

AUDITED SCHEDULES OF EMPLOYER OTHER  
POSTEMPLOYMENT BENEFITS ALLOCATIONS AND  
OTHER POSTEMPLOYMENT BENEFITS AMOUNTS BY  
EMPLOYER

West Virginia Retiree Health Benefit Trust Fund  
Year Ended June 30, 2025  
With Report of Independent Auditors



The better the question.  
The better the answer.  
The better the world works.



Shape the future  
with confidence

West Virginia Retiree Health Benefit Trust Fund

Audited Schedules of Employer OPEB Allocations and  
OPEB Amounts by Employer

Year Ended June 30, 2025

**Contents**

Independent Auditors' Report.....	1
Schedule of Employer OPEB Allocations .....	4
Schedule of OPEB Amounts by Employer.....	28
Notes to the Schedules of Employer OPEB Allocations and OPEB Amounts by Employer.....	51



Ernst & Young LLP  
900 United Center  
500 Virginia Street East  
Charleston, WV 25301

Tel: +1 304 343 8971  
Fax: +1 304 357 5994  
ey.com

**Shape the future  
with confidence**

## Independent Auditors' Report

Finance Board  
West Virginia Retiree Health Benefit Trust Fund

### ***Opinions***

We have audited the schedule of employer Other Postemployment Benefit (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, 2025, and the related notes. We have also audited the total 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, 2025, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer 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, 2025, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of RHBT and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management 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, and for 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.



**Shape the future  
with confidence**

### *Auditors' Responsibility for the Audit of the Schedules*

Our objectives are to obtain reasonable assurance about whether the schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 RHBT's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about RHBT's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



**Shape the future  
with confidence**

*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, 2025, and our report thereon, dated October 15, 2025, expressed an unmodified opinion on those financial statements.

