	(3,359)	(538)	(186)	(4.083)
808869911 807009911	Armstrong Public Service District Association Of Co Officials	13,053 9,214	1,433 1,011	2,800 608	4,232 1,619	(8,463) (5,974)	(29,463) (20,797)	(442) (312)	(6,021) (9,887)	(855) (571)	(45,244) (37,541)	(9,518) (6,718)	(2,562) (7,133)	(559) (372)	(12,639) (14,224)
803068810	Athens, City Of	42,613	4,677	14,809	19,486	(27,630)	(96,187)	(1,442)	(16,471)	(2,733)	(144,463)	(31,073)	(5,133)	(1,785)	(37,991)
824000001 815000001	Attorney General Auditors Office	713,795 738,637	78,341 81,068	193,886 86,452	272,227 167,520	(462,812) (478,919)	(1,611,184) (1,667,258)	(24,160) (25,001)	(199,280) (174,303)	(40,638) (45,210)	(2,338,074) (2,390,690)	(520,483) (538,598)	(112,855) (169,604)	(26,533) (29,518)	(659,872) (737,720)
800010005	Barbour Co Board Of Education	168,767	18,523	319,990	338,512	(109,426)	(380,943)	(5,712)	(820,178)	(13,426)	(1,329,685)	(123,061)	(187,955)	(8,765)	(319,782)
802007709 807269911	Barbour County Commission Barbour Co Health Department	121,314 22,266	13,315 2,444	44,035 1,716	57,349 4,160	(78,658) (14,437)	(273,831) (50,260)	(4,106) (754)	(15,261) (63,054)	(7,035) (1,996)	(378,890) (130,500)	(88,459) (16,236)	(3,068) (32,740)	(4,593) (1,303)	(96,120) (50,279)
802932911	Beckley Housing Authority	57,586	6,320	208,444	214,765	(37,338)	(129,983)	(1,949)	(03,034)	(428)	(169,698)	(41,990)	70,337	(1,303) (279)	28,068
807879911 809239911	Beckley-Raleigh Co. Convention Ctr., Inc.	23,857 80,236	2,618 8,806	16,060 38,717	18,679 47,523	(15,468) (52,024)	(53,850) (181,110)	(807)	(6,430) (6,752)	(1,205) (4,896)	(77,761) (247,497)	(17,396) (58,506)	(3,400) 13.521	(787) (3.197)	(21,583) (48,182)
809239911	Benedum Airport Authority Berkeley Co Board Of Education	1,324,000	145,314	3,252,407	3,397,721	(858,458)	(2,988,544)	(44,813)	(6,771,786)	(100,381)	(10,763,982)	(965,431)	(1,068,720)	(65,538)	(2,099,689)
802928911	Berkeley Co. Farmland Protection Board	4,607	506	12,768	13,273	(2,987)	(10,399)	(156)	-	(237)	(13,779)	(3,359)	5,274	(155)	1,760
896006625 897186625	Berkeley County Commission Berkeley County P.S.D.	202,875 19.634	22,266 2,155	157,060 49,352	179,327 51,507	(131,541) (12,730)	(457,932) (44,318)	(6,867) (665)	(27,589) (1,260)	(10,406) (396)	(634,335) (59,369)	(147,932) (14,317)	30,316 14,580	(6,793) (258)	(124,409)
802629911	Berkeley Senior Services	24,186	2,654	20,578	23,232	(15,682)	(54,593)	(819)	(828)	(1,473)	(73,394)	(17,636)	10,639	(962)	(7,959)
807279911 806729911	Berkeley-Morgan Co Board Of Health Big Bend PSD	94,358 9,214	10,356 1.011	81,262 8.026	91,618 9.037	(61,180)	(212,986) (20,797)	(3,194) (312)	(27,157) (13,688)	(5,440) (666)	(309,957) (41,437)	(68,804) (6,718)	2,963 (3.003)	(3,551) (434)	(69,392) (10,156)
804839911	Bingamon PSD	9,214	1,011	1,866	2,878	(5,974)	(20,797)	(312)	(2,088)	(571)	(29,742)	(6,718)	(1,076)	(372)	(8,167)
832401103 809739911	Blue Ridge Community & Technical College Bluefield Housing Authority	533,472 35,319	58,550 3,876	204,080 18,009	262,630 21,885	(345,894) (22,900)	(1,204,157) (79,723)	(18,056) (1,195)	(71,122) (705)	(32,421) (1,926)	(1,671,650) (106,450)	(388,996) (25,754)	9,882 5,533	(21,168) (1,257)	(400,282) (21,478)
804409911	Bluefield Sanitary Board	156,249	17,149	6,299	23,448	(101,309)	(352,687)	(5,289)	(89,901)	(10,434)	(559,620)	(113,933)	(52,855)	(6,812)	(173,601)
832906503	Bluefield State College	756,061 452,258	82,980 49,637	37,066 254,794	120,047 304,431	(490,216)	(1,706,588)	(25,590)	(420,273)	(49,817)	(2,692,484) (1,455,455)	(551,303) (329,776)	(295,081)	(32,525) (17,065)	(878,909) (350,671)
803328810 804439911	Bluefield, City of Bluewell Public Service District	452,258	6,573	23,058	29,631	(293,236) (38,831)	(1,020,840) (135,182)	(15,308) (2,027)	(99,934) (7,967)	(26,137) (3,470)	(1,455,455) (187,477)	(43,670)	(3,829) (853)	(17,065) (2,266)	(46,789)
857300001	Board of Coal Mine Health & Safety	4,607	506	-	506	(2,987)	(10,399)	(156)	(13,384)	(286)	(27,211)	(3,359)	(8,832)	(186)	(12,377)
885400901 881311002	Board of Examiners Of Psychologists Board of Funeral Service Examiners	4,607 1,920	506 211	933 304	1,439 515	(2,987) (1,245)	(10,399) (4,333)	(156) (65)	(1,044) (15,296)	(286) (286)	(14,872) (21,224)	(3,359) (1,400)	(538) (9,882)	(186) (186)	(4,083) (11,468)
891600002	Board of Medicine	53,363	5,857	26,971	32,828	(34,599)	(120,451)	(1,806)	(10,650)	(3,375)	(170,882)	(38,911)	7,942	(2,203)	(33,171)
886760002 800050005	Board of Respiratory Care Boone Co Board Of Education	768 473,370	84 51,954	933 507,791	1,018 559,745	(498) (306,925)	(1,733) (1,068,496)	(26) (16,022)	(15,488) (843,697)	(286) (24,438)	(18,031) (2,259,577)	(560) (345,171)	(5,277) (463,834)	(186) (15,955)	(6,023) (824,960)
802217709	Boone Co Commission	392,280	43,054		43,054	(254,347)	(885,457)	(13,278)	(566,814)	(29,110)	(1,749,006)	(286,042)	(377,750)	(19,006)	(682,798)
807289911 805149911	Boone Co Health Department	9,982 32,248	1,096 3,539	15,086 20,580	16,181 24,119	(6,472) (20,909)	(22,530) (72,790)	(338) (1,091)	(36,952) (4.231)	(1,117) (1,783)	(67,409) (100,805)	(7,278) (23,515)	(9,672) 2,255	(729) (1,164)	(17,679) (22,424)
808959911	Boone Co Housing and Redevelopment Authority Boone Co Parks & Recreation Comm.	24,844	2,727	20,580	24,119	(20,909) (16,108)	(72,790) (56,078)	(1,091) (841)	(4,231) (18,604)	(1,783)	(100,805) (93,414)	(18,116)	(2,629)	(1,164)	(22,424) (21,908)
805829911	Boone County Ambulance Authority	147,152	16,150		16,150	(95,411)	(332,153)	(4,981)	(186,704)	(10,125)	(629,373)	(107,300)	(104,114)	(6,610)	(218,024)
806209911 808769911	Boone County Public Service District Boone-Madison Public Library	32,248 4,607	3,539 506	14,058 12,905	17,597 13,410	(20,909) (2,987)	(72,790) (10,399)	(1,091) (156)	(7,208)	(1,926) (71)	(103,924) (22,615)	(23,515) (3,359)	(3,946)	(1,257) (47)	(28,718) (6,274)
806859911	Bradley Public Service District	26,873	2,949	15,058	18,007	(17,424)	(60,659)	(910)	(7,927)	(1,426)	(88,346)	(19,595)	(4,022)	(931)	(24,548)
809359911 800070005	Branchland-Midkiff Public Service Dist Braxton Co Board Of Education	18,427 219,763	2,022 24,120	3,733 372,133	5,755 396,252	(11,948) (142,490)	(41,595) (496,050)	(624) (7,438)	(4,176) (515,837)	(1,141) (14,411)	(59,483) (1,176,226)	(13,437) (160,246)	(2,152) (43,567)	(745) (9,409)	(16,334) (213,222)
807029911	Braxton Co Health Department	9,214	1,011	5,548	6,559	(5,974)	(20,797)	(312)	(7,984)	(571)	(35,638)	(6,718)	(7,085)	(372)	(14,175)
807579911	Braxton Co Senior Citizens Center	40,310	4,424	28,384	32,808	(26,136)	(90,988)	(1,364)	(4,895)	(2,329)	(125,712)	(29,393)	5,610	(1,521)	(25,304)

		-	Deferred Outflows of Resources OPEB Expense							pense					
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
802037709 886109304	Braxton County Commission	250,690	27,514	40,068 143,797	67,582 223,158	(162,543) (468,835)	(565,859)	(8,485) (24,474)	(87,184) (215,409)	(16,066) (44,433)	(840,137)	(182,797)	(41,705) (140,601)	(10,490)	(234,993) (696,869)
800090005	Bridgevalley Community And Technical College Brooke Co Board of Education	723,084 580,583	79,361 63,721	514,917	578,638	(376,439)	(1,632,152) (1,310,496)	(24,474) (19,651)	(215,409) (907,367)	(37,762)	(2,385,302) (2,651,715)	(527,257) (423,348)	(140,601) (199,175)	(29,011) (24,655)	(647,178)
897136625	Brooke Co Commission	440,521	48,349	29,508	77,856	(285,626)	(994,349)	(14,910)	(93,452)	(26,212)	(1,414,549)	(321,218)	(100,364)	(17,114)	(438,697)
804739911 807309911	Brooke County Committee on Aging Brooke County Health Department	25,722 18,427	2,823 2,022	225 4,384	3,048 6,406	(16,677) (11,948)	(58,059) (41,595)	(871) (624)	(34,054) (16,380)	(2,044) (1,046)	(111,705) (71,592)	(18,756) (13,437)	(11,813) (11,897)	(1,335) (683)	(31,904) (26,016)
808719911	Brooke County Public Library	9,598	1,053	2,800	3,853	(6,223)	(21,664)	(325)	(19,021)	(855)	(48,087)	(6,998)	(6,827)	(559)	(14,384)
802549911	Buckhannon Housing Authority	21,883	2,402	8,808	11,210	(14,188)	(49,394)	(741)	(10,989)	(1,426)	(76,738)	(15,956)	(3,593)	(931)	(20,480)
805009911 808979911	Buffalo Creek Memorial Library Buffalo Creek Public Service District	78,472	8.613	629 125,425	629 134,037	(50,880)	(177,127)	(2,656)	(12,595) (3,825)	(3,470)	(12,595) (237,958)	(57,220)	(5,730) 42,449	(2,266)	(5,730) (17,037)
878621302	Bureau of Senior Services	135,377	14,858	46,818	61,676	(87,776)	(305,573)	(4,582)	(142,279)	(9,924)	(550,134)	(98,714)	(43,752)	(6,479)	(148,945)
802519911 800110005	Burnsville Public Utility Cabell Co Board Of Education	9,214 1,218,881	1,011 133,776	10,942 1.877.832	11,953 2,011,609	(5,974) (790,300)	(20,797) (2,751,269)	(312)	(17,091) (2,320,406)	(499) (72,779)	(44,673) (5,976,009)	(6,718) (888,781)	(8,239) (132,534)	(326) (47,517)	(15,283) (1,068,832)
807319911	Cabell Co Health Department	151,258	16,601	52,425	69,026	(98,073)	(341,422)	(41,256) (5,120)	(2,320,408)	(9,484)	(507,338)	(110,294)	(132,534) (26,528)	(47,517) (6,191)	(143,014)
896936625	Cabell Co. Comm Non-Par	1,376,085	151,030	2,825,934	2,976,964	(892,229)	(3,106,112)	(46,576)	(506,153)	(37,863)	(4,588,932)	(1,003,411)	526,247	(24,720)	(501,884)
807939911 800130005	Cabell County Public Library Calhoun Co Board of Education	326,771 64,967	35,864 7.130	107,722 158.050	143,586 165,180	(211,873) (42,123)	(737,591) (146,643)	(11,060) (2,199)	(23,231) (595,114)	(19,619)	(1,003,374) (793,775)	(238,274) (47,372)	17,682 (177,679)	(12,808) (5.025)	(233,401) (230,076)
802067709	Calhoun County Commission	75,245	8,258	3,704	11,962	(48,788)	(169,844)	(2,547)	(90,573)	(5,376)	(317,127)	(54,867)	(57,916)	(3,509)	(116,292)
802589911	Camp Dawson Event Center	120,930	13,272	57,918	71,191	(78,409)	(272,964)	(4,093)	(85,491)	(7,059)	(448,016)	(88,179)	(58,573)	(4,609)	(151,362)
804389911 806849911	Canaan Valley Public Service District Capon Bridge Public Library	9,214 4,607	1,011 506	1,866 304	2,878 810	(5,974) (2,987)	(20,797) (10,399)	(312) (156)	(2,088) (7,532)	(571) (286)	(29,742) (21,360)	(6,718) (3,359)	(1,076) (6,582)	(372) (186)	(8,167) (10,127)
805008810	Capon Bridge, Inc. Town of	10,365	1,138	10,954	12,091	(6,721)	(23,397)	(351)	(20,284)	(451)	(51,204)	(7,558)	(9,258)	(295)	(17,112)
805639911 805479911	Central Communication, Inc.	56,818 47,604	6,236 5,225	12,986 30,634	19,222 35,859	(36,840) (30,866)	(128,250) (107,453)	(1,923) (1,611)	(11,798) (2,061)	(3,422) (2,757)	(182,233) (144,747)	(41,430) (34,712)	(9,579) 12,028	(2,235) (1,800)	(53,244) (24,484)
802679911	Central Hampshire PSD Central WV Regional Airport Authority	252,993	27,767	340,491	368,258	(164,036)	(571,058)	(8,563)	(23,294)	(13,144)	(780,096)	(184,477)	103,968	(1,800) (8,581)	(24,404) (89,090)
808519911	Central WV Transit Authority	154,330	16,938	48,301	65,239	(100,065)	(348,354)	(5,224)	(34,223)	(9,602)	(497,468)	(112,534)	(4,635)	(6,269)	(123,438)
803749911 805779911	Century Volga Public Service District Chapmanville Public Library	23,034	2,528	20,946 1,259	23,474 1,259	(14,935)	(51,993)	(780)	(4,165) (25,189)	(1,379)	(73,251) (25,189)	(16,796)	14,640 (11,460)	(900)	(3,056) (11,460)
804589911	Charles Town Utility Boar	127,840	14,031	122,741	136,772	(82,889)	(288,562)	(4,327)	(14,356)	(7,106)	(397,240)	(93,218)	31,282	(4,640)	(66,576)
803418810	Charles Town, City of	123,233	13,525	49,640	63,165	(79,902)	(278,163)	(4,171)	(24,842)	(6,963)	(394,042)	(89,859)	(14,415)	(4,547)	(108,821)
804419911 805609911	Charleston Convention & Visitors Bureau Charleston Housing	38,390 313.346	4,213 34,391	15,932 32,156	20,146 66,547	(24,892) (203,168)	(86,655) (707,288)	(1,299) (10,606)	(8,420) (126,607)	(2,306) (20,210)	(123,572) (1,067,878)	(27,993) (228,485)	3,855 (77,811)	(1,505) (13,196)	(25,644) (319,492)
807869911	Charleston Urban Renewal Authority	9,214	1,011	2,492	3,503	(5,974)	(20,797)	(312)	(2,823)	(571)	(30,478)	(6,718)	(1,724)	(372)	(8,814)
809859911 803098810	Chestnut Ridge Public Service District City of Barboursville	17,276 329,609	1,896 36,176	13,147 155,347	15,043 191,523	(11,201) (213,713)	(38,995) (743,997)	(585) (11,156)	(13,398) (6,786)	(1,141) (19,168)	(65,320) (994,820)	(12,597) (240,344)	(3,890) 65.458	(745) (12,514)	(17,232) (187,400)
896366625	City of Beckley	261,517	28,702	23,981	52,684	(169,563)	(590,298)	(8,852)	(120,245)	(15,456)	(904,413)	(190,692)	(123,911)	(10,092)	(324,695)
803168810	City of Belmont	23,034	2,528	1,520	4,048	(14,935)	(51,993)	(780)	(55,706)	(1,426)	(124,839)	(16,796) (6,798)	(44,924)	(931) (346)	(62,651) (25,707)
897146625 804038810	City of Benwood City of Bridgeport	9,323 464,842	1,023 51,018	2,169 19,706	3,192 70,724	(6,045) (301,395)	(21,045) (1,049,246)	(316) (15,734)	(30,122) (128,830)	(530) (28,579)	(58,058) (1,523,783)	(338,953)	(18,563) (121,842)	(18,659)	(479,453)
896356625	City of Buckhannon	281,018	30,843	18,802	49,645	(182,207)	(634,317)	(9,512)	(28,199)	(16,894)	(871,128)	(204,912)	(17,217)	(11,030)	(233,159)
896276625 896386625	City of Charleston City of Follansbee	27,833 150,353	3,055 16,502	6,475 102,256	9,530 118,758	(18,046) (97,486)	(62,825) (339,379)	(942) (5,089)	(8,464) (37,624)	(1,582) (8,250)	(91,859) (487,829)	(20,295) (109,634)	(6,293) 14,296	(1,033) (5,387)	(27,621) (100,725)
803708810	City of Franklin	36,855	4,045	11,717	15,762	(23,896)	(83,189)	(1,247)	(29,549)	(2,591)	(140,473)	(26,874)	(11,079)	(1,691)	(39,643)
803728810 803778810	City Of Gary City of Glenville	25,674 18,427	2,818 2.022	- 3.792	2,818 5,814	(16,646) (11,948)	(57,951) (41,595)	(869) (624)	(28,363) (9,560)	(1,712)	(105,541) (64,914)	(18,721)	(17,526) (4,618)	(1,117)	(37,364) (18,831)
804848810	City of Grafton	167,382	18,371	79,494	5,814 97,865	(108,528)	(377,817)	(5,665)	(36,477)	(1,188) (9,888)	(538,375)	(13,437) (122,052)	(4,618) 9,743	(776) (6,455)	(18,831) (118,763)
896226625	City of Huntington	18,137	1,991	-	1,991	(11,760)	(40,939)	(614)	(14,094)	(1,151)	(68,559)	(13,225)	(10,645)	(752)	(24,622)
896446625 803108810	City of Kenova City of Keyser	138,590 154.604	15,211 16,968	521,433 72.643	536,644 89,611	(89,859) (100,242)	(312,826) (348,973)	(4,691) (5,233)	(9,153) (71,120)	- (10,103)	(416,528) (535,671)	(101,056) (112,734)	166,326 (16,231)	- (6,597)	65,269 (135,562)
804148810	City of Madison	71,406	7,837	23,935	31,772	(46,299)	(161,179)	(2,417)	(21,899)	(4,611)	(236,404)	(52,068)	314	(3,010)	(54,763)
897206625	City of Mannington	8,391	921	2,032	2,953	(5,441)	(18,940)	(284)	(1,518)	(478)	(26,661)	(6,119)	(1,274)	(311)	(7,704)
804048810 804318810	City of Milton City of Montgomery	153,480 61,425	16,845 6,742	112,250 70,519	129,095 77,261	(99,513) (39,827)	(346,435) (138,648)	(5,195) (2,079)	(12,912) (30,233)	(8,811) (3,946)	(472,867) (214,733)	(111,914) (44,790)	29,641 6,688	(5,753) (2,576)	(88,026) (40,678)
804338810	City of Moorefield	129,760	14,242	78,366	92,607	(84,134)	(292,895)	(4,392)	(37,258)	(6,925)	(425,604)	(94,618)	(3,659)	(4,522)	(102,799)
896436625 804498810	City of New Martinsville City of Paden City	298,568 55,282	32,769 6,067	1,387	34,156 6,067	(193,586) (35,844)	(673,930) (124,784)	(10,106) (1,871)	(85,214) (91,146)	(18,175) (3,446)	(981,011) (257,091)	(217,709) (40,311)	(91,812) (69,819)	(11,867) (2,250)	(321,388) (112,380)
804518810	City of Parsons	50,675	5,562	21,410	26,972	(32,857)	(114,385)	(1,715)	(9,507)	(2,971)	(161,435)	(36,951)	(3,411)	(1,940)	(42,302)
802820810	City of Pennsboro	32,632	3,581	71,128	74,710	(21,158)	(73,657)	(1,104)	(469)	(1,426)	(97,814)	(23,794)	39,428	(931)	14,703
803148810 804478810	City of Petersburg City of Philippi	79,084 120,546	8,680 13,230	31,600 38,779	40,280 52,009	(51,277) (78,160)	(178,510) (272,098)	(2,677) (4,080)	(46,473) (53,333)	(5,395) (7,843)	(284,332) (415,513)	(57,667) (87,899)	(8,309) (18,062)	(3,522) (5,121)	(69,497) (111,083)
803188810	City of Ravenswood	131,638	14,448	28,623	43,071	(85,352)	(297,135)	(4,456)	(12,621)	(8,120)	(407,683)	(95,988)	8,846	(5,301)	(92,443)
803428810 804758810	City of Richwood City of Ripley	59,889 214,877	6,573 23,583	- 45,403	6,573 68,987	(38,831) (139,322)	(135,182) (485,022)	(2,027) (7,273)	(68,064) (65,744)	(3,779) (13,425)	(247,884) (710,786)	(43,670) (156,683)	(37,769) (39,013)	(2,467) (8,765)	(83,905) (204,462)
804788810	City of Ripley City of Ronceverte	91,369	23,583	45,403 21,658	31,686	(139,322) (59,242)	(485,022) (206,240)	(7,273) (3,093)	(05,744) (9,833)	(13,425) (5,466)	(283,874)	(156,683) (66,624)	(39,013) (3,654)	(8,765)	(204,462) (73,847)
804018810	City of Salem	88,298	9,691	49,533	59,224	(57,251)	(199,307)	(2,989)	(94)	(5,110)	(264,750)	(64,385)	23,387	(3,336)	(44,334)
804868810 804828810	City of Shinnston City of Smithers	74,861 25,338	8,216 2,781	31,755 4,366	39,971 7,147	(48,539) (16,429)	(168,978) (57,192)	(2,534) (858)	(29,638) (11,736)	(4,158) (1,616)	(253,846) (87,830)	(54,587) (18,476)	(17,799) (8,490)	(2,716) (1,055)	(75,102) (28,020)
896846625	City of South Charleston/Sanitary Board	3,647	400	883	1,283	(2,365)	(8,232)	(123) (391)	(660)	(208)	(11,588)	(2,659)	(554)	(135)	(3,348)
896836625 804998810	City of Summersville City of Thomas	11,545 18,427	1,267 2,022	2,796 3,733	4,063 5,755	(7,485) (11,948)	(26,058) (41,595)	(391) (624)	(2,088) (4,176)	(657) (1,141)	(36,679) (59,483)	(8,418) (13,437)	(1,753) (2,152)	(428) (745)	(10,599) (16,334)
897096625	City of Veirton	300,424	32,973	206,016	238,989	(11,948) (194,789)	(678,119)	(10,168)	(4,176) (107,543)	(1,141) (15,032)	(1,005,652)	(13,437) (219,062)	(2,152) (52,176)	(745) (9,815)	(16,334) (281,053)
897106625	City of Weirton/Water Board	187,620	20,592	75,580	96,172	(121,649)	(423,497)	(6,350)	(35,666)	(11,326)	(598,488)	(136,808)	(12,414)	(7,394)	(156,617)
896216625	City of Wellsburg	7,897	867	1,912	2,779	(5,121)	(17,826)	(267)	(4,645)	(449)	(28,308)	(5,759)	(5,704)	(293)	(11,756)

