

# **West Virginia Retiree Health Benefit Trust Fund**

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

**As of and for the Years Ended June 30, 2017 and 2016**

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## **Independent Auditors' Report**

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

### ***Report on the Schedules***

We have audited the accompanying schedules 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 years ended June 30, 2017 and 2016, 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, 2017, and the total for all entities of the column titled net OPEB liability (specified column total) included in the accompanying schedule of OPEB amounts by employer as of June 30, 2016, and the related notes.

### ***Management's Responsibility for the Schedules***

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

### ***Auditors' Responsibility***

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, 2017, and the employer OPEB allocations and net OPEB liability for the total of all participating entities for RHBT, as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of RHBT as of and for the year ended June 30, 2017, and our report thereon, dated August 9, 2018, expressed an unmodified opinion on those financial statements.

***Restrictions on Use***

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

*Dixon Hughes Goodman LLP*

**Charleston, West Virginia  
August 9, 2018**

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 169,007	0.082282551%
881000502	Accountancy, Board of	5,174	0.002519008%
858000001	Adjutant General	423,010	0.205946029%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	42,763	0.020819768%
	Consolidated Public Retirement Board	159,534	0.077670464%
	Ethics Commission	12,677	0.006172026%
	Finance Division	17,637	0.008586953%
	General Services Division/Building Commission	184,926	0.090033032%
	Public Employees Grievance Board	21,685	0.010557407%
	Information Services and Communications	484,614	0.235938510%
	Office of Technology	10,230	0.004980590%
	Public Employees Insurance Agency	63,054	0.030698606%
	Division of Personnel	111,631	0.054348563%
	Prosecuting Attorneys Institute	7,605	0.003702576%
	Public Defender Services	40,691	0.019810748%
	Purchasing Division	74,564	0.036302376%
	Real Estate Division	33,718	0.016415999%
	Retiree Health Benefit Trust Fund	33,952	0.016530021%
	Secretary of Administration	7,281	0.003544917%
	Surplus Property	17,457	0.008499250%
	Travel Management	8,674	0.004222965%
	Travel Management - Aviation	17,407	0.008474800%
867001902	Aeronautics Commission	3,972	0.001933803%
808019911	Aging & Family Services of Mineral County	14,172	0.006899763%
851000001	Agriculture	644,090	0.313580906%
803018810	Anmoore, Town of	15,888	0.007735213%
837700501	Anthony Correctional Center	147,814	0.071964552%
808789911	Appalachian Area Agency on Aging	10,396	0.005061384%
885550902	Architects, Board of	1,986	0.000966902%
808869911	Armstrong Public Service District	5,958	0.002900705%
807009911	Association of Co Officials	5,958	0.002900705%
803068810	Athens, City of	17,874	0.008702115%
824000001	Attorney General	321,661	0.156603499%
815000001	Auditors Office	329,587	0.160462343%
800010005	Barbour Co Board of Education	129,601	0.063097148%
807269911	Barbour Co Health Department	17,029	0.008290719%
807239911	Barbour Co Senior Center	14,294	0.006959160%
802007709	Barbour County Commission	49,206	0.023956376%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	8,986	0.004374913%
805589911	Belington Clinic	133,249	0.064873453%
809239911	Benedum Airport Authority	29,411	0.014319005%
800030005	Berkeley Co Board of Education	942,934	0.459075748%
807279911	Berkeley Co Health Dept.	32,542	0.015843360%
896006625	Berkeley County Commission	71,547	0.034833289%
897186625	Berkeley County P.S.D.	3,048	0.001483946%
802629911	Berkeley Senior Services	6,877	0.003348128%
806729911	Big Bend PSD	3,972	0.001933803%
804839911	Bingamon PSD	3,972	0.001933803%
832401103	Blue Ridge Community & Technical College	207,791	0.101164884%
809739911	Bluefield Housing Authority	13,902	0.006768312%
804409911	Bluefield Sanitary Board	79,476	0.038693593%
832906503	Bluefield State College	374,283	0.182222985%
803328810	Bluefield, City of	179,168	0.087229280%
805619911	Bluestone Health Center	103,886	0.050577817%
804439911	Bluwell Public Service District	23,832	0.011602820%
857300001	Board of Coal Mine Health & Safety	3,972	0.001933803%
885400901	Board of Examiners of Psychologists	1,986	0.000966902%
881311002	Board of Funeral Service Examiners	2,182	0.001062326%
891600002	Board of Medicine	20,535	0.009997646%
886760002	Board of Respiratory Care	1,986	0.000966902%
800050005	Boone Co Board of Education	219,037	0.106640098%
802217709	Boone Co Commission	236,194	0.114992892%
807289911	Boone Co Health Department	5,418	0.002637801%
805149911	Boone Co Housing and Redevelopment Authority	11,781	0.005735684%
808959911	Boone Co Parks & Recreation Comm.	13,167	0.006410470%
805829911	Boone County Ambulance Authority	94,331	0.045925881%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804949911	Boone County Community Organization	8,841	0.004304319%
806209911	Boone County Public Service District	12,504	0.006087683%
808769911	Boone-Madison Public Library	1,986	0.000966902%
806859911	Bradley Public Service District	11,058	0.005383685%
809359911	Branchland-Midkiff Public Service Dist.	7,944	0.003867607%
800070005	Braxton Co Board of Education	92,672	0.045117938%
807029911	Braxton Co Health Department	3,101	0.001509749%
807579911	Braxton Co. Senior Citizens Center	13,767	0.006702586%
802037709	Braxton County Commission	114,722	0.055853419%
886109304	Bridgevalley Community and Technical College	312,866	0.152321576%
800090005	Brooke Co Board of Education	276,318	0.134527859%
897136625	Brooke Co Commission	205,778	0.100184837%
804739911	Brooke County Committee on Aging	16,563	0.008063843%
807309911	Brooke County Health Department	9,930	0.004834508%
808719911	Brooke County Public Library	5,958	0.002900705%
802549911	Buckhannon Housing Authority	8,950	0.004357387%
805009911	Buffalo Creek Memorial Library	1,986	0.000966902%
808979911	Buffalo Creek Public Service District	17,874	0.008702115%
878621302	Bureau of Senior Services	67,355	0.032792377%
802519911	Burnsville Public Utility	3,972	0.001933803%
800110005	Cabell Co Board of Education	498,358	0.242629995%
807319911	Cabell Co Health Department	62,119	0.030243184%
896936625	Cabell Co. Comm. - Non-Par	362,124	0.176303268%
804999911	Cabell Co. Community Service	26,824	0.013059501%
807939911	Cabell County Public Library	131,794	0.064164830%
805499911	Cabin Creek Health Center	201,892	0.098292904%
800130005	Calhoun Co Board of Education	78,881	0.038403912%
804759911	Calhoun Co Committee on Aging	11,781	0.005735684%
802067709	Calhoun County Commission	42,658	0.020768424%
802589911	Camp Dawson Event Center	58,104	0.028288446%
804389911	Canaan Valley Public Service District	3,972	0.001933803%
806849911	Capon Bridge Public Library	3,162	0.001539448%
805008810	Capon Bridge, Inc. Town of	6,533	0.003180649%
805639911	Central Communication, Inc.	23,697	0.011537094%
805479911	Central Hampshire PSD	16,293	0.007932391%
808809911	Central WV Aging Services	160,339	0.078062459%
802679911	Central WV Regional Airport Authority	65,146	0.031716906%
808519911	Central WV Transit Authority	63,269	0.030803072%
803749911	Century Volga Public Service District	9,525	0.004637330%
805779911	Chapmanville Public Library	3,972	0.001933803%
804589911	Charles Town Utility Board	38,936	0.018956336%
803418810	Charles Town, City of	49,454	0.024077117%
804419911	Charleston Convention & Visitors Bureau	15,387	0.007491297%
805609911	Charleston Housing	148,162	0.072133979%
807869911	Charleston Urban Renewal Authority	3,824	0.001861748%
809859911	Chestnut Ridge Public Service District	7,269	0.003538977%
803098810	City of Barboursville	124,061	0.060400194%
896366625	City of Beckley	128,799	0.062706931%
803168810	City of Belmont	19,782	0.009631041%
897146625	City of Benwood	9,224	0.004490786%
804038810	City of Bridgeport	218,175	0.106220183%
896356625	City of Buckhannon	132,248	0.064386107%
896276625	City of Charleston	13,111	0.006383206%
803438810	City of Chester	29,263	0.014246950%
896386625	City of Follansbee	63,030	0.030686712%
803708810	City of Franklin	17,340	0.008442132%
803728810	City of Gary	15,888	0.007735213%
803778810	City of Glenville	8,532	0.004153880%
804848810	City of Grafton	63,900	0.031110279%
896226625	City of Huntington	10,464	0.005094491%
896446625	City of Kenova	1,596	0.000777027%
803108810	City of Keyser	63,687	0.031006579%
804148810	City of Madison	30,587	0.014891551%
897206625	City of Mannington	3,672	0.001787746%
804048810	City of Milton	52,250	0.025438374%
804318810	City of Montgomery	16,537	0.008051185%
804338810	City of Moorefield	51,531	0.025088323%
896436625	City of New Martinsville	143,048	0.069644182%
804498810	City of Paden City	39,722	0.019339007%
804518810	City of Parsons	19,664	0.009573592%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802820810	City of Pennsboro	4,050	0.001971778%
803148810	City of Petersburg	34,842	0.016963135%
804478810	City of Philippi	52,028	0.025330291%
803188810	City of Ravenswood	55,746	0.027140433%
803428810	City of Richwood	39,184	0.019077077%
804758810	City of Ripley	92,896	0.045227238%
804788810	City of Ronceverte	38,470	0.018729459%
804018810	City of Salem	31,850	0.015506454%
804868810	City of Shinnston	34,137	0.016619900%
804828810	City of Smithers	11,415	0.005557494%
896846625	City of South Charleston/Sanitary Bd.	1,596	0.000777027%
896836625	City of Summersville	5,052	0.002459611%
804998810	City of Thomas	7,944	0.003867607%
897096625	City of Weirton	122,676	0.059725894%
897106625	City of Weirton/Water Board	72,240	0.035170682%
896216625	City of Wellsburg	3,456	0.001682584%
803128810	City of White Sulphur Springs	48,313	0.023521611%
805248810	City of Williamstown	36,362	0.017703161%
897196625	City/Co Building Management Corporation	2,394	0.001165540%
809669911	Clarksburg Harrison Reg Housing Authority	39,720	0.019338033%
805979911	Clarksburg Water Board	68,700	0.033447202%
804028810	Clarksburg, City of	343,011	0.166997936%
808239911	Clarksburg-Harrison Public Library	15,753	0.007669487%
800150005	Clay Co Board of Education	110,110	0.053607783%
807339911	Clay Co Health Department	26,476	0.012890074%
806089911	Clay Co. Emergency Ambulance Authority	3,972	0.001933803%
802077709	Clay County Commission	28,122	0.013691444%
897236625	Claywood Park PSD	10,776	0.005246391%
809099911	Coalfeld Comm. Action Partnership, Inc.	158,976	0.077398870%
803270001	Commerce, Office of Secretary, Dept. of	39,102	0.019037154%
808279911	Committee on Aging for Randolph County Inc.	28,109	0.013685115%
809479911	Community Action of South	194,654	0.094769019%
832502103	Concord College	523,485	0.254863297%
802499911	Concord University Research & Dev. Corporation	27,512	0.013394460%
807739911	Cool Ridge Flat Top PSD	7,748	0.003772182%
837701801	Corrections/Salem Corr, Dept. of	257,536	0.125383677%
837702101	Corrections/St. Mary's Corr., Dept. of	377,273	0.183678693%
805559911	Corridor G Regional Development Auth.	1,986	0.000966902%
806899911	Cottageville Public Service District	6,093	0.002966431%
807119911	Council of the Southern Mts	14,490	0.007054585%
805439911	County Commissioners' Association of WV	3,972	0.001933803%
805689911	Cowen Public Library	1,986	0.000966902%
809139911	Cowen Public Service District	17,273	0.008409513%
806939911	Crab Orchard-Mac Arthur PSD	15,361	0.007478639%
808389911	Craft Memorial Library	9,930	0.004834508%
806429911	Craigsville Public Library	1,986	0.000966902%
809699911	Craigsville Public Service District	25,622	0.012474297%
802810911	Crum Public Service District	196	0.000095424%
804339911	Culloden Public Service District	5,958	0.002900705%
835100001	Culture and History	218,229	0.106246716%
806619911	Danese Public Service District	5,958	0.002900705%
881021502	Dental Examiners, Board of	7,110	0.003461566%
836500001	Department of Corrections	760,596	0.370302882%
828600001	Department of Education	989,186	0.481593943%
867001602	Department of Highways	9,931,657	4.835315020%
845000001	Department of Labor	160,026	0.077909828%
837704001	Dept. of Corrections/Denmar Facility	126,947	0.061805268%
812102101	Development Office	178,760	0.087030885%
804979911	Developmental Center & Workshop, Inc.	11,524	0.005610561%
805189911	Dignity Hospice of Southern West Virginia	60,742	0.029572779%
809609911	Disability Rights of West Virginia	47,372	0.023063477%
883952702	Division of Financial Institution	47,854	0.023298143%
853543001	Division of Protective Services	68,720	0.033456939%
885460602	Division of Tourism	111,820	0.054440311%
800170005	Doddridge Co Board of Education	130,546	0.063557473%
802087709	Doddridge Co Commission	135,183	0.065815038%
809059911	Doddridge Co Senior Citizens, Inc.	11,916	0.005801410%
807349911	Doddridge County Health Department	6,694	0.003259033%
867001503	DOT Office of Administrative Hearings	42,476	0.020679816%
809319911	Dunbar Housing Authority	7,012	0.003413854%
803048810	Dunbar, City of	169,443	0.082494821%
897246625	East Ridge Health Services	21,072	0.010259089%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804359911	Eastern Panhandle Regional PDC Region 9	8,127	0.003956702%
830700103	Eastern WV Community & Technical College	60,389	0.029400918%
809209911	Eastern WV Community Action	52,089	0.025359990%
812112201	Economic Development Authority	41,358	0.020135508%
853322303	Education & Arts, Dept. of	52,712	0.025663303%
829100001	Educational Broadcasting	162,380	0.079056137%
805089911	Elk Valley Public Service District	13,166	0.006409983%
803598810	Elkins, City of	148,244	0.072173901%
805839911	Elkins-Randolph Co. Airport Authority	3,972	0.001933803%
804579911	Elkins-Randolph County Public Library	3,972	0.001933803%
806599911	Emergency Services Authority/Raleigh	54,075	0.026326891%
808059911	Empowerment Through Employment, Inc..	6,006	0.002924074%
805469911	Enlarged Hepzibah PSD	7,870	0.003831579%
847750001	Environmental Protection, Department of	1,709,789	0.832426122%
856403501	Environmental Quality Board	3,972	0.001933803%
883702502	Examiners in Counseling, Board of	8,895	0.004330609%
881105502	Examiners/Registered Nurses, Board of	20,779	0.010116440%
804699911	Fairmont - Morgantown Housing Authority	27,804	0.013536623%
832101103	Fairmont State University	1,030,857	0.501881594%
803618816	Fairmont, City of	306,428	0.149187179%
808509911	Fairmont-Marion Co Transit Authority	42,895	0.020883810%
800190005	Fayette Co Board of Education	293,686	0.142983624%
807359911	Fayette Co Health Department	15,008	0.007306777%
802097709	Fayette County Commission	241,746	0.117696176%
808229911	Fayette County Public Library	19,860	0.009669016%
861700001	Fire Commission	68,191	0.033199391%
809579911	Flatwoods-Canoe Run Public Service Dist.	46,902	0.022834653%
805059911	FMRS Health System, Inc.	246,830	0.120171366%
830850001	Forestry, Division of	182,337	0.088772379%
805319911	Friendly Public Service District	7,944	0.003867607%
805209911	Gateway Industries Inc.	3,972	0.001933803%
805029911	Gauley River Public Service District	11,916	0.005801410%
852000901	Geological Survey	77,448	0.037706243%
809199911	Gilmer Co Ambulance Service	12,896	0.006278532%
800210005	Gilmer Co Board of Education	59,528	0.028981733%
807369911	Gilmer Co Health Department	3,972	0.001933803%
802107709	Gilmer County Commission	49,578	0.024137487%
805489911	Gilmer County Senior Center	7,944	0.003867607%
832200003	Glenville State College	358,249	0.174416690%
804219911	Glenville State College Research Corporation	3,432	0.001670900%
804349911	Glenville Utility	19,860	0.009669016%
805239911	Good News Mountaineer Garage	14,516	0.007067243%
812000001	Governors Office	74,904	0.036467674%
804969911	Grandview Doolin PSD	3,972	0.001933803%
800230005	Grant Co Board of Education	66,440	0.032346658%
802587709	Grant Co Commission	76,692	0.037338178%
807049911	Grant County Commission on Aging	22,425	0.010917809%
807379911	Grant County Health Department	17,751	0.008642231%
804479911	Grant County Housing Authority	8,572	0.004173354%
804509911	Grant County Public Service District	11,916	0.005801410%
802619911	Grant Memorial Hospital	421,254	0.205091231%
802609911	Grant Public Service District	3,162	0.001539448%
804838810	Granville, Town of	57,681	0.028082504%
805899911	Greater Bridgeport Convention & Visitors Bureau	5,958	0.002900705%
807329911	Greater Harrison Co Public Service District	15,753	0.007669487%
897156625	Greater Huntington Parks	18,576	0.009043890%
802689911	Greater Paw Paw Sanitary District	2,796	0.001361257%
896866625	Green Acres Reg. Center	41,820	0.020360436%
804819911	Green Valley - Glenwood PSD	43,779	0.021314193%
800250005	Greenbrier Co Board of Education	268,397	0.130671207%
805429911	Greenbrier Co C.V.B.	7,944	0.003867607%
807629911	Greenbrier Co Committee on Aging	1,986	0.000966902%
807389911	Greenbrier Co Health Department	21,295	0.010367659%
808949911	Greenbrier Co Solid Waste Authority	20,757	0.010105729%
807089911	Greenbrier Co. Public Service Dist. #2	19,860	0.009669016%
802127709	Greenbrier County Commission	186,880	0.090984179%
805699911	Greenbrier County Library	3,972	0.001933803%
805389911	Greenbrier Housing Authority	3,053	0.001486380%
809189911	Greenbrier PSD	9,930	0.004834508%
808039911	Greenbrier Valley Airport	28,919	0.014079471%
804959911	Hamlin Public Service District	3,972	0.001933803%
800270005	Hampshire Co Board of Education	110,105	0.053605592%

See accompanying notes.