*Restrictions on Use*

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

*Ernst + Young LLP*

April 6, 2026

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808439911	16th Judicial Circuit Public Defender Corporation	\$ 2,380	0.003509621%
892703502	ABC Commission	36,275	0.053491541%
881000502	Accountancy, Board of	1,224	0.001804948%
858000001	Adjutant General	145,986	0.215275208%
881510002	Administration, Dept. of		0.000000000%
	Board of Risk and Insurance Management	9,183	0.013541535%
	Consolidated Public Retirement Board	35,793	0.052781462%
	Ethics Commission	1,542	0.002273881%
	Finance Division	11,526	0.016996595%
	General Services Division/Building Commission	50,593	0.074605999%
	Public Employees Grievance Board	3,236	0.004771905%
	Information Services And Communications	29,897	0.044087038%
	Office of Technology	70,160	0.103460100%
	Public Employees Insurance Agency	14,544	0.021446429%
	Division of Personnel	27,257	0.040194013%
	Prosecuting Attorneys Institute	1,643	0.002422818%
	Public Defender Services	17,029	0.025111489%
	Purchasing Division	19,874	0.029306813%
	Real Estate Division	7,336	0.010817892%
	Retiree Health Benefit Trust Fund	7,831	0.011548077%
	Secretary of Administration	1,389	0.002048262%
	Surplus Property	4,850	0.007151960%
	Travel Management		0.000000000%
	Travel Management - Aviation	2,497	0.003682153%
	Fleet Management	2,440	0.003598099%
867001902	Aeronautics Commission	-	0.000000000%
808019911	Aging & Family Services Of Mineral County	3,638	0.005364707%
851000001	Agriculture	171,281	0.252576158%
803018810	Anmoore, Town of	5,814	0.008573504%
837700501	Anthony Correctional Center	21,506	0.031713264%
885550902	Architects, Board of	408	0.000601649%
808869911	Armstrong Public Service District	-	0.000000000%
807009911	Association Of Co Officials	1,224	0.001804948%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803068810	Athens, City Of	4,080	0.006016494%
824000001	Attorney General	64,247	0.094741198%
815000001	Auditors Office	70,806	0.104413302%
800010005	Barbour Co Board Of Education	19,803	0.029201672%
802007709	Barbour Co Commission	13,464	0.019854430%
807269911	Barbour Co Health Department	2,414	0.003559759%
886460902	Bd of Exam Speech,Language Path & Audio	408	0.000601649%
802932911	Beckley Housing Authority	6,358	0.009375703%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	1,224	0.001804948%
809239911	Benedum Airport Authority	9,758	0.014389448%
800030005	Berkeley Co Board Of Education	194,443	0.286731071%
802928911	Berkeley Co. Farmland Protection Board	816	0.001203299%
896006625	Berkeley County Commission	116,408	0.171658828%
897186625	Berkeley County P.S.D.	41,304	0.060908153%
802629911	Berkeley Senior Services	3,910	0.005765807%
807279911	Berkeley-Morgan Co Board Of Health	9,019	0.013300344%
806729911	Big Bend PSD	1,054	0.001554261%
804839911	Bingamon PSD	408	0.000601649%
832401103	Blue Ridge Community & Technical College	55,766	0.082234500%
809739911	Bluefield Housing Authority	3,264	0.004813195%
804409911	Bluefield Sanitary Board	14,416	0.021258278%
832906503	Bluefield State College	85,745	0.126441559%
803328810	Bluefield, City of	45,045	0.066425012%
804439911	Bluwell Public Service District	3,774	0.005565257%
857300001	Board of Coal Mine Health & Safety	1,530	0.002256185%
885400901	Board of Examiners of Psychologists	408	0.000601649%
881311002	Board of Funeral Service Examiners	-	0.000000000%
891600002	Board of Medicine	5,032	0.007420342%
886760002	Board of Respiratory Care	408	0.000601649%
800050005	Boone Co Board Of Education	62,030	0.091471440%
802217709	Boone Co Commission	31,889	0.047024415%
807289911	Boone Co Health Department	1,224	0.001804948%
805149911	Boone Co Housing and Redevelopment Authority	2,856	0.004211546%
808959911	Boone Co Parks & Recreation Comm.	714	0.001052886%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805829911	Boone County Ambulance Authority	11,560	0.017046733%
806209911	Boone County Public Service District	2,210	0.003258934%
808769911	Boone-Madison Public Library	408	0.000601649%
806859911	Bradley Public Service District	1,870	0.002757560%
809359911	Branchland-Midkiff Public Service Dist	2,018	0.002975953%
800070005	Braxton Co Board Of Education	31,816	0.046916368%
807029911	Braxton Co Health Department	714	0.001052886%
807579911	Braxton Co Senior Citizens Center	2,856	0.004211546%
802037709	Braxton County Commission	22,882	0.033742503%
886109304	Bridgevalley Community And Technical College	71,569	0.105537354%
800090005	Brooke Co Board of Education	68,680	0.101277750%
897136625	Brooke Co Commission	173,251	0.255481269%
804739911	Brooke County Committee on Aging	816	0.001203299%
807309911	Brooke County Health Department	2,448	0.003609896%
808719911	Brooke County Public Library	816	0.001203299%
802549911	Buckhannon Housing Authority	2,040	0.003008247%
802838810	Buckhannon, City of	37,400	0.055151194%
808979911	Buffalo Creek Public Service District	6,971	0.010280271%
878621302	Bureau of Senior Services	9,502	0.014012621%
802519911	Burnsville Public Utility	816	0.001203299%
800110005	Cabell Co Board Of Education	197,550	0.291313354%
802618709	Cabell Co Comm	131,030	0.193220408%
807319911	Cabell Co Health Department	13,602	0.020057634%
896936625	Cabell Co. Comm. - Non-Par	-	0.000000000%
807939911	Cabell County Public Library	22,986	0.033895865%
800130005	Calhoun Co Board of Education	13,863	0.020442483%
802067709	Calhoun County Commission	6,664	0.009826940%
802589911	Camp Dawson Event Center	9,384	0.013837936%
804389911	Canaan Valley Public Service District	2,448	0.003609896%
806849911	Capon Bridge Public Library	408	0.000601649%
805008810	Capon Bridge, Inc. Town of	1,224	0.001804948%
805639911	Central Communication, Inc.	5,304	0.007821442%
805479911	Central Hampshire PSD	3,944	0.005815944%
802679911	Central WV Regional Airport Authority	21,556	0.031787143%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808519911	Central WV Transit Authority	13,022	0.019202643%
803749911	Century Volga Public Service District	2,040	0.003008247%
804589911	Charles Town Utility Board	12,841	0.018935941%
803418810	Charles Town, City of	10,574	0.015592747%
804419911	Charleston Convention & Visitors Bureau	2,448	0.003609896%
805609911	Charleston Housing	23,794	0.035087455%
807869911	Charleston Urban Renewal Authority	816	0.001203299%
802839810	Charleston, City of	261,902	0.386208769%
809859911	Chestnut Ridge Public Service District	1,632	0.002406598%
803098810	City of Barboursville	38,218	0.056357884%
896366625	City of Beckley	72,224	0.106503738%
803168810	City of Belmont	2,142	0.003158659%
897146625	City of Benwood	4,080	0.006016494%
804038810	City of Bridgeport	58,399	0.086116923%
896356625	City of Buckhannon	–	0.000000000%
896276625	City of Charleston	–	0.000000000%
896386625	City of Follansbee	41,808	0.061651367%
803708810	City of Franklin	3,502	0.005164157%
803728810	City Of Gary	2,509	0.003700498%
803778810	City of Glenville	1,224	0.001804948%
804848810	City of Grafton	15,266	0.022511715%
896226625	City of Huntington	931	0.001372881%
896446625	City of Kenova	–	0.000000000%
802836810	City of Kenova	14,178	0.020907316%
803108810	City of Keyser	10,676	0.015743159%
804148810	City of Madison	6,188	0.009125016%
897206625	City of Mannington	–	0.000000000%
896156625	City of Martinsburg	8,820	0.013006244%
804048810	City of Milton	8,772	0.012935462%
804318810	City of Montgomery	5,372	0.007921717%
804338810	City of Moorefield	12,172	0.017949207%
896436625	City of New Martinsville	111,423	0.164307793%
804498810	City of Paden City	5,236	0.007721167%