		-	Def	erred Outflows of Resou	irces	Deferred Inflows of Resources				OPEB Expense					
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
803128810	City of White Sulphur Springs	104,806	11,503	15,368	26,871	(67,954)	(236,569)	(3,547)	(38,206)	(6,655)	(352,932)	(76,422)	(19,092)	(4,345)	(99,859)
805248810 897196625	City of Williamstown City/Co Building Management Corporation	85,611	9,396	19,109	28,505	(55,508)	(193,241)	(2,898)	(13,546) (14,937)	(5,276)	(270,470) (14,937)	(62,425)	(2,474) (9,624)	(3,445)	(68,344) (9,624)
809669911	Clarksburg Harrison Reg Housing Authority	98,663	10,829	44,969	55,798	(63,972)	(222,704)	(3,339)	(9,749)	(5,395)	(305,159)	(71,943)	5,725	(3,522)	(69,740)
805979911	Clarksburg Water Board	159,704	17,528	33,897	51,425	(103,549)	(360,486)	(5,406)	(29,970)	(9,863)	(509,273)	(116,453)	(11,800)	(6,440)	(134,693)
804028810 808239911	Clarksburg, City of Clarksburg-Harrison Public Library	778,908 39,926	85,488 4,382	197,895 18.333	283,383 22,715	(505,030) (25,887)	(1,758,158) (90,121)	(26,364) (1,351)	(273,151) (15,115)	(50,221) (2,567)	(2,612,924) (135,043)	(567,962) (29,113)	(72,826) (1,289)	(32,789) (1,676)	(673,577) (32,079)
800150005	Clay Co Board of Education	244,168	26,798	205,038	231,836	(158,314)	(551,138)	(8,264)	(441,515)	(17,625)	(1,176,856)	(178,042)	(178,438)	(11,508)	(367,987)
807339911	Clay Co Health Department	53,363	5,857	38,404	44,261	(34,599)	(120,451)	(1,806)	(48,130)	(2,614)	(207,600)	(38,911)	(30,418)	(1,707)	(71,036)
806089911 802077709	Clay Co. Emergency Ambulance Authority Clay County Commission	71.790	7.879	52,563	60.442	(46.547)	(162.045)	(2,430)	(20,296) (54,848)	(5.086)	(20,296) (270,957)	(52.348)	(11,869) (250)	(3.321)	(11,869) (55,919)
897236625	Claywood Park PSD	38,370	4,211	58,205	62,416	(24,878)	(86,609)	(1,299)	(14,410)	(1,632)	(128,828)	(27,978)	3,772	(1,066)	(25,272)
809099911	Coalfield Comm. Action Partnership, Inc.	387,744	42,556	108,493	151,049	(251,406)	(875,218)	(13,124)	(59,390)	(23,172)	(1,222,310)	(282,734)	(28,925)	(15,130)	(326,789)
803270001 808279911	Commerce, Office Of Secretary, Dept. of Committee on Aging For Randolph County Inc.	75,629 40,310	8,301 4,424	209,932 12,911	218,233 17,335	(49,037) (26,136)	(170,711) (90,988)	(2,560) (1,364)	(162,447) (59,585)	(2,591) (2,234)	(387,346) (180,308)	(55,147) (29,393)	(33,800) (33,616)	(1,691) (1,459)	(90,638) (64,468)
809479911	Community Action of South	456,846	50,140	135,251	185,392	(296,211)	(1,031,198)	(15,463)	(152,749)	(29,471)	(1,525,091)	(333,122)	(9,416)	(19,242)	(361,780)
832502103 802499911	Concord College	1,155,637 92,521	126,835 10,154	78,192 94,816	205,027 104,971	(749,294) (59,989)	(2,608,514) (208,839)	(39,115)	(196,769) (26,798)	(69,777)	(3,663,470) (303,773)	(842,665)	(215,938)	(45,557) (3,274)	(1,104,160) (45,708)
802499911	Concord University Research & Dev. Corporation Cool Ridge Flat Top PSD	14,588	1,601	6,872	8,474	(9,459)	(208,839) (32,929)	(3,132) (494)	(26,798) (14,488)	(5,015) (1,117)	(303,773) (58,487)	(10,638)	25,031 574	(3,274) (729)	(45,708) (10,793)
837701801	Corrections/Salem Corrections, Dept. of	547,791	60,122	35,118	95,240	(355,178)	(1,236,478)	(18,541)	(164,068)	(33,016)	(1,807,280)	(399,437)	(187,278)	(21,556)	(608,271)
837702101 805559911	Corrections/St. Marys Corrections, Dept. of Corridor G Regional Development Authority	858,070	94,176	183,042 629	277,218 629	(556,357)	(1,936,843)	(29,043)	(285,229) (13,964)	(53,546) (71)	(2,861,018) (14,035)	(625,686)	(212,815) (5,853)	(34,959) (47)	(873,459) (5,900)
806899911	Cottageville Public Service District	23,034	2,528	22,095	24,623	(14,935)	(51,993)	(780)	(3,645)	(1,426)	(72,779)	(16,796)	9,286	(931)	(8,441)
807119911	Council of The Southern Mts	27,641	3,034	4,048	7,081	(17,922)	(62,392)	(936)	(31,807)	(1,996)	(115,053)	(20,155)	(21,008)	(1,303)	(42,466)
805439911 811200001	County Commissioners' Association of WV Courthouse Facilities Imp	9,214 4,607	1,011 506	1,975 9,569	2,986 10,075	(5,974) (2,987)	(20,797) (10,399)	(312) (156)	(1,740) (380)	(547) (286)	(29,370) (14,208)	(6,718) (3,359)	(1,035) 5,492	(357) (186)	(8,110)
805689911	Coven Public Library	4,607	506	933	1,439	(2,987)	(10,399)	(156)	(1,044)	(286)	(14,200)	(3,359)	(538)	(186)	(4,083)
809139911	Cowen Public Service District	37,623	4,129	7,504	11.633	(24,394)	(84,922)	(1,273)	(14,703)	(2,377)	(127,669)	(27,434)	(9,596)	(1,552)	(38,582)
806939911 808389911	Crab Orchard-Mac Arthur PSD Craft Memorial Library	40,694 18,427	4,466 2,022	19,747 3,147	24,213 5,169	(26,385) (11,948)	(91,855) (41,595)	(1,377) (624)	(11,152) (15,555)	(2,567) (1,141)	(133,337) (70,862)	(29,673) (13,437)	2,202 (7,882)	(1,676) (745)	(29,147) (22,064)
806429911	Craigsville Public Library	4,607	506	933	1,439	(2,987)	(10,399)	(156)	(1,044)	(286)	(14,872)	(3,359)	(538)	(186)	(4,083)
809699911 802810911	Craigsville Public Service District Crum Public Service District	55,282 4,607	6,067 506	9,902 8,857	15,969 9,363	(35,844) (2,987)	(124,784) (10,399)	(1,871) (156)	(25,044) (380)	(3,636) (286)	(191,178) (14,208)	(40,311) (3,359)	(10,044) 5,516	(2,374) (186)	(52,729) 1,971
835100001	Culture And History	475,432	52,180	111,055	163,235	(308,261)	(1,073,148)	(150)	(176,180)	(29,620)	(1,603,302)	(346,674)	(108,192)	(19,339)	(474,205)
806619911	Danese Public Service District	13,821	1,517	2,800	4,317	(8,961)	(31,196)	(468)	(3,132)	(855)	(44,612)	(10,078)	(1,614)	(559)	(12,251)
881021502 836500001	Dental Examiners, Board of Department of Corrections	9,214 1,879,343	1,011 206,264	2,193 585,337	3,205 791,601	(5,974) (1,218,532)	(20,797) (4,242,069)	(312) (63,610)	(27,387) (302,513)	(892) (112,887)	(55,362) (5,939,611)	(6,718) (1,370,375)	(10,551) (139,252)	(583) (73,703)	(17,853) (1,583,330)
828600001	Department of Education	2,231,512	244,916	397,813	642,729	(1,446,871)	(5,036,987)	(75,530)	(680,569)	(139,348)	(7,379,305)	(1,627,168)	(474,802)	(90,979)	(2,192,950)
867001602 845000001	Department of Highways	22,461,328 341,460	2,465,208	2,782,544	5,247,752	(14,563,516)	(50,699,902)	(760,250)	(4,036,158)	(1,344,265)	(71,404,092)	(16,378,299)	(4,332,097)	(877,669)	(21,588,065)
837704001	Department of Labor Dept. of Corrections/Denmar Facility	271,850	37,476 29.836	57,657 42,862	95,134 72,699	(221,397) (176,263)	(770,747) (613,622)	(11,557) (9,201)	(197,158) (90,224)	(21,988) (16,280)	(1,222,847) (905,590)	(248,985) (198,227)	(159,150) (53,016)	(14,356) (10,630)	(422,491) (261,873)
812102101	Development Office	471,718	51,773	196,177	247,950	(305,853)	(1,064,766)	(15,966)	(87,346)	(29,302)	(1,503,234)	(343,966)	47,144	(19,131)	(315,953)
883952702 853543001	Division of Financial Institution Division of Protective Services	121,149 171.002	13,297 18,768	51,279 71,917	64,575 90,685	(78,551) (110,875)	(273,459) (385,987)	(4,101) (5,788)	(31,791) (43,543)	(7,551) (10.053)	(395,453) (556,246)	(88,339) (124,691)	(5,248) (461)	(4,930) (6,564)	(98,517) (131,716)
885460602	Division of Tourism	158,283	17,372		17,372	(102,628)	(357,278)	(5,357)	(282,373)	(11,208)	(758,844)	(115,416)	(168,456)	(7,318)	(291,190)
800170005	Doddridge Co Board Of Education	292,222	32,072	229,116	261,189	(189,472)	(659,606)	(9,891)	(438,110)	(24,003)	(1,321,082)	(213,082) (232,346)	(55,538) 27,077	(15,672)	(284,292)
802087709 807349911	Doddridge Co Commission Doddridge County Health Department	318,641 22,650	34,972 2,486	113,658 21,611	148,630 24,097	(206,601) (14,686)	(719,239) (51,127)	(10,785) (767)	(68,394) (10,951)	(20,368) (1,308)	(1,025,387) (78,838)	(232,346) (16,516)	1,140	(13,299) (853)	(218,568) (16,229)
867001503	DOT Office of Administrative Hearings	88,339	9,696	16,826	26,522	(57,278)	(199,400)	(2,990)	(40,090)	(5,081)	(304,838)	(64,415)	(37,336)	(3,317)	(105,068)
809319911 803048810	Dunbar Housing Authority Dunbar, City of	14,913 319,930	1,637 35,113	3,449 2,707	5,085 37,821	(9,669) (207,437)	(33,661) (722,148)	(505) (10,829)	(11,796) (204,413)	(975) (21,032)	(56,607) (1,165,858)	(10,874) (233,286)	(7,806) (128,067)	(636) (13,732)	(19,316) (375,085)
897246625	East Ridge Health Services	40,310	4,424	8,306	12,730	(26,136)	(90,988)	(1,364)	(28,155)	(2,309)	(148,953)	(29,393)	(22,185)	(1,507)	(53,085)
800841005	Eastern Panhandle Instructional Cooperative	531,260	58,308	1,399,874	1,458,181	(344,459)	(1,199,164)	(17,982)	(05.000)	(31,182)	(1,592,787)	(387,383)	601,671	(20,359)	193,930
804359911 830700103	Eastern Panhandle Regional PDC Region 9 Eastern WV Community & Technical College	9,214 130,185	1,011 14,288	45.493	1,011 59,781	(5,974) (84,409)	(20,797) (293,854)	(312) (4,406)	(25,920) (62,020)	(642) (7,155)	(53,645) (451,845)	(6,718) (94,928)	(17,006) (46,141)	(419) (4,671)	(24,143) (145,740)
812112201	Economic Development Authority	56,425	6,193	12,909	19,102	(36,585)	(127,363)	(1,910)	(109,235)	(3,552)	(278,644)	(41,144)	(83,730)	(2,319)	(127,193)
829100001 805089911	Educational Broadcasting Elk Valley Public Service District	291,265 29,177	31,967 3,202	- 12,354	31,967 15,556	(188,851) (18,918)	(657,445) (65,858)	(9,858) (988)	(239,101) (9,994)	(18,593) (1,569)	(1,113,848) (97,326)	(212,384) (21,275)	(192,024) (5,706)	(12,140) (1,024)	(416,548) (28,005)
803598810	Elkins, City of	349,449	38,353	72,032	110,385	(226,576)	(788,780)	(11,828)	(63,495)	(21,404)	(1,112,083)	(254,811)	(32,292)	(13,975)	(301,078)
805839911	Elkins-Randolph Co. Airport Authority	9,214	1,011	5,167	6,179	(5,974)	(20,797)	(312)	(6,516)	(642)	(34,241)	(6,718)	(1,227)	(419)	(8,364)
806599911 805469911	Emergency Services Authority/Raleigh Enlarged Hepzibah PSD	142,157 18,427	15,602 2,022	75,582 12,353	91,185 14,376	(92,172) (11,948)	(320,877) (41,595)	(4,812) (624)	(58,714) (24,849)	(9,189) (1,402)	(485,764) (80,418)	(103,657) (13,437)	(1,909) (8,300)	(6,000) (916)	(111,566) (22,653)
847750001	Environmental Protection, Department of	3,651,812	400,799	63,034	463,833	(2,367,769)	(8,242,902)	(123,603)	(736,697)	(221,544)	(11,692,514)	(2,662,820)	(842,220)	(144,645)	(3,649,685)
856403501 883702502	Environmental Quality Board Examiners In Counseling, Board of	9,214 10,395	1,011 1,141	1,866 15,693	2,878 16,834	(5,974) (6,740)	(20,797) (23,464)	(312) (352)	(2,088) (45,398)	(571) (1,259)	(29,742) (77,213)	(6,718) (7,580)	(1,076)	(372) (822)	(8,167) (8,331)
883702502	Examiners in Counseling, Board of Examiners/Registered Nurses, Board of	61,342	6,733	45,001	51,734	(39,773)	(23,464) (138,463)	(352) (2,076)	(45,398) (4,956)	(1,259) (3,588)	(188,857)	(44,730)	12,176	(2,343)	(8,331) (34,896)
804699911	Fairmont - Morgantown Housing Authority	57,970	6,362	17,578	23,940	(37,586)	(130,849)	(1,962)	(34,998)	(4,065)	(209,461)	(42,270)	(3,829)	(2,653)	(48,752)
832101103 803618816	Fairmont State University Fairmont, City of	1,827,621 656,861	200,588 72,093	213,021 71,406	413,609 143,499	(1,184,996) (425,897)	(4,125,322) (1,482,672)	(61,860) (22,233)	(2,197,134) (232,713)	(139,742) (41,859)	(7,709,053) (2,205,373)	(1,332,660) (478,968)	(967,564) (133,852)	(91,237) (27,330)	(2,391,461) (640,150)
808509911	Fairmont-Marion Co Transit Authority	110,565	12,135	55,749	67,884	(71,688)	(249,567)	(3,742)	(7,823)	(6,251)	(339,071)	(80,621)	10,562	(4,081)	(74,140)
800190005 807359911	Fayette Co Board Of Education Fayette Co Health Department	785,537 36,309	86,215 3,985	1,713,661 40,608	1,799,876 44,593	(509,328) (23,542)	(1,773,121) (81,956)	(26,588) (1,229)	(1,612,816) (25,495)	(37,816) (1,709)	(3,959,670) (133,931)	(572,796) (26,475)	48,423 (8,947)	(24,690) (1,116)	(549,063) (36,538)
802097709	Fayette Co Health Department Fayette County Commission	594,709	65,271	196,455	261,726	(385,599)	(1,342,383)	(1,229) (20,129)	(182,849)	(37,150)	(1,968,110)	(433,649)	(8,947) (70,725)	(24,255)	(528,629)
						(((. ,)	(. ,)	(. ,)	, ,,,	(,	(., ==)	(,)	

