

West Virginia Retiree Health Benefit Trust Fund

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

As of and for the Year Ended June 30, 2019

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Independent Auditors' Report

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

Report on the Schedules

We have audited the accompanying schedule of employer other post-employment benefits (OPEB) allocations of the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia, as of and for the year ended June 30, 2019, 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, 2019, 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, 2019, 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, 2019, and our report thereon, dated October 15, 2019, 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
July 31, 2020**

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 168,627	0.081846562%
881000502	Accountancy, Board of	6,588	0.003197620%
858000001	Adjutant General	691,776	0.335767623%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	48,606	0.023591916%
	Consolidated Public Retirement Board	187,805	0.091154996%
	Ethics Commission	13,176	0.006395241%
	Finance Division	48,128	0.023359909%
	General Services Division/Building Commission	218,151	0.105884047%
	Public Employees Grievance Board	21,045	0.010214621%
	Information Services And Communications	464,088	0.225254598%
	Office of Technology	5,416	0.002628766%
	Public Employees Insurance Agency	73,824	0.035832075%
	Division of Personnel	131,169	0.063665556%
	Prosecuting Attorneys Institute	8,784	0.004263494%
	Public Defender Services	48,256	0.023422036%
	Purchasing Division	71,234	0.034574878%
	Real Estate Division	34,770	0.016876330%
	Retiree Health Benefit Trust Fund	40,599	0.019705467%
	Secretary of Administration	6,112	0.002966584%
	Surplus Property	32,487	0.015768230%
	Travel Management	20,004	0.009709350%
	Travel Management - Aviation	-	0.000000000%
	Fleet Management	11,712	0.005684659%
867001902	Aeronautics Commission	5,856	0.002842329%
808019911	Aging & Family Services Of Mineral County	15,372	0.007461114%
851000001	Agriculture	666,489	0.323494061%
803018810	Anmoore, Town of	25,071	0.012168722%
837700501	Anthony Correctional Center	158,628	0.076993343%
885550902	Architects, Board of	2,196	0.001065873%
808869911	Armstrong Public Service District	6,588	0.003197620%
807009911	Association Of Co Officials	4,392	0.002131747%
803068810	Athens, City Of	21,045	0.010214621%
824000001	Attorney General	312,903	0.151873867%
815000001	Auditors Office	348,108	0.168961334%
800010005	Barbour Co Board Of Education	103,371	0.050173228%
802007709	Barbour Co Commission	54,168	0.026291546%
807269911	Barbour Co Health Department	15,372	0.007461114%
802932911	Beckley Housing Authority	3,294	0.001598810%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	9,276	0.004502296%
809239911	Benedum Airport Authority	37,698	0.018297495%
800030005	Berkeley Co Board Of Education	772,900	0.375142815%
802928911	Berkeley Co. Farmland Protection Board	1,830	0.000888228%
896006625	Berkeley County Commission	80,116	0.038885938%
897186625	Berkeley County P.S.D.	3,048	0.001479409%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802629911	Berkeley Senior Services	11,346	0.005507013%
807279911	Berkeley-Morgan Co Board Of Health	41,882	0.020328285%
806729911	Big Bend PSD	5,124	0.002487038%
804839911	Bingamon PSD	4,392	0.002131747%
832401103	Blue Ridge Community & Technical College	249,633	0.121164480%
809739911	Bluefield Housing Authority	14,823	0.007194646%
804409911	Bluefield Sanitary Board	80,337	0.038993205%
832906503	Bluefield State College	383,574	0.186175482%
803328810	Bluefield, City of	201,247	0.097679345%
804439911	Bluewell Public Service District	26,718	0.012968127%
857300001	Board of Coal Mine Health & Safety	2,196	0.001065873%
885400901	Board of Examiners of Psychologists	2,196	0.001065873%
881311002	Board of Funeral Service Examiners	2,196	0.001065873%
891600002	Board of Medicine	25,986	0.012612836%
886760002	Board of Respiratory Care	2,196	0.001065873%
800050005	Boone Co Board Of Education	188,161	0.091327788%
802217709	Boone Co Commission	224,136	0.108788989%
807289911	Boone Co Health Department	8,601	0.004174671%
805149911	Boone Co Housing and Redevelopment Authority	13,725	0.006661709%
808959911	Boone Co Parks & Recreation Comm.	13,719	0.006658797%
805829911	Boone County Ambulance Authority	77,958	0.037838509%
806209911	Boone County Public Service District	14,823	0.007194646%
808769911	Boone-Madison Public Library	549	0.000266468%
806859911	Bradley Public Service District	10,980	0.005329367%
809359911	Branchland-Midkiff Public Service Dist	8,784	0.004263494%
800070005	Braxton Co Board Of Education	110,965	0.053859131%
807029911	Braxton Co Health Department	4,392	0.002131747%
807579911	Braxton Co Senior Citizens Center	17,934	0.008704634%
802037709	Braxton County Commission	123,708	0.060044207%
886109304	Bridgevalley Community And Technical College	342,127	0.166058333%
800090005	Brooke Co Board of Education	290,757	0.141124854%
897136625	Brooke Co Commission	201,824	0.097959404%
804739911	Brooke County Committee on Aging	15,738	0.007638760%
807309911	Brooke County Health Department	8,052	0.003908203%
808719911	Brooke County Public Library	6,588	0.003197620%
802549911	Buckhannon Housing Authority	10,980	0.005329367%
805009911	Buffalo Creek Memorial Library	-	0.000000000%
808979911	Buffalo Creek Public Service District	26,718	0.012968127%
878621302	Bureau of Senior Services	76,410	0.037087155%
802519911	Burnsville Public Utility	3,843	0.001865279%
800110005	Cabell Co Board Of Education	560,376	0.271989947%
807319911	Cabell Co Health Department	73,017	0.035440294%
896936625	Cabell Co. Comm. - Non-Par	291,529	0.141499560%
807939911	Cabell County Public Library	151,052	0.073316176%
800130005	Calhoun Co Board of Education	59,255	0.028760626%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
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As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802067709	Calhoun County Commission	41,386	0.020087541%
802589911	Camp Dawson Event Center	54,351	0.026380369%
804389911	Canaan Valley Public Service District	4,392	0.002131747%
806849911	Capon Bridge Public Library	2,196	0.001065873%
805008810	Capon Bridge, Inc. Town of	3,477	0.001687633%
805639911	Central Communication, Inc.	26,352	0.012790482%
805479911	Central Hampshire PSD	21,228	0.010303444%
802679911	Central WV Regional Airport Authority	101,199	0.049119003%
808519911	Central WV Transit Authority	73,932	0.035884408%
803749911	Century Volga Public Service District	10,614	0.005151722%
805779911	Chapmanville Public Library	-	0.000000000%
804589911	Charles Town Utility Board	54,717	0.026558014%
803418810	Charles Town, City of	53,619	0.026025078%
804419911	Charleston Convention & Visitors Bureau	17,751	0.008615811%
805609911	Charleston Housing	155,616	0.075531407%
807869911	Charleston Urban Renewal Authority	4,392	0.002131747%
809859911	Chestnut Ridge Public Service District	8,784	0.004263494%
803098810	City of Barboursville	147,582	0.071631941%
896366625	City of Beckley	119,012	0.057764907%
803168810	City of Belmont	10,980	0.005329367%
897146625	City of Benwood	4,080	0.001980311%
804038810	City of Bridgeport	220,048	0.106804795%
896356625	City of Buckhannon	130,080	0.063136987%
896276625	City of Charleston	12,180	0.005911812%
896386625	City of Follansbee	63,524	0.030832672%
803708810	City of Franklin	19,947	0.009681684%
803728810	City Of Gary	13,176	0.006395241%
803778810	City of Glenville	9,150	0.004441140%
804848810	City of Grafton	76,128	0.036950281%
896226625	City of Huntington	8,868	0.004304265%
896446625	City of Kenova	-	0.000000000%
803108810	City of Keyser	77,796	0.037759879%
804148810	City of Madison	35,502	0.017231621%
897206625	City of Mannington	3,672	0.001782280%
804048810	City of Milton	67,845	0.032929958%
804318810	City of Montgomery	30,378	0.014744583%
804338810	City of Moorefield	53,323	0.025881408%
896436625	City of New Martinsville	139,944	0.067924681%
804498810	City of Paden City	26,535	0.012879305%
804518810	City of Parsons	22,875	0.011102849%
802820810	City of Pennsboro	10,980	0.005329367%
803148810	City of Petersburg	41,541	0.020162774%
804478810	City of Philippi	60,390	0.029311521%
803188810	City of Ravenswood	62,516	0.030343419%
803428810	City of Richwood	29,097	0.014122824%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804758810	City of Ripley	103,366	0.050170801%
804788810	City of Ronceverte	42,090	0.020429242%
804018810	City of Salem	39,345	0.019096900%
804868810	City of Shinnston	32,025	0.015543988%
804828810	City of Smithers	12,444	0.006039950%
896846625	City of South Charleston/Sanitary Board	1,596	0.000774651%
896836625	City of Summersville	5,052	0.002452091%
804998810	City of Thomas	8,784	0.004263494%
897096625	City of Weirton	115,746	0.056179687%
897106625	City of Weirton/Water Board	87,204	0.042326244%
896216625	City of Wellsburg	3,456	0.001677440%
803128810	City of White Sulphur Springs	51,240	0.024870381%
805248810	City of Williamstown	40,626	0.019718660%
897196625	City/Co Building Management Corporation	-	0.000000000%
809669911	Clarksburg Harrison Reg Housing Authority	41,541	0.020162774%
805979911	Clarksburg Water Board	75,945	0.036861458%
804028810	Clarksburg, City of	386,685	0.187685469%
808239911	Clarksburg-Harrison Public Library	19,764	0.009592861%
800150005	Clay Co Board of Education	135,711	0.065870108%
807339911	Clay Co Health Department	20,130	0.009770507%
806089911	Clay Co. Emergency Ambulance Authority	-	0.000000000%
802077709	Clay County Commission	39,162	0.019008077%
897236625	Claywood Park PSD	12,570	0.006101106%
809099911	Coalfield Comm. Action Partnership, Inc.	178,425	0.086602221%
803270001	Commerce, Office Of Secretary, Dept. of	19,947	0.009681684%
808279911	Committee on Aging For Randolph County Inc.	17,202	0.008349342%
809479911	Community Action of South	226,920	0.110140261%
832502103	Concord College	537,264	0.260772065%
802499911	Concord University Research & Dev. Corporation	38,613	0.018741609%
807739911	Cool Ridge Flat Top PSD	8,601	0.004174671%
837701801	Corrections/Salem Corrections, Dept. of	254,213	0.123387476%
837702101	Corrections/St. Marys Corrections, Dept. of	412,281	0.200109011%
805559911	Corridor G Regional Development Authority	549	0.000266468%
806899911	Cottageville Public Service District	10,980	0.005329367%
807119911	Council of The Southern Mts	15,372	0.007461114%
805439911	County Commissioners' Association of WV	4,209	0.002042924%
811200001	Courthouse Facilities Imp	2,196	0.001065873%
805689911	Cowen Public Library	2,196	0.001065873%
809139911	Cowen Public Service District	18,300	0.008882279%
806939911	Crab Orchard-Mac Arthur PSD	19,764	0.009592861%
808389911	Craft Memorial Library	8,784	0.004263494%
806429911	Craigsville Public Library	2,196	0.001065873%
809699911	Craigsville Public Service District	27,999	0.013589887%
802810911	Crum Public Service District	2,196	0.001065873%
835100001	Culture And History	228,063	0.110695039%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806619911	Danese Public Service District	6,588	0.003197620%
881021502	Dental Examiners, Board of	6,871	0.003334980%
836500001	Department of Corrections	869,189	0.421878649%
828600001	Department of Education	1,072,930	0.520768509%
867001602	Department of Highways	10,350,442	5.023798611%
845000001	Department of Labor	169,299	0.082172730%
837704001	Dept. of Corrections/Denmar Facility	125,355	0.060843612%
812102101	Development Office	225,615	0.109506852%
883952702	Division of Financial Institution	58,144	0.028221379%
853543001	Division of Protective Services	77,409	0.037572041%
885460602	Division of Tourism	86,301	0.041887955%
800170005	Doddridge Co Board Of Education	184,817	0.089704709%
802087709	Doddridge Co Commission	156,831	0.076121132%
807349911	Doddridge County Health Department	10,065	0.004885254%
867001503	DOT Office of Administrative Hearings	39,120	0.018987692%
809319911	Dunbar Housing Authority	7,503	0.003641734%
803048810	Dunbar, City of	161,940	0.078600889%
897246625	East Ridge Health Services	17,773	0.008626489%
800841005	Eastern Panhandle Instructional Cooperative	240,093	0.116534046%
804359911	Eastern Panhandle Regional PDC Region 9	4,941	0.002398215%
830700103	Eastern WV Community & Technical College	55,085	0.026736631%
812112201	Economic Development Authority	27,349	0.013274396%
829100001	Educational Broadcasting	143,166	0.069488545%
805089911	Elk Valley Public Service District	12,078	0.005862304%
803598810	Elkins, City of	164,809	0.079993417%
805839911	Elkins-Randolph Co. Airport Authority	4,941	0.002398215%
806599911	Emergency Services Authority/Raleigh	70,758	0.034343842%
805469911	Enlarged Hepzibah PSD	10,797	0.005240545%
847750001	Environmental Protection, Department of	1,705,820	0.827954608%
856403501	Environmental Quality Board	4,392	0.002131747%
883702502	Examiners In Counseling, Board of	9,693	0.004704696%
881105502	Examiners/Registered Nurses, Board of	27,630	0.013410785%
804699911	Fairmont - Morgantown Housing Authority	31,293	0.015188697%
832101103	Fairmont State University	1,075,971	0.522244520%
803618816	Fairmont, City of	322,305	0.156437320%
808509911	Fairmont-Marion Co Transit Authority	48,129	0.023360394%
800190005	Fayette Co Board Of Education	291,174	0.141327253%
807359911	Fayette Co Health Department	13,158	0.006386504%
802097709	Fayette County Commission	286,041	0.138835847%
808229911	Fayette County Public Library	21,411	0.010392267%
809029911	Fayette County Solid Waste Authority	-	0.000000000%
861700001	Fire Commission	88,278	0.042847532%
802923911	Five Rivers Public Library	6,588	0.003197620%
809579911	Flatwoods-Canoe Run Public Service Dist	49,634	0.024090877%
830850001	Forestry, Division of	215,860	0.104772064%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805029911	Gauley River Public Service District	10,431	0.005062899%
852000901	Geological Survey	76,041	0.036908054%
809199911	Gilmer Co Ambulance Service	12,627	0.006128773%
800210005	Gilmer Co Board Of Education	68,235	0.033119252%
807369911	Gilmer Co Health Department	5,673	0.002753507%
802107709	Gilmer County Commission	50,126	0.024329679%
805489911	Gilmer County Senior Center	8,784	0.004263494%
832200003	Glenville State College	373,523	0.181297024%
804349911	Glenville Utility	22,143	0.010747558%
812000001	Governors Office	56,181	0.027268597%
804969911	Grandview Doolin PSD	4,392	0.002131747%
800230005	Grant Co Board of Education	69,124	0.033550746%
802587709	Grant Co Commission	94,245	0.045743737%
807049911	Grant County Commission on Aging	33,672	0.016343394%
807379911	Grant County Health Department	17,212	0.008354196%
804479911	Grant County Housing Authority	3,294	0.001598810%
804509911	Grant County Public Service District	12,993	0.006306418%
802619911	Grant Memorial Hospital	451,278	0.219037002%
897156625	Greater Huntington Parks	17,556	0.008521163%
802689911	Greater Paw Paw Sanitary District	4,392	0.002131747%
896866625	Green Acres Reg. Center	38,028	0.018457667%
800250005	Greenbrier Co Board of Education	356,939	0.173247640%
805429911	Greenbrier Co C.V.B.	10,980	0.005329367%
802127709	Greenbrier Co Commission	207,574	0.100750284%
807629911	Greenbrier Co Committee on Aging	2,196	0.001065873%
807389911	Greenbrier Co Health Department	17,202	0.008349342%
808949911	Greenbrier Co Solid Waste Authority	24,156	0.011724608%
807089911	Greenbrier Co. Public Service Dist. #2	23,973	0.011635786%
805389911	Greenbrier Housing Authority	-	0.000000000%
809189911	Greenbrier PSD	10,980	0.005329367%
808039911	Greenbrier Valley Airport	36,417	0.017675735%
808319911	Greenbrier Valley Soil Conservation Dist.	-	0.000000000%
804959911	Hamlin Public Service District	4,575	0.002220570%
800270005	Hampshire Co Board of Education	69,329	0.033650247%
807399911	Hampshire Co Health Dept	10,980	0.005329367%
805849911	Hampshire Co. Development Authority	4,026	0.001954101%
802137709	Hampshire County Commission	188,125	0.091310314%
804649911	Hampshire County Committee	10,980	0.005329367%
804829911	Hampshire County Public Library	2,196	0.001065873%
809509911	Hamrick Public Service District	7,320	0.003552912%
800290005	Hancock Co Board of Education	175,193	0.085033504%
802924911	Hancock Co PSD	2,196	0.001065873%
809589911	Hancock Co Sheltered Workshop	29,280	0.014211647%
802147709	Hancock County Commission	181,304	0.087999603%
807409911	Hancock County Health Department	6,588	0.003197620%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
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(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800310005	Hardy Co Board of Education	66,070	0.032068425%
804669911	Hardy Co Committee on Agency, Inc	13,176	0.006395241%
807419911	Hardy Co Health Department	12,810	0.006217595%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	13,908	0.006750532%
802157709	Hardy County Commission	126,087	0.061198903%
805169911	Hardy County Public Service District	13,176	0.006395241%
807069911	Hardy County Rural Development Authority	2,196	0.001065873%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	5,016	0.002434618%
800330005	Harrison Co Board of Education	567,735	0.275561788%
802167709	Harrison County Commission	525,048	0.254842780%
807429911	Harrison County Health Department	23,418	0.011366405%
806699911	Harrison County Solid Was	2,196	0.001065873%
805099911	Hatfield-McCoy Regional Recreation Authority	40,077	0.019452191%
885640802	Health Care Authority	68,658	0.033324564%
840000001	Health Department	1,463,526	0.710352262%
827851203	Higher Education Policy Commission	151,001	0.073291422%
803928810	Hinton, City of	49,776	0.024159799%
813000102	Homeland Security - Emergency Management	74,710	0.036262026%
843000001	Hopemont State Hospital	257,818	0.125137237%
810200601	House of Delegates	105,322	0.051120186%
808899911	Housing Authority of City of Keyser	10,980	0.005329367%
805789911	Housing Authority, City of Spencer	6,588	0.003197620%
808576625	Housing Development Fund	63,918	0.031023908%
859800001	Human Rights Commission	39,219	0.019035743%
891500002	Human Services, Dept. of	6,363,476	3.088643160%
897276625	Huntington Sanitary Board	8,820	0.004280967%
802931911	Huntington Water Quality Board	49,959	0.024248622%
806169911	Huntington WV Housing Authority	57,462	0.027890356%
806399911	Huntington/Cabell/Wayne Animal Shelter	4,575	0.002220570%
896286625	Hurricane Water & Sewer	40,175	0.019499758%
837700901	Huttonsville Correctional Center	427,288	0.207392966%
880143502	Insurance Commission	502,074	0.243691879%
841800501	Jackie Withrow Hospital	208,494	0.101196825%
800350005	Jackson Co Board of Education	279,486	0.135654243%
809629911	Jackson Co Public Library	8,784	0.004263494%
802177709	Jackson County Commission	260,775	0.126572477%
802569911	Jackson County Development Authority	3,294	0.001598810%
807439911	Jackson County Health Department	10,980	0.005329367%
800370005	Jefferson Co Board of Education	474,006	0.230068502%
808729911	Jefferson Co Parks & Recreation Comm	12,444	0.006039950%
896046625	Jefferson County Commission	90,768	0.044056104%
807449911	Jefferson County Health Department	17,019	0.008260520%
808099911	Jefferson County PSD	8,784	0.004263494%
882550002	Jobs Investment Trust Board	6,588	0.003197620%
842500001	John Manchin Sr. Health Care	92,220	0.044760862%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
810300001	Joint Comm on Govt & Finance	181,746	0.088214136%
879571602	Justice & Community Service	58,061	0.028181093%
800390206	Kan Co Public Library/Kan Co Boa	193,155	0.093751728%
806649911	Kan Valley Senior Services Inc	66,429	0.032242673%
805959911	Kanawha Co Ambulance Authority	368,010	0.178621176%
800390005	Kanawha Co Board of Education	1,442,011	0.699909517%
804369911	Kanawha Co Parks & Recreation	37,248	0.018079078%
896056625	Kanawha County Commission	346,215	0.168042528%
807909911	Kanawha Falls Public Service District	28,365	0.013767533%
806719911	Kanawha Public Service District	21,960	0.010658735%
808489911	Kanawha Valley Transit Authority	267,729	0.129947743%
807459911	Kanawha/Charleston Health Department	51,336	0.024916977%
807889911	Keyser-Mineral County Library	4,392	0.002131747%
809599911	Kingwood Parks & Recreation Board	2,196	0.001065873%
806289911	Kingwood Sanitary Sewer Works	15,372	0.007461114%
809569911	Kingwood Water Works	18,849	0.009148747%
803318810	Kingwood, City of	44,322	0.021512589%
808409911	Kyova Interstate Planning Commission	15,372	0.007461114%
842310001	Lakin Correctional Facility	246,978	0.119875821%
842300001	Lakin State Hospital	242,109	0.117512552%
804269911	Lavalette Public Service District	24,156	0.011724608%
809389911	Leadsville P.S.D.	10,614	0.005151722%
800410005	Lewis Co Board of Education	234,059	0.113605320%
802597709	Lewis County Commission	163,419	0.079318752%
807469911	Lewis County Health Department	6,588	0.003197620%
896236625	Lewisburg, City of	74,826	0.036318329%
835000001	Library Commission	93,962	0.045606377%
800430005	Lincoln Co Board of Education	207,827	0.100873083%
802017709	Lincoln Co Commission	62,037	0.030110926%
807479911	Lincoln Co Health Dept.	2,928	0.001421165%
806969911	Lincoln Co Public Service District	13,176	0.006395241%
800450005	Logan Co Board Of Education	243,985	0.118423107%
802227709	Logan Co Commission	263,975	0.128125662%
807489911	Logan Co Health Department	8,784	0.004263494%
809839911	Logan Co PSD	65,331	0.031709736%
809779911	Louis Bennett Memorial Library	2,196	0.001065873%
804309911	Lubeck Public Service District	36,417	0.017675735%
808329911	Lynn Murray Memorial Library	-	0.000000000%
809949911	Malden Public Service District	16,836	0.008171697%