804518810	City of Parsons	4,624	0.006818693%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802820810	City of Pennsboro	3,026	0.004462233%
803148810	City of Petersburg	8,262	0.012183400%
804478810	City of Philippi	10,540	0.015542609%
803188810	City of Ravenswood	14,008	0.020656629%
803428810	City of Richwood	5,712	0.008423091%
804758810	City of Ripley	24,767	0.036521622%
804788810	City of Ronceverte	6,596	0.009726665%
804018810	City of Salem	7,242	0.010679277%
804868810	City of Shinnston	8,415	0.012408783%
804828810	City of Smithers	2,346	0.003459484%
896846625	City of South Charleston/Sanitary Board	1,197	0.001765133%
896836625	City of Summersville	1,995	0.002941889%
804998810	City of Thomas	5,273	0.007775493%
897096625	City of Weirton	150,118	0.221368634%
897106625	City of Weirton/Water Board	54,346	0.080140288%
896216625	City of Wellsburg	-	0.000000000%
803128810	City of White Sulphur Springs	13,396	0.019754155%
805248810	City of Williamstown	8,500	0.012534362%
800100005	Clarksburg Classical Academy	(1,880)	-0.002772306%
809669911	Clarksburg Harrison Reg Housing Authority	10,438	0.015392197%
805979911	Clarksburg Water Board	13,736	0.020255529%
804028810	Clarksburg, City of	79,031	0.116541447%
808239911	Clarksburg-Harrison Public Library	3,842	0.005665532%
800150005	Clay Co Board of Education	19,839	0.029255732%
807339911	Clay Co Health Department	3,672	0.005414844%
802077709	Clay County Commission	8,466	0.012484225%
897236625	Claywood Park PSD	9,756	0.014386499%
809099911	Coalfield Comm. Action Partnership, Inc.	31,144	0.045925903%
803270001	Commerce, Office Of Secretary, Dept. of	13,702	0.020205392%
808279911	Committee on Aging For Randolph County Inc.	4,182	0.006166906%
809479911	Community Action of South	47,192	0.069590779%
832502103	Concord College	150,538	0.221988067%
802499911	Concord University Research & Dev. Corporation	3,774	0.005565257%
807739911	Cool Ridge Flat Top PSD	1,224	0.001804948%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
837701801	Corrections/Salem Corrections, Dept. of	48,800	0.071961381%
837702101	Corrections/St. Marys Corrections, Dept. of	75,907	0.111934981%
806899911	Cottageville Public Service District	1,972	0.002907972%
807119911	Council of The Southern Mts	2,040	0.003008247%
805439911	County Commissioners' Association of WV	816	0.001203299%
811200001	Courthouse Facilities Imp	408	0.000601649%
805689911	Cowen Public Library	-	0.000000000%
809139911	Cowen Public Service District	3,434	0.005063882%
806939911	Crab Orchard-Mac Arthur PSD	3,808	0.005615394%
808389911	Craft Memorial Library	2,040	0.003008247%
806429911	Craigsville Public Library	-	0.000000000%
809699911	Craigsville Public Service District	4,896	0.007219793%
802810911	Crum Public Service District	816	0.001203299%
835100001	Culture And History	43,069	0.063510788%
806619911	Danese Public Service District	1,224	0.001804948%
836600001	DCR-ACADEMY	6,120	0.009024741%
836700001	DCR-BECKLEY CORRECTIONAL CENTER	12,070	0.017798794%
867700001	DCR-CENTRAL OFFICE-DOC-8301	2,380	0.003509621%
868000001	DCR-CENTRAL OFFICE-JS-841	6,902	0.010177902%
867900001	DCR-CENTRAL OFFICE-RJA-ADAD	2,856	0.004211546%
867800001	DCR-CENTRAL OFFICE-RJA-ADMN	8,874	0.013085874%
866500001	DCR-CENTRAL REGIONAL JAIL	31,144	0.045925903%
836900001	DCR-CHARLESTON CORRECTIONAL CENTER	15,504	0.022862677%
836100001	DCR-CHICK BUCKBEE JUVENILE CENTER	13,634	0.020105117%
836110001	DCR-CORRECTIONAL INDUSTRIES	8,806	0.012985599%
876500001	DCR-DONALD KUHN JUVENILE CENTER	29,036	0.042817381%
886500001	DCR-EASTERN REGIONAL JAIL	25,500	0.037603087%
836120001	DCR-GENE SPADARO JUVENILE CENTER	12,546	0.018500719%
896500001	DCR-INVESTIGATORS	5,338	0.007871579%
836130001	DCR-K-9	6,528	0.009626390%
836140001	DCR-LORRIE YEAGER JUVENILE CENTER	15,368	0.022662127%
816500001	DCR-NORTH CENTRAL REGIONAL JAIL	32,572	0.048031676%
826500001	DCR-NORTHERN REGIONAL JAIL	27,057	0.039898438%
836200001	DCR-PARKERSBURG CORRECTIONAL CENTER	30,770	0.045374391%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
836300001	DCR-PAROLE SERVICES	28,254	0.041664220%
836400001	DCR-POTOMAC HIGHLANDS REGIONAL JAIL	14,649	0.021601218%
836150001	DCR-ROBERT SHELL JUVENILE CENTER	14,586	0.021508966%
837000001	DCR-RUBENSTEIN JUVENILE CENTER	25,534	0.037653224%
836160001	DCR-SAM PERDUE JUVENILE CENTER	15,674	0.023113364%
837100001	DCR-SOUTH CENTRAL REGIONAL JAIL	32,980	0.048633325%
837200001	DCR-SOUTHERN REGIONAL JAIL	32,912	0.048533050%
837300001	DCR-SOUTHWESTERN REGIONAL JAIL	35,190	0.051892260%
868100001	DCR-SPECIAL SERVICES-8386	19,482	0.028728758%
836170001	DCR-TIGER MORTON JUVENILE CENTER	15,028	0.022160752%
837400001	DCR-TYGART VALLEY REGIONAL JAIL	29,410	0.043368893%
836180001	DCR-VICKI DOUGLAS JUVENILE CENTER	11,798	0.017397695%
837500001	DCR-WESTERN REGIONAL JAIL	30,770	0.045374391%
837600001	DCR-YOUTH REPORTING CENTERS	29,240	0.043118206%
881021502	Dental Examiners, Board of	816	0.001203299%
836500001	Department of Corrections	18,119	0.026719146%
828600001	Department of Education	242,478	0.357565967%
867001602	Department of Highways	2,269,712	3.346986979%
845000001	Department of Labor	24,039	0.035448238%
891700001	Department of Health Facilities	5,474	0.008072129%
837704001	Dept. of Corrections/Denmar Facility	29,311	0.043222669%
812102101	Development Office	46,331	0.068321122%
836510001	Division of Corrections and Rehabilitation	7,821	0.011532852%
879572602	Division of Administrative Service	31,552	0.046527553%
883952702	Division of Financial Institution	12,585	0.018558908%
853543001	Division of Protective Services	18,490	0.027265924%
885460602	Division of Tourism	18,098	0.026687220%
800170005	Doddridge Co Board Of Education	33,853	0.049920147%
802087709	Doddridge Co Commission	29,206	0.043068069%
807349911	Doddridge County Health Department	2,040	0.003008247%
806279911	Doddridge County Public Library	1,224	0.001804948%
867001503	DOT Office of Administrative Hearings	910	0.001341914%
809319911	Dunbar Housing Authority	1,802	0.002657285%
800329911	Dunbar Sanitary Board	4,862	0.007169655%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803048810	Dunbar, City of	27,367	0.040355987%
897246625	East Ridge Health Services	17,640	0.026012488%
800841005	Eastern Panhandle Instructional Cooperative	51,370	0.075751787%
804359911	Eastern Panhandle Regional PDC Region 9	2,312	0.003409347%
830700103	Eastern WV Community & Technical College	13,086	0.019297137%
812112201	Economic Development Authority	12,386	0.018264719%
829100001	Educational Broadcasting	29,276	0.043170703%
805089911	Elk Valley Public Service District	2,482	0.003660034%
803598810	Elkins, City of	42,640	0.062878702%
805839911	Elkins-Randolph Co. Airport Authority	816	0.001203299%
806599911	Emergency Services Authority/Raleigh	11,711	0.017268930%
805469911	Enlarged Hepzibah PSD	2,006	0.002958109%
847750001	Environmental Protection, Department of	372,289	0.548988667%
856403501	Environmental Quality Board	816	0.001203299%
883702502	Examiners In Counseling, Board of	816	0.001203299%
881105502	Examiners/Registered Nurses, Board of	5,235	0.007719899%
804699911	Fairmont - Morgantown Housing Authority	4,216	0.006217044%
832101103	Fairmont State University	234,906	0.346400180%
803618816	Fairmont, City of	55,692	0.082125141%
808509911	Fairmont-Marion Co Transit Authority	10,302	0.015191647%
800190005	Fayette Co Board Of Education	69,062	0.101840425%
807359911	Fayette Co Health Department	4,469	0.006589889%
802097709	Fayette County Commission	51,332	0.075695869%
808229911	Fayette County Public Library	4,148	0.006116769%
861700001	Fire Commission	19,408	0.028619606%
802923911	Five Rivers Public Library	748	0.001103024%
809579911	Flatwoods-Canoe Run Public Service Dist	7,791	0.011489380%