		-	Def	erred Outflows of Resou	irces			Deferred Infle	ows of Resources				OPEB Ex	pense	
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
808229911	Fayette County Public Library	45,301	4,972	6,516	11,488	(29,372)	(102,253)	(1,533)	(8,901)	(2,780)	(144,839)	(33,032)	(6,232)	(1,816)	(41,080)
809029911	Fayette County Solid Waste Authority	-	-	-	-	-	(444.050)	-	(4,301)	-	(4,301)	-	(6,023)	(7.400)	(6,023)
861700001 802923911	Fire Commission Five Rivers Public Library	183,790 13.821	20,172 1,517	95,774 27,981	115,945 29,498	(119,166) (8,961)	(414,852) (31,196)	(6,221) (468)	(46,222) (1,140)	(11,465) (855)	(597,926) (42,620)	(134,015) (10,078)	7,123 16.558	(7,486) (559)	(134,379) 5,921
809579911	Flatwoods-Canoe Run Public Service Dist	105,560	11,586	31,121	42,707	(68,443)	(238,271)	(3,573)	(28,760)	(6,446)	(345,493)	(76,972)	7,545	(4,209)	(73,636)
830850001 805029911	Forestry, Division of Gauley River Public Service District	460,512 13,821	50,543 1,517	165,035 3,901	215,578 5,418	(298,587) (8,961)	(1,039,471) (31,196)	(15,587) (468)	(136,940) (39,893)	(28,035) (1,355)	(1,518,621) (81,873)	(335,795) (10,078)	(100,781) (8,844)	(18,304) (884)	(454,880) (19,806)
852000901	Geological Survey	142,534	15,644	5,501	15,644	(92,416)	(321,728)	(408)	(121,286)	(9,876)	(550,130)	(103,932)	(81,700)	(6,448)	(192,081)
809199911	Gilmer Co Ambulance Service	26,489	2,907	320	3,227	(17,175)	(59,792)	(897)	(3,787)	(1,640)	(83,291)	(19,315)	(1,029)	(1,071)	(21,416)
800210005 807369911	Gilmer Co Board Of Education Gilmer Co Health Department	132,495 11,058	14,542 1,214	174,444 9,003	188,986 10,217	(85,907) (7,170)	(299,069) (24,960)	(4,485) (374)	(246,624) (5,482)	(8,862) (737)	(644,947) (38,723)	(96,612) (8,063)	(6,257) 912	(5,786) (481)	(108,655) (7,633)
802107709	Gilmer County Commission	106,218	11,658	33,242	44,900	(68,870)	(239,757)	(3,595)	(62,381)	(6,510)	(381,113)	(77,452)	(21,712)	(4,250)	(103,413)
805489911	Gilmer County Senior Center	18,044	1,980	3,733	5,713	(11,699)	(40,728)	(611)	(5,620)	(1,141)	(59,799)	(13,157)	(2,626)	(745)	(16,528)
832200003 804349911	Glenville State College Glenville Utility	783,389 47,988	85,980 5,267	113,282 12,297	199,262 17,564	(507,935) (31,115)	(1,768,273) (108,319)	(26,515) (1,624)	(289,004) (5,206)	(48,512) (2,875)	(2,640,240) (149,139)	(571,230) (34,992)	(197,009) (1,045)	(31,673) (1,878)	(799,912) (37,915)
812000001	Governors Office	130,528	14,326	37,942	52,268	(84,632)	(294,628)	(4,418)	(132,859)	(7,296)	(523,833)	(95,178)	(93,660)	(4,764)	(193,602)
804969911 800230005	Grandview Doolin PSD Grant Co Board of Education	9,214 98,277	1,011	1,866 279,248	2,878 290,034	(5,974) (63,721)	(20,797) (221,832)	(312)	(2,088) (586,342)	(571) (8,978)	(29,742) (884,200)	(6,718) (71,662)	(1,076)	(372) (5,861)	(8,167) (183,389)
802587709	Grant Co Board of Education Grant Co Commission	212.683	10,786 23,343	279,240	138.299	(137,900)	(480.070)	(3,326) (7,199)	(43,058)	(12.240)	(680,467)	(155.084)	(105,867) (2.823)	(7,992)	(165,899)
807049911	Grant County Commission on Aging	72,942	8,006	58,036	66,042	(47,294)	(164,645)	(2,469)	-	(4,373)	(218,781)	(53,188)	32,360	(2,855)	(23,683)
807379911 804479911	Grant County Health Department Grant County Housing Authority	31,096 4,607	3,413 506	5,508 7,096	8,921 7,601	(20,162) (2,987)	(70,191) (10,399)	(1,053) (156)	(44,279) (32,929)	(2,236) (428)	(137,920) (46,899)	(22,675) (3,359)	(25,002) (6,594)	(1,459) (279)	(49,135) (10,232)
804509911	Grant County Public Service District	27,641	3,034	804	3,838	(17,922)	(62,392)	(936)	(17,187)	(1,687)	(100,123)	(20,155)	(15,288)	(1,102)	(36,545)
802619911	Grant Memorial Hospital	532,476	58,441	149,772	208,213	(345,248)	(1,201,909)	(18,023)	(1,804,901)	(58,610)	(3,428,690)	(388,269)	(644,428)	(38,266)	(1,070,964)
897156625 802689911	Greater Huntington Parks Greater Paw Paw Sanitary District	33,125 15,356	3,636 1,685	403 32,758	4,039 34,443	(21,478) (9,957)	(74,771) (34,662)	(1,121) (520)	(35,599)	(2,280) (571)	(135,249) (45,710)	(24,154) (11,197)	(25,096) 16,036	(1,489) (372)	(50,739) 4,466
896866625	Green Acres Reg. Center	81,922	8,991	1,492	10,483	(53,117)	(184,916)	(2,773)	(42,690)	(4,938)	(288,434)	(59,736)	(40,970)	(3,225)	(103,931)
800250005	Greenbrier Co Board of Education	708,971	77,812	829,171	906,983	(459,684)	(1,600,296)	(23,997)	(1,076,478)	(46,358)	(3,206,812)	(516,966)	(187,152)	(30,267)	(734,385)
805429911 802127709	Greenbrier Co C.V.B. Greenbrier Co Commission	23,034 468,455	2,528 51,415	15,241 183,226	17,769 234,641	(14,935) (303,738)	(51,993) (1,057,401)	(780) (15,856)	(4,556) (81,404)	(1,426) (26,959)	(73,690) (1,485,357)	(16,796) (341,587)	3,121 (34,429)	(931) (17,601)	(14,606) (393,617)
807629911	Greenbrier Co Committee on Aging	6,142	674	6,331	7,005	(3,983)	(13,865)	(208)	(664)	(286)	(19,005)	(4,479)	1,357	(186)	(3,308)
807389911 808949911	Greenbrier Co Health Department	39,158	4,298	8,578	12,876	(25,390)	(88,388)	(1,325)	(30,562)	(2,234)	(147,899)	(28,553)	(21,072)	(1,459)	(51,084)
808949911 807089911	Greenbrier Co Solid Waste Authority Greenbrier Co. Public Service Dist. #2	50,675 50,675	5,562 5,562	14,384 20,548	19,945 26,109	(32,857) (32,857)	(114,385) (114,385)	(1,715) (1,715)	(12,045) (9,344)	(3,138) (3,113)	(164,140) (161,414)	(36,951) (36,951)	(3,838) (148)	(2,048) (2,033)	(42,837) (39,132)
805389911	Greenbrier Housing Authority	-	-	5,143	5,143		-	-	(26,872)	-	(26,872)	-	(11,444)		(11,444)
809189911 808039911	Greenbrier PSD Greenbrier Valley Airport	23,823 62,576	2,615 6,868	5,732 38,021	8,347 44,889	(15,446) (40,573)	(53,773) (141,248)	(806) (2,118)	(3,320) (63,763)	(1,426)	(74,771)	(17,371) (45,629)	(1,717) (8,471)	(931)	(20,019) (57,188)
808319911	Greenbrier Valley Soil Conservation Dist.	4,223	463	15,889	16,352	(2,738)	(9,532)	(2,110) (143)		(4,730)	(252,433) (15,997)	(45,629) (3,079)	(0,471) 193	(3,088)	(2,886)
804959911	Hamlin Public Service District	9,214	1,011	2,886	3,897	(5,974)	(20,797)	(312)	(3,564)	(594)	(31,241)	(6,718)	(1,117)	(388)	(8,224)
800270005 807399911	Hampshire Co Board of Education Hampshire Co Health Dept	244,035 23,034	26,784 2,528	853,226 2,181	880,010 4,709	(158,228) (14,935)	(550,839) (51,993)	(8,260) (780)	(1,015,591) (6,294)	(9,004) (1,426)	(1,741,922) (75,427)	(177,945) (16,796)	(150,067) (5,712)	(5,879) (931)	(333,891) (23,439)
805849911	Hampshire Co. Development Authority	9,214	1,011	3,451	4,462	(5,974)	(20,797)	(312)	(2,759)	(523)	(30,365)	(6,718)	(994)	(341)	(8,053)
802137709	Hampshire County Commission	422,023	46,318	130,763	177,082	(273,632)	(952,594)	(14,284)	(69,022)	(24,433)	(1,333,966)	(307,730)	(41,013)	(15,952)	(364,695)
804649911 804829911	Hampshire County Committee Hampshire County Public Library	28,793 7,294	3,160 801	26,472 10,664	29,632 11,465	(18,669) (4,729)	(64,991) (16,464)	(975) (247)	(5,471) (664)	(1,426) (286)	(91,531) (22,391)	(20,995) (5,319)	1,775 2,779	(931) (186)	(20,151) (2,726)
809509911	Hamrick Public Service District	13,821	1,517		1,517	(8,961)	(31,196)	(468)	(23,424)	(950)	(64,998)	(10,078)	(13,539)	(621)	(24,238)
800290005 802924911	Hancock Co Board of Education Hancock Co PSD	371,940 4,607	40,822 506	527,323 10,538	568,145 11,044	(241,159) (2,987)	(839,545) (10,399)	(12,589) (156)	(881,223) (380)	(22,753) (286)	(1,997,268) (14,208)	(271,210) (3,359)	(185,214) 5,383	(14,856) (186)	(471,280) 1,838
809589911	Hancock Co Sheltered Workshop	59.889	6,573	11,226	17,799	(38.831)	(135,182)	(2,027)	(31,102)	(3.803)	(210,946)	(43,670)	(8.024)	(2,483)	(54,177)
802147709	Hancock County Commission	368,987	40,498	48,900	89,397	(239,245)	(832,881)	(12,489)	(124,222)	(23,547)	(1,232,384)	(269,057)	(66,189)	(15,374)	(350,620)
807409911 800310005	Hancock County Health Department Hardy Co Board of Education	13,821 146,119	1,517 16,037	912 332,080	2,429 348,117	(8,961) (94,741)	(31,196) (329,821)	(468) (4,946)	(11,018) (607,215)	(855) (8,582)	(52,498) (1,045,305)	(10,078) (106,547)	(8,675) (115,248)	(559) (5,602)	(19,312) (227,397)
804669911	Hardy Co Committee on Agency, Inc	28,793	3,160	2,053	5,213	(18,669)	(64,991)	(975) (832)	(8,411)	(1,712)	(94,758)	(20,995)	(7,755)	(1,117)	(29,867)
807419911	Hardy Co Health Department	24,570	2,697	15,408	18,105	(15,931)	(55,459)	(832)	(14,563)	(1,664)	(88,449)	(17,916)	25	(1,086)	(18,977)
802509911 802157709	Hardy Co. Emergency Ambulance Authority, Inc. Hardy County Commission	24,954 267,198	2,739 29,326	44,629 43,717	47,368 73,043	(16,180) (173,246)	(56,326) (603,121)	(845) (9,044)	(23,331) (51,292)	(1,806) (16,375)	(98,487) (853,078)	(18,196) (194,835)	19,320 (35,648)	(1,179) (10,692)	(55) (241,174)
805169911	Hardy County Public Service District	27,641	3,034	5,599	8,633	(17,922)	(62,392)	(936)	(6,264)	(1,712)	(89,225)	(20,155)	(3,228)	(1,117)	(24,501)
807069911 808829911	Hardy County Rural Development Authority Harpers Ferry-Bolivar Pub Serv Dist	4,607 11,024	506 1,210	933 15,043	1,439 16,253	(2,987) (7,147)	(10,399) (24,882)	(156) (373)	(1,044) (664)	(286) (652)	(14,872)	(3,359) (8,038)	(538) 7,042	(186) (425)	(4,083)
800330005	Harrison Co Board of Education	1.055.084	115,799	1.513.481	1.629.280	(684.097)	(2,381,545)	(35,711)	(3,170,977)	(73,735)	(33,719) (6,346,065)	(769,344)	(682,335)	(425)	(1,421) (1,499,820)
802167709	Harrison County Commission	1,126,796	123,670	333,239	456,909	(730,594)	(2,543,415)	(38,139)	(158,319)	(68,191)	(3,538,657)	(821,635)	(47,717)	(44,522)	(913,873)
807429911 806699911	Harrison County Health Department Harrison County Solid Was	48,518 4,607	5,325 506	- 933	5,325 1,439	(31,458) (2,987)	(109,516) (10,399)	(1,642) (156)	(72,471) (1,044)	(3,041) (286)	(218,128) (14,872)	(35,378) (3,359)	(44,087) (538)	(1,986) (186)	(81,452) (4,083)
805099911	Harrison County Solid Was Hatfield-Mccoy Regional Recreation Authority	4,607 93,673	10,281	60,516	70,796	(60,736)	(10,399) (211,439)	(3,171)	(1,044)	(5,205)	(14,872) (280,550)	(68,304)	(538) 37,260	(3,398)	(4,083) (34,442)
885640802	Health Care Authority	58,189	6,386	168,270	174,657	(37,729)	(131,345)	(1,970)	(502,627)	(8,917)	(682,587)	(42,430)	(179,446)	(5,822)	(227,698)
840000001 827851203	Health Department Higher Education Policy Commission	3,121,411 302,416	342,586 33,191	355,468 39,832	698,054 73.023	(2,023,866) (196,081)	(7,045,677) (682,617)	(105,651) (10,236)	(924,809) (195,485)	(190,076) (19,612)	(10,290,079) (1,104,030)	(2,276,064) (220,515)	(652,697) (93,980)	(124,100) (12,804)	(3,052,861) (327,299)
803928810	Hinton, City of	101,735	11,166	6,925	18,091	(65,963)	(229,636)	(3,443)	(45,073)	(6,464)	(350,580)	(74,183)	(17,615)	(4,221)	(96,019)
813000102	Homeland Security - Emergency Management	90,355	9,917	83,469	93,386	(58,584)	(203,949)	(3,058)	(354,646)	(9,703)	(629,941)	(65,885)	(118,533)	(6,335)	(190,753)
843000001 810200601	Hopemont State Hospital House of Delegates	529,064 234,575	58,067 25,745	22,848 46,465	80,914 72,211	(343,035) (152,094)	(1,194,208) (529,484)	(17,907) (7,940)	(354,881) (57,960)	(33,484) (13,679)	(1,943,515) (761,157)	(385,782) (171,047)	(278,960) (39,251)	(21,862) (8,931)	(686,603) (219,229)
808899911	Housing Authority of City of Keyser	23,034	2,528	8,808	11,336	(14,935)	(51,993)	(780)	(3,789)	(1,426)	(72,923)	(16,796)	1,844	(931)	(15,883)
805789911	Housing Authority, City of Spencer	13,821	1.517	2.800	4,317	(8,961)	(31,196)	(468)	(3,132)	(855)	(44,612)	(10,078)	(1,614)	(559)	(12,251)

		-	Defe	erred Outflows of Resou	irces			Deferred Infle	ows of Resources			OPEB Expe		xpense	
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
808576625	Housing Development Fund	162,858	17,874	97,175	115,049	(105,594)	(367,604)	(5,512)	(60,676)	(8,301)	(547,688)	(118,752)	(23,521)	(5,420)	(147,693)
859800001 891500002	Human Rights Commission Human Services, Dept, of	79,551 13,596,218	8,731 1,492,232	704.231	8,731 2,196,462	(51,579) (8,815,540)	(179,562) (30,689,499)	(2,693) (460,192)	(78,807) (3.059.420)	(5,093) (826,457)	(317,734) (43,851,108)	(58,006) (9,914,058)	(43,915) (3,102,110)	(3,326) (539,593)	(105,248) (13,555,761)
897276625	Huntington Sanitary Board	20,155	2,212	4.689	2,190,402	(13,068)	(30,689,499) (45,494)	(400, 192) (682)	(3,059,420) (14,932)	(1,145)	(43,651,108) (75,321)	(14,697)	(3, 102, 110) (12,922)	(748)	(13, 555, 761) (28, 366)
802931911	Huntington Water Quality Board	340,523	37,374	1,156,563	1,193,936	(220,789)	(768,632)	(11,526)	-	(6,489)	(1,007,436)	(248,302)	409,061	(4,236)	156,523
806169911 806399911	Huntington WV Housing Authority Huntington/Cabell/Wayne Animal Shelter	111,120 31,480	12,196 3.455	84.426	12,196 87.881	(72,048) (20,411)	(250,821) (71,057)	(3,761) (1,066)	(95,357) (1,328)	(7,463) (594)	(429,450) (94,456)	(81,026) (22,955)	(68,459) 26,366	(4,873)	(154,358) 3,024
896286625	Hurricane Water & Sewer	123,142	13,515	152,379	165,894	(79,843)	(277,957)	(4,168)	(15,817)	(5,217)	(383,002)	(89,792)	33,474	(3,407)	(59,725)
837700901	Huttonsville Correctional Center	897,713	98,527	-	98,527	(582,061)	(2,026,325)	(30,385)	(749,800)	(55,494)	(3,444,064)	(654,592)	(584,608)	(36,232)	(1,275,432)
804612911 880143502	Huttonsville PSD Insurance Commission	16,124 987.894	1,770 108,425	60,665 14,199	62,435 122,623	(10,455) (640,532)	(36,395) (2,229,882)	(546) (33,437)	(668.477)	(65,206)	(47,395) (3,637,535)	(11,757) (720,350)	19,902 (414,838)	(42,574)	8,145 (1.177,762)
841800501	Jackie Withrow Hospital	422,638	46,386		46,386	(274,031)	(953,982)	(14,305)	(409,825)	(27,079)	(1,679,222)	(308,178)	(323,965)	(17,679)	(649,822)
800350005	Jackson Co Board of Education	572,637	62,849	656,989	719,838	(371,287)	(1,292,561)	(19,382)	(932,264)	(36,299)	(2,651,793)	(417,554)	(107,938)	(23,699)	(549,191)
809629911 802177709	Jackson Co Public Library Jackson County Commission	18,427 542,073	2,022 59,494	11,783 179,242	13,805 238,737	(11,948) (351,470)	(41,595) (1,223,572)	(624) (18,348)	(11,755) (122,483)	(1,141) (33,869)	(67,062) (1,749,743)	(13,437) (395,268)	(8,200) (3,025)	(745) (22,112)	(22,382) (420,405)
802569911	Jackson County Development Authority	9,214	1,011	15,147	16,158	(5,974)	(20,797)	(312)	(664)	(428)	(28,175)	(6,718)	4,901	(279)	(2,096)
807439911 800370005	Jackson County Health Department	23,034 1.019.388	2,528 111,881	4,666 1,287,750	7,194	(14,935) (660,952)	(51,993)	(780) (34,503)	(11,313) (1,948,754)	(1,426) (61,562)	(80,447) (5,006,742)	(16,796) (743,315)	(11,224) (319,099)	(931) (40,193)	(28,951) (1,102,607)
800370005	Jefferson Co Board of Education Jefferson Co Parks & Recreation Comm	27,641	3,034	1,287,750	1,399,631 21,168	(17,922)	(2,300,971) (62,392)	(34,503) (936)	(1,948,754) (4,891)	(01,502)	(5,006,742) (87,756)	(20,155)	(319,099) 2,899	(40,193) (1,055)	(1,102,607) (18,311)
896046625	Jefferson County Commission	235,347	25,830	246,113	271,943	(152,595)	(531,228)	(7,966)	(51,531)	(11,789)	(755,108)	(171,610)	19,884	(7,697)	(159,423)
807449911 808099911	Jefferson County Health Department Jefferson County PSD	44,917	4,930	47,001	51,930	(29,123)	(101,387)	(1,520)	(21,530) (120,475)	(2,210) (1,141)	(155,771) (121,616)	(32,752)	(4,720) (45,897)	(1,443) (745)	(38,916) (46,642)
882550002	Jobs Investment Trust Board	13,821	1,517	912	2,429	(8,961)	(31,196)	(468)	(120,475) (27,277)	(1,141) (855)	(68,757)	(10,078)	(22,722)	(559)	(33,359)
842500001	John Manchin Sr. Health Care	204,082	22,399	23,992	46,391	(132,323)	(460,655)	(6,908)	(178,781)	(11,977)	(790,644)	(148,812)	(134,174)	(7,820)	(290,806)
810300001 879571602	Joint Comm on Govt & Finance Justice & Community Service	414,196 106,725	45,459 11,713	134,673 3,130	180,133 14,844	(268,557) (69,199)	(934,928) (240,902)	(14,019) (3,612)	(103,436) (99,987)	(23,605) (7,541)	(1,344,545) (421,241)	(302,023) (77,822)	(95,143) (52,785)	(15,411) (4,923)	(412,577) (135,530)
800390206	Kan Co Public Library/Kan Co Boa	427,448	46,914	131,387	178,301	(277,150)	(964,839)	(14,468)	(58,035)	(25,086)	(1,339,577)	(311,686)	(19,332)	(16,379)	(347,396)
806649911	Kan Valley Senior Services Inc	141,661	15,548	86,673	102,221	(91,850)	(319,758)	(4,795)	(2,831)	(8,627)	(427,861)	(103,296)	48,088	(5,633)	(60,841)
805959911 800390005	Kanawha Co Ambulance Authority Kanawha Co Board of Education	777,082 3,305,930	85,287 362,837	- 5,126,345	85,287 5,489,182	(503,846) (2,143,505)	(1,754,037) (7,462,174)	(26,302) (111,896)	(357,372) (6,017,055)	(47,795) (187,281)	(2,689,352) (15,921,911)	(566,631) (2,410,610)	(303,329) (230,208)	(31,206) (122,276)	(901,166) (2,763,094)
804369911	Kanawha Co Parks & Recreation	78,303	8,594	47,468	56,062	(50,770)	(176,746)	(2,650)	(17,581)	(4,838)	(252,586)	(57,097)	7,714	(3,158)	(52,541)
896056625	Kanawha County Commission	699,645	76,788	28,535	105,323	(453,637)	(1,579,246)	(23,681)	(359,046)	(44,965)	(2,460,575)	(510,166)	(275,944)	(29,357)	(815,467)
807909911 806719911	Kanawha Falls Public Service District Kanawha Public Service District	60,949 42,613	6,689 4,677	11,131 20,806	17,820 25,483	(39,518) (27,630)	(137,576) (96,187)	(2,063) (1,442)	(15,909) (21,478)	(3,684) (2,852)	(198,750) (149,590)	(44,443) (31,073)	(17,273) (1,292)	(2,405) (1,862)	(64,121) (34,227)
808489911	Kanawha Valley Transit Authority	561,652	61,643	135,781	197,425	(364,165)	(1,267,767)	(19,010)	(139,213)	(34,772)	(1,824,927)	(409,544)	(66,061)	(22,702)	(498,308)
807459911	Kanawha/Charleston Health Department	90,547	9,938	- 1,866	9,938	(58,709)	(204,383)	(3,065)	(149,541)	(6,667)	(422,364)	(66,025)	(80,740)	(4,353)	(151,117) (16,859)
807889911 809599911	Keyser-Mineral County Library Kingwood Parks & Recreation Board	6,910 4,607	758 506	933	2,625 1,439	(4,481) (2,987)	(15,598) (10,399)	(234) (156)	(16,130) (3,553)	(571) (286)	(37,014) (17,380)	(5,039) (3,359)	(11,449) (4,052)	(372) (186)	(16,859) (7,597)
806289911	Kingwood Sanitary Sewer Works	32,248	3,539	5,227	8,767	(20,909)	(72,790)	(1,091)	(4,510)	(1,996)	(101,297)	(23,515)	3,352	(1,303)	(21,466)
809569911 803318810	Kingwood Water Works Kingwood, City of	43,765 87.887	4,803 9,646	23,425 39,313	28,228 48,959	(28,377) (56,984)	(98,787) (198,379)	(1,481) (2,975)	(37,224)	(2,449) (5,757)	(131,094) (301,318)	(31,913) (64,085)	10,585 (4,949)	(1,598) (3,758)	(22,926) (72,792)
808409911	Kyova Interstate Planning Commission	32,248	3,539	26,467	30,006	(20,909)	(72,790)	(1,091)	(2,661)	(1,996)	(99,447)	(23,515)	14,184	(1,303)	(10,633)
842310001	Lakin Correctional Facility	561,652	61,643	253,125	314,768	(364,165)	(1,267,767)	(19,010)	(175,671)	(32,076)	(1,858,689)	(409,544)	(96,403)	(20,943)	(526,890)
842300001 804269911	Lakin State Hospital Lavalette Public Service District	490,966 51,827	53,885 5,688	- 11,449	53,885 17,138	(318,333) (33,604)	(1,108,213) (116,985)	(16,618) (1,754)	(418,028) (11,433)	(31,444) (3,138)	(1,892,636) (166,914)	(358,001) (37,791)	(326,220) (8,747)	(20,530) (2,048)	(704,751) (48,586)
809389911	Leadsville P.S.D.	18,427	2,022	3,147	5,169	(11,948)	(41,595)	(624)	(20,120)	(1,379)	(75,666)	(13,437)	(8,294)	(900)	(22,631)
800410005 802597709	Lewis Co Board of Education Lewis County Commission	450,514 347,050	49,445 38,090	384,018 67,859	433,464 105,949	(292,105) (225,021)	(1,016,905) (783,364)	(15,249) (11,747)	(629,752) (64,550)	(30,399) (21,224)	(1,984,409) (1,105,905)	(328,505) (253,061)	(147,743) (39,296)	(19,847) (13,857)	(496,095) (306,213)
807469911	Lewis County Health Department	13,821	1,517		1,517	(8,961)	(31,196)	(11,747) (468)	(10,359)	(21,224) (855)	(1,105,905) (51,839)	(253,081) (10,078)	(7,562)	(13,657)	(18,199)
896236625	Lewisburg, City of	148,068	16,251	14,859	31,110	(96,005)	(334,221)	(5,012)	(67,016)	(9,718)	(511,972)	(107,968)	(32,099)	(6,345)	(146,412)
835000001 800430005	Library Commission Lincoln Co Board of Education	163,509 472,424	17,946 51,850	45,201 673,413	63,147 725,263	(106,016) (306,311)	(369,074) (1,066,360)	(5,534) (15,990)	(163,672) (511,335)	(12,203) (26,991)	(656,500) (1,926,987)	(119,227) (344,481)	(53,392) 75,649	(7,968) (17,623)	(180,587) (286,455)
802017709	Lincoln Co Commission	113,636	12,472	12,200	24,672	(73,679)	(256,500)	(3,846)	(159,772)	(8,058)	(501,855)	(82,861)	(88,856)	(5,260)	(176,977)
807479911	Lincoln Co Health Dept.	7,678	843	5,271	6,114	(4,978)	(17,331)	(260)	(30,840)	(380)	(53,790)	(5,599)	(20,496)	(248)	(26,342)
806969911 809069911	Lincoln Co Public Service District Logan Co Ambulance Authority	27,641	3,034	13,446	16,480	(17,922)	(62,392)	(936)	(12,758)	(1,712)	(95,719)	(20,155)	1,595	(1,117)	(19,677)
800450005	Logan Co Board Of Education	577,726	63,407	847,327	910,734	(374,587)	(1,304,048)	(19,554)	(1,639,817)	(31,687)	(3,369,693)	(421,265)	(457,080)	(20,689)	(899,034)
802227709	Logan Co Commission	538,833	59,139	95,733	154,871	(349,369)	(1,216,258)	(18,238)	(171,253)	(34,283)	(1,789,402)	(392,905)	(82,903)	(22,384)	(498,192)
807489911 809839911	Logan Co Health Department Logan Co PSD	14,588 135,134	1,601 14,831	1,216 19,481	2,817 34,312	(9,459) (87,619)	(32,929) (305,027)	(494) (4,574)	(23,867) (42,249)	(1,141) (8,484)	(67,890) (447,952)	(10,638) (98,537)	(12,939) (24,608)	(745) (5,540)	(24,321) (128,685)
809779911	Louis Bennett Memorial Library	4,607	506	-	506	(2,987)	(10,399)	(156)	(36,203)	(286)	(50,031)	(3,359)	(24,340)	(186)	(27,885)
804309911 808329911	Lubeck Public Service District Lynn Murray Memorial Library	82,923	9,101	41,152	50,253	(53,766)	(187,175)	(2,807)	(7,855) (14,235)	(4,730)	(256,333) (14,235)	(60,466)	9,870 (12,087)	(3,088)	(53,684) (12,087)
808329911 809949911	Malden Public Service District	- 36,855	- 4,045	3,205	7,250	(23,896)	(83,189)	(1,247)	(14,235) (10,515)	(2,187)	(14,235) (121,034)	(26,874)	(12,087) (10,249)	(1,428)	(12,087) (38,551)
800490005	Marion Co Board of Education	1,122,032	123,147	926,226	1,049,373	(727,505)	(2,532,660)	(37,977)	(1,193,107)	(69,834)	(4,561,084)	(818,161)	(37,652)	(45,595)	(901,408)
802237709 809089911	Marion Co Commission Marion Co Parks & Recreation Comm	727,883 45,301	79,888 4,972	139,283 2,953	219,170 7,925	(471,946) (29,372)	(1,642,984) (102,253)	(24,637) (1,533)	(121,629) (2,059)	(42,567) (2,733)	(2,303,763) (137,950)	(530,756) (33,032)	(108,871) 888	(27,792) (1,785)	(667,419) (33,929)
809499911	Marion Co Public Library	53,454	5,867	2,955	22,421	(34,659)	(102,253)	(1,809)	(29,715)	(3,442)	(190,282)	(38,978)	(5,271)	(2,248)	(46,497)
807499911	Marion County Health Department	23,418	2,570	8,473	11,043	(15,184)	(52,860)	(793)	(28,682)	(1,282)	(98,800)	(17,076)	(18,527)	(837)	(36,440)
802922911 803218810	Marlinton Vol. Fire Department Marmet, City of	4,991 45,685	548 5,014	9,745 18,284	10,292 23,298	(3,236) (29,621)	(11,265) (103,120)	(169) (1,546)	(35,758)	(286) (3,090)	(14,956) (173,135)	(3,639) (33,312)	5,989 (18,036)	(186) (2,017)	2,163 (53,365)
800510005	Marshall Co Board of Education	1,134,166	124,479	893,620	1,018,098	(735,373)	(2,560,049)	(38,388)	(769,794)	(72,941)	(4,176,545)	(827,009)	44,497	(47,623)	(830,135)
807989911	Marshall Co Public Service	13,821	1,517	13,874	15,391	(8,961)	(31,196)	(468)	(3,837)	(808)	(45,269)	(10,078)	684	(528)	(9,921)