800490005	Marion Co Board of Education	537,706	0.260986599%
802237709	Marion Co Commission	327,753	0.159081619%
809089911	Marion Co Parks & Recreation Comm	21,045	0.010214621%
809499911	Marion Co Public Library	26,508	0.012866200%
807499911	Marion County Health Department	9,873	0.004792062%
802922911	Marlinton Vol. Fire Department	2,196	0.001065873%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803218810	Marmet, City of	23,790	0.011546963%
800510005	Marshall Co Board of Education	561,623	0.272595204%
807989911	Marshall Co Public Service	6,222	0.003019975%
896906625	Marshall County Commission	20,076	0.009744297%
896916625	Marshall County Health Dept.	3,456	0.001677440%
804899911	Marshall Univ Research Corp	389,424	0.189014899%
828401503	Marshall University	3,823,245	1.855690116%
883940101	Martinsburg Correctional Center	108,519	0.052671915%
897456625	Martinsburg Public Library	8,326	0.004041194%
897076625	Mary H Weir Public Library	-	0.000000000%
800530005	Mason Co Board of Education	279,663	0.135740154%
802027709	Mason County Commission	144,204	0.069992359%
804499911	Mason County Emergency Ambulance Service Authority	36,600	0.017764558%
807519911	Mason County Health Department	14,017	0.006803437%
806449911	Mason County Public Library	-	0.000000000%
805019911	Mason County Public Service District	30,561	0.014833406%
800470005	McDowell Co Board of Education	246,572	0.119678761%
802257709	McDowell County Commission	124,692	0.060521811%
805649911	McDowell County Emergency Comm Ctr.	-	0.000000000%
807529911	McDowell County Health Department	4,392	0.002131747%
804988810	McMechen, City of	25,254	0.012257545%
880790602	Medical Imaging Board	2,745	0.001332342%
809999911	Mercer Co Airport Authority	6,588	0.003197620%
800550005	Mercer Co Board Of Education	486,739	0.236248724%
802277709	Mercer Co Comm/Verlin T. Moye	283,245	0.137478751%
807539911	Mercer Co Health Dept.	20,313	0.009859330%
805989911	Mercer Co. Solid Waste Authority	17,385	0.008438165%
804249911	Mercer County Communications Center	37,515	0.018208672%
809719911	Midland Public Service District	17,934	0.008704634%
804909911	Midland Trail Scenic Highway Association	-	0.000000000%
805409911	Mid-Ohio Valley Health Department	92,145	0.044724459%
805799911	Mid-Ohio Valley Regional Airport	26,417	0.012822031%
809339911	Mid-Ohio Valley Transit Authority	69,540	0.033752661%
842200001	Mildred Mitchell-Bateman Hospital	606,652	0.294450950%
853542501	Military Affairs & Public Safety	18,483	0.008971102%
800570005	Mineral Co Board of Education	197,320	0.095773296%
807549911	Mineral Co Health Dept	14,028	0.006808777%
802287709	Mineral County Commission	164,517	0.079851689%
808069911	Mineral Wells Public Service District	8,784	0.004263494%
800590005	Mingo Co Board of Education	202,797	0.098431670%
807559911	Mingo Co Health Dept.	12,696	0.006162263%
802557709	Mingo County Commission	133,041	0.064574169%
804989911	Mingo County Redevelopment	5,307	0.002575861%
800610005	Monongalia Co Board of Education	535,309	0.259823166%
806369911	Monongalia Co Health Dept.	102,738	0.049865988%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
897016625	Monongalia County Commission	201,328	0.097718660%
896536625	Monongalia General Hospital	6,384	0.003098605%
800630005	Monroe Co Board Of Education	150,688	0.073139501%
808749911	Monroe County Health Center	78,507	0.038104977%
805709911	Monroe County Public Library	2,196	0.001065873%
800650005	Morgan Co Board Of Education	134,237	0.065154672%
807699911	Morgan Co Health Dept.	915	0.000444114%
802617709	Morgan County Commission	96,075	0.046631965%
804299911	Morgantown Monongalia MPO	4,392	0.002131747%
867101702	Motor Vehicles	1,107,612	0.537602126%
807039911	Moundsville-Marshall County Public Library	14,823	0.007194646%
802700910	Mount Hope, City of	27,084	0.013145773%
800842005	Mountain State Educational Services Cooperative	128,466	0.062353599%
808639911	Mountain Transit Authority	19,581	0.009504039%
828401403	Mountwest Community & Technical College	235,828	0.114463941%
808889911	MOVRC	31,659	0.015366343%
806679911	Mt Hope Housing Authority	13,908	0.006750532%
837701701	Mt Olive Correctional Facility	511,864	0.248443656%
806639911	Mt Top Public Service District	8,232	0.003995569%
804908810	Mullens, City of	13,542	0.006572887%
883400002	Municipal Bond Commission	9,142	0.004437257%
877650002	National Coal Heritage Area Authority	4,392	0.002131747%
883000002	Natural Resources	1,739,911	0.844501371%
808839911	Nettie Levisay PSD	13,176	0.006395241%
832906403	New River Comm. & Tech.	223,400	0.108431757%
807219911	New River Gorge Regional Development Authority	11,529	0.005595836%
802639911	New River Transit Authority	2,196	0.001065873%
800670005	Nicholas Co Board of Education	179,705	0.087223495%
802337709	Nicholas County Commission	152,368	0.073954924%
807599911	Nicholas County Health Department	17,861	0.008669201%
802539911	Nitro Convention & Visitors Bureau	-	0.000000000%
804428810	Nitro, City of	167,781	0.081435938%
806919911	NO. Jackson Co. Public Service	8,784	0.004263494%
807929911	North Beckley Public Service District	26,169	0.012701659%
808479911	North Central Community Action Association	190,686	0.092553348%
837701601	Northern Correctional Facility	222,481	0.107985701%
802529911	Northern Panhandle Community Criminal Justice Board	31,476	0.015277520%
802925911	Northern Wayne Co PSD	14,091	0.006839355%
806309911	Norton-Harding-Jimtown PSD	6,588	0.003197620%
804458810	Oak Hill, City of	99,330	0.048211846%
806419911	Oakvale Road Public Service District	4,392	0.002131747%
885310901	Occupational Therapy, Board of	2,196	0.001065873%
847200001	Off of Miners Health, Safety & Training	233,353	0.113262649%
800690005	Ohio Co Board of Education	510,824	0.247938871%
896976625	Ohio Co Commission	127,086	0.061683788%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
837707501	Ohio Co Correctional Center	37,881	0.018386318%
896606625	Ohio County Public Library	8,160	0.003960623%
896746625	Ohio Public Service District	8,820	0.004280967%
896896625	Ohio Valley Reg Transit Authority	25,188	0.012225511%
880973502	Oil And Gas Conservation	5,388	0.002615176%
858000501	Optometry, Board of	2,196	0.001065873%
881095002	Osteopathy, Board of	8,052	0.003908203%
806989911	Page-Kincaid Public Service	5,856	0.002842329%
808159911	Parkersburg & Wood Co Library	43,737	0.021228647%
804459911	Parkersburg Housing Authority	27,267	0.013234596%
805419911	Parkersburg Utility Board	162,504	0.078874638%
804578810	Parkersburg, City of	464,637	0.225521066%
800710005	Pendleton Co Board of Education	91,523	0.044422559%
807619911	Pendleton Co Health Department	8,784	0.004263494%
802357725	Pendleton County Commission	29,390	0.014265037%
807979911	Pendleton Senior & Family	6,405	0.003108798%
881053002	Pharmacy, Board of	22,889	0.011109644%
884900602	Physical Therapy, Board of	2,379	0.001154696%
804749911	Piedmont Housing Authority	8,784	0.004263494%
804659911	Pleasant Valley Public Service District	4,026	0.001954101%
800730005	Pleasants Co Board of Education	122,468	0.059442347%
802367709	Pleasants County Commission	78,873	0.03828623%
806029911	Pleasants County Public Library	2,196	0.001065873%
800750005	Pocahontas Co Board of Education	68,910	0.033446877%
807639911	Pocahontas Co Health Department	4,392	0.002131747%
808599911	Pocahontas Co Seniors Citizens Inc.	-	0.000000000%
802377709	Pocahontas County Commission	139,812	0.067860612%
808539911	Pocahontas County PSD	25,620	0.012435191%
807159911	Pocahontas Memorial Hospital	215,209	0.104456087%
808259911	Point Pleasant Housing Authority	15,006	0.007283469%
808939911	Potomac Highlands Support	22,326	0.010836380%
808249911	Potomac Valley Transit Authority	39,711	0.019274546%
896646625	Pretera Center For Mental Health Services	38,688	0.018778012%
800770005	Preston Co Board of Education	180,317	0.087520542%
802567709	Preston Co Commission	175,680	0.085269879%
807649911	Preston County Health Dept.	4,392	0.002131747%
808049911	Preston County Senior Citizens Inc.	10,248	0.004974076%
897326625	Preston Memorial Hospital	1,596	0.000774651%
806979911	Pride Community Services, Inc.	91,317	0.044322573%
806579911	Princeton Sanitary Board	46,500	0.022569726%
804648810	Princeton, City of	141,825	0.068837663%
881032002	Professional Surveyors, WV Board of	2,196	0.001065873%
837701301	Pruntytown Correctional Center	230,790	0.112018644%
804628810	Pt Pleasant, City of	82,442	0.040014910%
805379911	Public Defender 10th Judicial Circuit	28,182	0.013678710%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805809911	Public Defender 11th Judicial Circuit	16,836	0.008171697%
805079911	Public Defender 12th Judicial Circuit	8,784	0.004263494%
806009911	Public Defender Corp 18th Judicial	10,980	0.005329367%
805879911	Public Defender Corp 1st Judicial Cir.	27,816	0.013501064%
806039911	Public Defender Corp 25th Judicial	17,568	0.008526988%
805889911	Public Defender Corp 2nd Judicial Cir	15,006	0.007283469%
802680911	Public Defender Corp 4th Circuit	32,391	0.015721634%
804929911	Public Defender Corp 6th & 24th Judicial	33,672	0.016343394%
809149911	Public Defender Corp Fifth Judicial	20,679	0.010036975%
806819911	Public Defender Corp. 23R	55,101	0.026744397%
804609911	Public Defender Corp. 9th	20,130	0.009770507%
807569911	Public Defender Corp/15th Judicial	22,326	0.010836380%
806909911	Public Defender Corp/30th Jud Circuit	16,023	0.007777091%
808439911	Public Defender/28th Jud. Ct.	6,405	0.003108798%
808269911	Public Defender/7th Judicial Circuit	10,980	0.005329367%
808379911	Public Defender-13th Circuit	76,311	0.037039104%
867001802	Public Port Authority	-	0.000000000%
857000001	Public Safety	1,911,383	0.927728812%
882800002	Public Service Commission	486,780	0.236268624%
879831702	Public Transit	15,372	0.007461114%
800790005	Putnam Co Board of Education	395,751	0.192085838%
809369911	Putnam Co Development Authority	6,588	0.003197620%
808799911	Putnam Co Solid Waste Authority	2,196	0.001065873%
806949911	Putnam Co. Aging Program	70,455	0.034196775%
808469911	Putnam Co. Fire Service	4,392	0.002131747%
802397709	Putnam County Commission	369,451	0.179320595%
808699911	Putnam County Parks & Recreation Comm	7,794	0.003782977%
806839911	Putnam Public Service District	77,043	0.037394395%
880830002	Racing Commission	54,825	0.026610434%
856901401	Railroad Maintenance Authority	26,748	0.012982689%
804678810	Rainelle, Town of	17,202	0.008349342%
800810005	Raleigh Co Board of Education	314,316	0.152559696%
809459911	Raleigh Co PSD	39,279	0.019064866%
804719911	Raleigh Co Recreation Authority	4,941	0.002398215%
807109911	Raleigh Co Solid Waste Authority	76,787	0.037270140%
802327709	Raleigh County Commission	392,169	0.190347241%
807669911	Raleigh County Health Department	29,097	0.014122824%
804429911	Raleigh County Housing Authority	13,908	0.006750532%
808929911	Raleigh County Memorial Airport	15,372	0.007461114%
807999911	Raleigh County Public Library	38,516	0.018694528%
800830005	Randolph Co Board Of Education	160,726	0.078011650%
809279911	Randolph Co Emergency Ambulance Squad	59,400	0.028831004%
807679911	Randolph Co Health Department	42,786	0.020767060%
802417709	Randolph County Commission	170,190	0.082605196%
806829911	Randolph County Housing Authority	30,744	0.014922229%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804938810	Ranson, City of	74,481	0.036150876%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	12,810	0.006217595%
885571602	Real Estate Appraiser/Lic Cert Board	3,660	0.001776456%
880100002	Real Estate Commission	9,699	0.004707608%
804469911	Red Sulphur Public Service District	17,385	0.008438165%
880500702	Reg Jail & Correctional Fac Authority	1,532,927	0.744037456%
804629911	Region 1 Workforce Invest	17,073	0.008286730%
808709911	Region 2 Planning/Development Council	10,248	0.004974076%
808569911	Region 4 Planning/Development Authority	20,388	0.009895733%
808369911	Region 7 Planning/Development Council	10,980	0.005329367%
808289911	Region 8 Planning/Development Council	6,588	0.003197620%
808299911	Region 8 Solid Waste Authority	12,627	0.006128773%
809689911	Region I Planning & Development Council	17,019	0.008260520%
808219911	Regional Intergovernmental Council	10,614	0.005151722%
844050001	Rehabilitation Services, Division of	1,025,570	0.497781364%
802559911	Ripley Convention & Visitors Bureau	2,196	0.001065873%
800850005	Ritchie Co Board of Education	112,730	0.054715810%
802659911	Ritchie Co Economic Development Authority	2,196	0.001065873%
805159911	Ritchie Co. Ambulance Authority, Inc.	41,724	0.020251596%
802427709	Ritchie County Commission	64,782	0.031443268%
806959911	Ritchie County Public Library	8,784	0.004263494%
804768810	Rivesville, Town of	5,856	0.002842329%
800870005	Roane Co Board of Education	115,071	0.055852062%
807079911	Roane Co Public Library	7,320	0.003552912%
808689911	Roane Co. Committee on Aging, Inc.	10,980	0.005329367%
802437709	Roane County Commission	81,270	0.039446056%
805539911	Robert C Byrd Clinic	115,473	0.056047181%
804529911	Romney Public Housing Authority	6,588	0.003197620%
804948810	Romney, City of	43,554	0.021139824%
804718810	Saint Albans, City of	232,298	0.112750583%
896506625	Sanitary Board of Charleston	12,864	0.006243805%
839590001	School Building Authority	15,006	0.007283469%
828101403	School of Osteopathic Medicine	579,462	0.281253727%
893020002	Secondary Schools Activities Comm.	15,372	0.007461114%
825000001	Secretary of State	102,006	0.049510697%
810100001	Senate	82,458	0.040022676%
807179911	Shady Spring PSD	23,241	0.011280494%
832401003	Shepherd University	776,609	0.376943054%
804858810	Shepherdstown, Town of	55,632	0.027002128%
808609911	Short Line Public Service District	9,225	0.004477542%
806539911	Sissonville Public Service District	13,176	0.006395241%
804878810	Sistersville, City of	186,843	0.090688070%
805919911	So Highlands Comm. Mental	337,452	0.163789226%
809619911	So Jackson Co Public Service District	13,176	0.006395241%
804449911	South Charleston Housing Authority	10,797	0.005240545%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808009911	South Charleston Library Board	17,751	0.008615811%
800840005	Southern Education Services	68,808	0.033397369%
809179911	Southern Soil Conservation District	8,784	0.004263494%
806499911	Southwestern Water District	12,417	0.006026845%
804928810	Spencer, City of	37,881	0.018386318%
805909911	St Albans Municipal Water Board	62,220	0.030199749%
802810810	St. Marys, City of	29,646	0.014389292%
897226625	St. Marys, City of NP	-	0.000000000%
802699910	Star City, Town of	35,319	0.017142799%
808879911	State Bar Association	38,835	0.018849361%
802921911	Stevens Correctional Center	193,980	0.094152158%
804958810	Stonewood City of	21,228	0.010303444%
809009911	Sugar Creek PSD	2,612	0.001267788%
800890005	Summers Co Board of Education	78,906	0.038298640%
807709911	Summers Co Health Department	4,575	0.002220570%
802447709	Summers County Commission	65,880	0.031976205%
805679911	Summers County Public Library	6,954	0.003375266%
807229911	Sun Valley Public Service District	15,372	0.007461114%
811100001	Supreme Court / Judicial	2,726,949	1.323580442%
818000001	Tax Dept	837,930	0.406706455%
818010001	Tax Dept - Budget Office	12,993	0.006306418%
800910005	Taylor Co Board of Education	146,623	0.071166470%
802457709	Taylor Co Commission	78,690	0.038193800%
807719911	Taylor Co Health Dept.	31,979	0.015521661%
804289911	Taylor Co PSD	13,176	0.006395241%
805129911	Taylor County Public Library	4,392	0.002131747%
802669911	The Housing Authority of The County of Jackson	14,091	0.006839355%
802920911	Tomlinson PSD	8,052	0.003908203%
803058810	Town of Ansted	12,810	0.006217595%
803158810	Town of Belle	17,751	0.008615811%
805438810	Town of Beverly	11,895	0.005773481%
802821810	Town of Chapmanville	17,751	0.008615811%
803458810	Town of Clay	10,065	0.004885254%
897166625	Town of Davis	10,584	0.005137161%
803568810	Town of Eleanor	10,431	0.005062899%
805088810	Town of Fairview	2,196	0.001065873%
804488810	Town of Fayetteville	44,652	0.021672761%
803248810	Town of Gauley Bridge	2,196	0.001065873%
803768810	Town of Glendale	50,616	0.024567510%
803808810	Town of Grant Town	2,196	0.001065873%
803798810	Town of Grantsville	17,568	0.008526988%
803698810	Town of Harpers Ferry	17,934	0.008704634%
804178810	Town of Marlinton	11,895	0.005773481%
802822810	Town of Middlebourne	11,163	0.005418190%
804308810	Town of Monongah	17,646	0.008564847%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804738810	Town of New Haven	17,019	0.008260520%
804548810	Town of Nutter Fort	29,097	0.014122824%
802824810	Town of Paw Paw	7,869	0.003819380%
804898810	Town of Pineville	16,470	0.007994051%
805038810	Town of Union	6,588	0.003197620%
803298810	Town of Wardensville	6,588	0.003197620%
805138810	Town of West Hamlin	8,784	0.004263494%
805188810	Town of West Union	26,493	0.012858919%
803228810	Town of Winfield	24,339	0.011813431%
816000001	Treasurer of State's Office	265,237	0.128738200%
806019911	Tri River Transit	2,196	0.001065873%
802927911	Tri-State Airport Authority	43,371	0.021051001%
806929911	Tri-State Transit Authority	126,270	0.061287726%
800930005	Tucker Co Board of Education	47,918	0.023257981%
807729911	Tucker Co Health Dept.	4,392	0.002131747%
808119911	Tucker Co. Solid Waste Authority	21,228	0.010303444%
802467709	Tucker County Commission	88,131	0.042776182%
804519911	Tucker County Development Authority	2,196	0.001065873%
805579911	Tug River Health Association	88,206	0.042812585%
800950005	Tyler Co Board of Education	234,714	0.113923238%
802477709	Tyler County Commission	78,141	0.037927332%
808169911	Union PSD	23,424	0.011369317%
809919911	Union Williams PSD	15,738	0.007638760%
805449911	Upper Ohio Conservation District	1,098	0.000532937%
800970005	Upshur Co Board of Education	198,531	0.096361079%
807139911	Upshur Co Public Library	9,150	0.004441140%
802487725	Upshur County Commission	79,839	0.038751491%
802579911	Upshur County Development Authority	2,196	0.001065873%
807749911	Upshur-Buckhannon Health Department	7,137	0.003464089%
896716625	Valley Comprehensive Mental Health Ctr	12,167	0.005905502%
840400001	Veterans Affairs	399,468	0.193889960%
809129911	Vienna Public Library	11,712	0.005684659%
809939911	Warm Springs PSD	4,392	0.002131747%
883430602	Water Development Authority	23,241	0.011280494%
800990005	Wayne Co Board of Education	355,136	0.172372517%
806869911	Wayne Co Health Dept.	17,202	0.008349342%
896136625	Wayne County Commission	13,140	0.006377768%
801010005	Webster Co Board of Education	104,927	0.050928464%
802507709	Webster County Commission	61,671	0.029933281%
807769911	Webster County Health Dept.	6,222	0.003019975%
808349911	Webster Springs Public Service District	4,026	0.001954101%
897066625	Weirton Board of Park Commissioners	-	0.000000000%
897086625	Weirton Sanitary Board	57,015	0.027673396%
841901801	Welch Emergency Hospital	349,339	0.169558825%
803288810	Welch, City of	59,635	0.028945066%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
831000503	West Liberty State College	619,220	0.300551085%
880130602	West Virginia Lottery Commission	316,813	0.153771666%
886107204	West Virginia University	14,457,628	7.017305296%
804709911	Westbrook Health Services	414,495	0.201183621%
807149911	Weston Sanitary Board	17,568	0.008526988%
803238810	Weston, City of	55,548	0.026961357%
801030005	Wetzel Co Board of Education	392,218	0.190371024%
806049911	Wetzel Co Emergency Ambulance Authority	24,522	0.011902254%
896736625	Wetzel Co Hospital	117,201	0.056885901%
802517709	Wetzel County Commission	142,838	0.069329343%
807779911	Wetzel-Tyler Health Department	9,110	0.004421725%
896926625	Wheeling Housing Authority	18,924	0.009185150%
807609911	Wheeling-Ohio Co Health Department	53,254	0.025847918%
806689911	White Oak Public Service District	10,614	0.005151722%
804889911	Whitehall Public Service District	6,588	0.003197620%
809079911	Wilderness Public Service District	15,786	0.007662058%
842000001	William R Sharpe Jr Hospital	708,526	0.343897578%
804489911	Williamson Housing Authority	21,960	0.010658735%
807019911	Williamson Utility Board	4,392	0.002131747%
803118810	Williamson, City of	21,411	0.010392267%
801050005	Wirt Co Board of Education	53,046	0.025746960%
802577709	Wirt County Commission	13,176	0.006395241%
801070005	Wood Co Board of Education	668,543	0.324491012%
808669925	Wood Co Parks & Recreation	1,596	0.000774651%
806249911	Wood Co Solid Waste Authority	2,196	0.001065873%
896146625	Wood County Commission	292,999	0.142213054%
890000002	Workers Compensation Comm.	9,491	0.004606651%
805139911	Workforce Investment Board of Kanawha Co	12,624	0.006127316%
882500602	Workforce WV/Payroll-05303	663,254	0.321923887%
804639911	WV Affordable Housing Trust	-	0.000000000%
883802402	WV Bd of Social Worker Examiners	2,745	0.001332342%
855069301	WV Bd. of Chiropractic Examiners	2,196	0.001065873%
882200002	WV Board of Barbers And Cosmetologists	13,176	0.006395241%
881116002	WV Board of Veterinary Medicine	2,196	0.001065873%
847752301	WV Division of Energy	8,784	0.004263494%
837707001	WV Division of Juvenile Services	1,027,449	0.498693375%
881074002	WV Engineers Registration Board	8,784	0.004263494%
814000001	WV Enterprise Planning Board	58,560	0.028423293%
881300002	WV Massage Therapy Licensure Board	2,196	0.001065873%
816000002	WV Mun. Pensions Oversight Board	2,196	0.001065873%
809649911	WV Municipal League	7,869	0.003819380%
887200504	WV Network For Educational Telecom	120,170	0.058326966%
830703503	WV Northern Community College	288,212	0.139889586%
818020001	WV Office Of Tax Appeals	9,699	0.004707608%
834957902	WV Parkways Econ. Dev.& Tourism Authority	842,583	0.408964883%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2019

(Continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
837701401	WV Parole Board	26,979	0.013094809%
833300001	WV School for the Deaf and Blind	339,111	0.164594456%
884610002	WV Solid Waste Management Board	12,444	0.006039950%
832603203	WV Southern Community College	353,382	0.171521178%
881063502	WV State Board of Examiners for LPNs	11,448	0.005556521%
832802203	WV State University	592,152	0.287413078%
804259911	WVSU Metro Area Agency on Aging	31,842	0.015455166%
802599911	WVSC R & D Corporation	125,721	0.061021257%
801090005	Wyoming Co Board of Education	183,541	0.089085376%
808429911	Wyoming Co Council on Aging	40,809	0.019807482%
807809911	Wyoming Co Health Department	6,588	0.003197620%
809559911	Wyoming Co Public Library	10,980	0.005329367%
802547709	Wyoming County Commission	180,991	0.087847682%
809749911	Wyoming County Economic Dev Authority	6,588	0.003197620%
	State Of West Virginia Special Funding - Public School Support Plan (PSSP)	55,682,594	27.026685274%
	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	30,000,000	14.561113267%
	State of West Virginia Special Funding - Financial Stability Fund	5,000,000	2.426852211%
		<u>\$ 206,028,203</u>	<u>100.000000000%</u>

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
892703502	ABC Commission	\$ 1,357,943	\$ 7,720	\$ 3,892	\$ 335	\$ 11,947	\$ (158,375)	\$ (275,401)	\$ (22,369)	\$ (146,798)	\$ (36,534)	\$ (639,477)	\$ (14,778)	\$ (82,547)	\$ (14,299)	\$ (111,624)
881000502	Accountancy, Board of	53,053	302	12,213	13	12,528	(6,187)	(10,760)	(874)	-	(1,427)	(19,248)	(577)	4,742	(559)	3,606
858000001	Adjutant General	5,570,829	31,671	3,467,049	1,375	3,500,095	(649,717)	(1,129,806)	(91,768)	(2,926,559)	(149,879)	(4,947,731)	(60,626)	117,336	(56,659)	(1,947)
881510002	Administration, Dept. of															
	Board of Risk and Insurance Management	391,421	2,225	42,991	97	45,313	(45,651)	(79,383)	(6,448)	(29,056)	(10,531)	(171,069)	(4,260)	(2,788)	(4,122)	(11,170)
	Consolidated Public Retirement Board	1,512,382	8,598	205,678	373	214,649	(176,387)	(306,723)	(24,913)	(116,003)	(40,689)	(664,715)	(16,459)	1,657	(15,925)	(30,727)
	Ethics Commission	106,106	603	3,471	26	4,100	(12,375)	(21,519)	(1,748)	(17,754)	(2,855)	(56,251)	(1,155)	(9,219)	(1,117)	(11,491)
	Finance Division	387,572	2,203	236,111	96	238,410	(45,202)	(78,603)	(6,384)	(10,080)	(10,427)	(150,696)	(4,218)	68,712	(4,081)	60,413
	General Services Division/Building Commission	1,756,756	9,987	237,396	434	247,817	(204,888)	(356,284)	(28,339)	(215,652)	(47,264)	(853,027)	(19,118)	(43,758)	(18,498)	(81,374)
	Public Employees Grievance Board	169,474	963	13,719	42	14,724	(19,765)	(34,371)	(2,792)	(34,169)	(4,560)	(95,657)	(1,844)	(12,422)	(1,785)	(16,053)
	Information Services And Communications	3,737,272	21,247	-	922	22,169	(435,872)	(757,948)	(61,564)	(520,160)	(100,548)	(1,876,092)	(40,672)	(257,552)	(39,352)	(337,576)
	Office of Technology	43,615	248	11,056	11	11,315	(5,087)	(8,845)	(718)	(36,712)	(1,173)	(52,535)	(475)	(5,536)	(459)	(6,470)
	Public Employees Insurance Agency	594,501	3,380	79,841	147	83,368	(69,336)	(120,570)	(9,793)	(59,517)	(15,995)	(275,211)	(6,470)	(8,524)	(6,260)	(21,254)
	Division of Personnel	1,056,296	6,005	144,624	261	150,890	(123,194)	(214,225)	(17,400)	(105,219)	(28,419)	(488,457)	(11,495)	(13,800)	(11,123)	(36,418)
	Prosecuting Attorneys Institute	70,737	402	8,078	17	8,497	(8,250)	(14,346)	(1,165)	(11,789)	(1,903)	(37,453)	(770)	(3,933)	(745)	(5,448)
	Public Defender Services	398,603	2,209	52,885	96	55,190	(45,322)	(78,812)	(6,401)	(26,354)	(10,455)	(167,344)	(4,229)	3,472	(4,092)	(4,849)
	Purchasing Division	573,643	3,261	64,246	142	57,799	(66,468)	(116,339)	(8,450)	(133,246)	(14,331)	(341,371)	(6,243)	(1,446)	(6,040)	(69,179)
	Real Estate Division	280,001	1,592	64,249	69	65,910	(32,555)	(56,786)	(4,612)	(13,903)	(13,903)	(15,490)	(3,047)	(2,948)	(2,948)	23,553
	Retiree Health Benefit Trust Fund	326,940	1,858	47,819	81	49,758	(38,130)	(66,306)	(5,385)	(32,049)	(8,796)	(150,666)	(3,557)	(2,291)	(3,443)	(9,291)
	Secretary of Administration	49,220	280	14,522	12	14,814	(5,740)	(9,982)	(811)	(29,719)	(1,324)	(47,576)	(536)	(8,770)	(518)	(9,824)
	Surplus Property	261,616	1,487	105,706	65	107,258	(30,512)	(53,058)	(4,310)	(16,307)	(7,039)	(111,226)	(2,847)	28,518	(2,755)	22,916
	Travel Management	161,091	916	118,998	40	119,954	(18,788)	(32,671)	(2,654)	(60,786)	(4,334)	(119,233)	(1,753)	23,627	(1,696)	20,178
	Travel Management - Aviation	-	-	-	-	-	-	-	-	(141,127)	-	(141,127)	-	(58,136)	-	(58,136)
	Fleet Management	94,316	536	85,846	23	86,402	(11,000)	(19,128)	(1,554)	-	(2,537)	(34,219)	(1,026)	29,340	(993)	28,346
867001902	Aeronautics Commission	47,158	268	14,815	12	15,095	(5,500)	(9,564)	(777)	(6,629)	(23,739)	(1,269)	(513)	882	(497)	(328)
808019911	Aging & Family Services Of Mineral County	123,790	704	8,310	31	9,045	(14,437)	(25,106)	(2,039)	(6,528)	(3,330)	(51,440)	(1,347)	(890)	(1,303)	(3,540)
851000001	Agriculture	5,367,195	30,513	142,312	1,325	174,150	(625,967)	(1,088,509)	(88,414)	(408,690)	(144,400)	(2,356,980)	(58,409)	(186,925)	(56,515)	(301,849)
803018810	Annoore, Town of	201,895	1,148	75,880	50	77,078	(23,547)	(40,946)	(3,326)	(1,580)	(5,432)	(74,831)	(2,197)	22,671	(2,126)	18,348
837700501	Anthony Correctional Center	1,277,421	7,262	100,443	315	108,020	(148,984)	(259,071)	(21,043)	(187,968)	(34,368)	(651,434)	(13,902)	(61,627)	(13,451)	(88,980)
885505902	Architects, Board of	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
808989911	Armstrong Public Service District	55,000	302	4,464	13	4,684	(16,877)	(10,750)	(874)	(34,021)	(1,577)	(48,027)	(1,240)	(658)	(1,240)	(2,378)
807009911	Association Of Co Officials	35,369	201	872	9	1,092	(3,125)	(7,173)	(583)	(16,275)	(552)	(29,108)	(385)	(6,884)	(372)	(7,641)
803086810	Athens, City Of	169,474	963	22,641	42	23,646	(19,765)	(34,371)	(2,792)	(16,925)	(4,560)	(78,413)	(1,844)	(2,043)	(1,785)	(5,672)
824000001	Attorney General	2,519,788	14,325	51,828	622	66,775	(293,879)	(511,033)	(41,508)	(384,841)	(67,793)	(1,299,054)	(27,422)	(165,907)	(26,533)	(219,862)
815000001	Auditors Office	2,803,292	15,937	130,095	692	146,724	(326,943)	(568,530)	(46,179)	(349,318)	(75,420)	(1,366,390)	(30,507)	(160,160)	(29,518)	(220,185)
800010005	Barbour Co Board Of Education	832,440	4,733	515,463	205	520,401	(97,086)	(168,825)	(13,713)	(939,560)	(22,396)	(1,241,580)	(9,059)	(122,730)	(8,765)	(140,554)
802007709	Barbour County Commission	436,212	2,480	36,427	108	39,015	(50,875)	(88,467)	(7,186)	(36,635)	(11,736)	(194,899)	(4,747)	(9,469)	(4,593)	(18,809)
807720911	Barbour Co Health Department	123,790	704	2,764	31	3,499	(14,437)	(25,106)	(2,039)	(6,534)	(3,330)	(51,440)	(1,347)	(890)	(1,303)	(3,540)
802932911	Beckley Housing Authority	26,526	151	26,327	7	26,485	(3,094)	(6,380)	(437)	(1,714)	(8,625)	(2,789)	(289)	(7,879)	(7,879)	7,879
807789111	Beckley-Raleigh Co. Convention Ctr., Inc.	74,699	425	1,806	18	2,249	(8,712)	(15,150)	(1,231)	(15,416)	(2,010)	(42,519)	(813)	(8,301)	(787)	(9,901)
809239911	Benedum Airport Authority	303,580	1,726	59,344	75	61,145	(35,406)	(61,568)	(5,001)	(10,947)	(8,168)	(121,090)	(3,304)	14,240	(3,197)	7,739
800030005	Berkeley Co Board Of Education	6,224,116	35,385	5,239,217	1,536	5,276,138	(725,098)	(1,262,299)	(102,530)	(8,163,528)	(167,455)	(10,421,720)	(67,735)	(657,725)	(65,538)	(790,998)
802928911	Berkeley Co. Farmland Protection Board	14,737	84	14,626	4	14,714	(1,719)	(2,989)	(243)	-	(396)	(5,347)	(160)	4,430	(155)	4,115
896000625	Berkeley County Commission	645,169	3,668	64,397	159	68,224	(75,245)	(130,845)	(10,628)	(60,105)	(17,358)	(294,181)	(7,021)	(8,095)	(6,793)	(21,909)
897186625	Berkeley County P.S.D.	24,545	140	107	6	253	(2,863)	(4,978)	(404)	(2,889)	(660)	(11,794)	(267)	(1,589)	(258)	(2,114)
802629911	Berkeley Senior Services	91,369	519	31,820	23	32,362	(10,656)	(18,330)	(1,505)	(7,411)	(2,458)	(33,890)	(994)	10,809	(962)	8,853
807279911	Berkeley-Morgan Co Board Of Health	337,273	1,917	91,907	83	93,907	(39,336)	(68,402)	(5,556)	(57,675)	(9,074)	(180,043)	(3,670)	(2,678)	(3,551)	(9,899)
806729911	Big Bend PSD	41,263	235	12,929	10	13,174	(4,812)	(8,369)	(680)	(12,743)	(1,110)	(27,714)	(449)	(817)	(434)	(1,700)
804839911	Bingamon PSD	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,021)	(385)	(827)	(372)	(1,584)
832401103	Blue Ridge Community & Technical College	2,010,279	11,429	306,706	496	318,631	(234,456)	(407,700)	(33,115)	(155,364)	(54,085)	(884,720)	(21,877)	11,982	(21,168)	(31,063)
809739911	Bluefield Housing Authority	119,369	679	6,836	29	7,544	(13,922)	(24,209)	(1,966)	(1,693)	(3,212)	(45,002)	(1,299)	1,162	(1,257)	(1,394)
804409911	Bluefield Sanitary Board	946,949	3,678	10,148	160	13,986	(75,453)	(131,206)	(10,657)	(66,754)	(17,406)	(301,476)	(7,041)	(33,130)	(6,812)	(46,983)
832906503	Bluefield State College	3,088,898	17,561	59,709	762	78,032	(360,253)	(626,453)	(50,883)	(406,911)	(83,104)	(1,527,604)	(33,615)	(213,295)	(32,525)	(279,436)
803328810	Bluefield, City of	1,620,630	9,214	253,160	400	262,774	(189,011)	(328,676)	(26,697)	(206,142)	(43,602)	(794,128)	(17,637)	(29,523)	(17,065)	(64,225)
804439911	Blueswell Public Service District	215,158	1,223	20,322	53	21,598	(25,094)	(43,636)	(3,544)	(19,126)	(5,789)	(97,189)	(2,342)	(4,074)	(2,266)	(6,882)
857300001	Board of Coal Mine Health & Safety	17,684	101	-	4	105	(2,062)	(3,587)	(291)	(21,711)	(476)	(28,127)	(192)	(8,708)	(186)	(9,086)
885400901	Board of Examiners Of Psychologists	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
881311002	Board of Funeral Service Examiners	17,684	101	436	4	541	(2,062)	(3,587)	(291)	(11,377)	(476)	(17,793)	(192)	(6,440)	(186)	(6,818)
897160002	Board of Medicine	209,264	1,190	40,359	52	41,601	(24,406)	(42,440)	(3,447)	(4,367)	(5,630)	(80,990)	(2,277)	10,840	(2,203)	8,360
807600002	Board of Respiratory Care	17,684	101	436	4	541	(2,062)	(3,587)	(291)	(11,377)	(476)	(17,793)	(192)	(6,440)	(186)	(6,818)
800500005	Boone Co Board Of Education	1,515,249	8,614	393,834	374	402,822	(176,721)	(307,304)	(24,961)	(1,543,261)	(40,767)	(2,093,014)	(16,490)	(550,215)	(15,955)	(582,660)
802217709	Boone Co Commission	1,804,953	10,261	-	445	10,706	(210,509)	(366,059)	(29,733)	(503,691)	(48,561)	(1,158,553)	(36,643)	(19,006)	(307,493)	(307,493)
802789911	Boone Co Health Department	69,263	394	23,659	17	23,450	(8,078)	(14,047)	(1,141)	(12,317)	(1,863)	(37,446)	(754)	767	(729)	(716)
805149911	Boone Co Housing and Redevelopment Authority	110,527	628	14,030	27	15,305	(12,891)	(22,416)	(1,821)	(10,156)	(2,974)	(50,258)	(1,203)	(1,231)	(1,164)	(3,598)
808959911	Boone Co Parks & Recreation Comm.	110,478	628	8,035	27	8,690	(12,885)	(22,406)	(1,820)	(2,037)	(2,972)	(42,120)	(1,202)	3,008	(1,163)	643
805829911	Boone															

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
805009911	Buffalo Creek Memorial Library	-	-	1,014	-	1,014	-	-	-	(18,709)	-	(18,709)	-	(5,730)	-	(5,730)
808979911	Buffalo Creek Public Service District	215,158	1,223	67,336	53	68,612	(25,994)	(43,366)	(3,544)	(9,182)	(5,789)	(87,245)	(2,342)	16,291	(2,266)	11,683
878621302	Bureau of Senior Services	615,325	3,498	75,418	152	79,068	(71,764)	(124,793)	(10,136)	(72,553)	(16,555)	(295,801)	(6,696)	(8,656)	(6,479)	21,831
802519911	Burnsville Public Utility	30,947	176	11,717	8	11,901	(3,609)	(6,276)	(510)	(30,977)	(42,205)	(833)	(9,442)	(337)	(9,442)	(10,105)
800110005	Cabell Co Board Of Education	4,512,673	25,655	2,918,742	1,114	2,945,511	(526,306)	(915,205)	(74,337)	(3,581,412)	(121,410)	(5,218,670)	(49,110)	(154,164)	(47,517)	(250,791)
807319911	Cabell Co Health Department	588,001	3,343	79,162	145	82,650	(68,578)	(119,251)	(9,686)	(80,129)	(15,820)	(293,464)	(6,399)	(20,013)	(6,191)	(32,603)
896936625	Cabell Co. Comm. - Non-Par	2,347,665	13,347	-	579	13,926	(273,804)	(476,125)	(38,673)	(906,969)	(63,162)	(1,758,753)	(25,549)	(400,836)	(24,720)	(451,105)
807939911	Cabell County Public Library	1,216,412	6,916	143,251	300	150,467	(141,868)	(246,698)	(20,038)	(55,768)	(32,727)	(497,099)	(13,238)	14,053	(12,808)	(11,993)
800130005	Calhoun Co Board of Education	477,177	2,713	254,598	118	257,429	(55,652)	(96,775)	(7,861)	(559,211)	(12,838)	(732,337)	(5,193)	(101,070)	(5,025)	(111,288)
802067709	Calhoun County Commission	333,407	1,895	5,966	82	6,443	(58,870)	(67,582)	(5,490)	(83,386)	(8,967)	(204,315)	(3,827)	(42,727)	(3,599)	(46,413)
80258911	Camp Dawson Event Center	437,685	2,488	59,284	108	61,880	(51,047)	(86,766)	(7,210)	(167,466)	(17,776)	(326,265)	(4,763)	(64,017)	(4,609)	(73,389)
804389911	Canaan Valley Public Service District	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,021)	(385)	(827)	(372)	(1,584)
806849911	Capon Bridge Public Library	17,684	101	436	4	541	(2,062)	(3,587)	(291)	(13,741)	(476)	(20,157)	(192)	(6,457)	(186)	(6,835)
805008810	Capon Bridge, Inc. Town of	28,000	159	-	7	166	(3,266)	(5,679)	(461)	(33,136)	(753)	(43,295)	(305)	(12,852)	(295)	(13,452)
805639911	Central Communication, Inc.	212,211	1,206	18,316	52	19,574	(24,750)	(43,038)	(3,496)	(28,323)	(5,709)	(105,316)	(2,309)	(9,978)	(2,235)	(14,522)
805479911	Central Hampshire PSD	170,948	972	35,082	42	36,096	(19,937)	(34,670)	(2,816)	(4,948)	(4,599)	(66,970)	(1,860)	9,443	(1,800)	5,783
802679911	Central WV Regional Airport Authority	814,949	4,363	293,526	201	298,769	(165,278)	(281,621)	(13,526)	(226,521)	(22,626)	(849,521)	(8,669)	59,485	(8,581)	42,035
80519911	Central WV Transit Authority	595,370	3,885	74,775	147	76,307	(69,437)	(120,746)	(9,808)	(44,502)	(16,018)	(260,511)	(6,479)	510	(6,268)	(12,238)
803749911	Century Volga Public Service District	85,474	486	36,733	21	37,240	(9,969)	(17,335)	(1,408)	(6,709)	(2,300)	(37,721)	(930)	14,295	(900)	12,465
805779911	Chapmanville Public Library	-	-	2,028	-	2,028	-	-	-	(37,418)	-	(37,418)	-	(11,460)	-	(11,460)
804589911	Charles Town Utility Boar	440,633	2,505	121,486	109	124,100	(51,390)	(89,364)	(7,259)	(34,462)	(11,855)	(194,330)	(4,795)	18,278	(4,640)	8,843
803418810	Charles Town, City of	431,790	2,455	28,630	107	31,192	(50,359)	(87,570)	(7,113)	(59,634)	(11,617)	(126,293)	(4,699)	(24,639)	(4,547)	(33,885)
804419911	Charleston Convention & Visitors Bureau	142,948	813	23,633	35	24,481	(16,672)	(28,991)	(2,355)	(13,941)	(3,846)	(65,805)	(1,556)	3,441	(1,505)	380
805609911	Charleston Hosiery	1,253,407	7,124	49,836	309	57,305	(146,158)	(254,152)	(27,581)	(120,552)	(33,715)	(575,177)	(13,638)	(52,792)	(13,198)	(68,626)
807859911	Charleston Urban Renewal Authority	35,369	201	3,907	9	4,117	(4,125)	(7,173)	(583)	(4,953)	(952)	(17,786)	(385)	(827)	(372)	(2,233)
808959911	Chestnut Ridge Public Service District	70,737	402	18,859	17	19,278	(8,250)	(14,346)	(1,165)	(15,227)	(1,903)	(40,891)	(770)	(1,969)	(745)	(3,484)
803098810	City of Barboursville	1,188,469	6,757	164,266	293	171,316	(138,609)	(241,031)	(19,578)	(16,289)	(31,975)	(447,482)	(12,934)	49,144	(12,514)	23,696
896366625	City of Beckley	958,396	5,449	-	237	5,686	(111,776)	(194,370)	(15,788)	(252,023)	(25,785)	(599,742)	(10,430)	(131,778)	(10,092)	(152,300)
803168810	City of Belmont	88,421	503	2,180	22	2,705	(10,312)	(17,933)	(1,457)	(98,766)	(2,379)	(130,847)	(962)	(44,301)	(931)	(46,194)
897146625	City of Benwood	32,856	187	-	8	195	(3,832)	(6,663)	(541)	(49,397)	(884)	(61,317)	(358)	(19,275)	(346)	(19,979)
804039911	City of Bridgeport	1,772,033	9,437	31,744	437	32,625	(27,826)	(47,624)	(28,191)	(29,161)	(47,624)	(113,318)	(13,591)	(13,318)	(13,591)	(15,979)
808566625	City of Buckhannon	1,047,526	5,955	15,383	259	21,597	(122,171)	(212,447)	(17,256)	(52,783)	(28,183)	(199,888)	(11,400)	(19,888)	(42,298)	(42,298)
896276625	City of Charleston	98,065	558	-	24	582	(11,439)	(19,892)	(1,616)	(16,881)	(2,639)	(52,467)	(1,067)	(8,417)	(1,033)	(10,517)
896366625	City of Follansbee	511,555	2,908	70,221	126	73,255	(59,662)	(103,747)	(8,427)	(62,086)	(13,763)	(247,685)	(5,567)	(3,191)	(5,387)	(14,145)
803708810	City of Franklin	160,632	913	18,182	40	19,135	(18,734)	(32,577)	(2,646)	(17,571)	(4,322)	(75,850)	(1,748)	(3,786)	(1,691)	(7,225)
803728810	City Of Gary	106,106	603	-	26	629	(12,375)	(21,519)	(1,748)	(33,029)	(2,855)	(71,526)	(1,155)	(14,349)	(1,117)	(16,621)
803778810	City of Glenview	73,684	419	6,108	18	6,545	(8,594)	(14,944)	(1,214)	(10,554)	(1,982)	(37,288)	(802)	(3,151)	(776)	(4,729)
804848810	City of Grafton	613,054	3,485	102,745	151	106,381	(71,499)	(124,332)	(10,099)	(70,852)	(16,494)	(293,276)	(6,672)	6,589	(6,455)	(6,538)
896226625	City of Huntington	71,413	406	-	18	424	(8,329)	(14,483)	(1,176)	(20,370)	(1,921)	(30,270)	(777)	(9,566)	(752)	(11,919)
896446625	City of Kenova	-	-	-	-	-	-	-	-	(13,890)	-	(13,890)	-	(4,737)	-	(4,737)
803108810	City of Keyser	626,486	3,562	106,877	155	110,594	(73,066)	(127,056)	(10,320)	(60,732)	(16,855)	(288,029)	(6,818)	(1,199)	(6,597)	(14,614)
804148810	City of Madison	285,895	1,625	35,936	71	37,632	(33,344)	(57,982)	(4,710)	(10,079)	(7,692)	(113,807)	(3,111)	6,121	(3,010)	0
897206625	City of Mannington	29,570	168	128	7	303	(3,449)	(5,997)	(487)	(3,481)	(796)	(14,210)	(322)	(1,914)	(311)	(2,547)
804048810	City of Milton	546,352	3,106	119,848	135	123,089	(63,720)	(110,804)	(9,000)	(30,996)	(14,699)	(229,219)	(5,946)	19,729	(5,753)	8,030
804318810	City of Montgomery	244,632	1,391	104,616	60	106,067	(28,531)	(49,613)	(4,030)	(39,149)	(16,562)	(127,905)	(2,662)	11,256	(2,576)	6,018
804338810	City of Morehead	429,407	2,441	32,636	106	35,183	(50,081)	(87,087)	(7,074)	(72,356)	(16,673)	(228,151)	(4,673)	(22,722)	(4,522)	(31,917)
896436625	City of New Martinsville	1,126,960	6,407	2,235	278	8,920	(131,436)	(228,556)	(18,564)	(170,630)	(30,320)	(579,506)	(12,264)	(90,023)	(11,867)	(114,154)
804498810	City of Padon City	213,685	1,215	-	53	1,268	(24,922)	(43,337)	(3,520)	(152,948)	(5,749)	(320,476)	(2,325)	(67,839)	(2,250)	(72,414)
804518810	City of Parsons	184,211	1,047	23,145	45	24,237	(21,484)	(37,359)	(3,035)	(22,822)	(4,956)	(89,656)	(2,005)	(5,429)	(1,940)	(9,374)
802820810	City of Parsonsboro	88,421	503	65,327	22	65,852	(10,312)	(17,933)	(1,457)	(673)	(2,379)	(32,754)	(962)	28,205	(931)	26,312
803148810	City of Petersburg	334,527	1,902	48,137	83	50,122	(39,015)	(67,845)	(5,511)	(21,487)	(9,000)	(142,858)	(3,641)	4,001	(3,522)	(3,162)
804478810	City of Phillipi	486,317	2,765	59,416	120	62,301	(56,718)	(98,629)	(8,011)	(47,459)	(13,084)	(223,901)	(5,292)	(7,052)	(6,121)	(17,465)
803188810	City of Ravenswood	503,437	2,862	45,516	124	48,502	(58,715)	(102,101)	(8,293)	(13,545)	(191,399)	(5,479)	(11,791)	(5,301)	(1,011)	1,011
803428810	City of Richwood	234,316	1,332	-	58	1,390	(27,328)	(47,521)	(3,860)	(93,390)	(6,304)	(178,403)	(2,550)	(34,695)	(2,467)	(39,712)
804758810	City of Ripley	832,400	4,732	71,339	205	76,276	(97,081)	(168,817)	(13,712)	(97,097)	(22,395)	(399,102)	(9,059)	(30,714)	(8,765)	(48,538)
804788810	City of Roncoveite	338,948	1,927	26,105	84	28,116	(39,531)	(68,741)	(5,583)	(23,605)	(9,119)	(146,579)	(3,689)	(5,055)	(3,569)	(12,313)
804018810	City of Salem	316,843	1,801	53,322	78	55,201	(36,953)	(64,258)	(5,219)	(225)	(115,179)	(3,348)	18,514	(3,336)	11,730	11,730
804868810	City of Shinnston	257,895	1,466	12,063	64	13,593	(30,078)	(52,303)	(4,248)	(58,749)	(6,938)	(152,316)	(2,807)	(25,457)	(2,716)	(30,980)
804828810	City of Smithers	100,211	570	6,904	25	7,499	(11,687)	(20,324)	(1,651)	(16,067)	(2,696)	(52,425)	(1,091)	(6,835)	(1,055)	(8,981)
898466625	City of South Charleston/Sanitary Board	12,852	73	-	3	132	(2,498)	(4,292)	(346)	(18,173)	(346)	(19,965)	(140)	(832)	(385)	(1,017)
896936625	City of Summersville	40,683	231	177	10	418	(4,745)	(8,511)	(670)	(4,789)	(1,095)	(19,550)	(443)	(2,834)	(428)	(3,505)
804998810	City of Summersville	10,737	402	5,799	17	6,218	(8,250)	(14,346)	(1,165)	(6,375)	(1,903)	(32,039)	(770)	(1,653)	(745)	(3,168)
897096625	City of Weirton	932,095	5,299	13,351	230	18,880	(108,709)	(189,036)	(15,354)	(228,296)	(25,077)	(566,472)	(10,144)	(116,709)	(9,815)	(136,668)
897106625	City of Weirton/Water Board	702,248	3,992	109,779	173	113,944	(81,902)	(142,421)	(11,568)	(85,617)	(13,239)	(334,401)	(7,642)	(13,239)	(7,394)	(28,275)
896216625	City of Wellsburg	27,831	158													