830850001	Forestry, Division of	40,303	0.059431782%
805029911	Gauley River Public Service District	952	0.001403849%
852000901	Geological Survey	13,085	0.019294896%
809199911	Gilmer Co Ambulance Service	2,210	0.003258934%
800210005	Gilmer Co Board Of Education	8,581	0.012653394%
807369911	Gilmer Co Health Department	816	0.001203299%
802107709	Gilmer County Commission	12,005	0.017702678%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805489911	Gilmer County Senior Center	2,040	0.003008247%
832200003	Glennville State College	97,772	0.144177165%
804349911	Glennville Utility	4,590	0.006768556%
812000001	Governors Office	15,150	0.022340628%
804969911	Grandview Doolin PSD	1,190	0.001754811%
800230005	Grant Co Board of Education	27,576	0.040664538%
802587709	Grant Co Commission	26,469	0.039031532%
807049911	Grant County Commission on Aging	7,174	0.010579002%
807379911	Grant County Health Department	5,205	0.007675218%
804479911	Grant County Housing Authority	1,224	0.001804948%
804509911	Grant County Public Service District	3,230	0.004763058%
897156625	Greater Huntington Parks	19,867	0.029296491%
802689911	Greater Paw Paw Sanitary District	1,224	0.001804948%
896866625	Green Acres Reg. Center	32,791	0.048354620%
800250005	Greenbrier Co Board of Education	67,575	0.099648180%
805429911	Greenbrier Co C.V.B.	2,040	0.003008247%
802127709	Greenbrier Co Commission	45,123	0.066539827%
807389911	Greenbrier Co Health Department	5,304	0.007821442%
808949911	Greenbrier Co Solid Waste Authority	5,134	0.007570755%
807089911	Greenbrier Co. Public Service Dist. #2	4,386	0.006467731%
809189911	Greenbrier PSD	2,925	0.004313826%
808039911	Greenbrier Valley Airport	5,134	0.007570755%
808319911	Greenbrier Valley Soil Conservation Dist.	306	0.000451237%
804959911	Hamlin Public Service District	816	0.001203299%
800270005	Hampshire Co Board of Education	35,776	0.052756408%
807399911	Hampshire Co Health Dept	2,448	0.003609896%
805849911	Hampshire Co. Development Authority	816	0.001203299%
802137709	Hampshire County Commission	43,728	0.064482068%
804649911	Hampshire County Committee	1,224	0.001804948%
804829911	Hampshire County Public Library	816	0.001203299%
809509911	Hamrick Public Service District	1,632	0.002406598%
800290005	Hancock Co Board of Education	75,590	0.111467449%
802924911	Hancock Co PSD	816	0.001203299%
809589911	Hancock Co Sheltered Workshop	3,944	0.005815944%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802147709	Hancock County Commission	33,925	0.050026616%
807409911	Hancock County Health Department	1,224	0.001804948%
800310005	Hardy Co Board of Education	21,867	0.032246343%
804669911	Hardy Co Committee on Agency, Inc	2,244	0.003309072%
807419911	Hardy Co Health Department	2,346	0.003459484%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	3,128	0.004612645%
802157709	Hardy County Commission	27,064	0.039909409%
805169911	Hardy County Public Service District	3,434	0.005063882%
807069911	Hardy County Rural Development Authority	816	0.001203299%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	306	0.000451237%
800330005	Harrison Co Board of Education	171,189	0.252440094%
802167709	Harrison County Commission	99,260	0.146371858%
807429911	Harrison County Health Department	3,910	0.005765807%
806699911	Harrison County Solid Was	-	0.000000000%
805099911	Hatfield-Mccoy Regional Recreation Authority	11,288	0.016645633%
885640802	Health Care Authority	9,307	0.013723976%
840000001	Health Department	321,271	0.473755538%
827851203	Higher Education Policy Commission	40,255	0.059361250%
803928810	Hinton, City of	7,412	0.010929964%
813000102	Homeland Security - Emergency Management	29,726	0.043835570%
843000001	Hopemont State Hospital	35,894	0.052930813%
810200601	House of Delegates	14,819	0.021852319%
899999911	House of Delegates	4,046	0.005966356%
808899911	Housing Authority of City of Keyser	2,040	0.003008247%
805789911	Housing Authority, City of Spencer	1,632	0.002406598%
808576625	Housing Development Fund	71,690	0.105716286%
859800001	Human Rights Commission	6,742	0.009941961%
891500002	Human Services, Dept. of	1,325,292	1.954316629%
897276625	Huntington Sanitary Board	8,820	0.013006244%
802931911	Huntington Water Quality Board	35,326	0.052092809%
806169911	Huntington WV Housing Authority	6,401	0.009439628%
806399911	Huntington/Cabell/Wayne Animal Shelter	3,672	0.005414844%
896286625	Hurricane Water & Sewer	46,944	0.069225071%
837700901	Huttonsville Correctional Center	90,442	0.133368799%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804612911	Huttonsville PSD	4,148	0.006116769%
880143502	Insurance Commission	81,372	0.119994178%
841800501	Jackie Withrow Hospital	38,363	0.056571263%
800350005	Jackson Co Board of Education	121,039	0.178487991%
809629911	Jackson Co Public Library	1,972	0.002907972%
802177709	Jackson County Commission	45,764	0.067485006%
802569911	Jackson County Development Authority	816	0.001203299%
807439911	Jackson County Health Department	850	0.001253436%
800370005	Jefferson Co Board of Education	76,647	0.113025588%
808729911	Jefferson Co Parks & Recreation Comm	2,584	0.003810446%
896046625	Jefferson County Commission	98,697	0.145541641%
807449911	Jefferson County Health Department	5,372	0.007921717%
842500001	John Manchin Sr. Health Care	19,563	0.028847525%
810300001	Joint Comm on Govt & Finance	35,517	0.052374641%
879571602	Justice & Community Service	–	0.000000000%
800390206	Kan Co Public Library/Kan Co Boe	43,067	0.063508428%
806649911	Kan Valley Senior Services Inc	10,166	0.014991097%
805959911	Kanawha Co Ambulance Authority	69,021	0.101781115%
800390005	Kanawha Co Board of Education	388,919	0.573511483%
804369911	Kanawha Co Parks & Recreation	7,990	0.011782300%
896056625	Kanawha County Commission	–	0.000000000%
802620709	Kanawha County Commission	173,536	0.255901539%
807909911	Kanawha Falls Public Service District	3,094	0.004562508%
806719911	Kanawha Public Service District	3,672	0.005414844%
808489911	Kanawha Valley Transit Authority	59,398	0.087590123%
807459911	Kanawha/Charleston Health Department	11,523	0.016991758%
807889911	Keyser-Mineral County Library	408	0.000601649%
809599911	Kingwood Parks & Recreation Board	612	0.000902474%
806289911	Kingwood Sanitary Sewer Works	2,720	0.004010996%
809569911	Kingwood Water Works	3,468	0.005114020%
803318810	Kingwood, City of	7,038	0.010378452%
808409911	Kyova Interstate Planning Commission	2,856	0.004211546%
842310001	Lakin Correctional Facility	48,299	0.071222547%
842300001	Lakin State Hospital	45,798	0.067534539%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804269911	Lavalette Public Service District	4,590	0.006768556%
809389911	Leadsville P.S.D.	2,037	0.003003735%
800410005	Lewis Co Board of Education	101,907	0.150275412%
802597709	Lewis County Commission	30,498	0.044973292%
807469911	Lewis County Health Department	2,074	0.003058384%
896236625	Lewisburg, City of	71,348	0.105211962%
835000001	Library Commission	11,566	0.017054961%
800430005	Lincoln Co Board of Education	43,194	0.063694497%
802017709	Lincoln Co Commission	11,866	0.017497970%
807479911	Lincoln Co Health Dept.	1,122	0.001654536%
806969911	Lincoln Co Public Service District	2,584	0.003810446%
800450005	Logan Co Board Of Education	62,760	0.092547404%
802227709	Logan Co Commission	48,167	0.071028279%
807489911	Logan Co Health Department	1,768	0.002607147%
809839911	Logan Co PSD	13,498	0.019904567%
809779911	Louis Bennett Memorial Library	408	0.000601649%
804309911	Lubeck Public Service District	7,072	0.010428589%
809949911	Malden Public Service District	3,162	0.004662783%
800490005	Marion Co Board of Education	117,806	0.173720465%