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807399911	Hampshire Co Health Dept.	10,518	0.005120781%
805849911	Hampshire Co. Development Authority	3,972	0.001933803%
802137709	Hampshire County Commission	174,679	0.085044014%
804649911	Hampshire County Committee	9,734	0.004739084%
804829911	Hampshire County Public Library	1,986	0.000966902%
809509911	Hamrick Public Service District	9,930	0.004834508%
800290005	Hancock Co Board of Education	181,803	0.088512397%
809589911	Hancock Co Sheltered Workshop	29,692	0.014455813%
802147709	Hancock County Commission	169,694	0.082617023%
807409911	Hancock County Health Department	7,944	0.003867607%
800310005	Hardy Co Board of Education	90,768	0.044191203%
804669911	Hardy Co Committee on Agency, Inc.	13,902	0.006768312%
807419911	Hardy Co Health Department	9,342	0.004548235%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	4,281	0.002084243%
802157709	Hardy County Commission	116,364	0.056652841%
805169911	Hardy County Public Service District	11,916	0.005801410%
807069911	Hardy County Rural Development Authority	1,986	0.000966902%
808829911	Harpers Ferry-Bolivar Pub Service Dist.	1,986	0.000966902%
800330005	Harrison Co Board of Education	611,775	0.297848063%
802167709	Harrison County Commission	454,898	0.221470866%
807429911	Harrison County Health Department	34,098	0.016600913%
806699911	Harrison County Solid Waste Authority	1,986	0.000966902%
805099911	Hatfield-McCoy Regional Recreation Authority	35,382	0.017226039%
885640802	Health Care Authority	65,978	0.032121972%
840000001	Health Dept.	1,441,670	0.701889532%
827851203	Higher Education Policy Commission	153,989	0.074970905%
803928810	Hinton, City of	51,912	0.025273816%
813000102	Homeland Security - Emergency Management	63,156	0.030748057%
843000001	Hopemont State Hospital	271,751	0.132304132%
810200601	House of Delegates	106,062	0.051637222%
808899911	Housing Authority of City of Keyser	8,950	0.004357387%
805789911	Housing Authority, City of Spencer	5,958	0.002900705%
805669911	Housing Development Corporation	64,022	0.031169676%
808576625	Housing Development Fund	71,083	0.034607387%
859800001	Human Rights Commission	49,073	0.023891624%
891500002	Human Services, Dept. of	6,282,371	3.058627820%
806059911	Hundred-Littleton PSD	1,986	0.000966902%
897276625	Huntington Sanitary Board	10,682	0.005200626%
806169911	Huntington WV Housing Authority	60,769	0.029585924%
806399911	Huntington/Cabell/Wayne Animal Shelter	3,972	0.001933803%
896286625	Hurricane Water & Sewer	38,975	0.018975323%
837700901	Huttonsville Correctional Center	519,483	0.252914956%
880143502	Insurance Commission	526,025	0.256099918%
841800501	Jackie Withrow Hospital	241,500	0.117576165%
800350005	Jackson Co Board of Education	250,872	0.122139006%
807859911	Jackson Co Commission on Aging	9,538	0.004643660%
809629911	Jackson Co Public Library	6,154	0.002996129%
802177709	Jackson County Commission	220,681	0.107440494%
802569911	Jackson County Development Authority	1,986	0.000966902%
807439911	Jackson County Health Department	9,930	0.004834508%
808679911	Jane Lew Water Company	7,944	0.003867607%
800370005	Jefferson Co Board of Education	472,084	0.229838022%
808729911	Jefferson Co Parks & Recreation Comm	9,072	0.004416783%
896046625	Jefferson County Commission	74,320	0.036183349%
806229911	Jefferson County Council	22,138	0.010778081%
807449911	Jefferson County Health Department	16,746	0.008152938%
808099911	Jefferson County PSD	17,874	0.008702115%
882550002	Jobs Investment Trust Board	10,558	0.005140256%
842500001	John Manchin Sr. Health Care	116,214	0.056579813%
810300001	Joint Comm on Govt & Finance	173,287	0.084366307%
879571602	Justice & Community Service	59,685	0.029058170%
800390206	Kan Co Public Library/Kan Co BOE	174,707	0.085057646%
806649911	Kan Valley Senior Services Inc	47,315	0.023035726%
805959911	Kanawha Co Ambulance Authority	402,120	0.195775674%
800390005	Kanawha Co Board of Education	1,396,187	0.679745975%
804369911	Kanawha Co Parks & Recreation	26,857	0.013075568%
896056625	Kanawha County Commission	352,840	0.171783271%
807909911	Kanawha Falls Public Service District	26,306	0.012807308%
806719911	Kanawha Public Service District	17,604	0.008570663%
808489911	Kanawha Valley Transit Authority	236,003	0.114900145%
807459911	Kanawha/Charleston Health Department	60,929	0.029663822%
807889911	Keyser-Mineral County Library	3,972	0.001933803%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809599911	Kingwood Parks & Recreation Board	1,986	0.000966902%
809539911	Kingwood Public Library	3,972	0.001933803%
806289911	Kingwood Sanitary Sewer Works	14,969	0.007287790%
809569911	Kingwood Water Works	16,698	0.008129569%
803318810	Kingwood, City of	36,720	0.017877456%
808409911	Kyova Interstate Planning Commission	9,734	0.004739084%
842310001	Lakin Correctional Facility	238,327	0.116031605%
842300001	Lakin State Hospital	272,267	0.132555351%
804269911	Lavalette Public Service District	22,752	0.011077012%
809389911	Leadsville P.S.D.	9,930	0.004834508%
805049911	Legal Aid of West Virginia	218,721	0.106486251%
800410005	Lewis Co Board of Education	196,716	0.095772922%
807819911	Lewis Co Senior Citizens Center Inc.	12,970	0.006314559%
802597709	Lewis County Commission	148,053	0.072080911%
807469911	Lewis County Health Department	7,944	0.003867607%
896236625	Lewisburg, City of	71,612	0.034864935%
835000001	Library Commission	84,559	0.041168199%
800430005	Lincoln Co Board of Education	147,549	0.071835534%
802017709	Lincoln Co Commission	68,099	0.033154600%
807479911	Lincoln Co Health Dept.	7,269	0.003538977%
806969911	Lincoln Co Public Service District	11,585	0.005640260%
809069911	Logan Co Ambulance Authority	124,905	0.060811103%
800450005	Logan Co Board of Education	347,063	0.168970688%
802227709	Logan Co Commission	244,061	0.118823254%
807489911	Logan Co Health Department	9,390	0.004571604%
809839911	Logan Co PSD	61,039	0.029717376%
809549911	Logan-Mingo Area Mental Health, Inc.	130,984	0.063770718%
809779911	Louis Bennett Memorial Library	8,572	0.004173354%
804309911	Lubeck Public Service District	31,053	0.015118427%
808329911	Lynn Murray Memorial Library	2,352	0.001145092%
809949911	Malden Public Service District	17,739	0.008636389%
800490005	Marion Co Board of Education	491,693	0.239385081%
802237709	Marion Co Commission	316,859	0.154265603%
809089911	Marion Co Parks & Recreation Comm.	20,866	0.010158796%
809499911	Marion Co Public Library	24,847	0.012096981%
807499911	Marion County Health Department	13,756	0.006697230%
802922911	Marlinton Vol. Fire Department	270	0.000131452%
803218810	Marmet, City of	19,581	0.009533183%
800510005	Marshall Co Board of Education	403,082	0.196244033%
807989911	Marshall Co Public Service	3,972	0.001933803%
896906625	Marshall County Commission	17,016	0.008284390%
896916625	Marshall County Health Dept.	5,052	0.002459611%
804899911	Marshall Univ Research Corp	376,025	0.183071093%
828401503	Marshall University	3,446,828	1.678118661%
883940101	Martinsburg Correctional Center	100,280	0.048822204%
897456625	Martinsburg Public Library	11,822	0.005755645%
800530005	Mason Co Board of Education	201,346	0.098026835%
804689911	Mason County Action Group	16,280	0.007926062%
802027709	Mason County Commission	137,256	0.066824296%
806069911	Mason County Development Authority	1,986	0.000966902%
804499911	Mason County Emergency Ambulance Service Authority	34,746	0.016916397%
807519911	Mason County Health Department	9,159	0.004459140%
806449911	Mason County Public Library	5,958	0.002900705%
805019911	Mason County Public Service District	28,627	0.013937308%
800470005	McDowell Co Board of Education	312,451	0.152119286%
809809911	McDowell Co Public Library	3,972	0.001933803%
802257709	McDowell County Commission	306,036	0.148996330%
807529911	McDowell County Health Department	5,958	0.002900705%
805289911	McDowell County Public Service District	27,168	0.013226981%
804988810	McMechen, City of	26,053	0.012684133%
880790602	Medical Imaging Board	3,972	0.001933803%
809999911	Mercer Co Airport Authority	5,958	0.002900705%
800550005	Mercer Co Board of Education	417,902	0.203459280%
802277709	Mercer Co Comm./Verlin T. Moye	256,424	0.124842290%
808109911	Mercer Co Development Authority	3,972	0.001933803%
807539911	Mercer Co Health Dept.	15,631	0.007610090%
805989911	Mercer Co. Solid Waste Authority	15,213	0.007406583%
805279911	Mercer Co. Opportunity Industries, Inc.	3,972	0.001933803%
804249911	Mercer County Communications Center	27,168	0.013226981%
809719911	Midland Public Service District	16,010	0.007794610%
805409911	Mid-Ohio Valley Health Department	111,340	0.054206863%
805799911	Mid-Ohio Valley Regional Airport	27,951	0.013608191%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809339911	Mid-Ohio Valley Transit Authority	59,384	0.028911625%
842200001	Mildred Mitchell-Bateman Hospital	592,062	0.288250372%
853542501	Military Affairs & Public Safety	31,506	0.015338974%
895000903	Military Authority	148,002	0.072055964%
800570005	Mineral Co Board of Education	187,559	0.091314756%
807549911	Mineral Co Health Dept.	18,380	0.008948465%
802287709	Mineral County Commission	147,031	0.071583341%
808069911	Mineral Wells Public Service District	11,132	0.005419713%
800590005	Mingo Co Board of Education	292,812	0.142557865%
802557709	Mingo County Commission	161,415	0.078586319%
807559911	Mingo County Health Department	15,686	0.007636868%
804989911	Mingo County Redevelopment	3,972	0.001933803%
800610005	Monongalia Co Board of Education	600,139	0.292182974%
806369911	Monongalia Co Health Dept.	92,689	0.045126215%
806079911	Monongalia Co Urban Mass Transportation	70,982	0.034558214%
897016625	Monongalia County Commission	222,585	0.108367474%
896536625	Monongalia General Hospital	9,840	0.004790691%
800630005	Monroe Co Board of Education	117,093	0.057007761%
808749911	Monroe County Health Center	52,716	0.025665250%
800650005	Morgan Co Board of Education	128,119	0.062375867%
807699911	Morgan Co Health Dept.	11,916	0.005801410%
802617709	Morgan County Commission	91,857	0.044721392%
804299911	Morgantown Monongalia MPO	3,972	0.001933803%
867101702	Motor Vehicles	1,021,426	0.497290271%
807039911	Moundsville-Marshall County Public Library	13,902	0.006768312%
802700910	Mount Hope, City of	19,076	0.009287319%
806669911	Mountain Cap of WV Inc.	41,179	0.020048360%
809249911	Mountain Heart Community Services, Inc.	237,575	0.115665488%
808639911	Mountain Transit Authority	16,868	0.008212335%
828401403	Mountwest Community & Technical College	231,708	0.112809087%
808889911	MOVRC	26,798	0.013046843%
806679911	Mt Hope Housing Authority	11,821	0.005754915%
837701701	Mt Olive Correctional Facility	489,765	0.238446358%
806639911	Mt Top Public Service District	7,944	0.003867607%
804908810	Mullens, City of	22,752	0.011077012%
883400002	Municipal Bond Commission	7,968	0.003879291%
877650002	National Coal Heritage Area Authority	5,823	0.002834979%
883000002	Natural Resources	1,668,044	0.812101957%
808839911	Nettie Levisay Public Service District	11,328	0.005515137%
832906403	New River Comm. & Tech.	210,525	0.102495956%
807219911	New River Gorge Regional Development Authority	5,958	0.002900705%
802639911	New River Transit Authority	3,972	0.001933803%
800670005	Nicholas Co Board of Education	193,692	0.094300661%
807259911	Nicholas Comm. Action Partnership, Inc.	53,487	0.026040618%
802337709	Nicholas County Commission	140,098	0.068207949%
807599911	Nicholas County Health Department	22,486	0.010947508%
802539911	Nitro Convention & Visitors Bureau	1,986	0.000966902%
804428810	Nitro, City of	143,730	0.069976220%
806919911	No. Jackson Co. Public Service	7,944	0.003867607%
807929911	North Beckley Public Service District	21,711	0.010570192%
808479911	North Central Community Action Association	167,974	0.081779626%
809309911	North Central Opportunity	13,288	0.006469380%
837701601	Northern Correctional Facility	200,268	0.097502245%
802529911	Northern Panhandle Community Criminal Justice Bd	30,381	0.014791258%
806309911	Norton-Harding-Jimtown PSD	6,498	0.003163609%
804458810	Oak Hill, City of	89,910	0.043773234%
806419911	Oakvale Road Public Service District	4,618	0.002248314%
885310901	Occupational Therapy, Board of	1,986	0.000966902%
847200001	Office of Miners Health, Safety & Training	229,149	0.111563215%
800690005	Ohio Co Board of Education	482,087	0.234708315%
896976625	Ohio Co Commission	123,788	0.060267281%
837707501	Ohio Co Correctional Center	42,737	0.020806886%
896606625	Ohio County Public Library	8,988	0.004375887%
896746625	Ohio Public Service District	8,820	0.004294095%
896896625	Ohio Valley Reg Transit Authority	30,600	0.014897880%
880973502	Oil and Gas Conservation	3,972	0.001933803%
858000501	Optometry, Board of	1,986	0.000966902%
881095002	Osteopathy, Board of	5,958	0.002900705%
806989911	Page-Kincaid Public Service	3,972	0.001933803%
808159911	Parkersburg & Wood Co Library	39,720	0.019338033%
804459911	Parkersburg Housing Authority	24,764	0.012056572%
805419911	Parkersburg Utility Board	143,763	0.069992287%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804578810	Parkersburg, City of	426,167	0.207483169%
800710005	Pendleton Co Board of Education	85,733	0.041739868%
807619911	Pendleton Co Health Department	7,944	0.003867607%
805659911	Pendleton Community Care	92,976	0.045266187%
802357725	Pendleton County Commission	27,312	0.013297088%
807979911	Pendleton Senior & Family	8,153	0.003969360%
881053002	Pharmacy, Board of	18,541	0.009026850%
884900602	Physical Therapy, Board of	1,986	0.000966902%
804749911	Piedmont Housing Authority	7,356	0.003581334%
804659911	Pleasant Valley Public Service District	3,972	0.001933803%
800730005	Pleasants Co Board of Education	93,666	0.045602120%
802367709	Pleasants County Commission	77,833	0.037893684%
806029911	Pleasants County Public Library	1,986	0.000966902%
800750005	Pocahontas Co Board of Education	95,077	0.046289077%
807639911	Pocahontas Co Health Department	3,972	0.001933803%
802377709	Pocahontas County Commission	126,355	0.061517048%
808539911	Pocahontas County PSD	11,916	0.005801410%
807159911	Pocahontas Memorial Hospital	205,115	0.099862050%
808259911	Point Pleasant Housing Authority	12,726	0.006195766%
808939911	Potomac Highlands Support	27,521	0.013398842%
808249911	Potomac Valley Transit Authority	30,992	0.015088729%
896646625	Prester Center for Mental Health Services	38,688	0.018835595%
800770005	Preston Co Board of Education	271,795	0.132325553%
805599911	Preston Co Caring Council Inc.	1,986	0.000966902%
802567709	Preston Co Commission	146,058	0.071109628%
807649911	Preston County Health Dept.	3,972	0.001933803%
808049911	Preston County Senior Citizens Inc.	21,116	0.010280511%
897326625	Preston Memorial Hospital	1,596	0.000777027%
806979911	Pride Community Services, Inc.	71,999	0.035053349%
804599911	Princeton Community Hospital	1,553,853	0.756507060%
804279911	Princeton Health Care Center	82,406	0.040120089%
804399911	Princeton Rescue Squad	62,350	0.030355648%
806579911	Princeton Sanitary Board	47,782	0.023263089%
804648810	Princeton, City of	132,670	0.064591562%
881032002	Professional Surveyors, WV Board of	1,986	0.000966902%
837701301	Pruntytown Correctional Center	210,675	0.102568741%
804628810	Pt Pleasant, City of	73,339	0.035705740%
805379911	Public Defender 10th Judicial Circuit	28,919	0.014079471%
805809911	Public Defender 11th Judicial Circuit	15,888	0.007735213%
805079911	Public Defender 12th Judicial Circuit	7,356	0.003581334%
806009911	Public Defender Corp 18th Judicial	9,930	0.004834508%
805879911	Public Defender Corp 1st Judicial Cir.	22,190	0.010803398%
806039911	Public Defender Corp 25th Judicial	15,165	0.007383214%
805889911	Public Defender Corp 2nd Judicial Cir	11,328	0.005515137%
802680911	Public Defender Corp 4th Circuit	26,715	0.013006434%
804929911	Public Defender Corp 6th & 24th Judicial	36,667	0.017851653%
809149911	Public Defender Corp Fifth Judicial	17,874	0.008702115%
806819911	Public Defender Corp. 23R	45,262	0.022036205%
804609911	Public Defender Corp. 9th	20,940	0.010194824%
807569911	Public Defender Corp/15th Judicial	20,522	0.009991317%
806909911	Public Defender Corp/30th Jud Circuit	11,055	0.005382224%
808439911	Public Defender/28th Jud.Ct.	5,958	0.002900705%
808269911	Public Defender/7th Judicial Circuit	11,916	0.005801410%
808379911	Public Defender-13th Circuit	64,470	0.031387546%
857000001	Public Safety	1,828,337	0.890141777%
882800002	Public Service Commission	481,728	0.234533440%
879831702	Public Transit	14,638	0.007126640%
800790005	Putnam Co Board of Education	271,314	0.132091618%
809369911	Putnam Co Development Authority	3,972	0.001933803%
808799911	Putnam Co Solid Waste Authority	1,594	0.000776053%
806949911	Putnam Co. Aging Program	57,298	0.027896037%
808469911	Putnam Co. Fire Service	3,972	0.001933803%
802397709	Putnam County Commission	344,421	0.167684163%
808699911	Putnam County Parks & Recreation Comm.	11,437	0.005568204%
806839911	Putnam Public Service District	75,111	0.036568454%
880830002	Racing Commission	64,591	0.031446699%
856901401	Railroad Maintenance Authority	29,369	0.014298557%
805739911	Rainelle Public Library	1,986	0.000966902%
804678810	Rainelle, Town of	17,125	0.008337458%
800810005	Raleigh Co Board of Education	404,684	0.197023980%
809459911	Raleigh Co PSD	36,219	0.017633540%
804719911	Raleigh Co Recreation Authority	5,418	0.002637801%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807109911	Raleigh Co Solid Waste Authority	67,119	0.032677478%
807249911	Raleigh Co. Commission on Aging	46,392	0.022586355%
805339911	Raleigh Co. Community Action Assoc. Inc.	125,828	0.061260473%
802327709	Raleigh County Commission	357,781	0.174188841%
807669911	Raleigh County Health Department	31,641	0.015404700%
804429911	Raleigh County Housing Authority	14,943	0.007275132%
808929911	Raleigh County Memorial Airport	13,902	0.006768312%
807999911	Raleigh County Public Library	34,238	0.016669073%
800830005	Randolph Co Board of Education	225,922	0.109991878%
809279911	Randolph Co Emergency Ambulance Squad	56,413	0.027465167%
807679911	Randolph Co Health Department	44,755	0.021789367%
802417709	Randolph County Commission	148,545	0.072320446%
806829911	Randolph County Housing Authority	30,966	0.015076071%
804938810	Ranson, City of	67,145	0.032690136%
802649911	Ravenclyff-McGraws-Saulsville P.S.D.	9,734	0.004739084%
885571602	Real Estate Appraiser/Lic Cert Bd	5,896	0.002870520%
880100002	Real Estate Commission	10,048	0.004891958%
804469911	Red Sulphur Public Service District	15,888	0.007735213%
880500702	Reg Jail & Correctional Fac Authority	1,552,395	0.755797220%
804629911	Region 1 Workforce Invest	11,779	0.005734710%
808709911	Region 2 Planning/Development Council	8,005	0.003897305%
808569911	Region 4 Planning/Development Authority	18,120	0.008821882%
808419911	Region 6 Planning/Development Council	5,958	0.002900705%
808369911	Region 7 Planning/Development Council	8,619	0.004196236%
808289911	Region 8 Planning/Development Council	5,958	0.002900705%
808299911	Region 8 Solid Waste Authority	13,092	0.006373956%
809689911	Region I Planning & Development Council	15,213	0.007406583%
805869911	Region VI Workforce Investment Board	3,972	0.001933803%
808219911	Regional Intergovernmental Council	9,525	0.004637330%
844050001	Rehabilitation Services, Division of	1,122,380	0.546440618%
802559911	Ripley Convention & Visitors Bureau	1,986	0.000966902%
800850005	Ritchie Co Board of Education	130,723	0.063643404%
802659911	Ritchie Co Economic Development Authority	1,986	0.000966902%
804799911	Ritchie Co Integrated Family Services	9,660	0.004703056%
805159911	Ritchie Co. Ambulance Authority, Inc..	35,134	0.017105298%
802427709	Ritchie County Commission	60,094	0.029257295%
806959911	Ritchie County Public Library	7,944	0.003867607%
804768810	Rivesville, Town of	7,674	0.003736155%
800870005	Roane Co Board of Education	132,390	0.064454998%
807079911	Roane Co Public Library	5,958	0.002900705%
808689911	Roane Co. Committee on Aging, Inc.	9,146	0.004452811%
802437709	Roane County Commission	72,087	0.035096193%
805539911	Robert C Byrd Clinic	99,396	0.048391821%
804948810	Romney, City of	35,748	0.017404230%
804529911	Romney Public Housing Authority	5,958	0.002900705%
805759911	Ronceverte Public Library	1,986	0.000966902%
804718810	Saint Albans, City of	189,828	0.092419195%
806359911	Salt Rock Sewer P.S.D.	8,140	0.003963031%
896506625	Sanitary Board of Charleston	12,864	0.006262952%
839590001	School Building Authority	15,888	0.007735213%
828101403	School of Osteopathic Medicine	490,467	0.238788192%
893020002	Secondary Schools Activities Comm.	17,874	0.008702115%
825000001	Secretary of State	92,403	0.044987217%
810100001	Senate	88,845	0.043254973%
805969911	Seneca Health Services, Inc.	385,541	0.187704042%
807589911	Senior Life Services of Morgan Co	5,566	0.002709856%
804789911	Senior Monongalians, Inc.	7,944	0.003867607%
807179911	Shady Spring PSD	21,846	0.010635918%
832401003	Shepherd University	752,336	0.366281428%
804858810	Shepherdstown, Town of	51,636	0.025139443%
808609911	Short Line Public Service District	5,958	0.002900705%
806539911	Sissonville Public Service District	13,706	0.006672887%
804878810	Sistersville, City of	97,848	0.047638163%
805919911	So Highlands Comm. Mental	287,030	0.139743091%
809619911	So Jackson Co Public Service District	15,427	0.007510528%
804449911	South Charleston Housing Authority	9,930	0.004834508%
808009911	South Charleston Library Board	12,051	0.005867136%
809179911	Southern Soil Conservation District	7,918	0.003854948%
806499911	Southwestern Water District	9,930	0.004834508%
804928810	Spencer, City of	38,936	0.018956336%
805909911	St Albans Municipal Water Board	62,708	0.030529944%
802810810	St. Mary's, City of	14,550	0.007083796%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
897226625	St. Mary's, City of	5,425	0.002641209%
802699910	Star City, Town of	36,950	0.017989434%
808879911	State Bar Association	37,036	0.018031304%
805109911	Step By Step	9,930	0.004834508%
802921911	Stevens Correctional Center	26,055	0.012685107%
804958810	Stonewood, City of	20,496	0.009978659%
809009911	Sugar Creek PSD	3,138	0.001527763%
800890005	Summers Co Board of Education	109,577	0.053348287%
807189911	Summers Co Council on Aging	29,594	0.014408100%
807709911	Summers Co Health Department	3,972	0.001933803%
802447709	Summers County Commission	64,057	0.031186716%
805679911	Summers County Public Library	3,972	0.001933803%
805769911	Summersville Public Library	135	0.000065726%
807229911	Sun Valley Public Service District	13,902	0.006768312%
811100001	Supreme Court / Judicial	2,551,625	1.242280929%
818000001	Tax Dept.	788,951	0.384107764%
818010001	Tax Dept. - Budget Office	12,726	0.006195766%
800910005	Taylor Co Board of Education	154,179	0.075063408%
802457709	Taylor Co Commission	63,134	0.030737346%
807719911	Taylor Co Health Dept.	16,589	0.008076501%
804289911	Taylor Co PSD	9,930	0.004834508%
808779911	Taylor Co Senior Citizen	9,930	0.004834508%
805129911	Taylor County Public Library	3,972	0.001933803%
804209911	The Appalachian Community Health Center	86,587	0.042155646%
802669911	The Housing Authority of the County of Jackson	12,112	0.005896834%
802920911	Tomlinson PSD	1,350	0.000657259%
804668810	Town of Alderson	15,252	0.007425571%
803058810	Town of Ansted	8,815	0.004291661%
803158810	Town of Belle	15,387	0.007491297%
805438810	Town of Beverly	7,944	0.003867607%
804888810	Town of Bolivar	1,986	0.000966902%
804568810	Town of Carpendale	1,986	0.000966902%
803338810	Town of Cedar Grove	9,930	0.004834508%
803458810	Town of Clay	9,795	0.004768782%
803498810	Town of Danville	1,986	0.000966902%
897166625	Town of Davis	8,736	0.004253199%
803568810	Town of Eleanor	6,154	0.002996129%
805088810	Town of Fairview	1,986	0.000966902%
804488810	Town of Fayetteville	39,193	0.019081458%
803248810	Town of Gauley Bridge	1,986	0.000966902%
804558810	Town of Gilbert	3,972	0.001933803%
804588810	Town of Glasgow	12,530	0.006100341%
803768810	Town of Glendale	46,860	0.022814205%
803808810	Town of Grant Town	3,297	0.001605174%
803798810	Town of Grantsville	15,692	0.007639789%
803848810	Town of Handley	1,986	0.000966902%
803698810	Town of Harpers Ferry	12,038	0.005860807%
803868810	Town of Harrisville	17,874	0.008702115%
804528810	Town of Mitchell Heights	1,986	0.000966902%
804308810	Town of Monongah	18,875	0.009189460%
804738810	Town of New Haven	12,774	0.006219135%
804548810	Town of Nutter Fort	28,344	0.013799527%
804728810	Town of Oceana	27,939	0.013602349%
804898810	Town of Pineville	15,091	0.007347187%
804748810	Town of Ridgeley	5,958	0.002900705%
805038810	Town of Union	3,972	0.001933803%
803298810	Town of Wardensville	5,370	0.002614432%
805138810	Town of West Hamlin	7,944	0.003867607%
805188810	Town of West Union	20,367	0.009915854%
803228810	Town of Winfield	19,050	0.009274661%
816000001	Treasurer of State's Office	251,000	0.122201436%
806019911	Tri River Transit	1,006	0.000489780%
806929911	Tri-State Transit Authority	118,093	0.057494620%
800930005	Tucker Co Board of Education	55,141	0.026845883%
807729911	Tucker Co Health Dept.	3,776	0.001838379%
808119911	Tucker Co. Solid Waste Authority	25,230	0.012283448%
804849911	Tucker County Ambulance Authority	15,888	0.007735213%
802467709	Tucker County Commission	76,783	0.037382238%
804519911	Tucker County Development Authority	1,986	0.000966902%
805509911	Tucker County Senior Citizens	10,518	0.005120781%
805579911	Tug River Health Association	74,662	0.036349854%
800950005	Tyler Co Board of Education	155,167	0.075544425%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802477709	Tyler County Commission	63,787	0.031055264%
808169911	Union Public Service District	23,942	0.011656374%
809919911	Union Williams PSD	13,976	0.006804339%
805449911	Upper Ohio Conservation District	1,986	0.000966902%
800970005	Upshur Co Board of Education	203,140	0.098900260%
807139911	Upshur Co Public Library	8,680	0.004225935%
805459911	Upshur Co Sr Citizens Opportunity Center	9,660	0.004703056%
802487725	Upshur County Commission	89,240	0.043447282%
802579911	Upshur County Development Authority	1,986	0.000966902%
807749911	Upshur-Buckhannon Health Department	5,566	0.002709856%
896716625	Valley Comprehensive Mental Health Ctr	17,328	0.008436290%
805529911	Valley Health System, Inc.	672,982	0.327647232%
840400001	Veterans Affairs	383,064	0.186498092%
809129911	Vienna Public Library	6,093	0.002966431%
809939911	Warm Springs PSD	3,972	0.001933803%
883430602	Water Development Authority	17,456	0.008498608%
800990005	Wayne Co Board of Education	407,024	0.198163230%
805359911	Wayne Co Community Service Org Inc.	17,064	0.008307759%
806869911	Wayne Co Health Dept.	20,538	0.009999107%
896136625	Wayne County Commission	15,924	0.007752740%
805859911	WC Workshop Inc.	88,904	0.043283698%
801010005	Webster Co Board of Education	111,671	0.054368013%
802507709	Webster County Commission	52,568	0.025593195%
807769911	Webster County Health Dept.	7,552	0.003676758%
808349911	Webster Springs Public Service District	8,301	0.004041415%
897066625	Weirton Board of Park Commissioners	532	0.000259009%
897086625	Weirton Sanitary Board	46,452	0.022615567%
841901801	Welch Emergency Hospital	410,816	0.200009248%
803288810	Welch, City of	57,160	0.027828851%
831000503	West Liberty State College	532,592	0.259296877%
880130602	West Virginia Lottery Commission	292,456	0.142384544%
805329911	West Virginia Rural Water Association	17,543	0.008540965%
886107204	West Virginia University	13,598,179	6.620393330%
804709911	Westbrook Health Services	421,568	0.205244105%
806999911	Weston Housing Authority	3,972	0.001933803%
807149911	Weston Sanitary Board	15,348	0.007472309%
803238810	Weston, City of	43,878	0.021362392%
801030005	Wetzel Co Board of Education	264,243	0.128649039%
806049911	Wetzel Co Emergency Ambulance Authority	21,062	0.010254221%
896736625	Wetzel Co Hospital	149,475	0.072773224%
802517709	Wetzel County Commission	123,444	0.060098022%
807779911	Wetzel-Tyler Health Department	11,838	0.005763435%
896926625	Wheeling Housing Authority	20,520	0.009990343%
807609911	Wheeling-Ohio Co Health Department	45,208	0.022009914%
806689911	White Oak Public Service District	9,930	0.004834508%
804889911	Whitehall Public Service District	5,762	0.002805281%
809079911	Wilderness Public Service District	15,300	0.007448940%
842000001	William R Sharpe Jr Hospital	735,379	0.358025763%
804489911	Williamson Housing Authority	16,293	0.007932391%
807019911	Williamson Utility Board	4,560	0.002220076%
803118810	Williamson, City of	29,690	0.014454839%
801050005	Wirt Co Board of Education	30,404	0.014802213%
804779911	Wirt Co Committee on Aging	16,158	0.007866665%
802577709	Wirt County Commission	6,864	0.003341799%
801070005	Wood Co Board of Education	594,933	0.289648387%
808669925	Wood Co Parks & Recreation	1,596	0.000777027%
805369911	Wood Co Senior Citizens Assoc Inc.	21,907	0.010665616%
806249911	Wood Co Solid Waste Authority	1,986	0.000966902%
896146625	Wood County Commission	245,371	0.119461039%
890000002	Workers Compensation Comm.	15,340	0.007468415%
805139911	Workforce Investment Board of Kanawha Co	12,678	0.006172396%
882500602	Workforce WV/Payroll-05303	721,640	0.351336809%
804639911	WV Affordable Housing Trust	4,286	0.002086677%
805249911	WV Assoc. of Rehabilitation Facilities	18,854	0.009179236%
883802402	WV Bd of Social Worker Examiners	2,992	0.001456682%
855069301	WV Bd. of Chiropractic Examiners	1,986	0.000966902%
882200002	WV Board of Barbers And Cosmetologists	13,192	0.006422642%
881116002	WV Board of Veterinary Medicine	1,986	0.000966902%
847752301	WV Division of Energy	8,728	0.004249304%
837707001	WV Division of Juvenile Services	898,813	0.437594806%
881074002	WV Engineers Registration Board	7,944	0.003867607%
814000001	WV Enterprise Planning Board	59,467	0.028952034%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
881300002	WV Massage Therapy Licensure Bd	1,986	0.000966902%
816000002	WV Mun. Pensions Oversight Brd	1,986	0.000966902%
809649911	WV Municipal League	5,958	0.002900705%
887200504	WV Network for Educational Telecom	103,965	0.050616279%
830703503	WV Northern Community College	281,484	0.137042972%
818020001	WV Office of Tax Appeals	9,146	0.004452811%
834957902	WV Parkways Econ. Dev. & Tourism Auth.	772,910	0.376298061%
837701401	WV Parole Board	29,434	0.014329959%
833300001	WV School for the Deaf and Blind	311,854	0.151828797%
884610002	WV Solid Waste Management Bd	15,967	0.007773675%
832603203	WV Southern Community College	331,459	0.161373742%
881063502	WV State Bd of Examiners for LPNs	11,860	0.005774146%
832802203	WV State University	560,181	0.272728825%
805039911	WV Statewide Independent Living Council	5,958	0.002900705%
802599911	WVSC R & D Corporation	129,787	0.063187947%
804259911	WVSU Metro Area Agency on Aging	22,852	0.011125698%
801090005	Wyoming Co Board of Education	177,801	0.086563988%
808429911	Wyoming Co Council on Aging	33,039	0.016085329%
807809911	Wyoming Co Health Department	5,068	0.002467401%
809559911	Wyoming Co Public Library	13,227	0.006439682%
802547709	Wyoming County Commission	164,072	0.079879903%
809749911	Wyoming County Economic Dev Authority	5,958	0.002900705%
	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	30,000,000	14.605765022%
	State of West Virginia Special Funding - Financial Stability Fund	5,000,000	2.434294170%
	State of West Virginia Special Funding - Public School Support Plan (PSSP)	54,804,822	26.682211739%
		<u><u>\$ 205,398,348</u></u>	<u><u>100.000000000%</u></u>

See accompanying notes.



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

		Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense		
Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and	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	Total OPEB Expense
			Proportionate Share of Contributions				Proportionate Share of Contributions				
892703502	ABC Commission	\$ 2,023,319	\$ -	\$ -	\$ (6,775)	\$ (32,294)	\$ (297,718)	\$ (336,786)	\$ 187,648	\$ (80,161)	\$ 107,487
881000502	Accountancy, Board of	61,942	4,543	4,543	(207)	(989)	-	(1,196)	5,745	1,223	6,968
858000001	Adjutant General	5,064,190	3,478,070	3,478,070	(16,958)	(80,828)	-	(97,785)	469,666	936,475	1,406,142
881510002	Administration, Dept. of										
	Board of Risk and Insurance Management	511,956	-	-	(1,714)	(8,171)	(62,960)	(72,845)	47,480	(16,952)	30,528
	Consolidated Public Retirement Board	1,909,908	-	-	(6,395)	(30,483)	(251,363)	(288,241)	177,130	(67,680)	109,450
	Ethics Commission	151,769	-	-	(508)	(2,422)	(38,471)	(41,401)	14,075	(10,358)	3,717
	Finance Division	211,152	-	-	(707)	(3,370)	(21,843)	(25,920)	19,583	(5,881)	13,702
	General Services Division/Building Commission	2,213,902	-	-	(7,413)	(35,335)	(467,287)	(510,036)	205,323	(125,818)	79,505
	Public Employees Grievance Board	259,605	-	-	(869)	(4,143)	(38,408)	(43,421)	24,076	(10,341)	13,735
	Information Services and Communications	5,801,702	-	-	(19,427)	(92,599)	(756,354)	(868,380)	538,065	(203,650)	334,415
	Office of Technology	122,472	23,957	23,957	(410)	(1,955)	-	(2,365)	11,358	6,450	17,809
	Public Employees Insurance Agency	754,875	-	-	(2,528)	(12,048)	(128,965)	(143,541)	70,009	(34,724)	35,285
	Division of Personnel	1,336,425	-	-	(4,475)	(21,330)	(227,996)	(253,801)	123,944	(61,388)	62,555
	Prosecuting Attorneys Institute	91,046	-	-	(305)	(1,453)	(25,545)	(27,303)	8,444	(6,878)	1,566
	Public Defender Services	487,144	-	-	(1,631)	(7,775)	(57,105)	(66,512)	45,179	(15,376)	29,803
	Purchasing Division	892,671	-	-	(2,989)	(14,248)	(136,281)	(153,518)	82,789	(36,694)	46,095
	Real Estate Division	403,668	99,687	99,687	(1,352)	(6,443)	-	(7,794)	37,437	26,841	64,278
	Retiree Health Benefit Trust Fund	406,471	-	-	(1,361)	(6,488)	(69,443)	(77,291)	37,697	(18,698)	19,000
	Secretary of Administration	87,169	-	-	(292)	(1,391)	(20,150)	(21,833)	8,084	(5,425)	2,659
	Surplus Property	208,996	-	-	(700)	(3,336)	(35,336)	(39,372)	19,383	(9,514)	9,869
	Travel Management	103,842	-	-	(348)	(1,657)	(23,843)	(25,848)	9,631	(6,420)	3,211
	Travel Management - Aviation	208,394	-	-	(698)	(3,326)	(49,005)	(53,029)	19,327	(13,195)	6,132
867001902	Aeronautics Commission	47,552	-	-	(159)	(759)	(14,364)	(15,282)	4,410	(3,868)	543
808019911	Aging & Family Services of Mineral County	169,664	-	-	(568)	(2,708)	(14,146)	(17,422)	15,735	(3,809)	11,926
851000001	Agriculture	7,710,920	-	-	(25,820)	(123,071)	(887,742)	(1,036,633)	715,131	(239,026)	476,105
803018810	Anmoore, Town of	190,208	2,200	2,200	(637)	(3,036)	-	(3,673)	17,640	592	18,233
837700501	Anthony Correctional Center	1,769,600	-	-	(5,926)	(28,244)	(330,447)	(364,616)	164,117	(88,973)	75,144
808789911	Appalachian Area Agency on Aging	124,459	-	-	(417)	(1,986)	(48,250)	(50,653)	11,543	(12,991)	(1,449)
885550902	Architects, Board of	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
808869911	Armstrong Public Service District	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
807009911	Association of Co Officials	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
803068810	Athens, City of	213,984	-	-	(717)	(3,415)	(36,675)	(40,807)	19,845	(9,875)	9,971
824000001	Attorney General	3,850,863	-	-	(12,895)	(61,462)	(532,899)	(607,256)	357,139	(143,484)	213,655
815000001	Auditors Office	3,945,752	-	-	(13,212)	(62,977)	(756,924)	(833,113)	365,939	(203,803)	162,136
800010005	Barbour Co Board of Education	1,551,552	-	-	(5,195)	(24,764)	(259,540)	(289,499)	143,895	(69,882)	74,013
807269911	Barbour Co Health Department	203,868	-	-	(683)	(3,254)	(57,460)	(61,397)	18,907	(15,471)	3,436
807239911	Barbour Co Senior Center	171,125	-	-	(573)	(2,731)	(81,962)	(85,266)	15,871	(22,068)	(6,198)
802007709	Barbour County Commission	589,085	-	-	(1,973)	(9,402)	(79,382)	(90,757)	54,633	(21,374)	33,259
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	107,579	-	-	(360)	(1,717)	(33,342)	(35,419)	9,977	(8,977)	1,000
805589911	Belington Clinic	1,595,231	519,831	519,831	(5,342)	(25,461)	-	(30,803)	147,946	139,965	287,911
809239911	Benedum Airport Authority	352,103	-	-	(1,179)	(5,620)	(23,721)	(30,519)	32,655	(6,387)	26,268
800030005	Berkeley Co Board of Education	11,288,623	-	-	(37,800)	(180,174)	(1,326,388)	(1,544,362)	1,046,936	(357,132)	689,804
807279911	Berkeley Co Health Dept.	389,586	-	-	(1,305)	(6,218)	(91,746)	(99,269)	36,131	(24,703)	11,428
896006625	Berkeley County Commission	856,547	-	-	(2,868)	(13,671)	(110,529)	(127,068)	79,438	(29,760)	49,678
897186625	Berkeley County P.S.D.	36,490	-	-	(122)	(582)	(5,827)	(6,531)	3,384	(1,569)	1,815
802629911	Berkeley Senior Services	82,330	-	-	(276)	(1,314)	(1,607)	(3,196)	7,636	(433)	7,203
806729911	Big Bend PSD	47,552	-	-	(159)	(759)	(14,364)	(15,282)	4,410	(3,868)	543
804839911	Bingamon PSD	47,552	-	-	(159)	(759)	(14,364)	(15,282)	4,410	(3,868)	543
832401103	Blue Ridge Community & Technical College	2,487,633	-	-	(8,330)	(39,704)	(336,653)	(384,687)	230,710	(90,644)	140,065
809739911	Bluefield Housing Authority	166,432	-	-	(557)	(2,656)	(3,668)	(6,881)	15,435	(988)	14,448
804409911	Bluefield Sanitary Board	951,471	-	-	(3,186)	(15,186)	(129,445)	(147,817)	88,242	(34,853)	53,389
832906503	Bluefield State College	4,480,843	-	-	(15,004)	(71,517)	(870,395)	(956,917)	415,565	(234,355)	181,210
803328810	Bluefield, City of	2,144,958	-	-	(7,182)	(34,235)	(297,473)	(338,890)	198,929	(80,095)	118,834
805619911	Bluestone Health Center	1,243,703	29,470	29,470	(4,165)	(19,850)	-	(24,015)	115,344	7,935	123,279

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
804439911	Bluemell Public Service District	285,312	-	-	(955)	(4,554)	(41,442)	(46,952)	26,461	(11,158)	15,302
857300001	Board of Coal Mine Health & Safety	47,552	-	-	(159)	(759)	(16,228)	(17,147)	4,410	(4,370)	41
885400901	Board of Examiners of Psychologists	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
881311002	Board of Funeral Service Examiners	26,122	-	-	(87)	(417)	(23,958)	(24,462)	2,423	(6,451)	(4,028)
891600002	Board of Medicine	245,841	-	-	(823)	(3,924)	(9,463)	(14,210)	22,800	(2,548)	20,252
886760002	Board of Respiratory Care	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
800050005	Boone Co Board of Education	2,622,268	-	-	(8,781)	(41,853)	(1,792,797)	(1,843,430)	243,196	(482,713)	(239,517)
802217709	Boone Co Commission	2,827,663	-	-	(9,468)	(45,131)	(881,149)	(935,749)	262,245	(237,251)	24,994
807289911	Boone Co Health Department	64,863	-	-	(217)	(1,035)	(26,690)	(27,942)	6,016	(7,186)	(1,171)
805149911	Boone Co Housing and Redevelopment Authority	141,040	-	-	(472)	(2,251)	(22,007)	(24,731)	13,080	(5,925)	7,155
808959911	Boone Co Parks & Recreation Comm.	157,633	6,137	6,137	(528)	(2,516)	-	(3,044)	14,619	1,652	16,272
805829911	Boone County Ambulance Authority	1,129,312	-	-	(3,782)	(18,025)	(141,710)	(163,516)	104,735	(38,156)	66,580
804949911	Boone County Community Organization	105,843	17,101	17,101	(354)	(1,689)	-	(2,044)	9,816	4,605	14,421
806209911	Boone County Public Service District	149,695	-	-	(501)	(2,389)	(37,491)	(40,382)	13,883	(10,095)	3,789
808769911	Boone-Madison Public Library	23,776	-	-	(80)	(379)	(12,775)	(13,234)	2,205	(3,440)	(1,235)
806859911	Bradley Public Service District	132,384	-	-	(443)	(2,113)	(28,894)	(31,450)	12,278	(7,780)	4,498
809359911	Branchland-Midkiff Public Service Dist.	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
800070005	Braxton Co Board of Education	1,109,445	-	-	(3,715)	(17,707)	(290,798)	(312,220)	102,893	(78,298)	24,595
807029911	Braxton Co Health Department	37,125	-	-	(124)	(593)	(37,575)	(38,292)	3,443	(10,117)	(6,674)
807579911	Braxton Co. Senior Citizens Center	164,816	-	-	(552)	(2,631)	(25,461)	(28,643)	15,285	(6,855)	8,430
802037709	Braxton County Commission	1,373,429	-	-	(4,599)	(21,921)	(169,323)	(195,843)	127,375	(45,590)	81,785
886109304	Bridgevalley Community and Technical College	3,745,571	-	-	(12,542)	(59,782)	(748,458)	(820,782)	347,374	(201,523)	145,850
800090005	Brooke Co Board of Education	3,308,025	-	-	(11,077)	(52,798)	(735,366)	(799,241)	306,795	(197,998)	108,797
897136625	Brooke Co Commission	2,463,534	-	-	(8,249)	(39,320)	(366,419)	(413,988)	228,475	(98,659)	129,816
804739911	Brooke County Committee on Aging	198,289	1,173	1,173	(664)	(3,165)	-	(3,829)	18,390	316	18,706
807309911	Brooke County Health Department	118,880	-	-	(398)	(1,897)	(32,182)	(34,477)	11,025	(8,665)	2,360
808719911	Brooke County Public Library	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
802549911	Buckhannon Housing Authority	107,148	-	-	(359)	(1,710)	(24,738)	(26,807)	9,937	(6,661)	3,276
806439911	Buckhannon/Upshur Work Adjustment Center	-	-	-	-	-	(1,864)	(1,864)	-	(502)	(502)
805009911	Buffalo Creek Memorial Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
808979911	Buffalo Creek Public Service District	213,984	-	-	(717)	(3,415)	(19,896)	(24,028)	19,845	(5,357)	14,488
878621302	Bureau of Senior Services	806,361	-	-	(2,700)	(12,870)	(118,019)	(133,589)	74,784	(31,777)	43,007
802519911	Burnsville Public Utility	47,552	-	-	(159)	(759)	(34,780)	(35,698)	4,410	(9,364)	(4,954)
800110005	Cabell Co Board of Education	5,966,245	-	-	(19,978)	(95,225)	(1,360,717)	(1,475,921)	553,325	(366,375)	186,950
807319911	Cabell Co Health Department	743,677	-	-	(2,490)	(11,870)	(173,629)	(187,989)	68,970	(46,750)	22,221
896936625	Cabell Co. Comm. - Non-Par	4,335,278	-	-	(14,517)	(69,194)	(822,443)	(906,154)	402,065	(221,444)	180,621
804999911	Cabell Co. Community Service	321,132	15,022	15,022	(1,075)	(5,125)	-	(6,201)	29,783	4,045	33,827
807939911	Cabell County Public Library	1,577,806	-	-	(5,283)	(25,183)	(120,842)	(151,309)	146,330	(32,537)	113,793
805499911	Cabin Creek Health Center	2,417,012	-	-	(8,093)	(38,577)	(131,297)	(177,968)	224,160	(35,352)	188,808
800130005	Calhoun Co Board of Education	944,348	-	-	(3,162)	(15,072)	(218,037)	(236,272)	87,581	(58,707)	28,874
804759911	Calhoun Co Committee on Aging	141,040	-	-	(472)	(2,251)	(22,007)	(24,731)	13,080	(5,925)	7,155
802067709	Calhoun County Commission	510,693	-	-	(1,710)	(8,151)	(141,190)	(151,051)	47,363	(38,016)	9,347
802589911	Camp Dawson Event Center	695,610	-	-	(2,329)	(11,102)	(195,965)	(209,397)	64,513	(52,764)	11,749
804389911	Canaan Valley Public Service District	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
806849911	Capon Bridge Public Library	37,855	-	-	(127)	(604)	(14,623)	(15,354)	3,511	(3,937)	(426)
805008810	Capon Bridge, Inc. Town of	78,212	-	-	(262)	(1,248)	(19,798)	(21,308)	7,254	(5,331)	1,923
805639911	Central Communication, Inc.	283,696	-	-	(950)	(4,528)	(61,371)	(66,849)	26,311	(16,524)	9,786
805479911	Central Hampshire PSD	195,057	-	-	(653)	(3,113)	(10,721)	(14,487)	18,090	(2,887)	15,204
808809911	Central WV Aging Services	1,919,547	48,948	48,948	(6,428)	(30,637)	-	(37,065)	178,024	13,179	191,203
802679911	Central WV Regional Airport Authority	779,915	-	-	(2,612)	(12,448)	(100,922)	(115,982)	72,331	(27,173)	45,158
808519911	Central WV Transit Authority	757,444	-	-	(2,536)	(12,089)	(96,431)	(111,056)	70,247	(25,964)	44,283
803749911	Century Volga Public Service District	114,031	44,124	44,124	(382)	(1,820)	-	(2,202)	10,576	11,880	22,456
805779911	Chapmanville Public Library	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
804589911	Charles Town Utility Board	466,134	-	-	(1,561)	(7,440)	(74,675)	(83,675)	43,230	(20,106)	23,124
803418810	Charles Town, City of	592,054	-	-	(1,983)	(9,450)	(129,219)	(140,651)	54,909	(34,793)	20,116
804419911	Charleston Convention & Visitors Bureau	184,210	-	-	(617)	(2,940)	(10,029)	(13,586)	17,084	(2,700)	14,384