(Continued)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
832502103	Concord College	4,326,554	24,597	102,753	1,068	128,418	(504,599)	(877,459)	(71,271)	(456,399)	(116,402)	(2,026,130)	(47,085)	(220,664)	(45,557)	(313,306)
802499911	Concord University Research & Dev. Corporation	310,948	1,768	93,700	77	95,545	(36,265)	(63,063)	(5,122)	(49,324)	(8,366)	(162,140)	(3,384)	13,007	(3,274)	6,349
807739913	Coal Ridge Flat Top PSD	69,293	394	12,199	17	12,610	(9,078)	(14,047)	(1,141)	-	(1,863)	(25,129)	(754)	5,927	(729)	3,844
837701801	Corrections/Salem Corrections, Dept. of	2,047,162	11,638	35,274	505	47,417	(238,757)	(415,180)	(33,723)	(365,485)	(55,077)	(1,108,222)	(22,279)	(190,732)	(21,556)	(234,567)
837702101	Corrections/St. Marys Corrections, Dept. of	3,320,073	18,875	265,620	819	285,314	(387,215)	(673,337)	(54,691)	(451,732)	(89,324)	(1,656,299)	(36,131)	(180,976)	(34,959)	(252,066)
805559911	Corridor G Regional Development Authority	4,421	25	1,014	1	1,040	(516)	(897)	(73)	(14,321)	(119)	(15,926)	(48)	(4,401)	(47)	(4,496)
806899911	Cottageville Public Service District	88,421	503	34,447	22	34,972	(10,312)	(17,933)	(1,457)	(4,188)	(2,379)	(36,269)	(962)	9,909	(931)	8,016
807119911	Council of The Southern Mts	123,790	704	6,145	31	6,880	(14,437)	(25,106)	(2,039)	(28,360)	(3,330)	(73,272)	(1,347)	(14,449)	(1,303)	(17,099)
805439911	County Commissioners' Association of WV	33,895	193	2,028	8	2,229	(3,953)	(6,874)	(558)	(3,778)	(912)	(18,075)	(369)	(1,270)	(357)	(1,996)
811200001	Courthouse Facilities Imp	17,684	101	15,186	4	15,291	(2,062)	(3,587)	(239)	(4,76)	(8,416)	(192)	5,617	(198)	5,239	5,239
805689911	Cowen Public Library	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
809139911	Cowen Public Service District	147,369	838	10,765	36	11,639	(17,187)	(29,888)	(2,428)	(19,517)	(3,965)	(72,985)	(1,604)	(7,609)	(1,552)	(10,765)
806939911	Crab Orchard-Mac Arthur PSD	159,158	905	30,802	39	31,746	(18,562)	(32,279)	(2,622)	(11,626)	(4,282)	(69,371)	(1,732)	4,272	(1,676)	864
808389911	Craft Memorial Library	70,737	402	5,069	17	5,488	(8,250)	(14,346)	(1,165)	(23,340)	(1,903)	(49,004)	(770)	(7,383)	(745)	(8,898)
806429911	Craigsville Public Library	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
809699911	Craigsville Public Service District	225,474	1,282	15,793	56	17,131	(26,297)	(45,728)	(3,714)	(17,279)	(6,066)	(99,084)	(2,454)	(4,190)	(2,374)	(9,018)
802610911	Crum Public Service District	17,684	101	14,603	17	14,603	(2,062)	(3,587)	-	-	(8,416)	(192)	5,617	(198)	5,239	5,239
835100001	Culture And History	1,836,577	10,441	159,312	453	170,206	(21,197)	(372,472)	(30,254)	(265,177)	(49,412)	(931,512)	(19,987)	(91,530)	(19,339)	(130,856)
806619911	Danese Public Service District	53,053	302	4,349	13	4,664	(6,187)	(10,760)	(874)	(4,781)	(1,427)	(24,029)	(577)	(1,240)	(559)	(2,376)
881021502	Dental Examiners, Board of	55,332	315	3,533	14	3,862	(6,453)	(11,222)	(911)	(11,713)	(1,489)	(31,788)	(602)	(3,742)	(583)	(4,927)
836500001	Department of Corrections	6,999,525	39,794	790,125	1,727	831,646	(816,343)	(1,419,558)	(115,303)	(726,200)	(188,317)	(3,265,721)	(76,174)	(158,927)	(73,703)	(308,804)
828600001	Department of Education	8,640,239	49,121	599,052	2,132	650,305	(1,007,697)	(1,752,308)	(142,330)	(1,013,434)	(232,459)	(4,148,228)	(94,029)	(390,030)	(90,979)	(575,038)
867001602	Department of Highways	83,351,467	473,868	2,746,095	20,569	3,240,532	(9,721,143)	(16,904,330)	(1,373,046)	(9,889,041)	(2,242,503)	(39,930,063)	(907,087)	(4,667,366)	(877,669)	(6,452,122)
845000001	Department of Labor	1,363,354	7,751	82,711	336	83,711	(1,363,354)	(22,438,000)	(27,932)	(35,879)	(5,438)	(12,438,000)	(1,087)	(1,627,625)	(1,519,625)	(1,627,625)
837704001	Dept. of Corrections/Denmar Facility	1,009,476	5,739	50,203	249	56,191	(117,734)	(204,730)	(16,629)	(186,115)	(27,159)	(632,367)	(10,966)	(66,853)	(10,630)	(78,469)
812102101	Development Office	1,816,864	10,329	316,016	448	326,793	(211,898)	(368,474)	(29,929)	(100,257)	(48,881)	(759,439)	(19,772)	61,912	(19,131)	23,009
883952702	Division of Financial Institution	468,230	2,662	76,425	116	79,203	(54,609)	(94,961)	(7,713)	(44,685)	(12,597)	(214,565)	(5,096)	(925)	(4,930)	(10,951)
853543001	Division of Protective Services	623,370	3,544	85,245	154	88,943	(72,703)	(126,424)	(10,269)	(82,563)	(16,771)	(308,730)	(6,784)	(6,694)	(6,564)	(20,042)
885460602	Division of Tourism	694,977	3,951	-	172	4,123	(81,054)	(140,947)	(11,448)	(317,252)	(18,698)	(569,399)	(7,563)	(135,460)	(7,318)	(150,341)
800170005	Doddridge Co Board Of Education	1,488,320	8,461	367,534	367	376,362	(173,580)	(301,843)	(24,517)	(112,425)	(40,042)	(652,407)	(16,197)	72,826	(15,672)	40,957
802087709	Doddridge Co Commission	1,262,859	7,180	367,536	312	375,078	(147,068)	(258,156)	(5,879)	(469,639)	(8,478)	(48,778)	(15,268)	48,778	(15,268)	48,778
837349911	Doddridge County Health Department	81,053	461	28,311	20	28,792	(9,453)	(16,438)	(1,335)	(21,871)	(2,181)	(51,279)	(882)	(114)	(853)	(1,919)
867001503	DOT Office of Administrative Hearings	315,031	1,791	-	78	1,869	(36,742)	(63,891)	(5,189)	(82,946)	(8,476)	(197,244)	(3,428)	(42,856)	(3,317)	(46,601)
809319911	Dunbar Housing Authority	60,421	5,555	15	5,914	7,047	(7,047)	(12,854)	(995)	(15,851)	(1,626)	(37,773)	(658)	(6,359)	(636)	(7,653)
803048810	Dunbar, City of	1,304,093	7,414	4,361	322	12,097	(152,094)	(264,480)	(21,482)	(198,003)	(35,086)	(671,145)	(14,192)	(94,440)	(13,732)	(122,364)
897246625	East Ridge Health Services	143,125	814	-	35	849	(16,692)	(29,027)	(2,358)	(53,065)	(3,851)	(104,993)	(1,558)	(24,910)	(1,507)	(27,975)
800841005	Eastern Panhandle Instructional Cooperative	1,933,454	10,992	1,918,906	477	1,930,375	(225,496)	(392,120)	(31,850)	(251,258)	(52,018)	(701,484)	(21,041)	581,258	(20,359)	539,888
804359911	Eastern Panhandle Regional PDC Region 9	39,790	226	-	10	236	(4,641)	(8,070)	(655)	(36,035)	(1,071)	(50,472)	(433)	(15,304)	(419)	(16,156)
835700103	Eastern WV Community & Technical College	443,592	2,432	44,592	109	45,592	(44,592)	(89,184)	(1,935)	(91,119)	(12,984)	(64,828)	(4,671)	(61,068)	(4,671)	(61,068)
812112201	Economic Development Authority	220,240	1,252	18,518	54	19,824	(25,686)	(44,666)	(3,628)	(187,546)	(5,925)	(287,451)	(2,397)	(81,006)	(2,319)	(85,722)
829100001	Educational Broadcasting	1,152,907	6,554	-	285	6,839	(134,462)	(233,819)	(18,992)	(352,874)	(31,018)	(771,165)	(12,547)	(172,694)	(12,140)	(197,381)
805089911	Elk Valley Public Service District	97,263	553	-	24	577	(11,344)	(19,726)	(1,602)	(19,753)	(2,617)	(55,042)	(1,058)	(9,759)	(1,024)	(11,841)
803598810	Elkins, City of	1,327,197	7,545	113,031	328	120,904	(154,789)	(269,166)	(21,863)	(117,423)	(35,707)	(598,948)	(14,443)	(27,509)	(13,975)	(55,927)
805839911	Elkins-Randolph Co. Airport Authority	39,790	226	7,502	10	7,738	(4,641)	(8,070)	(655)	(3,188)	(1,071)	(17,625)	(433)	475	(419)	(377)
805959911	Emergency Services Authority/Raleigh	569,810	3,239	117,422	141	120,862	(66,456)	(115,562)	(9,386)	(54,807)	(15,330)	(261,541)	(6,201)	8,863	(6,000)	(2,338)
805469911	Enlarged Hazoobah PSD	86,948	494	-	21	20,326	(10,141)	(17,634)	(1,432)	(17,025)	(2,339)	(48,571)	(946)	(2,475)	(916)	(4,337)
847750001	Environmental Protection, Department of	13,736,863	78,096	101,540	3,390	183,026	(1,602,107)	(2,785,943)	(226,287)	(1,591,465)	(369,579)	(6,575,381)	(149,494)	(835,808)	(144,645)	(1,129,947)
856403501	Environmental Quality Board	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,021)	(385)	(827)	(372)	(1,584)
883702502	Examiners In Counseling, Board of	78,057	444	31,331	19	31,794	(9,104)	(15,831)	(1,286)	(9,073)	(2,100)	(37,394)	(849)	12,889	(822)	11,218
881105502	Examiners/Registered Nurses, Board of	222,503	1,265	53,585	55	54,905	(25,950)	(45,125)	(3,665)	(11,898)	(5,986)	(92,624)	(2,421)	9,574	(2,343)	4,810
804699911	Fairmont - Morantown Housing Authority	252,001	1,433	25,974	62	27,469	(29,390)	(51,108)	(4,151)	(1,665)	(6,780)	(93,094)	(2,295)	7,425	(2,653)	2,030
832101103	Fairmont State University	8,664,728	49,261	343,150	2,138	394,549	(1,010,553)	(1,757,275)	(142,734)	(900,940)	(233,117)	(4,044,619)	(94,295)	(376,218)	(91,237)	(561,750)
803618816	Fairmont, City of	2,595,022	14,756	115,026	641	130,423	(302,709)	(526,388)	(42,756)	(239,746)	(69,830)	(1,181,429)	(28,246)	(91,749)	(27,300)	(147,325)
808509911	Fairmont-Marion Co Transit Authority	387,580	2,203	40,374	96	42,673	(45,203)	(78,604)	(6,385)	(18,779)	(10,428)	(159,399)	(4,218)	1,448	(4,081)	(6,851)
800190005	Fayette Co Board Of Education	2,344,806	13,331	1,782,846	579	1,796,756	(273,471)	(475,545)	(38,626)	(2,439,584)	(63,085)	(3,290,311)	(25,518)	(150,679)	(24,690)	(200,887)
807359911	Fayette Co Health Department	105,961	602	14,535	26	15,163	(12,358)	(21,490)	(1,745)	(48,842)	(2,851)	(87,286)	(1,153)	(18,944)	(1,116)	(21,213)
802097709	Fayette County Commission	2,303,470	13,096	307,100	568	320,764	(268,650)	(467,162)	(37,945)	(271,694)	(61,973)	(1,107,424)	(25,068)	(47,869)	(24,255)	(97,192)
808229911	Fayette County Public Library	172,421	980	10,325	43	11,348	(20,109)	(34,968)	(2,840)	(15,938)	(4,639)	(78,494)	(1,876)	(5,490)	(1,816)	(9,182)
809029911	Fayette County Solid Waste Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
861700001	Fire Company	710,897	4,04	145,598	175	149,801	(82,911)	(144,176)	(11,711)	(61,806)	(19,126)	(319,530)	(7,736)	(7,486)	(1,355)	13,867
802923911	Five Rivers Public Library	53,053	302	44,913	13	45,228	(6,187)	(10,760)	(874)	-	(1,427)	(19,248)	(577)	16,832	(559)	15,796
809579911	Flatwoods-Canoe Run Public Service Dist	399,700	2,272	50,824	99	53,195	(46,616)	(81,062)	(6,584)	(36,684)	(4,350)	(181,700)	(4,350)	8,591	(4,209)	32
830850001	Forestry, Division of	1,738,307	9,883	246,936	429	257,248	(202,736)	(352,542)	(28,635)	(308,341)	(46,768)	(939,022)	(18,917)	(97,994)	(18	