802237709	Marion Co Commission	62,152	0.091651257%
809089911	Marion Co Parks & Recreation Comm	5,406	0.007971854%
809499911	Marion Co Public Library	6,202	0.009145661%
807499911	Marion County Health Department	1,870	0.002757560%
802922911	Marlinton Vol. Fire Department	408	0.000601649%
803218810	Marmet, City of	4,828	0.007119518%
800510005	Marshall Co Board of Education	137,817	0.203228669%
807989911	Marshall Co Public Service	1,224	0.001804948%
896906625	Marshall County Commission	15,910	0.023461377%
896916625	Marshall County Health Dept.	1,596	0.002353511%
804899911	Marshall Univ Research Corp	97,410	0.143643791%
828401503	Marshall University	900,114	1.327335651%
883940101	Martinsburg Correctional Center	18,846	0.027790996%
897456625	Martinsburg Public Library	2,040	0.003008247%
897076625	Mary H Weir Public Library	1,360	0.002005498%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800530005	Mason Co Board of Education	67,738	0.099889134%
802027709	Mason County Commission	31,620	0.046627827%
804499911	Mason County Emergency Ambulance Service Authority	–	0.000000000%
807519911	Mason County Health Department	4,985	0.007351212%
805019911	Mason County Public Service District	6,698	0.009877077%
800470005	McDowell Co Board of Education	45,008	0.066370274%
802257709	McDowell County Commission	20,783	0.030647017%
807529911	McDowell County Health Department	408	0.000601649%
804988810	McMechen, City of	4,522	0.006668281%
880790602	Medical Imaging Board	408	0.000601649%
809999911	Mercer Co Airport Authority	1,564	0.002306323%
800550005	Mercer Co Board Of Education	86,732	0.127898273%
802277709	Mercer Co Comm/Verlin T. Moye	59,272	0.087404969%
807539911	Mercer Co Health Dept.	3,366	0.004963607%
805989911	Mercer Co. Solid Waste Authority	2,788	0.004111271%
804249911	Mercer County Communications Center	7,650	0.011280926%
809719911	Midland Public Service District	3,196	0.004712920%
805409911	Mid-Ohio Valley Health Department	26,306	0.038791167%
805799911	Mid-Ohio Valley Regional Airport	4,624	0.006818693%
809339911	Mid-Ohio Valley Transit Authority	13,294	0.019603743%
842200001	Mildred Mitchell-Bateman Hospital	99,584	0.146849240%
853542501	Military Affairs & Public Safety	9,384	0.013837936%
800570005	Mineral Co Board of Education	46,010	0.067847146%
807549911	Mineral Co Health Dept	2,671	0.003938503%
802287709	Mineral County Commission	30,464	0.044923154%
808069911	Mineral Wells Public Service District	2,448	0.003609896%
800590005	Mingo Co Board of Education	76,529	0.112851995%
807559911	Mingo Co Health Dept.	3,400	0.005013745%
802557709	Mingo County Commission	24,820	0.036600338%
804989911	Mingo County Redevelopment	1,224	0.001804948%
800610005	Monongalia Co Board of Education	142,104	0.209550515%
806369911	Monongalia Co Health Dept.	32,589	0.048056214%
897016625	Monongalia County Commission	193,018	0.284630297%
896536625	Monongalia General Hospital	–	0.000000000%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800630005	Monroe Co Board Of Education	35,746	0.052711830%
802621709	Monroe County Commission	16,762	0.024717762%
808749911	Monroe County Health Center	23,222	0.034243878%
805709911	Monroe County Public Library	408	0.000601649%
800650005	Morgan Co Board Of Education	35,860	0.052879746%
802617709	Morgan County Commission	23,818	0.035122522%
804299911	Morgantown Monongalia MPO	1,224	0.001804948%
802934911	Morgantown Utility Board	51,408	0.075807823%
867101702	Motor Vehicles	249,661	0.368158402%
807039911	Moundsville-Marshall County Public Library	2,210	0.003258934%
802700910	Mount Hope, City of	3,570	0.005264432%
800842005	Mountain State Educational Services Cooperative	68,477	0.100978356%
808639911	Mountain Transit Authority	4,012	0.005916219%
828401403	Mountwest Community & Technical College	59,815	0.088204454%
808889911	MOVRC	4,454	0.006568006%
806679911	Mt Hope Housing Authority	2,448	0.003609896%
837701701	Mt Olive Correctional Facility	90,794	0.133886955%
806639911	Mt Top Public Service District	1,593	0.002349618%
804908810	Mullens, City of	1,564	0.002306323%
883400002	Municipal Bond Commission	1,258	0.001855086%
877650002	National Coal Heritage Area Authority	782	0.001153161%
883000002	Natural Resources	427,695	0.630692742%
808839911	Nettie Levisay PSD	2,006	0.002958109%
832906403	New River Comm. & Tech.	40,857	0.060248491%
807219911	New River Gorge Regional Development Authority	4,760	0.007019243%
802639911	New River Transit Authority	1,632	0.002406598%
800670005	Nicholas Co Board of Education	74,423	0.109745729%
802337709	Nicholas County Commission	31,855	0.046973732%
807599911	Nicholas County Health Department	3,997	0.005893687%
804428810	Nitro, City of	36,225	0.053418561%
806919911	NO. Jackson Co. Public Service	1,632	0.002406598%
807929911	North Beckley Public Service District	4,918	0.007252441%
808479911	North Central Community Action Association	35,326	0.052092809%
837701601	Northern Correctional Facility	38,798	0.057213377%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802529911	Northern Panhandle Community Criminal Justice Board	6,290	0.009275428%
802925911	Northern Wayne Co PSD	2,618	0.003860584%
806309911	Norton-Harding-Jimtown PSD	1,632	0.002406598%
804458810	Oak Hill, City of	26,505	0.039085268%
806419911	Oakvale Road Public Service District	1,224	0.001804948%
885310901	Occupational Therapy, Board of	408	0.000601649%
847200001	Off of Miners Health, Safety & Training	39,930	0.058881597%
891700002	Office of Inspector General	1,666	0.002456735%
800690005	Ohio Co Board of Education	107,932	0.159160034%
896976625	Ohio Co Commission	126,652	0.186764710%
837707501	Ohio Co Correctional Center	8,534	0.012584500%
896606625	Ohio County Public Library	20,376	0.030047078%
896746625	Ohio Public Service District	4,870	0.007181452%
896896625	Ohio Valley Reg Transit Authority	8,820	0.013006244%
880973502	Oil And Gas Conservation	3,936	0.005804147%
858000501	Optometry, Board of	–	0.000000000%
881095002	Osteopathy, Board of	1,224	0.001804948%
806989911	Page-Kincaid Public Service	408	0.000601649%
808159911	Parkersburg & Wood Co Library	8,092	0.011932713%
804459911	Parkersburg Housing Authority	6,936	0.010228040%
805419911	Parkersburg Utility Board	26,894	0.039658722%
804578810	Parkersburg, City of	80,886	0.119276991%
800710005	Pendleton Co Board of Education	28,164	0.041531444%
807619911	Pendleton Co Health Department	952	0.001403849%
802357725	Pendleton County Commission	33,192	0.048945947%
807979911	Pendleton Senior & Family	1,292	0.001905223%
881053002	Pharmacy, Board of	5,474	0.008072129%
884900602	Physical Therapy, Board of	816	0.001203299%
804749911	Piedmont Housing Authority	1,632	0.002406598%
832102103	Pierpont Community & Technical College	34,071	0.050241808%
804659911	Pleasant Valley Public Service District	1,224	0.001804948%
800730005	Pleasants Co Board of Education	29,343	0.043269946%
802367709	Pleasants County Commission	16,320	0.024065975%
806029911	Pleasants County Public Library	–	0.000000000%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800750005	Pocahontas Co Board of Education	7,388	0.010893865%
807639911	Pocahontas Co Health Department	1,632	0.002406598%
802377709	Pocahontas County Commission	28,424	0.041914907%
808539911	Pocahontas County PSD	4,692	0.006918968%
807159911	Pocahontas Memorial Hospital	59,910	0.088345518%
808259911	Point Pleasant Housing Authority	2,856	0.004211546%
808939911	Potomac Highlands Support	2,720	0.004010996%
808249911	Potomac Valley Transit Authority	10,982	0.016194396%
896646625	Pretera Center For Mental Health Services	27,180	0.040080466%
800770005	Preston Co Board of Education	63,143	0.093112955%