		-	Defe	erred Outflows of Resou	Irces			Deferred Inflo	ows of Resources				OPEB Ex	pense	
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
896906625	Marshall County Commission	45,877	5,035	24,042	29,077	(29,746)	(103,553)	(1,553)	(4,930)	(2,608)	(142,389)	(33,452)	5,651	(1,702)	(29,503)
896916625	Marshall County Health Dept. Marshall Univ Research Corp	7,897	867 97,542	1,837 432,579	2,704 530,121	(5,121) (576,242)	(17,826) (2,006,069)	(267)	(13,469) (246,862)	(449) (50,577)	(37,132) (2,909,832)	(5,759) (648,049)	(10,912) (82,817)	(293) (33,021)	(16,964) (763,887)
828401503	Marshall University	8,121,142	891,323	1,687,585	2,578,908	(5,265,601)	(18,331,112)	(274,877)	(1,472,962)	(496,545)	(25,841,096)	(5,921,756)	(833,968)	(324,193)	(7,079,917)
883940101	Martinsburg Correctional Center	237,253	26,039	56,831	82,870	(153,831)	(535,530)	(8,030)	(74,768)	(14,093)	(786,251)	(173,000)	(79,303)	(9,202)	(261,504)
897456625 897076625	Martinsburg Public Library Mary H Weir Public Library	17,975	1,973	472	2,444	(11,655)	(40,573)	(608)	(66,276) (1,462)	(1,081)	(120,194) (1,462)	(13,107)	(80,859) (2,048)	(706)	(94,672) (2,048)
800530005	Mason Co Board of Education	569,353	62,488	638,310	700,799	(369,158)	(1,285,149)	(19,271)	(625,844)	(36,321)	(2,335,744)	(415,160)	32,411	(23,714)	(406,463)
802027709 804499911	Mason County Commission	288,312 86,379	31,643 9,480	54,516 67,144	86,159 76,624	(186,936) (56,006)	(650,781) (194,974)	(9,759) (2,924)	(172,428) (64,571)	(18,728) (4,753)	(1,038,632) (323,228)	(210,231) (62,985)	(89,602) (19,513)	(12,228) (3,104)	(312,061) (85,602)
B04499911 B07519911	Mason County Emergency Ambulance Service Author Mason County Health Department	24,309	2,668	26,337	29,005	(15,762)	(194,974) (54,871)	(2,924) (823)	(25,336)	(4,753) (1,820)	(98,612)	(17,726)	(19,513) 9,875	(1,189)	(9.040)
806449911	Mason County Public Library	-	-	1,888	1,888		-	-	(37,784)		(37,784)	-	(17,189)		(17,189)
805019911 800470005	Mason County Public Service District McDowell Co Board of Education	65,648 509.044	7,205 55,869	11,084 290,065	18,289 345,935	(42,565) (330,055)	(148,181) (1,149,018)	(2,222) (17,230)	(14,738) (1,111,886)	(3,969) (32,024)	(211,674) (2,640,213)	(47,869) (371,183)	(10,411) (570,879)	(2,591) (20,908)	(60,870) (962,970)
802257709	McDowell County Commission	260,884	28,633	290,065	28,633	(169,152)	(1, 149,018) (588,869)	(17,230) (8,830)	(1,026,127)	(16,194)	(1,809,173)	(190,231)	(798,714)	(10,573)	(999,517)
805649911	McDowell County Emergency Comm Ctr.	-	-	-	-	-		-	(4,301)		(4,301)		(6,023)		(6,023)
807529911 804988810	McDowell County Health Department McMechen, City of	9,214 59,505	1,011 6,531	32,039	1,011 38,569	(5,974) (38,582)	(20,797) (134,316)	(312) (2,014)	(14,307) (13,407)	(571) (3,280)	(41,961) (191,599)	(6,718) (43,390)	(13,075) 12,316	(372) (2,141)	(20,165) (33,215)
880790602	Medical Imaging Board	4,607	506	5,019	5,524	(2,987)	(10,399)	(156)	(15,365)	(357)	(29,264)	(3,359)	(1,317)	(233)	(4,910)
809999911 800550005	Mercer Co Airport Authority Mercer Co Board Of Education	13,053 966.064	1,433 106.029	5,109 1,539,496	6,541 1.645.524	(8,463) (626,378)	(29,463) (2,180,608)	(442)	(4,029) (2,077,372)	(855) (63,216)	(43,252) (4,980,272)	(9,518) (704,432)	3,462 (53,734)	(559) (41,273)	(6,615) (799,440)
802277709	Mercer Co Comm/Verlin T. Moye	609,042	66,844	124,079	190,923	(394,892)	(1,374,734)	(20,614)	(2,077,372) (114,067)	(36,786)	(1,941,093)	(444,100)	(76,211)	(24,018)	(544,329)
807539911	Mercer Co Health Dept.	42,997	4,719	20,938	25,657	(27,879)	(97,054)	(1,455)	(14,463)	(2,639)	(143,490)	(31,353)	(6,266)	(1,722)	(39,341)
805989911 804249911	Mercer Co. Solid Waste Authority Mercer County Communications Center	33,784 72,942	3,708 8,006	11,238 44,996	14,946 53,002	(21,905) (47,294)	(76,257) (164,645)	(1,143) (2,469)	(18,951) (32,168)	(2,258) (4,872)	(120,513) (251,448)	(24,634) (53,188)	(7,257) 11,369	(1,474) (3,181)	(33,365) (45,000)
809719911	Midland Public Service District	36,471	4,003	8,989	12,992	(23,647)	(82,323)	(1,234)	(13,959)	(2,329)	(123,492)	(26,594)	(6,871)	(1,521)	(34,985)
804909911	Midland Trail Scenic Highway Association			2,256	2,256		-	-	(2,983)	-	(2,983)	-	82	-	82
805409911 805799911	Mid-Ohio Valley Health Department Mid-Ohio Valley Regional Airport	176,957 46,836	19,422 5,140	- 8,291	19,422 13,432	(114,736) (30,368)	(399,429) (105,719)	(5,989) (1,585)	(227,585) (64,135)	(11,968) (3,431)	(759,707) (205,239)	(129,033) (34,152)	(153,624) (25,918)	(7,813) (2,240)	(290,471) (62,310)
809339911	Mid-Ohio Valley Transit Authority	150,874	16,559	51,597	68,156	(97,824)	(340,555)	(5,107)	(18,843)	(9,031)	(471,360)	(110,014)	1,174	(5,897)	(114,738)
842200001 853542501	Mildred Mitchell-Bateman Hospital Military Affairs & Public Safety	1,227,407 34,168	134,712 3,750	62,521 4,443	197,234 8,193	(795,828) (22,154)	(2,770,513) (77,123)	(41,544) (1,156)	(538,992) (120,654)	(78,789) (2,400)	(4,225,667) (223,487)	(894,998) (24,914)	(427,779) (67,962)	(51,441) (1,567)	(1,374,218) (94,443)
800570005	Mineral Co Board of Education	430,243	47,221	633,304	680,525	(278,962)	(971,123)	(1,156)	(856,545)	(25,627)	(2,146,844)	(313,723)	(95,646)	(16,732)	(426,101)
807549911	Mineral Co Health Dept	35,936	3,944	22,057	26,001	(23,300)	(81,116)	(1,216)	(42,598)	(1,821)	(150,051)	(26,204)	(36,140)	(1,190)	(63,534)
802287709 808069911	Mineral County Commission Mineral Wells Public Service District	346,666 19,325	38,048 2,121	73,207 8,196	111,255 10,317	(224,772) (12,530)	(782,497) (43,622)	(11,734) (654)	(61,473) (25,996)	(21,367) (1,141)	(1,101,843) (83,943)	(252,781) (14,092)	(18,069) (11,011)	(13,950) (745)	(284,800) (25,848)
800590005	Mingo Co Board of Education	491,432	53,936	591,041	644,978	(318,636)	(1,109,265)	(16,634)	(1,341,276)	(26,339)	(2,812,149)	(358,341)	(605,862)	(17,196)	(981,399)
807559911 802557709	Mingo Co Health Dept. Mingo County Commission	22,911 274.042	2,515 30.077	-	2,515 30.077	(14,855) (177,684)	(51,715) (618,569)	(775)	(33,886) (262,336)	(1,649)	(102,880) (1,085,143)	(16,706) (199,825)	(15,840) (213,249)	(1,077) (11,281)	(33,623) (424,355)
804989911	Mingo County Commission Mingo County Redevelopment	13,821	1,517	16,157	17,674	(177,004) (8,961)	(31,196)	(9,275) (468)	(1,328)	(17,279) (689)	(1,085,143) (42,642)	(199,825)	(213,249) 4,404	(11,201) (450)	(424,355) (6,124)
800610005	Monongalia Co Board of Education	1,097,898	120,498	1,642,239	1,762,737	(711,857)	(2,478,186)	(37,161)	(3,097,875)	(69,523)	(6,394,602)	(800,563)	(678,404)	(45,392)	(1,524,359)
806369911 897016625	Monongalia Co Health Dept. Monongalia County Commission	229,456 445,400	25,184 48,884	85,112 51,865	110,295 100,749	(148,775) (288,789)	(517,930) (1,005,361)	(7,766) (15,075)	(57,187) (242,122)	(13,343) (26,147)	(745,002) (1,577,494)	(167,314) (324,776)	(44,654) (223,358)	(8,712) (17,072)	(220,680) (565,206)
896536625	Monongalia General Hospital	14,588	1,601	3,394	4,995	(9,459)	(32,929)	(494)	(19,651)	(829)	(63,362)	(10,638)	(12,773)	(541)	(23,952)
800630005 808749911	Monroe Co Board Of Education Monroe County Health Center	278,015 191,952	30,513 21,067	254,695 212,930	285,208 233,997	(180,260) (124,458)	(627,539) (433,276)	(9,410) (6,497)	(354,784) (11,342)	(19,571) (10,196)	(1,191,564) (585,770)	(202,723) (139,967)	(13,128) 77,469	(12,778) (6,657)	(228,629) (69,155)
808749911 805709911	Monroe County Health Center Monroe County Public Library	4,607	21,067	9,327	233,997 9,833	(124,458) (2,987)	(433,276) (10,399)	(6,497) (156)	(11,342) (380)	(10,196) (286)	(14,208)	(139,967) (3,359)	5,519	(0,057) (186)	(69,155) 1,974
800650005	Morgan Co Board Of Education	266,690	29,270	340,023	369,294	(172,917)	(601,976)	(9,027)	(539,506)	(17,433)	(1,340,859)	(194,465)	(59,273)	(11,383)	(265,120)
807699911 802617709	Morgan Co Health Dept. Morgan County Commission	224,584	24,649	86,712	- 111,361	(145,616)	(506,933)	(7,602)	(69,375) (32,132)	(118) (12,477)	(69,493) (704,760)	(163,762)	(32,403) (11,905)	(78)	(32,481) (183,814)
804299911	Morgantown Monongalia MPO	10,365	1,138	5,440	6,577	(6,721)	(23,397)	(351)	(1,328)	(571)	(32,367)	(7,558)	345	(372)	(7,585)
867101702 807039911	Motor Vehicles	2,379,955 27.641	261,208 3,034	419,956 4,405	681,164 7,439	(1,543,119)	(5,372,054) (62,392)	(80,554) (936)	(432,004) (19,352)	(143,852) (1,926)	(7,571,584)	(1,735,410) (20,155)	(390,189)	(93,920)	(2,219,519)
807039911 802700910	Moundsville-Marshall County Public Library Mount Hope, City of	54,898	6,025	4,405 39,539	45,565	(17,922) (35,595)	(123,917)	(1,858)	(19,352) (11,910)	(1,926) (3,517)	(102,527) (176,797)	(40,031)	(6,819) 16,670	(1,257) (2,297)	(28,232) (25,657)
800842005	Mountain State Educational Services Cooperative	331,310	36,362	926,048	962,410	(214,815)	(747,835)	(11,214)	-	(16,685)	(990,549)	(241,584)	380,009	(10,893)	127,532
808639911 828401403	Mountain Transit Authority Mountwest Community & Technical College	42,613 531,573	4,677 58,342	20,575 155,704	25,252 214,046	(27,630) (344,662)	(96,187) (1,199,871)	(1,442) (17,992)	(10,229) (140,373)	(2,543) (30,628)	(138,031) (1,733,527)	(31,073) (387,611)	6,475 (73,539)	(1,660) (19,997)	(26,258) (481,148)
808889911	MOURC	75,629	8,301	54,994	63,294	(49,037)	(170,711)	(2,560)	(10,420)	(4,111)	(236,839)	(55,147)	6,642	(2,685)	(51,190)
806679911	Mt Hope Housing Authority	23,034	2,528	14,850	17,378	(14,935)	(51,993)	(780)	(31,071)	(1,806)	(100,585)	(16,796)	(7,653)	(1,179)	(25,628)
837701701 806639911	Mt Olive Correctional Facility Mt Top Public Service District	1,119,870 17,577	122,910 1,929	308,875 2,347	431,785 4,277	(726,103) (11,397)	(2,527,781) (39,676)	(37,904) (595)	(273,978) (4,557)	(66,478) (1,070)	(3,632,244) (57,294)	(816,584) (12,817)	(193,183) (3,083)	(43,404) (698)	(1,053,171) (16,598)
804908810	Mullens, City of	24,186	2,654	-	2,654	(15,682)	(54,593)	(819)	(77,725)	(1,759)	(150,577)	(17,636)	(42,618)	(1,148)	(61,402)
883400002 877650002	Municipal Bond Commission	16,892 6,142	1,854 674	8,355 203	10,209 877	(10,952) (3,983)	(38,128) (13,865)	(572)	(17,334)	(1,188)	(68,175) (41,521)	(12,317)	(3,765)	(775)	(16,857)
877650002 883000002	National Coal Heritage Area Authority Natural Resources	6,142 3,652,367	674 400,860	203 371,167	772,027	(2,368,129)	(13,865) (8,244,155)	(208) (123,622)	(22,895) (984,977)	(571) (225,971)	(11,946,854)	(4,479) (2,663,225)	(10,676) (724,301)	(372) (147,536)	(15,527) (3,535,062)
808839911	Nettie Levisay PSD	29,177	3,202	11,582	14,784	(18,918)	(65,858)	(988)	(1,118)	(1,712)	(88,593)	(21,275)	4,199	(1,117)	(18,193)
832906403 807219911	New River Comm. & Tech. New River Gorge Regional Development Authority	503,575 36,087	55,269 3,961	147,003 74,204	202,272 78,165	(326,509) (23,398)	(1,136,675) (81,456)	(17,045) (1,221)	(164,905) (1,284)	(29,014) (1,497)	(1,674,147) (108,857)	(367,196) (26,314)	(169,378) 26,181	(18,943) (978)	(555,517) (1,111)
807219911 802639911	New River Gorge Regional Development Authority New River Transit Authority	4,607	3,961	1,803	2,309	(23,398) (2,987)	(81,456) (10,399)	(1,221) (156)	(1,284) (8,810)	(286)	(108,857) (22,637)	(3,359)	(2,101)	(978) (186)	(1,111) (5,646)
800670005	Nicholas Co Board of Education	319,978	35,119	499,390	534,509	(207,468)	(722,256)	(10,830)	(1,122,445)	(23,339)	(2,086,338)	(233,321)	(287,195)	(15,238)	(535,753)
802337709 807599911	Nicholas County Commission Nicholas County Health Department	308,920 28,066	33,905 3,080	54,891	88,796 3,080	(200,298) (18,198)	(697,296) (63,351)	(10,456) (950)	(121,314) (67,756)	(19,789) (2,320)	(1,049,153) (152,575)	(225,257) (20,465)	(68,438) (32,177)	(12,920) (1,515)	(306,616) (54,158)
802539911	Nitro Convention & Visitors Bureau	20,000	0,000		0,000	(10,133)	(00,001)	(330)	(10,511)	(2,020)	(10,511)	(20,400)	(5,894)	(1,013)	(5,894)