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
897156625	Greater Huntington Parks	141,377	804	649	35	1,488	(16,489)	(28,672)	(2,329)	(38,397)	(3,804)	(89,691)	(1,539)	(19,527)	(1,489)	(22,555)
802689911	Greater Paw Paw Sanitary District	35,369	201	19,110	9	19,320	(4,125)	(7,173)	(583)	-	(952)	(12,833)	(386)	8,705	(372)	7,946
906686625	Green Acres Res. Center	305,234	1,741	-	76	1,817	(35,718)	(92,107)	(5,045)	(84,149)	(8,239)	(195,256)	(3,333)	(41,459)	(3,226)	(45,071)
800250005	Greenbrier Co Board of Education	2,874,408	16,342	1,335,689	709	1,352,740	(335,237)	(582,952)	(47,530)	(1,489,085)	(77,334)	(2,531,958)	(31,281)	(117,723)	(30,267)	(179,271)
805429911	Greenbrier Co C.V.B.	88,421	503	22,705	22	23,230	(10,312)	(17,933)	(1,457)	(6,375)	(2,379)	(38,456)	(962)	3,745	(931)	1,852
802127709	Greenbrier Co Commission	1,671,581	9,503	145,638	413	155,554	(194,954)	(339,010)	(27,536)	(195,415)	(44,973)	(801,888)	(18,191)	(63,373)	(17,601)	(99,165)
807629911	Greenbrier Co Committee on Aging	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
807389911	Greenbrier Co Health Department	138,527	788	-	34	822	(16,166)	(28,094)	(2,282)	(54,448)	(3,727)	(104,707)	(1,508)	(23,886)	(1,459)	(26,853)
806949911	Greenbrier Co Solid Waste Authority	194,527	1,106	22,931	48	24,085	(22,687)	(39,452)	(18,878)	(5,234)	(89,455)	(2,117)	(2,466)	(2,117)	(2,048)	(6,631)
807089911	Greenbrier Co Public Service Dist. #2	193,053	1,096	-	48	31,732	(22,515)	(39,153)	(3,180)	(15,938)	(5,194)	(285,980)	(2,101)	(2,466)	(2,033)	(5,399)
805389911	Greenbrier Housing Authority	-	-	8,284	-	8,284	-	-	-	(41,458)	-	-	-	(11,444)	-	(11,444)
809189911	Greenbrier PSD	88,421	503	7,249	22	7,774	(10,312)	(17,933)	(1,457)	(7,969)	(2,379)	(40,050)	(962)	(2,067)	(931)	(3,960)
808039911	Greenbrier Valley Airport	293,264	1,667	56,326	72	58,065	(34,203)	(59,476)	(4,831)	(13,110)	(7,890)	(119,510)	(3,191)	10,656	(3,088)	4,377
808319911	Greenbrier Valley Soil Conservation Dist.	-	-	-	-	-	-	-	-	(8,604)	-	(8,604)	-	(5,020)	-	(5,020)
804959911	Hamlin Public Service District	36,842	209	4,362	9	4,580	(4,297)	(7,472)	(607)	(3,188)	(991)	(16,555)	(401)	(384)	(388)	(1,173)
800270005	Hampshire Co Board of Education	558,302	3,174	796,210	138	799,522	(65,114)	(113,228)	(9,197)	(1,585,355)	(15,021)	(1,787,915)	(6,076)	(267,826)	(5,879)	(279,781)
807399911	Hampshire Co Health Dept	68,421	503	3,246	3	3,774	(10,312)	(17,933)	(1,457)	(10,546)	(2,379)	(42,627)	(962)	(4,131)	(891)	(6,982)
805849911	Hampshire Co Development Authority	32,421	184	2,028	8	2,212	(3,781)	(6,575)	(534)	(6,575)	(872)	(17,003)	(353)	(1,713)	(341)	(2,407)
802137709	Hampshire County Commission	1,514,959	8,613	92,916	374	101,903	(176,687)	(307,246)	(24,956)	(165,692)	(40,759)	(715,340)	(16,487)	(64,111)	(15,952)	(96,550)
804649911	Hampshire County Committee	88,421	503	9,658	22	10,183	(10,312)	(17,933)	(1,457)	(13,132)	(2,379)	(45,213)	(962)	(4,710)	(931)	(6,603)
804829911	Hampshire County Public Library	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
809509911	Hamrick Public Service District	58,948	335	-	15	350	(6,875)	(11,955)	(971)	(27,607)	(1,586)	(48,994)	(642)	(11,228)	(621)	(12,491)
800290005	Hancock Co Board of Education	1,410,818	8,021	849,451	348	857,820	(164,541)	(286,125)	(23,240)	(1,370,344)	(37,957)	(1,882,207)	(15,353)	(180,713)	(14,856)	(210,922)
802924911	Hancock Co PSD	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
805599911	Hancock Co Sheltered Workshop	235,790	1,341	18,084	58	19,483	(27,509)	(47,820)	(3,884)	(31,581)	(6,344)	(117,129)	(2,566)	(4,466)	(2,483)	(6,915)
802147709	Hancock County Commission	1,460,030	8,301	77,198	360	85,859	(170,281)	(296,105)	(24,051)	(120,275)	(39,281)	(649,993)	(15,889)	(41,873)	(15,374)	(73,136)
807409911	Hancock County Health Department	53,053	302	1,308	13	1,623	(6,187)	(10,760)	(874)	(18,576)	(1,427)	(37,824)	(577)	(8,301)	(559)	(9,437)
800310005	Hardy Co Board of Education	532,058	3,025	507,814	131	510,970	(62,053)	(107,905)	(8,765)	(920,560)	(14,315)	(1,113,598)	(5,790)	(120,773)	(5,602)	(132,165)
804669911	Hardy Co Committee on Agency, Inc	106,106	603	-	26	629	(12,375)	(21,519)	(1,748)	(16,839)	(2,855)	(55,336)	(1,155)	(8,428)	(1,117)	(10,700)
807419911	Hardy Co Health Department	103,158	586	24,158	25	24,769	(12,031)	(20,921)	(1,699)	(8,833)	(2,775)	(46,259)	(1,123)	3,596	(1,086)	1,387
807509911	Hardy Co Emergency Ambulance Authority, Inc.	112,020	637	72,139	26	72,805	(12,031)	(20,921)	(1,699)	(8,833)	(2,775)	(46,259)	(1,123)	3,596	(1,086)	1,387
802157709	Hardy County Commission	1,015,371	5,773	60,733	251	79,507	(118,421)	(205,925)	(16,726)	(50,014)	(27,318)	(113,558)	(11,050)	(31,805)	(10,692)	(53,547)
805169911	Hardy County Public Service District	106,106	603	8,698	26	9,327	(12,375)	(21,519)	(1,748)	(9,563)	(2,855)	(48,060)	(1,155)	(2,480)	(1,117)	(4,752)
807069911	Hardy County Rural Development Authority	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	40,394	230	21,665	10	21,905	(4,711)	(8,192)	(665)	(1,594)	(1,087)	(16,249)	(440)	6,709	(425)	5,844
800330005	Harrison Co Board of Education	4,571,935	25,992	2,438,026	1,128	2,465,146	(533,217)	(927,224)	(75,313)	(3,968,138)	(123,004)	(5,626,896)	(49,755)	(482,316)	(48,141)	(580,212)
802167709	Harrison County Commission	4,228,179	24,038	501,376	1,043	526,457	(493,125)	(857,508)	(69,651)	(380,053)	(113,756)	(1,914,093)	(46,014)	(49,169)	(44,522)	(139,705)
807429911	Harrison County Health Department	188,584	1,072	-	47	1,119	(21,994)	(38,246)	(3,107)	(108,132)	(5,074)	(176,553)	(2,052)	(42,006)	(1,986)	(46,044)
804699911	Harrison County Solid Was	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
805099911	Hatfield-McCoy Regional Recreation Authority	322,738	1,835	59,031	80	60,946	(37,640)	(65,454)	(5,316)	-	(8,683)	(117,093)	(3,512)	27,690	(3,398)	20,780
885640802	Health Care Authority	552,899	3,143	241,390	136	244,669	(64,484)	(112,132)	(9,108)	(310,468)	(14,875)	(511,067)	(5,822)	(69,588)	(5,822)	(81,427)
840000001	Health Department	11,785,684	67,004	572,614	2,908	642,526	(1,374,545)	(2,390,229)	(194,145)	(1,713,926)	(317,084)	(5,989,929)	(128,260)	(632,756)	(124,100)	(885,116)
827851203	Higher Education Policy Commission	1,216,002	6,913	64,164	300	71,377	(141,820)	(246,615)	(20,031)	(207,337)	(32,716)	(648,519)	(13,233)	(67,682)	(12,804)	(93,719)
803928810	Hinton, City of	400,843	2,279	11,155	99	13,533	(46,750)	(81,294)	(6,603)	(42,049)	(10,784)	(187,480)	(4,362)	(11,472)	(4,221)	(20,055)
813000102	Homeland Security - Emergency Management	601,635	3,420	134,458	148	138,026	(70,168)	(122,016)	(9,911)	(175,337)	(16,186)	(393,618)	(6,547)	(32,364)	(6,335)	(45,246)
843000001	Hopewell State Hospital	2,076,192	11,804	36,805	512	49,121	(242,143)	(421,068)	(34,201)	(628,980)	(55,858)	(1,282,980)	(22,596)	(249,760)	(21,862)	(294,217)
810200601	House of Delegates	848,152	4,822	21,629	209	26,660	(98,919)	(172,012)	(13,972)	(116,252)	(22,819)	(423,974)	(9,230)	(50,090)	(8,931)	(68,251)
808899911	Housing Authority of City of Keyser	88,421	503	13,921	22	14,446	(10,312)	(17,933)	(1,457)	(4,534)	(2,379)	(36,615)	(962)	2,467	(931)	574
805789911	Housing Authority, City of Spencer	53,053	302	4,349	13	4,664	(6,187)	(10,760)	(874)	(4,781)	(1,427)	(24,029)	(577)	(1,240)	(559)	(2,376)
808576625	Housing Development Fund	514,728	2,926	-	127	3,053	(60,032)	(104,391)	(8,479)	(116,076)	(13,848)	(302,826)	(5,602)	(55,400)	(5,420)	(66,422)
859800001	Human Rights Commission	315,828	1,796	-	78	1,874	(36,835)	(64,052)	(5,203)	(100,093)	(8,497)	(214,680)	(3,437)	(38,325)	(3,326)	(45,088)
891500002	Human Services, Dept. of	51,244,677	291,355	1,134,427	12,646	1,436,408	(5,976,582)	(10,392,821)	(844,152)	(6,361,555)	(1,378,696)	(24,953,806)	(557,679)	(3,045,252)	(539,593)	(4,142,524)
807276625	Huron County Board of Education	71,027	404	-	18	422	(9,284)	(14,405)	(1,170)	(29,392)	(1,911)	(55,162)	(773)	(14,460)	(748)	(15,981)
802931911	Huntington Water Quality Board	402,317	2,287	399,289	99	401,675	(46,922)	(81,593)	(6,627)	-	(10,824)	(145,966)	(4,378)	120,949	(4,236)	112,335
806169911	Huntington WV Housing Authority	462,738	2,631	-	114	2,745	(53,968)	(93,847)	(7,623)	(103,508)	(12,450)	(271,396)	(5,036)	(53,562)	(4,873)	(63,471)
806399911	Huntington/Cabell/Wayne Animal Shelter	36,842	209	4,362	9	4,580	(4,297)	(7,472)	(607)	(3,188)	(991)	(16,555)	(401)	(384)	(388)	(1,173)
896286625	Hurricane Water & Sewer	323,527	1,839	18,821	80	20,740	(37,732)	(65,614)	(5,329)	(33,730)	(8,704)	(151,109)	(3,521)	(12,212)	(3,407)	(19,140)
807370091	Huttonville Correctional Center	3,440,992	19,962	-	849	20,411	(401,309)	(697,846)	(56,682)	(1,242,844)	(92,575)	(2,491,256)	(37,446)	(561,990)	(36,322)	(636,668)
880143502	Insurance Commission	4,043,171	22,872	-	998	46,856	(471,548)	(819,987)	(66,003)	(649,911)	(108,778)	(2,116,827)	(44,001)	(305,634)	(42,574)	(392,209)
841800501	Justice & Community Service	1,678,889	9,545	5,942	115	6,057	(185,668)	(324,324)	(28,692)	(812,342)	(45,822)	(1,221,288)	(18,722)	(293,921)	(17,600)	(329,872)
800350005	Jackson Co Board of Education	2,250,683	12,796	1,058,326	555	1,071,677	(25,493)	(456,456)	(37,075)	(1,308,942)	(23,553)	(2,125,519)	(2,535)	(75,183)	(23,699)	(123,575)
809629911	Jackson Co Public Library	70,737	402	18,416	17	18,835	(8,250)	(14,346)	(1,165)	(24,568)	(1,903)	(50,232)	(770)	(7,701)	(745)	(9,216)
802177709	Jackson County Commission	2,100,005	11,399	279,217	518	291,674	(244,920)	(425,897)	(34,593)	(140,604)	(56,499)	(902,513)	(22,854)	17,942	(22,112)	(27,024)
802569911	Jackson County Development Authority	26,526	151	10,225	7	10,383	(3,094)	(5,380)	(437)	(1,594)	(279)	(2,425)	(

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts by Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
806719911	Kanawha Public Service District	176,843	1,005	31,577	44	32,626	(20,625)	(35,865)	(2,913)	(11,229)	(4,758)	(75,390)	(1,925)	4,220	(1,862)	433
809489911	Kanawha Valley Transit Authority	2,156,005	12,257	214,998	532	227,787	(251,451)	(437,255)	(35,516)	(222,950)	(58,006)	(1,005,178)	(23,463)	(50,859)	(22,702)	(97,024)
807459911	Kanawha/Charleston Health Department	413,406	2,350	-	102	2,452	(49,215)	(83,842)	(6,801)	(132,796)	(11,122)	(282,785)	(4,499)	(56,859)	(4,338)	(65,583)
807889911	Keyser-Mineral County Library	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(5,583)	(16,093)	(952)	(28,926)	(385)	(8,356)	(372)	(9,113)
809599911	Kinwood Parks & Recreation Board	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(7,616)	(476)	(14,032)	(192)	(3,927)	(186)	(4,305)
806289911	Kinwood Sanitary Sewer Works	123,790	704	10,256	31	10,991	(14,437)	(25,106)	(2,039)	(2,653)	(3,330)	(47,565)	(1,347)	4,225	(1,303)	1,575
809599911	Kinwood Water Works	151,790	863	17,241	37	18,141	(17,703)	(30,784)	(2,500)	-	(4,084)	(55,071)	(1,652)	6,442	(1,598)	3,192
803318810	Kinwood, City of	356,922	2,029	57,717	88	59,834	(41,627)	(72,387)	(5,880)	(24,937)	(9,003)	(154,434)	(3,884)	3,854	(3,768)	(3,788)
808409911	Kyova Interstate Planning Commission	123,790	704	41,524	31	42,259	(14,437)	(25,106)	(2,039)	-	(3,330)	(44,912)	(1,347)	15,057	(1,303)	12,407
842310301	Lakin Correctional Facility	1,988,898	11,307	189,480	491	201,278	(247,962)	(403,364)	(32,763)	(169,514)	(53,510)	(1,090,777)	(21,845)	(138,142)	(20,943)	(178,700)
842300001	Lakin State Hospital	1,949,689	11,084	-	481	11,565	(227,389)	(395,412)	(32,117)	(603,953)	(52,455)	(1,311,326)	(21,218)	(291,564)	(20,530)	(333,312)
804289911	Lavalette Public Service District	194,527	1,106	16,206	48	17,360	(22,687)	(39,452)	(3,204)	(25,139)	(5,234)	(95,716)	(2,117)	(8,796)	(2,048)	(12,961)
809389911	Leadville P.S.D.	85,474	486	5,069	21	5,576	(9,969)	(17,335)	(1,408)	(8,714)	(2,300)	(39,726)	(930)	(2,953)	(900)	(4,783)
800410005	Lewis Co Board of Education	1,884,863	10,716	618,605	465	629,786	(219,828)	(382,265)	(31,049)	(755,893)	(50,711)	(1,439,746)	(20,512)	(84,458)	(19,847)	(124,817)
802597709	Lewis County Commission	1,316,003	7,482	105,675	325	113,482	(153,483)	(266,896)	(21,678)	(125,199)	(35,406)	(602,662)	(14,322)	(35,229)	(13,857)	(63,408)
807489911	Lewis County Health Department	53,053	302	-	13	315	(6,187)	(10,760)	(874)	(16,407)	(1,427)	(35,655)	(577)	(7,188)	(559)	(8,324)
809286625	Lewisburg, City of	602,569	3,666	23,932	149	27,510	(67,277)	(122,206)	(19,886)	(46,988)	(6,558)	(268,119)	(6,558)	(16,859)	(6,545)	(29,782)
83500001	Library Commission	756,670	4,302	9,985	187	12,474	(87,249)	(153,459)	(12,465)	(50,319)	(22,458)	(131,306)	(8,235)	(18,574)	(7,968)	(22,777)
800430005	Lincoln Co Board of Education	1,673,618	9,515	921,893	413	931,821	(195,191)	(339,423)	(27,569)	(818,458)	(45,027)	(1,425,688)	(18,213)	42,475	(17,623)	6,539
802017709	Lincoln Co Commission	499,580	2,840	19,652	123	22,615	(58,265)	(101,319)	(8,230)	(159,335)	(13,441)	(340,590)	(5,437)	(64,958)	(5,260)	(75,655)
807479911	Lincoln Co Health Dept.	23,579	134	-	6	140	(2,750)	(4,782)	(388)	(53,065)	(634)	(61,619)	(257)	(22,225)	(248)	(22,730)
806969911	Lincoln Co Public Service District	106,106	603	21,660	26	22,289	(12,375)	(21,519)	(1,748)	(16,348)	(2,855)	(54,845)	(1,155)	2,343	(1,117)	71
800450005	Logan Co Board Of Education	1,964,796	11,170	1,033,647	485	1,045,302	(229,151)	(398,476)	(32,368)	(2,556,344)	(52,861)	(3,269,198)	(21,382)	(524,549)	(20,689)	(566,620)
802277709	Logan County Commission	2,125,774	11,805	143,376	525	155,986	(247,926)	(431,124)	(57,192)	(937,714)	(57,192)	(1,931,344)	(23,134)	(49,469)	(22,384)	(94,787)
807489911	Logan Health Department	70,737	402	1,744	17	1,863	(8,250)	(14,346)	(1,165)	(16,132)	(1,903)	(41,706)	(770)	(7,702)	(745)	(8,217)
809399911	Logan Co PSD	526,106	2,991	31,381	130	34,502	(61,359)	(106,699)	(8,667)	(54,148)	(14,154)	(245,027)	(5,725)	(18,529)	(5,540)	(29,794)
809779911	Louis Bennett Memorial Library	17,684	101	-	4	105	(2,062)	(3,587)	(291)	(60,039)	(476)	(66,455)	(192)	(24,215)	(186)	(24,593)
804309911	Lubeck Public Service District	293,264	1,667	36,889	72	38,628	(34,203)	(59,476)	(4,831)	(17,962)	(7,890)	(124,362)	(3,191)	3,882	(3,088)	(2,397)
808329911	Lynn Murray Memorial Library	-	-	-	-	-	-	-	-	(26,322)	-	(26,322)	-	(12,087)	-	(12,087)
809499911	Malden Public Service District	135,579	771	490	33	1,294	(15,812)	(27,497)	(2,233)	(21,852)	(3,648)	(71,042)	(1,475)	(11,189)	(1,428)	(14,092)
800490005	Marion Board of Education	4,339,419	24,217	1,492,033	1,069	1,517,748	(505,478)	(878,101)	(71,348)	(1,634,988)	(116,428)	(3,474,988)	(47,585)	(45,585)	(99,447)	(99,447)
802237709	Marion Co Commission	2,639,375	15,005	71,433	651	82,493	(807,249)	(1,535,286)	(43,478)	(288,735)	(71,010)	(1,246,335)	(28,723)	(140,015)	(27,792)	(196,530)
800899911	Marion Co Parks & Recreation Comm	169,474	923	3,818	42	4,823	(19,765)	(34,371)	(2,792)	(2,953)	(4,560)	(64,441)	(1,844)	661	(1,785)	(2,968)
809499911	Marion Co Public Library	213,467	1,214	26,667	53	27,934	(24,896)	(43,293)	(3,516)	(28,236)	(5,743)	(105,684)	(2,323)	(1,106)	(2,248)	(5,677)
807499911	Marion County Health Department	79,507	452	-	20	472	(9,273)	(16,125)	(1,310)	(48,989)	(2,139)	(78,836)	(865)	(21,307)	(837)	(23,009)
802922911	Marlinton Vol. Fire Department	17,684	101	14,320	4	14,425	(2,062)	(3,587)	(291)	-	(476)	(6,416)	(192)	5,639	(186)	5,261
803218810	Marmet, City of	191,579	1,089	28,873	47	30,009	(22,344)	(38,854)	(3,156)	(37,813)	(5,154)	(107,321)	(2,085)	(11,473)	(2,017)	(15,575)
800510005	Marshall Co Board of Education	4,522,716	25,712	1,439,509	1,116	1,466,337	(527,477)	(917,242)	(74,503)	(922,091)	(121,680)	(2,562,993)	(49,218)	130,731	(47,623)	33,889
807989911	Marshall County Public Service	915	17,525	915	1	18,240	(1,825)	(3,348)	(1,348)	(9,248)	(90)	(21,388)	(1,528)	90	(1,528)	(90)
896096625	Marshall County Commission	161,671	289	21,535	40	22,494	(18,855)	(32,788)	(2,663)	(10,947)	(4,350)	(69,603)	(1,759)	2,149	(1,702)	(1,312)
896916625	Marshall County Health Dept.	27,831	158	-	7	165	(3,246)	(5,644)	(458)	(24,984)	(749)	(38,081)	(303)	(11,515)	(293)	(12,111)
804899911	Marshall Univ Research Corp	3,136,007	17,829	329,764	774	348,367	(365,747)	(636,007)	(51,659)	(496,068)	(84,372)	(1,633,853)	(34,128)	(149,317)	(33,021)	(216,466)
828401503	Marshall University	30,788,355	175,037	2,612,788	7,598	2,795,423	(3,590,795)	(6,244,119)	(507,175)	(2,855,939)	(828,336)	(14,026,364)	(335,060)	(741,039)	(324,193)	(1,400,292)
883940101	Martinsburg Correctional Center	873,897	4,968	59,233	216	64,417	(101,921)	(177,233)	(14,396)	(179,485)	(23,511)	(496,546)	(9,510)	(84,987)	(9,202)	(103,699)
897456625	Martinsburg Public Library	67,049	381	-	17	398	(7,820)	(13,598)	(1,104)	(147,291)	(17,817)	(171,817)	(730)	(81,014)	(706)	(82,450)
897076625	Mary H Weir Public Library	-	-	-	-	-	-	-	-	(3,510)	-	(3,510)	-	(2,048)	-	(2,048)
800530005	Mason Co Board of Education	2,252,109	12,804	1,028,237	556	1,041,597	(262,660)	(456,745)	(37,099)	(832,460)	(60,591)	(1,649,555)	(24,509)	69,687	(23,714)	21,464
802027709	Mason County Commission	1,161,266	6,602	87,818	287	94,707	(135,437)	(235,514)	(19,129)	(191,210)	(31,243)	(612,533)	(12,638)	(63,881)	(12,228)	(88,747)
804499911	Mason County Emergency Ambulance Service Autho	294,738	1,676	60,195	73	61,944	(34,375)	(59,775)	(4,855)	(116,680)	(7,930)	(223,615)	(3,208)	(29,281)	(3,104)	(35,593)
807519911	Mason County Health Department	112,878	642	44,922	28	45,592	(13,165)	(22,893)	(1,859)	(5,360)	(3,037)	(46,314)	(1,228)	16,961	(1,189)	14,544
806449911	Mason County Public Library	-	-	3,041	-	3,041	-	-	-	(56,127)	-	(56,127)	-	(17,189)	-	(17,189)
800519911	Mason County Public Service District	246,106	1,399	17,068	61	18,528	(28,703)	(49,912)	(4,054)	(31,781)	(6,621)	(121,071)	(2,678)	(10,571)	(2,591)	(15,840)
800470005	McDowell Co Board of Education	1,985,829	11,289	467,258	490	478,937	(251,514)	(402,701)	(32,709)	(1,662,185)	(53,422)	(2,482,598)	(21,609)	(546,726)	(20,908)	(589,243)
802257709	McDowell County Commission	1,004,137	5,709	-	248	5,957	(117,111)	(203,647)	(16,541)	(1,792,682)	(27,015)	(2,156,996)	(10,928)	(790,770)	(10,573)	(812,271)
805649911	McDowell County Emergency Comm Ctr.	-	-	-	-	-	-	-	-	(10,324)	-	(10,324)	-	(6,023)	-	(6,023)
807529911	McDowell County Health Department	35,369	201	-	9	210	(4,125)	(7,173)	(583)	(26,372)	(952)	(39,205)	(385)	(12,826)	(372)	(13,583)
804989911	McMechen, City of	203,369	1,156	23,375	50	24,581	(23,719)	(41,245)	(3,350)	(19,233)	(5,471)	(93,018)	(2,213)	5,695	(2,141)	1,341
807930602	Medical Imaging Board	22,105	126	9,866	5	9,997	(2,578)	(4,483)	(364)	(15,144)	(595)	(23,164)	(241)	260	(233)	(214)
809999911	Mercer Co Airport Authority	53,053	302	9,892	13	10,207	(6,187)	(10,760)	(874)	-	(1,427)	(19,248)	(577)	4,783	(559)	3,647
802550005	Mercer Co Board Of Education	3,919,878	22,884	2,479,963	967	2,503,964	(57,146)	(94,384)	(62,682)	(2,694,660)	(4,106,773)	(42,657)	(41,263)	41,835	(41,263)	(35,991)
802277709	Mercer Co Comm/Verin T. Moye	2,280,554	12,968	188,909	563	202,440	(286,024)	(482,595)	(37,574)	(284,150)	(61,367)	(1,091,710)	(24,823)	(78,445)	(24,018)	(127,296)
807539911	Mercer Co Health Dept.	163,579	930	32,706	40	33,676	(19,078)	(33,175)	(2,695)	(29,747)	(4,401)	(89,096)	(1,780)	(5,586)	(1,722)	(9,088)
805989911	Mercer Co. Solid Waste Authority	140,000	796	16,451	35	17,282	(16,328)	(28,393)	(2,306)	(13,997)	(3,767)	(64,791)	(1,524)	(2,953)	(1,474)	(5,951)
804249911	Mercer County Communications Center	302,106	1,718	71,217	75	73,010	(35,234)	(61,269)	(4,977)	(9,623)	(8,128)	(119,231)	(3,288)	20,607		