802567709	Preston Co Commission	27,404	0.040410784%
807649911	Preston County Health Dept.	1,632	0.002406598%
808049911	Preston County Senior Citizens Inc.	2,142	0.003158659%
897326625	Preston Memorial Hospital	-	0.000000000%
806979911	Pride Community Services, Inc.	15,470	0.022812539%
806579911	Princeton Sanitary Board	8,624	0.012717438%
804648810	Princeton, City of	29,285	0.043184564%
881032002	Professional Surveyors, WV Board of	408	0.000601649%
837701301	Pruntytown Correctional Center	52,088	0.076810277%
804628810	Pt Pleasant, City of	18,258	0.026923810%
805379911	Public Defender 10th Judicial Circuit	5,610	0.008272679%
805809911	Public Defender 11th Judicial Circuit	2,754	0.004061133%
805079911	Public Defender 12th Judicial Circuit	2,958	0.004361958%
806009911	Public Defender Corp 18th Judicial	1,462	0.002155910%
805879911	Public Defender Corp 1st Judicial Cir.	4,862	0.007169655%
806039911	Public Defender Corp 25th Judicial	3,638	0.005364707%
805889911	Public Defender Corp 2nd Judicial Cir	2,754	0.004061133%
802680911	Public Defender Corp 4th Circuit	5,950	0.008774054%
804929911	Public Defender Corp 6th & 24th Judicial	6,358	0.009375703%
804610911	Public Defender Corp 8th Judicial District	2,346	0.003459484%
809149911	Public Defender Corp Fifth Judicial	4,726	0.006969105%
806819911	Public Defender Corp. 23R	7,650	0.011280926%
804609911	Public Defender Corp. 9th	4,522	0.006668281%
807569911	Public Defender Corp/15th Judicial	4,420	0.006517868%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806909911	Public Defender Corp/30th Jud Circuit	2,584	0.003810446%
808269911	Public Defender/7th Judicial Circuit	2,142	0.003158659%
808379911	Public Defender-13th Circuit	12,410	0.018300169%
857000001	Public Safety	367,069	0.541290858%
882800002	Public Service Commission	89,780	0.132391650%
879831702	Public Transit	2,244	0.003309072%
800790005	Putnam Co Board of Education	121,438	0.179075616%
809369911	Putnam Co Development Authority	–	0.000000000%
807659911	Putnam Co Health Dept	2,040	0.003008247%
808799911	Putnam Co Solid Waste Authority	408	0.000601649%
806949911	Putnam Co. Aging Program	9,452	0.013938211%
808469911	Putnam Co. Fire Service	374	0.000551512%
802397709	Putnam County Commission	77,083	0.113669501%
808699911	Putnam County Parks & Recreation Comm	1,054	0.001554261%
806839911	Putnam Public Service District	15,572	0.022962952%
880830002	Racing Commission	10,405	0.015342797%
856901401	Railroad Maintenance Authority	5,245	0.007734203%
804678810	Rainelle, Town of	1,632	0.002406598%
800810005	Raleigh Co Board of Education	123,394	0.181961100%
809459911	Raleigh Co PSD	5,916	0.008723916%
804719911	Raleigh Co Recreation Authority	2,788	0.004111271%
807109911	Raleigh Co Solid Waste Authority	19,559	0.028841626%
802327709	Raleigh County Commission	78,064	0.115115583%
807669911	Raleigh County Health Department	5,304	0.007821442%
804429911	Raleigh County Housing Authority	5,542	0.008172404%
808929911	Raleigh County Memorial Airport	3,604	0.005314570%
807999911	Raleigh County Public Library	9,039	0.013328952%
800830005	Randolph Co Board Of Education	38,048	0.056106194%
809279911	Randolph Co Emergency Ambulance Squad	17,099	0.025214477%
807679911	Randolph Co Health Department	8,525	0.012570815%
802417709	Randolph County Commission	37,740	0.055652568%
806829911	Randolph County Housing Authority	6,970	0.010278177%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	1,224	0.001804948%
885571602	Real Estate Appraiser/Lic Cert Board	714	0.001052886%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
880100002	Real Estate Commission	2,448	0.003609896%
804469911	Red Sulphur Public Service District	2,822	0.004161408%
880500702	Reg Jail & Correctional Fac Authority	11,148	0.016439716%
804629911	Region 1 Workforce Invest	2,955	0.004357210%
808709911	Region 2 Planning/Development Council	2,142	0.003158659%
808569911	Region 4 Planning/Development Authority	3,604	0.005314570%
808369911	Region 7 Planning/Development Council	2,992	0.004412095%
808289911	Region 8 Planning/Development Council	1,746	0.002574470%
808299911	Region 8 Solid Waste Authority	3,230	0.004763058%
809689911	Region I Planning & Development Council	4,624	0.006818693%
808219911	Regional Intergovernmental Council	2,890	0.004261683%
844050001	Rehabilitation Services, Division of	178,961	0.263900939%
802559911	Ripley Convention & Visitors Bureau	–	0.000000000%
800850005	Ritchie Co Board of Education	40,770	0.060120818%
802659911	Ritchie Co Economic Development Authority	408	0.000601649%
805159911	Ritchie Co. Ambulance Authority, Inc.	8,602	0.012684775%
802427709	Ritchie County Commission	12,478	0.018400444%
806959911	Ritchie County Public Library	2,210	0.003258934%
804768810	Rivesville, Town of	816	0.001203299%
800870005	Roane Co Board of Education	35,341	0.052114929%
807079911	Roane Co Public Library	1,224	0.001804948%
808689911	Roane Co. Committee on Aging, Inc.	1,632	0.002406598%
802437709	Roane County Commission	15,907	0.023457484%
805539911	Robert C Byrd Clinic	23,766	0.035046077%
804529911	Romney Public Housing Authority	1,224	0.001804948%
804948810	Romney, City of	7,038	0.010378452%
804718810	Saint Albans, City of	47,894	0.070625749%
896506625	Sanitary Board of Charleston	–	0.000000000%
804615911	Sanitary Board of Charleston	26,214	0.038655973%
839590001	School Building Authority	3,264	0.004813195%
828101403	School of Osteopathic Medicine	128,597	0.189633590%
893020002	Secondary Schools Activities Comm.	1,666	0.002456735%
825000001	Secretary of State	20,079	0.029609821%
810100001	Senate	19,100	0.028164977%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
899999802	Senate	3,366	0.004963607%
807179911	Shady Spring PSD	4,454	0.006568006%
832401003	Shepherd University	148,049	0.218317431%
804858810	Shepherdstown, Town of	11,560	0.017046733%
808609911	Short Line Public Service District	816	0.001203299%
806539911	Sissonville Public Service District	2,414	0.003559759%
804878810	Sistersville, City of	2,754	0.004061133%
805919911	So Highlands Comm. Mental	86,054	0.126897883%
809619911	So Jackson Co Public Service District	2,788	0.004111271%
804449911	South Charleston Housing Authority	1,870	0.002757560%
808009911	South Charleston Library Board	3,264	0.004813195%
800840005	Southern Education Services	21,284	0.031386043%
809179911	Southern Soil Conservation District	1,224	0.001804948%
806499911	Southwestern Water District	2,040	0.003008247%
804928810	Spencer, City of	7,820	0.011531613%
805909911	St Albans Municipal Water Board	16,943	0.024985069%
802810810	St. Marys, City of	6,256	0.009225291%
802699910	Star City, Town of	6,630	0.009776803%
808879911	State Bar Association	11,414	0.016830965%
802921911	Stevens Correctional Center	33,524	0.049435525%
804958810	Stonewood City of	3,987	0.005879884%
809009911	Sugar Creek PSD	68	0.000100275%
800890005	Summers Co Board of Education	15,296	0.022556484%
807709911	Summers Co Health Department	-	0.000000000%
802447709	Summers County Commission	16,626	0.024517212%
805679911	Summers County Public Library	1,190	0.001754811%
807229911	Sun Valley Public Service District	3,264	0.004813195%
811100001	Supreme Court / Judicial	599,118	0.883477752%
818000001	Tax Dept	199,754	0.294562939%
818010001	Tax Dept - Budget Office	3,060	0.004512370%
800910005	Taylor Co Board of Education	41,482	0.061171286%
802457709	Taylor Co Commission	18,258	0.026923810%
807719911	Taylor Co Health Dept.	2,244	0.003309072%
804289911	Taylor Co PSD	2,448	0.003609896%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805129911	Taylor County Public Library	1,088	0.001604398%
802669911	The Housing Authority of The County of Jackson	2,652	0.003910721%