			-	Def	erred Outflows of Resou	Irces			Deferred Inflo	ows of Resources				OPEB Ex	pense	
Description C. Addettion for Add	Account	Employer Name		Between Expected and Actual Investment	Proportion and Differences Between Employer Contributions and Proportionate Share of	Outflows of	Between Expected and Actual Non- Investment		Between Expected and Actual Investment	Proportion and Differences Between Employer Contributions and Proportionate Share of	Opt-Out Employer Change in Proportionate	Inflows of	Share of OPEB	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		
Inter Serie frame frame frame 9.57 1.413 1.927 1.926 1.926 1.927 1.928 1.928 1.921 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
Identify Int Section Construction BAS 1 Color Int Section Construction BAS 1 Int Section BAS 2 Int Section																
Introduction Market Schwarz Market Sc							(253,148)									
Jacker Markes C. PROM 34.60 41.01 42.00 114.60 14.00	837701601	Northern Correctional Facility	487,385	53,492	145,346	198,839	(316,012)	(1,100,130)	(16,497)	(97,158)	(28,895)	(1,558,691)	(355,390)	(69,324)	(18,865)	(443,579)
Absolution Mace Autologia Participation Partifitation Participation Participat								(95,321)								(93,144)
Deckent Oxt-11 Christi Christi <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>(18,420)</td><td></td><td>(962)</td><td></td><td></td><td></td><td>(20,715)</td><td></td><td></td><td></td></th<>							(18,420)		(962)				(20,715)			
BEDROM Constraint Integra, Board Constraint Integra, Board Case Case <th< td=""><td>804458810</td><td>Oak Hill, City of</td><td>207,519</td><td>22,776</td><td>58,147</td><td>80,922</td><td>(134,551)</td><td>(468,413)</td><td>(7,024)</td><td>(64,923)</td><td>(12,901)</td><td>(687,812)</td><td>(151,318)</td><td>(8,446)</td><td>(8,423)</td><td>(168,187)</td></th<>	804458810	Oak Hill, City of	207,519	22,776	58,147	80,922	(134,551)	(468,413)	(7,024)	(64,923)	(12,901)	(687,812)	(151,318)	(8,446)	(8,423)	(168,187)
BATCOD Of af Aren Hoch, Jonn's Tarring 490 ml 54.000 10.000							(5,974)		(312)	(3,981)		(31,635)	(6,718)			(10,424)
Bestore Ander formation 155-04 P15-54 P15-54 P15-54 P15-54		Off of Miners Health Safety & Training														
STATURY One Construction Chart 99.04 99.71 99.32 99.23 99.					915,304		(682,411)	(2,375,675)	(35,623)	(1,409,451)	(66,344)	(4,569,504)	(767,447)	(220,365)	(43,315)	
Besters Chi Conte Abet, Levry 27.05 2.9.2 4.9.13 6.9.69 (17.56)							(196,846)		(10,276)							
JBSDEGG Observation B1456 2.5.2 4.541 7.073 11.0460 (H450) (H457) (H477) (H47																
International 11.98 1.98 6.05 (7.78) (44) (40) (602) (553) (675) (644) (675) (644) BERSSE Object and All Serves 1.738 1.838 1.838 1.838 1.838 1.838 1.838 1.838 1.1329 BERSSE Object and All Serves 1.739 1.238 1.738 1.739 1.238 1.739 1.238 1.739 1.238 1.739 1.738 1.739 1.738 1.7399 1.739 1.739			20,155		4,881	7,093	(13,068)	(45,494)	(682)		(1,145)	(64,035)	(14,697)	(3,060)	(748)	(18,505)
Biology Decembry, Bard M. 4407 500 530 1.53 <th1.53< th=""> 1.53 1.53 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>(36,591)</td><td>(127,383)</td><td>(1,910)</td><td>(35,921)</td><td>(3,271)</td><td>(205,076)</td><td>(41,150)</td><td>(16,418)</td><td>(2,136)</td><td></td></t<></th1.53<>							(36,591)	(127,383)	(1,910)	(35,921)	(3,271)	(205,076)	(41,150)	(16,418)	(2,136)	
Betterner, Stand Categorie, Stand <thcategorie, stand<="" th=""> <thcategorie, stand<="" t<="" td=""><td></td><td></td><td>11,901</td><td></td><td></td><td>10,959</td><td>(7,716)</td><td>(26,863)</td><td>(403)</td><td>- (1.044)</td><td></td><td>(35,681)</td><td>(8,678)</td><td></td><td>(457)</td><td></td></thcategorie,></thcategorie,>			11,901			10,959	(7,716)	(26,863)	(403)	- (1.044)		(35,681)	(8,678)		(457)	
B8858000 Perkenge Marco Galleern B338 10.244 16.850 CP11281 (B680) CP11324 (B680) CP11324 (B680) CP11324 (B680) CP11324 (B680) CP11324 (B680) CP11324 (B680) (C1133) (B1233) (B1233) (B1234)	881095002		15,356	1,685	9,018	10,703	(9,957)	(34,662)	(520)	(8,805)	(1,046)	(54,989)	(11,197)	672	(683)	(11,209)
Bitsdays																
BBSE-101 Perkensing Unified State Processing Unified Control of State Processing Unified Processing Pr																
0605700 Petrobuli, Org d. 08543 109,100 199,400 222,441 (0.3,356) (21,107) (0.13,257) (0.15,27) (0.12,27) (0.22,27) (0								(769,499)								
Bit Strephone Bit Strephone<		Parkersburg, City of						(2,224,441)		(211,107)				(160,324)		
absolute generation 66.85 7.68 55.22 62.700 (c.2.80) (c.2.87) (c.2.80) (c.2.81) (c.2.83) (c.2.81) (c.2.							(108,145)	(376,486)							(7,761)	
abs77711 Products Served, X analy 15.21 1.57 1.70 3.44 (B, 24) (F, 25) B845000 Products Served, X analy 4.62 2.02 6.24 (B, 24) (F, 25) B845000 Products Served, X analy 4.64 (F, 25) (F, 14) (B, 25) (F, 14)															(2,492)	
IB880002 Physical Thermy, Sourd of 4.607 5.66 3.600 4.168 (2.267) (10.389) (153) (1.387)		Pendleton Senior & Family	13,821	1,517	1,970	3,487	(8,961)	(31,196)	(468)	(13,953)	(832)	(55,410)	(10,078)	(6,804)	(543)	(17,425)
BBX7481P Preferent Hundred Pr									(1,566)		(2,973)				(1,941)	(28,246)
dstruct proprot Community & Echnical Coolege 44.85 44.85 1.567.50 (22.200) (01.342) (13.703) - - (11.90.44) (22.41) (49.77) - 224.55 9077007 Pleasant Compliance 180.85 17.655 77.364 22.566 (23.770) (15.82) (11.23) (11.23) (12.700) (15.86) (11.23) (13.700) (15.86) (11.23) (13.700) (15.86) (14.86) (13.700) (15.86) (14.86) (13.700) (15.86) (15.86) (15.86) (15.86) (15.770) (15.86) (15.86) (15.86) (15.770) (15.86) (15.86) (15.86) (15.770) (15.86) <td></td> <td></td> <td></td> <td></td> <td></td> <td>8,241</td> <td>(11,948)</td> <td>(41,595)</td> <td>(624)</td> <td>(5,253)</td> <td></td> <td>(60,560)</td> <td>(13,437)</td> <td></td> <td>(745)</td> <td>(16,324)</td>						8,241	(11,948)	(41,595)	(624)	(5,253)		(60,560)	(13,437)		(745)	(16,324)
B0720020 Pleasantb Conf. Commission 198.054 12,77 207.322 22.959 (144) (67,40) (67,753) (15,266) (15,465) (15,462) (15,462) (15,462) (15,462) (15,462) (15,462) (15,462) (15,462) (15,462) (15,462) (15,462) (15,472) (16,452) (12,12)		Pierpont Community & Technical College							(13,703)	-	-	(1,190,045)			-	
B82367709 Pleasanth Courty Commission 160.856 7.904 25.858 (102.436) (68.27) (10.245) (64.127) (2.33) (2.730) (6.88) (6.88) 98002011 Postandriss Courty Commission 11.4 12.248 (7.847) (2.330) (8.471) (2.330) (8.471) (2.330) (8.471) (2.330) (8.471) (2.430) (8.471) (2.430) (8.471) (2.462) (8.471) (2.462) (8.471) (2.462) (2.481) (2.461)																
B0020911 Pleasants County Public Linzay 4.607 556 9.33 1.439 (2.87) (10.389) (156) (1.444) (2.830) (1.847) (3.342) (2.0427) (5.843) (2.6457) B0075000 Pocahentis Co Seniore Clazens Inc. 6.7 1.1 1.86 2.7 6.7 (1.848) (7.7 (1.848) (7.7 (1.848) (7.7 (1.848) (7.7 (1.848) (7.7 (1.848) (7.7 (1.848) (7.7 (1.848) (2.143) (2.648) (2.145) (2.		Pleasants County Commission				25,558	(104,296)	(363,086)	(5,445)			(541,296)		(37,709)	(6,688)	
B0750911 Pocahntas Co Hashi Department 9.21 1.011 1.866 2.878 (5.974) (20.707) (312) (-2.88) (671) (2.742) (6.16) (6.16) (73.701) Pocahntas Co Status Internation (73.701) Pocahntas Co Status Internation (73.701) Pocahntas Co Status Internation (73.701) (73.701							(2,987)		(156)	(1,044)	(286)	(14,872)	(3,359)	(538)		(4,083)
B0809911 Pocahntas Cos Miss Cikenes Inc. L <thl< th=""> L</thl<>																
B8858911 Pocahnals Cum/ PSD 55.282 6.067 72.386 78.483 (124,784) (1.871) (1.823) (1.943,31) (1.943,32) (1.943,33) <			-	-	-	-		-	-	(18,995)	-	(18,995)	-	(26,604)	-	(26,604)
80719911 Pocahontia Memorial Hospital 476,643 52,313 122,494 114,653 (399,496) (1,075,882) (16,133) (64,203) (1,493,501) (347,57) 979 (16,243) (16,442) (867,822) (25,775) (1,4943) (14,913,56) (46,930) (16,243) (17,78) (867,822) (25,775) (1,9483) (1,913,56) (47,93) (45,03) (1,803) (75,78) (1,943) (1,913,56) (24,903) (45,03) (1,803) (1,803) (1,78,78) (1,803) (1,803) (1,78,78) (1,803) (1,											(18,158)			(6,261)		
B0829911 Point Pleasant Housing Authority 28.489 2.907 10.79 13.787 (17,175) (69,72) (69,72) (69,72) (19,49) (105,588) (11,215) (4,694) (1,222) (22,221) 80039911 Polmac Highmans Support 33.300 4.213 - 4.213 (24,822) (2,781) (26,132) (5,188) (27,273) (69,406) (3,143) (3,367) (66,408) 80646625 Prestra Center For Mental Health Services 88.40 9.73 (23,497) (23,491) (24,192) (44,452) (13,47) (7,197) 80749911 Presion County Health Deptal 11.133 12.226 (24,490) (14,472) (23,491) (24,222) <			55,282 476 643	52 313	72,396	78,463	(35,844)	(124,784)	(1,871)	(3,625)	(3,328)	(169,452)	(40,311)			(13,457)
80824911 Potomac Valley TransiAubority 82,156 9.017 43.008 52.024 (53.269) (185.442) (27.171) (59.900) (3.135) (3.367) (66.409) 80664622 Prestar Canefro For Manti Health Sevices 84.033 42.149 49.0794 652.942 (15.99) (15.24) (23.867) (23.867) (23.468) (24.455) (13.82) (33.432) (35.967) (35.967) (35.967) (35.967) (35.967) (35.967) (35.967) (23.967) (13.868) (27.208) (11.115) (14.867) (43.868) (27.208) (11.115) (14.867) (43.868) (41.97) (45.289) (13.868) (27.97) (23.867) (13.863) (23.967) (11.115) (14.863) (11.115) (14.863) (13.861) (13.861) (13.861) (13.82) (37.97) (23.87) (23.867) (13.85) (23.967) (11.115) (14.863) (13.861) (13.82) (13.861) (13.82) (13.85) (13.97) (13.85) (13.97) (13.85) (13.85) (14.97)<	808259911	Point Pleasant Housing Authority	26,489	2,907		13,787	(17,175)	(59,792)	(897)	(25,775)	(1,949)	(105,588)	(19,315)	(4,694)	(1,272)	(25,281)
88664625 Prestan Center For Mental Health Services 88,408 9,703 21,408 31,111 (§7,222) (19,955) (2,992) (15,983) (22,419) (23,08,973) (24,023) (14,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (13,423) (11,115) (14,997) (23,816) (11,115) (14,997) (23,816) (11,115) (14,997) (23,816) (11,115) (14,997) (23,816) (11,115) (14,897) (23,917) (11,115) (14,897) (23,917) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (12,216) (23,115) (11,215) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115) (11,115)					-											
80077005 Preston Co-Board of Education 384,033 42,149 480,794 522,943 (249,00) (686,842) (12,998) (11,84,714) (23,497) (280,028) (244,352) (15,290) (15,290) (15,290) (15,290) (13,867) (23,697) (280,028) (27,197) (25,100) (377) (13,28) (671) (34,624) (8,118) 1,233 (372) (7,197) 80049911 Preston County Health Dept. 11,133 1,222 8,332 9,550 (7,219) (25,100) (377) (13,28) (13,491) (22,22) (4,680) (15,291) (87,070) 80059911 Price Community Senice Listers Inc. 19,417 20,899 9,2027 112,28 (12,483) (42,82) (3,182) (60,707) (6,440) (34,841) (24,82) (3,943) (14,813) (13,841) (44,828) (3,943) (15,37) (43,37) (14,813) (13,831) (13,841) (21,820) (21,820) (21,820) (21,820) (21,820) (21,820) (21,831) (21,830)						31,111	(57,322)	(105,442)					(64 465)	(3,135)		
B87649911 Preston County Health Dept. 11.133 1.223 8.328 9.550 (7.219) (25.130) (377) (1.328) (173) (13.243) (15.11) (1.233) (372) (7.197) 808049911 Preston County Senvice Lissens Inc. 22.650 2.468 9.943 12.429 (14.686) (61.12) (777) (14.280) (13.441) (12.243) (15.11) (15.252) (46.80) (13.57) 806679911 Princton Sanitary Board 92.411 10.142 5.833 16.035 (69.918) (208.592) (3.128) (60.707) (6.044) (18.419) (95.437) (215.800) (37.400) (14.612) (3.383) (67.384) (44.828) (3.942) (14.812) <t< td=""><td>800770005</td><td>Preston Co Board of Education</td><td>384,033</td><td>42,149</td><td>480,794</td><td>522,943</td><td>(249,000)</td><td>(866,842)</td><td>(12,998)</td><td>(1,184,714)</td><td>(23,419)</td><td>(2,336,973)</td><td>(280,028)</td><td>(244,352)</td><td>(15,290)</td><td>(539,670)</td></t<>	800770005	Preston Co Board of Education	384,033	42,149	480,794	522,943	(249,000)	(866,842)	(12,998)	(1,184,714)	(23,419)	(2,336,973)	(280,028)	(244,352)	(15,290)	(539,670)
880649911 Preston County Senior Citizens Inc. 22.650 2.486 9.43 12.429 (14.666) (51,127) (767) (64,520) (13,31) (132,430) (16.516) (45,529) (609) (62,914) 807326625 Preston Remonantly Borvices, Inc. 190,417 20,899 9.2027 112.926 (123,463) (428,810) (64,45) (33,009) (11,861) (604,588) (138,448) 22.21 (7,43) (121,372) 806579911 Prince on Sanitary Board 32.41 4.187 74,388 (191,888) (666,019) (10,017) (66,004) (134,419) (245,628) (120,600) (37,433) (120,600) (37,433) (226,528) (37,702) (123,722) (14,613) 841023002 Professional Active 44,467 53,399 94,010 147,208 (314,277) (1.094,090) (16,604) (19,471) (14,180) (17,474) (14,559) (35,343) (62,216) (19,571) 80462810 Prelessional Active 44,4625 20,018 (31,4277) (1,094,090																
887326625 Preston Memorial Hospital 304 33 35 68 (197) (686) (10) (12,390) (208) (13,491) (222) (4,680) (13,61) (12,307) 806579911 Princeton. Sanitary Board 92,411 10,142 5,893 16,035 (59,918) (228,92) (3,128) (60,00) (33,835) (67,334) (44,826) (3,420) (12,652) 806579911 Princeton. Sanitary Board 225,949 32,481 41,887 74,368 (19,1488) (668,019) (10,017) (6,60,04) (18,419) (95,437) (215,800) (37,84) (44,826) (3,439) (5216) (12,652) (126,552) (18,610) (10,017) (6,60,01) (18,410) (228) (14,872) (33,339) (538) (186) (43,652) (18,52) (18,57) (43,552) (18,52) (18,57) (43,52) (15,67) (43,55) (53,439) (5216) (16,559) (16,559) (16,52) (16,559) (16,52) (16,57) (16,559) (16,52) (16,57) (53,73) (43,57) (53,73) (43,57) (53,73)					9,943	12.429	(14.686)		(767)			(132,430)	(16,516)	(45,529)	(869)	
806579911 Princetor, Santiary Board 92,411 10,142 5,893 16,035 (59,918) (208,992) (3,128) (60,07) (6,040) (338,385) (67,384) (44,826) (3,943) (14,153) 804648810 Princetor, City of 225,549 32,481 41,887 74,388 (19,188) (668,010) (10,017) (6,004) (14,4192) (3,359) (3,359) (24,683) 81032002 Professional Surveyors, WV Board of 4807 530 933 1,438 (2,977) (10,490) (14,472) (3,359) (62,516) (19,570) (44,683) 80462810 Pt Plessant, City of 199,623 21,251 108,670 129,921 (125,541) (14,707) (63,419) (14,185) (77,744) (6,597) 80530911 Public Defender 11h Judicial Circuit 34,551 3,792 4,283 8,075 (22,403) (77,990) (1,169) (11,050) (2,187) (14,183) (83,72) (745) (1,234) (3,243) (63,273) 805050911	897326625	Preston Memorial Hospital	304	33	35	68	(197)	(686)	(10)	(12,390)	(208)	(13,491)	(222)	(4,680)	(135)	(5,037)
84044810 Princeton, City of 295,949 2281 41,887 74,368 (191,888) (666,019) (10,017) (66,004) (18,419) (954,347) (215,000) (37,802) (12,026) (2266,228) 88170300 Professional Surveyors, WV Board of 44,07 506 933 1,439 (2,987) (10,044) (228) (15,83,206) (353,439) (62,746) (19,563) (63,637) (41,815) (17,749) (65,871) 80462810 PH Pleasanc City of 193,8623 21,251 108,670 129,921 (125,541) (43,707) (64,1459) (36,438) (17,794) (41,4559) (36,832) (17,598) (23,90) (53,730) 80537911 Public Defender 11h Judicial Circuit 34,551 37,92 4,223 8,075 (22,403) (77,990) (1,168) (16,456) (21,471) (14,179) (25,194) (6,068) (1,428) (23,628) (44,282) (74,991) (1,1224) (1,141) (65,559) (15,675) 5,162 (74,58) (13,239) (45,22			190,417		92,027	112,926	(123,463)	(429,810)	(6,445)			(604,588)	(138,848)	23,219	(7,743)	
B81032002 Professional Šurveyors, WV Board of 4,607 506 933 1,439 (2,987) (10,399) (156) (1,044,10) (286) (1,437) (3,559) (55.86) (19,07) (4,083) 837701301 Pruntytown Correctional Concenter 484,709 53,199 94,010 147,208 (31,4277) (1,094,090) (6,646) (28,973) (1,563,260) (35,439) (52,516) (4,083) 804528810 PV Ipleasant, City of 193,8623 22,1251 108,670 129,921 (125,541) (437,047) (6,554) (54,348) (10,707) (634,197) (141,185) (17,754) (6,2901) (65,573) 805539911 Public Defender 12h Judicial Circuit 34,551 3.792 4.283 8.075 (22,403) (77,990) (1,124) (1,141) (65,555) (5,66) (1,428) (32,628) 805079911 Public Defender Corp 18th Judicial Circuit 18,427 2.022 4,666 6,689 (11,948) (12,24) (1,141) (65,557) (5,318) (83,770)		Princeton, City of												(37,802)		
804628810 Pt Pleasant, City of 193,823 21,251 108,670 122,921 (125,541) (437,047) (65,344) (10,707) (63,197) (141,185) (17,794) (6,991) (165,971) 805379911 Public Defender 10th Judicial Circuit 34,551 3,792 4,283 8,075 (22,403) (17,990) (1,169) (11,650) (2,14,559) (25,194) (6,006) (1,428) (32,628) 805079911 Public Defender 11th Judicial Circuit 21,499 2,360 16,253 16,613 (13,399) (44,527) (728) (1,224) (1,141) (65,559) (15,676) 5,162 (745) (11,259) 806009911 Public Defender Crop 18t Judicial Circuit 21,492 2,022 4,666 6,689 (11,348) (12,577) (1,242) (78,145) (13,391) (8,577) (23,53) (1,428) (3,244) (3,44) (3,344) (3,497) (3,613) (19,4719) (39,191) (8,599) (2,359) (5,0149) (9,7524) (23,235) (7,74) (1,274) (2,68) (14,742) (2,869) (23,235) (7,791) (1,229)		Professional Surveyors, WV Board of					(2,987)		(156)	(1,044)	(286)	(14,872)	(3,359)	(538)	(186)	(4,083)
805379911 Public Defender Tith Judicial Circuit 49,140 5.393 14,625 20,018 (11,0,19) (16,03) (66,456) (24,559) (35,832) (15,068) (2,300) (35,730) 80580911 Public Defender 11th Judicial Circuit 34,551 3.792 4.283 8.075 (22,403) (77,990) (1,169) (11,455) (35,632) (15,676) 5.1627 (745) (11,259) 805079011 Public Defender Corp 18th Judicial 18,427 2.022 4.666 6.689 (11,948) (41,595) (62,451) (14,426) (78,145) (13,437) (8,377) (8,377) (22,744) 805079911 Public Defender Corp 18th Judicial Circuit 53,747 5.892 25,811 31,709 (34,448) (12,131) (1,819) (33,121) (3,163) (194,78) (33,191) (8,597) (23,23) (51,449) (23,243) (24,744) (3,444) (14,490) (23,246) (14,241) (14,559) (35,121) (3,161) (13,633) (12,744) (3,441) (1,450) (33,	837701301						(314,277)							(62,516)	(19,570)	
8b5809911 Public Defender 11h Judicial Circuit 34, 551 3.792 4.283 8.075 (22, 43) (77, 990) (1,169) (11,169) (21,177) (11,479) (25, 194) (6,06) (1,428) (32,628) 80507911 Public Defender 72h Judicial Circuit 18,427 2.202 4,666 6,689 (11,948) (41,595) (624) (22,553) (1,426) (78,154) (13,437) (8,377) (93) (22,744) 805079911 Public Defender Corp 18th Judicial Circuit 35,742 4,129 (1,451) (1,819) (33,121) (3,613) (19,479) (39,19) (8,579) (23,90) (62,149) 805039911 Public Defender Corp 25th Judicial Circuit 37,623 4,129 10,522 14,651 (24,394) (84,922) (1,273) (6,787) (22,281) (19,688) (27,434) (3,344) (1,490) (32,268) 80589911 Public Defender Corp 25th Judicial 37,623 4,129 (20,600) (7,192) (1,773) (1,820) (27,434) (3,44) (3,44)																
806009911 Public Defender Corp 18th Judicial 18,427 2,022 4,666 6,689 (11,948) (41,595) (624) (22,553) (1,426) (78,145) (13,437) (8,377) (931) (22,744) 8056009911 Public Defender Corp 1st Judicial Cir. 53,747 58.99 25,811 31,709 (34,484) (12,1317) (1,426) (78,145) (13,437) (8,377) (931) (22,744) 80630911 Public Defender Corp 1st Judicial Cir. 53,747 58.99 25,811 31,709 (34,484) (12,1317) (1,817) (3,613) (194,1719) (39,191) (8,589) (2,2,38) (5),149) (32,268) 80630911 Public Defender Corp 2nd Judicial Cir 31,864 3,497 16,564 20,081 (20,660) (71,924) (1,079) (1,912) (1,949) (97,524) (22,22,35) 7,797 (1,272) (1,67,10) 802680911 Public Defender Corp 6th Circu tift Circuit 65,264 7,163 49,220 57,083 (42,316) (147,314) (2,299) (57,177) </td <td>805809911</td> <td>Public Defender 11th Judicial Circuit</td> <td></td> <td>3,792</td> <td>4,283</td> <td>8,075</td> <td>(22,403)</td> <td>(77,990)</td> <td>(1,169)</td> <td>(11,050)</td> <td>(2,187)</td> <td>(114,799)</td> <td>(25,194)</td> <td>(6,006)</td> <td>(1,428)</td> <td>(32,628)</td>	805809911	Public Defender 11th Judicial Circuit		3,792	4,283	8,075	(22,403)	(77,990)	(1,169)	(11,050)	(2,187)	(114,799)	(25,194)	(6,006)	(1,428)	(32,628)
805879911 Public Defender Corp 1st Judicial Cir. 53,747 5899 25,811 31,709 (34,84) (12,137) (1,819) (33,121) (3,613) (194,719) (39,191) (8,599) (2,359) (50,149) 800639911 Public Defender Corp 2hd Judicial Cir. 31,864 34,97 16,584 (20,430) (84,226) (1,73) (1,767) (2,231) (19,752) (22,235) 7,797 (1,272) (16,710) 802689011 Public Defender Corp 2hd Judicial Cir. 31,864 3,497 16,584 20,081 (20,660) (71,924) (1,079) (1,912) (1,949) (97,524) (22,235) 7,797 (1,272) (16,710) 802680911 Public Defender Corp 4th Circuit 65,264 7,163 49,920 57,083 (42,316) (147,314) (2,209) (15,717) (4,207) (21,763) (47,589) 45,54 (2,747) (4,72) 80442911 Public Defender Corp 8th Judicial District 16,124 1,770 60,665 62,435 (10,455) (35,979) (2,339)					16,253		(13,939)	(48,527)	(728)	(1,224)	(1,141)	(65,559)	(15,676)		(745)	
806039911 Public Defender Corp 25th Judicial 37,623 4,129 10,522 14,651 (24,34) (84,922) (1,273) (6,787) (2,281) (19,658) (27,434) (3,344) (1,490) (32,268) 805889911 Public Defender Corp 25th Judicial 31,864 3,497 16,564 20,081 (20,660) (71,924) (1,979) (1,912) (1,943) (97,524) (27,334) (42,71) (4,207) (21,763) (47,589) 45,564 (2,747) (4,742) 802680911 Public Defender Corp 4th Circuit 65,264 7,163 49,920 57,083 (42,316) (14,7314) (2,209) (15,717) (4,207) (21,763) (47,858) 45,564 (2,747) (4,742) 804429911 Public Defender Corp 8th Judicial District 16,124 1,770 60,665 62,435 (10,455) (33,395) (546) - - (47,395) (11,757) 19,002 - 8,145 809149911 Public Defender Corp, 25R 11,6657 12,003 42,7663 (28,37			53,747	5,899	25,811	31,709	(34,848)	(121,317)	(1,819)		(3,613)	(194,719)	(39,191)	(8,599)	(2,359)	(50,149)
802680911 Public Defender Corg 4th Circuit 65,264 7,163 49,920 57,083 (42,316) (14,7314) (2,209) (15,717) (4,207) (21,763) (47,589) 45,594 (2,747) (4,742) 804529311 Public Defender Corg 4th S24th Judicial 69,103 7,584 - 7,584 (14,805) (15,579) (2,39) (37,23) (4,373) (244,730) (50,386) (42,484) (2,865) (76,090) 804610911 Public Defender Corg 8th Judicial District 16,124 1,770 60,665 62,435 (10,455) (38,395) (546) - - (47,395) (11,757) 19,902 - 8,145 809149911 Public Defender Corp, 13K 143,805 (31,11,163) (143,805) (31,11,163) (15,972) (1,163) (36,65) 80619911 Public Defender Corp, 23R 116,657 12,003 42,668 55,471 (75,638) (28,037) (3,948) (21,806) (1,156) (31,887) (85,063) 16 (4,672) (89,575) <tr< td=""><td>806039911</td><td>Public Defender Corp 25th Judicial</td><td>37,623</td><td>4,129</td><td>10,522</td><td>14,651</td><td>(24,394)</td><td>(84,922)</td><td>(1,273)</td><td>(6,787)</td><td>(2,281)</td><td>(119,658)</td><td>(27,434)</td><td>(3,344)</td><td>(1,490)</td><td>(32,268)</td></tr<>	806039911	Public Defender Corp 25th Judicial	37,623	4,129	10,522	14,651	(24,394)	(84,922)	(1,273)	(6,787)	(2,281)	(119,658)	(27,434)	(3,344)	(1,490)	(32,268)
804629911 Public Defender Corp 6th & 24th Judicial District 61 02 7.584 - 7.584 (44.805) (15.579) (2,339) (37,233) (43.70) (50.388) (24.84) (2,855) (78.090) 804610911 Public Defender Corp 6th Judicial District 16.124 1.770 60.665 62.435 (10.455) (36.395) - - (47.395) (11,757) 19.902 - 8.145 809149911 Public Defender Corp 5th Judicial District 43.765 4.803 17.775 22.579 (28.377) (98.787) (1.411) (12.474) (2.686) (143.805) (31.913) (5.992) (1.753) (39.656) 80619911 Public Defender Corp. 23R 116.657 12.803 42.668 55.471 (75.638) (28.319) (3.948) (21.806) (7.156) (371.887) (85.063) 161 (4.672) (89.575) 804609911 Public Defender Corp. 93th 44.149 4.846 21.257 26.102 (28.656) (1.494) (29.113) (25.614) (151.500)							(20,660)			(1,912)		(97,524)	(23,235)			
804610911 Public Defender Corp 8th Judicial District 16,124 1,770 60,665 62,435 (10,455) (36,395) (546) - - (47,395) (11,757) 19,902 - 8,145 809149911 Public Defender Corp 8th Judicial 43,765 4,803 17,775 22,579 (28,377) (143,101) (12,474) (2,686) (31,438) (3,645) (39,658) 806149911 Public Defender Corp, 23R 116,657 12,003 42,668 55,471 (75,638) (28,037) (3,948) (21,806) (7,156) (371,887) (85,063) 161 (4,672) (49,575) 804609911 Public Defender Corp, 23R 44,449 4,846 21,257 26,102 (28,625) (99,654) (1,494) (29,113) (2,614) (161,500) (32,122) (1,763) (4,672) (49,573) 804609911 Public Defender Corp, 93R 44,149 4,846 21,257 28,102 (28,625) (99,654) (1,494) (29,113) (2,614) (161,500) (32,122)	804929911	Public Defender Corp 6th & 24th Judicial	69,103	7,584		7,584	(44,805)	(155,979)	(2,339)			(244,730)	(50,388)	(24,846)		(78,090)
806819911 Public Defender Corp. 23R 116,657 12,803 42,668 55,471 (75,638) (263,319) (3,948) (21,806) (7,156) (371,867) (85,063) 161 (4,672) (89,575) (84,672) (89,575) (1,707)		Public Defender Corp 8th Judicial District					(10,455)	(36,395)	(546)	-	-	(47,395)	(11,757)		-	
804609911 Public Defender Corp. 9th 44,149 4,846 21,257 26,102 (28,625) (99,654) (1,494) (29,113) (2,614) (161,500) (32,192) (1,763) (1,707) (35,663)															(1,753)	
807569911 Public Defender Corp/15th Judicial 49,140 5,393 13,376 18,769 (31,861) (110,919) (1,663) (10,803) (2,900) (158,146) (35,832) (9,213) (1,893) (46,937)	804609911	Public Defender Corp. 9th	44,149	4,846	21,257	26,102	(28,625)	(99,654)	(1,494)	(29,113)	(2,614)	(161,500)	(32,192)	(1,763)	(1,707)	(35,663)
	807569911	Public Defender Corp/15th Judicial	49,140	5,393	13,376	18,769	(31,861)	(110,919)	(1,663)	(10,803)	(2,900)	(158,146)	(35,832)	(9,213)	(1,893)	(46,937)