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
										Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
805609911	Charleston Housing	1,773,767	-	-	(5,939)	(28,310)	(261,869)	(296,119)	164,504	(70,509)	93,995
807869911	Charleston Urban Renewal Authority	45,780	-	-	(153)	(731)	(10,732)	(11,616)	4,246	(2,890)	1,356
809859911	Chestnut Ridge Public Service District	87,023	-	-	(291)	(1,389)	(20,244)	(21,924)	8,071	(5,451)	2,620
803098810	City of Barboursville	1,485,234	-	-	(4,973)	(23,705)	(35,297)	(63,975)	137,744	(9,504)	128,241
896366625	City of Beckley	1,541,957	-	-	(5,163)	(24,611)	(392,852)	(422,626)	143,005	(105,776)	37,229
803168810	City of Belmont	236,826	-	-	(793)	(3,780)	(79,655)	(84,228)	21,964	(21,447)	517
897146625	City of Benwood	110,428	-	-	(370)	(1,763)	(23,718)	(25,850)	10,241	(6,386)	3,855
804038810	City of Bridgeport	2,611,943	-	-	(8,746)	(41,688)	(434,348)	(484,783)	242,238	(116,949)	125,289
896356625	City of Buckhannon	1,583,247	-	-	(5,302)	(25,270)	(48,093)	(78,664)	146,834	(12,949)	133,885
896276625	City of Charleston	156,962	-	-	(526)	(2,505)	(22,034)	(25,064)	14,557	(5,933)	8,625
803438810	City of Chester	350,331	-	-	(1,173)	(5,592)	(51,230)	(57,995)	32,491	(13,794)	18,697
896386625	City of Follansbee	754,583	-	-	(2,527)	(12,044)	(9,737)	(24,307)	69,982	(2,622)	67,360
803708810	City of Franklin	207,591	-	-	(695)	(3,313)	(38,074)	(42,082)	19,253	(10,251)	9,001
803728810	City of Gary	190,208	-	-	(637)	(3,036)	(27,628)	(31,301)	17,640	(7,439)	10,201
803778810	City of Glenville	102,143	-	-	(342)	(1,630)	(17,534)	(19,507)	9,473	(4,721)	4,752
804848810	City of Grafton	764,998	-	-	(2,562)	(12,210)	(99,741)	(114,513)	70,948	(26,855)	44,092
896226625	City of Huntington	125,273	-	-	(419)	(1,999)	(20,004)	(22,423)	11,618	(5,386)	6,232
896446625	City of Kenova	19,107	-	-	(64)	(305)	(3,051)	(3,420)	1,772	(822)	951
803108810	City of Keyser	762,448	-	-	(2,553)	(12,169)	(131,599)	(146,321)	70,711	(35,433)	35,278
804148810	City of Madison	366,182	-	-	(1,226)	(5,845)	(21,840)	(28,911)	33,961	(5,880)	28,080
897206625	City of Mannington	43,960	-	-	(147)	(702)	(7,020)	(7,869)	4,077	(1,890)	2,187
804048810	City of Milton	625,527	-	-	(2,095)	(9,984)	(67,165)	(79,243)	58,013	(18,084)	39,929
804318810	City of Montgomery	197,978	-	-	(663)	(3,160)	(84,831)	(88,654)	18,361	(22,841)	(4,480)
804338810	City of Moorefield	616,919	-	-	(2,066)	(9,846)	(101,811)	(113,723)	57,215	(27,413)	29,802
896436625	City of New Martinsville	1,712,543	-	-	(5,734)	(27,333)	(302,677)	(335,745)	158,826	(81,496)	77,329
804498810	City of Paden City	475,544	-	-	(1,592)	(7,590)	(126,684)	(135,866)	44,103	(34,110)	9,993
804518810	City of Parsons	235,414	-	-	(788)	(3,757)	(49,452)	(53,998)	21,833	(13,315)	8,518
802820810	City of Pennsboro	48,486	38,578	38,578	(162)	(774)	-	(936)	4,497	10,387	14,884
803148810	City of Petersburg	417,122	-	-	(1,397)	(6,658)	(46,558)	(54,613)	38,685	(12,536)	26,149
804478810	City of Philippi	622,869	-	-	(2,086)	(9,941)	(102,836)	(114,864)	57,766	(27,689)	30,078
803188810	City of Ravenswood	667,380	-	-	(2,235)	(10,652)	(18,949)	(31,836)	61,895	(5,102)	56,792
803428810	City of Richwood	469,103	-	-	(1,571)	(7,487)	(36,027)	(44,085)	43,506	(9,431)	34,075
804758810	City of Ripley	1,112,133	-	-	(3,724)	(17,750)	(210,397)	(231,871)	103,142	(56,650)	46,492
804788810	City of Ronceverte	460,555	-	-	(1,542)	(7,351)	(51,149)	(60,042)	42,713	(13,772)	28,941
804018810	City of Salem	381,302	-	-	(1,277)	(6,086)	(488)	(7,851)	35,363	(131)	35,232
804868810	City of Shinnston	408,682	-	-	(1,368)	(6,523)	(72,501)	(80,392)	37,902	(19,521)	18,381
804828810	City of Smithers	136,658	-	-	(458)	(2,181)	(34,815)	(37,454)	12,674	(9,374)	3,300
896846625	City of South Charleston/Sanitary Bd.	19,107	-	-	(64)	(305)	(3,051)	(3,420)	1,772	(822)	951
896836625	City of Summersville	60,482	-	-	(203)	(965)	(9,658)	(10,826)	5,609	(2,600)	3,009
804998810	City of Thomas	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
897096625	City of Weirton	1,468,653	-	-	(4,918)	(23,441)	(362,664)	(391,022)	136,207	(97,648)	38,559
897106625	City of Weirton/Water Board	864,843	-	-	(2,896)	(13,803)	(185,521)	(202,220)	80,208	(49,952)	30,256
896216625	City of Wellsburg	41,375	-	-	(139)	(660)	(23,340)	(24,138)	3,837	(6,284)	(2,447)
803128810	City of White Sulphur Springs	578,394	-	-	(1,937)	(9,232)	(74,839)	(86,007)	53,642	(20,150)	33,491
805248810	City of Williamstown	435,319	-	-	(1,458)	(6,948)	(41,401)	(49,807)	40,373	(11,147)	29,225
897196625	City/Co Building Management Corporation	28,661	-	-	(96)	(457)	(13,704)	(14,257)	2,658	(3,690)	(1,032)
896669911	Clarksburg Harrison Reg Housing Authority	475,520	-	-	(1,582)	(7,590)	(39,242)	(48,424)	44,101	(10,566)	33,535
805979911	Clarksburg Water Board	822,463	-	-	(2,754)	(13,127)	(95,033)	(110,914)	76,277	(25,588)	50,690
804028810	Clarksburg, City of	4,106,461	-	-	(13,751)	(65,542)	(440,672)	(519,964)	390,844	(118,651)	262,192
808239911	Clarksburg-Harrison Public Library	188,592	-	-	(632)	(3,010)	(30,779)	(34,420)	17,490	(8,287)	9,203
800150005	Clay Co Board of Education	1,318,210	-	-	(4,414)	(21,039)	(703,090)	(728,544)	122,254	(189,308)	(67,054)
807339911	Clay Co Health Department	316,966	-	-	(1,061)	(5,059)	(99,156)	(105,277)	29,396	(26,698)	2,698
806089911	Clay Co. Emergency Ambulance Authority	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
802077709	Clay County Commission	336,671	-	-	(1,127)	(5,373)	(47,185)	(53,686)	31,224	(12,705)	18,519
897236625	Claywood Park PSD	129,008	-	-	(432)	(2,059)	(53,631)	(56,122)	11,965	(14,440)	(2,476)
809099911	Coalfield Comm. Action Partnership, Inc.	1,903,230	-	-	(6,373)	(30,377)	(308,925)	(345,675)	176,510	(83,179)	93,332
803270001	Commerce, Office of Secretary, Dept. of	468,122	-	-	(1,568)	(7,472)	(83,144)	(92,183)	43,415	(22,387)	21,028
808279911	Committee on Aging for Randolph County Inc.	336,515	-	-	(1,127)	(5,371)	(37,987)	(44,485)	31,209	(10,228)	20,981

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
809479911	Community Action of South	2,330,360	-	-	(7,803)	(37,194)	(202,107)	(247,105)	216,124	(54,418)	161,706
832502103	Concord College	6,267,061	-	-	(20,985)	(100,026)	(937,604)	(1,058,616)	581,223	(252,451)	328,772
802499911	Concord University Research & Dev. Corporation	329,368	-	-	(1,103)	(5,257)	(58,588)	(64,948)	30,546	(15,775)	14,772
807739911	Cool Ridge Flat Top PSD	92,758	12,283	12,283	(311)	(1,480)	-	(1,791)	8,603	3,307	11,910
837701801	Corrections/Salem Corr. Dept. of	3,083,171	-	-	(10,324)	(49,209)	(666,557)	(726,091)	285,941	(179,472)	106,470
837702101	Corrections/St. Mary's Corr., Dept. of	4,516,639	-	-	(15,124)	(72,089)	(978,840)	(1,066,052)	418,885	(263,554)	155,331
805559911	Corridor G Regional Development Auth.	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
806899911	Cottageville Public Service District	72,944	-	-	(244)	(1,164)	(9,075)	(10,483)	6,765	(2,443)	4,322
807119911	Council of the Southern Mts	173,471	-	-	(581)	(2,769)	(61,452)	(64,802)	16,088	(16,546)	(458)
805439911	County Commissioners' Association of WV	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
805689911	Cowen Public Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
809139911	Cowen Public Service District	206,789	-	-	(692)	(3,300)	(36,807)	(40,800)	19,178	(9,910)	9,268
806939911	Crab Orchard-Mac Arthur PSD	183,899	-	-	(616)	(2,935)	(25,191)	(28,742)	17,055	(6,783)	10,272
808389911	Craft Memorial Library	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376
806429911	Craigsville Public Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
809699911	Craigsville Public Service District	306,742	-	-	(1,027)	(4,896)	(37,442)	(43,365)	28,448	(10,081)	18,367
802810911	Crum Public Service District	2,346	1,867	1,867	(8)	(37)	-	(45)	218	503	720
804339911	Culloden Public Service District	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
835100001	Culture and History	2,612,595	-	-	(8,748)	(41,699)	(416,230)	(466,677)	242,299	(112,070)	130,228
806619911	Danese Public Service District	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
881021502	Dental Examiners, Board of	85,120	-	-	(285)	(1,359)	(11,849)	(13,493)	7,894	(3,190)	4,704
836500001	Department of Corrections	9,105,707	-	-	(30,491)	(145,333)	(1,573,575)	(1,749,399)	844,487	(423,687)	420,800
828600001	Department of Education	11,842,343	-	-	(39,654)	(189,012)	(2,195,970)	(2,424,636)	1,098,290	(591,268)	507,021
867001602	Department of Highways	118,899,869	-	-	(398,138)	(1,897,721)	(20,994,807)	(23,290,666)	11,027,082	(5,652,883)	5,374,199
845000001	Department of Labor	1,915,794	-	-	(6,415)	(30,577)	(570,650)	(607,642)	177,676	(153,648)	24,027
837704001	Dept. of Corrections/Denmar Facility	1,519,785	-	-	(5,089)	(24,257)	(197,540)	(226,885)	140,949	(53,188)	87,761
812102101	Development Office	2,140,080	-	-	(7,166)	(34,157)	(212,872)	(254,195)	198,477	(57,316)	141,161
804979911	Developmental Center & Workshop, Inc.	137,963	-	-	(462)	(2,202)	(9,541)	(12,205)	12,795	(2,569)	10,226
805189911	Dignity Hospice of Southern West Virginia	727,191	73,382	73,382	(2,435)	(11,606)	-	(14,041)	67,442	19,758	87,200
809609911	Disability Rights of West Virginia	567,128	-	-	(1,899)	(9,052)	(53,974)	(64,925)	52,597	(14,533)	38,064
883952702	Division of Financial Institution	572,899	-	-	(1,918)	(9,144)	(96,826)	(107,889)	53,132	(26,071)	27,061
853543001	Division of Protective Services	822,702	-	-	(2,755)	(13,131)	(108,226)	(124,112)	76,300	(29,140)	47,160
885460602	Division of Tourism	1,338,681	-	-	(4,483)	(21,366)	(265,026)	(290,875)	124,153	(71,359)	52,794
800170005	Doddridge Co Board of Education	1,562,871	-	-	(5,233)	(24,944)	(243,610)	(273,787)	144,945	(65,592)	79,353
802087709	Doddridge Co Commission	1,618,385	-	-	(5,419)	(25,830)	(11,707)	(42,956)	150,093	(3,152)	146,941
809059911	Doddridge Co Senior Citizens, Inc.	142,656	1,650	1,650	(478)	(2,277)	-	(2,755)	13,230	444	13,675
807349911	Doddridge County Health Department	80,139	-	-	(268)	(1,279)	(33,178)	(34,726)	7,432	(8,933)	(1,501)
867001503	DOT Office of Administrative Hearings	508,514	-	-	(1,703)	(8,116)	(126,308)	(136,127)	47,161	(34,009)	13,152
809319911	Dunbar Housing Authority	83,946	-	-	(281)	(1,340)	(28,303)	(29,924)	7,785	(7,621)	165
803048810	Dunbar, City of	2,028,539	-	-	(6,793)	(32,377)	(278,980)	(318,149)	188,132	(75,116)	113,016
897246625	East Ridge Health Services	252,270	-	-	(845)	(4,026)	(61,282)	(66,153)	23,396	(16,500)	6,896
804359911	Eastern Panhandle Regional PDC Region 9	97,295	-	-	(326)	(1,553)	(26,985)	(28,864)	9,023	(7,266)	1,758
830700103	Eastern WV Community & Technical College	722,965	-	-	(2,421)	(11,539)	(176,407)	(190,367)	67,050	(47,498)	19,552
809209911	Eastern WV Community Action	623,599	-	-	(2,088)	(9,953)	(64,970)	(77,011)	57,834	(17,493)	40,341
912112201	Economic Development Authority	495,130	-	-	(1,658)	(7,903)	(164,409)	(173,970)	45,920	(44,267)	1,652
853322303	Education & Arts, Dept. of	631,058	-	-	(2,113)	(10,072)	(157,842)	(170,027)	58,526	(42,499)	16,027
829100001	Educational Broadcasting	1,943,982	-	-	(6,509)	(31,027)	(456,841)	(494,377)	180,290	(123,005)	57,285
805089911	Elk Valley Public Service District	157,621	-	-	(528)	(2,516)	(25,593)	(28,636)	14,618	(6,891)	7,727
803598810	Elkins, City of	1,774,748	-	-	(5,943)	(28,326)	(254,439)	(288,708)	164,595	(68,508)	96,087
805839911	Elkins-Randolph Co. Airport Authority	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
804579911	Elkins-Randolph County Public Library	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
806599911	Emergency Services Authority/Raleigh	647,375	-	-	(2,168)	(10,333)	(118,759)	(131,259)	60,039	(31,976)	28,063
808059911	Empowerment Through Employment, Inc..	71,903	-	-	(241)	(1,148)	(26,206)	(26,206)	6,668	(6,682)	(14)
805469911	Enlarged Hepzibah PSD	94,218	-	-	(315)	(1,504)	(36,890)	(38,710)	8,738	(9,933)	(1,195)
847750001	Environmental Protection, Department of	20,469,268	-	-	(68,542)	(326,703)	(3,029,853)	(3,425,097)	1,898,373	(815,792)	1,082,581
856403501	Environmental Quality Board	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
883702502	Examiners in Counseling, Board of	106,489	39,859	39,859	(357)	(1,700)	-	(2,056)	9,876	10,732	20,608
881105502	Examiners/Registered Nurses, Board of	248,762	-	-	(833)	(3,970)	(25,781)	(30,585)	23,071	(6,942)	16,129

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
										Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
804699911	Fairmont - Morgantown Housing Authority	332,864	-	-	(1,115)	(5,313)	(3,607)	(10,034)	30,871	(971)	29,899
832101103	Fairmont State University	12,341,214	-	-	(41,325)	(196,974)	(1,803,212)	(2,041,511)	1,144,556	(485,518)	659,038
803618816	Fairmont, City of	3,668,496	-	-	(12,284)	(58,552)	(484,692)	(555,527)	340,226	(130,504)	209,722
808509911	Fairmont-Marion Co Transit Authority	513,531	-	-	(1,720)	(8,196)	(40,691)	(50,607)	47,626	(10,956)	36,670
800190005	Fayette Co Board of Education	3,515,952	-	-	(11,773)	(56,117)	(678,139)	(746,029)	326,078	(182,590)	143,489
807359911	Fayette Co Health Department	179,673	-	-	(602)	(2,868)	(51,202)	(54,671)	16,663	(13,786)	2,877
809029911	Fayette Co. Solid Waste Authority	-	-	-	-	-	(22,371)	(22,371)	-	(6,023)	(6,023)
802097709	Fayette County Commission	2,894,136	-	-	(9,691)	(46,192)	(588,724)	(644,607)	268,410	(158,515)	109,895
808229911	Fayette County Public Library	237,760	-	-	(796)	(3,795)	(34,535)	(39,126)	22,050	(9,299)	12,752
861700001	Fire Commission	816,369	-	-	(2,734)	(13,030)	(133,492)	(149,255)	75,712	(35,943)	39,769
809579911	Flatwoods-Canoe Run Public Service Dist.	561,502	4,559	4,559	(1,880)	(8,962)	-	(10,842)	52,075	1,228	53,303
805059911	FMRS Health System, Inc.	2,955,001	-	-	(9,895)	(47,164)	(495,554)	(552,612)	274,054	(133,429)	140,626
830850001	Forestry, Division of	2,182,903	-	-	(7,309)	(34,841)	(668,132)	(710,282)	202,448	(179,895)	22,553
805319911	Friendly Public Service District	95,104	-	-	(318)	(1,518)	(17,543)	(19,379)	8,820	(4,723)	4,097
805209911	Gateway Industries Inc.	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
805029911	Gauley River Public Service District	142,656	20,293	20,293	(478)	(2,277)	-	(2,755)	13,230	5,464	18,694
852000901	Geological Survey	927,192	-	-	(3,105)	(14,799)	(193,809)	(211,713)	85,990	(52,183)	33,807
809199911	Gilmer Co Ambulance Service	154,388	1,664	1,664	(517)	(2,464)	-	(2,981)	14,318	448	14,766
800210005	Gilmer Co Board of Education	712,658	-	-	(2,386)	(11,374)	(60,186)	(73,947)	66,094	(16,205)	49,889
807369911	Gilmer Co Health Department	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
802107709	Gilmer County Commission	593,538	-	-	(1,987)	(9,473)	(82,976)	(94,436)	55,046	(22,341)	32,705
805489911	Gilmer County Senior Center	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
805949911	Gilmer Public Library	-	-	-	-	-	(11,186)	(11,186)	-	(3,012)	(3,012)
832200003	Glenville State College	4,288,887	-	-	(14,361)	(68,453)	(794,724)	(877,539)	397,763	(213,981)	183,782
804219911	Glenville State College Research Corporation	41,087	-	-	(138)	(656)	(23,236)	(24,030)	3,811	(6,256)	(2,446)
804349911	Glenville Utility	237,760	-	-	(796)	(3,795)	(27,078)	(31,669)	22,050	(7,291)	14,760
805239911	Good News Mountaineer Garage	173,783	9,638	9,638	(582)	(2,774)	-	(3,356)	16,117	2,595	18,712
812000001	Governors Office	896,736	-	-	(3,003)	(14,313)	(217,578)	(234,893)	83,166	(58,583)	24,582
804969911	Grandview Doolin PSD	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
800230005	Grant Co Board of Education	795,401	-	-	(2,663)	(12,695)	(224,324)	(239,683)	73,768	(60,400)	13,368
802587709	Grant Co Commission	918,142	-	-	(3,074)	(14,654)	(223,974)	(241,703)	85,151	(60,305)	24,845
807049911	Grant County Commission on Aging	268,468	12,269	12,269	(899)	(4,285)	-	(5,184)	24,898	3,303	28,202
807379911	Grant County Health Department	212,512	-	-	(712)	(3,392)	(61,659)	(65,762)	19,709	(16,602)	3,107
804479911	Grant County Housing Authority	102,622	36,910	36,910	(344)	(1,638)	-	(1,982)	9,938	19,456	29,394
804509911	Grant County Public Service District	142,656	-	-	(478)	(2,277)	(20,721)	(23,476)	13,230	(5,579)	7,651
802619911	Grant Memorial Hospital	5,043,171	-	-	(16,887)	(80,492)	(677,836)	(775,215)	467,717	(182,508)	285,208
802609911	Grant Public Service District	37,855	-	-	(127)	(604)	(14,623)	(15,354)	3,511	(3,937)	(426)
804838810	Granville, Town of	690,546	-	-	(2,312)	(11,022)	(13,567)	(26,901)	64,043	(3,653)	60,390
805899911	Greater Bridgeport Convention & Visitors Bureau	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
807329911	Greater Harrison Co Public Service District	188,592	4,643	4,643	(632)	(3,010)	-	(3,642)	17,490	1,250	18,741
897156625	Greater Huntington Parks	222,388	-	-	(745)	(3,549)	(62,893)	(67,187)	20,625	(16,934)	3,691
802689911	Greater Paw Paw Sanitary District	33,473	17,312	17,312	(112)	(534)	-	(646)	3,104	4,661	7,766
896866625	Green Acres Reg. Center	500,661	-	-	(1,676)	(7,991)	(117,965)	(127,632)	46,433	(31,762)	14,670
804819911	Green Valley - Glenwood PSD	524,114	-	-	(1,755)	(8,365)	(49,049)	(59,170)	48,608	(13,207)	35,401
800250005	Greenbrier Co Board of Education	3,213,191	-	-	(10,759)	(51,285)	(1,337,730)	(1,399,774)	298,000	(360,186)	(62,186)
805429911	Greenbrier Co C.V.B.	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
807629911	Greenbrier Co Committee on Aging	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
807389911	Greenbrier Co Health Department	254,940	-	-	(854)	(4,069)	(50,365)	(55,288)	23,644	(13,561)	10,083
808949911	Greenbrier Co Solid Waste Authority	248,499	-	-	(832)	(3,966)	(40,905)	(45,703)	23,046	(11,014)	12,033
807089911	Greenbrier Co. Public Service Dist. #2	237,760	-	-	(796)	(3,795)	(34,535)	(39,126)	22,050	(9,299)	12,752
802127709	Greenbrier County Commission	2,237,291	-	-	(7,492)	(35,709)	(423,436)	(466,636)	207,492	(114,011)	93,481
805699911	Greenbrier County Library	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
805389911	Greenbrier Housing Authority	36,550	-	-	(122)	(583)	(15,661)	(16,367)	3,390	(827)	(487)
809189911	Greenbrier PSD	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376
808039911	Greenbrier Valley Airport	346,213	-	-	(1,159)	(5,526)	(28,407)	(35,092)	32,109	(7,649)	24,460
806179911	Greenbrier Valley Economic Dev Authority	-	-	-	-	-	(14,914)	(14,914)	-	(4,016)	(4,016)
808319911	Greenbrier Valley Soil Conservation Dist.	-	-	-	-	-	(18,643)	(18,643)	-	(5,020)	(5,020)
804959911	Hamlin Public Service District	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
											Total OPEB Expense
800270005	Hampshire Co Board of Education	1,318,156	-	-	(4,414)	(21,039)	(691,666)	(717,118)	122,249	(186,232)	(63,983)
807399911	Hampshire Co Health Dept.	125,919	-	-	(422)	(2,010)	(22,852)	(25,284)	11,678	(6,153)	5,525
805849911	Hampshire Co. Development Authority	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
802137709	Hampshire County Commission	2,091,223	-	-	(7,002)	(33,377)	(359,031)	(399,411)	193,945	(96,670)	97,276
804649911	Hampshire County Committee	116,534	-	-	(390)	(1,860)	(28,456)	(30,706)	10,808	(7,662)	3,146
804829911	Hampshire County Public Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
809509911	Hamrick Public Service District	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376
800290005	Hancock Co Board of Education	2,176,510	-	-	(7,288)	(34,739)	(677,809)	(719,836)	201,855	(182,501)	19,354
809589911	Hancock Co Sheltered Workshop	355,467	-	-	(1,190)	(5,673)	(13,578)	(20,442)	32,967	(3,656)	29,311
802147709	Hancock County Commission	2,031,544	-	-	(6,803)	(32,425)	(260,620)	(299,848)	188,411	(70,172)	118,238
807409911	Hancock County Health Department	95,104	-	-	(318)	(1,518)	(17,543)	(19,379)	8,820	(4,723)	4,097
800310005	Hardy Co Board of Education	1,086,657	-	-	(3,639)	(17,344)	(266,472)	(287,455)	100,779	(71,748)	29,031
804669911	Hardy Co Committee on Agency, Inc.	166,432	-	-	(557)	(2,656)	(24,175)	(27,388)	15,435	(6,509)	8,926
807419911	Hardy Co Health Department	111,841	-	-	(375)	(1,785)	(19,140)	(21,300)	10,372	(5,154)	5,219
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	51,251	1,629	1,629	(172)	(818)	-	(990)	4,753	439	5,192
802157709	Hardy County Commission	1,393,087	-	-	(4,665)	(22,235)	(205,882)	(232,781)	129,199	(55,434)	73,765
805169911	Hardy County Public Service District	142,656	-	-	(478)	(2,277)	(20,721)	(23,476)	13,230	(5,579)	7,651
807069911	Hardy County Rural Development Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
808829911	Harpers Ferry-Bolivar Pub Service Dist.	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
800330005	Harrison Co Board of Education	7,324,051	-	-	(24,525)	(116,897)	(1,582,498)	(1,723,920)	679,251	(426,090)	253,162
802167709	Harrison County Commission	5,445,944	-	-	(18,236)	(86,921)	(823,523)	(928,679)	505,071	(221,735)	283,336
807429911	Harrison County Health Department	408,215	-	-	(1,367)	(6,515)	(56,985)	(64,867)	37,859	(15,343)	22,516
806699911	Harrison County Solid Waste Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
805099911	Hatfield-McCoy Regional Recreation Authority	423,586	59,256	59,256	(1,418)	(6,761)	-	(8,179)	39,285	15,955	55,239
885640802	Health Care Authority	789,876	-	-	(2,645)	(12,607)	(264,981)	(280,233)	73,255	(71,347)	1,909
840000001	Health Dept.	17,259,387	-	-	(57,793)	(275,471)	(2,554,747)	(2,888,011)	1,600,680	(687,869)	912,811
827851203	Higher Education Policy Commission	1,843,526	-	-	(6,173)	(29,424)	(225,628)	(261,225)	170,973	(60,751)	110,223
803928810	Hinton, City of	621,480	-	-	(2,081)	(9,919)	(22,904)	(34,904)	57,638	(6,167)	51,471
813000102	Homeland Security - Emergency Management	756,091	-	-	(2,532)	(12,068)	(233,599)	(248,198)	70,122	(62,897)	7,225
843000001	Hopemont State Hospital	3,253,344	-	-	(10,894)	(51,926)	(797,921)	(860,741)	301,724	(214,841)	86,882
810200601	House of Delegates	1,269,754	-	-	(4,252)	(20,266)	(178,267)	(202,785)	117,760	(47,999)	69,762
808899911	Housing Authority of City of Keyser	107,148	-	-	(359)	(1,710)	(9,824)	(11,893)	9,937	(2,645)	7,292
805789911	Housing Authority, City of Spencer	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
805669911	Housing Development Corporation	766,459	-	-	(2,567)	(12,233)	(94,851)	(109,650)	71,083	(25,539)	45,545
808576625	Housing Development Fund	850,992	-	-	(2,850)	(13,582)	(136,565)	(152,997)	78,923	(36,770)	42,153
859800001	Human Rights Commission	587,492	-	-	(1,967)	(9,377)	(50,821)	(62,165)	54,486	(13,684)	40,802
891500002	Human Services, Dept. of	75,211,324	-	-	(251,846)	(1,200,423)	(11,961,036)	(13,413,305)	6,975,293	(3,220,527)	3,754,766
806059911	Hundred-Littleton PSD	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
897276625	Huntington Sanitary Board	127,883	-	-	(428)	(2,041)	(35,632)	(38,102)	11,860	(9,594)	2,266
806169911	Huntington WV Housing Authority	727,515	-	-	(2,436)	(11,612)	(166,851)	(180,899)	67,472	(44,925)	22,547
806399911	Huntington/Cabell/Wayne Animal Shelter	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
896286625	Hurricane Water & Sewer	466,601	-	-	(1,562)	(7,447)	(54,345)	(63,355)	43,274	(14,632)	28,641
837700901	Huttonsville Correctional Center	6,219,151	-	-	(20,825)	(99,262)	(1,212,646)	(1,332,733)	576,780	(326,507)	250,273
880143502	Insurance Commission	6,297,469	-	-	(21,087)	(100,512)	(907,182)	(1,028,781)	584,044	(244,260)	339,784
841800501	Jackie Whitrow Hospital	2,891,185	-	-	(9,681)	(46,145)	(779,953)	(835,790)	268,136	(210,004)	58,132
800350005	Jackson Co Board of Education	3,003,385	-	-	(10,057)	(47,936)	(618,168)	(676,161)	278,542	(166,443)	112,099
807859911	Jackson Co Commission on Aging	114,187	-	-	(382)	(1,823)	(22,866)	(25,071)	10,590	(6,157)	4,433
809629911	Jackson Co Public Library	73,674	-	-	(247)	(1,178)	(53,236)	(54,659)	6,833	(14,334)	(7,501)
802177709	Jackson County Commission	2,641,950	-	-	(8,847)	(42,167)	(304,669)	(355,683)	245,021	(82,033)	162,989
802569911	Jackson County Development Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
807439911	Jackson County Health Department	118,880	-	-	(398)	(1,897)	(48,960)	(51,256)	11,025	(13,183)	(2,157)
808679911	Jane Lew Water Company	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
800370005	Jefferson Co Board of Education	5,651,692	-	-	(18,925)	(90,205)	(1,376,025)	(1,485,154)	524,153	(370,497)	153,656
808729911	Jefferson Co Parks & Recreation Comm	108,608	-	-	(364)	(1,733)	(25,441)	(27,538)	10,073	(6,850)	3,223
896046625	Jefferson County Commission	889,745	-	-	(2,979)	(14,201)	(258,578)	(275,758)	82,517	(69,622)	12,895
806229911	Jefferson County Council	265,032	63,599	63,599	(887)	(4,230)	-	(5,118)	24,580	17,124	41,704
807449911	Jefferson County Health Department	200,480	-	-	(671)	(3,200)	(56,741)	(60,612)	18,593	(15,278)	3,315
808099911	Jefferson County PSD	213,984	-	-	(717)	(3,415)	(1,254)	(5,385)	19,845	(338)	19,508