802920911	Tomlinson PSD	408	0.000601649%
803058810	Town of Ansted	2,210	0.003258934%
805368810	Town of Bath	3,706	0.005464982%
803158810	Town of Belle	2,380	0.003509621%
805438810	Town of Beverly	3,604	0.005314570%
802821810	Town of Chapmanville	5,678	0.008372954%
803458810	Town of Clay	850	0.001253436%
897166625	Town of Davis	7,272	0.010723516%
803568810	Town of Eleanor	1,870	0.002757560%
805088810	Town of Fairview	–	0.000000000%
804488810	Town of Fayetteville	10,336	0.015241784%
803248810	Town of Gauley Bridge	816	0.001203299%
803768810	Town of Glendale	18,729	0.027617978%
803808810	Town of Grant Town	–	0.000000000%
803798810	Town of Grantsville	5,307	0.007825630%
804508810	Town of Hamlin	1,870	0.002757560%
803698810	Town of Harpers Ferry	4,386	0.006467731%
804178810	Town of Marlinton	2,618	0.003860584%
802822810	Town of Middlebourne	3,264	0.004813195%
804308810	Town of Monongah	3,094	0.004562508%
804738810	Town of New Haven	1,666	0.002456735%
804548810	Town of Nutter Fort	7,752	0.011431338%
802824810	Town of Paw Paw	680	0.001002749%
804898810	Town of Pineville	3,536	0.005214295%
805038810	Town of Union	1,564	0.002306323%
803298810	Town of Wardensville	1,088	0.001604398%
805138810	Town of West Hamlin	2,926	0.004314136%
805188810	Town of West Union	3,842	0.005665532%
803228810	Town of Winfield	3,196	0.004712920%
816000001	Treasurer of State's Office	56,496	0.083310214%
806019911	Tri River Transit	5,440	0.008021992%
802927911	Tri-State Airport Authority	6,766	0.009977352%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806929911	Tri-State Transit Authority	22,168	0.032689617%
800930005	Tucker Co Board of Education	13,641	0.020115734%
807729911	Tucker Co Health Dept.	1,224	0.001804948%
808119911	Tucker Co. Solid Waste Authority	5,270	0.007771305%
802467709	Tucker County Commission	19,550	0.028829033%
804519911	Tucker County Development Authority	408	0.000601649%
805579911	Tug River Health Association	22,950	0.033842778%
800950005	Tyler Co Board of Education	82,635	0.121856445%
802477709	Tyler County Commission	24,956	0.036800887%
808169911	Union PSD	5,598	0.008255603%
809919911	Union Williams PSD	2,822	0.004161408%
805449911	Upper Ohio Conservation District	–	0.000000000%
800970005	Upshur Co Board of Education	51,896	0.076527089%
807139911	Upshur Co Public Library	1,428	0.002105773%
802487725	Upshur County Commission	–	0.000000000%
802619709	Upshur County Commission	32,640	0.048131951%
802579911	Upshur County Development Authority	408	0.000601649%
807749911	Upshur-Buckhannon Health Department	1,224	0.001804948%
896716625	Valley Comprehensive Mental Health Ctr	9,756	0.014386499%
804616911	Valley Healthcare System	53,482	0.078866207%
840400001	Veterans Affairs	68,463	0.100958315%
809129911	Vienna Public Library	1,530	0.002256185%
809939911	Warm Springs PSD	2,788	0.004111271%
883430602	Water Development Authority	4,896	0.007219793%
800990005	Wayne Co Board of Education	96,316	0.142029896%
806869911	Wayne Co Health Dept.	1,156	0.001704673%
896136625	Wayne County Commission	1,596	0.002353511%
801010005	Webster Co Board of Education	30,591	0.045111111%
802507709	Webster County Commission	9,928	0.014640135%
807769911	Webster County Health Dept.	816	0.001203299%
808349911	Webster Springs Public Service District	1,190	0.001754811%
897086625	Weirton Sanitary Board	69,013	0.101768699%
841901801	Welch Emergency Hospital	53,730	0.079231429%
803288810	Welch, City of	11,248	0.016586412%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
831000503	West Liberty State College	124,268	0.183250119%
800900005	West Virginia Academy	(5,262)	-0.007759508%
880130602	West Virginia Lottery Commission	62,322	0.091901944%
886107204	West Virginia University	3,654,430	5.388935714%
804709911	Westbrook Health Services	109,786	0.161893822%
804613911	Western Conservation District	–	0.000000000%
807149911	Weston Sanitary Board	2,686	0.003960858%
803238810	Weston, City of	8,102	0.011947459%
801030005	Wetzel Co Board of Education	97,074	0.143148212%
806049911	Wetzel Co Emergency Ambulance Authority	3,910	0.005765807%
896736625	Wetzel Co Hospital	87,554	0.129109829%
802517709	Wetzel County Commission	36,980	0.054532439%
807779911	Wetzel-Tyler Health Department	2,235	0.003295387%
896926625	Wheeling Housing Authority	13,872	0.020456079%
807609911	Wheeling-Ohio Co Health Department	8,731	0.012875179%
806689911	White Oak Public Service District	1,870	0.002757560%
804889911	Whitehall Public Service District	1,088	0.001604398%
809079911	Wilderness Public Service District	3,094	0.004562508%
842000001	William R Sharpe Jr Hospital	134,638	0.198541791%
804489911	Williamson Housing Authority	4,556	0.006718418%
807019911	Williamson Utility Board	850	0.001253436%
803118810	Williamson, City of	4,012	0.005916219%
801050005	Wirt Co Board of Education	18,418	0.027159810%
802577709	Wirt County Commission	2,822	0.004161408%
801070005	Wood Co Board of Education	184,969	0.272761554%
808669925	Wood Co Parks & Recreation	1,596	0.002353511%
806249911	Wood Co Solid Waste Authority	408	0.000601649%
896146625	Wood County Commission	253,782	0.374234766%
890000002	Workers Compensation Comm.	–	0.000000000%
805139911	Workforce Investment Board of Kanawha Co	2,006	0.002958109%
882500602	Workforce WV/Payroll-05303	144,432	0.212984237%
883802402	WV Bd of Social Worker Examiners	850	0.001253436%
855069301	WV Bd. of Chiropractic Examiners	408	0.000601649%
882200002	WV Board of Barbers And Cosmetologists	2,448	0.003609896%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
881116002	WV Board of Veterinary Medicine	408	0.000601649%
847752301	WV Division of Energy	986	0.001453986%
837707001	WV Division of Juvenile Services	6,976	0.010287143%
881074002	WV Engineers Registration Board	1,870	0.002757560%
814000001	WV Enterprise Planning Board	12,482	0.018405870%
881300002	WV Massage Therapy Licensure Board	408	0.000601649%
886001602	WV Multimodal Transportation	1,564	0.002306323%
816000002	WV Mun. Pensions Oversight Board	816	0.001203299%
809649911	WV Municipal League	1,632	0.002406598%
887200504	WV Network For Educational Telecom	36,580	0.053941377%
830703503	WV Northern Community College	73,950	0.109048597%
818020001	WV Office Of Tax Appeals	2,890	0.004261683%
834957902	WV Parkways Econ. Dev.& Tourism Authority	221,119	0.326069017%
837701401	WV Parole Board	4,046	0.005966356%
884200001	WV Professional Charter School Board	680	0.001002749%
833300001	WV School for the Deaf and Blind	57,145	0.084267441%
884610002	WV Solid Waste Management Board	2,788	0.004111271%
832603203	WV Southern Community College	95,114	0.140258481%
881063502	WV State Board of Examiners for LPNs	1,632	0.002406598%
832802203	WV State University	123,201	0.181676467%
802599911	WVSC R & D Corporation	31,280	0.046126453%
804259911	WVSU Metro Area Agency on Aging	10,948	0.016144259%
886410704	WVU Parkersburg	117,533	0.173317316%
801090005	Wyoming Co Board of Education	35,830	0.052836171%
808429911	Wyoming Co Council on Aging	3,978	0.005866082%
807809911	Wyoming Co Health Department	1,632	0.002406598%
809559911	Wyoming Co Public Library	612	0.000902474%
802547709	Wyoming County Commission	33,459	0.049339438%
809749911	Wyoming County Economic Dev Authority	1,224	0.001804948%
	State Of West Virginia Special Funding - Public	-	0.000000000%
PSSP	School Support Plan (PSSP)	9,698,296	14.301406463%
	State of West Virginia Special Funding - OPEB	-	0.000000000%
OPEB	Supplemental for Unfunded Liability	30,000,000	44.238925467%
	State of West Virginia Special Funding - Financial	-	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer Other Postemployment Benefits Allocations (continued)