			Def	erred Outflows of Resou	Irces			Deferred Infle	ows of Resources			OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
806909911	Public Defender Corp/30th Jud Circuit	32,490	3,566	25,909	29,475	(21,066)	(73,337)	(1,100)	(10,273)	(2,081)	(107,857)	(23,691)	5,243	(1,359)	(19,808)
808439911 808269911	Public Defender/28th Jud. Ct. Public Defender/7th Judicial Circuit	13,821 23,034	1,517 2,528	2,224 1,520	3,741 4,048	(8,961) (14,935)	(31,196) (51,993)	(468) (780)	(2,458) (11,131)	(832) (1,426)	(43,915) (80,265)	(10,078) (16,796)	(2,075) (8,748)	(543)	(12,696) (26,475)
808379911	Public Defender-13th Circuit	157,017	17,233	57,451	74,684	(101,807)	(354,420)	(5,315)	(49,974)	(9,910)	(521,426)	(114,493)	(14,408)	(6,471)	(135,373)
867001802 857000001	Public Port Authority Public Safety	3,986,906	437,577	- 351,844	- 789,421	(2,585,037)	(8,999,278)	(134,945)	(12,544) (1,199,222)	(248,242)	(12,544) (13,166,725)	(2,907,163)	(17,569) (1,036,056)	(162,076)	(17,569) (4,105,295)
882800002	Public Salety Public Service Commission	1,028,489	112,880	41,660	154,540	(2,565,057) (666,854)	(2,321,515)	(134,945) (34,811)	(1,199,222) (302,448)	(63,221)	(3,388,849)	(749,952)	(1,030,030) (331,620)	(41,277)	(1,122,848)
879831702	Public Transit	38,774	4,256	26,197	30,452	(25,141)	(87,522)	(1,312)	(8,733)	(1,996)	(124,704)	(28,273)	(634)	(1,303)	(30,210)
800790005 809369911	Putnam Co Board of Education Putnam Co Development Authority	728,685 12,669	79,976 1,390	1,530,580 12,405	1,610,556 13,795	(472,466) (8,214)	(1,644,794) (28,596)	(24,664) (429)	(1,875,074) (6,801)	(51,399) (855)	(4,068,397) (44,896)	(531,341) (9,238)	81,849 2,885	(33,558) (559)	(483,050) (6,912)
808799911	Putnam Co Solid Waste Authority	4,607	506	5,509	6,015	(2,987)	(10,399)	(156)	(380)	(286)	(14,208)	(3,359)	5,492	(186)	1,947
806949911 808469911	Putnam Co. Aging Program	171,989	18,876 1.011	142,419	161,296	(111,515)	(388,216)	(5,821)	(24,097)	(9,151)	(538,799)	(125,411)	24,512	(5,974)	(106,873)
808469911	Putnam Co. Fire Service Putnam Co Health Dept	9,214 13,053	1,433	1,866 49,110	2,878 50,543	(5,974) (8,463)	(20,797) (29,463)	(312) (442)	(2,088)	(571)	(29,742) (38,368)	(6,718)	(1,076) 16,111	(372)	(8,167) 6,593
802397709	Putnam County Commission	795,967	87,360	121,897	209,257	(516,090)	(1,796,663)	(26,941)	(105,745)	(47,982)	(2,493,421)	(580,401)	(69,990)	(31,328)	(681,719)
808699911 806839911	Putnam County Parks & Recreation Comm Putnam Public Service District	16,348 150,491	1,794 16,517	- 7.377	1,794 23.894	(10,600) (97,575)	(36,901) (339,689)	(553) (5.094)	(25,572) (79,229)	(1,013)	(74,638) (531,593)	(11,921) (109,734)	(18,998) (46,968)	(661) (6.533)	(31,580) (163,235)
880830002	Racing Commission	112,020	12,295	-	12,295	(72,632)	(252,853)	(3,792)	(115,557)	(7,120)	(451,953)	(81,683)	(86,817)	(4,649)	(173,149)
856901401	Railroad Maintenance Authority	57,714	6,334	1,393	7,727	(37,420)	(130,272)	(1,953)	(18,857)	(3,474)	(191,977)	(42,084)	(13,331)	(2,268)	(57,682)
804678810 800810005	Rainelle, Town of Raleigh Co Board of Education	31,864 666,237	3,497 73,122	6,358 1,418,665	9,855 1,491,786	(20,660) (431,976)	(71,924) (1,503,835)	(1,079) (22,550)	(43,820) (2,753,742)	(2,234) (40,821)	(139,717) (4,752,924)	(23,235) (485,805)	(34,661) (654,289)	(1,459) (26,653)	(59,355) (1,166,747)
809459911	Raleigh Co PSD	79,167	8,689	43,891	52,580	(51,330)	(178,696)	(2,680)	(61,663)	(5,101)	(299,469)	(57,727)	985	(3,331)	(60,072)
804719911 807109911	Raleigh Co Recreation Authority	17,660 194,338	1,938 21,329	36,221 158,539	38,159 179,868	(11,450) (126,005)	(39,861) (438,661)	(598) (6,578)	(12,345) (20,806)	(642) (9,972)	(64,896) (602,023)	(12,877) (141,707)	3,013 31,124	(419) (6,511)	(10,283) (117,094)
802327709	Raleigh Co Solid Waste Authority Raleigh County Commission	837,296	91,896	149,622	241,518	(542,887)	(1,889,951)	(28,340)	(134,812)	(50,933)	(2,646,923)	(610,537)	(90,247)	(33,254)	(734,038)
807669911	Raleigh County Health Department	63,344	6,952	3,630	10,583	(41,071)	(142,981)	(2,144)	(25,348)	(3,779)	(215,323)	(46,189)	(23,708)	(2,467)	(72,364)
804429911 808929911	Raleigh County Housing Authority Raleigh County Memorial Airport	38,390 31,480	4,213 3,455	34,184 6,533	38,397 9,988	(24,892) (20,411)	(86,655) (71,057)	(1,299) (1,066)	(8,751) (13,781)	(1,806) (1,996)	(123,403) (108,311)	(27,993) (22,955)	3,909 (9,734)	(1,179) (1,303)	(25,264) (33,991)
807999911	Raleigh County Public Library	98,700	10,833	82,380	93,212	(63,995)	(222,787)	(3,341)	(25,109)	(5,002)	(320,233)	(71,970)	(4,982)	(3,266)	(80,218)
800830005 809279911	Randolph Co Board Of Education	326,269 124,065	35,809 13,617	494,535 25,861	530,344 39,478	(211,547)	(736,456) (280,041)	(11,043)	(1,214,468) (58,633)	(20,875)	(2,194,390)	(237,908) (90,466)	(338,676)	(13,629) (5,037)	(590,212) (147,071)
807679911	Randolph Co Emergency Ambulance Squad Randolph Co Health Department	95,798	10,514	15,319	25,833	(80,442) (62,114)	(216,236)	(4,199) (3,242)	(31,964)	(7,714) (5,557)	(431,029) (319,113)	(69,854)	(51,569) (29,439)	(3,628)	(102,920)
802417709	Randolph County Commission	371,620	40,787	126,027	166,814	(240,951)	(838,823)	(12,578)	(59,496)	(22,104)	(1,173,953)	(270,977)	(21,719)	(14,431)	(307,127)
806829911 804938810	Randolph County Housing Authority Ranson, City of	65,648 158,936	7,205 17,444	2,966 38,789	10,171 56,233	(42,565) (103,052)	(148,181) (358,753)	(2,222) (5,380)	(19,498) (31,879)	(3,993) (9,673)	(216,459) (508,735)	(47,869) (115,893)	(18,943) (6,799)	(2,607) (6,316)	(69,419) (129,008)
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	20,731	2,275	16,650	18,926	(13,442)	(46,794)	(702)	(25,328)	(1,664)	(87,929)	(15,116)	2,755	(1,086)	(13,448)
885571602 880100002	Real Estate Appraiser/Lic Cert Board Real Estate Commission	8,446 27,641	927 3,034	8,081 25,765	9,008 28,799	(5,476) (17,922)	(19,064) (62,392)	(286) (936)	(19,920)	(476) (1,260)	(45,222) (89,535)	(6,159) (20,155)	(13,648)	(310) (822)	(20,116) (21,018)
804469911	Real Estate Commission Red Sulphur Public Service District	36,855	3,034	25,765 8,436	28,799	(17,922) (23,896)	(83,189)	(1,247)	(7,026) (1,793)	(1,260) (2,258)	(112,384)	(20,155) (26,874)	(41) 3,075	(822) (1,474)	(25,273)
880500702	Reg Jail & Correctional Fac Authority	3,409,079	374,158	779,667	1,153,825	(2,210,385)	(7,695,003)	(115,387)	(1,042,996)	(199,089)	(11,262,860)	(2,485,825)	(900,669)	(129,985)	(3,516,479)
804629911 808709911	Region 1 Workforce Invest Region 2 Planning/Development Council	28,985 23.034	3,181 2,528	27,570 13,783	30,751 16,311	(18,793) (14,935)	(65,425) (51,993)	(981) (780)	(31,186) (7,057)	(2,217) (1,331)	(118,602) (76,095)	(21,135) (16,796)	(19) (2,045)	(1,448) (869)	(22,602) (19,710)
808569911	Region 4 Planning/Development Authority	47,824	5,249	26,170	31,419	(31,008)	(107,948)	(1,619)	(5,209)	(2,647)	(148,430)	(34,872)	3,325	(1,729)	(33,276)
808369911 808289911	Region 7 Planning/Development Council Region 8 Planning/Development Council	23,034 13.821	2,528 1,517	14,784 2,800	17,313 4,317	(14,935) (8,961)	(51,993) (31,196)	(780) (468)	(1,900) (3,132)	(1,426) (855)	(71,034) (44,612)	(16,796) (10,078)	9,188 (1.614)	(931) (559)	(8,539) (12,251)
808299911	Region 8 Solid Waste Authority	32,248	3,539	19,481	23,020	(20,909)	(72,790)	(408)	(8,803)	(1,640)	(105,234)	(23,515)	(3,435)	(1,071)	(28,020)
809689911	Region I Planning & Development Council	36,855	4,045	16,668	20,713	(23,896)	(83,189)	(1,247)	(4,956)	(2,210)	(115,499)	(26,874)	3,425	(1,443)	(24,891)
808219911 844050001	Regional Intergovernmental Council Rehabilitation Services, Division of	19,963 2.027.521	2,191 222,527	11,411	13,602 222,527	(12,944) (1,314,608)	(45,061) (4,576,538)	(676) (68,626)	(23,908) (1,589,509)	(1,379) (133,197)	(83,967) (7,682,477)	(14,557) (1,478,423)	(13,972) (1,035,015)	(900) (86,963)	(29,428) (2,600,401)
802559911	Ripley Convention & Visitors Bureau	4,607	506	933	1,439	(2,987)	(10,399)	(156)	(1,044)	(286)	(14,872)	(3,359)	(538)	(186)	(4,083)
800850005	Ritchie Co Board of Education	210,569	23,111	202,851	225,962	(136,529)	(475,299)	(7,127)	(524,213)	(14,641)	(1,157,809)	(153,542)	(126,651)	(9,559)	(289,752)
802659911 805159911	Ritchie Co Economic Development Authority Ritchie Co. Ambulance Authority, Inc.	4,607 90,601	506 9,944	933 37,174	1,439 47,117	(2,987) (58,744)	(10,399) (204,506)	(156) (3,067)	(1,044) (13,792)	(286) (5,419)	(14,872) (285,528)	(3,359) (66,065)	(538) (1,832)	(186) (3,538)	(4,083) (71,435)
802427709	Ritchie County Commission	148,571	16,306	60,523	76,829	(96,331)	(335,356)	(5,029)	(19,693)	(8,414)	(464,823)	(108,335)	(4,604)	(5,493)	(118,432)
806959911 804768810	Ritchie County Public Library Rivesville, Town of	18,427 9,214	2,022 1,011	3,733 12,741	5,755 13,753	(11,948) (5,974)	(41,595) (20,797)	(624) (312)	(4,176) (30,247)	(1,141) (760)	(59,483) (58,090)	(13,437) (6,718)	(2,152) (9,609)	(745) (497)	(16,334) (16,825)
800870005	Roane Co Board of Education	296,612	32,554	472,336	504,890	(192,318)	(669,515)	(10,039)	(513,314)	(14,945)	(1,400,131)	(216,283)	(24,676)	(9,757)	(250,715)
807079911	Roane Co Public Library	18,427	2,022	17,325	19,347	(11,948)	(41,595)	(624)	-	(950)	(55,116)	(13,437)	6,919	(621)	(7,139)
808689911 802437709	Roane Co. Committee on Aging, Inc. Roane County Commission	23,034 168,068	2,528 18,446	7,980 44,318	10,508 62,764	(14,935) (108,972)	(51,993) (379,364)	(780) (5,689)	(7,014) (52,987)	(1,426) (10,555)	(76,148) (557,567)	(16,796) (122,551)	(3,179) (27,018)	(931) (6,891)	(20,906) (156,460)
805539911	Robert C Byrd Clinic	241,092	26,461	75,197	101,658	(156,320)	(544,195)	(8,160)	(75,976)	(14,997)	(799,648)	(175,799)	(40,716)	(9,792)	(226,307)
804529911 804948810	Romney Public Housing Authority Romney, City of	13,821 90,601	1,517 9,944	5,109 37,048	6,626 46,992	(8,961) (58,744)	(31,196) (204,506)	(468) (3,067)	(1,140) (23,678)	(855) (5,656)	(42,620) (295,651)	(10,078) (66,065)	4,409 (2,690)	(559)	(6,227) (72,447)
804718810	Saint Albans, City of	528,102	57,961	312,550	370,511	(342,412)	(1,192,036)	(17,875)	(84,846)	(30,169)	(1,667,338)	(385,080)	23,555	(19,698)	(381,223)
896506625	Sanitary Board of Charleston	29,396	3,226	7,118	10,345	(19,060)	(66,353)	(995)	(5,317)	(1,670)	(93,395)	(21,435)	(4,463)	(1,091)	(26,989)
839590001 828101403	School Building Authority School of Osteopathic Medicine	34,551 1,230,803	3,792 135,085	12,489 418,366	16,281 553,451	(22,403) (798,030)	(77,990) (2,778,178)	(1,169) (41,659)	(15,165) (167,453)	(1,949) (75,257)	(118,676) (3,860,577)	(25,194) (897,474)	(6,625) 31,357	(1,272) (49,136)	(33,091) (915,253)
893020002	Secondary Schools Activities Comm.	32,248	3,539	5,664	9,203	(20,909)	(72,790)	(1,091)	(30,370)	(1,996)	(127,157)	(23,515)	(15,226)	(1,303)	(40,044)
825000001 810100001	Secretary of State Senate	203,659 181,098	22,352 19,876	41,933 16,257	64,286 36,133	(132,049) (117,421)	(459,701) (408,776)	(6,893) (6,130)	(85,451) (72,819)	(13,247) (10,709)	(697,341) (615,854)	(148,504) (132,053)	(35,361) (61,327)	(8,650) (6,992)	(192,514) (200,372)
807179911	Shady Spring PSD	50,675	5,562	9,370	14,932	(32,857)	(114,385)	(1,715)	(7,347)	(3,018)	(159,322)	(36,951)	(4,736)	(1,971)	(43,658)
832401003 804858810	Shepherd University Shepherdstown, Town of	1,618,601 122,466	177,647 13.441	160,821 28,400	338,468 41,841	(1,049,471) (79,404)	(3,653,520) (276,430)	(54,785) (4,145)	(538,354) (9,273)	(100,862)	(5,396,992) (376,478)	(1,180,248) (89,299)	(381,623) 1,202	(65,853)	(1,627,724) (92,814)
004000010	Shepherustown, Town of	122,400	10,441	20,400	41,041	(79,404)	(270,430)	(4,145)	(9,273)	(7,225)	(3/0,4/8)	(09,299)	1,202	(4,717)	(92,014)