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
882550002	Jobs Investment Trust Board	126,398	-	-	(423)	(2,017)	(44,648)	(47,089)	11,723	(12,022)	(299)
842500001	John Manchin Sr. Health Care	1,391,291	-	-	(4,659)	(22,206)	(302,331)	(329,196)	129,032	(81,403)	47,629
810300001	Joint Comm on Govt & Finance	2,074,558	-	-	(6,947)	(33,111)	(538,039)	(578,097)	192,400	(144,868)	47,532
879571602	Justice & Community Service	714,537	-	-	(2,393)	(11,404)	(98,857)	(112,654)	66,268	(26,617)	39,651
800390206	Kan Co Public Library/Kan Co BOE	2,091,558	-	-	(7,004)	(33,383)	(301,878)	(342,264)	193,977	(81,281)	112,695
806649911	Kan Valley Senior Services Inc	566,446	3,276	3,276	(1,897)	(9,041)	-	(10,938)	52,534	882	53,416
805959911	Kanawha Co Ambulance Authority	4,814,102	-	-	(16,120)	(76,836)	(743,034)	(835,990)	446,472	(200,063)	246,409
800390005	Kanawha Co Board of Education	16,714,879	-	-	(55,970)	(266,781)	(2,794,066)	(3,116,817)	1,550,181	(752,306)	797,875
804369911	Kanawha Co Parks & Recreation	321,527	-	-	(1,077)	(5,132)	(61,099)	(67,307)	29,819	(16,451)	13,368
896056625	Kanawha County Commission	4,224,132	-	-	(14,145)	(67,420)	(753,056)	(834,620)	391,757	(202,761)	188,996
807909911	Kanawha Falls Public Service District	314,930	-	-	(1,055)	(5,026)	(82,753)	(88,834)	29,207	(22,281)	6,926
806719911	Kanawha Public Service District	210,752	-	-	(706)	(3,364)	(24,332)	(28,402)	19,546	(6,552)	12,994
808489911	Kanawha Valley Transit Authority	2,825,382	-	-	(9,461)	(45,095)	(483,102)	(537,658)	262,033	(130,076)	131,957
807459911	Kanawha/Charleston Health Department	729,430	-	-	(2,443)	(11,642)	(121,760)	(135,845)	67,649	(32,784)	34,865
807889911	Keyser-Mineral County Library	47,552	-	-	(159)	(759)	(34,871)	(35,789)	4,410	(9,389)	(4,979)
809599911	Kingwood Parks & Recreation Board	23,776	-	-	(80)	(379)	(16,503)	(16,963)	2,205	(4,444)	(2,239)
809539911	Kingwood Public Library	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
806289911	Kingwood Sanitary Sewer Works	179,206	12,089	12,089	(600)	(2,860)	-	(3,460)	16,620	3,255	19,875
809569911	Kingwood Water Works	199,905	4,323	4,323	(669)	(3,191)	-	(3,860)	18,540	1,164	19,704
803318810	Kingwood, City of	439,605	-	-	(1,472)	(7,016)	(54,035)	(62,523)	40,770	(14,549)	26,221
808409911	Kyova Interstate Planning Commission	116,534	3,237	3,237	(390)	(1,860)	-	(2,250)	10,808	871	11,679
842310001	Lakin Correctional Facility	2,853,205	-	-	(9,554)	(45,539)	(567,766)	(622,859)	264,614	(152,872)	111,742
842300001	Lakin State Hospital	3,259,522	-	-	(10,915)	(52,024)	(798,438)	(861,376)	302,296	(214,981)	87,316
804269911	Lavalette Public Service District	272,383	-	-	(912)	(4,347)	(44,273)	(49,532)	25,261	(11,921)	13,341
809389911	Leadsville P.S.D.	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376
805049911	Legal Aid of West Virginia	2,618,485	-	-	(8,768)	(41,793)	(396,046)	(446,607)	242,845	(106,636)	136,209
800410005	Lewis Co Board of Education	2,355,046	-	-	(7,886)	(37,588)	(695,792)	(741,266)	218,413	(187,343)	31,070
807819911	Lewis Co Senior Citizens Center Inc.	155,274	-	-	(520)	(2,478)	(33,053)	(36,051)	14,401	(8,899)	5,501
802597709	Lewis County Commission	1,772,462	-	-	(5,935)	(28,290)	(271,288)	(305,513)	164,383	(73,045)	91,338
807469911	Lewis County Health Department	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
896236625	Lewisburg, City of	857,325	-	-	(2,871)	(13,683)	(91,541)	(108,096)	79,511	(24,648)	54,863
835000001	Library Commission	1,012,322	-	-	(3,390)	(16,157)	(109,034)	(128,581)	93,885	(29,357)	64,528
800430005	Lincoln Co Board of Education	1,766,428	-	-	(5,915)	(28,193)	(457,317)	(491,425)	163,823	(123,133)	40,690
802017709	Lincoln Co Commission	815,268	-	-	(2,730)	(13,012)	(186,514)	(202,256)	75,610	(50,219)	25,391
807479911	Lincoln Co Health Dept.	87,023	-	-	(291)	(1,389)	(42,615)	(44,295)	8,071	(11,474)	(3,403)
806969911	Lincoln Co Public Service District	138,693	-	-	(464)	(2,214)	(7,096)	(9,774)	12,863	(1,911)	10,952
809069911	Logan Co Ambulance Authority	1,495,338	-	-	(5,007)	(23,867)	(240,109)	(268,983)	138,682	(64,650)	74,032
800450005	Logan Co Board of Education	4,154,971	-	-	(13,913)	(66,316)	(1,098,283)	(1,178,512)	385,343	(295,714)	89,628
802227709	Logan Co Commission	2,921,851	-	-	(9,784)	(46,635)	(360,675)	(417,094)	270,980	(97,112)	173,868
807489911	Logan Co Health Department	112,415	-	-	(376)	(1,794)	(22,411)	(24,582)	10,426	(6,034)	4,391
809839911	Logan Co PSD	730,747	-	-	(2,447)	(11,663)	(108,351)	(122,461)	67,771	(29,174)	38,598
809549911	Logan-Mingo Area Mental Health, Inc.	1,568,115	-	-	(5,251)	(25,028)	(502,857)	(533,136)	145,431	(135,395)	10,036
809779911	Louis Bennett Memorial Library	102,622	-	-	(344)	(1,638)	(30,020)	(32,002)	9,517	(8,083)	1,434
804309911	Lubeck Public Service District	371,760	-	-	(1,245)	(5,934)	(43,222)	(36,044)	34,478	(9,705)	24,773
808329911	Lynn Murray Memorial Library	28,158	-	-	(94)	(449)	(22,338)	(22,882)	2,611	(6,015)	(3,403)
809049911	Malden Public Service District	212,368	-	-	(711)	(3,390)	(32,368)	(36,468)	19,696	(8,715)	10,980
800490005	Marion Co Board of Education	5,886,453	-	-	(19,711)	(93,952)	(524,023)	(637,685)	545,925	(141,094)	404,831
802237709	Marion Co Commission	3,793,374	-	-	(12,702)	(60,545)	(615,212)	(688,459)	351,807	(165,647)	186,161
809089911	Marion Co Parks & Recreation Comm.	249,804	1,147	1,147	(836)	(3,987)	(4,824)	(4,824)	23,167	309	23,476
809499911	Marion Co Public Library	297,463	-	-	(996)	(4,748)	(20,588)	(26,332)	27,588	(5,543)	22,044
807499911	Marion County Health Department	164,684	-	-	(551)	(2,628)	(43,215)	(46,395)	15,273	(11,636)	3,637
802922911	Marlinton Vol. Fire Department	3,232	2,572	2,572	(11)	(52)	-	(62)	300	692	992
803218810	Marmet, City of	234,420	-	-	(785)	(3,741)	(81,935)	(86,462)	21,741	(22,061)	(321)
800510005	Marshall Co Board of Education	4,825,619	-	-	(16,159)	(77,020)	(1,049,335)	(1,142,514)	447,540	(282,535)	165,005
807989911	Marshall Co Public Service	47,552	-	-	(159)	(759)	(20,875)	(20,875)	4,410	(5,373)	(963)
89606625	Marshall County Commission	203,712	-	-	(682)	(3,251)	(20,864)	(24,797)	18,893	(5,618)	13,275
896916625	Marshall County Health Dept.	60,482	-	-	(203)	(965)	(27,912)	(29,080)	5,609	(7,515)	(1,906)
804899911	Marshall Univ Research Corp	4,501,698	-	-	(15,074)	(71,850)	(648,191)	(735,115)	417,499	(174,526)	242,973

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
828401503	Marshall University	41,264,755	-	-	(138,176)	(658,613)	(6,188,422)	(6,985,211)	3,827,000	(1,666,242)	2,160,758
883940101	Martinsburg Correctional Center	1,200,533	-	-	(4,020)	(19,161)	(388,918)	(412,100)	111,341	(104,717)	6,624
897456625	Martinsburg Public Library	141,531	-	-	(474)	(2,259)	(267,135)	(269,868)	13,126	(71,927)	(58,801)
897076625	Mary H Weir Public Library	-	-	-	-	-	(7,606)	-	-	(2,048)	-
800530005	Mason Co Board of Education	2,410,469	-	-	(8,071)	(38,473)	(525,871)	(572,415)	223,553	(141,592)	81,962
804689911	Mason County Action Group	194,901	-	-	(653)	(3,111)	(63,044)	(66,807)	18,076	(16,975)	1,101
802027709	Mason County Commission	1,643,202	-	-	(5,502)	(26,227)	(303,293)	(335,022)	152,395	(81,662)	70,733
806069911	Mason County Development Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
804499911	Mason County Emergency Ambulance Service Authority	415,972	-	-	(1,393)	(6,639)	(129,501)	(137,533)	38,578	(34,868)	3,710
807519911	Mason County Health Department	109,650	16,441	16,441	(367)	(1,750)	-	(2,117)	10,169	4,427	14,596
806449911	Mason County Public Library	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
805019911	Mason County Public Service District	342,717	-	-	(1,148)	(5,470)	(57,288)	(63,906)	31,784	(15,425)	16,359
800470005	McDowell Co Board of Education	3,740,597	-	-	(12,525)	(59,702)	(1,468,684)	(1,540,912)	346,913	(395,445)	(48,533)
809809911	McDowell Co Public Library	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
802257709	McDowell County Commission	3,663,804	-	-	(12,268)	(58,477)	(1,196,037)	(1,266,782)	339,791	(322,035)	17,756
805649911	McDowell County Emergency Comm. Ctr.	-	-	-	-	-	(22,371)	-	-	(6,023)	(6,023)
807529911	McDowell County Health Department	71,328	-	-	(239)	(1,138)	(32,732)	(34,109)	6,615	(8,813)	(2,198)
805289911	McDowell County Public Service District	325,250	-	-	(1,089)	(5,191)	(47,638)	(53,906)	30,165	(11,136)	19,029
804988810	McMechen, City of	311,901	28,185	28,185	(1,044)	(4,978)	-	(6,023)	28,927	7,589	36,515
880790602	Medical Imaging Board	47,552	11,736	11,736	(159)	(759)	-	(918)	4,410	3,160	7,570
809999911	Mercer Co Airport Authority	71,328	12,011	12,011	(239)	(1,138)	-	(1,377)	6,615	3,234	9,849
800550005	Mercer Co Board of Education	5,003,042	-	-	(16,753)	(79,852)	(659,586)	(756,190)	463,995	(177,594)	286,401
802277709	Mercer Co Comm./Verlin T. Moye	3,069,858	-	-	(10,279)	(48,997)	(541,243)	(600,520)	284,707	(145,731)	138,976
808109911	Mercer Co Development Authority	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
807539911	Mercer Co Health Dept.	187,131	-	-	(627)	(2,987)	(64,457)	(68,070)	17,355	(17,355)	(0)
805989911	Mercer Co. Solid Waste Authority	182,127	-	-	(610)	(2,907)	(30,329)	(33,846)	16,891	(8,166)	8,725
805279911	Mercer Co. Opportunity Industries, Inc.	47,552	-	-	(159)	(759)	(10,636)	(11,554)	4,410	(2,864)	1,546
804249911	Mercer County Communications Center	325,250	-	-	(1,089)	(5,191)	(20,851)	(27,131)	30,165	(5,614)	24,550
809719911	Midland Public Service District	191,669	-	-	(642)	(3,059)	(33,923)	(37,624)	17,776	(9,134)	8,642
805409911	Mid-Ohio Valley Health Department	1,332,941	-	-	(4,463)	(21,275)	(294,139)	(319,877)	123,620	(79,197)	44,423
805799911	Mid-Ohio Valley Regional Airport	334,624	-	-	(1,120)	(5,341)	(37,898)	(44,359)	31,034	(10,204)	20,830
809339911	Mid-Ohio Valley Transit Authority	710,934	-	-	(2,381)	(11,347)	(98,016)	(111,744)	65,934	(26,391)	39,543
842200001	Mildred Mitchell-Bateman Hospital	7,088,045	-	-	(23,734)	(113,130)	(1,371,882)	(1,508,746)	657,364	(369,381)	287,982
853542501	Military Affairs & Public Safety	377,184	-	-	(1,263)	(6,020)	(110,028)	(117,311)	34,981	(29,625)	5,356
895000903	Military Authority	1,771,848	-	-	(5,933)	(28,280)	(4,158,060)	(4,192,273)	164,326	(1,119,564)	(955,238)
800570005	Mineral Co Board of Education	2,245,420	-	-	(7,519)	(35,838)	(552,633)	(595,991)	208,246	(148,797)	59,449
807549911	Mineral Co Health Dept.	220,042	-	-	(737)	(3,512)	(119,404)	(123,653)	20,407	(32,150)	(11,743)
802287709	Mineral County Commission	1,760,227	-	-	(5,894)	(28,094)	(201,702)	(235,690)	163,248	(54,308)	108,940
808069911	Mineral Wells Public Service District	133,270	-	-	(446)	(2,127)	(22,596)	(25,170)	12,360	(6,084)	6,276
800590005	Mingo Co Board of Education	3,505,482	-	-	(11,738)	(55,950)	(1,743,446)	(1,811,134)	325,108	(469,425)	(144,318)
802557709	Mingo County Commission	1,932,429	-	-	(6,471)	(30,843)	(468,391)	(505,705)	179,218	(126,115)	53,103
807559911	Mingo County Health Department	187,790	-	-	(629)	(2,997)	(11,182)	(14,808)	17,416	(3,011)	14,405
804989911	Mingo County Redevelopment	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
800610005	Monongalia Co Board of Education	7,184,747	-	-	(24,058)	(114,673)	(1,913,592)	(2,052,324)	666,332	(515,237)	151,095
806369911	Monongalia Co Health Dept.	1,109,649	-	-	(3,716)	(17,711)	(297,471)	(318,897)	102,912	(80,094)	22,817
806079911	Monongalia Co Urban Mass Transportation	849,783	-	-	(2,846)	(13,563)	(43,467)	(59,876)	78,811	(11,704)	67,107
897016625	Monongalia County Commission	2,664,744	-	-	(8,923)	(42,531)	(690,127)	(741,582)	247,135	(185,819)	61,317
896536625	Monongalia General Hospital	117,803	-	-	(394)	(1,380)	(18,811)	(21,086)	10,925	(5,065)	5,860
800630005	Monroe Co Board of Education	1,401,815	-	-	(4,694)	(22,374)	(175,479)	(202,546)	130,008	(47,248)	82,760
808749911	Monroe County Health Center	631,106	-	-	(2,113)	(10,073)	(58,997)	(71,184)	58,530	(15,885)	42,645
800650005	Morgan Co Board of Education	1,533,816	-	-	(5,136)	(24,481)	(220,762)	(250,378)	142,250	(59,440)	82,810
807699911	Morgan Co Health Dept.	142,656	-	-	(478)	(2,277)	(11,400)	(14,154)	13,230	(3,069)	10,161
802617709	Morgan County Commission	1,099,694	-	-	(3,682)	(17,552)	(167,140)	(188,375)	101,988	(45,003)	56,986
804299911	Morgantown Monongalia MPO	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
867101702	Motor Vehicles	12,228,314	-	-	(40,947)	(195,172)	(2,247,148)	(2,483,266)	1,134,085	(605,048)	529,038
807039911	Moundsville-Marshall County Public Library	166,432	-	-	(557)	(2,656)	(14,853)	(18,067)	15,435	(3,999)	11,436
802700910	Mount Hope, City of	228,374	2,739	2,739	(765)	(3,645)	-	(4,410)	737	21,918	21,918
806669911	Mountain Cap of WV Inc.	492,987	-	-	(1,651)	(7,868)	(68,223)	(77,742)	45,721	(18,369)	27,352

See accompanying notes.



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
										Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
809249911	Mountain Heart Community Services, Inc.	2,844,202	-	-	(9,524)	(45,395)	(322,715)	(377,634)	263,779	(86,891)	176,887
808639911	Mountain Transit Authority	201,940	-	-	(676)	(3,223)	(5,243)	(9,143)	18,728	(1,412)	17,317
828401403	Mountwest Community & Technical College	2,773,963	-	-	(9,289)	(44,274)	(430,755)	(484,318)	257,265	(115,981)	141,283
808889911	MOVRC	320,820	-	-	(1,074)	(5,121)	(54,204)	(60,398)	29,754	(14,594)	15,159
806679911	Mt Hope Housing Authority	141,513	-	-	(474)	(2,259)	(15,427)	(18,160)	13,124	(4,154)	8,970
837701701	Mt Olive Correctional Facility	5,863,370	-	-	(19,634)	(93,583)	(994,740)	(1,107,956)	543,784	(267,835)	275,949
806639911	Mt Top Public Service District	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
804908810	Mullens, City of	272,383	-	-	(912)	(4,347)	(51,730)	(56,990)	25,261	(13,928)	11,333
883400002	Municipal Bond Commission	95,391	-	-	(319)	(1,523)	(13,037)	(14,878)	8,847	(3,510)	5,337
877650002	National Coal Heritage Area Authority	69,712	-	-	(233)	(1,113)	(11,647)	(12,993)	6,465	(3,136)	3,329
883000002	Natural Resources	19,969,499	-	-	(66,868)	(318,726)	(2,983,979)	(3,369,574)	1,852,023	(803,441)	1,048,582
808839911	Nettie Levisay Public Service District	135,617	-	-	(454)	(2,165)	(5,815)	(8,434)	12,577	(1,566)	11,012
832906403	New River Comm. & Tech.	2,520,364	-	-	(8,439)	(40,227)	(857,784)	(906,450)	233,745	(230,960)	2,786
807219911	New River Gorge Regional Development Authority	71,328	-	-	(239)	(1,138)	(4,768)	(6,145)	6,615	(1,284)	5,331
802639911	New River Transit Authority	47,552	9,380	9,380	(159)	(759)	-	(918)	4,410	2,525	6,936
800670005	Nicholas Co Board of Education	2,318,843	-	-	(7,765)	(37,010)	(703,594)	(748,369)	215,056	(189,444)	25,612
807259911	Nicholas Comm. Action Partnership, Inc.	640,336	-	-	(2,144)	(10,220)	(81,482)	(93,846)	59,386	(21,939)	37,447
802337709	Nicholas County Commission	1,677,226	-	-	(5,616)	(26,770)	(283,983)	(316,369)	155,550	(76,463)	79,087
807599911	Nicholas County Health Department	269,198	-	-	(901)	(4,297)	(29,376)	(34,574)	24,966	(7,910)	17,056
802539911	Nitro Convention & Visitors Bureau	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
804428810	Nitro, City of	1,720,708	-	-	(5,762)	(27,464)	(158,074)	(191,299)	159,583	(42,562)	117,021
806919911	No. Jackson Co. Public Service	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
807929911	North Beckley Public Service District	259,920	-	-	(870)	(4,148)	(69,021)	(74,040)	24,106	(18,584)	5,522
808479911	North Central Community Action Association	2,010,952	-	-	(6,734)	(32,096)	(239,993)	(278,823)	186,501	(64,619)	121,882
809309911	North Central Opportunity	159,081	-	-	(533)	(2,539)	(57,987)	(61,059)	14,754	(15,613)	(860)
837701601	Northern Correctional Facility	2,397,570	-	-	(8,028)	(38,267)	(505,386)	(551,681)	222,357	(136,076)	86,281
802529911	Northern Panhandle Community Criminal Justice Bd	363,715	-	-	(1,218)	(5,805)	(113,013)	(120,036)	33,732	(30,429)	3,303
806309911	Norton-Harding-Jimtown PSD	77,793	376	376	(260)	(1,242)	-	(1,502)	7,215	101	7,316
804458810	Oak Hill, City of	1,076,379	-	-	(3,604)	(17,180)	(96,543)	(117,327)	99,826	(25,994)	73,832
806419911	Oakvale Road Public Service District	55,286	-	-	(185)	(882)	(9,098)	(10,166)	5,127	(2,450)	2,678
885310901	Occupational Therapy, Board of	23,776	-	-	(80)	(379)	(12,580)	(13,040)	2,205	(3,387)	(1,182)
847200001	Office of Miners Health, Safety & Training	2,743,327	-	-	(9,186)	(43,785)	(688,776)	(741,748)	254,423	(185,454)	68,969
800690005	Ohio Co Board of Education	5,771,452	-	-	(19,326)	(92,116)	(991,442)	(1,102,884)	535,259	(266,947)	268,312
896976625	Ohio Co Commission	1,481,966	-	-	(4,962)	(23,653)	(308,198)	(336,814)	137,441	(82,983)	54,459
837707501	Ohio Co Correctional Center	511,639	-	-	(1,713)	(8,166)	(148,666)	(158,545)	47,451	(40,028)	7,422
896606625	Ohio County Public Library	107,603	10,999	10,999	(360)	(1,717)	-	(2,078)	9,979	2,961	12,941
896746625	Ohio Public Service District	105,591	-	-	(354)	(1,685)	(16,861)	(18,900)	9,793	(4,540)	5,253
896896625	Ohio Valley Reg Transit Authority	366,337	-	-	(1,227)	(5,847)	(22,723)	(29,796)	33,975	(6,118)	27,857
880973502	Oil and Gas Conservation	47,552	9,871	9,871	(159)	(759)	-	(918)	4,410	2,658	7,068
858000501	Optometry, Board of	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
881095002	Osteopathy, Board of	71,328	-	-	(239)	(1,138)	(8,496)	(9,874)	6,615	(2,288)	4,327
806989911	Page-Kincaid Public Service	47,552	-	-	(159)	(759)	(7,825)	(6,907)	4,410	(1,860)	2,550
808159911	Parkersburg & Wood Co Library	475,520	-	-	(1,592)	(7,590)	(50,428)	(59,610)	44,101	(13,578)	30,523
804459911	Parkersburg Housing Authority	296,470	-	-	(993)	(4,732)	(34,429)	(40,154)	27,495	(9,270)	18,225
905419911	Parkersburg Utility Board	1,721,103	-	-	(5,763)	(27,470)	(259,953)	(293,186)	159,620	(69,993)	89,627
904578810	Parkersburg, City of	5,101,988	-	-	(17,084)	(81,431)	(890,170)	(988,686)	473,172	(239,680)	233,492
800710005	Pendleton Co Board of Education	1,026,379	-	-	(3,437)	(16,382)	(278,734)	(298,553)	95,189	(75,050)	20,139
807619911	Pendleton Co Health Department	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
805659911	Pendleton Community Care	1,113,091	-	-	(3,727)	(17,766)	(115,467)	(136,960)	103,231	(31,090)	72,141
802357725	Pendleton County Commission	326,974	32,606	32,606	(1,095)	(5,219)	-	(6,314)	30,324	8,779	39,104
807979911	Pendleton Senior & Family	97,606	-	-	(327)	(1,558)	(9,959)	(11,844)	9,052	(2,681)	6,371
805719911	Peterstown Public Library	-	-	-	-	-	(5,593)	-	-	(1,506)	(1,506)
881053002	Pharmacy, Board of	221,969	-	-	(743)	(3,543)	(6,643)	(2,357)	20,586	(635)	19,951
884900602	Physical Therapy, Board of	23,776	275	275	(80)	(379)	(459)	-	2,205	74	2,279
804749911	Piedmont Housing Authority	88,065	-	-	(295)	(1,406)	(19,415)	(21,116)	8,167	(5,228)	2,940
804659911	Pleasant Valley Public Service District	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
800730005	Pleasants Co Board of Education	1,121,351	-	-	(3,755)	(17,898)	(49,895)	(71,547)	103,997	(13,434)	90,563
802367709	Pleasants County Commission	931,802	-	-	(3,120)	(14,872)	(110,571)	(128,563)	86,418	(29,771)	56,646

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
										Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
806029911	Pleasants County Public Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
800750005	Pocahontas Co Board of Education	1,138,243	-	-	(3,811)	(18,167)	(403,553)	(425,531)	105,564	(108,657)	(3,094)
807639911	Pocahontas Co Health Department	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
808599911	Pocahontas Co Seniors Citizens Inc.	-	-	-	-	-	(98,806)	(98,806)	-	(26,604)	(26,604)
802377709	Pocahontas County Commission	1,512,698	-	-	(5,065)	(24,144)	(175,962)	(205,170)	140,291	(47,378)	92,914
808539911	Pocahontas County PSD	142,656	-	-	(478)	(2,277)	(18,857)	(21,612)	13,230	(5,077)	8,153
807159911	Pocahontas Memorial Hospital	2,455,597	-	-	(8,223)	(39,193)	(160,253)	(207,669)	227,738	(43,148)	184,590
808259911	Point Pleasant Housing Authority	152,353	-	-	(510)	(2,432)	(13,006)	(15,947)	14,130	(3,502)	10,628
808939911	Potomac Highlands Support	329,476	-	-	(1,103)	(5,259)	(79,009)	(85,371)	30,556	(21,273)	9,283
808249911	Potomac Valley Transit Authority	371,030	-	-	(1,242)	(5,922)	(77,639)	(84,803)	34,410	(20,904)	13,506
896646625	Prestera Center for Mental Health Services	463,165	-	-	(1,551)	(7,392)	(73,960)	(82,904)	42,955	(19,914)	23,041
800770005	Preston Co Board of Education	3,253,871	-	-	(10,896)	(51,934)	(130,688)	(193,518)	301,772	(35,188)	266,584
805599911	Preston Co Caring Council Inc.	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
802567709	Preston Co Commission	1,748,578	-	-	(5,855)	(27,908)	(295,885)	(329,648)	162,168	(79,667)	82,500
807649911	Preston County Health Dept.	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
808049911	Preston County Senior Citizens Inc.	252,797	-	-	(846)	(4,035)	(66,948)	(71,829)	23,445	(18,026)	5,419
897326625	Preston Memorial Hospital	19,107	-	-	(64)	(305)	(3,051)	(3,420)	1,772	(822)	951
806979911	Pride Community Services, Inc.	861,958	-	-	(2,886)	(13,757)	(66,951)	(83,595)	79,940	(18,027)	61,914
804599911	Princeton Community Hospital	18,602,426	-	-	(62,291)	(296,907)	(2,954,035)	(3,313,232)	1,725,237	(795,378)	929,859
804279911	Princeton Health Care Center	986,549	-	-	(3,303)	(15,746)	(251,573)	(270,623)	91,495	(67,736)	23,759
804399911	Princeton Rescue Squad	746,442	-	-	(2,499)	(11,914)	(161,113)	(175,526)	69,227	(43,380)	25,847
806579911	Princeton Sanitary Board	572,037	-	-	(1,915)	(9,130)	(118,866)	(129,911)	53,052	(32,005)	21,047
804648810	Princeton, City of	1,588,299	-	-	(5,318)	(25,350)	(184,786)	(215,455)	147,303	(49,754)	97,549
881032002	Professional Surveyors, WV Board of	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
837701301	Pruntytown Correctional Center	2,522,154	-	-	(8,445)	(40,255)	(367,141)	(415,842)	233,911	(98,853)	135,058
804628810	Pt Pleasant, City of	878,000	-	-	(2,940)	(14,013)	(229,386)	(246,339)	81,428	(61,762)	19,666
805379911	Public Defender 10th Judicial Circuit	346,213	-	-	(1,159)	(5,526)	(443)	(7,128)	32,109	(119)	31,989
805809911	Public Defender 11th Judicial Circuit	190,208	-	-	(637)	(3,036)	(23,900)	(27,573)	17,640	(6,435)	11,205
805079911	Public Defender 12th Judicial Circuit	88,065	-	-	(295)	(1,406)	(6,365)	(8,066)	8,167	(1,714)	6,453
806009911	Public Defender Corp 18th Judicial	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376
805879911	Public Defender Corp 1st Judicial Cir.	265,654	-	-	(890)	(4,240)	(57,083)	(62,213)	24,637	(15,370)	9,268
806039911	Public Defender Corp 25th Judicial	181,552	-	-	(608)	(2,898)	(34,515)	(38,021)	16,838	(9,293)	7,544
805889911	Public Defender Corp 2nd Judicial Cir	135,617	-	-	(454)	(2,165)	(3,951)	(6,570)	12,577	(1,064)	11,514
802680911	Public Defender Corp 4th Circuit	319,827	135,161	135,161	(1,071)	(5,105)	-	(6,176)	29,662	36,392	66,054
804929911	Public Defender Corp 6th & 24th Judicial	438,970	-	-	(1,470)	(7,006)	(49,681)	(58,157)	40,711	(13,377)	27,334
809149911	Public Defender Corp Fifth Judicial	213,984	-	-	(717)	(3,415)	(44,132)	(48,264)	19,845	(11,883)	7,963
806819911	Public Defender Corp. 23R	541,868	-	-	(1,814)	(8,649)	(84,636)	(95,099)	50,254	(22,788)	27,466
804609911	Public Defender Corp. 9th	250,690	-	-	(839)	(4,001)	(5,605)	(10,446)	23,250	(1,509)	21,740
807569911	Public Defender Corp/15th Judicial	245,685	-	-	(823)	(3,921)	(56,194)	(60,938)	22,785	(15,130)	7,655
806909911	Public Defender Corp/30th Jud Circuit	132,348	-	-	(443)	(2,112)	(17,026)	(19,581)	12,274	(4,584)	7,690
808439911	Public Defender/28th Jud.Ct.	71,328	-	-	(239)	(1,138)	(12,225)	(13,602)	6,615	(3,292)	3,324
808269911	Public Defender/7th Judicial Circuit	142,656	-	-	(478)	(2,277)	(20,721)	(23,476)	13,230	(5,579)	7,651
808379911	Public Defender-13th Circuit	771,816	-	-	(2,584)	(12,319)	(131,140)	(146,043)	71,580	(35,310)	36,271
867001802	Public Port Authority	-	-	-	-	-	(65,249)	-	-	(17,569)	(17,569)
857000001	Public Safety	21,888,489	-	-	(73,294)	(349,355)	(4,068,597)	(4,492,245)	2,029,995	(1,095,745)	934,250
982800002	Public Service Commission	5,767,152	-	-	(19,311)	(92,048)	(1,303,748)	(1,392,389)	534,861	(321,052)	213,808
879831702	Public Transit	175,243	-	-	(587)	(2,737)	(35,807)	(39,190)	16,253	(9,641)	6,612
800790005	Putnam Co Board of Education	3,248,118	-	-	(10,876)	(51,842)	(464,816)	(527,534)	301,239	(125,152)	176,087
809369911	Putnam Co Development Authority	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
808799911	Putnam Co Solid Waste Authority	19,083	15,184	15,184	(64)	(305)	-	(368)	1,770	4,088	5,858
806949911	Putnam Co. Aging Program	685,961	-	-	(2,297)	(10,948)	(125,343)	(138,589)	63,618	(33,749)	29,869
808469911	Putnam Co. Fire Service	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
802397709	Putnam County Commission	4,123,335	-	-	(13,807)	(65,811)	(507,933)	(587,551)	382,409	(136,762)	245,647
808699911	Putnam County Parks & Recreation Comm.	136,922	-	-	(458)	(2,185)	(34,605)	(37,249)	12,698	(9,318)	3,381
806839911	Putnam Public Service District	899,214	-	-	(3,011)	(14,352)	(140,813)	(159,813)	83,395	(33,239)	50,157
880830002	Racing Commission	773,271	-	-	(2,589)	(12,342)	(207,323)	(222,255)	71,715	(55,822)	15,893
856901401	Railroad Maintenance Authority	351,600	-	-	(1,177)	(5,612)	(26,287)	(33,076)	32,608	(7,078)	25,530
805739911	Rainelle Public Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
804678810	Rainelle, Town of	205,017	-	-	(687)	(3,272)	(105,330)	(109,289)	19,014	(28,360)	(9,346)
800810005	Raleigh Co Board of Education	4,844,798	-	-	(16,223)	(77,326)	(1,762,706)	(1,856,255)	449,319	(474,611)	(25,292)
809459911	Raleigh Co PSD	433,607	-	-	(1,452)	(6,921)	(5,663)	(14,035)	40,214	(1,525)	38,689
804719911	Raleigh Co Recreation Authority	64,863	-	-	(217)	(1,035)	(15,504)	(16,757)	6,016	(4,175)	1,841
807109911	Raleigh Co Solid Waste Authority	803,536	-	-	(2,691)	(12,825)	(108,228)	(123,744)	74,522	(29,141)	45,381
807249911	Raleigh Co. Commission on Aging	555,396	1,941	1,941	(1,860)	(8,864)	-	(10,724)	51,509	523	52,031
805339911	Raleigh Co. Community Action Assoc. Inc.	1,506,388	-	-	(5,044)	(24,043)	(117,596)	(146,683)	139,706	(31,663)	108,043
802327709	Raleigh County Commission	4,283,285	-	-	(14,343)	(68,364)	(633,684)	(716,391)	397,243	(170,620)	226,623
807669911	Raleigh County Health Department	378,800	-	-	(1,268)	(6,046)	(67,728)	(75,042)	35,131	(18,236)	16,895
804429911	Raleigh County Housing Authority	178,895	-	-	(599)	(2,855)	(14,259)	(17,713)	16,591	(3,839)	12,752
808929911	Raleigh County Memorial Airport	166,432	-	-	(557)	(2,656)	(42,817)	(46,031)	15,435	(11,529)	3,907
807999911	Raleigh County Public Library	409,891	-	-	(1,373)	(6,542)	(130,606)	(138,521)	38,014	(35,166)	2,848
800830005	Randolph Co Board of Education	2,704,688	-	-	(9,057)	(43,169)	(648,173)	(700,399)	250,840	(174,522)	76,318
809279911	Randolph Co Emergency Ambulance Squad	675,365	-	-	(2,261)	(10,776)	(200,759)	(213,800)	62,635	(54,055)	8,580
807679911	Randolph Co Health Department	535,798	-	-	(1,794)	(8,552)	(108,776)	(119,122)	49,691	(29,288)	20,403
802417709	Randolph County Commission	1,778,352	-	-	(5,955)	(28,384)	(309,480)	(343,818)	164,929	(83,328)	81,601
806829911	Randolph County Housing Authority	370,719	-	-	(1,241)	(5,917)	(66,701)	(73,859)	34,381	(17,959)	16,422
804938810	Ranson, City of	803,847	-	-	(2,692)	(12,830)	(91,202)	(106,724)	74,551	(24,556)	49,995
802649911	Ravencruff-McGraws-Saulsville P.S.D.	116,534	12,558	12,558	(390)	(1,860)	-	(2,250)	10,808	3,381	14,189
885571602	Real Estate Appraiser/Lic Cert Bd	70,586	-	-	(236)	(1,127)	(31,293)	(32,656)	6,546	(8,426)	(1,880)
880100002	Real Estate Commission	120,293	-	-	(403)	(1,920)	(27,935)	(30,258)	11,156	(7,522)	3,635
804469911	Red Sulphur Public Service District	190,208	336	336	(637)	(3,036)	-	(3,673)	17,640	90	17,731
880500702	Reg Jail & Correctional Fac Authority	18,584,971	-	-	(62,232)	(296,628)	(3,643,672)	(4,002,533)	1,723,618	(981,064)	742,554
804629911	Region 1 Workforce Invest	141,016	-	-	(472)	(2,251)	(13,149)	(15,872)	13,078	(3,540)	9,538
808709911	Region 2 Planning/Development Council	95,834	-	-	(321)	(1,530)	(33,740)	(35,591)	8,888	(9,085)	(197)
808569911	Region 4 Planning/Development Authority	216,929	-	-	(726)	(3,462)	(27,094)	(31,283)	20,119	(7,295)	12,823
808419911	Region 6 Planning/Development Council	71,328	-	-	(239)	(1,138)	(27,139)	(28,516)	6,615	(7,307)	(692)
808369911	Region 7 Planning/Development Council	103,185	14,987	14,987	(346)	(1,647)	-	(1,992)	9,570	4,035	13,605
808289911	Region 8 Planning/Development Council	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
808299911	Region 8 Solid Waste Authority	156,735	-	-	(525)	(2,502)	(31,890)	(34,917)	14,536	(8,587)	5,949
809689911	Region I Planning & Development Council	182,127	-	-	(610)	(2,907)	(4,230)	(7,746)	16,891	(1,139)	15,752
805869911	Region VI Workforce Investment Board	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
808219911	Regional Intergovernmental Council	114,031	-	-	(382)	(1,820)	(48,060)	(50,262)	10,576	(12,940)	(2,365)
844050001	Rehabilitation Services, Division of	13,436,915	-	-	(44,994)	(214,462)	(2,147,331)	(2,406,787)	1,246,174	(578,172)	668,002
802559911	Ripley Convention & Visitors Bureau	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
800850005	Ritchie Co Board of Education	1,564,984	-	-	(5,240)	(24,978)	(189,747)	(219,966)	145,141	(51,090)	94,051
802659911	Ritchie Co Economic Development Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
804799911	Ritchie Co Integrated Family Services	115,648	-	-	(387)	(1,846)	(17,975)	(20,208)	10,725	(4,840)	5,886
805159911	Ritchie Co. Ambulance Authority, Inc..	420,617	-	-	(1,408)	(6,713)	(71,741)	(79,863)	39,009	(19,316)	19,693
802427709	Ritchie County Commission	719,434	-	-	(2,409)	(11,483)	(102,439)	(116,330)	66,722	(27,582)	39,140
806959911	Ritchie County Public Library	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
804768810	Rivesville, Town of	91,872	-	-	(308)	(1,466)	(1,472)	(3,246)	8,520	(396)	8,124
800870005	Roane Co Board of Education	1,584,941	-	-	(5,307)	(25,297)	(199,468)	(230,072)	146,992	(53,707)	93,285
807079911	Roane Co Public Library	71,328	825	825	(239)	(1,138)	(26,600)	(1,377)	6,615	222	6,837
808689911	Roane Co. Committee on Aging, Inc.	109,494	-	-	(367)	(1,748)	(17,689)	(28,714)	10,155	(7,162)	2,993
802437709	Roane County Commission	863,012	-	-	(2,890)	(13,774)	(155,025)	(171,689)	80,038	(41,741)	38,297
805539911	Robert C Byrd Clinic	1,189,950	-	-	(3,985)	(18,982)	(268,704)	(291,681)	110,359	(72,349)	38,010
804948810	Romney, City of	427,968	-	-	(1,433)	(6,831)	(68,925)	(77,189)	39,691	(16,558)	21,133
804529911	Romney Public Housing Authority	71,328	12,011	12,011	(239)	(1,138)	(1,377)	(1,377)	6,615	3,234	9,849
805759911	Ronceverte Public Library	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
804718810	Saint Albans, City of	2,272,578	-	-	(7,610)	(36,272)	(441,343)	(485,225)	210,765	(118,832)	91,932
806359911	Salt Rock Sewer P.S.D.	97,450	-	-	(326)	(1,555)	(34,318)	(36,200)	9,038	(9,240)	(202)
896506625	Sanitary Board of Charleston	154,005	-	-	(516)	(2,458)	(24,592)	(27,566)	14,283	(6,621)	7,661
839590001	School Building Authority	190,208	-	-	(637)	(3,036)	(27,628)	(31,301)	17,640	(7,439)	10,201
828101403	School of Osteopathic Medicine	5,871,776	-	-	(19,662)	(93,717)	(646,520)	(759,899)	544,564	(174,076)	370,487
893020002	Secondary Schools Activities Comm.	213,984	-	-	(717)	(3,415)	(31,082)	(35,214)	19,845	(8,369)	11,477
825000001	Secretary of State	1,106,231	-	-	(3,704)	(17,656)	(150,424)	(171,785)	102,595	(40,502)	62,093
810100001	Senate	1,063,635	-	-	(3,562)	(16,976)	(187,558)	(208,095)	98,644	(50,500)	48,144