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
897016625	Monongalia County Commission	1,621,282	9,217	-	400	9,617	(189,087)	(328,809)	(26,707)	(482,494)	(43,619)	(1,070,716)	(17,644)	(240,373)	(17,072)	(275,089)
896536625	Monongalia General Hospital	51,410	292	-	13	305	(5,996)	(10,426)	(847)	(33,538)	(1,363)	(52,190)	(559)	(13,886)	(541)	(14,996)
800630005	Monroe Co Board Of Education	1,213,481	6,892	410,281	299	417,479	(141,526)	(248,103)	(19,990)	(298,467)	(32,646)	(738,734)	(13,206)	42,460	(12,759)	16,476
806749911	Monroe County Health Center	632,212	3,594	188,133	156	191,883	(73,734)	(128,218)	(10,414)	(27,227)	(17,009)	(256,602)	(6,880)	48,283	(6,657)	34,746
805709911	Monroe County Public Library	17,684	101	14,971	4	15,076	(2,062)	(3,587)	(291)	-	(476)	(6,416)	(192)	5,644	(186)	5,266
800650005	Morgan Co Board Of Education	1,081,002	6,146	547,735	267	554,148	(126,075)	(219,236)	(17,807)	(701,097)	(29,083)	(1,093,298)	(11,764)	(33,238)	(11,383)	(56,385)
807699911	Morgan Co Health Dept.	7,368	42	-	2	44	(859)	(1,494)	(121)	(91,976)	(198)	(94,648)	(80)	(29,981)	(78)	(30,139)
802617709	Morgan County Commission	773,686	4,399	26,798	191	31,388	(90,234)	(156,910)	(12,745)	(77,135)	(20,815)	(357,839)	(8,420)	(34,881)	(8,147)	(51,448)
804299911	Morgantown Monongalia MPO	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,201)	(385)	(827)	(372)	(1,584)
867101702	Motor Vehicles	8,919,553	50,709	607,780	2,201	660,899	(1,046,270)	(1,808,965)	(146,931)	(1,037,052)	(239,873)	(4,273,177)	(97,668)	(396,868)	(93,820)	(587,656)
807039911	Moundsville-Marshall County Public Library	119,369	679	7,096	29	7,804	(13,922)	(24,209)	(1,966)	(8,191)	(3,212)	(51,500)	(1,299)	(1,713)	(4,259)	(4,259)
802700910	Mount Hope, City of	218,106	1,240	60,117	54	61,411	(25,437)	(44,234)	(3,593)	-	(5,868)	(79,132)	(2,374)	20,577	(2,297)	15,906
800842005	Mountain State Educational Services Cooperative	1,034,529	5,881	1,026,744	255	1,032,880	(120,655)	(209,811)	(17,042)	-	(27,833)	(375,341)	(11,258)	311,012	(10,893)	288,861
808639911	Mountain Transit Authority	157,685	896	29,297	39	30,232	(18,390)	(31,980)	(2,598)	(15,647)	(4,242)	(72,857)	(1,716)	5,691	(1,660)	2,315
828401403	Mountwest Community & Technical College	1,899,108	10,797	93,267	469	104,533	(221,490)	(385,154)	(31,284)	(281,367)	(51,094)	(970,389)	(20,667)	(105,626)	(19,997)	(146,290)
808889911	MOVRC	254,948	1,449	37,469	63	38,981	(29,734)	(51,705)	(4,200)	(25,015)	(6,859)	(117,513)	(2,775)	(2,933)	(2,685)	(6,393)
837701701	Mt Hope Housing Authority	112,000	20	21,968	26	21,968	(40,328)	(22,745)	(1,213)	(1,213)	(51,923)	(1,219)	(1,219)	(1,779)	(1,680)	(1,680)
837701701	Mt Olive Correctional Facility	4,122,009	23,434	321,572	1,015	346,023	(480,743)	(835,978)	(67,902)	(592,358)	(110,899)	(2,087,878)	(44,559)	(220,973)	(43,404)	(309,236)
806399911	Mt Top Public Service District	66,292	377	3,781	16	4,174	(7,732)	(13,444)	(1,092)	(8,721)	(1,784)	(32,773)	(721)	(2,996)	(698)	(4,415)
804908810	Mullens, City of	109,053	620	-	27	647	(12,719)	(22,117)	(1,796)	(96,130)	(2,934)	(135,696)	(1,148)	(36,637)	(1,148)	(38,972)
883400002	Municipal Bond Commission	73,620	419	13,458	18	13,895	(8,586)	(14,931)	(1,213)	(12,676)	(1,981)	(39,387)	(801)	(424)	(772)	(2,000)
877650002	National Coal Heritage Area Authority	35,369	201	327	9	537	(4,125)	(7,173)	(583)	(17,339)	(952)	(30,172)	(385)	(6,636)	(375)	(7,393)
883000002	Natural Resources	14,011,395	79,657	597,904	3,458	681,019	(1,634,126)	(2,841,621)	(230,809)	(1,547,641)	(376,965)	(6,631,162)	(152,482)	(628,364)	(147,536)	(928,362)
808889911	Natural Resources	106,135	603	106,135	603	106,135	(12,719)	(22,117)	(1,796)	(96,130)	(2,934)	(135,696)	(1,148)	(36,637)	(1,148)	(38,972)
832906403	New River Comm. & Tech.	1,799,028	10,797	93,267	469	104,533	(221,490)	(385,154)	(31,284)	(281,367)	(51,094)	(970,389)	(20,667)	(105,626)	(19,997)	(146,290)
807219911	New River Gorge Regional Development Authority	92,842	528	45,077	23	45,628	(10,828)	(18,829)	(1,529)	(2,793)	(2,498)	(36,477)	(1,010)	12,146	(978)	10,158
802639911	New River Transit Authority	17,684	101	14,971	4	15,076	(2,062)	(3,587)	(291)	-	(476)	(6,416)	(192)	5,644	(186)	5,266
800670005	Nicholas Co Board of Education	1,447,153	8,227	804,455	357	813,039	(168,779)	(293,494)	(23,839)	(1,388,510)	(38,934)	(1,913,556)	(15,749)	(206,617)	(15,238)	(237,604)
802337709	Nicholas County Commission	1,227,010	6,976	84,804	303	92,083	(143,104)	(248,847)	(20,212)	(131,057)	(33,012)	(576,232)	(13,353)	(46,550)	(12,920)	(72,823)
807599911	Nicholas County Health Department	143,834	818	-	35	853	(16,775)	(29,171)	(2,369)	(48,842)	(3,870)	(101,027)	(1,565)	(19,657)	(1,515)	(22,637)
802539911	Nitro, City of	109,053	620	-	27	647	(12,719)	(22,117)	(1,796)	(96,130)	(2,934)	(135,696)	(1,148)	(36,637)	(1,148)	(38,972)
804428810	Nitro, City of	1,351,130	7,681	177,867	333	185,881	(157,580)	(274,020)	(22,257)	(72,951)	(36,351)	(563,159)	(14,704)	15,973	(14,227)	(12,658)
806919911	NO, Jackson Co. Public Service	70,737	402	5,799	17	6,218	(8,250)	(14,346)	(1,165)	(6,375)	(1,903)	(32,039)	(770)	(1,653)	(745)	(3,168)
807929911	North Beckley Public Service District	210,737	1,198	31,235	52	32,485	(24,578)	(42,199)	(3,471)	(31,853)	(5,670)	(108,311)	(2,293)	(7,462)	(2,219)	(11,974)
808479911	North Central Community Action Association	1,535,583	8,730	160,968	379	174,077	(179,092)	(311,428)	(25,296)	(110,756)	(41,314)	(667,886)	(16,711)	(9,302)	(16,169)	(42,182)
837701601	Northern Correctional Facility	1,791,626	10,186	106,027	442	170,655	(208,954)	(363,356)	(29,513)	(233,234)	(48,202)	(883,259)	(19,498)	(82,187)	(18,865)	(120,550)
802529911	Northern Panhandle Community Criminal Justice Bos	253,474	1,441	34,774	63	36,278	(29,562)	(51,407)	(4,175)	(74,887)	(6,820)	(166,851)	(2,758)	(28,516)	(2,669)	(33,943)
802925911	Northern Wayne Co PSD	113,474	645	102,299	28	102,972	(13,234)	(23,013)	(1,869)	(41,169)	(3,053)	(41,169)	(1,235)	35,424	(1,195)	32,994
835309911	Norton-Harding Jintown PSD	1,481	192	1,481	192	1,481	(1,481)	(1,481)	(1,481)	(1,481)	(1,481)	(1,481)	(1,481)	(1,481)	(1,481)	(1,481)
804458810	Oak Hill, City of	799,898	4,548	93,667	197	98,412	(93,291)	(162,226)	(13,177)	(81,761)	(21,521)	(371,976)	(8,705)	(1,744)	(8,423)	(18,872)
806419911	Oakvale Road Public Service District	35,369	201	872	9	1,082	(4,125)	(7,173)	(583)	(6,569)	(1,903)	(32,039)	(770)	(1,653)	(745)	(3,168)
885310901	Occupational Therapy, Board of	17,684	101	14,971	4	15,076	(2,062)	(3,587)	(291)	-	(476)	(6,416)	(192)	5,644	(186)	5,266
847200001	Off of Miners Health, Safety & Training	1,879,177	10,683	27,618	464	38,765	(219,165)	(381,112)	(30,956)	(317,868)	(50,558)	(999,659)	(20,450)	(176,931)	(19,787)	(217,168)
800690005	Ohio Co Board of Education	4,113,634	23,387	1,474,439	1,015	1,498,841	(479,768)	(834,277)	(67,764)	(1,975,880)	(110,674)	(3,468,361)	(44,767)	(167,732)	(43,315)	(265,814)
895976625	Ohio Co Commission	1,023,416	5,818	55,789	253	61,860	(119,359)	(207,557)	(16,859)	(169,802)	(27,534)	(541,111)	(11,138)	(76,539)	(10,776)	(98,453)
835309911	Ohio Co Correctional Center	305,053	1,734	2,260	16	4,069	(35,578)	(61,867)	(5,025)	(111,128)	(8,207)	(221,805)	(3,320)	(52,051)	(3,212)	(58,583)
89606625	Ohio County Public Library	65,712	374	11,850	75	11,850	(7,664)	(13,327)	(1,082)	(14,355)	(1,768)	(38,196)	(715)	1,034	(692)	(373)
896746625	Ohio Public Service District	71,027	404	308	18	730	(8,284)	(14,405)	(1,170)	(8,361)	(1,701)	(34,131)	(773)	(4,598)	(748)	(6,119)
896896625	Ohio Valley Reg Transit Authority	202,837	1,153	1,069	50	2,272	(23,657)	(41,137)	(3,341)	(55,750)	(5,457)	(129,342)	(2,207)	(19,423)	(2,136)	(23,766)
880973502	Oil And Gas Conservation	43,389	247	14,548	11	14,806	(5,060)	(8,800)	(715)	-	(1,167)	(15,742)	(472)	6,212	(457)	5,283
858005001	Opiometry, Board of	17,684	101	14,971	4	15,076	(2,062)	(3,587)	(291)	-	(476)	(6,416)	(192)	5,644	(186)	5,266
881095002	Osteopathy, Board of	64,842	369	14,330	16	14,715	(7,562)	(13,151)	(1,068)	(3,921)	(1,745)	(27,447)	(706)	3,024	(683)	1,635
800989911	Page-Kincaid Public Service	47,158	268	12,732	12	14,450	(5,500)	(9,564)	(777)	(3,188)	(1,269)	(20,298)	(513)	2,772	(497)	1,762
808159911	Parkersburg & Wood Co Library	352,211	2,002	28,392	87	30,481	(41,078)	(71,431)	(5,802)	(23,272)	(9,476)	(151,059)	(3,833)	(3,800)	(3,709)	(11,342)
804459911	Parkersburg Housing Authority	219,579	1,248	17,505	54	18,807	(25,609)	(44,532)	(3,617)	(15,889)	(5,908)	(95,555)	(2,390)	(3,154)	(2,312)	(7,856)
805419911	Parkersburg City Board	1,308,635	7,440	133,375	323	141,138	(152,624)	(265,401)	(21,557)	(119,968)	(35,208)	(594,758)	(14,241)	(24,053)	(13,780)	(52,074)
804578810	Parkersburg, Utility of	3,741,693	21,272	277,330	923	299,525	(436,387)	(758,845)	(61,637)	(410,811)	(100,667)	(1,768,347)	(40,720)	(147,210)	(39,399)	(227,329)
800710005	Pendleton Co Board of Education	737,029	4,190	395,081	182	399,453	(85,958)	(149,475)	(12,141)	(549,680)	(19,829)	(817,083)	(8,021)	(52,766)	(7,761)	(68,548)
807619911	Pendleton Co Health Department	70,737	402	5,799	17	6,218	(8,250)	(14,346)	(1,165)	(6,375)	(1,903)	(32,039)	(770)	(1,653)	(745)	(3,168)
802357725	Pendleton County Commission	236,676	1,408	53,266	18	54,874	(27,480)	(48,800)	(3,688)	(414,955)	(2,876)	(414,955)	(2,876)	14,468	(2,882)	14,468
807979911	Pendleton Senior & Family	51,579	293	2,632	13	2,938	(1,016)	(10,461)	(2,850)	(21,865)	(3,388)	(40,581)	(1,921)	(6,915)	(543)	(8,019)
881053002	Pharmacy, Board of	184,324	1,048	50,343	45	51,436	(21,497)	(37,382)	(3,036)	(26,072)	(4,959)	(92,946)	(2,006)	10,888	(1,941)	6,941
884900602	Physical Therapy, Board of	19,158	109	5,986	5	6,100	(2,234)	(3,885)	(316)	(3,806)	(515)	(10,756)	(208)	1,143	(202)	733
804749911	Piedmont Housing Authority	70,737	402	9,802												

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts by Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
808049911	Preston County Senior Citizens Inc.	82,527	469	10,592	20	11,081	(9,625)	(16,737)	(1,359)	(114,096)	(2,220)	(144,037)	(898)	(46,368)	(869)	(48,135)
897326625	Preston Memorial Hospital	12,852	73	56	3	132	(1,499)	(2,607)	(212)	(1,513)	(346)	(6,177)	(140)	(832)	(135)	(1,107)
806979911	Pride Community Services, Inc.	735,300	4,181	139,880	18	144,242	(57,765)	(149,139)	(12,114)	(30,898)	(19,785)	(297,705)	(8,003)	29,826	(7,748)	(14,080)
806579911	Princeton Sanitary Board	374,462	2,129	8,454	92	10,675	(43,673)	(75,944)	(6,168)	(71,731)	(10,075)	(207,591)	(4,075)	(35,843)	(3,943)	(43,861)
804648810	Princeton, City of	1,142,108	6,493	63,837	282	70,612	(133,202)	(231,628)	(18,814)	(85,278)	(30,727)	(499,649)	(12,429)	(27,803)	(12,026)	(52,258)
881032002	Professional Surveyors, WV Board of	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
837701301	Pruntytown Correctional Center	1,858,538	10,566	142,774	459	153,799	(216,758)	(376,926)	(30,616)	(169,434)	(50,002)	(843,736)	(20,226)	(50,089)	(19,570)	(89,885)
804628810	Pt Pleasant, City of	663,900	3,774	72,746	164	76,684	(77,430)	(134,644)	(10,936)	(120,565)	(17,862)	(361,437)	(7,225)	(38,630)	(6,991)	(52,846)
805379911	Public Defender 10th Judicial Circuit	226,948	1,290	23,559	56	24,905	(26,469)	(46,027)	(3,739)	(34,545)	(6,106)	(116,886)	(2,470)	(1,587)	(2,390)	(6,447)
805309911	Public Defender 11th Judicial Circuit	135,579	777	6,899	33	7,703	(15,312)	(27,491)	(2,333)	(19,966)	(3,848)	(91,156)	(1,475)	(4,102)	(1,428)	(7,005)
805079911	Public Defender 12th Judicial Circuit	70,737	402	9,802	17	10,221	(8,250)	(14,346)	(1,165)	(12,938)	(1,903)	(28,602)	(770)	(1,870)	(745)	355
806009911	Public Defender Corp 18th Judicial	88,421	503	7,249	22	7,774	(10,312)	(17,933)	(1,457)	(7,969)	(2,379)	(40,050)	(962)	(2,067)	(931)	(3,960)
805879911	Public Defender Corp 1st Judicial Cir.	224,001	1,273	39,847	55	41,175	(26,125)	(45,429)	(3,690)	(26,344)	(6,027)	(107,615)	(2,438)	(1,334)	(2,359)	(6,131)
806039911	Public Defender Corp 25th Judicial	141,474	804	16,520	35	17,359	(16,500)	(28,692)	(2,330)	(15,929)	(3,806)	(67,257)	(1,540)	(3,295)	(1,490)	(6,325)
805889911	Public Defender Corp 2nd Judicial Cir	120,842	687	25,822	30	26,539	(14,094)	(24,508)	(1,991)	(1,823)	(3,251)	(45,667)	(1,315)	(8,175)	(1,272)	5,588
802680911	Public Defender Corp 4th Circuit	260,843	1,483	100,670	64	102,217	(30,422)	(52,901)	(4,297)	-	(7,018)	(94,638)	(2,839)	50,750	(2,747)	45,164
804929911	Public Defender Corp 6th & 24th Judicial	271,159	1,542	18,845	67	19,669	(31,628)	(54,955)	(7,686)	(46,867)	(7,045)	(145,047)	(2,851)	(21,038)	(2,655)	(26,845)
803149911	Public Defender Corp 5th Judicial	165,527	947	25,500	41	26,498	(19,632)	(33,773)	(8,733)	(23,355)	(4,480)	(5,292)	(1,812)	(5,292)	(1,753)	(6,857)
808619911	Public Defender Corp. 23R	443,725	2,523	67,433	110	70,066	(51,751)	(89,991)	(7,309)	(39,059)	(11,938)	(200,048)	(4,829)	1,977	(4,672)	(7,524)
804609911	Public Defender Corp. 9th	162,106	922	28,221	40	29,183	(18,906)	(32,876)	(2,670)	(42,804)	(4,361)	(101,617)	(1,764)	(2,990)	(1,707)	(6,461)
807569911	Public Defender Corp/15th Judicial	179,790	1,022	12,916	44	13,982	(20,969)	(36,463)	(2,962)	(25,933)	(4,837)	(91,164)	(1,957)	(10,788)	(1,893)	(14,638)
806909911	Public Defender Corp/30th Jud Circuit	129,032	734	38,033	32	38,799	(15,049)	(26,169)	(2,126)	(7,857)	(3,472)	(54,673)	(1,404)	7,539	(1,359)	4,776
808439911	Public Defender/28th Jud. Ct.	51,579	293	3,041	13	3,347	(6,018)	(10,461)	(850)	(5,796)	(1,388)	(24,511)	(561)	(2,185)	(543)	(3,289)
805269911	Public Defender/7th Judicial Circuit	88,421	503	7,249	22	7,774	(10,312)	(17,933)	(1,457)	(7,969)	(2,379)	(40,050)	(962)	(2,067)	(931)	(3,960)
808379911	Public Defender-13th Circuit	614,528	3,494	86,476	152	90,122	(71,671)	(124,631)	(10,123)	(60,521)	(16,533)	(283,479)	(6,688)	(6,284)	(6,471)	(18,443)
867001802	Public Port Authority	-	-	-	-	-	-	-	-	(30,112)	-	(30,112)	-	(17,569)	-	(17,569)
857000001	Public Safety	15,392,249	87,508	548,289	3,798	639,595	(1,795,172)	(3,121,668)	(253,556)	(1,878,107)	(414,116)	(7,462,619)	(167,509)	(899,300)	(162,076)	(1,228,885)
882800002	Public Service Commission	3,920,009	22,286	59,762	967	83,015	(457,184)	(795,009)	(64,574)	(576,771)	(105,465)	(1,999,003)	(42,660)	(312,994)	(41,277)	(396,931)
879831702	Public Transit	123,790	704	6,930	31	7,665	(14,437)	(25,106)	(2,039)	(19,178)	(3,330)	(64,090)	(1,347)	(1,303)	(1,046)	1,467
800790005	Putnam Co Board of Education	3,186,595	18,118	2,465,572	786	2,484,476	(371,690)	(646,340)	(52,499)	(2,129,896)	(85,743)	(3,286,168)	(34,683)	229,648	(33,558)	161,407
809369911	Putnam Co Development Authority	53,053	302	18,945	13	19,260	(19,187)	(30,780)	(674)	(3,188)	(1,427)	(22,436)	(577)	4,681	(3,545)	5,239
807939911	Putnam Co Solid Waste Authority	17,684	101	11,126	4	11,231	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
806949911	Putnam Co Aqina Program	567,370	3,226	96,024	140	99,390	(66,171)	(115,067)	(9,346)	(57,846)	(15,265)	(263,695)	(6,175)	(1,341)	(5,974)	(13,490)
808469911	Putnam Co. Fire Service	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,021)	(385)	(827)	(372)	(1,584)
802397709	Putnam County Commission	2,975,166	16,914	172,587	734	190,235	(346,989)	(603,387)	(49,010)	(246,025)	(80,044)	(1,325,455)	(32,378)	(74,832)	(31,328)	(138,538)
806699911	Putnam County Parks & Recreation Comm	62,765	357	-	15	372	(7,320)	(12,729)	(1,034)	(42,765)	(1,689)	(65,537)	(683)	(18,552)	(661)	(19,896)
806839911	Putnam Public Service District	620,422	3,527	11,884	153	15,564	(72,359)	(125,827)	(10,220)	(57,365)	(16,892)	(282,463)	(6,752)	(28,851)	(6,533)	(42,136)
880830002	Racine Commission	441,502	2,510	-	109	2,619	(51,492)	(89,540)	(7,273)	(174,812)	(11,878)	(334,995)	(4,805)	(80,009)	(4,649)	(89,463)
856901401	Railroad Maintenance Authority	256,901	1,401	215,488	34	216,889	(15,685)	(22,945)	(1,585)	(19,795)	(2,344)	(58,645)	(2,344)	(13,788)	(2,344)	(15,400)
804678710	Rainelle, Town of	138,527	788	9,120	34	9,942	(16,156)	(28,094)	(2,282)	(56,189)	(3,727)	(106,448)	(1,508)	(28,472)	(1,459)	(31,439)
800810005	Raleigh Co Board of Education	2,531,167	14,390	2,285,289	625	2,300,304	(295,206)	(513,341)	(41,696)	(4,236,646)	(68,099)	(5,154,988)	(27,546)	(644,900)	(26,653)	(699,099)
809459911	Raleigh Co PSD	316,311	1,798	70,703	78	72,579	(36,891)	(64,150)	(5,211)	(62,300)	(8,510)	(177,062)	(3,442)	7,208	(3,331)	435
804719911	Raleigh Co Recreation Authority	39,790	226	13,817	10	14,053	(4,641)	(8,070)	(655)	(22,240)	(1,071)	(36,677)	(433)	(5,710)	(419)	(6,562)
807109911	Raleigh Co Solid Waste Authority	618,361	3,515	70,307	153	73,975	(72,118)	(125,408)	(10,186)	(49,947)	(16,636)	(274,295)	(6,729)	(5,558)	(6,511)	(18,798)
802327709	Raleigh County Commission	3,158,113	17,954	234,256	779	252,289	(368,325)	(640,490)	(52,023)	(292,443)	(84,966)	(1,438,247)	(34,369)	(85,986)	(33,254)	(153,609)
807669911	Raleigh County Health Department	234,316	1,332	-	58	1,390	(27,328)	(47,521)	(3,860)	(50,246)	(6,304)	(125,259)	(2,550)	(24,899)	(2,467)	(29,916)
804429911	Raleigh County Housing Authority	112,000	637	2,761	28	3,426	(13,062)	(22,715)	(1,845)	(16,261)	(3,013)	(58,896)	(1,219)	(6,674)	(1,179)	(9,072)
808929911	Raleigh County Memorial Airport	123,790	704	10,148	31	10,883	(14,437)	(25,106)	(2,039)	(19,760)	(3,330)	(64,672)	(1,347)	(7,913)	(1,303)	(10,563)
807999911	Raleigh County Public Library	310,167	1,763	31,977	77	33,817	(36,174)	(62,904)	(5,109)	(60,274)	(8,345)	(172,806)	(3,375)	(24,889)	(3,266)	(31,530)
800830005	Randolph Co Board Of Education	1,294,316	7,358	796,634	319	804,311	(150,954)	(262,498)	(21,321)	(1,763,790)	(34,823)	(2,233,386)	(14,086)	(316,085)	(13,629)	(343,800)
809279911	Randolph Co Emergency Ambulance Squad	478,345	2,719	37,099	118	39,936	(55,789)	(97,012)	(7,880)	(105,056)	(12,869)	(278,606)	(5,206)	(47,522)	(5,037)	(57,765)
807679911	Randolph Co Health Department	344,553	1,959	-	85	2,044	(40,185)	(69,878)	(5,676)	(66,428)	(9,270)	(191,437)	(3,750)	(34,464)	(3,628)	(41,842)
802417709	Randolph County Commission	1,370,530	7,792	153,861	338	161,991	(159,843)	(277,954)	(22,577)	(142,824)	(36,873)	(640,071)	(14,915)	(30,662)	(14,431)	(69,408)
808629911	Randolph County Housing Authority	247,580	1,408	4,777	61	6,246	(28,875)	(50,211)	(4,078)	(38,941)	(6,661)	(128,766)	(2,694)	(18,619)	(2,607)	(23,920)
804938810	Ranson, City of	599,791	3,410	62,484	148	66,042	(69,953)	(121,642)	(9,880)	(58,680)	(16,137)	(278,292)	(6,527)	(5,887)	(6,316)	(18,730)
802649911	Ravencroft-McGraws-Saulsville P.S.D.	103,158	586	27,714	25	28,325	(12,031)	(20,921)	(1,699)	-	(2,775)	(37,426)	(1,123)	11,064	(1,086)	8,855
885571602	Real Estate Appraiser/Lic Cert Board	29,474	168	8,358	7	8,533	(3,437)	(5,978)	(486)	(36,839)	(793)	(47,533)	(321)	(14,388)	(310)	(15,019)
800100002	Real Estate Commission	78,105	444	-	19	463	(9,109)	(15,840)	(1,287)	(15,519)	(2,101)	(43,856)	(850)	(8,493)	(822)	(10,165)
804469911	Red Sulphur Public Service District	140,000	796	12,164	35	12,995	(16,328)	(28,393)	(2,306)	(369)	(3,767)	(51,163)	(1,524)	3,588	(1,474)	590
89450702	Reg. Jail & Correctional Fac Authority	12,344,566	70,161	456,059	3,166	528,290	(1,442,563)	(2,703,561)	(203,562)	(2,233,201)	(33,320)	(6,719,084)	(132,424)	(1,052,153)	(126,646)	(1,316,480)
804629911	Region 1 Workforce Invest	137,488	782	40,493	34	41,309	(16,035)	(27,854)	(2,265)	(6,068)	(3,699)	(55,951)	(1,496)	9,383	(1,448)	(6,126)
807099911	Region 2 Planning/Development Council	82,527	469	15,752	20	16,241	(9,625)	(16,737)	(1,359)	(16,389)	(2,220)	(46,330)	(898)	(46,330)	(898)	(5,439)
808569911	Region 4 Planning/Development Authority	164,183	933	16,229	41	17,203	(19,148)	(33,298)	(2,705)	(12,504)	(4,417)	(72,072)	(1,787)	(1,754)	(1,729)	(6,270)
806369911	Region 7 Planning/Development Council</															