		-	Defe	erred Outflows of Resou	Irces			Deferred Infle	ows of Resources				OPEB Ex	pense	
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
808609911	Short Line Public Service District	24,021	2,636	31,632	34,268	(15,575)	(54,221)	(813)	-	(1,199)	(71,809)	(17,516)	13,619	(782)	(4,679)
806539911 804878810	Sissonville Public Service District Sistersville, City of	27,641 381.601	3,034 41,882	- 516.918	3,034 558,800	(17,922) (247,423)	(62,392) (861,353)	(936) (12,916)	(9,147) (108,116)	(1,712) (24,267)	(92,108) (1,254,076)	(20,155) (278,255)	(7,667) 367,507	(1,117) (15,843)	(28,940) 73,409
805919911	So Highlands Comm. Mental	789,692	86,671	480,527	567,198	(512,022)	(1,782,499)	(12,910) (26,729)	(108,116) (88,672)	(43,827)	(2,453,749)	(575,826)	82,558	(28,614)	(521,881)
809619911	So Jackson Co Public Service District	27,641	3,034	4,806	7,840	(17,922)	(62,392)	(936)	(26,815)	(1,712)	(109,776)	(20,155)	(22,505)	(1,117)	(43,778)
804449911 808009911	South Charleston Housing Authority South Charleston Library Board	23,034 29,177	2,528 3,202	3,647 27,368	6,175 30,570	(14,935) (18,918)	(51,993) (65,858)	(780) (988)	(3,744)	(1,402) (2,306)	(72,854) (128,078)	(16,796)	(2,649) (6,026)	(916) (1,505)	(20,361) (28,806)
800840005	Southern Education Services	180,435	19,803	507,221	527,024	(116,918)	(407,280)	(6,107)	(40,009)	(8,936)	(539,314)	(21,275) (131,569)	207,218	(5,835)	(20,000) 69,813
809179911	Southern Soil Conservation District	18,427	2,022	11,727	13,749	(11,948)	(41,595)	(624)	(2,653)	(1,141)	(57,960)	(13,437)	9,257	(745)	(4,925)
806499911	Southwestern Water District	20,347	2,233	12,672	14,905	(13,193)	(45,927)	(689)	(26,922)	(1,612)	(88,342)	(14,837)	(6,331)	(1,053)	(22,220)
804928810 805909911	Spencer, City of St Albans Municipal Water Board	80,620 145,500	8,848 15,969	5,373 51,223	14,221 67,192	(52,273) (94,339)	(181,976) (328,423)	(2,729) (4,925)	(26,284) (46,485)	(4,920) (8,080)	(268,182) (482,253)	(58,786) (106,095)	(17,962) (35,810)	(3,212) (5,276)	(79,960) (147,181)
802810810	St. Marys, City of	60,657	6,657	91,472	98,129	(39,329)	(136,915)	(2,053)	(12,771)	(3,850)	(194,918)	(44,230)	72,531	(2,514)	25,787
897226625	St. Marys, City of NP	-		-	-	-	-	-	(39,603)	-	(39,603)	-	(37,360)		(37,360)
802699910 808879911	Star City, Town of State Bar Association	74,861 82,174	8,216 9.019	3,240 15,060	11,456 24,079	(48,539) (53,280)	(168,978) (185,484)	(2,534) (2,781)	(19,450) (26,992)	(4,587) (5,044)	(244,087) (273,581)	(54,587) (59,919)	(8,277) (14,072)	(2,995) (3,293)	(65,859) (77,284)
802921911	Stevens Correctional Center	441,874	48,497	880,613	929,110	(286,503)	(997,402)	(14,956)	(36,785)	(25,193)	(1,360,839)	(322,205)	531,959	(16,449)	193,305
804958810	Stonewood City of	44,149	4,846 843	12,880	17,726	(28,625)	(99,654)	(1,494)	(22,174)	(2,757)	(154,704) (28,185)	(32,192)	(14,503)	(1,800)	(48,496)
809009911 800890005	Sugar Creek PSD Summers Co Board of Education	7,678 184,880	843 20,291	8,754 286,708	9,597 307,000	(4,978) (119,873)	(17,331) (417,312)	(260) (6,258)	(5,276) (553,708)	(340) (10,248)	(28,185) (1,107,398)	(5,599) (134,810)	(176) (159,517)	(221) (6,691)	(5,996) (301,018)
807709911	Summers Co Health Department	13,821	1,517	17,983	19,500	(8,961)	(31,196)	(468)	(5,629)	(594)	(46,847)	(10,078)	(1,455)	(388)	(11,920)
802447709	Summers County Commission	135,518 18,427	14,874	8,229 26,473	23,103	(87,868) (11,948)	(305,893)	(4,587)	(44,728)	(8,556)	(451,632)	(98,817) (13,437)	(32,788)	(5,586)	(137,191)
805679911 807229911	Summers County Public Library Sun Valley Public Service District	31,864	2,022 3,497	26,473	28,496 10,030	(11,948) (20,660)	(41,595) (71,924)	(624) (1,079)	(9,213) (7,319)	(903) (1,996)	(64,282) (102,977)	(13,437) (23,235)	(996) (2,232)	(590) (1,303)	(15,023) (26,770)
811100001	Supreme Court / Judicial	5,816,067	638,333	754,469	1,392,802	(3,771,032)	(13,128,077)	(196,857)	(922,996)	(354,164)	(18,373,126)	(4,240,946)	(745,697)	(231,232)	(5,217,875)
818000001	Tax Dept	1,764,542	193,665	262,642	456,307	(1,144,097)	(3,982,939)	(59,725)	(550,399)	(108,826)	(5,845,986)	(1,286,665)	(526,296)	(71,053)	(1,884,013)
818010001 800910005	Tax Dept - Budget Office Taylor Co Board of Education	29,561 313,307	3,244 34,387	13,537 288,193	16,782 322,579	(19,167) (203,143)	(66,725) (707,200)	(1,001) (10,605)	(8,494) (449,965)	(1,687) (19,043)	(97,073) (1,389,955)	(21,555) (228,457)	2,426 (38,668)	(1,102) (12,433)	(20,231) (279,558)
802457709	Taylor Co Commission	187,729	20,604	145,769	166,373	(121,720)	(423,744)	(6,354)	(1,224)	(10,220)	(563,263)	(136,888)	60,253	(6,673)	(83,308)
807719911	Taylor Co Health Dept.	57,133	6,271	70,980	77,251	(37,044)	(128,962)	(1,934)	(51,313)	(4,152)	(223,405)	(41,660)	13,000	(2,712)	(31,372)
804289911 805129911	Taylor Co PSD Taylor County Public Library	27,641 9,214	3,034 1,011	14,720 3,406	17,754 4,417	(17,922) (5,974)	(62,392) (20,797)	(936) (312)	(6,675) (760)	(1,712) (571)	(89,637) (28,414)	(20,155) (6,718)	1,241 2,940	(1,117) (372)	(20,031) (4,151)
802669911	The Housing Authority of The County of Jackson	32,248	3,539	17,387	20,926	(20,909)	(72,790)	(1,091)	(7,443)	(1,830)	(104,064)	(23,515)	(16)	(1,195)	(24,725)
802920911	Tomlinson PSD	9,598	1,053	32,858	33,912	(6,223) (13,690)	(21,664) (47,660)	(325) (715)	(31,700) (33,241)	(1,046) (1,664)	(60,958) (96,970)	(6,998) (15,396)	11,320	(683) (1,086)	3,639
803058810 803158810	Town of Ansted Town of Belle	21,115 35,703	2,317 3,919	22,652 24,446	24,969 28,365	(13,690) (23,149)	(47,660) (80,589)	(1,208)	(33,241) (34,854)	(1,664) (2,306)	(96,970) (142,107)	(15,396) (26,034)	(10,772) (5,633)	(1,086) (1,505)	(27,255) (33,172)
805438810	Town of Beverly	27,257	2,992	25,977	28,969	(17,673)	(61,525)	(923)	(5,164)	(1,544)	(86,829)	(19,875)	4,723	(1,009)	(16,161)
802821810 803458810	Town of Chapmanville Town of Clay	38,007 15,356	4,171 1,685	77,816 13,324	81,987 15,009	(24,643) (9,957)	(85,789) (34,662)	(1,286) (520)	(184) (37,116)	(2,306) (1,308)	(114,207) (83,562)	(27,714) (11,197)	45,289 (13,929)	(1,505) (853)	16,070
897166625	Town of Davis	24.186	2,654	22.646	25.301	(15,682)	(54,662)	(819)	(37,116)	(1,308)	(72,953)	(17,636)	(13,929) 19,123	(897)	(25,979) 590
803568810	Town of Eleanor	26,489	2,907	33,821	36,728	(17,175)	(59,792)	(897)	(3,425)	(1,355)	(82,644)	(19,315)	11,218	(884)	(8,982)
805088810 804488810	Town of Fairview Town of Fayetteville	4,607 103,270	506 11,334	933 53,837	1,439 65,171	(2,987) (66,959)	(10,399) (233,103)	(156) (3,495)	(686) (9,943)	(286) (5,799)	(14,513) (319,299)	(3,359) (75,302)	(36) 8,794	(186) (3,786)	(3,581) (70,295)
803248810	Town of Gauley Bridge	8,446	927	14,997	15,924	(5,476)	(19,064)	(286)	(664)	(286)	(25,776)	(6,159)	4,201	(186)	(2,144)
803768810	Town of Glendale	110,565	12,135	23,271	35,406	(71,688)	(249,567)	(3,742)	(20,202)	(6,573)	(351,772)	(80,621)	(16,501)	(4,292)	(101,414)
803808810 803798810	Town of Grant Town Town of Grantsville	9,214 36,855	1,011 4,045	16,953 8,294	17,964 12,339	(5,974) (23,896)	(20,797) (83,189)	(312) (1,247)	(7,656) (8,353)	(286) (2,281)	(35,025) (118,966)	(6,718) (26,874)	(843) (3,799)	(186) (1,490)	(7,747) (32,163)
804508810	Town of Hamlin	8,830	969	33,221	34,191	(5,725)	(19,931)	(299)	(0,000)	(2,201)	(25,955)	(6,438)	10,899	(1,430)	4,460
803698810	Town of Harpers Ferry	44,533	4,888	52,065	56,952	(28,874)	(100,520)	(1,507)	(5,911)	(2,329)	(139,141)	(32,472)	13,809	(1,521)	(20,184)
804178810 802822810	Town of Marlinton Town of Middlebourne	28,409 27,641	3,118 3,034	72,124 64,276	75,242 67,310	(18,420) (17,922)	(64,125) (62,392)	(962) (936)		(1,544) (1,450)	(85,050) (82,699)	(20,715) (20,155)	32,960 32,941	(1,009) (947)	11,236 11,839
804308810	Town of Monongah	31,434	3,450	2,143	5,593	(20,382)	(70,954)	(1,064)	(42,915)	(2,292)	(137,607)	(22,921)	(23,325)	(1,496)	(47,742)
804738810	Town of New Haven	26,106	2,865	18,295	21,160	(16,926)	(58,926)	(884)	(40,752)	(2,210)	(119,697)	(19,036)	(4,427)	(1,443)	(24,905)
804548810 802824810	Town of Nutter Fort Town of Paw Paw	56,050 5,375	6,152 590	9,536 41,903	15,688 42,492	(36,342) (3,485)	(126,517) (12,132)	(1,897) (182)	(41,018) (43,250)	(3,779) (1,022)	(209,552) (60,070)	(40,870) (3,919)	(17,487)	(2,467) (667)	(60,824)
804898810	Town of Pineville	34,551	3,792	8,245	12,037	(22,403)	(77,990)	(1,169)	(17,768)	(2,138)	(121,468)	(25,194)	(17,755)	(1,397)	(44,346)
805038810	Town of Union	13,821	1,517	11,193	12,710	(8,961)	(31,196)	(468)	(2,468)	(855)	(43,948)	(10,078)	4,443	(559)	(6,193)
803298810 805138810	Town of Wardensville Town of West Hamlin	13,821 18,427	1,517 2,022	5,285 3,733	6,802 5,755	(8,961) (11,948)	(31,196) (41,595)	(468) (624)	(3,134) (4,176)	(855) (1,141)	(44,613) (59,483)	(10,078) (13,437)	(98) (2,152)	(559) (745)	(10,735) (16,334)
805188810	Town of West Union	58,436	6,414	37,371	43,784	(37,889)	(131,902)	(1,978)	(12,383)	(3,441)	(187,592)	(42,610)	(350)	(2,246)	(45,206)
803228810	Town of Winfield	51,827	5,688	38,415	44,103	(33,604)	(116,985)	(1,754)	(3,638)	(3,161)	(159,141)	(37,791)	20,847	(2,064)	(19,008)
816000001 806019911	Treasurer of State's Office Tri River Transit	567,493 28,793	62,284 3,160	58,659 97,535	120,943 100,695	(367,952) (18,669)	(1,280,951) (64,991)	(19,208) (975)	(80,857)	(34,448) (286)	(1,783,416) (84,921)	(413,803) (20,995)	(74,226) 35,355	(22,491) (186)	(510,520) 14,174
802927911	Tri-State Airport Authority	91,369	10,028	241,636	251,664	(59,242)	(206,240)	(3,093)	(6,062)	(5,633)	(280,269)	(66,624)	103,011	(3,678)	32,709
806929911	Tri-State Transit Authority	254,529	27,935	33,246	61,181	(165,032)	(574,524)	(8,615)	(97,330)	(16,399)	(861,900)	(185,597)	(50,335)	(10,707)	(246,639)
800930005 807729911	Tucker Co Board of Education Tucker Co Health Dept.	91,136 9,214	10,003 1,011	162,679 2,800	172,682 3,811	(59,091) (5,974)	(205,713) (20,797)	(3,085) (312)	(316,710) (760)	(6,224)	(590,824) (28,414)	(66,454) (6,718)	(49,835) 1,437	(4,063) (372)	(120,353) (5,653)
808119911	Tucker Co. Solid Waste Authority	38,774	4,256	11,823	16,079	(25,141)	(87,522)	(1,312)	(55,212)	(2,757)	(171,944)	(28,273)	(9,001)	(1,800)	(39,075)
802467709	Tucker County Commission	195,682	21,477	78,698	100,175	(126,876)	(441,694)	(6,623)	(33,093)	(11,446)	(619,733)	(142.687)	2,860	(7,473)	(147,300)
804519911 805579911	Tucker County Development Authority Tug River Health Association	4,607 200,014	506 21,952	1,381 104,263	1,887 126,215	(2,987) (129,686)	(10,399) (451,474)	(156) (6,770)	(1,734) (16,312)	(286) (11,457)	(15,562) (615,698)	(3,359) (145,846)	(511) 24,099	(186) (7,479)	(4,056) (129,226)
800950005	Tyler Co Board of Education	472,804	51,892	358,941	410,833	(306,557)	(1,067,216)	(16,003)	(114,325)	(30,484)	(1,534,585)	(344,758)	176,343	(19,903)	(188,318)
802477709	Tyler County Commission	180,819	19,846	114,745	134,590	(117,240)	(408,146)	(6,120)	(10,422)	(10,149)	(552,077)	(131,849)	37,689	(6,626)	(100,786)

			Def	erred Outflows of Reso	Irces			Deferred Infle	ows of Resources			OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
808169911	Union PSD	49,908	5,478	2,248	7,725	(32,359)	(112,652)	(1,689)	(21,004)	(3,042)	(170,746)	(36,392)	(23,880)	(1,986)	(62,258)
809919911 805449911	Union Williams PSD Upper Ohio Conservation District	28,409 4,607	3,118 506	13,115 8,628	16,233 9,134	(18,420) (2,987)	(64,125) (10,399)	(962) (156)	(36,634) (4,546)	(2,044) (143)	(122,184) (18,231)	(20,715) (3,359)	(14,285) (455)	(1,335) (93)	(36,335) (3,907)
800970005	Upshur Co Board of Education	452,429	49,656	554,547	604,203	(293,347)	(1,021,227)	(15,313)	(767,217)	(25,784)	(2,122,888)	(329,901)	(156,646)	(16,834)	(503,381)
807139911	Upshur Co Public Library	23,034	2,528	19,098	21,626	(14,935)	(51,993)	(780)	(3,799)	(1,188)	(72,694)	(16,796)	3,859	(776)	(13,713)
802487725 802579911	Upshur County Commission Upshur County Development Authority	167,168 4.607	18,347 506	- 933	18,347 1,439	(108,388) (2,987)	(377,332) (10,399)	(5,658) (156)	(64,880) (1,044)	(10,369) (286)	(566,628) (14,872)	(121,895) (3,359)	(34,027) (538)	(6,770) (186)	(162,691) (4,083)
807749911	Upshur-Buckhannon Health Department	18,427	2,022	25,677	27,700	(11,948)	(41,595)	(624)	(8,118)	(927)	(63,211)	(13,437)	1,674	(605)	(12,367)
896716625	Valley Comprehensive Mental Health Ctr	27,449	3,013	5,136	8,149	(17,798)	(61,959)	(929)	(34,432)	(1,580)	(116,697)	(20,015)	(23,066)	(1,032)	(44,114)
840400001 809129911	Veterans Affairs Vienna Public Library	845,831 25,722	92,833 2.823	167,861 30,175	260,693 32,998	(548,421) (16,677)	(1,909,217) (58,059)	(28,629) (871)	(336,305)	(51,881) (1,521)	(2,874,453) (83,544)	(616,761) (18,756)	(193,391) 5,705	(33,873)	(844,025) (14,044)
809939911	Warm Springs PSD	14.588	1,601	21,328	22,998	(9,459)	(32,929)	(494)	(6,416) (1,328)	(1,521) (571)	(44,780)	(10,638)	5,705	(993) (372)	(14,044)
883430602	Water Development Authority	46,452	5,098	28,326	33,424	(30,119)	(104,853)	(1,572)	(27,315)	(3,018)	(166,877)	(33,872)	(10,365)	(1,971)	(46,208)
800990005 806869911	Wayne Co Board of Education Wayne Co Health Dept.	855,808 28,967	93,928 3,179	802,242	896,169 3,179	(554,890) (18,781)	(1,931,737) (65,383)	(28,967) (980)	(773,446) (60,162)	(46,123) (2.234)	(3,335,163) (147,542)	(624,036) (21,122)	121,247 (39,227)	(30,114) (1,459)	(532,903) (61,808)
896136625	Wayne County Commission	14,588	1,601	345	1,947	(9,459)	(32,929)	(494)	(74,555)	(1,707)	(119,144)	(10,638)	(33,716)	(1,114)	(45,467)
801010005	Webster Co Board of Education	221,198	24,277	131,344	155,621	(143,420)	(499,289)	(7,487)	(255,774)	(13,627)	(919,597)	(161,292)	(56,952)	(8,897)	(227,141)
802507709 807769911	Webster County Commission Webster County Health Dept.	125,921 13,053	13,820 1,433	40,244 286	54,064 1,719	(81,645) (8,463)	(284,229) (29,463)	(4,262) (442)	(52,301) (8,507)	(8,009) (808)	(430,447) (47,683)	(91,819) (9,518)	(19,997) (3,241)	(5,229) (528)	(117,045) (13,287)
808349911	Webster Springs Public Service District	9,214	1,011	2,514	3,525	(5,974)	(20,797)	(312)	(18,469)	(523)	(46,075)	(6,718)	(9,860)	(320)	(16,919)
897066625	Weirton Board of Park Commissioners	-	-	-	72.071	-	-	-	(4,783)	-	(4,783)	-	(4,924)	-	(4,924)
897086625 841901801	Weirton Sanitary Board Welch Emergency Hospital	121,232 717,824	13,306 78,784	58,765	72,071 78,784	(78,604) (465,424)	(273,645) (1,620,278)	(4,103) (24,296)	(25,354) (563,251)	(7,405) (45,371)	(389,111) (2,718,620)	(88,399) (523,421)	23,401 (446,195)	(4,835) (29,622)	(69,834) (999,238)
803288810	Welch, City of	126,282	13,860	10,147	24,007	(81,879)	(285,044)	(4,274)	(24,424)	(7,744)	(403,365)	(92,082)	(22,019)	(5,057)	(119,158)
831000503	West Liberty State College	1,303,340	143,046	389,018	532,064	(845,062)	(2,941,910)	(44,114)	(288,473)	(80,421)	(4,199,980)	(950,366)	(91,205)	(52,507)	(1,094,079)
880130602 886107204	West Virginia Lottery Commission West Virginia University	654,393 31,095,186	71,822 3,412,804	113,410 3,908,553	185,232 7,321,357	(424,296) (20,161,553)	(1,477,101) (70,188,321)	(22,149) (1,052,480)	(198,085) (4,557,477)	(41,146) (1,877,679)	(2,162,777) (97,837,510)	(477,169) (22,673,916)	(118,595) (4,164,001)	(26,864) (1,225,946)	(622,628) (28,063,862)
804709911	Westbrook Health Services	845,742	92,823	-	92,823	(548,364)	(1,909,016)	(28,626)	(346,050)	(53,833)	(2,885,888)	(616,696)	(272,362)	(35,147)	(924,205)
804613911	Western Conservation District	1,152	126	4,333	4,460	(747)	(2,600)	(39)	-	-	(3,385)	(840)	1,422	-	582
807149911 803238810	Weston Sanitary Board Weston, City of	30,328 110,096	3,329 12,083	9,748 48,946	13,077 61,029	(19,664) (71,384)	(68,458) (248,510)	(1,027) (3,726)	(31,746) (41,896)	(2,281) (7,215)	(123,175) (372,732)	(22,115) (80,280)	(9,339) 7,251	(1,490) (4,710)	(32,944) (77,739)
801030005	Wetzel Co Board of Education	856,251	93,977	712,258	806,235	(555,178)	(1,932,737)	(28,982)	(266,573)	(50,940)	(2,834,410)	(624,359)	196,752	(33,258)	(460,866)
806049911 896736625	Wetzel Co Emergency Ambulance Authority	54,131 238,537	5,941 26,180	31,893	37,834 26,180	(35,097)	(122,184)	(1,832)	(16,351)	(3,185)	(178,649)	(39,471)	9,893	(2,079)	(31,657) (414,901)
802517709	Wetzel Co Hospital Wetzel County Commission	238,537 335.615	26,180	207,618	26,180	(154,663) (217,607)	(538,428) (757,553)	(8,074) (11,360)	(295,392) (38,414)	(15,222) (18,551)	(1,011,779) (1.043,484)	(173,936) (244,723)	(231,027) 29,518	(9,938) (12,112)	(227,317)
807779911	Wetzel-Tyler Health Department	11,243	1,234	-	1,234	(7,290)	(25,378)	(381)	(54,207)	(1,184)	(88,438)	(8,198)	(28,575)	(772)	(37,545)
896926625 807609911	Wheeling Housing Authority Wheeling-Ohio Co Health Department	43,244 100,222	4,746 11,000	10,061 36,143	14,807 47,143	(28,039) (64,982)	(97,611) (226,222)	(1,464) (3,392)	(24,307) (52,471)	(2,457) (6,916)	(153,878) (353,984)	(31,533) (73,080)	(23,526) 6,427	(1,605) (4,516)	(56,664) (71,168)
806689911	White Oak Public Service District	27.641	3.034	21.254	24,288	(17,922)	(62,392)	(3,392) (936)	(4,395)	(1,379)	(87,023)	(20,155)	1.545	(4,516) (900)	(19,510)
804889911	Whitehall Public Service District	13,821	1,517	3,870	5,387	(8,961)	(31,196)	(468)	(1,699)	(855)	(43,179)	(10,078)	872	(559)	(9,765)
809079911 842000001	Wilderness Public Service District William R Sharpe Jr Hospital	37,431 1,505,367	4,108 165,219	19,516	23,624 165,219	(24,269) (976,053)	(84,489) (3,397,928)	(1,267) (50,952)	(11,897) (530,830)	(2,050) (92,020)	(123,972) (5,047,783)	(27,294) (1,097,680)	(3,237) (581,582)	(1,339) (60,080)	(31,870) (1,739,342)
804489911	Williamson Housing Authority	46,452	5,098	29,981	35,080	(30,119)	(104,853)	(1,572)	(6,568)	(2,852)	(145,964)	(33,872)	7,075	(1,862)	(28,659)
807019911	Williamson Utility Board	5,759	632	1,137	1,769	(3,734)	(12,998)	(195)	(16,135)	(571)	(33,633)	(4,199)	(4,767)	(372)	(9,338)
803118810 801050005	Williamson, City of Wirt Co Board of Education	36,087 96,090	3,961 10,546	- 201,869	3,961 212,415	(23,398) (62,303)	(81,456) (216,896)	(1,221) (3,252)	(96,718) (243,294)	(2,780) (6,890)	(205,573) (532,636)	(26,314) (70,067)	(63,597) (9,789)	(1,816) (4,498)	(91,727) (84,354)
802577709	Wirt County Commission	23,802	2,612	61,478	64,090	(15,433)	(53,726)	(806)	(41,345)	(1,712)	(113,022)	(17,356)	2,529	(1,117)	(15,944)
801070005	Wood Co Board of Education	1,199,969	131,701	2,090,135	2,221,835	(778,038)	(2,708,581)	(40,615)	(3,508,040)	(86,827)	(7,122,101)	(874,991)	(411,611)	(56,689)	(1,343,290)
808669925 806249911	Wood Co Parks & Recreation Wood Co Solid Waste Authority	3,647 4,607	400 506	883 933	1,283 1,439	(2,365) (2,987)	(8,232) (10,399)	(123) (156)	(660) (1,557)	(208) (286)	(11,588) (15,384)	(2,659) (3,359)	(554) (1,256)	(135) (186)	(3,348) (4,801)
896146625	Wood County Commission	692,806	76,038	474,460	550,498	(449,203)	(1,563,808)	(23,449)	(30,673)	(38,053)	(2,105,186)	(505,179)	153,716	(24,845)	(376,307)
89000002	Workers Compensation Comm.	10,660	1,170	-	1,170	(6,912)	(24,062)	(361)	(85,765)	(1,232)	(118,332)	(7,773)	(53,276)	(805)	(61,854)
805139911 882500602	Workforce Investment Board of Kanawha Co Workforce WV/Payroll-05303	39,478 1,354,925	4,333 148,708	48,933	53,266 148,708	(25,597) (878,509)	(89,111) (3,058,348)	(1,336) (45,860)	(5,467) (913,314)	(1,640) (86,140)	(123,150) (4,982,171)	(28,787) (987,981)	12,368 (724,095)	(1,070) (56,241)	(17,489) (1,768,317)
804639911	WV Affordable Housing Trust		-	-	-		-	-	(21,242)	-	(21,242)	-	(15,080)	-	(15,080)
883802402 855069301	WV Bd of Social Worker Examiners	9,214 4,607	1,011	14,917	15,929 1,439	(5,974)	(20,797) (10,399)	(312)	(7,714) (1.044)	(357)	(35,154)	(6,718) (3,359)	(798)	(233)	(7,749)
882200002	WV Bd. of Chiropractic Examiners WV Board of Barbers And Cosmetologists	31,480	3,455	21,825	25,280	(20,411)	(71,057)	(1,066)	(17,962)	(1,712)	(14,872) (112,208)	(22,955)	(2,620)	(186)	(4,083) (26,691)
881116002	WV Board of Veterinary Medicine	4,607	506	933	1,439	(2,987)	(10,399)	(156)	(1,044)	(286)	(14,872)	(3,359)	(538)	(186)	(4,083)
847752301 837707001	WV Division of Energy WV Division of Juvenile Services	17,660 2,175,393	1,938 238,757	9,170 680,723	11,108 919,479	(11,450) (1,410,485)	(39,861) (4,910,316)	(598) (73,631)	(20,684) (528,151)	(1,141) (133,440)	(73,734) (7,056,022)	(12,877) (1,586,248)	(14,877) (322,496)	(745) (87,123)	(28,499) (1,995,867)
881074002	WV Engineers Registration Board	2,175,393 18,427	238,757 2,022	5,020	7,042	(1,410,485) (11,948)	(4,910,316) (41,595)	(624)	(528,151) (1,520)	(133,440) (1,141)	(7,056,022) (56,828)	(1,586,248) (13,437)	(322,496) 3,369	(87,123) (745)	(1,995,867) (10,813)
814000001	WV Enterprise Planning Board	123,617	13,567	5,122	18,689	(80,151)	(279,030)	(4,184)	(32,609)	(7,605)	(403,580)	(90,139)	(28,990)	(4,966)	(124,095)
881300002 816000002	WV Massage Therapy Licensure Board WV Mun. Pensions Oversight Board	4,607 4,991	506 548	933 1.998	1,439 2,545	(2,987) (3,236)	(10,399) (11,265)	(156) (169)	(1,044)	(286)	(14,872) (15.620)	(3,359) (3,639)	(538)	(186) (186)	(4,083) (3,889)
809649911	WV Municipal League	13,821	1,517	10,179	11,696	(8,961)	(31,196)	(468)	(13,465)	(1,022)	(55,111)	(10,078)	(1,930)	(667)	(12,675)
887200504	WV Network For Educational Telecom	261,521	28,703	101,809	130,512	(169,566)	(590,308)	(8,852)	(54,992)	(15,607)	(839,324)	(190,695)	(33,598)	(10,190)	(234,483)
830703503 818020001	WV Northern Community College WV Office Of Tax Appeals	634,928 20,347	69,686 2,233	126,023 2,297	195,708 4,530	(411,676) (13,193)	(1,433,165) (45,927)	(21,490) (689)	(148,131) (4,284)	(37,431) (1,260)	(2,051,892) (65,352)	(462,975) (14,837)	(101,139) (2,857)	(24,439) (822)	(588,553) (18,516)
834957902	WV Parkways Econ. Dev.& Tourism Authority	1,770,067	194,271	289,980	484,251	(1,147,679)	(3,995,411)	(59,912)	(379,452)	(109,431)	(5,691,886)	(1,290,694)	(212,471)	(71,447)	(1,574,612)
837701401 833300001	WV Parole Board WV School for the Deaf and Blind	52,849 694,344	5,800 76,207	53,912 129,208	59,712 205,415	(34,266) (450,200)	(119,290) (1,567,279)	(1,789) (23,501)	(32,969) (293,637)	(3,503) (44,042)	(191,817) (2,378,659)	(38,536) (506,300)	63,170 (213,857)	(2,288) (28,755)	22,346 (748,913)
833300001 884610002	WV School for the Deaf and Blind WV Solid Waste Management Board	694,344 28,793	76,207	129,208 7,957	205,415	(450,200) (18,669)	(1,567,279) (64,991)	(23,501) (975)	(293,637) (27,798)	(44,042) (1,616)	(2,378,659) (114,049)	(506,300) (20,995)	(213,857) (18,341)	(28,755) (1,055)	(748,913) (40,391)
		20,700	0,100	1,001	,	(10,000)	(01,001)	(0.0)	(21,100)	(1,010)	(,575)	(20,000)	(10,041)	(1,000)	(10,001)