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
805969911	Seneca Health Services, Inc.	4,615,622	-	-	(15,455)	(73,668)	(496,026)	(585,149)	428,065	(133,556)	294,509	
807589911	Senior Life Services of Morgan Co	66,635	820	820	(223)	(1,064)	-	(1,287)	6,180	221	6,401	
804789911	Senior Monongalians, Inc.	95,104	-	-	(318)	(1,518)	(45,507)	(47,343)	8,820	(12,253)	(3,433)	
807179911	Shady Spring PSD	261,536	-	-	(876)	(4,174)	(34,260)	(39,310)	24,256	(9,225)	15,031	
832401003	Shepherd University	9,006,820	-	-	(30,159)	(143,755)	(1,424,168)	(1,598,082)	835,316	(383,459)	451,857	
804858810	Shepherdstown, Town of	618,176	-	-	(2,070)	(9,867)	(46,914)	(58,850)	57,331	(12,632)	44,700	
808609911	Short Line Public Service District	71,328	825	825	(239)	(1,138)	-	(1,377)	6,615	222	6,837	
806539911	Sissonville Public Service District	164,086	-	-	(549)	(2,619)	(20,449)	(23,617)	15,218	(5,506)	9,712	
804878810	Sistersville, City of	1,171,417	600,214	600,214	(3,923)	(18,697)	-	(22,619)	108,640	161,608	270,249	
805919911	So Highlands Comm. Mental	3,436,267	-	-	(11,506)	(54,845)	(461,246)	(527,598)	318,688	(124,191)	194,497	
809619911	So Jackson Co Public Service District	184,683	-	-	(618)	(2,948)	(58,351)	(61,917)	17,128	(15,711)	1,417	
804449911	South Charleston Housing Authority	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376	
808009911	South Charleston Library Board	144,272	-	-	(483)	(2,303)	(34,349)	(37,135)	13,380	(9,249)	4,132	
809179911	Southern Soil Conservation District	94,793	28,816	28,816	(317)	(1,513)	-	(1,830)	8,791	7,759	16,550	
806499911	Southwestern Water District	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376	
804928810	Spencer, City of	466,134	-	-	(1,561)	(7,440)	(54,168)	(63,168)	43,230	(14,585)	28,646	
805909911	St Albans Municipal Water Board	750,728	-	-	(2,514)	(11,982)	(183,158)	(197,654)	69,624	(49,316)	20,309	
802810810	St. Mary's, City of	174,190	138,596	138,596	(583)	(2,780)	-	(3,363)	16,155	37,317	53,472	
897226625	St. Mary's, City of	64,947	-	-	(217)	(1,037)	(86,737)	(87,992)	6,023	(23,354)	(17,331)	
802699910	Star City, Town of	442,358	-	-	(1,481)	(7,060)	(11,564)	(20,106)	41,025	(3,114)	37,912	
808879911	State Bar Association	443,388	-	-	(1,485)	(7,077)	(64,486)	(73,048)	41,121	(17,363)	23,758	
805109911	Step By Step	118,880	-	-	(398)	(1,897)	(489)	(2,785)	11,025	(1,132)	10,894	
802921911	Stevens Correctional Center	311,925	248,188	248,188	(1,044)	(4,979)	-	(6,023)	28,929	66,825	95,754	
804958810	Stonewood, City of	245,374	-	-	(822)	(3,916)	(52,713)	(57,451)	22,757	(14,193)	8,564	
809009911	Sugar Creek PSD	37,568	-	-	(126)	(600)	(5,491)	(6,217)	3,484	(1,478)	2,006	
800890005	Summers Co Board of Education	1,311,829	-	-	(4,393)	(20,938)	(416,383)	(441,713)	121,662	(112,112)	9,551	
807189911	Summers Co Council on Aging	354,294	-	-	(1,186)	(5,655)	(44,349)	(51,190)	32,858	(11,941)	20,917	
807709911	Summers Co Health Department	47,552	-	-	(159)	(759)	(29,278)	(30,196)	4,410	(7,883)	(3,473)	
802447709	Summers County Commission	766,878	-	-	(2,568)	(12,240)	(111,296)	(126,103)	71,122	(29,967)	41,156	
805679911	Summers County Public Library	47,552	-	-	(159)	(759)	(47,921)	(48,839)	4,410	(12,903)	(8,493)	
805769911	Summersville Public Library	1,616	1,286	1,286	(5)	(26)	-	(31)	150	346	496	
807229911	Sun Valley Public Service District	166,432	-	-	(557)	(2,656)	(16,718)	(19,931)	15,435	(4,501)	10,934	
811100001	Supreme Court / Judicial	30,547,553	-	-	(102,289)	(487,559)	(4,212,471)	(4,802,319)	2,833,059	(1,134,214)	1,698,845	
818000001	Tax Dept.	9,445,168	-	-	(31,627)	(150,751)	(2,226,978)	(2,409,357)	875,969	(599,617)	276,352	
818010001	Tax Dept. - Budget Office	152,353	-	-	(510)	(2,432)	(1,820)	(4,762)	14,130	(490)	13,640	
800910005	Taylor Co Board of Education	1,845,801	-	-	(6,181)	(29,460)	(105,555)	(141,196)	171,184	(28,421)	142,763	
802457709	Taylor Co Commission	755,828	-	-	(2,531)	(12,064)	(6,367)	(20,962)	70,097	(1,714)	68,383	
807719911	Taylor Co Health Dept.	198,600	-	-	(665)	(3,170)	(43,322)	(47,157)	18,419	(11,665)	6,754	
804289911	Taylor Co PSD	118,880	-	-	(398)	(1,897)	(22,860)	(25,156)	11,025	(6,155)	4,870	
808779911	Taylor Co Senior Citizen	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376	
805129911	Taylor County Public Library	47,552	8,007	8,007	(159)	(759)	-	(918)	4,410	2,156	6,566	
804209911	The Appalachian Community Health Center	1,036,603	-	-	(3,471)	(16,545)	(139,041)	(159,057)	96,137	(37,437)	58,700	
802669911	The Housing Authority of the County of Jackson	145,003	-	-	(486)	(2,314)	(28,176)	(30,975)	13,448	(7,586)	5,862	
802920911	Tomlinson PSD	16,162	12,859	12,859	(54)	(258)	-	(312)	1,499	3,462	4,961	
804668810	Town of Alderson	182,594	11,056	11,056	(611)	(2,914)	(46,531)	(48,569)	9,787	(12,529)	(2,741)	
803058810	Town of Ansted	105,531	-	-	(353)	(1,684)	(34,265)	(37,822)	17,084	(9,226)	7,858	
803158810	Town of Belle	184,210	-	-	(617)	(2,940)	(1,518)	(26,864)	8,820	(7,233)	1,587	
805438810	Town of Beverly	95,104	-	-	(318)	(1,518)	(3,454)	(3,913)	2,205	(930)	1,275	
804888810	Town of Bolivar	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275	
804568810	Town of Carpendale	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275	
803338810	Town of Cedar Grove	118,880	-	-	(398)	(1,897)	(17,268)	(19,563)	11,025	(4,649)	6,376	
803458810	Town of Clay	117,264	-	-	(393)	(1,872)	(24,146)	(26,411)	10,875	(6,501)	4,374	
803498810	Town of Danville	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275	
897166625	Town of Davis	104,586	46,707	46,707	(350)	(1,669)	-	(2,019)	9,700	12,576	22,276	
803568810	Town of Eleanor	73,674	-	-	(247)	(1,176)	(17,815)	(19,238)	6,833	(4,797)	2,036	
805088810	Town of Fairview	23,776	-	-	(80)	(379)	(1,589)	(2,048)	2,205	(428)	1,777	
804488810	Town of Fayetteville	469,211	-	-	(1,571)	(7,489)	(51,719)	(60,780)	43,516	(13,926)	29,590	
803248810	Town of Gauley Bridge	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275	

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
											Total OPEB Expense
804558810	Town of Gilbert	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
804588810	Town of Glasgow	150,007	28,006	28,006	(502)	(2,394)	-	(2,897)	13,912	7,541	21,453
803768810	Town of Glendale	560,999	-	-	(1,879)	(8,954)	(105,082)	(115,915)	52,028	(28,294)	23,735
803808810	Town of Grant Town	39,471	-	-	(132)	(630)	(13,337)	(14,099)	3,661	(3,591)	70
803798810	Town of Grantsville	187,862	-	-	(629)	(2,998)	(27,631)	(31,258)	17,423	(7,440)	9,983
803848810	Town of Handley	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
803698810	Town of Harpers Ferry	144,117	-	-	(483)	(2,300)	(30,745)	(33,528)	13,366	(8,278)	5,088
803868810	Town of Harrisville	213,984	-	-	(717)	(3,415)	(31,082)	(35,214)	19,845	(8,369)	11,477
804528810	Town of Mitchell Heights	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
804308810	Town of Monongah	225,968	-	-	(757)	(3,607)	(46,027)	(50,390)	20,957	(12,393)	8,564
804738810	Town of New Haven	152,928	-	-	(512)	(2,441)	(8,820)	(11,773)	14,183	(2,375)	11,808
804548810	Town of Nutter Fort	339,329	-	-	(1,136)	(5,416)	(43,206)	(49,758)	31,470	(11,633)	19,837
804728810	Town of Oceana	334,480	-	-	(1,120)	(5,339)	(93,670)	(100,129)	31,021	(25,221)	5,800
804898810	Town of Pineville	180,667	-	-	(605)	(2,884)	(74,370)	(77,858)	16,755	(20,024)	(3,269)
804748810	Town of Ridgeley	71,328	-	-	(239)	(1,138)	(40,189)	(41,566)	6,615	(10,821)	(4,206)
805038810	Town of Union	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
803298810	Town of Wardensville	64,289	-	-	(215)	(1,026)	(10,369)	(11,610)	5,962	(2,792)	3,170
805138810	Town of West Hamlin	95,104	-	-	(318)	(1,518)	(13,814)	(15,651)	8,820	(3,719)	5,101
805188810	Town of West Union	243,830	-	-	(816)	(3,892)	(64,411)	(69,119)	22,613	(17,343)	5,271
803228810	Town of Winfield	228,063	32,320	32,320	(764)	(3,640)	-	(4,404)	21,151	8,702	29,853
816000001	Treasurer of State's Office	3,004,920	-	-	(10,062)	(47,961)	(398,425)	(456,447)	278,684	(107,276)	171,408
806019911	Tri River Transit	12,044	9,583	9,583	(40)	(192)	-	(258)	1,117	2,580	3,697
806929911	Tri-State Transit Authority	1,413,786	-	-	(4,734)	(22,565)	(187,548)	(214,847)	131,118	(50,497)	80,621
800930005	Tucker Co Board of Education	660,137	-	-	(2,210)	(10,536)	(87,411)	(100,158)	61,223	(23,536)	37,687
807729911	Tucker Co Health Dept.	45,206	547	547	(151)	(722)	-	(873)	4,192	147	4,340
808119911	Tucker Co. Solid Waste Authority	302,049	33,395	33,395	(1,011)	(4,821)	-	(5,832)	28,013	8,992	37,004
804849911	Tucker County Ambulance Authority	190,208	-	-	(637)	(3,036)	(38,814)	(42,487)	17,640	(10,451)	7,190
802467709	Tucker County Commission	919,225	-	-	(3,078)	(14,671)	(127,402)	(145,151)	85,251	(34,303)	50,948
804519911	Tucker County Development Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
805509911	Tucker County Senior Citizens	125,919	-	-	(422)	(2,010)	(47,088)	(49,519)	11,678	(12,678)	(1,000)
805579911	Tug River Health Association	893,839	-	-	(2,993)	(14,266)	(84,848)	(102,108)	82,897	(22,846)	60,051
800950005	Tyler Co Board of Education	1,857,629	45,479	45,479	(6,220)	(29,649)	-	(35,869)	172,281	12,245	184,527
802477709	Tyler County Commission	763,646	-	-	(2,557)	(12,188)	(54,211)	(68,956)	70,822	(14,596)	56,226
808169911	Union Public Service District	286,629	-	-	(960)	(4,575)	(81,388)	(86,923)	26,583	(21,914)	4,669
809919911	Union Williams PSD	167,318	-	-	(560)	(2,671)	(45,841)	(49,072)	15,518	(12,343)	3,175
805449911	Upper Ohio Conservation District	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
800970005	Upshur Co Board of Education	2,431,947	-	-	(8,143)	(38,815)	(718,809)	(765,768)	225,545	(193,540)	32,005
807139911	Upshur Co Public Library	103,915	-	-	(348)	(1,659)	(4,939)	(6,946)	9,637	(1,330)	8,308
805459911	Upshur Co Sr Citizens Opportunity Center	115,648	-	-	(387)	(1,846)	(19,840)	(22,073)	10,725	(5,342)	5,384
802487725	Upshur County Commission	1,068,364	-	-	(3,577)	(17,052)	(17,937)	(38,566)	99,083	(4,829)	94,253
802579911	Upshur County Development Authority	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
807749911	Upshur-Buckhannon Health Department	66,635	-	-	(223)	(1,064)	(21,552)	(22,638)	6,180	(5,803)	377
896716625	Valley Comprehensive Mental Health Ctr	207,447	-	-	(695)	(3,311)	(43,774)	(47,780)	19,239	(11,786)	7,453
805529911	Valley Health System, Inc.	8,056,810	60,806	60,806	(26,978)	(128,592)	(155,570)	(155,570)	747,209	16,372	763,582
840400001	Veterans Affairs	4,585,968	-	-	(15,356)	(73,195)	(829,386)	(917,938)	425,315	(223,314)	202,001
809129911	Vienna Public Library	72,944	-	-	(244)	(1,164)	(33,372)	(34,780)	6,765	(8,965)	(2,200)
809038911	Warm Springs PSD	47,552	-	-	(159)	(759)	(6,907)	(7,825)	4,410	(1,860)	2,550
883430602	Water Development Authority	208,980	-	-	(700)	(3,335)	(80,113)	(80,113)	19,381	(20,484)	(1,103)
800990005	Wayne Co Board of Education	4,872,812	446,417	446,417	(16,317)	(77,773)	(94,090)	(94,090)	451,917	120,198	572,116
805359911	Wayne Co Community Service Org Inc.	204,287	-	-	(684)	(3,261)	(238,274)	(242,219)	18,946	(64,156)	(45,210)
806869911	Wayne Co Health Dept.	245,877	-	-	(823)	(3,924)	(77,424)	(82,172)	22,803	(20,847)	1,957
896136625	Wayne County Commission	190,639	-	-	(638)	(3,043)	(37,533)	(41,214)	17,680	(10,106)	7,575
805859911	WC Workshop Inc.	1,064,341	-	-	(3,564)	(16,988)	(102,056)	(122,607)	98,710	(27,479)	71,231
801010005	Webster Co Board of Education	1,336,904	-	-	(4,477)	(21,338)	(148,320)	(174,135)	123,988	(39,935)	84,053
802507709	Webster County Commission	629,334	-	-	(2,107)	(10,045)	(131,249)	(143,401)	58,366	(35,339)	23,027
807769911	Webster County Health Dept.	90,411	1,488	1,488	(303)	(1,443)	-	(1,746)	8,385	401	8,786
808349911	Webster Springs Public Service District	99,378	1,673	1,673	(333)	(1,586)	-	(1,919)	9,217	451	9,667
897066625	Weirton Board of Park Commissioners	6,369	-	-	(21)	(102)	(13,186)	(13,309)	591	(3,550)	(2,960)

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Amounts By Employer**  
**As of and for the Year Ended June 30, 2017**

**(Continued)**

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
897086625	Weirton Sanitary Board	556,114	-	-	(1,862)	(8,876)	(10,126)	(20,864)	51,575	(2,726)	48,849
841901801	Welch Emergency Hospital	4,918,206	-	-	(16,469)	(78,498)	(917,183)	(1,012,149)	456,127	(246,953)	209,174
803288810	Welch, City of	684,308	-	-	(2,291)	(10,922)	(96,392)	(109,605)	63,465	(25,954)	37,511
831000503	West Liberty State College	6,376,082	-	-	(21,350)	(101,766)	(1,027,528)	(1,150,645)	591,334	(276,664)	314,671
880130602	West Virginia Lottery Commission	3,501,220	-	-	(11,724)	(55,882)	(544,936)	(612,542)	324,712	(146,725)	177,987
805329911	West Virginia Rural Water Association	210,021	-	-	(703)	(3,352)	(34,235)	(38,290)	19,478	(9,218)	10,260
886107204	West Virginia University	162,794,750	-	-	(545,121)	(2,598,312)	(23,706,541)	(26,849,974)	15,098,007	(6,383,021)	8,714,986
804709911	Westbrook Health Services	5,046,930	-	-	(16,900)	(80,552)	(738,230)	(835,682)	468,065	(198,770)	269,296
806999911	Weston Housing Authority	47,552	-	-	(159)	(759)	(21,821)	(22,739)	4,410	(5,875)	(1,465)
807149911	Weston Sanitary Board	183,743	-	-	(615)	(2,933)	(21,586)	(25,134)	17,041	(5,814)	11,229
803238810	Weston, City of	525,299	-	-	(1,759)	(8,384)	(41,987)	(52,130)	48,718	(11,305)	37,412
801030005	Wetzel Co Board of Education	3,163,466	-	-	(10,593)	(50,491)	(571,460)	(632,544)	293,388	(153,866)	139,522
806049911	Wetzel Co Emergency Ambulance Authority	252,150	-	-	(844)	(4,024)	(4,443)	(9,312)	23,385	(1,196)	22,189
896736625	Wetzel Co Hospital	1,789,486	-	-	(5,992)	(28,561)	(493,007)	(527,560)	165,962	(132,743)	33,219
802517709	Wetzel County Commission	1,477,848	-	-	(4,949)	(23,587)	(199,820)	(228,356)	137,059	(53,802)	83,258
807779911	Wetzel-Tyler Health Department	141,722	-	-	(475)	(2,262)	(43,012)	(45,749)	13,144	(11,584)	1,563
896926625	Wheeling Housing Authority	245,661	-	-	(823)	(3,921)	(84,245)	(88,989)	22,783	(22,683)	100
807609911	Wheeling-Ohio Co Health Department	541,221	12,398	12,398	(1,812)	(8,638)	-	(10,451)	50,194	3,338	53,532
806689911	White Oak Public Service District	118,880	-	-	(398)	(1,897)	(22,860)	(25,156)	11,025	(6,155)	4,870
804889911	Whitehall Public Service District	68,982	-	-	(231)	(1,101)	(2,906)	(4,238)	6,398	(783)	5,615
809079911	Wilderness Public Service District	183,169	-	-	(613)	(2,923)	(33,229)	(36,766)	16,988	(8,947)	8,040
842000001	William R Sharpe Jr Hospital	8,803,814	-	-	(29,480)	(140,515)	(1,822,198)	(1,992,192)	816,489	(490,629)	325,859
804489911	Williamson Housing Authority	195,057	-	-	(653)	(3,113)	(21,906)	(25,673)	18,090	(5,898)	12,192
807019911	Williamson Utility Board	54,591	558	558	(183)	(871)	-	(1,054)	5,063	150	5,213
803118810	Williamson, City of	355,443	-	-	(1,190)	(5,673)	(112,412)	(119,276)	32,965	(30,267)	2,698
801050005	Wirt Co Board of Education	363,985	-	-	(1,219)	(5,809)	(185,495)	(192,523)	33,757	(49,945)	(16,188)
804779911	Wirt Co Committee on Aging	193,440	-	-	(648)	(3,087)	(23,192)	(26,927)	17,940	(6,245)	11,696
802577709	Wirt County Commission	82,174	-	-	(275)	(1,312)	(24,102)	(25,688)	7,621	(6,489)	1,132
801070005	Wood Co Board of Education	7,122,422	-	-	(23,850)	(113,679)	(1,386,535)	(1,524,063)	660,552	(373,327)	287,225
808669925	Wood Co Parks & Recreation	19,107	-	-	(64)	(305)	(3,051)	(3,420)	1,772	(822)	951
805369911	Wood Co Senior Citizens Assoc Inc.	262,266	-	-	(878)	(4,186)	(61,643)	(66,708)	24,323	(16,598)	7,726
806249911	Wood Co Solid Waste Authority	23,776	-	-	(80)	(379)	(6,120)	(6,579)	2,205	(1,648)	557
896146625	Wood County Commission	2,937,534	-	-	(9,836)	(46,885)	(159,552)	(216,274)	272,435	(42,960)	229,475
890000002	Workers Compensation Comm.	183,647	-	-	(615)	(2,931)	(99,344)	(102,890)	17,032	(26,749)	(9,717)
805139911	Workforce Investment Board of Kanawha Co	151,779	-	-	(508)	(2,422)	(10,441)	(13,372)	14,076	(2,811)	11,265
882500602	Workforce WV/Payroll-05303	8,639,334	-	-	(28,929)	(137,889)	(1,825,890)	(1,992,709)	801,234	(491,624)	309,610
804639911	WV Affordable Housing Trust	51,311	-	-	(172)	(819)	(15,010)	(16,001)	4,759	(4,042)	717
805249911	WV Assoc. of Rehabilitation Facilities	225,716	-	-	(756)	(3,603)	(38,525)	(42,884)	20,934	(10,373)	10,561
883802402	WV Bd of Social Worker Examiners	35,820	-	-	(120)	(572)	(16,242)	(16,934)	3,322	(4,373)	(1,051)
855069301	WV Bd. of Chiropractic Examiners	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
882200002	WV Board of Barbers And Cosmetologists	157,932	-	-	(529)	(2,521)	(25,345)	(28,395)	14,647	(6,824)	7,823
881116002	WV Board of Veterinary Medicine	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
847752301	WV Division of Energy	104,490	-	-	(350)	(1,668)	(49,224)	(51,242)	9,691	(13,254)	(3,563)
837707001	WV Division of Juvenile Services	10,760,409	-	-	(36,031)	(171,743)	(2,213,094)	(2,420,868)	997,948	(595,879)	402,069
881074002	WV Engineers Registration Board	95,104	6,693	6,693	(318)	(1,518)	-	(1,836)	8,820	1,802	10,622
814000001	WV Enterprise Planning Board	711,927	-	-	(2,384)	(11,363)	(87,904)	(101,651)	66,026	(23,668)	42,358
881300002	WV Massage Therapy Licensure Bd	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
818000002	WV Mun. Pensions Oversight Bd	23,776	-	-	(80)	(379)	(3,454)	(3,913)	2,205	(930)	1,275
809649911	WV Municipal League	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
887200504	WV Network for Educational Telecom	1,244,649	-	-	(4,168)	(19,865)	(286,049)	(310,082)	115,432	(77,019)	38,413
830703503	WV Northern Community College	3,369,872	-	-	(11,284)	(53,785)	(514,852)	(579,922)	312,531	(138,625)	173,906
818020001	WV Office of Tax Appeals	109,494	-	-	(367)	(1,748)	(13,550)	(15,664)	10,155	(3,648)	6,506
834957902	WV Parkways Econ. Dev. & Tourism Auth.	9,253,128	-	-	(30,984)	(147,686)	(1,263,429)	(1,442,099)	858,159	(340,180)	517,979
837701401	WV Parole Board	352,372	280,370	280,370	(1,180)	(5,624)	-	(6,804)	32,680	75,490	108,170
833300001	WV School for the Deaf and Blind	3,733,454	-	-	(12,502)	(59,588)	(888,293)	(960,383)	346,250	(239,174)	107,076
884610002	WV Solid Waste Management Bd	191,154	-	-	(640)	(3,051)	(45,354)	(49,045)	17,728	(12,212)	5,517
832603203	WV Southern Community College	3,968,163	-	-	(13,287)	(63,335)	(767,334)	(843,956)	368,018	(206,606)	161,412
881063502	WV State Bd of Examiners for LPNs	141,986	23,488	23,488	(475)	(2,266)	-	(2,742)	13,168	6,324	19,492

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund  
Schedule of Other Post-Employment Amounts By Employer  
As of and for the Year Ended June 30, 2017

(Continued)

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense		
			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
832802203	WV State University	6,706,372	-	-	(22,456)	(107,038)	(1,267,788)	(1,397,282)	621,966	(341,354)	280,613
805039911	WV Statewide Independent Living Council	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
802599911	WVSC R & D Corporation	1,553,785	-	-	(5,203)	(24,799)	(258,855)	(288,857)	144,102	(69,697)	74,405
804259911	WVSU Metro Area Agency on Aging	273,580	-	-	(916)	(4,367)	(60,099)	(65,381)	25,372	(16,182)	9,191
801090005	Wyoming Co Board of Education	2,128,599	-	-	(7,128)	(33,974)	(616,630)	(657,732)	197,412	(166,029)	31,383
808429911	Wyoming Co Council on Aging	395,536	-	-	(1,324)	(6,313)	(76,783)	(84,420)	36,683	(20,674)	16,009
807809911	Wyoming Co Health Department	60,673	-	-	(203)	(968)	(15,791)	(16,963)	5,627	(4,252)	1,375
809559911	Wyoming Co Public Library	158,351	6,681	6,681	(530)	(2,527)	-	(3,058)	14,686	1,799	16,485
802547709	Wyoming County Commission	1,964,238	-	-	(6,577)	(31,351)	(425,812)	(463,739)	182,169	(114,650)	67,518
809749911	Wyoming County Economic Dev Authority	71,328	-	-	(239)	(1,138)	(10,361)	(11,738)	6,615	(2,790)	3,826
	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	359,154,169	285,765,789	285,765,789	(1,202,634)	(5,732,339)	-	(6,934,973)	33,308,888	76,942,862	110,251,750
	State of West Virginia Special Funding - Financial Stability Fund	59,859,028	47,627,632	47,627,632	(200,439)	(955,390)	-	(1,155,829)	5,551,481	12,823,810	18,375,292
	State of West Virginia Special Funding - Public School Support Plan (PSSP)	656,112,676	-	-	(2,197,005)	(10,471,993)	(103,503,519)	(116,172,517)	60,849,589	(27,868,476)	32,981,113
		<u>\$ 2,458,989,093</u>	<u>\$ 340,524,610</u>	<u>\$ 340,524,610</u>	<u>\$ (8,233,969)</u>	<u>\$ (39,247,096)</u>	<u>\$ (340,524,610)</u>	<u>\$ (388,005,675)</u>	<u>\$ 228,053,018</u>	<u>\$ (0)</u>	<u>\$ 228,053,018</u>