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources						OPEB Expense			
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
804529911	Romney Public Housing Authority	53,053	302	9,892	13	10,207	(6,187)	(10,760)	(874)	-	(1,427)	(19,248)	(577)	4,783	(559)	3,647
804948810	Romney, City of	350,738	1,994	56,337	87	58,418	(40,906)	(71,132)	(5,778)	(31,809)	(9,436)	(159,081)	(3,817)	731	(3,693)	(6,779)
804710810	Saint Albans, City of	1,870,681	10,635	304,577	462	315,074	(12,174)	(379,389)	(3,026)	(22,579)	(50,329)	(882,387)	(20,358)	(13,587)	(19,098)	(53,821)
896506625	Sanitary Board of Charleston	103,593	589	450	26	1,065	(12,082)	(21,009)	(1,706)	(12,194)	(48,778)	(1,127)	(1,127)	(6,707)	(1,091)	(8,925)
839590001	School Building Authority	120,842	687	5,688	30	6,405	(14,094)	(24,508)	(1,991)	(26,886)	(3,251)	(70,730)	(1,315)	(9,564)	(1,272)	(12,151)
828101403	School of Osteopathic Medicine	4,666,372	26,529	637,959	1,152	665,640	(544,231)	(946,377)	(76,869)	(298,367)	(125,545)	(1,991,389)	(50,783)	45,517	(49,136)	(54,402)
893020002	Secondary Schools Activities Comm.	123,790	704	9,124	31	9,859	(14,437)	(25,106)	(2,039)	(45,523)	(3,330)	(90,435)	(1,347)	(14,353)	(1,303)	(17,003)
825000001	Secretary of State	821,448	4,670	65,621	203	70,494	(95,804)	(166,596)	(13,532)	(69,420)	(22,100)	(367,452)	(8,940)	(16,814)	(8,650)	(34,404)
810100001	Senate	664,029	3,775	-	164	3,539	(77,445)	(134,670)	(10,939)	(139,480)	(17,865)	(380,399)	(7,226)	(66,661)	(6,992)	(80,879)
807179810	Shady Spring PSD	187,158	1,064	9	46	1,069	(21,828)	(37,987)	(3,083)	(16,902)	(5,035)	(84,895)	(2,037)	(5,788)	(1,971)	(8,794)
832401003	Shepherd University	6,253,984	35,555	259,062	1,543	296,160	(729,392)	(1,268,357)	(103,022)	(786,742)	(168,258)	(68,258)	(324,443)	(65,853)	(458,356)	(458,356)
804858810	Shepherdstown, Town of	448,001	2,547	26,358	111	29,016	(52,250)	(90,858)	(7,380)	(22,016)	(12,053)	(184,557)	(4,875)	(2,747)	(4,717)	(12,339)
808609911	Short Line Public Service District	74,288	422	24,042	18	24,482	(8,664)	(15,066)	(1,224)	-	(1,999)	(26,953)	(808)	8,380	(782)	6,790
806539911	Sissonville Public Service District	106,106	603	-	26	629	(12,375)	(21,519)	(1,748)	(13,785)	(2,855)	(52,282)	(1,155)	(6,919)	(1,117)	(8,919)
804878810	Sistersville, City of	1,504,635	8,554	923,810	371	932,735	(175,483)	(305,152)	(24,786)	(52,760)	(40,481)	(598,662)	(16,374)	390,911	(15,843)	358,694
805919911	So Highlands Comm. Mental	2,717,480	15,449	356,252	671	372,372	(316,935)	(551,126)	(44,765)	(212,864)	(73,112)	(1,198,802)	(29,573)	787	(28,614)	(57,400)
809619911	So Jackson Co Public Service District	106,106	603	6,896	26	7,524	(12,375)	(21,519)	(1,748)	(13,785)	(2,855)	(52,282)	(1,155)	(6,919)	(1,117)	(8,919)
804449911	South Charleston Housing Authority	86,548	494	5,786	21	6,301	(10,141)	(17,634)	(1,432)	(7,969)	(39,515)	(946)	(2,510)	(916)	(4,372)	(4,372)
808009911	South Charleston Library Board	142,948	813	41,549	35	42,397	(16,672)	(28,991)	(2,355)	(15,852)	(3,846)	(67,716)	(1,556)	4,933	(1,505)	1,872
800840005	Southwest Education Services	554,107	3,150	549,937	137	553,224	(64,625)	(112,377)	(9,128)	-	(14,908)	(201,038)	(6,030)	166,582	(5,835)	154,717
809179911	Southern Soil Conservation District	70,737	402	22,174	17	22,593	(8,250)	(14,346)	(1,165)	(1,824)	(1,903)	(27,488)	(770)	9,756	(745)	8,241
806499911	Southwestern Water District	99,993	568	18,734	25	19,327	(11,662)	(20,279)	(1,647)	(7,969)	(2,690)	(44,247)	(1,088)	1,412	(1,053)	(729)
804928810	Spencer, City of	305,053	1,734	8,656	75	9,390	(35,578)	(61,867)	(5,025)	(44,576)	(8,207)	(155,253)	(3,320)	(17,233)	(3,212)	(23,765)
805909911	St Albans Municipal Water Board	501,064	2,849	9,117	124	10,090	(58,437)	(101,618)	(8,254)	(100,489)	(13,480)	(289,488)	(5,453)	(50,757)	(5,276)	(61,486)
802810810	St. Marv's, City of	238,737	1,357	169,390	59	169,806	(27,844)	(48,418)	(3,933)	(2,672)	(6,423)	(85,250)	(2,598)	78,109	(2,514)	79,997
897226625	St. Marv's, City of NP	-	-	-	-	-	-	-	-	(76,964)	-	(76,964)	-	(37,360)	-	(37,360)
802699910	Star City, Town of	284,422	1,617	5,219	70	6,906	(33,172)	(57,683)	(4,685)	(25,424)	(7,652)	(128,616)	(3,095)	(7,219)	(2,995)	(13,309)
808879911	State Bar Association	312,736	1,778	24,260	77	26,115	(36,474)	(63,425)	(5,152)	(44,857)	(8,414)	(158,322)	(3,403)	(12,736)	(3,293)	(19,432)
802921911	Stevens Correctional Center	1,562,109	8,881	1,298,582	385	1,307,848	(182,186)	(316,808)	(25,733)	(52,769)	(42,027)	(619,523)	(17,000)	499,852	(16,449)	466,403
804958810	Stonewood City of	170,948	972	18,477	42	19,491	(19,937)	(34,670)	(2,816)	(35,476)	(4,599)	(97,498)	(1,860)	(12,824)	(1,800)	(16,484)
809619911	Sugar Creek PSD	21,034	120	6,896	5	7,024	(12,375)	(21,519)	(1,748)	(13,785)	(2,855)	(52,282)	(1,155)	(6,919)	(1,117)	(8,919)
804900005	Summers Co Board of Education	635,425	3,613	366,588	157	376,588	(10,141)	(17,634)	(1,432)	(7,969)	(39,515)	(946)	(2,510)	(916)	(4,372)	(4,372)
807709911	Summers Co Health Department	36,842	209	4,362	9	4,580	(4,297)	(7,472)	(607)	(13,512)	(991)	(26,879)	(401)	(6,407)	(388)	(7,196)
802447709	Summers County Commission	530,528	3,016	13,256	131	16,403	(61,875)	(107,595)	(8,739)	(53,972)	(14,273)	(246,454)	(5,774)	(25,730)	(5,586)	(37,090)
805679911	Summers County Public Library	56,000	318	20,796	14	21,128	(6,531)	(11,357)	(922)	(22,115)	(1,507)	(42,432)	(609)	(5,340)	(590)	(6,539)
807229911	Sun Valley Public Service District	123,790	704	10,148	31	10,883	(14,437)	(25,106)	(2,039)	(45,523)	(3,330)	(90,435)	(1,347)	(14,353)	(1,303)	(17,003)
811100001	Supreme Court / Judicial	21,959,951	124,846	1,180,112	5,419	1,310,377	(2,561,513)	(4,453,650)	(361,745)	(1,944,043)	(590,815)	(9,911,406)	(238,983)	(708,571)	(231,322)	(1,178,786)
818000001	Tax Dept.	6,747,798	38,362	376,770	1,665	416,797	(786,985)	(1,368,506)	(111,156)	(1,031,692)	(181,544)	(3,479,883)	(73,434)	(486,987)	(71,053)	(631,474)
100100001	Tax Dept - Budget Office	10,000	50	11,409	1	11,459	(12,375)	(21,519)	(1,748)	(13,785)	(2,855)	(52,282)	(1,155)	(6,919)	(1,117)	(8,919)
800910005	Taylor Co Board of Education	1,180,746	6,713	464,242	291	471,246	(137,708)	(239,465)	(19,450)	(659,540)	(31,767)	(1,087,930)	(12,850)	(37,398)	(12,433)	(62,681)
802457709	Taylor Co Commission	633,686	3,603	112,647	156	116,406	(73,906)	(128,516)	(10,450)	(23,938)	(7,049)	(232,848)	(6,896)	36,764	(6,896)	23,195
807719911	Taylor Co Health Dept.	257,525	1,464	109,746	64	111,274	(30,035)	(52,228)	(4,242)	(19,993)	(6,928)	(113,426)	(2,803)	27,102	(2,712)	21,587
804289911	Taylor Co PSD	106,106	603	22,865	26	23,494	(12,375)	(21,519)	(1,748)	(10,550)	(2,855)	(49,047)	(1,155)	(6,919)	(1,117)	(8,919)
805129911	Taylor County Public Library	35,369	1	6,595	9	6,805	(4,125)	(7,173)	(583)	-	(952)	(12,833)	(385)	3,189	(372)	2,432
802669911	The Housing Authority of The County of Jackson	113,474	645	15,649	28	16,322	(13,234)	(23,013)	(1,869)	(15,910)	(3,032)	(57,079)	(1,235)	(2,533)	(1,195)	(4,963)
802920911	Tommiehan PSD	64,882	369	54,883	16	55,268	(7,562)	(13,151)	(1,068)	(1,724)	(1,748)	(27,632)	(706)	20,781	(683)	19,392
803058810	Town of Ansted	103,158	589	32,495	25	33,106	(12,031)	(20,921)	(1,699)	(22,138)	(2,775)	(59,564)	(1,123)	(2,937)	(1,086)	(5,146)
803158810	Town of Belle	142,948	813	39,379	35	40,227	(16,672)	(28,991)	(2,355)	(43,667)	(3,846)	(95,531)	(2,730)	(1,505)	(1,505)	(5,791)
805438810	Town of Beverly	95,790	545	29,158	24	29,727	(11,172)	(19,427)	(1,578)	(12,398)	(2,577)	(47,152)	(1,042)	2,556	(1,009)	505
802821810	Town of Chaapmanville	142,948	813	123,165	35	124,013	(16,672)	(28,991)	(2,355)	(43,667)	(3,846)	(95,531)	(2,730)	(1,505)	(1,505)	(5,791)
803458810	Town of Clay	81,053	461	19,113	20	19,594	(9,453)	(16,438)	(1,335)	(25,747)	(2,181)	(55,154)	(882)	(6,250)	(853)	(7,965)
897166625	Town of Davis	85,232	485	34,507	21	35,013	(9,941)	(17,286)	(1,404)	(6,995)	(2,293)	(31,619)	(928)	17,277	(897)	15,452
803568810	Town of Eleanor	84,000	478	29,214	21	29,692	(9,797)	(17,036)	(1,384)	(8,222)	(2,260)	(38,699)	(914)	6,124	(884)	4,326
805088810	Town of Fairview	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(733)	(476)	(7,149)	(192)	89	(186)	(289)
804488810	Town of Fayetteville	359,580	2,044	38,863	89	40,996	(41,937)	(72,926)	(5,923)	(23,868)	(9,674)	(154,328)	(3,913)	(517)	(3,786)	(8,216)
803248810	Town of Gauley Bridge	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(733)	(476)	(7,149)	(192)	89	(186)	(289)
803768810	Town of Glendale	407,608	2,317	24,812	101	27,230	(47,539)	(82,666)	(6,715)	(48,495)	(10,966)	(196,381)	(4,436)	(19,033)	(4,292)	(27,761)
803808810	Town of Grant Town	17,684	101	-	4	1,05	(2,062)	(3,587)	(291)	(733)	(476)	(7,149)	(192)	89	(186)	(289)
803798810	Town of Grantsville	141,474	804	12,932	35	13,771	(16,500)	(28,992)	(2,330)	(12,752)	(3,806)	(64,080)	(1,540)	(2,802)	(1,496)	(5,832)
803668810	Town of Harpers Ferry	144,421	825	44,682	33	45,007	(16,848)	(28,992)	(2,330)	(12,752)	(3,806)	(64,080)	(1,540)	(2,802)	(1,496)	(5,832)
804178810	Town of Marlinton	95,790	545	90,553	24	91,122	(11,172)	(19,427)	(1,578)	(12,398)	(2,577)	(47,152)	(1,042)	2,556	(1,009)	505
802822810	Town of Middlebourne	89,895	511	78,682	22	79,215	(10,484)	(18,231)	(1,481)	-	(2,419)	(32,615)	(978)	28,363	(947)	26,338
804308810	Town of Monongah	142,102	808	3,452	35	4,295	(16,573)	(28,819)	(2,341)	(35,591)	(3,823)	(87,147)	(1,546)	(15,431)	(1,496)	(18,473)
804738810	Town of New Haven	137,053	779	29,056	34	29,869	(15,984)	(27,795)	(2,588)	(4,070)	(3,687)	(53,794)	(1,492)	8,386		