			Defe	erred Outflows of Reso	urces			Deferred Infle	ows of Resources				OPEB EX	cpense	
Employer Account Number	Employer Name	Net OPEB Liability	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	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	Amortization of Reallocation	Total OPEB Expense
832603203	WV Southern Community College	768,248	84,318	131,803	216,121	(498,118)	(1,734,096)	(26,003)	(147,517)	(45,896)	(2,451,629)	(560,189)	(140,054)	(29,965)	(730,208)
881063502	WV State Board of Examiners for LPNs	27,929	3.065	22.314	25.379	(18,109)	(63,042)	(945)	(9,186)	(1,486)	(92,767)	(20,365)	9.602	(971)	(11,734)
832802203	WV State University	1,298,502	142,515	242,421	384,936	(841,925)	(2,930,991)	(43,950)	(251,333)	(76,905)	(4,145,104)	(946,839)	(227,452)	(50,212)	(1,224,503)
804259911	WVSU Metro Area Agency on Aging	67,183	7,374	43,020	50,393	(43,560)	(151,647)	(2,274)	(15,621)	(4,136)	(217,238)	(48,989)	4,831	(2,700)	(46,858)
802599911	WVSC R & D Corporation	261,357	28,685	2,486	31,171	(169,459)	(589,937)	(8,846)	(101,188)	(16,327)	(885,757)	(190,575)	(91,338)	(10,661)	(292,575)
801090005	Wyoming Co Board of Education	385,095	42,266	482,431	524,697	(249,689)	(869,240)	(13,034)	(759,066)	(23,838)	(1,914,867)	(280,803)	(146,294)	(15,563)	(442,660)
808429911	Wyoming Co Council on Aging	75,245	8,258	34,415	42,674	(48,788)	(169,844)	(2,547)	(60,823)	(5,301)	(287,303)	(54,867)	(16,284)	(3,460)	(74,611)
807809911	Wyoming Co Health Department	13,821	1,517	6,561	8,078	(8,961)	(31,196)	(468)	(4,176)	(855)	(45,656)	(10,078)	(779)	(559)	(11,415)
809559911	Wyoming Co Public Library	23,034	2,528	1,284	3,812	(14,935)	(51,993)	(780)	(12,865)	(1,426)	(81,999)	(16,796)	(4,563)	(931)	(22,290)
802547709	Wyoming County Commission	379,517	41,653	76,556	118,209	(246,072)	(856,649)	(12,846)	(113,837)	(23,506)	(1,252,909)	(276,735)	(83,720)	(15,347)	(375,802)
809749911	Wyoming County Economic Dev Authority	12,285	1,348	2,800	4,148	(7,965)	(27,730)	(416)	(8,910)	(855)	(45,876)	(8,958)	(3,510)	(559)	(13,027)
	State Of West Virginia Special Funding - Public														
	School Support Plan (PSSP)	115,742,155	12,703,099	44,755,389	57,458,488	(75,045,107)	(261,254,183)	(3,917,530)	(64,422,013)	(7,231,754)	(411,870,587)	(84,396,595)	(31,753,924)	(4,721,621)	(120,872,140)
	State of West Virginia Special Funding - OPEB														
	Supplemental for Unfunded Liability	68,554,386	7,524,079	71,537,534	79,061,613	(44,449,416)	(154,741,547)	(2,320,363)	(1,373,125)	(3,896,254)	(206,780,706)	(49,988,328)	81,976,198	(2,543,858)	29,444,012
	State of West Virginia Special Funding - Financial														
	Stability Fund	11,425,731	1,254,013	11,922,922	13,176,936	(7,408,236)	(25,790,258)	(386,727)	(228,854)	(649,377)	(34,463,452)	(8,331,388)	13,662,700	(423,976)	4,907,336
		\$ 441,691,746	\$ 48,477,187	\$ 227,650,816	\$ 276,128,003	\$ (286,384,889)	\$ (996,990,392)	\$ (14,949,961)	\$ (200,892,872)	\$ (26,757,944)	\$ (1,525,976,058)	\$ (322,071,759)	\$ 17,470,217	\$ (17,470,217)	\$ (322,071,759)

Notes to Financial Statements

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 post-employment 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, 2020.

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 Teacher's Defined Contribution Retirement 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 gualify 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 State Teacher's Retirement System, 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 304-957-2627, ext. 72627 or the RHBT Controller, Jennifer Priddy, at 304-352-0298, ext. 20298. 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, 2020. 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, 2020, was based on a measurement date of June 30, 2020, 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, 2021 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, 2020. 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.

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 \$142 million for the fiscal year ending 2020. The paygo rates for June 30, were:

	202	20	201	9
Paygo premium	\$	168	\$	183

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, 2020, the Plan's OPEB eligible membership consisted of the following:

Retirees and beneficiaries currently receiving benefit payments	43,269
Inactive plan members entitled to but not yet receiving benefit payments ^a	11,913
Active plan members	<u>34,319</u>
Totals	89,501

^a Inactive plan members excluded 5,013 waived annuitants over the age 75 in 2020.

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, 2020, were as follows:

Total OPEB liability	\$1,666,333,746
Plan fiduciary net position	<u>1,224,642,000</u>
Net OPEB liability	<u>\$ 441,691,746</u>
Plan fiduciary net position as a percentage of the total OPEB liability	73.49%
Covered payroll	\$1,712,420,688
Net OPEB Liability as a percentage of covered payroll	25.79%

Reconciliation of net OPEB liability of the Plan

The reconciliation of the net OPEB liability of the RHBT at June 30, 2020 is as follows:

Net OPEB liability at the beginning of the year, July 1, 2019 ^a	\$1,659,132,325
OPEB expense	(322,071,759)
Employer contributions	(193,406,000)
Change in liability experience outflows/(inflows) recognized in current liabilities	(92,883,040)
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	660,505,374)
Change in investment experience outflows/(inflows) recognized in current assets	51,425,594

Net OPEB liability at the end of the year, June 30, 2020 ^b <u>\$ 441,691,746</u>

^a Based on an actuarial valuation date of June 30, 2018 with a measurement date of June 30, 2019.

^b Based on an actuarial valuation date of June 30, 2020 with a measurement date of June 30, 2020.

Components of OPEB expense

The reconciliation of the OPEB expense of the RHBT at June 30, 2020 is as follows:

2.25%

Service cost	\$	43,991,277
Interest on the total OPEB liability		192,119,243
Projected earnings on Plan investments		(81,674,552)
OPEB Plan operating expenses		3,236,000
Other changes in Plan fiduciary net position		(662,000)
Recognition of outflow/(inflow) of resources due to liabilities		(111,619,648)
Recognition of outflow/(inflow) of resources due to assumption changes		(367,790,037)
Recognition of outflow/(inflow) of resources due to assets	_	327,958
Total OPEB expense	<u>\$</u>	<u>(322,071,759)</u>

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, 2020, which is the measurement date.

Actuarial assumptions

The net OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation

Salary increases	Specific to the OPEB	covered group.	Ranging from	1 2.75% f	to 5.18%,
	including inflation				

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

Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.50% for plan year end 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022. 9.15% for plan year end 2023, 8.40% for plan year end 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20 year closed period beginning June 30, 2017
Asset valuation method	Market value
Wage inflation	2.75% for PERS and TRS, and 3.25% for Troopers
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2020 actuarial valuation.
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 cost. Operating expenses are included as a component of the annual expense.
Mortality Post Retirement	TRS: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females.
	PERS: Pub-2010 Below-Median Income General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 106% for males and 113% for females.
	Troopers A and B: Pub-2010 Public Safety Healthy Retiree Mortality Tables projected with scale MP-2019 and scaling factors of 100% for males and females.
Mortality Pre-Retirement	TRS: Pub-2010 General Employee Mortality Tables projected with MP-2019.
	PERS: Pub-2010 Below-Median Income General Employee Mortality Tables projected with MP-2019.
	Troopers A and B: Pub-2010 Public Safety Employee Mortality Tables projected with scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

Certain assumptions have been changed since the prior actuarial valuation as of June 30, 2018 and a measurement date of June 30, 2020 as reflected in the footnote *Reconciliation of the Total OPEB Liability between Valuation Dates*. The net effect of the assumption changes was approximately \$1,147 million.

- General/Price inflation –Decrease price inflation rate from 2.75% to 2.25%.
- Discount Rate Decrease discount rate from 7.15% to 6.65%.
- Wage inflation Decrease wage inflation rate from 4.00% to 2.75% for PERS and TRS, and 3.25% for Troopers.
- OPEB Retirement Develop explicit retirement rates for members who are eligible to retire with healthcare benefits and elect healthcare coverage.

- Waived Annuitant Termination Develop explicit waived termination rates for members who are eligible to retire with healthcare benefits but waive healthcare coverage.
- SAL Conversion Develop explicit SAL conversion rates for members who are eligible to convert sick and annual leave (SAL) balances at retirement and convert SAL balances into OPEB benefits.
- Lapse/Re-entry Develop net lapse/re-entry rates for members who either lapse coverage after electing healthcare coverage or elect healthcare coverage after waiving coverage.
- Other demographic assumptions develop termination, disability, and mortality rates based on experience specific to OPEB covered group.
- Salary increase develop salary increase assumptions based on experience specific to the OPEB covered group.

The long-term expected rate of return of 6.65% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.00% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.50% 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 percentage. Target asset allocations, capital market assumptions ("CMA"), and forecast returns were provided by the Plan's investment advisors, including West Virginia Investment Management Board ("WV-IMB"). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments ("WV-BTI") was estimated based on WV-IMB assumed inflation of 2.0% plus a 25 basis point spread.

The target allocation and estimates of annualized long-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	Long-Term Expected Real Rate of Return
Global Equity	6.8%
Core Plus Fixed Income	4.1%
Core Real Estate	6.1%
Hedge Fund	4.4%
Private Equity	8.8%

Single discount rate

A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65% and a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date to the extent benefits are effectively financed on a pay-as-you-go basis. The long-term municipal bond rate used to develop the single discount rate was 3.13% as of the beginning of the year and 2.45% as of the end of the year. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Future pre-funding assumptions include a \$30 million annual contribution from the State through 2037. Based on those assumptions, and that the Plan is expected to be fully funded by fiscal year ended June 30, 2025, 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

Differences between expected and actual experience and changes in assumptions 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 (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the current measurement period, the expected remaining service lives of all active members expected to receive a plan benefit was approximately 315,298 years. Additionally, the total number of plan members expected to receive a plan benefit as of the actuarial valuation date was 77,886. As a result, the average of the expected remaining service lives for plan members expected to receive a plan benefit for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 4.0482 years.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

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:

Experience (Gain)/Loss	0	riginal Balance	Date Established	Original Recognition Period/ Amortization Factor		nt Recognized in OPEB Expenses		Int Recognized in Int OPEB Expense	tol	ferred (Inflows) be Recognized in re OPEB Expenses	to be	erred Outflows e Recognized in e OPEB Expenses
1. Differences Between Expected and	s	(204,502,688)	June 30, 2020	4.0482	s	-	s	(50,516,943)	s	(153,985,745)	s	
Actual Non-Investment Experience	S	(222,869,315)	June 30, 2019	4.3013	s	(51,814,408)	s	(51,814,408)	s	(119,240,499)	s	
	S	(32,789,568)	June 30, 2018	4.6370	s	(14, 142, 578)	s	(7,071,289)	s	(11,575,701)	s	
	s	(10,450,977)	June 30, 2017	4.7140	s	(6,651,025)	s	(2,217,008)	s	(1,582,944)	\$	
	\$	(470,612,548)			\$	(72,608,011)	\$	(111,619,648)	\$	(286,384,889)	\$	
2. Assumption Changes	\$	(1,028,295,411)	June 30, 2020	4.0482	s	-	s	(254,012,996)	\$	(774,282,415)	s	
	\$	(236,043,521)	June 30, 2019	4.3013	s	(54,877,251)	\$	(54,877,251)	\$	(126,289,019)	\$	
	\$	(273, 118, 328)	June 30, 2018	4.6370	s	(117,799,580)	s	(58,899,790)	\$	(96,418,958)	\$	
	\$		June 30, 2017	4.7140	s		\$		\$		\$	
	\$	(1,537,457,260)			\$	(172,676,831)	\$	(367,790,037)	\$	(996,990,392)	\$	-
3. Difference Between Expected	s	51,753,552	June 30, 2020	5.0000	s		s	10,350,710	s		s	41,402,842
and Actual Investment Earnings	S	11,790,575	June 30, 2019	5.0000	S	2,358,115	s	2,358,115	\$		S	7,074,345
	S	(12,845,466)	June 30, 2018	5.0000	s	(5,138,186)	s	(2,569,093)	s	(5, 138, 187)	S	
	\$	(49,058,870)	June 30, 2017	5.0000	\$	(29,435,322)	\$	(9,811,774)	\$	(9,811,774)	\$	
	\$	1,639,791			\$	(32,215,393)	\$	327,958	\$	(14,949,961)	\$	48,477,187
4. Total	\$	(2,006,430,017)			\$	(277,500,235)	\$	(479,081,727)	\$	(1,298,325,242)	\$	48,477,187

A. Outflows and (Inflows) of Resources Recognized in Current and Future OPEB Expenses as of Plan Year End June 30, 2020

Year Ending		on-Investment Experience		Assumption Changes	_	Investment Experience	_	Deferred (Inflows)		Deferred Outflows	(Ini	Net Deferred flows)/Outflows
June 30, 2021	s	(110,985,584)	\$	(367,790,037)	\$	327,958	\$	(491,156,488)	\$	12,708,825	\$	(478,447,663)
June 30, 2022	\$	(106,835,763)	s	(346,409,413)	\$	10,139,731	ş	(455,814,270)	ş	12,708,825	\$	(443, 105, 445)
June 30, 2023	\$	(66, 128, 626)	s	(270,547,513)	\$	12,708,825	S	(336,676,139)	\$	12,708,825	\$	(323,967,314)
June 30, 2024	\$	(2,434,917)	s	(12,243,427)	\$	10,350,712	s	(14,678,344)	\$	10,350,712	\$	(4, 327, 632)
Total	\$	(286,384,890)	\$	(996,990,391)	\$	33,527,226	\$	(1,298,325,241)	\$	48,477,187	\$	(1,249,848,054)
C. Change In Deferred Outflows/(Inflows) Recogni	zed in Liab	ility and Assets for C	urrent	Plan Year End								
Year Ending		Experience	_	Assumption Changes	_	Investment Experience						
June 30, 2020	s	(92,883,040)	s	(660,505,374)	s	51,425,594						

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

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 (5.65%) or 1-percentage-point higher (7.65%) than the current discount rate:

	1% Decrease (5.65%)	Discount Rate (6.65%)		1% Increase (7.65%)	
Net OPEB liability	\$ 629,911,183	\$	441,691,746	\$	284,127,314

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:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 265,769,754	\$ 441,691,746	\$ 654,169,712

Reconciliation of Total OPEB Liability Between Valuation Dates

The preparation of dual actuarial OPEB valuations, both measured at June 30, 2020 created a variance from the total OPEB liability disclosed in RHBT's June 30, 2020 financial statements in comparison to the total OPEB liability in the GASB Statement No. 75 allocation schedules because of the differences in the actuarial valuation dates.

The following is a reconciliation between the total OPEB liability based on actuarial valuation as of June 30, 2018, measurement date June 30, 2020, and the actuarial valuation as of June 30, 2020, measurement date June 30, 2020.

Total OPEB liability as of June 30, 2020 ª	\$2,813,048,891
Demographic Experience	(118,419,734)
Change in Demographic and OPEB Valuation Assumptions ^b	(279,313,510)
Change in Healthcare-Related Assumptions ^c	(831,170,927)
Change in Discount Rate from 7.15% to 6.65%	82,189,026
Total OPEB liability as of June 30, 2020 ^b	<u>\$1,666,333,746</u>

^a Based on actuarial valuation as of June 30, 2018, measurement date June 30, 2020.

^b Reflects Experience Study review from July 1, 2015, to June 30, 2020.

^c Reflects available capped subsidy and premium information through June 1, 2021.

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 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 Events

Subsequent to the OPEB valuation with a measurement date of June 30, 2020, the WV OPEB Plan was still experiencing the effects of the global pandemic that was declared by the World Health Organization due to an outbreak and spread of the COVID-19 virus. The OPEB valuation with a measurement date of June 30, 2020 does not reflect the recent and still developing impact of COVID-19, which is likely to influence healthcare claims experience, demographic experience and economic expectations.