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 166,788	0.097499187%
881000502	Accountancy, Board of	3,912	0.002286831%
858000001	Adjutant General	48,204	0.028178523%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	41,120	0.024037694%
	Consolidated Public Retirement Board	154,846	0.090517846%
	Ethics Commission	13,922	0.008138310%
	Finance Division	16,599	0.009703372%
	General Services Division/Building Commission	194,873	0.113916529%
	Public Employees Grievance Board	21,418	0.012520468%
	Information Services and Communications	469,743	0.274596510%
	Office of Technology	6,425	0.003756140%
	Public Employees Insurance Agency	63,791	0.037290134%
	Division of Personnel	112,907	0.066001655%
	Prosecuting Attorneys Institute	8,567	0.005008187%
	Public Defender Services	38,882	0.022729465%
	Purchasing Division	74,017	0.043267851%
	Real Estate Division	19,366	0.011320910%
	Retiree Health Benefit Trust Fund	34,349	0.020079303%
	Secretary of Administration	7,826	0.004574786%
	Surplus Property	17,629	0.010305308%
	Travel Management	9,309	0.005441588%
	Travel Management - Aviation	18,782	0.010979487%
867001902	Aeronautics Commission	4,564	0.002667969%
808019911	Aging & Family Services of Mineral County	13,040	0.007622769%
851000001	Agriculture	614,050	0.358954249%
803018810	Anmoore, Town of	13,040	0.007622769%
837700501	Anthony Correctional Center	151,999	0.088854008%
808789911	Appalachian Area Agency on Aging	12,877	0.007527484%
885550902	Architects, Board of	1,956	0.001143415%
808869911	Armstrong Public Service District	5,868	0.003430246%
807009911	Association of Co Officials	5,868	0.003430246%
803068810	Athens, City of	18,093	0.010576592%
824000001	Attorney General	314,489	0.183840488%
815000001	Auditors Office	340,678	0.199149451%
800010005	Barbour Co Board of Education	130,631	0.076362489%
807269911	Barbour Co Health Department	19,207	0.011227567%
807239911	Barbour Co Senior Center	19,071	0.011148299%
802007709	Barbour County Commission	47,922	0.028013675%
807879911	Beckley-Raleigh Co. Convention Ctr.,Inc.	10,399	0.006079041%
805589911	Belington Clinic	65,526	0.038304413%
809239911	Benedum Airport Authority	26,569	0.015531391%
800030005	Berkeley Co Board of Education	901,296	0.526868704%
807279911	Berkeley Co Health Dept.	35,124	0.020532606%
896006625	Berkeley County Commission	69,252	0.040482514%
897186625	Berkeley County P.S.D.	3,048	0.001781764%
802629911	Berkeley Senior Services	5,868	0.003430246%
806729911	Big Bend PSD	4,564	0.002667969%
804839911	Bingamon PSD	3,912	0.002286831%
832401103	Blue Ridge Community & Technical College	202,494	0.118371543%
809739911	Bluefield Housing Authority	11,899	0.006955776%
804409911	Bluefield Sanitary Board	77,510	0.045309644%
832906503	Bluefield State College	387,824	0.226709735%
803328810	Bluefield, City of	175,229	0.102433410%
805619911	Bluestone Health Center	83,945	0.049071574%
804439911	Bluwell Public Service District	23,472	0.013720984%
857300001	Board of Coal Mine Health & Safety	4,727	0.002763254%
885400901	Board of Examiners of Psychologists	1,956	0.001143415%
881311002	Board of Funeral Service Examiners	3,912	0.002286831%
891600002	Board of Medicine	17,930	0.010481307%
886760002	Board of Respiratory Care	1,956	0.001143415%
800050005	Boone Co Board of Education	339,176	0.198271663%
802217709	Boone Co Commission	273,756	0.160029273%
807289911	Boone Co Health Department	6,846	0.004001954%
805149911	Boone Co Housing and Redevelopment Authority	11,736	0.006860492%
808959911	Boone Co Parks & Recreation Comm.	10,430	0.006096812%
805829911	Boone County Ambulance Authority	90,954	0.053168812%
804949911	Boone County Community Organization	5,868	0.003430246%



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806209911	Boone County Public Service District	13,692	0.008003907%
808769911	Boone-Madison Public Library	2,771	0.001619838%
806859911	Bradley Public Service District	11,736	0.006860492%
809359911	Branchland-Midkiff Public Service Dist.	7,824	0.004573661%
800070005	Braxton Co Board of Education	102,607	0.059980901%
807029911	Braxton Co Health Department	5,868	0.003430246%
807579911	Braxton Co. Senior Citizens Center	13,692	0.008003907%
802037709	Braxton County Commission	110,351	0.064507680%
886109304	Bridgevalley Community and Technical College	326,012	0.190575999%
800090005	Brooke Co Board of Education	294,428	0.172113115%
897136625	Brooke Co Commission	203,420	0.118912854%
804739911	Brooke County Committee on Aging	13,692	0.008003907%
807309911	Brooke County Health Department	11,084	0.006479353%
808719911	Brooke County Public Library	5,868	0.003430246%
802549911	Buckhannon Housing Authority	9,617	0.005621792%
806439911	Buckhannon/Upshur Work Adjustment Center	163	0.000095285%
805009911	Buffalo Creek Memorial Library	1,956	0.001143415%
808979911	Buffalo Creek Public Service District	16,626	0.009719030%
878621302	Bureau of Senior Services	66,416	0.038824445%
802519911	Burnsville Public Utility	6,349	0.003711423%
800110005	Cabell Co Board of Education	534,031	0.312177573%
807319911	Cabell Co Health Department	66,917	0.039117547%
896936625	Cabell Co. Comm. - Non-Par	373,505	0.218339128%
804999911	Cabell Co. Community Service	21,027	0.012291715%
807939911	Cabell County Public Library	120,330	0.070341203%
805499911	Cabin Creek Health Center	179,626	0.105003639%
800130005	Calhoun Co Board of Education	84,760	0.049547997%
804759911	Calhoun Co Committee on Aging	11,736	0.006860492%
802067709	Calhoun County Commission	47,873	0.027984797%
802589911	Camp Dawson Event Center	65,526	0.038304413%
804389911	Canaan Valley Public Service District	3,912	0.002286831%
806849911	Capon Bridge Public Library	3,912	0.002286831%
805008810	Capon Bridge, Inc. Town of	7,172	0.004192523%
805639911	Central Communication, Inc.	25,102	0.014673830%
805479911	Central Hampshire PSD	14,507	0.008480330%
808809911	Central WV Aging Services	129,259	0.075560695%
802679911	Central WV Regional Airport Authority	63,081	0.036875144%
808519911	Central WV Transit Authority	61,125	0.035731728%
803749911	Century Volga Public Service District	4,075	0.002382115%
805779911	Chapmanville Public Library	3,912	0.002286831%
804589911	Charles Town Utility Board	38,957	0.022773022%
803418810	Charles Town, City of	52,486	0.030681644%
804419911	Charleston Convention & Visitors Bureau	13,692	0.008003907%
805609911	Charleston Housing	146,293	0.085518346%
807869911	Charleston Urban Renewal Authority	4,123	0.002410291%
809859911	Chestnut Ridge Public Service District	7,824	0.004573661%
803098810	City of Barboursville	106,411	0.062204248%
896366625	City of Beckley	141,619	0.082785957%
803168810	City of Belmont	23,440	0.013702277%
897146625	City of Benwood	9,756	0.005703047%
804038810	City of Bridgeport	219,684	0.128420153%
896356625	City of Buckhannon	114,348	0.066844199%
896276625	City of Charleston	12,846	0.007509362%
803438810	City of Chester	28,851	0.016865376%
896386625	City of Follansbee	53,346	0.031184373%
803708810	City of Franklin	17,771	0.010388127%
803728810	City of Gary	15,648	0.009147322%
803778810	City of Glenville	8,639	0.005050084%
804848810	City of Grafton	61,940	0.036208151%
896226625	City of Huntington	10,464	0.006116921%
896446625	City of Kenova	1,596	0.000932971%
803108810	City of Keyser	64,548	0.037732705%
804148810	City of Madison	27,384	0.016007814%
897206625	City of Mannington	3,672	0.002146534%
804048810	City of Milton	49,389	0.028871236%
804318810	City of Montgomery	21,190	0.012386999%
804338810	City of Moorefield	51,819	0.030291971%
896436625	City of New Martinsville	145,602	0.085114292%
804498810	City of Paden City	44,159	0.025813945%
804518810	City of Parsons	20,701	0.012101145%
803148810	City of Petersburg	33,089	0.019342776%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804478810	City of Philippi	52,323	0.030586359%
803188810	City of Ravenswood	48,085	0.028108960%
803428810	City of Richwood	35,697	0.020867329%
804758810	City of Ripley	95,764	0.055980818%
804788810	City of Ronceverte	36,512	0.021343752%
804018810	City of Salem	26,569	0.015531391%
804868810	City of Shinnston	34,770	0.020325493%
804828810	City of Smithers	12,551	0.007336915%
896846625	City of South Charleston/Sanitary Bd.	1,596	0.000932971%
896836625	City of Summersville	5,052	0.002953238%
804998810	City of Thomas	7,824	0.004573661%
897096625	City of Weirton	133,880	0.078261984%
897106625	City of Weirton/Water Board	76,386	0.044652823%
896216625	City of Wellsburg	4,919	0.002875491%
803128810	City of White Sulphur Springs	46,781	0.027346683%
805248810	City of Williamstown	33,904	0.019819199%
897196625	City/Co Building Management Corporation	3,192	0.001865942%
809669911	Clarksburg Harrison Reg Housing Authority	36,512	0.021343752%
805979911	Clarksburg Water Board	65,526	0.038304413%
804028810	Clarksburg, City of	324,207	0.189521087%
808239911	Clarksburg-Harrison Public Library	15,811	0.009242607%
800150005	Clay Co Board of Education	153,179	0.089543390%
807339911	Clay Co Health Department	30,720	0.017958051%
806089911	Clay Co. Emergency Ambulance Authority	3,912	0.002286831%
802077709	Clay County Commission	27,547	0.016103099%
897236625	Claywood Park PSD	13,664	0.007987539%
809099911	Coalfield Comm. Action Partnership, Inc.	159,414	0.093188347%
803270001	Commerce, Office of Secretary, Dept. of	39,836	0.023286740%
808279911	Committee on Aging for Randolph County Inc.	26,732	0.015626676%
809479911	Community Action of South	179,789	0.105098924%
832502103	Concord College	517,964	0.302785142%
802499911	Concord University Research & Dev. Corporation	28,036	0.016388953%
807739911	Cool Ridge Flat Top PSD	5,379	0.003144392%
837701801	Corrections/Salem Corr. Dept. of	272,769	0.159452070%
837702101	Corrections/St. Mary's Corr., Dept. of	399,796	0.233708126%
805559911	Corridor G Regional Development Auth.	1,956	0.001143415%
806899911	Cottageville Public Service District	5,868	0.003430246%
807119911	Council of the Southern Mts	17,441	0.010195453%
805439911	County Commissioners' Association of WV	3,912	0.002286831%
805689911	Cowen Public Library	1,956	0.001143415%
809139911	Cowen Public Service District	17,604	0.010290738%
806939911	Crab Orchard-Mac Arthur PSD	14,996	0.008766184%
808389911	Craft Memorial Library	9,780	0.005717077%
806429911	Craigsville Public Library	1,956	0.001143415%
809699911	Craigsville Public Service District	24,613	0.014387976%
804339911	Culloden Public Service District	5,868	0.003430246%
835100001	Culture and History	218,145	0.127520620%
806619911	Danese Public Service District	5,868	0.003430246%
881021502	Dental Examiners, Board of	6,958	0.004067191%
836500001	Department of Corrections	771,048	0.450729813%
828600001	Department of Education	1,015,848	0.593832096%
867001602	Department of Highways	10,107,256	5.908379850%
845000001	Department of Labor	183,172	0.107076284%
837704001	Dept. of Corrections/Denmar Facility	123,000	0.071901707%
812102101	Development Office	167,493	0.097910957%
804979911	Developmental Center & Workshop, Inc.	10,432	0.006098215%
805189911	Dignity Hospice of Southern West Virginia	44,173	0.025822129%
809609911	Disability Rights of West Virginia	44,173	0.025822129%
883952702	Division of Financial Institution	48,321	0.028247035%
853543001	Division of Protective Services	66,696	0.038988474%
885460602	Division of Tourism	116,301	0.067986036%
800170005	Doddridge Co Board of Education	130,025	0.076008591%
802087709	Doddridge Co Commission	113,611	0.066413372%
809059911	Doddridge Co Senior Citizens, Inc.	9,780	0.005717077%
807349911	Doddridge County Health Department	8,476	0.004954800%
867001503	DOT Office of Administrative Hearings	46,420	0.027135537%
809319911	Dunbar Housing Authority	8,315	0.004860450%
803048810	Dunbar, City of	165,513	0.096753746%
897246625	East Ridge Health Services	22,908	0.013391287%
804359911	Eastern Panhandle Regional PDC Region 9	9,128	0.005335938%
830700103	Eastern WV Community & Technical College	65,719	0.038417234%
809209911	Eastern WV Community Action	49,063	0.028680667%
812112201	Economic Development Authority	48,820	0.028538617%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
853322303	Education & Arts, Dept. of	57,702	0.033730752%
829100001	Educational Broadcasting	175,182	0.102405701%
805089911	Elk Valley Public Service District	13,203	0.007718053%
803598810	Elkins, City of	145,712	0.085178536%
805839911	Elkins-Randolph Co. Airport Authority	3,912	0.002286831%
804579911	Elkins-Randolph County Public Library	3,912	0.002286831%
806599911	Emergency Services Authority/Raleigh	55,420	0.032396767%
808059911	Empowerment Through Employment, Inc..	7,172	0.004192523%
805469911	Enlarged Hepzibah PSD	9,780	0.005717077%
847750001	Environmental Protection, Department of	1,688,913	0.987284811%
856403501	Environmental Quality Board	3,912	0.002286831%
883702502	Examiners in Counseling, Board of	3,923	0.002293378%
881105502	Examiners/Registered Nurses, Board of	19,560	0.011434153%
804699911	Fairmont - Morgantown Housing Authority	23,472	0.013720984%
832101103	Fairmont State University	1,016,213	0.594045522%
803618816	Fairmont, City of	297,588	0.173960234%
808509911	Fairmont-Marion Co Transit Authority	39,283	0.022963591%
800190005	Fayette Co Board of Education	303,889	0.177643948%
807359911	Fayette Co Health Department	16,976	0.009923746%
809029911	Fayette Co. Solid Waste Authority	1,956	0.001143415%
802097709	Fayette County Commission	252,813	0.147786428%
808229911	Fayette County Public Library	19,560	0.011434153%
861700001	Fire Commission	68,465	0.040022283%
809579911	Flatwoods-Canoe Run Public Service Dist.	38,664	0.022601626%
805059911	FMRS Health System, Inc.	248,901	0.145499598%
830850001	Forestry, Division of	210,277	0.122921237%
805319911	Friendly Public Service District	8,150	0.004764230%
805209911	Gateway Industries Inc.	3,912	0.002286831%
805029911	Gauley River Public Service District	8,150	0.004764230%
852000901	Geological Survey	81,448	0.047612024%
809199911	Gilmer Co Ambulance Service	10,595	0.006193500%
800210005	Gilmer Co Board of Education	54,840	0.032057893%
807369911	Gilmer Co Health Department	3,912	0.002286831%
802107709	Gilmer County Commission	48,546	0.028378446%
805489911	Gilmer County Senior Center	7,824	0.004573661%
805949911	Gilmer Public Library	978	0.000571708%
832200003	Glenville State College	367,854	0.215035792%
804219911	Glenville State College Research Corporation	4,890	0.002858538%
804349911	Glenville Utility	18,908	0.011053015%
805239911	Good News Mountaineer Garage	11,247	0.006574638%
812000001	Governors Office	81,408	0.047588290%
804969911	Grandview Doolin PSD	3,912	0.002286831%
800230005	Grant Co Board of Education	74,948	0.043812097%
802587709	Grant Co Commission	83,456	0.048785720%
807049911	Grant County Commission on Aging	17,604	0.010290738%
807379911	Grant County Health Department	20,175	0.011793662%
804479911	Grant County Housing Authority	3,912	0.002286831%
804509911	Grant County Public Service District	11,736	0.006860492%
802619911	Grant Memorial Hospital	410,108	0.239736076%
802609911	Grant Public Service District	3,912	0.002286831%
804838810	Granville, Town of	49,226	0.028775952%
805899911	Greater Bridgeport Convention & Visitors Bureau	5,868	0.003430246%
807329911	Greater Harrison Co Public Service District	12,714	0.007432199%
897156625	Greater Huntington Parks	20,970	0.012258394%
802689911	Greater Paw Paw Sanitary District	815	0.000476423%
896866625	Green Acres Reg. Center	45,144	0.026389745%
804819911	Green Valley - Glenwood PSD	40,750	0.023821152%
800250005	Greenbrier Co Board of Education	340,497	0.199043878%
805429911	Greenbrier Co C.V.B.	7,824	0.004573661%
807629911	Greenbrier Co Committee on Aging	1,956	0.001143415%
807389911	Greenbrier Co Health Department	22,139	0.012941871%
808949911	Greenbrier Co Solid Waste Authority	20,864	0.012196430%
807089911	Greenbrier Co. Public Service Dist. #2	19,560	0.011434153%
802127709	Greenbrier County Commission	192,666	0.112626408%
805699911	Greenbrier County Library	3,586	0.002096261%
805389911	Greenbrier Housing Authority	3,912	0.002286831%
809189911	Greenbrier PSD	9,780	0.005717077%
808039911	Greenbrier Valley Airport	26,569	0.015531391%
806179911	Greenbrier Valley Economic Dev Authority	1,304	0.000762277%
808319911	Greenbrier Valley Soil Conservation Dist.	1,630	0.000952846%
804959911	Hamlin Public Service District	3,912	0.002286831%
800270005	Hampshire Co Board of Education	152,176	0.088957302%
807399911	Hampshire Co Health Dept.	10,758	0.006288784%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805849911	Hampshire Co. Development Authority	3,912	0.002286831%
802137709	Hampshire County Commission	176,873	0.103394440%
804649911	Hampshire County Committee	10,595	0.006193500%
804829911	Hampshire County Public Library	1,956	0.001143415%
809509911	Hamrick Public Service District	9,780	0.005717077%
800290005	Hancock Co Board of Education	210,678	0.123155883%
809589911	Hancock Co Sheltered Workshop	25,916	0.015149785%
802147709	Hancock County Commission	164,117	0.095937571%
807409911	Hancock County Health Department	8,150	0.004764230%
800310005	Hardy Co Board of Education	98,895	0.057810867%
804669911	Hardy Co Committee on Agency, Inc.	13,692	0.008003907%
807419911	Hardy Co Health Department	9,454	0.005526507%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	3,423	0.002000977%
802157709	Hardy County Commission	114,915	0.067175649%
805169911	Hardy County Public Service District	11,736	0.006860492%
807069911	Hardy County Rural Development Authority	1,956	0.001143415%
808829911	Harpers Ferry-Bolivar Pub Service Dist.	1,956	0.001143415%
800330005	Harrison Co Board of Education	647,882	0.378731067%
802167709	Harrison County Commission	450,866	0.263561905%
807429911	Harrison County Health Department	33,381	0.019513469%
806699911	Harrison County Solid Waste Authority	1,956	0.001143415%
805099911	Hatfield-McCoy Regional Recreation Authority	24,287	0.014197407%
885640802	Health Care Authority	78,118	0.045665412%
840000001	Health Dept.	1,424,069	0.832465092%
827851203	Higher Education Policy Commission	147,978	0.086502992%
803928810	Hinton, City of	45,238	0.026444460%
813000102	Homeland Security - Emergency Management	73,024	0.042687505%
843000001	Hopemont State Hospital	296,093	0.173086655%
810200601	House of Delegates	103,921	0.060748615%
808899911	Housing Authority of City of Keyser	8,313	0.004859515%
805789911	Housing Authority, City of Spencer	5,868	0.003430246%
805669911	Housing Development Corporation	61,614	0.036017582%
808576625	Housing Development Fund	71,142	0.041587348%
859800001	Human Rights Commission	45,314	0.026489121%
891500002	Human Services, Dept. of	6,278,084	3.669967907%
806059911	Hundred-Littleton PSD	1,956	0.001143415%
897276625	Huntington Sanitary Board	12,012	0.007021833%
806169911	Huntington WV Housing Authority	65,200	0.038113844%
806399911	Huntington/Cabell/Wayne Animal Shelter	3,912	0.002286831%
896286625	Hurricane Water & Sewer	37,212	0.021752950%
837700901	Huttonsville Correctional Center	538,679	0.314894471%
880143502	Insurance Commission	517,419	0.302466844%
841800501	Jackie Withrow Hospital	269,328	0.157440338%
800350005	Jackson Co Board of Education	262,988	0.153734175%
807859911	Jackson Co Commission on Aging	9,943	0.005812361%
809629911	Jackson Co Public Library	9,780	0.005717077%
802177709	Jackson County Commission	210,433	0.123012430%
802569911	Jackson County Development Authority	1,956	0.001143415%
807439911	Jackson County Health Department	12,551	0.007336915%
808679911	Jane Lew Water Company	7,824	0.004573661%
800370005	Jefferson Co Board of Education	513,487	0.300167972%
808729911	Jefferson Co Parks & Recreation Comm	9,780	0.005717077%
896046625	Jefferson County Commission	84,506	0.049399516%
806229911	Jefferson County Council	12,877	0.007527484%
807449911	Jefferson County Health Department	18,908	0.011053015%
808099911	Jefferson County PSD	14,996	0.008766184%
882550002	Jobs Investment Trust Board	12,697	0.007422262%
842500001	John Manchin Sr. Health Care	123,223	0.072032241%
810300001	Joint Comm on Govt & Finance	191,365	0.111866001%
879571602	Justice & Community Service	58,352	0.034110838%
800390206	Kan Co Public Library/Kan Co BOE	171,899	0.100486915%
806649911	Kan Valley Senior Services Inc	39,120	0.022868306%
805959911	Kanawha Co Ambulance Authority	399,873	0.233752845%
800390005	Kanawha Co Board of Education	1,407,113	0.822553388%
804369911	Kanawha Co Parks & Recreation	27,710	0.016198384%
896056625	Kanawha County Commission	359,706	0.210272672%
807909911	Kanawha Falls Public Service District	29,144	0.017036888%
806719911	Kanawha Public Service District	16,789	0.009814315%
808489911	Kanawha Valley Transit Authority	238,795	0.139591952%
807459911	Kanawha/Charleston Health Department	61,391	0.035887107%
807889911	Keyser-Mineral County Library	6,357	0.003716100%
809599911	Kingwood Parks & Recreation Board	3,097	0.001810408%
809539911	Kingwood Public Library	3,912	0.002286831%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806289911	Kingwood Sanitary Sewer Works	11,410	0.006669923%
809569911	Kingwood Water Works	13,529	0.007908623%
803318810	Kingwood, City of	35,307	0.020639231%
808409911	Kyova Interstate Planning Commission	7,824	0.004573661%
842310001	Lakin Correctional Facility	248,133	0.145050649%
842300001	Lakin State Hospital	296,568	0.173364266%
804269911	Lavalette Public Service District	22,820	0.013339845%
809389911	Leadsville P.S.D.	9,780	0.005717077%
805049911	Legal Aid of West Virginia	216,790	0.126728530%
800410005	Lewis Co Board of Education	224,671	0.131335511%
807819911	Lewis Co Senior Citizens Center Inc.	13,692	0.008003907%
802597709	Lewis County Commission	147,026	0.085946717%
807469911	Lewis County Health Department	7,824	0.004573661%
896236625	Lewisburg, City of	67,646	0.039543697%
835000001	Library Commission	79,958	0.046741017%
800430005	Lincoln Co Board of Education	162,871	0.095209433%
802017709	Lincoln Co Commission	73,024	0.042687505%
807479911	Lincoln Co Health Dept.	9,780	0.005717077%
806969911	Lincoln Co Public Service District	10,269	0.006002930%
809069911	Logan Co Ambulance Authority	125,021	0.073083295%
800450005	Logan Co Board of Education	385,079	0.225104978%
802227709	Logan Co Commission	234,802	0.137257713%
807489911	Logan Co Health Department	9,780	0.005717077%
809839911	Logan Co PSD	60,310	0.035255305%
809549911	Logan-Mingo Area Mental Health, Inc.	153,057	0.089472248%
809779911	Louis Bennett Memorial Library	9,764	0.005707723%
804309911	Lubeck Public Service District	29,014	0.01696060%
808329911	Lynn Murray Memorial Library	3,912	0.002286831%
809949911	Malden Public Service District	17,604	0.010290738%
800490005	Marion Co Board of Education	455,325	0.266168377%
802237709	Marion Co Commission	317,687	0.185709703%
809089911	Marion Co Parks & Recreation Comm.	17,278	0.010100169%
809499911	Marion Co Public Library	22,494	0.013149276%
807499911	Marion County Health Department	15,235	0.008906013%
803218810	Marmet, City of	23,472	0.013720984%
800510005	Marshall Co Board of Education	427,455	0.249876580%
807989911	Marshall Co Public Service	5,053	0.002953823%
896906625	Marshall County Commission	15,996	0.009350752%
896916625	Marshall County Health Dept.	6,648	0.003886209%
804899911	Marshall Univ Research Corp	369,847	0.216200777%
828401503	Marshall University	3,411,775	1.994414892%
883940101	Martinsburg Correctional Center	117,523	0.068700203%
808149911	Martinsburg Public Library	33,203	0.019409183%
897076625	Mary H Weir Public Library	665	0.000388738%
800530005	Mason Co Board of Education	213,670	0.124904619%
804689911	Mason County Action Group	19,071	0.011148299%
802027709	Mason County Commission	140,832	0.082325902%
806069911	Mason County Development Authority	1,956	0.001143415%
804499911	Mason County Emergency Ambulance Service Authority	40,261	0.023535298%
807519911	Mason County Health Department	6,191	0.003618828%
806449911	Mason County Public Library	5,868	0.003430246%
805019911	Mason County Public Service District	28,851	0.016865376%
800470005	McDowell Co Board of Education	388,638	0.227185164%
809809911	McDowell Co Public Library	3,912	0.002286831%
802257709	McDowell County Commission	359,457	0.210126939%
805649911	McDowell County Emergency Comm. Ctr.	1,956	0.001143415%
807529911	McDowell County Health Department	7,824	0.004573661%
805289911	McDowell County Public Service District	26,243	0.015340822%
804988810	McMechen, City of	19,234	0.011243584%
880790602	Medical Imaging Board	2,282	0.001333985%
809999911	Mercer Co Airport Authority	3,912	0.002286831%
800550005	Mercer Co Board of Education	405,721	0.237171342%
802277709	Mercer Co Comm./Verlin T. Moyer	260,886	0.152505764%
808109911	Mercer Co Development Authority	3,912	0.002286831%
807539911	Mercer Co Health Dept.	18,654	0.010904534%
805989911	Mercer Co. Solid Waste Authority	15,322	0.008956753%
805279911	Mercer Co. Opportunity Industries, Inc.	4,238	0.002477400%
804249911	Mercer County Communications Center	24,450	0.014292691%
809719911	Midland Public Service District	16,300	0.009528461%
805409911	Mid-Ohio Valley Health Department	118,447	0.069240578%
805799911	Mid-Ohio Valley Regional Airport	26,593	0.015545187%
809339911	Mid-Ohio Valley Transit Authority	58,028	0.033921321%
842200001	Mildred Mitchell-Bateman Hospital	613,048	0.358368571%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
853542501	Military Affairs & Public Safety	35,860	0.020962614%
895000903	Military Authority	486,818	0.284578416%
800570005	Mineral Co Board of Education	204,528	0.119560380%
807549911	Mineral Co Health Dept.	25,748	0.015051344%
802287709	Mineral County Commission	140,091	0.081892503%
808069911	Mineral Wells Public Service District	11,247	0.006574638%
800590005	Mingo Co Board of Education	396,305	0.231667048%
802557709	Mingo County Commission	175,388	0.102526239%
807559911	Mingo County Health Department	14,042	0.008208389%
804989911	Mingo County Redevelopment	3,912	0.002286831%
800610005	Monongalia Co Board of Education	667,140	0.389988505%
806369911	Monongalia Co Health Dept.	103,205	0.060330239%
806079911	Monongalia Co Urban Mass Transportation	62,918	0.036779859%
897016625	Monongalia County Commission	245,721	0.143640554%
896536625	Monongalia General Hospital	9,840	0.005752151%
800630005	Monroe Co Board of Education	112,864	0.065976642%
808749911	Monroe County Health Center	49,063	0.028680667%
800650005	Morgan Co Board of Education	126,006	0.073659212%
807699911	Morgan Co Health Dept.	10,921	0.006384069%
802617709	Morgan County Commission	91,117	0.053264096%
804299911	Morgantown Monongalia MPO	3,912	0.002286831%
867101702	Motor Vehicles	1,047,173	0.612144161%
807039911	Moundsville-Marshall County Public Library	12,877	0.007527484%
802700910	Mount Hope, City of	15,648	0.009147322%
806669911	Mountain Cap of WV Inc.	40,261	0.023535298%
809249911	Mountain Heart Community Services, Inc.	226,081	0.132159752%
808639911	Mountain Transit Authority	14,507	0.008480330%
828401403	Mountwest Community & Technical College	230,641	0.134825383%
808889911	MOVRC	27,058	0.015817245%
806679911	Mt Hope Housing Authority	11,194	0.006543422%
837701701	Mt Olive Correctional Facility	494,876	0.289288457%
806639911	Mt Top Public Service District	7,824	0.004573661%
804908810	Mullens, City of	23,472	0.013720984%
883400002	Municipal Bond Commission	7,776	0.004545602%
877650002	National Coal Heritage Area Authority	5,868	0.003430246%
883000002	Natural Resources	1,650,134	0.964616018%
808839911	Nettie Levisay Public Service District	9,943	0.005812361%
832906403	New River Comm. & Tech.	250,335	0.146338102%
807219911	New River Gorge Regional Development Authority	5,379	0.003144392%
802639911	New River Transit Authority	2,488	0.001454406%
800670005	Nicholas Co Board of Education	222,835	0.130262010%
807259911	Nicholas Comm. Action Partnership, Inc.	51,671	0.030205221%
802337709	Nicholas County Commission	141,511	0.082722590%
807599911	Nicholas County Health Department	21,296	0.012448963%
802539911	Nitro Convention & Visitors Bureau	1,956	0.001143415%
804428810	Nitro, City of	133,527	0.078055515%
806919911	No. Jackson Co. Public Service	7,824	0.004573661%
807929911	North Beckley Public Service District	24,117	0.014097913%
808479911	North Central Community Action Association	160,881	0.094045909%
809309911	North Central Opportunity	16,137	0.009433176%
837701601	Northern Correctional Facility	210,981	0.123333007%
802529911	Northern Panhandle Community Criminal Justice Bd	35,184	0.020567446%
806309911	Norton-Harding-Jimtown PSD	5,379	0.003144392%
804458810	Oak Hill, City of	83,322	0.048707621%
806419911	Oakvale Road Public Service District	4,642	0.002713332%
885310901	Occupational Therapy, Board of	2,754	0.001609901%
847200001	Office of Miners Health, Safety & Training	251,070	0.146767234%
800690005	Ohio Co Board of Education	488,193	0.285381846%
896976625	Ohio Co Commission	130,044	0.076019581%
837707501	Ohio Co Correctional Center	48,592	0.028405336%
896606625	Ohio County Public Library	6,524	0.003813723%
896746625	Ohio Public Service District	8,820	0.005155891%
896896625	Ohio Valley Reg Transit Authority	27,472	0.016059256%
880973502	Oil and Gas Conservation	2,445	0.001429269%
858000501	Optometry, Board of	1,956	0.001143415%
881095002	Osteopathy, Board of	5,705	0.003334961%
806989911	Page-Kincaid Public Service	3,912	0.002286831%
808159911	Parkersburg & Wood Co Library	37,490	0.021915460%
804459911	Parkersburg Housing Authority	23,635	0.013816268%
805419911	Parkersburg Utility Board	142,462	0.083278748%
804578810	Parkersburg, City of	432,765	0.252980637%
800710005	Pendleton Co Board of Education	95,774	0.055986255%
807619911	Pendleton Co Health Department	7,824	0.004573661%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805659911	Pendleton Community Care	87,531	0.051167835%
802357725	Pendleton County Commission	19,896	0.011630568%
807979911	Pendleton Senior & Family	7,661	0.004478377%
805719911	Peterstown Public Library	489	0.000285854%
881053002	Pharmacy, Board of	15,648	0.009147322%
884900602	Physical Therapy, Board of	1,630	0.000952846%
804749911	Piedmont Housing Authority	7,824	0.004573661%
804659911	Pleasant Valley Public Service District	3,912	0.002286831%
800730005	Pleasants Co Board of Education	82,372	0.048152282%
802367709	Pleasants County Commission	74,491	0.043545066%
806029911	Pleasants County Public Library	1,956	0.001143415%
800750005	Pocahontas Co Board of Education	114,469	0.066915049%
807639911	Pocahontas Co Health Department	3,912	0.002286831%
808599911	Pocahontas Co Seniors Citizens Inc.	8,639	0.005050084%
802377709	Pocahontas County Commission	120,620	0.070510611%
808539911	Pocahontas County PSD	11,573	0.006765207%
807159911	Pocahontas Memorial Hospital	184,842	0.108052746%
808259911	Point Pleasant Housing Authority	11,736	0.006860492%
808939911	Potomac Highlands Support	29,829	0.017437083%
808249911	Potomac Valley Transit Authority	32,600	0.019056922%
896646625	Prestera Center for Mental Health Services	38,688	0.022615773%
800770005	Preston Co Board of Education	237,791	0.139005162%
805599911	Preston Co Caring Council Inc.	1,956	0.001143415%
802567709	Preston Co Commission	147,515	0.086232571%
807649911	Preston County Health Dept.	3,912	0.002286831%
808049911	Preston County Senior Citizens Inc.	23,440	0.013702277%
897326625	Preston Memorial Hospital	1,596	0.000932971%
806979911	Pride Community Services, Inc.	65,818	0.038475282%
804599911	Princeton Community Hospital	1,552,412	0.907490615%
804279911	Princeton Health Care Center	90,628	0.052978243%
804399911	Princeton Rescue Squad	66,015	0.038590267%
806579911	Princeton Sanitary Board	50,188	0.029338423%
804648810	Princeton, City of	126,651	0.074036141%
881032002	Professional Surveyors, WV Board of	1,956	0.001143415%
837701301	Pruntytown Correctional Center	207,561	0.121333667%
804628810	Pt Pleasant, City of	81,137	0.047429872%
805379911	Public Defender 10th Judicial Circuit	24,124	0.014102122%
805809911	Public Defender 11th Judicial Circuit	15,322	0.008956753%
805079911	Public Defender 12th Judicial Circuit	6,683	0.003906669%
806009911	Public Defender Corp 18th Judicial	9,780	0.005717077%
805879911	Public Defender Corp 1st Judicial Cir.	23,472	0.013720984%
806039911	Public Defender Corp 25th Judicial	15,648	0.009147322%
805889911	Public Defender Corp 2nd Judicial Cir	9,780	0.005717077%
802680911	Public Defender Corp 4th Circuit	10,432	0.006098215%
804929911	Public Defender Corp 6th & 24th Judicial	34,882	0.020390906%
809149911	Public Defender Corp Fifth Judicial	18,745	0.010957730%
806819911	Public Defender Corp. 23R	45,097	0.026362036%
804609911	Public Defender Corp. 9th	17,930	0.010481307%
807569911	Public Defender Corp/15th Judicial	22,005	0.012863422%
806909911	Public Defender Corp/30th Jud Circuit	10,696	0.006252424%
808439911	Public Defender/28th Jud.Ct.	6,031	0.003525531%
808269911	Public Defender/7th Judicial Circuit	11,736	0.006860492%
808379911	Public Defender-13th Circuit	65,160	0.038090227%
867001802	Public Port Authority	5,705	0.003334961%
857000001	Public Safety	1,878,554	1.098142783%
882800002	Public Service Commission	505,463	0.295477572%
879831702	Public Transit	15,322	0.008956753%
800790005	Putnam Co Board of Education	266,605	0.155848792%
809369911	Putnam Co Development Authority	3,912	0.002286831%
806949911	Putnam Co. Aging Program	58,680	0.034302459%
808469911	Putnam Co. Fire Service	3,912	0.002286831%
802397709	Putnam County Commission	331,262	0.193645098%
808699911	Putnam County Parks & Recreation Comm.	12,551	0.007336915%
806839911	Putnam Public Service District	73,350	0.042878074%
880830002	Racing Commission	71,922	0.042043194%
856901401	Railroad Maintenance Authority	26,758	0.015642108%
805739911	Rainelle Public Library	1,956	0.001143415%
804678810	Rainelle, Town of	23,472	0.013720984%
800810005	Raleigh Co Board of Education	491,162	0.287117604%
809459911	Raleigh Co PSD	30,660	0.017922976%
804719911	Raleigh Co Recreation Authority	5,868	0.003430246%
807109911	Raleigh Co Solid Waste Authority	65,363	0.038209128%
807249911	Raleigh Co. Commission on Aging	38,468	0.022487168%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805339911	Raleigh Co. Community Action Assoc. Inc.	115,078	0.067270934%
802327709	Raleigh County Commission	353,384	0.206577032%
807669911	Raleigh County Health Department	32,274	0.018866353%
804429911	Raleigh County Housing Authority	13,692	0.008003907%
808929911	Raleigh County Memorial Airport	15,322	0.008956753%
807999911	Raleigh County Public Library	39,935	0.023344495%
800830005	Randolph Co Board of Education	244,831	0.143120639%
809279911	Randolph Co Emergency Ambulance Squad	64,537	0.037726158%
807679911	Randolph Co Health Department	46,785	0.027349021%
802417709	Randolph County Commission	150,775	0.088138263%
806829911	Randolph County Housing Authority	31,622	0.018485214%
804938810	Ranson, City of	63,896	0.037351567%
802649911	Ravenclyff-McGraws-Saulsville P.S.D.	7,009	0.004097238%
885571602	Real Estate Appraiser/Lic Cert Bd	7,647	0.004469959%
880100002	Real Estate Commission	10,811	0.006319766%
804469911	Red Sulphur Public Service District	13,203	0.007718053%
880500702	Reg Jail & Correctional Fac Authority	1,611,495	0.942028830%
804629911	Region 1 Workforce Invest	10,960	0.006406750%
808709911	Region 2 Planning/Development Council	9,617	0.005621792%
808569911	Region 4 Planning/Development Authority	17,460	0.010206677%
808419911	Region 6 Planning/Development Council	7,335	0.004287807%
808369911	Region 7 Planning/Development Council	5,868	0.003430246%
808289911	Region 8 Planning/Development Council	5,868	0.003430246%
808299911	Region 8 Solid Waste Authority	13,692	0.008003907%
809689911	Region I Planning & Development Council	13,040	0.007622769%
805869911	Region VI Workforce Investment Board	3,912	0.002286831%
808219911	Regional Intergovernmental Council	12,135	0.007093735%
844050001	Rehabilitation Services, Division of	1,122,526	0.656192775%
802559911	Ripley Convention & Visitors Bureau	1,956	0.001143415%
800850005	Ritchie Co Board of Education	125,463	0.073341557%
802659911	Ritchie Co Economic Development Authority	1,956	0.001143415%
804799911	Ritchie Co Integrated Family Services	9,617	0.005621792%
805159911	Ritchie Co. Ambulance Authority, Inc..	35,534	0.020772045%
802427709	Ritchie County Commission	59,006	0.034493028%
806959911	Ritchie County Public Library	7,824	0.004573661%
804768810	Rivesville, Town of	6,520	0.003811384%
800870005	Roane Co Board of Education	127,701	0.074649996%
807079911	Roane Co Public Library	4,890	0.002858538%
808689911	Roane Co. Committee on Aging, Inc.	9,943	0.005812361%
802437709	Roane County Commission	73,592	0.043019656%
805539911	Robert C Byrd Clinic	106,276	0.062125565%
804948810	Romney, City of	35,799	0.020927072%
804529911	Romney Public Housing Authority	3,912	0.002286831%
805759911	Ronceverte Public Library	1,956	0.001143415%
804718810	Saint Albans, City of	196,687	0.114976664%
806359911	Salt Rock Sewer P.S.D.	9,780	0.005717077%
896506625	Sanitary Board of Charleston	12,864	0.007519885%
839590001	School Building Authority	15,648	0.009147322%
828101403	School of Osteopathic Medicine	465,014	0.271832433%
893020002	Secondary Schools Activities Comm.	17,604	0.010290738%
825000001	Secretary of State	90,110	0.052675553%
810100001	Senate	90,394	0.052841220%
805969911	Seneca Health Services, Inc.	364,468	0.213056385%
807589911	Senior Life Services of Morgan Co	4,564	0.002667969%
804789911	Senior Monongalians, Inc.	10,595	0.006193500%
807179911	Shady Spring PSD	21,190	0.012386999%
832401003	Shepherd University	751,105	0.439072004%
804858810	Shepherdstown, Town of	47,107	0.027537252%
808609911	Short Line Public Service District	4,890	0.002858538%
806539911	Sissonville Public Service District	13,203	0.007718053%
804878810	Sistersville, City of	29,014	0.016960660%
805919911	So Highlands Comm. Mental	279,382	0.163317820%
809619911	So Jackson Co Public Service District	17,950	0.010492881%
804449911	South Charleston Housing Authority	9,780	0.005717077%
808009911	South Charleston Library Board	13,040	0.007622769%
809179911	Southern Soil Conservation District	4,075	0.002382115%
806499911	Southwestern Water District	9,780	0.005717077%
804928810	Spencer, City of	37,164	0.021724891%
805909911	St Albans Municipal Water Board	68,241	0.039891340%
897226625	St. Mary's, City of	12,102	0.007074444%
802699910	Star City, Town of	31,785	0.018580499%
808879911	State Bar Association	36,484	0.021327268%
805109911	Step By Step	8,313	0.004859515%