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
805579911	Tug River Health Association	710,317	4,038	96,670	175	100,883	(82,843)	(144,058)	(11,701)	(39,157)	(19,111)	(296,870)	(7,730)	10,627	(7,479)	(4,582)
800950005	Tyler Co Board of Education	1,890,137	10,746	572,790	466	584,002	(220,444)	(383,335)	(31,136)	(50,853)	(685,768)	(20,570)	213,849	(19,903)	173,376	
802477709	Tyler County Commission	629,266	3,577	100,588	155	104,320	(17,620)	(10,366)	(25,018)	(16,930)	(253,324)	(6,848)	21,278	(6,828)	7,692	
808169911	Union PSD	188,632	1,072	3,224	47	4,343	(22,000)	(38,256)	(3,107)	(44,313)	(5,075)	(2,053)	(23,498)	(1,986)	(27,537)	
809919911	Union Williams PSD	126,737	721	21,127	31	21,879	(14,781)	(25,703)	(2,088)	(32,294)	(3,410)	(78,276)	(1,379)	(7,705)	(1,335)	(10,419)
805449911	Upper Ohio Conservation District	8,842	50	218	2	270	(1,031)	(1,793)	(146)	(7,847)	(238)	(11,055)	(96)	(3,235)	(93)	(3,424)
800970005	Upshur Co Board of Education	1,598,758	9,089	730,814	395	740,298	(186,460)	(324,241)	(26,336)	(1,234,093)	(43,013)	(1,814,143)	(17,399)	(189,738)	(16,834)	(223,971)
807139911	Upshur Co Public Library	73,684	419	8,948	18	9,385	(8,594)	(14,944)	(1,214)	(6,869)	(1,982)	(33,603)	(802)	(360)	(776)	(1,938)
802487725	Upshur County Commission	642,939	3,655	-	159	3,814	(74,985)	(130,393)	(10,581)	(78,947)	(17,298)	(312,214)	(6,997)	(29,996)	(6,770)	(42,863)
802579911	Upshur County Development Authority	17,664	101	-	4	1,535	(2,022)	(3,587)	(289)	(1,593)	(478)	(8,210)	(192)	(413)	(192)	
807749911	Upshur-Suckannon Health Department	57,474	327	19,958	14	20,299	(6,703)	(11,656)	(947)	(16,348)	(1,546)	(37,200)	(625)	(2,185)	(605)	(3,415)
896716625	Valley Comprehensive Mental Health Ctr	97,980	557	-	24	581	(11,427)	(19,871)	(1,614)	(59,183)	(2,636)	(94,731)	(1,066)	(24,751)	(1,032)	(26,849)
840400001	Veterans Affairs	3,216,891	18,289	270,402	794	289,485	(375,181)	(652,411)	(52,992)	(579,447)	(86,548)	(1,746,579)	(35,008)	(180,351)	(33,873)	(249,232)
809129911	Vienna Public Library	94,316	536	41,803	23	42,362	(11,000)	(19,128)	(1,554)	(15,401)	(2,537)	(49,620)	(1,026)	4,948	(993)	2,929
809939911	Warm Springs PSD	35,369	201	2,899	9	3,109	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,021)	(385)	(827)	(372)	(1,584)
883430602	Water Development Authority	187,158	1,064	42,608	46	43,718	(21,828)	(37,957)	(3,083)	(35,110)	(5,035)	(103,013)	(2,037)	(6,202)	(1,971)	(10,210)
809490005	West Co Board of Education	2,859,888	16,659	787,624	706	804,589	(333,548)	(589,008)	(47,111)	(1,109,537)	(78,943)	(2,147,143)	(31,123)	(4,863)	(30,144)	(58,574)
805869911	Wayne Co Health Dept.	138,527	788	-	34	822	(1,152)	(28,094)	(2,380)	(9,852)	(3,727)	(110,115)	(29,461)	(1,450)	(32,428)	
896136625	Wayne County Commission	105,816	602	557	26	1,185	(12,341)	(21,460)	(1,743)	(40,618)	(2,847)	(79,009)	(1,152)	(16,852)	(1,114)	(19,218)
801010005	Webster Co Board of Education	844,971	4,804	211,579	209	216,592	(98,548)	(171,367)	(13,919)	(374,226)	(22,733)	(680,793)	(9,196)	(52,324)	(8,897)	(70,417)
802507709	Webster County Commission	496,633	2,823	64,828	123	67,774	(57,921)	(100,721)	(8,181)	(65,442)	(13,361)	(245,626)	(5,405)	(12,231)	(5,229)	(22,865)
807769911	Webster County Health Dept.	50,105	285	687	12	984	(5,844)	(10,162)	(825)	(10,718)	(1,348)	(28,897)	(545)	(2,888)	(528)	(3,961)
808349911	Webster Springs Public Service District	32,421	184	772	8	964	(3,781)	(6,575)	(534)	(29,498)	(872)	(41,260)	(353)	(10,579)	(341)	(11,273)
897086625	Weirton Board of Park Commissioners	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	459,138	2,610	94,663	113	97,386	(53,549)	(93,117)	(7,563)	(32,857)	(12,353)	(199,439)	(4,997)	(4,835)	(4,802)	
841901801	Welch Emergency Hospital	2,813,205	15,994	-	694	16,688	(328,099)	(570,540)	(46,342)	(854,031)	(75,687)	(1,874,699)	(30,615)	(407,804)	(29,622)	(468,041)
803288810	Welch, City of	480,237	2,730	16,015	119	18,864	(56,009)	(97,396)	(7,911)	(44,484)	(12,920)	(218,720)	(5,226)	(20,086)	(5,057)	(30,369)
831000503	West Liberty State College	4,986,540	28,349	604,309	1,231	633,889	(581,572)	(1,011,309)	(82,143)	(474,201)	(134,159)	(2,283,384)	(54,267)	(61,373)	(52,507)	(168,147)
880130602	West Virginia Lottery Commission	2,551,275	14,504	172,156	630	187,290	(297,551)	(517,419)	(42,027)	(251,487)	(68,640)	(1,177,124)	(27,765)	(87,979)	(26,864)	(142,608)
886107204	West Virginia University	116,426,381	661,883	5,626,254	28,732	6,316,869	(13,578,639)	(23,612,127)	(1,917,891)	(10,940,951)	(3,132,357)	(53,181,505)	(1,267,051)	(4,287,838)	(1,225,939)	(6,780,828)
807409911	Westbrook Health Services	3,337,889	18,177	-	824	19,801	(389,868)	(678,563)	(59,665)	(409,863)	(169,659)	(35,325)	(219,448)	(35,144)	(290,820)	
807149911	Weston Sanitary Board	141,474	804	-	35	15,113	(16,500)	(28,094)	(2,380)	(9,852)	(3,727)	(110,115)	(29,461)	(1,450)	(32,428)	
803238810	Weston, City of	447,325	2,543	78,599	110	81,252	(52,171)	(90,721)	(7,369)	(19,377)	(12,035)	(181,673)	(4,868)	18,348	(4,710)	8,770
801030005	Wetzel Co Board of Education	3,158,507	17,957	1,054,034	779	1,072,770	(368,371)	(640,570)	(52,030)	(488,537)	(84,977)	(1,634,485)	(34,373)	(177,746)	(33,258)	110,115
806049911	Wetzel Co Emergency Ambulance Authority	197,474	1,123	41,925	49	43,097	(23,031)	(40,049)	(3,253)	(24,281)	(5,313)	(95,927)	(2,149)	7,969	(2,079)	3,741
896736625	Wetzel Co Hospital	943,812	5,366	-	233	5,599	(110,075)	(191,413)	(15,547)	(462,845)	(25,393)	(805,273)	(10,271)	(215,323)	(9,938)	(235,532)
802517709	Wetzel County Commission	1,150,266	6,539	144,069	284	150,892	(134,154)	(233,283)	(18,948)	(92,216)	(30,947)	(509,548)	(12,518)	(6,762)	(12,112)	(31,392)
807779911	Wetzel-Tyler Health Department	73,362	417	-	18	435	(8,556)	(14,878)	(1,208)	(41,372)	(1,974)	(67,998)	(798)	(18,346)	(772)	(19,916)
898236625	Wheeling Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
807699911	Wheeling-Ohio Co Health Department	428,851	2,438	59,784	106	62,328	(50,016)	(86,974)	(7,064)	(11,538)	(155,592)	(4,667)	23,641	(4,516)	14,458	
806689911	White Oak Public Service District	85,474	486	4,539	21	5,046	(9,969)	(17,335)	(1,408)	(10,550)	(2,300)	(41,562)	(930)	(4,486)	(900)	(6,316)
804889911	Whitehall Public Service District	53,053	302	5,899	13	6,214	(6,187)	(10,760)	(874)	(1,341)	(1,427)	(20,589)	(577)	1,246	(559)	110
809079911	Wilderness Public Service District	127,124	723	9,691	31	10,445	(14,826)	(25,782)	(2,094)	(23,237)	(3,420)	(69,359)	(1,383)	(7,666)	(1,339)	(10,388)
842000001	William R Sharpe Jr Hospital	5,705,716	32,438	-	1,408	33,846	(665,448)	(1,157,164)	(93,990)	(1,044,457)	(153,508)	(3,114,567)	(62,093)	(564,796)	(60,080)	(686,969)
804889911	Williamson Housing Authority	176,843	1,005	43,728	44	44,777	(20,625)	(35,865)	(2,913)	(10,110)	(4,758)	(74,271)	(1,925)	7,848	(1,862)	4,061
807019911	Williamson Utility Board	35,369	201	1,916	9	2,126	(4,125)	(7,173)	(583)	(3,188)	(952)	(16,021)	(385)	(827)	(372)	(1,584)
803118810	Williamson, City of	172,421	980	-	43	1,023	(20,109)	(34,968)	(2,840)	(111,273)	(4,639)	(173,829)	(1,876)	(51,483)	(1,816)	(55,175)
801050005	Wirt Co Board of Education	427,176	2,429	325,185	105	327,719	(49,821)	(86,635)	(7,037)	(288,298)	(11,493)	(443,284)	(4,649)	11,974	(4,498)	2,827
802577709	Wirt County Commission	106,106	603	88,192	26	88,821	(12,375)	(21,519)	(1,748)	(43,320)	(2,855)	(81,817)	(1,155)	8,015	(1,117)	5,743
801070005	Wood Co Board of Education	5,383,735	30,607	3,366,943	1,329	3,398,879	(627,896)	(1,091,864)	(88,686)	(4,030,815)	(144,845)	(5,984,106)	(58,589)	(123,669)	(56,689)	(238,947)
808669925	Wood Co Parks & Recreation	12,852	73	560	3	132	(1,499)	(2,607)	(212)	(1,513)	(348)	(6,177)	(140)	(832)	(135)	(1,107)
806249911	Wood Co Solid Waste Authority	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(2,824)	(476)	(9,240)	(192)	(1,131)	(186)	(1,509)
898146625	Wood County Commission	2,359,503	13,414	348,035	582	362,029	(275,185)	(478,526)	(38,688)	(73,633)	(929,692)	(25,678)	73,902	(24,845)	23,379	
890000002	Workers Compensation Comm.	76,430	435	-	19	454	(8,914)	(15,501)	(1,259)	(90,637)	(2,056)	(118,367)	(832)	(41,319)	(805)	(42,956)
805139911	Workforce Investment Board of Kanawha Co	101,660	578	3,584	25	4,187	(11,856)	(20,618)	(1,675)	(9,781)	(2,735)	(46,865)	(1,106)	(2,955)	(1,070)	(5,131)
882506002	Workforce WV/Payroll-05303	5,341,143	30,365	-	1,318	31,683	(622,929)	(1,083,226)	(87,984)	(1,302,696)	(143,699)	(3,240,534)	(58,126)	(641,413)	(56,241)	(755,780)
804639911	WV Affordable Housing Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
883802402	WV Bd of Social Worker Examiners	22,105	126	3,855	5	3,986	(2,578)	(4,483)	(364)	(14,082)	(595)	(22,102)	(241)	(4,907)	(233)	(5,381)
855069301	WV Bd. of Chiropractic Examiners	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
882020002	WV Board of Barber and Cosmetologists	106,106	603	88,192	26	88,821	(12,375)	(21,519)	(1,748)	(43,320)	(2,855)	(81,817)	(1,155)	8,015	(1,117)	5,743
881116002	WV Board of Veterinary Medicine	17,684	101	1,450	4	1,555	(2,062)	(3,587)	(291)	(1,594)	(476)	(8,010)	(192)	(413)	(186)	(791)
847752301	WV Division of Energy	70,737	402	13,154	17	13,573	(8,250)	(14,346)	(1,165)	(33,689)	(1,903)	(59,353)	(770)	(13,430)	(745)	(14,945)
837070001	WV Division of Juvenile Services	8,273,983	47,039	987,795	2,042	1,036,876	(964,981)	(1,678,028)	(136,297)	(1,021,336)	(222,605)	(4,023,247)	(90,043)	(288,806)	(87,123)	(465,972)
881074002	WV Engineers Registration Board	70,737	402	8,888	17	9,307	(8,250)	(14,346)	(1,165)	(33,689)	(1,903)	(59,353)	(770)	(13,430)	(745)	(14,945)
814000001	WV Enterprise Planning Board	471,580	2,681	7,348	116	10,145	(55,000)	(95,640)	(7,768)	(54,201)	(12,687)	(225,296)	(5,1			

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2019

Employer Account Number	Employer Name	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense				
			Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt-Out Employer Change in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
808429911	Wyoming Co Council on Aging	328,632	1,868	53,917	81	55,866	(38,328)	(66,649)	(5,414)	(35,435)	(8,842)	(154,668)	(3,576)	(1,172)	(3,460)	(8,208)
807809911	Wyoming Co Health Department	53,053	302	10,409	13	10,724	(6,187)	(10,760)	(874)	(7,288)	(1,427)	(26,536)	(577)	(405)	(559)	(1,541)
809559911	Wyoming Co Public Library	88,421	503	3,083	22	3,608	(10,312)	(17,933)	(1,457)	(16,703)	(2,379)	(48,784)	(962)	(3,940)	(931)	(5,833)
802547709	Wyoming County Commission	1,457,509	8,286	117,977	360	126,623	(169,987)	(295,594)	(24,009)	(196,511)	(39,213)	(725,314)	(15,862)	(73,230)	(15,347)	(104,439)
809749911	Wyoming County Economic Dev Authority	53,053	302	4,349	13	4,664	(6,187)	(10,760)	(874)	(4,781)	(1,427)	(24,029)	(577)	(1,240)	(559)	(2,376)
PSSP	State Of West Virginia Special Funding - Public School Support Plan (PSSP)	448,408,472	2,549,281	64,203,261	110,666	66,863,208	(52,297,136)	(90,940,747)	(7,386,617)	(97,473,246)	(12,064,041)	(260,161,787)	(4,879,886)	(27,270,310)	(4,721,628)	(36,871,824)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	241,588,137	1,373,471	132,928,483	59,619	134,361,573	(28,176,024)	(48,995,965)	(3,979,673)	(1,969,799)	(6,499,731)	(89,621,192)	(2,629,127)	76,743,768	(2,543,858)	71,570,783
FSF	State of West Virginia Special Funding - Financial Stability Fund	40,264,690	228,912	22,154,747	9,936	22,393,595	(4,696,004)	(8,165,994)	(663,279)	(328,300)	(1,083,289)	(14,936,866)	(438,188)	12,790,628	(423,976)	11,928,464
		\$ 1,659,132,325	\$ 9,432,460	\$ 342,100,033	\$ 409,439	\$ 351,941,932	\$ (193,501,850)	\$ (336,485,018)	\$ (27,330,828)	\$ (297,871,872)	\$ (44,637,600)	\$ (899,827,168)	\$ (18,055,808)	\$ 17,470,217	\$ (17,470,217)	\$ (18,055,808)

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

1. Introduction

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

2. Summary of Significant Accounting Policies

Plan description

The West Virginia Other Postemployment Benefit Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other 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.

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

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

Basis of accounting

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

Basis of allocation

OPEB amounts have been allocated to each contributing employer based on their proportionate share of employer contributions to the RHBT for the fiscal year ended June 30, 2019. Employer contributions are recognized when billed. Effective July 1, 2017, certain Employers that met the Plan's opt out criteria and chose not to participate in the Plan coverage were no longer required to make contributions to the Plan.

Measurement Date

The RHBT OPEB actuarial valuation, which was used as the underlying basis for certain information in the Schedules, is as of June 30, 2018, was based on a measurement date of June 30, 2019, 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, 2020 financial reporting.

Accounting estimates

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

Benefits provided

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

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

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

Contributions

Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal year ended June 30, 2019. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments.

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

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT this premium at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately \$152 million for the fiscal year ending 2019. The paygo rates for June 30, were:

	<u>2019</u>	<u>2018</u>
Paygo premium	\$ 183	\$ 177

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, 2019, the Plan's OPEB eligible membership consisted of the following:

Retirees and beneficiaries currently receiving benefit payments	43,054
Inactive plan members entitled to but not yet receiving benefit payments ^a	11,881
Active plan members	<u>39,984</u>
Totals	<u><u>94,919</u></u>

^a Inactive plan members excluded 6,238 waived annuitants over the age 75 in 2019.

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

Net OPEB liability of the Plan

The components of the net OPEB liability of the Plan at June 30, 2019, were as follows:

Total OPEB liability	\$2,750,793,325
Plan fiduciary net position	<u>1,091,661,000</u>
Net OPEB liability	<u>\$1,659,132,325</u>
Plan fiduciary net position as a percentage of the total OPEB liability	39.69%
Covered payroll	\$1,925,233,991
Net OPEB Liability as a percentage of covered payroll	86.18%

Reconciliation of net OPEB liability of the Plan

The reconciliation of the net OPEB liability of the RHBT at June 30, 2019 is as follows:

Net OPEB liability at the beginning of the year, July 1, 2018 ^a	\$2,145,435,896
OPEB expense	(18,055,808)
Employer contributions	(206,028,000)
Change in liability experience outflows/(inflows) recognized in current liabilities	(161,766,610)
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	(122,266,480)
Change in investment experience outflows/(inflows) recognized in current assets	<u>21,813,327</u>
Net OPEB liability at the end of the year, June 30, 2019 ^b	<u>\$1,659,132,325</u>

^a Based on an actuarial valuation date of June 30, 2017 with a measurement date of June 30, 2018.

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

Components of OPEB expense

The reconciliation of the OPEB expense of the RHBT at June 30, 2019 is as follows:

Service cost	\$ 48,069,657
Interest on the total OPEB liability	188,146,608
Current-period benefit changes	-
Employee contributions	-
Projected earnings on Plan investments	(71,288,575)
OPEB Plan operating expenses	2,825,000
Other changes in Plan fiduciary net position	(906,000)
Recognition of outflow/(inflow) of resources due to liabilities	(61,102,705)
Recognition of outflow/(inflow) of resources due to assumption changes	(113,777,041)
Recognition of outflow/(inflow) of resources due to assets	<u>(10,022,752)</u>
Total OPEB expense	<u>\$ (18,055,808)</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, 2018, rolled forward to June 30, 2019, which is the measurement date.

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

Actuarial assumptions

The net OPEB liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Wage inflation	4.00%
Investment rate of return	7.15%, net of OPEB plan investment expense, including inflation
Asset valuation method	Market value
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20-year closed period
Salary increases	Dependent upon pension system. Ranging from 3.00% to 6.50%, including inflation
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Aging factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Mortality	Post-Retirement: RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Healthy Annuitant Mortality Table projected with scale MP-2016 on a fully generational basis for Troopers A and B. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Employee Mortality Table projected with Scale MP-2016 on a fully generational basis for Troopers A and B.
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020. 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 – June 30, 2015.

Certain assumptions have been changed since the prior actuarial valuation of June 30, 2017 and a measurement date of June 30, 2019 as reflected in the footnote *Reconciliation of the Total OPEB Liability between Valuation Dates*. The net effect of assumptions changes was approximately \$236 million. The assumption changes that most significantly impacted the Total OPEB Liability were an approximate \$11.8 million decrease in the per capita claims costs for Pre-Medicare and Medicare, as well as an approximate \$224.2 million decrease due to capped subsidy costs implemented in December 2019. Certain other assumption changes were noted but did not materially impact the Total OPEB Liability.

The long-term expected rate of return of 7.15% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.50% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 3.00% for assets invested with the West Virginia Board of Treasury Investments.

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

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 expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return 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 rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions ("CMA"), and a 10-year forecast of nominal geometric returns by major asset class were provided by the plan's investment advisors, including the West Virginia Investment Management Board ("WV-IMB"). The projected nominal return for the Money Market Pool held with the West Virginia Board of Treasury Investments ("WV-BTI") was estimated based on WV-IMB assumed inflation of 2.0% plus a 25 basis point spread.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Return</u>
Global equity	49.5%	4.8%
Core plus fixed income	13.5%	2.1%
Core real estate	9.0%	4.1%
Hedge fund	9.0%	2.4%
Private equity	9.0%	6.8%
Cash and cash equivalents	10.0%	0.3%
Target allocation	100.0%	

Real returns by asset class, as shown in the above table, were estimated using a static inflation assumption of 2.0%. Consequently, real returns may not reflect the potential volatility of inflation by asset class.

Single discount rate

A single discount rate of 7.15% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.15% and a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date to the extent benefits are effectively financed on a pay-as-you-go basis. The long-term municipal bond rate used to develop the single discount rate was 3.62% as of the beginning of the year and 3.13% as of the end of the year. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Future pre-funding assumptions include a \$30 million annual contribution from the State through 2037. Based on those assumptions, and that the Plan is expected to be fully funded by fiscal year ended June 30, 2033, 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. The discount rate used to measure the total OPEB liability did not change for the June 30, 2018 valuation from the June 30, 2017 valuation.

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

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period.

West Virginia Retiree Health Benefit Trust Fund

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

At the beginning of the current measurement period, the expected remaining service lives of all active members expected to receive a plan benefit was approximately 358,452 years. Additionally, the total number of plan members expected to receive a plan benefit as of the actuarial valuation date was 83,335. As a result, the average of the expected remaining service lives for plan members expected to receive a plan benefit for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 4.3013 years.

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

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

Experience (Gain)/Loss	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	\$ (222,869,315)	June 30, 2019	4.3013	\$ -	\$ (51,814,408)	\$ (171,054,907)	\$ -
	\$ (32,789,568)	June 30, 2018	4.6370	\$ (7,071,289)	\$ (7,071,289)	\$ (18,646,990)	\$ -
	\$ (10,450,977)	June 30, 2017	4.7140	\$ (4,434,016)	\$ (2,217,008)	\$ (3,799,953)	\$ -
	\$ (266,109,860)			\$ (11,505,305)	\$ (61,102,705)	\$ (193,501,850)	\$ -
2. Assumption Changes	\$ (236,043,521)	June 30, 2019	4.3013	\$ -	\$ (54,877,251)	\$ (181,166,270)	\$ -
	\$ (273,118,328)	June 30, 2018	4.6370	\$ (58,899,790)	\$ (58,899,790)	\$ (155,318,748)	\$ -
	\$ -	June 30, 2017	4.7140	\$ -	\$ -	\$ -	\$ -
	\$ (509,161,849)			\$ (58,899,790)	\$ (113,777,041)	\$ (336,485,018)	\$ -
3. Difference Between Expected and Actual Investment Earnings	\$ 11,790,575	June 30, 2019	5.0000	\$ -	\$ 2,358,115	\$ -	\$ 9,432,460
	\$ (12,845,466)	June 30, 2018	5.0000	\$ (2,569,093)	\$ (2,569,093)	\$ (7,707,280)	\$ -
	\$ (49,058,870)	June 30, 2017	5.0000	\$ (19,623,548)	\$ (9,811,774)	\$ (19,623,548)	\$ -
	\$ (50,113,761)			\$ (22,192,641)	\$ (10,022,752)	\$ (27,330,828)	\$ 9,432,460
4. Total	\$ (825,385,470)			\$ (92,537,736)	\$ (184,902,498)	\$ (557,317,696)	\$ 9,432,460

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

Year Ending	Non-Investment Experience	Assumption Changes	Investment Experience	Deferred (Inflows)	Deferred Outflows	Net Deferred (Inflows)/Outflows
June 30, 2020	\$ (61,102,705)	\$ (113,777,041)	\$ (10,022,752)	\$ (187,260,613)	\$ 2,358,115	\$ (184,902,498)
June 30, 2021	\$ (60,468,642)	\$ (113,777,041)	\$ (10,022,752)	\$ (186,626,550)	\$ 2,358,115	\$ (184,268,435)
June 30, 2022	\$ (56,318,820)	\$ (92,396,419)	\$ (210,979)	\$ (151,284,333)	\$ 2,358,115	\$ (148,926,218)
June 30, 2023	\$ (15,611,683)	\$ (16,534,517)	\$ 2,358,115	\$ (32,146,200)	\$ 2,358,115	\$ (29,788,085)
Total	\$ (193,501,850)	\$ (336,485,018)	\$ (17,898,368)	\$ (557,317,696)	\$ 9,432,460	\$ (547,885,236)

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

Year Ending	Non-Investment Experience	Assumption Changes	Investment Experience
June 30, 2019	\$ (161,766,610)	\$ (122,266,480)	\$ 21,813,327

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	\$ 1,980,125,365	\$ 1,659,132,325	\$ 1,390,515,393

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

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	\$ 1,337,850,475	\$ 1,659,132,325	\$ 2,049,007,693

Reconciliation of Total OPEB Liability Between Valuation Dates

The preparation of dual actuarial OPEB valuations, both measured at June 30, 2019 created a variance from the total OPEB liability disclosed in RHBT's June 30, 2019 financial statements in comparison to the total OPEB liability in the GASB Statement No. 75 allocation schedules because of the differences in the actuarial valuation dates.

The following is a reconciliation between the total OPEB liability based on actuarial valuation as of June 30, 2017, measurement date June 30, 2019 and the actuarial valuation as of June 30, 2018, measurement date June 30, 2019.

Total OPEB liability as of June 30, 2019 ^a	\$3,030,762,254
Difference in Service Cost for fiscal year 2019, revised from projected rolled-forward to actual measured at June 30, 2019	(3,800,382)
Difference in Interest for fiscal year 2019, revised from projected rolled-forward to actual measured at June 30, 2019	(31,192,032)
Difference Between Expected and Actual Experience for fiscal year 2019, revised from projected rolled-forward to actual measured at June 30, 2019	(61,765,924)
Changes of Assumptions	(236,043,521)
Changes in benefit payments and administrative expenses for fiscal year 2019, revised from projected rolled-forward to actual measured at June 30, 2019	413
Projected loss due to expected versus actual benefit payments for fiscal year 2019, to actual measured at June 30, 2019	<u>52,832,517</u>
Total OPEB liability as of June 30, 2019 ^b	<u>\$2,750,793,325</u>

^a Based on actuarial valuation as of June 30, 2017, measurement date June 30, 2019.

^b Based on actuarial valuation as of June 30, 2018, measurement date June 30, 2019.

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

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be transferred until the Governor certifies to the Legislature that an independent actuarial study has determined that the unfunded liability of RHBT has been provided for in its entirety or July 1, 2037, whichever date is later. This funding is to the advantage of all RHBT contributing employers.

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

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

4. Opt-Out Employer Balance Reallocation

Certain employers that meet the Plan’s opt-out criteria are no longer required to make contributions to the Plan. These opt employers have no continuing involvement with the Plan. Accordingly, the amounts previously allocated to such employers for the net OPEB liability and related deferred inflows and outflows are reallocated to the remaining employers participating in the cost sharing plan. The Plan reallocates these balances to the remaining active employers based on their proportionate share of contributions made in the period of reallocation.

5. Subsequent Events

Subsequent to the OPEB valuation with a measurement date of June 30, 2019 a global pandemic was declared by the World Health Organization due to an outbreak and spread of the coronavirus COVID-19 virus. The pandemic is impacting local and national economies. The extent on the impact of the pandemic on the Plans operations and net OPEB liability is unknown and will depend on certain developments, including the duration and spread of the virus, impact on plan participants, employees and vendors, and governmental, regulatory and private sector responses. On March 10, 2020, PEIA issued a Policy for COVID-19 effective through September 30, 2020, which provides for certain COVID-19 related benefits and coverage. It also extended telemedicine, certain precertification requirements, dependent coverage and COBRA benefits. Certain benefits are further extended to the end of the COVID-19 emergency period.

This policy was not deemed to require re-measurement of the OPEB valuation. The OPEB valuation with a measurement date of June 30, 2019, does not reflect the recent and still developing impact of COVID-19, which is likely to influence healthcare claims experience, demographic experience and economic expectations. As these factors related to the pandemic develop, they could result in significant changes in assumptions for future valuations, which could result in significant changes to reported estimated net OPEB liability.

DHG