See accompanying notes.



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804958810	Stonewood, City of	21,679	0.012672853%
809009911	Sugar Creek PSD	3,094	0.001808420%
800890005	Summers Co Board of Education	127,667	0.074630004%
807189911	Summers Co Council on Aging	28,525	0.016674807%
807709911	Summers Co Health Department	5,868	0.003430246%
802447709	Summers County Commission	63,081	0.036875144%
805679911	Summers County Public Library	7,498	0.004383092%
807229911	Sun Valley Public Service District	13,040	0.007622769%
811100001	Supreme Court / Judicial	2,493,438	1.457584387%
818000001	Tax Dept.	851,793	0.497930768%
818010001	Tax Dept. - Budget Office	10,758	0.006288784%
800910005	Taylor Co Board of Education	137,637	0.080458441%
802457709	Taylor Co Commission	53,138	0.031062782%
807719911	Taylor Co Health Dept.	17,604	0.010290738%
804289911	Taylor Co PSD	10,269	0.006002930%
808779911	Taylor Co Senior Citizen	9,780	0.005717077%
805129911	Taylor County Public Library	2,608	0.001524554%
804209911	The Appalachian Community Health Center	84,271	0.049262143%
802669911	The Housing Authority of the County of Jackson	12,551	0.007336915%
804668810	Town of Alderson	11,736	0.006860492%
803058810	Town of Ansted	11,410	0.006669923%
803158810	Town of Belle	15,811	0.009242607%
805438810	Town of Beverly	8,965	0.005240653%
804888810	Town of Bolivar	1,956	0.001143415%
804568810	Town of Carpendale	1,956	0.001143415%
803338810	Town of Cedar Grove	9,780	0.005717077%
803458810	Town of Clay	10,269	0.006002930%
803498810	Town of Danville	1,956	0.001143415%
897166625	Town of Davis	3,192	0.001865942%
803568810	Town of Eleanor	6,683	0.003906669%
805088810	Town of Fairview	1,793	0.001048131%
804488810	Town of Fayetteville	37,164	0.021724891%
803248810	Town of Gauley Bridge	1,956	0.001143415%
804558810	Town of Gilbert	3,912	0.002286831%
804588810	Town of Glasgow	7,987	0.004668946%
803768810	Town of Glendale	48,215	0.028185070%
803808810	Town of Grant Town	3,912	0.002286831%
803798810	Town of Grantsville	15,485	0.009052038%
803848810	Town of Handley	1,956	0.001143415%
803698810	Town of Harpers Ferry	12,714	0.007432199%
803868810	Town of Harrisville	17,604	0.010290738%
804528810	Town of Mitchell Heights	1,956	0.001143415%
804308810	Town of Monongah	19,744	0.011541947%
804738810	Town of New Haven	11,410	0.006669923%
804548810	Town of Nutter Fort	27,384	0.016007814%
804728810	Town of Oceana	31,459	0.018389930%
804898810	Town of Pineville	19,071	0.011148299%
804748810	Town of Ridgeley	8,476	0.004954800%
805038810	Town of Union	3,912	0.002286831%
803298810	Town of Wardensville	5,379	0.003144392%
805138810	Town of West Hamlin	7,824	0.004573661%
805188810	Town of West Union	22,594	0.013207967%
803228810	Town of Winfield	13,040	0.007622769%
816000001	Treasurer of State's Office	243,881	0.142565299%
806929911	Tri-State Transit Authority	114,752	0.067080365%
800930005	Tucker Co Board of Education	53,567	0.031313562%
807729911	Tucker Co Health Dept.	3,097	0.001810408%
808119911	Tucker Co. Solid Waste Authority	18,093	0.010576592%
804849911	Tucker County Ambulance Authority	16,626	0.009719030%
802467709	Tucker County Commission	75,088	0.043893878%
804519911	Tucker County Development Authority	1,956	0.001143415%
805509911	Tucker County Senior Citizens	12,877	0.007527484%
805579911	Tug River Health Association	69,601	0.040686528%
800950005	Tyler Co Board of Education	125,255	0.073219967%
802477709	Tyler County Commission	57,865	0.033826036%
808169911	Union Public Service District	27,056	0.015816193%
809919911	Union Williams PSD	15,648	0.009147322%
805449911	Upper Ohio Conservation District	1,956	0.001143415%
800970005	Upshur Co Board of Education	232,033	0.135639277%
807139911	Upshur Co Public Library	7,661	0.004478377%
805459911	Upshur Co Sr Citizens Opportunity Center	9,780	0.005717077%
802487725	Upshur County Commission	75,892	0.044364046%
802579911	Upshur County Development Authority	1,956	0.001143415%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807749911	Upshur-Buckhannon Health Department	6,520	0.003811384%
896716625	Valley Comprehensive Mental Health Ctr	18,259	0.010673630%
805529911	Valley Health System, Inc.	555,178	0.324539378%
840400001	Veterans Affairs	391,552	0.228888829%
809129911	Vienna Public Library	7,992	0.004672103%
809939911	Warm Springs PSD	3,912	0.002286831%
883430602	Water Development Authority	21,190	0.012386999%
800990005	Wayne Co Board of Education	299,959	0.175346420%
805359911	Wayne Co Community Service Org Inc.	35,045	0.020486191%
806869911	Wayne Co Health Dept.	23,875	0.013956331%
896136625	Wayne County Commission	16,544	0.009671096%
805859911	WC Workshop Inc.	82,967	0.048499866%
801010005	Webster Co Board of Education	105,974	0.061948792%
802507709	Webster County Commission	55,257	0.032301482%
807769911	Webster County Health Dept.	6,160	0.003600706%
808349911	Webster Springs Public Service District	6,767	0.003955890%
897066625	Weirton Board of Park Commissioners	1,596	0.000932971%
897086625	Weirton Sanitary Board	39,573	0.023133115%
841901801	Welch Emergency Hospital	422,341	0.246887332%
803288810	Welch, City of	56,034	0.032755516%
831000503	West Liberty State College	533,411	0.311814849%
880130602	West Virginia Lottery Commission	291,218	0.170236768%
805329911	West Virginia Rural Water Association	17,604	0.010290738%
886107204	West Virginia University	13,398,023	7.832057494%
804709911	Westbrook Health Services	415,650	0.242975753%
806999911	Weston Housing Authority	5,216	0.003049107%
807149911	Weston Sanitary Board	14,670	0.008575615%
803238810	Weston, City of	40,215	0.023508408%
801030005	Wetzel Co Board of Education	270,040	0.157856901%
806049911	Wetzel Co Emergency Ambulance Authority	17,930	0.010481307%
896736625	Wetzel Co Hospital	167,596	0.097971284%
802517709	Wetzel County Commission	120,282	0.070312793%
807779911	Wetzel-Tyler Health Department	13,620	0.007961818%
896926625	Wheeling Housing Authority	24,456	0.014296199%
807609911	Wheeling-Ohio Co Health Department	36,568	0.021376254%
806689911	White Oak Public Service District	10,269	0.006002930%
804889911	Whitehall Public Service District	5,053	0.002953823%
809079911	Wilderness Public Service District	15,648	0.009147322%
842000001	William R Sharpe Jr Hospital	771,784	0.451160055%
804489911	Williamson Housing Authority	15,485	0.009052038%
807019911	Williamson Utility Board	3,749	0.002191546%
803118810	Williamson, City of	34,556	0.020200337%
801050005	Wirt Co Board of Education	41,540	0.024283020%
804779911	Wirt Co Committee on Aging	15,485	0.009052038%
802577709	Wirt County Commission	7,824	0.004573661%
801070005	Wood Co Board of Education	616,721	0.360515514%
808669925	Wood Co Parks & Recreation	1,596	0.000932971%
805369911	Wood Co Senior Citizens Assoc Inc.	23,635	0.013816268%
806249911	Wood Co Solid Waste Authority	2,189	0.001279678%
896146625	Wood County Commission	218,308	0.127615904%
890000002	Workers Compensation Comm.	21,462	0.012546002%
805139911	Workforce Investment Board of Kanawha Co	11,472	0.006706049%
882500602	Workforce WV/Payroll-05303	760,664	0.444659832%
804639911	WV Affordable Housing Trust	4,882	0.002853862%
805249911	WV Assoc. of Rehabilitation Facilities	19,071	0.011148299%
883802402	WV Bd of Social Worker Examiners	3,912	0.002286831%
855069301	WV Bd. of Chiropractic Examiners	1,956	0.001143415%
882200002	WV Board of Barbers And Cosmetologists	13,203	0.007718053%
881116002	WV Board of Veterinary Medicine	1,956	0.001143415%
847752301	WV Division of Energy	11,573	0.006765207%
837707001	WV Division of Juvenile Services	942,077	0.550708153%
881074002	WV Engineers Registration Board	6,031	0.003525531%
814000001	WV Enterprise Planning Board	57,213	0.033444898%
881300002	WV Massage Therapy Licensure Bd	1,956	0.001143415%
816000002	WV Mun. Pensions Oversight Brd	1,956	0.001143415%
809649911	WV Municipal League	5,868	0.003430246%
887200504	WV Network for Educational Telecom	111,598	0.065236520%
830703503	WV Northern Community College	279,450	0.163357570%
818020001	WV Office of Tax Appeals	8,802	0.005145369%
834957902	WV Parkways Econ. Dev. & Tourism Auth.	754,186	0.440873117%
833300001	WV School for the Deaf and Blind	337,395	0.197230313%
884610002	WV Solid Waste Management Bd	17,264	0.010091751%
832603203	WV Southern Community College	343,147	0.200592925%

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Employer Other Post-Employment Benefits Allocations**  
**As of and For the Year Ended June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
881063502	WV State Bd of Examiners for LPNs	7,824	0.004573661%
832802203	WV State University	577,395	0.337526670%
805039911	WV Statewide Independent Living Council	5,868	0.003430246%
802599911	WVSC R & D Corporation	130,726	0.076418256%
804259911	WVSU Metro Area Agency on Aging	24,287	0.014197407%
801090005	Wyoming Co Board of Education	201,996	0.118080545%
808429911	Wyoming Co Council on Aging	34,230	0.020009768%
807809911	Wyoming Co Health Department	5,602	0.003274517%
809559911	Wyoming Co Public Library	10,432	0.006098215%
802547709	Wyoming County Commission	173,878	0.101643541%
809749911	Wyoming County Economic Dev Authority	5,868	0.003430246%
	State of West Virginia Special Funding - Public School Support Plan (PSSP)	54,694,010	31.972376378%
		<b>\$ 171,066,452</b>	<b>100.000000000%</b>

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
892703502	ABC Commission	\$ 2,421,222
881000502	Accountancy, Board of	56,789
858000001	Adjutant General	699,764
881510002	Administration, Dept. of	
	Board of Risk and Insurance Management	596,934
	Consolidated Public Retirement Board	2,247,853
	Ethics Commission	202,101
	Finance Division	240,966
	General Services Division/Building Commission	2,828,918
	Public Employees Grievance Board	310,924
	Information Services and Communications	6,819,124
	Office of Technology	93,277
	Public Employees Insurance Agency	926,035
	Division of Personnel	1,639,036
	Prosecuting Attorneys Institute	124,370
	Public Defender Services	564,447
	Purchasing Division	1,074,481
	Real Estate Division	281,135
	Retiree Health Benefit Trust Fund	498,634
	Secretary of Administration	113,607
	Surplus Property	255,914
	Travel Management	135,132
	Travel Management - Aviation	272,656
867001902	Aeronautics Commission	66,254
808019911	Aging & Family Services of Mineral County	189,298
851000001	Agriculture	8,914,002
803018810	Anmoore, Town of	189,298
837700501	Anthony Correctional Center	2,206,534
808789911	Appalachian Area Agency on Aging	186,932
885550902	Architects, Board of	28,395
808869911	Armstrong Public Service District	85,184
807009911	Association of Co Officials	85,184
803068810	Athens, City of	262,651
824000001	Attorney General	4,565,357
815000001	Auditors Office	4,945,529
800010005	Barbour Co Board of Education	1,896,329
807269911	Barbour Co Health Department	278,817
807239911	Barbour Co Senior Center	276,849
802007709	Barbour County Commission	695,671
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	150,962
805589911	Belington Clinic	951,223
809239911	Benedum Airport Authority	385,695
800030005	Berkeley Co Board of Education	13,083,864
807279911	Berkeley Co Health Dept.	509,891
896006625	Berkeley County Commission	1,005,312
897186625	Berkeley County P.S.D.	44,247
802629911	Berkeley Senior Services	85,184
806729911	Big Bend PSD	66,254
804839911	Bingamon PSD	56,789

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
832401103	Blue Ridge Community & Technical College	2,939,550
809739911	Bluefield Housing Authority	172,735
804409911	Bluefield Sanitary Board	1,125,186
832906503	Bluefield State College	5,629,940
803328810	Bluefield, City of	2,543,755
805619911	Bluestone Health Center	1,218,607
804439911	Bluewell Public Service District	340,737
857300001	Board of Coal Mine Health & Safety	68,621
885400901	Board of Examiners of Psychologists	28,395
881311002	Board of Funeral Service Examiners	56,789
891600002	Board of Medicine	260,285
886760002	Board of Respiratory Care	28,395
800050005	Boone Co Board of Education	4,923,730
802217709	Boone Co Commission	3,974,047
807289911	Boone Co Health Department	99,382
805149911	Boone Co Housing and Redevelopment Authority	170,368
808959911	Boone Co Parks & Recreation Comm.	151,404
805829911	Boone County Ambulance Authority	1,320,355
804949911	Boone County Community Organization	85,184
806209911	Boone County Public Service District	198,763
808769911	Boone-Madison Public Library	40,226
806859911	Bradley Public Service District	170,368
809359911	Branchland-Midkiff Public Service Dist.	113,579
800070005	Braxton Co Board of Education	1,489,521
807029911	Braxton Co Health Department	85,184
807579911	Braxton Co. Senior Citizens Center	198,763
802037709	Braxton County Commission	1,601,936
886109304	Bridgevalley Community and Technical College	4,732,622
800090005	Brooke Co Board of Education	4,274,128
897136625	Brooke Co Commission	2,952,993
804739911	Brooke County Committee on Aging	198,763
807309911	Brooke County Health Department	160,903
808719911	Brooke County Public Library	85,184
802549911	Buckhannon Housing Authority	139,607
806439911	Buckhannon/Upshur Work Adjustment Center	2,366
805009911	Buffalo Creek Memorial Library	28,395
808979911	Buffalo Creek Public Service District	241,355
878621302	Bureau of Senior Services	964,137
802519911	Burnsville Public Utility	92,167
800110005	Cabell Co Board of Education	7,752,385
807319911	Cabell Co Health Department	971,416
896936625	Cabell Co. Comm. - Non-Par	5,422,071
804999911	Cabell Co. Community Service	305,243
807939911	Cabell County Public Library	1,746,801
805499911	Cabin Creek Health Center	2,607,582
800130005	Calhoun Co Board of Education	1,230,438
804759911	Calhoun Co Committee on Aging	170,368
802067709	Calhoun County Commission	694,954
802589911	Camp Dawson Event Center	951,223

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
804389911	Canaan Valley Public Service District	56,789
806849911	Capon Bridge Public Library	56,789
805008810	Capon Bridge, Inc. Town of	104,114
805639911	Central Communication, Inc.	364,399
805479911	Central Hampshire PSD	210,594
808809911	Central WV Aging Services	1,876,418
802679911	Central WV Regional Airport Authority	915,730
808519911	Central WV Transit Authority	887,335
803749911	Century Volga Public Service District	59,156
805779911	Chapmanville Public Library	56,789
804589911	Charles Town Utility Board	565,528
803418810	Charles Town, City of	761,925
804419911	Charleston Convention & Visitors Bureau	198,763
805609911	Charleston Housing	2,123,699
807869911	Charleston Urban Renewal Authority	59,855
809859911	Chestnut Ridge Public Service District	113,579
803098810	City of Barboursville	1,544,734
896366625	City of Beckley	2,055,845
803168810	City of Belmont	340,272
897146625	City of Benwood	141,625
804038810	City of Bridgeport	3,189,090
896356625	City of Buckhannon	1,659,959
896276625	City of Charleston	186,482
803438810	City of Chester	418,822
896386625	City of Follansbee	774,409
803708810	City of Franklin	257,971
803728810	City of Gary	227,158
803778810	City of Glenville	125,410
804848810	City of Grafton	899,166
896226625	City of Huntington	151,903
896446625	City of Kenova	23,169
803108810	City of Keyser	937,026
804148810	City of Madison	397,526
897206625	City of Mannington	53,305
804048810	City of Milton	716,967
804318810	City of Montgomery	307,609
804338810	City of Moorefield	752,248
896436625	City of New Martinsville	2,113,665
804498810	City of Paden City	641,044
804518810	City of Parsons	300,511
803148810	City of Petersburg	480,344
804478810	City of Philippi	759,559
803188810	City of Ravenswood	698,037
803428810	City of Richwood	518,204
804758810	City of Ripley	1,390,186
804788810	City of Ronceverte	530,035
804018810	City of Salem	385,695
804868810	City of Shinnston	504,748
804828810	City of Smithers	182,199
896846625	City of South Charleston/Sanitary Bd.	23,169
896836625	City of Summersville	73,339
804998810	City of Thomas	113,579

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
897096625	City of Weirton	1,943,500
897106625	City of Weirton/Water Board	1,108,875
896216625	City of Wellsburg	71,408
803128810	City of White Sulphur Springs	679,107
805248810	City of Williamstown	492,175
897196625	City/Co Building Management Corporation	46,337
809669911	Clarksburg Harrison Reg Housing Authority	530,035
805979911	Clarksburg Water Board	951,223
804028810	Clarksburg, City of	4,706,425
808239911	Clarksburg-Harrison Public Library	229,524
800150005	Clay Co Board of Education	2,223,654
807339911	Clay Co Health Department	445,957
806089911	Clay Co. Emergency Ambulance Authority	56,789
802077709	Clay County Commission	399,892
897236625	Claywood Park PSD	198,357
809099911	Coalfield Comm. Action Partnership, Inc.	2,314,170
803270001	Commerce, Office of Secretary, Dept. of	578,285
808279911	Committee on Aging for Randolph County Inc.	388,061
809479911	Community Action of South	2,609,948
832502103	Concord College	7,519,140
802499911	Concord University Research & Dev. Corporation	406,991
807739911	Cool Ridge Flat Top PSD	78,085
837701801	Corrections/Salem Corr, Dept. of	3,959,714
837702101	Corrections/St. Mary's Corr., Dept. of	5,803,733
805559911	Corridor G Regional Development Auth.	28,395
806899911	Cottageville Public Service District	85,184
807119911	Council of the Southern Mts	253,186
805439911	County Commissioners' Association of WV	56,789
805689911	Cowen Public Library	28,395
809139911	Cowen Public Service District	255,552
806939911	Crab Orchard-Mac Arthur PSD	217,693
808389911	Craft Memorial Library	141,974
806429911	Craigsville Public Library	28,395
809699911	Craigsville Public Service District	357,300
804339911	Culloden Public Service District	85,184
835100001	Culture and History	3,166,752
806619911	Danese Public Service District	85,184
881021502	Dental Examiners, Board of	101,002
836500001	Department of Corrections	11,193,087
828600001	Department of Education	14,746,782
867001602	Department of Highways	146,724,289
845000001	Department of Labor	2,659,052
837704001	Dept. of Corrections/Denmar Facility	1,785,553
812102101	Development Office	2,431,448
804979911	Developmental Center & Workshop, Inc.	151,439
805189911	Dignity Hospice of Southern West Virginia	641,247
809609911	Disability Rights of West Virginia	641,247
883952702	Division of Financial Institution	701,466
853543001	Division of Protective Services	968,211
885460602	Division of Tourism	1,688,314
800170005	Doddridge Co Board of Education	1,887,541
802087709	Doddridge Co Commission	1,649,260

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
809059911	Doddridge Co Senior Citizens, Inc.	141,974
807349911	Doddridge County Health Department	123,044
867001503	DOT Office of Administrative Hearings	673,864
809319911	Dunbar Housing Authority	120,701
803048810	Dunbar, City of	2,402,710
897246625	East Ridge Health Services	332,549
804359911	Eastern Panhandle Regional PDC Region 9	132,509
830700103	Eastern WV Community & Technical College	954,025
809209911	Eastern WV Community Action	712,234
812112201	Economic Development Authority	708,707
853322303	Education & Arts, Dept. of	837,644
829100001	Educational Broadcasting	2,543,067
805089911	Elk Valley Public Service District	191,664
803598810	Elkins, City of	2,115,260
805839911	Elkins-Randolph Co. Airport Authority	56,789
804579911	Elkins-Randolph County Public Library	56,789
806599911	Emergency Services Authority/Raleigh	804,517
808059911	Empowerment Through Employment, Inc..	104,114
805469911	Enlarged Hepzibah PSD	141,974
847750001	Environmental Protection, Department of	24,517,493
856403501	Environmental Quality Board	56,789
883702502	Examiners in Counseling, Board of	56,952
881105502	Examiners/Registered Nurses, Board of	283,947
804699911	Fairmont - Morgantown Housing Authority	340,737
832101103	Fairmont State University	14,752,082
803618816	Fairmont, City of	4,319,998
808509911	Fairmont-Marion Co Transit Authority	570,261
800190005	Fayette Co Board of Education	4,411,477
807359911	Fayette Co Health Department	246,439
809029911	Fayette Co. Solid Waste Authority	28,395
802097709	Fayette County Commission	3,670,018
808229911	Fayette County Public Library	283,947
861700001	Fire Commission	993,883
809579911	Flatwoods-Canoe Run Public Service Dist.	561,272
805059911	FMRS Health System, Inc.	3,613,228
830850001	Forestry, Division of	3,052,534
805319911	Friendly Public Service District	118,311
805209911	Gateway Industries Inc.	56,789
805029911	Gauley River Public Service District	118,311
852000901	Geological Survey	1,182,361
809199911	Gilmer Co Ambulance Service	153,805
800210005	Gilmer Co Board of Education	796,102
807369911	Gilmer Co Health Department	56,789
802107709	Gilmer County Commission	704,729
805489911	Gilmer County Senior Center	113,579
805949911	Gilmer Public Library	14,197
832200003	Glenville State College	5,340,038
804219911	Glenville State College Research Corporation	70,987
804349911	Glenville Utility	274,482
805239911	Good News Mountaineer Garage	163,270
812000001	Governors Office	1,181,772
804969911	Grandview Doolin PSD	56,789

See accompanying notes.



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
800230005	Grant Co Board of Education	1,087,997
802587709	Grant Co Commission	1,211,508
807049911	Grant County Commission on Aging	255,552
807379911	Grant County Health Department	292,875
804479911	Grant County Housing Authority	56,789
804509911	Grant County Public Service District	170,368
802619911	Grant Memorial Hospital	5,953,427
802609911	Grant Public Service District	56,789
804838810	Granville, Town of	714,600
805899911	Greater Bridgeport Convention & Visitors Bureau	85,184
807329911	Greater Harrison Co Public Service District	184,566
897156625	Greater Huntington Parks	304,416
802689911	Greater Paw Paw Sanitary District	11,831
896866625	Green Acres Reg. Center	655,343
804819911	Green Valley - Glenwood PSD	591,557
800250005	Greenbrier Co Board of Education	4,942,907
805429911	Greenbrier Co C.V.B.	113,579
807629911	Greenbrier Co Committee on Aging	28,395
807389911	Greenbrier Co Health Department	321,389
808949911	Greenbrier Co Solid Waste Authority	302,877
807089911	Greenbrier Co. Public Service Dist. #2	283,947
802127709	Greenbrier County Commission	2,796,880
805699911	Greenbrier County Library	52,057
805389911	Greenbrier Housing Authority	56,789
809189911	Greenbrier PSD	141,974
808039911	Greenbrier Valley Airport	385,695
806179911	Greenbrier Valley Economic Dev Authority	18,930
808319911	Greenbrier Valley Soil Conservation Dist.	23,662
804959911	Hamlin Public Service District	56,789
800270005	Hampshire Co Board of Education	2,209,099
807399911	Hampshire Co Health Dept.	156,171
805849911	Hampshire Co. Development Authority	56,789
802137709	Hampshire County Commission	2,567,620
804649911	Hampshire County Committee	153,805
804829911	Hampshire County Public Library	28,395
809509911	Hamrick Public Service District	141,974
800290005	Hancock Co Board of Education	3,058,361
809589911	Hancock Co Sheltered Workshop	376,218
802147709	Hancock County Commission	2,382,442
807409911	Hancock County Health Department	118,311
800310005	Hardy Co Board of Education	1,435,632
804669911	Hardy Co Committee on Agency, Inc.	198,763
807419911	Hardy Co Health Department	137,241
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	49,691
802157709	Hardy County Commission	1,668,190
805169911	Hardy County Public Service District	170,368
807069911	Hardy County Rural Development Authority	28,395
808829911	Harpers Ferry-Bolivar Pub Service Dist.	28,395
800330005	Harrison Co Board of Education	9,405,124
802167709	Harrison County Commission	6,545,099
807429911	Harrison County Health Department	484,583
806699911	Harrison County Solid Waste Authority	28,395

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
805099911	Hatfield-McCoy Regional Recreation Authority	352,568
885640802	Health Care Authority	1,134,021
840000001	Health Dept.	20,672,816
827851203	Higher Education Policy Commission	2,148,151
803928810	Hinton, City of	656,702
813000102	Homeland Security - Emergency Management	1,060,070
843000001	Hopemont State Hospital	4,298,305
810200601	House of Delegates	1,508,586
808899911	Housing Authority of City of Keyser	120,678
805789911	Housing Authority, City of Spencer	85,184
805669911	Housing Development Corporation	894,434
808576625	Housing Development Fund	1,032,749
859800001	Human Rights Commission	657,811
891500002	Human Services, Dept. of	91,137,240
806059911	Hundred-Littleton PSD	28,395
897276625	Huntington Sanitary Board	174,375
806169911	Huntington WV Housing Authority	946,491
806399911	Huntington/Cabell/Wayne Animal Shelter	56,789
896286625	Hurricane Water & Sewer	540,197
837700901	Huttonsville Correctional Center	7,819,854
880143502	Insurance Commission	7,511,236
841800501	Jackie Withrow Hospital	3,909,756
800350005	Jackson Co Board of Education	3,817,720
807859911	Jackson Co Commission on Aging	144,340
809629911	Jackson Co Public Library	141,974
802177709	Jackson County Commission	3,054,799
802569911	Jackson County Development Authority	28,395
807439911	Jackson County Health Department	182,199
808679911	Jane Lew Water Company	113,579
800370005	Jefferson Co Board of Education	7,454,147
808729911	Jefferson Co Parks & Recreation Comm	141,974
896046625	Jefferson County Commission	1,226,751
806229911	Jefferson County Council	186,932
807449911	Jefferson County Health Department	274,482
808099911	Jefferson County PSD	217,693
882550002	Jobs Investment Trust Board	184,319
842500001	John Manchin Sr. Health Care	1,788,795
810300001	Joint Comm on Govt & Finance	2,777,997
879571602	Justice & Community Service	847,083
800390206	Kan Co Public Library/Kan Co BOE	2,495,417
806649911	Kan Valley Senior Services Inc	567,894
805959911	Kanawha Co Ambulance Authority	5,804,843
800390005	Kanawha Co Board of Education	20,426,676
804369911	Kanawha Co Parks & Recreation	402,259
896056625	Kanawha County Commission	5,221,754
807909911	Kanawha Falls Public Service District	423,081
806719911	Kanawha Public Service District	243,721
808489911	Kanawha Valley Transit Authority	3,466,522
807459911	Kanawha/Charleston Health Department	891,194
807889911	Keyser-Mineral County Library	92,283
809599911	Kingwood Parks & Recreation Board	44,958
809539911	Kingwood Public Library	56,789

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
806289911	Kingwood Sanitary Sewer Works	165,636
809569911	Kingwood Water Works	196,397
803318810	Kingwood, City of	512,539
808409911	Kyova Interstate Planning Commission	113,579
842310001	Lakin Correctional Facility	3,602,079
842300001	Lakin State Hospital	4,305,199
804269911	Lavalette Public Service District	331,272
809389911	Leadsville P.S.D.	141,974
805049911	Legal Aid of West Virginia	3,147,082
800410005	Lewis Co Board of Education	3,261,488
807819911	Lewis Co Senior Citizens Center Inc.	198,763
802597709	Lewis County Commission	2,134,337
807469911	Lewis County Health Department	113,579
896236625	Lewisburg, City of	981,999
835000001	Library Commission	1,160,731
800430005	Lincoln Co Board of Education	2,364,360
802017709	Lincoln Co Commission	1,060,070
807479911	Lincoln Co Health Dept.	141,974
806969911	Lincoln Co Public Service District	149,072
809069911	Logan Co Ambulance Authority	1,814,896
800450005	Logan Co Board of Education	5,590,089
802227709	Logan Co Commission	3,408,555
807489911	Logan Co Health Department	141,974
809839911	Logan Co PSD	875,504
809549911	Logan-Mingo Area Mental Health, Inc.	2,221,887
809779911	Louis Bennett Memorial Library	141,741
804309911	Lubeck Public Service District	421,188
808329911	Lynn Murray Memorial Library	56,789
809949911	Malden Public Service District	255,552
800490005	Marion Co Board of Education	6,609,827
802237709	Marion Co Commission	4,611,776
809089911	Marion Co Parks & Recreation Comm.	250,820
809499911	Marion Co Public Library	326,539
807499911	Marion County Health Department	221,165
803218810	Marmet, City of	340,737
800510005	Marshall Co Board of Education	6,205,248
807989911	Marshall Co Public Service	73,353
896906625	Marshall County Commission	232,210
896916625	Marshall County Health Dept.	96,507
804899911	Marshall Univ Research Corp	5,368,969
828401503	Marshall University	49,527,809
883940101	Martinsburg Correctional Center	1,706,049
808149911	Martinsburg Public Library	481,993
897076625	Mary H Weir Public Library	9,654
800530005	Mason Co Board of Education	3,101,788
804689911	Mason County Action Group	276,849
802027709	Mason County Commission	2,044,420
806069911	Mason County Development Authority	28,395
804499911	Mason County Emergency Ambulance Service Authority	584,458
807519911	Mason County Health Department	89,867
806449911	Mason County Public Library	85,184
805019911	Mason County Public Service District	418,822

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
800470005	McDowell Co Board of Education	5,641,747
809809911	McDowell Co Public Library	56,789
802257709	McDowell County Commission	5,218,135
805649911	McDowell County Emergency Comm. Ctr.	28,395
807529911	McDowell County Health Department	113,579
805289911	McDowell County Public Service District	380,963
804988810	McMechen, City of	279,215
880790602	Medical Imaging Board	33,127
809999911	Mercer Co Airport Authority	56,789
800550005	Mercer Co Board of Education	5,889,736
802277709	Mercer Co Comm./Verlin T. Moyer	3,787,214
808109911	Mercer Co Development Authority	56,789
807539911	Mercer Co Health Dept.	270,795
805989911	Mercer Co. Solid Waste Authority	222,425
805279911	Mercer Co. Opportunity Industries, Inc.	61,522
804249911	Mercer County Communications Center	354,934
809719911	Midland Public Service District	236,623
805409911	Mid-Ohio Valley Health Department	1,719,469
805799911	Mid-Ohio Valley Regional Airport	386,038
809339911	Mid-Ohio Valley Transit Authority	842,377
842200001	Mildred Mitchell-Bateman Hospital	8,899,457
853542501	Military Affairs & Public Safety	520,570
895000903	Military Authority	7,067,008
800570005	Mineral Co Board of Education	2,969,073
807549911	Mineral Co Health Dept.	373,774
802287709	Mineral County Commission	2,033,657
808069911	Mineral Wells Public Service District	163,270
800590005	Mingo Co Board of Education	5,753,046
802557709	Mingo County Commission	2,546,060
807559911	Mingo County Health Department	203,841
804989911	Mingo County Redevelopment	56,789
800610005	Monongalia Co Board of Education	9,684,683
806369911	Monongalia Co Health Dept.	1,498,196
806079911	Monongalia Co Urban Mass Transportation	913,364
897016625	Monongalia County Commission	3,567,062
896536625	Monongalia General Hospital	142,845
800630005	Monroe Co Board of Education	1,638,415
808749911	Monroe County Health Center	712,234
800650005	Morgan Co Board of Education	1,829,198
807699911	Morgan Co Health Dept.	158,537
802617709	Morgan County Commission	1,322,721
804299911	Morgantown Monongalia MPO	56,789
867101702	Motor Vehicles	15,201,531
807039911	Moundsville-Marshall County Public Library	186,932
802700910	Mount Hope, City of	227,158
806669911	Mountain Cap of WV Inc.	584,458
809249911	Mountain Heart Community Services, Inc.	3,281,957
808639911	Mountain Transit Authority	210,594
828401403	Mountwest Community & Technical College	3,348,153
808889911	MOVRC	392,794
806679911	Mt Hope Housing Authority	162,494
837701701	Mt Olive Correctional Facility	7,183,973

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
806639911	Mt Top Public Service District	113,579
804908810	Mullens, City of	340,737
883400002	Municipal Bond Commission	112,882
877650002	National Coal Heritage Area Authority	85,184
883000002	Natural Resources	23,954,553
808839911	Nettie Levisay Public Service District	144,340
832906403	New River Comm. & Tech.	3,634,051
807219911	New River Gorge Regional Development Authority	78,085
802639911	New River Transit Authority	36,118
800670005	Nicholas Co Board of Education	3,234,829
807259911	Nicholas Comm. Action Partnership, Inc.	750,094
802337709	Nicholas County Commission	2,054,271
807599911	Nicholas County Health Department	309,148
802539911	Nitro Convention & Visitors Bureau	28,395
804428810	Nitro, City of	1,938,372
806919911	No. Jackson Co. Public Service	113,579
807929911	North Beckley Public Service District	350,097
808479911	North Central Community Action Association	2,335,466
809309911	North Central Opportunity	234,256
837701601	Northern Correctional Facility	3,062,760
802529911	Northern Panhandle Community Criminal Justice Bd	510,757
806309911	Norton-Harding-Jimtown PSD	78,085
804458810	Oak Hill, City of	1,209,569
806419911	Oakvale Road Public Service District	67,381
885310901	Occupational Therapy, Board of	39,979
847200001	Office of Miners Health, Safety & Training	3,644,708
800690005	Ohio Co Board of Education	7,086,959
896976625	Ohio Co Commission	1,887,813
837707501	Ohio Co Correctional Center	705,397
896606625	Ohio County Public Library	94,707
896746625	Ohio Public Service District	128,038
896896625	Ohio Valley Reg Transit Authority	398,804
880973502	Oil and Gas Conservation	35,493
858000501	Optometry, Board of	28,395
881095002	Osteopathy, Board of	82,818
806989911	Page-Kincaid Public Service	56,789
808159911	Parkersburg & Wood Co Library	544,232
804459911	Parkersburg Housing Authority	343,103
805419911	Parkersburg Utility Board	2,068,082
804578810	Parkersburg, City of	6,282,332
800710005	Pendleton Co Board of Education	1,390,321
807619911	Pendleton Co Health Department	113,579
805659911	Pendleton Community Care	1,270,664
802357725	Pendleton County Commission	288,825
807979911	Pendleton Senior & Family	111,213
805719911	Peterstown Public Library	7,099
881053002	Pharmacy, Board of	227,158
884900602	Physical Therapy, Board of	23,662
804749911	Piedmont Housing Authority	113,579
804659911	Pleasant Valley Public Service District	56,789
800730005	Pleasants Co Board of Education	1,195,778
802367709	Pleasants County Commission	1,081,366

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
806029911	Pleasants County Public Library	28,395
800750005	Pocahontas Co Board of Education	1,661,718
807639911	Pocahontas Co Health Department	56,789
808599911	Pocahontas Co Seniors Citizens Inc.	125,410
802377709	Pocahontas County Commission	1,751,008
808539911	Pocahontas County PSD	168,002
807159911	Pocahontas Memorial Hospital	2,683,301
808259911	Point Pleasant Housing Authority	170,368
808939911	Potomac Highlands Support	433,019
808249911	Potomac Valley Transit Authority	473,245
896646625	Pretera Center for Mental Health Services	561,623
800770005	Preston Co Board of Education	3,451,950
805599911	Preston Co Caring Council Inc.	28,395
802567709	Preston Co Commission	2,141,435
807649911	Preston County Health Dept.	56,789
808049911	Preston County Senior Citizens Inc.	340,272
897326625	Preston Memorial Hospital	23,169
806979911	Pride Community Services, Inc.	955,466
804599911	Princeton Community Hospital	22,535,944
804279911	Princeton Health Care Center	1,315,622
804399911	Princeton Rescue Squad	958,322
806579911	Princeton Sanitary Board	728,568
804648810	Princeton, City of	1,838,558
881032002	Professional Surveyors, WV Board of	28,395
837701301	Pruntytown Correctional Center	3,013,110
804628810	Pt Pleasant, City of	1,177,838
805379911	Public Defender 10th Judicial Circuit	350,202
805809911	Public Defender 11th Judicial Circuit	222,425
805079911	Public Defender 12th Judicial Circuit	97,015
806009911	Public Defender Corp 18th Judicial	141,974
805879911	Public Defender Corp 1st Judicial Cir.	340,737
806039911	Public Defender Corp 25th Judicial	227,158
805889911	Public Defender Corp 2nd Judicial Cir	141,974
802680911	Public Defender Corp 4th Circuit	151,439
804929911	Public Defender Corp 6th & 24th Judicial	506,373
809149911	Public Defender Corp Fifth Judicial	272,116
806819911	Public Defender Corp. 23R	654,655
804609911	Public Defender Corp. 9th	260,285
807569911	Public Defender Corp/15th Judicial	319,441
806909911	Public Defender Corp/30th Jud Circuit	155,268
808439911	Public Defender/28th Jud.Ct.	87,550
808269911	Public Defender/7th Judicial Circuit	170,368
808379911	Public Defender-13th Circuit	945,904
867001802	Public Port Authority	82,818
857000001	Public Safety	27,270,457
882800002	Public Service Commission	7,337,669
879831702	Public Transit	222,425
800790005	Putnam Co Board of Education	3,870,232
809369911	Putnam Co Development Authority	56,789
806949911	Putnam Co. Aging Program	851,842
808469911	Putnam Co. Fire Service	56,789
802397709	Putnam County Commission	4,808,838

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
808699911	Putnam County Parks & Recreation Comm.	182,199
806839911	Putnam Public Service District	1,064,802
880830002	Racing Commission	1,044,069
856901401	Railroad Maintenance Authority	388,444
805739911	Rainelle Public Library	28,395
804678810	Rainelle, Town of	340,737
800810005	Raleigh Co Board of Education	7,130,064
809459911	Raleigh Co PSD	445,086
804719911	Raleigh Co Recreation Authority	85,184
807109911	Raleigh Co Solid Waste Authority	948,857
807249911	Raleigh Co. Commission on Aging	558,430
805339911	Raleigh Co. Community Action Assoc. Inc.	1,670,556
802327709	Raleigh County Commission	5,129,980
807669911	Raleigh County Health Department	468,513
804429911	Raleigh County Housing Authority	198,763
808929911	Raleigh County Memorial Airport	222,425
807999911	Raleigh County Public Library	579,720
800830005	Randolph Co Board of Education	3,554,151
809279911	Randolph Co Emergency Ambulance Squad	936,863
807679911	Randolph Co Health Department	679,165
802417709	Randolph County Commission	2,188,760
806829911	Randolph County Housing Authority	459,048
804938810	Ranson, City of	927,561
802649911	Ravenclyff-McGraws-Saulsville P.S.D.	101,748
885571602	Real Estate Appraiser/Lic Cert Bd	111,004
880100002	Real Estate Commission	156,940
804469911	Red Sulphur Public Service District	191,664
880500702	Reg Jail & Correctional Fac Authority	23,393,640
804629911	Region 1 Workforce Invest	159,100
808709911	Region 2 Planning/Development Council	139,607
808569911	Region 4 Planning/Development Authority	253,465
808419911	Region 6 Planning/Development Council	106,480
808369911	Region 7 Planning/Development Council	85,184
808289911	Region 8 Planning/Development Council	85,184
808299911	Region 8 Solid Waste Authority	198,763
809689911	Region I Planning & Development Council	189,298
805869911	Region VI Workforce Investment Board	56,789
808219911	Regional Intergovernmental Council	176,161
844050001	Rehabilitation Services, Division of	16,295,401
802559911	Ripley Convention & Visitors Bureau	28,395
800850005	Ritchie Co Board of Education	1,821,309
802659911	Ritchie Co Economic Development Authority	28,395
804799911	Ritchie Co Integrated Family Services	139,607
805159911	Ritchie Co. Ambulance Authority, Inc..	515,837
802427709	Ritchie County Commission	856,574
806959911	Ritchie County Public Library	113,579
804768810	Rivesville, Town of	94,649
800870005	Roane Co Board of Education	1,853,802
807079911	Roane Co Public Library	70,987
808689911	Roane Co. Committee on Aging, Inc.	144,340
802437709	Roane County Commission	1,068,318
805539911	Robert C Byrd Clinic	1,542,780

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
804948810	Romney, City of	519,687
804529911	Romney Public Housing Authority	56,789
805759911	Ronceverte Public Library	28,395
804718810	Saint Albans, City of	2,855,245
806359911	Salt Rock Sewer P.S.D.	141,974
896506625	Sanitary Board of Charleston	186,743
839590001	School Building Authority	227,158
828101403	School of Osteopathic Medicine	6,750,483
893020002	Secondary Schools Activities Comm.	255,552
825000001	Secretary of State	1,308,105
810100001	Senate	1,312,219
805969911	Seneca Health Services, Inc.	5,290,883
807589911	Senior Life Services of Morgan Co	66,254
804789911	Senior Monongalians, Inc.	153,805
807179911	Shady Spring PSD	307,609
832401003	Shepherd University	10,903,586
804858810	Shepherdstown, Town of	683,840
808609911	Short Line Public Service District	70,987
806539911	Sissonville Public Service District	191,664
804878810	Sistersville, City of	421,188
805919911	So Highlands Comm. Mental	4,055,713
809619911	So Jackson Co Public Service District	260,572
804449911	South Charleston Housing Authority	141,974
808009911	South Charleston Library Board	189,298
809179911	Southern Soil Conservation District	59,156
806499911	Southwestern Water District	141,974
804928810	Spencer, City of	539,500
805909911	St Albans Municipal Water Board	990,632
897226625	St. Mary's, City of	175,681
802699910	Star City, Town of	461,414
808879911	State Bar Association	529,625
805109911	Step By Step	120,678
804958810	Stonewood, City of	314,708
809009911	Sugar Creek PSD	44,909
800890005	Summers Co Board of Education	1,853,306
807189911	Summers Co Council on Aging	414,090
807709911	Summers Co Health Department	85,184
802447709	Summers County Commission	915,730
805679911	Summers County Public Library	108,846
807229911	Sun Valley Public Service District	189,298
811100001	Supreme Court / Judicial	36,196,561
818000001	Tax Dept.	12,365,240
818010001	Tax Dept. - Budget Office	156,171
800910005	Taylor Co Board of Education	1,998,045
802457709	Taylor Co Commission	771,390
807719911	Taylor Co Health Dept.	255,552
804289911	Taylor Co PSD	149,072
808779911	Taylor Co Senior Citizen	141,974
805129911	Taylor County Public Library	37,860
804209911	The Appalachian Community Health Center	1,223,339
802669911	The Housing Authority of the County of Jackson	182,199
804668810	Town of Alderson	170,368

See accompanying notes.



**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
803058810	Town of Ansted	165,636
803158810	Town of Belle	229,524
805438810	Town of Beverly	130,142
804888810	Town of Bolivar	28,395
804568810	Town of Carpendale	28,395
803338810	Town of Cedar Grove	141,974
803458810	Town of Clay	149,072
803498810	Town of Danville	28,395
897166625	Town of Davis	46,337
803568810	Town of Eleanor	97,015
805088810	Town of Fairview	26,028
804488810	Town of Fayetteville	539,500
803248810	Town of Gauley Bridge	28,395
804558810	Town of Gilbert	56,789
804588810	Town of Glasgow	115,945
803768810	Town of Glendale	699,927
803808810	Town of Grant Town	56,789
803798810	Town of Grantsville	224,792
803848810	Town of Handley	28,395
803698810	Town of Harpers Ferry	184,566
803868810	Town of Harrisville	255,552
804528810	Town of Mitchell Heights	28,395
804308810	Town of Monongah	286,624
804738810	Town of New Haven	165,636
804548810	Town of Nutter Fort	397,526
804728810	Town of Oceana	456,682
804898810	Town of Pineville	276,849
804748810	Town of Ridgeley	123,044
805038810	Town of Union	56,789
803298810	Town of Wardensville	78,085
805138810	Town of West Hamlin	113,579
805188810	Town of West Union	327,997
803228810	Town of Winfield	189,298
816000001	Treasurer of State's Office	3,540,360
806929911	Tri-State Transit Authority	1,665,824
800930005	Tucker Co Board of Education	777,618
807729911	Tucker Co Health Dept.	44,958
808119911	Tucker Co. Solid Waste Authority	262,651
804849911	Tucker County Ambulance Authority	241,355
802467709	Tucker County Commission	1,090,028
804519911	Tucker County Development Authority	28,395
805509911	Tucker County Senior Citizens	186,932
805579911	Tug River Health Association	1,010,379
800950005	Tyler Co Board of Education	1,818,290
802477709	Tyler County Commission	840,010
808169911	Union Public Service District	392,768
809919911	Union Williams PSD	227,158
805449911	Upper Ohio Conservation District	28,395
800970005	Upshur Co Board of Education	3,368,364
807139911	Upshur Co Public Library	111,213
805459911	Upshur Co Sr Citizens Opportunity Center	141,974
802487725	Upshur County Commission	1,101,704

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
802579911	Upshur County Development Authority	28,395
807749911	Upshur-Buckhannon Health Department	94,649
896716625	Valley Comprehensive Mental Health Ctr	265,061
805529911	Valley Health System, Inc.	8,059,368
840400001	Veterans Affairs	5,684,054
809129911	Vienna Public Library	116,024
809939911	Warm Springs PSD	56,789
883430602	Water Development Authority	307,609
800990005	Wayne Co Board of Education	4,354,422
805359911	Wayne Co Community Service Org Inc.	508,739
806869911	Wayne Co Health Dept.	346,581
896136625	Wayne County Commission	240,165
805859911	WC Workshop Inc.	1,204,409
801010005	Webster Co Board of Education	1,538,390
802507709	Webster County Commission	802,151
807769911	Webster County Health Dept.	89,417
808349911	Webster Springs Public Service District	98,238
897066625	Weirton Board of Park Commissioners	23,169
897086625	Weirton Sanitary Board	574,470
841901801	Welch Emergency Hospital	6,131,015
803288810	Welch, City of	813,426
831000503	West Liberty State College	7,743,377
880130602	West Virginia Lottery Commission	4,227,533
805329911	West Virginia Rural Water Association	255,552
886107204	West Virginia University	194,495,461
804709911	Westbrook Health Services	6,033,878
806999911	Weston Housing Authority	75,719
807149911	Weston Sanitary Board	212,960
803238810	Weston, City of	583,790
801030005	Wetzel Co Board of Education	3,920,100
806049911	Wetzel Co Emergency Ambulance Authority	260,285
896736625	Wetzel Co Hospital	2,432,946
802517709	Wetzel County Commission	1,746,095
807779911	Wetzel-Tyler Health Department	197,718
896926625	Wheeling Housing Authority	355,021
807609911	Wheeling-Ohio Co Health Department	530,842
806689911	White Oak Public Service District	149,072
804889911	Whitehall Public Service District	73,353
809079911	Wilderness Public Service District	227,158
842000001	William R Sharpe Jr Hospital	11,203,772
804489911	Williamson Housing Authority	224,792
807019911	Williamson Utility Board	54,423
803118810	Williamson, City of	501,640
801050005	Wirt Co Board of Education	603,026
804779911	Wirt Co Committee on Aging	224,792
802577709	Wirt County Commission	113,579
801070005	Wood Co Board of Education	8,952,773
808669925	Wood Co Parks & Recreation	23,169
805369911	Wood Co Senior Citizens Assoc Inc.	343,103
806249911	Wood Co Solid Waste Authority	31,779
896146625	Wood County Commission	3,169,118
890000002	Workers Compensation Comm.	311,558

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**  
**Schedule of Other Post-Employment Benefits Amounts By Employer**  
**As of June 30, 2016**

**(Continued)**

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Net OPEB Liability</b>
805139911	Workforce Investment Board of Kanawha Co	166,533
882500602	Workforce WV/Payroll-05303	11,042,350
804639911	WV Affordable Housing Trust	70,871
805249911	WV Assoc. of Rehabilitation Facilities	276,849
883802402	WV Bd of Social Worker Examiners	56,789
855069301	WV Bd. of Chiropractic Examiners	28,395
882200002	WV Board of Barbers And Cosmetologists	191,664
881116002	WV Board of Veterinary Medicine	28,395
847752301	WV Division of Energy	168,002
837707001	WV Division of Juvenile Services	13,675,875
881074002	WV Engineers Registration Board	87,550
814000001	WV Enterprise Planning Board	830,546
881300002	WV Massage Therapy Licensure Bd	28,395
816000002	WV Mun. Pensions Oversight Brd	28,395
809649911	WV Municipal League	85,184
887200504	WV Network for Educational Telecom	1,620,035
830703503	WV Northern Community College	4,056,700
818020001	WV Office of Tax Appeals	127,776
834957902	WV Parkways Econ. Dev. & Tourism Auth.	10,948,313
833300001	WV School for the Deaf and Blind	4,897,870
884610002	WV Solid Waste Management Bd	250,611
832603203	WV Southern Community College	4,981,375
881063502	WV State Bd of Examiners for LPNs	113,579
832802203	WV State University	8,381,885
805039911	WV Statewide Independent Living Council	85,184
802599911	WVSC R & D Corporation	1,897,714
804259911	WVSU Metro Area Agency on Aging	352,568
801090005	Wyoming Co Board of Education	2,932,324
808429911	Wyoming Co Council on Aging	496,908
807809911	Wyoming Co Health Department	81,317
809559911	Wyoming Co Public Library	151,439
802547709	Wyoming County Commission	2,524,140
809749911	Wyoming County Economic Dev Authority	85,184
	State of West Virginia Special Funding - Public School Support Plan (PSSP)	793,978,096
		<u><u>\$ 2,483,325,251</u></u>

See accompanying notes.

## **Notes to Financial Statements**

### **1. Introduction**

The Governmental Accounting Standards Board (GASB) has 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 replaces the requirements of Statement No. 45 and No. 57. It establishes 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 63,000 covered lives at June 30, 2017.

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 qualify to continue PEIA insurance benefits upon retirement. Employees who participate in non-State retirement systems but that are CPRB system affiliated, contracted, or approved (such as TIAA-CREF and similar plans), or are approved, in writing, by the PEIA Director must, in the case of education employees, meet the minimum eligibility requirements of the 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.

## **West Virginia Retiree Health Benefit Trust Fund**

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

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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](http://www.peia.wv.gov). If you have any questions about this report or need additional information, contact the Chief Financial Officer, Jason Haught, at 304-558-7850, ext. 52642 or the RHBT Controller, Jennifer Priddy, at 304-558-7850, ext. 52681. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57<sup>th</sup> 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, 2017. Employer contributions are recognized when due.

#### ***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, 2016, was based on a measurement date of June 30, 2017, 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, 2018, 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 years ended June 30, 2017 and 2016. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments.

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

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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 \$150 million for both fiscal years ending 2017 and 2016. The paygo rates for June 30, 2017 and 2016, respectively, were:

	<u>2017</u> Jul 2016-Dec 2016	<u>2017</u> Jan 2017-Jun 2017	<u>2016</u>
Paygo premium	\$ 196	\$ 135	\$ 163

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, 2017, the Plan's OPEB eligible membership consisted of the following:

Retirees and beneficiaries currently receiving benefit payments	42,501
Inactive plan members entitled to but not yet receiving benefit payments	12,242
Active plan members	<u>45,928</u>
Totals	<u>100,671</u>

The average remaining service lifetime of all members as of June 30, 2017, is 4.7140 years.

The Plan is a closed plan to new entrants.

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

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***Net OPEB liability of the Plan***

The components of the net OPEB liability of the Plan at June 30, 2017 rolled forward, were as follows:

Total OPEB liability	\$3,282,900,408
Plan fiduciary net position	<u>823,911,315</u>
Net OPEB liability	<u>\$2,458,989,093</u>
Plan fiduciary net position as a percentage of the total OPEB liability	25.1%
Net OPEB Liability as a Percentage of Covered Payroll	111.82%

***Reconciliation of net OPEB liability of the Plan***

The reconciliation of the net OPEB liability of the RHBT at June 30, 2017 is as follows:

Net OPEB liability at the beginning of the year, July 1, 2016	\$2,483,325,251
OPEB expense	228,053,018
Employer contributions	(204,908,111)
Change in liability experience outflows/(inflows) recognized in current liabilities	(8,233,969)
Change in investment experience outflows/(inflows) recognized in current assets	<u>(39,247,096)</u>
Net OPEB liability at the end of the year, June 30, 2017	<u>\$2,458,989,093</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, 2016, rolled forward to June 30, 2017, which is the measurement date.

***Actuarial assumptions***

The net OPEB liability was determined by an actuarial valuation as of June 30, 2016, rolled forward to June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary increases	Dependent upon pension system ranging from 3.00% to 6.50%, including inflation
Investment rate of return	7.15%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.50% and 9.75% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend of 4.50%. Excess trend rate of 0.14% and 0.29% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2020 to account for the Excise Tax.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 21 year closed period
Remaining amortization period	21 years closed as of June 30, 2016

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

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Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2000 Healthy Annuitant Mortality Table projected to 2025 with scale BB for Troopers A and B. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2000 Non-Annuitant Mortality Table projected to 2020 with Scale BB for Troopers A and B.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return of 7.15% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.50% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 3.0% 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 WVBTL.

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

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

***Discount rate***

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



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

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

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

Differences between actual and expected experience relating to OPEB amounts reported in the Schedule of OPEB Amounts by Employer are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB Plan determined as of the beginning of the measurement period. The average of the expected remaining lives is 4.7140 years.

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

Experience (Gain)/Loss	Original Balance	Date Established	Original Recognition Period/ Amortization Factor	Amount Recognized in Past OPEB Expenses	Amount Recognized in Current OPEB Expense	Deferred (Inflows) to be Recognized in Future OPEB Expenses	Deferred Outflows to be Recognized in Future OPEB Expenses
1. Differences Between Expected and Actual Non-Investment Experience	\$ (10,450,977)	June 30, 2017	4.7140	\$ -	\$ (2,217,008)	\$ (8,233,969)	\$ -
	\$ (10,450,977)		4.7140	\$ -	\$ (2,217,008)	\$ (8,233,969)	\$ -
2. Assumption Changes	\$ -	June 30, 2017	4.7140	\$ -	\$ -	\$ -	\$ -
	\$ -		4.7140	\$ -	\$ -	\$ -	\$ -
3. Difference Between Expected and Actual Investment Earnings	\$ (49,058,870)	June 30, 2017	5.0000	\$ -	\$ (9,811,774)	\$ (39,247,096)	\$ -
	\$ (49,058,870)		5.0000	\$ -	\$ (9,811,774)	\$ (39,247,096)	\$ -
4. Total	\$ (59,509,847)			\$ -	\$ (12,028,782)	\$ (47,481,065)	\$ -

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

Year Ending June 30	Differences Between Expected and Actual Non-Investment Experience	Assumption Changes	Differences Between Expected and Actual Investment Experience	Year Ending June 30	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Net Deferred Outflows/ (Inflows) of Resources
2017	\$ (2,217,008)	\$ -	\$ (9,811,774)	2017	\$ -	\$ (12,028,782)	\$ (12,028,782)
2018	(2,217,008)	-	(9,811,774)	2018	-	(12,028,782)	(12,028,782)
2019	(2,217,008)	-	(9,811,774)	2019	-	(12,028,782)	(12,028,782)
2020	(1,582,944)	-	(9,811,774)	2020	-	(11,394,718)	(11,394,718)
2021	-	-	-	2021	-	-	-
Thereafter	-	-	-	Thereafter	-	-	-
Total	\$ (8,233,969)	\$ -	\$ (39,247,096)	Total	\$ -	\$ (47,481,065)	\$ (47,481,065)

*Numbers may not add due to rounding.*

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

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

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

	1% Decrease (6.15%)	Discount Rate (7.15%)	1% Increase (8.15%)
Net OPEB liability	\$ 2,863,210,522	\$ 2,458,989,093	\$ 2,122,968,119

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

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***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:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability	\$ 2,065,585,627	\$ 2,458,989,093	\$ 2,940,143,149

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

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

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

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

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

**DHG**