As of and for the Year Ended June 30, 2025

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
FSF	Stability Fund	–	0.000000000%
		<u>\$ 67,813,582</u>	<u>100.000000000%</u>

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Total OPEB Expense	
808439911	16th Judicial Circuit Public Defenders Corporation	\$ 3,310	\$ 1,534	\$ 7,733	\$ 3,012	\$ 12,279	\$ (2,437)	\$ (682)	\$ (2,418)	\$ (1,524)	\$ (7,061)	\$ 2,723	\$ 568	\$ 3,292
892703502	ABC Commission	50,445	2,654	117,857	45,910	166,421	(37,142)	(10,396)	(36,858)	(12,287)	(96,683)	41,509	(22,717)	18,792
881000502	Accountancy, Board of	1,702	199	3,977	1,549	5,725	(1,253)	(351)	(1,244)	(917)	(3,764)	1,401	(1,236)	164
858000001	Adjutant General	203,013	21,362	474,311	184,765	680,438	(149,478)	(41,837)	(148,334)	(101,544)	(441,194)	167,050	(127,534)	39,516
881510002	Administration, Dept. of													
	Board of Risk and Insurance Management	12,770	1,310	29,836	11,622	42,768	(9,403)	(2,632)	(9,331)	(6,897)	(28,262)	10,508	(2,694)	7,814
	Consolidated Public Retirement Board	49,775	4,269	116,292	45,301	165,862	(36,649)	(10,258)	(36,369)	(25,721)	(108,996)	40,958	(70,932)	(29,975)
	Ethics Commission	2,144	527	5,010	1,952	7,489	(1,579)	(442)	(1,567)	(987)	(4,575)	1,764	1,626	3,390
	Finance Division	16,028	1,978	37,448	14,588	54,014	(11,802)	(3,303)	(11,711)	(10,356)	(37,173)	13,189	(28,066)	(14,877)
	General Services Division/Building Commission	70,356	110,531	164,378	64,032	338,941	(51,803)	(14,499)	(51,407)	-	(117,709)	57,893	217,029	274,922
	Public Employees Grievance Board	4,500	602	10,514	4,096	15,212	(3,313)	(927)	(3,288)	(2,786)	(10,314)	3,703	(582)	3,120
	Information Services And Communications	41,576	24,486	97,136	37,839	159,461	(30,612)	(8,568)	(30,378)	(6,979)	(76,537)	34,211	(88,837)	(54,626)
	Office of Technology	97,567	133	227,951	88,797	316,881	(71,839)	(20,107)	(71,288)	(45,473)	(208,707)	80,283	(22,415)	57,868
	Public Employees Insurance Agency	20,225	1,788	47,252	18,407	67,447	(14,892)	(4,168)	(14,777)	(9,596)	(43,433)	16,642	(6,032)	10,610
	Division of Personnel	37,905	163	88,559	34,497	123,219	(27,909)	(7,811)	(27,695)	(6,254)	(69,670)	31,190	2,141	33,331
	Prosecuting Attorneys Institute	2,285	298	5,338	2,079	7,716	(1,682)	(471)	(1,669)	(1,598)	(5,421)	1,880	315	2,195
	Public Defender Services	23,681	252	55,328	21,553	77,132	(17,436)	(4,880)	(17,303)	(8,724)	(48,344)	19,486	(14,560)	4,926
	Purchasing Division	27,637	-	64,571	25,153	89,724	(20,349)	(5,696)	(20,194)	(7,562)	(53,801)	22,742	(18,677)	4,065
	Real Estate Division	10,202	1,122	23,835	9,285	34,241	(7,512)	(2,102)	(7,454)	(5,185)	(22,253)	8,394	2,153	10,547
	Retiree Health Benefit Trust Fund	10,890	1,033	25,444	9,911	36,388	(8,019)	(2,244)	(7,957)	(5,552)	(23,771)	8,961	(3,382)	5,579
	Secretary of Administration	1,932	658	4,513	1,758	6,928	(1,422)	(398)	(1,411)	(83,309)	(86,541)	1,589	(149,251)	(147,661)
	Surplus Property	6,745	1,173	15,758	6,138	23,069	(4,966)	(1,390)	(4,928)	(1,794)	(13,078)	5,550	325	5,875
	Travel Management	-	354	-	-	354	-	-	-	(851)	(851)	-	213	213
	Travel Management - Aviation	3,472	-	8,113	3,160	11,273	(2,557)	(716)	(2,537)	(1,599)	(7,409)	2,857	(758)	2,099
	Fleet Management	3,393	490	7,928	3,088	11,506	(2,498)	(699)	(2,479)	(1,563)	(7,239)	2,792	(250)	2,542
867001902	Aeronautics Commission	-	683	-	-	683	-	-	-	-	-	-	(538)	(538)
808019911	Aging & Family Services Of Mineral County	5,059	920	11,820	4,604	17,344	(3,725)	(1,043)	(3,697)	(2,330)	(10,794)	4,163	(1,625)	2,538
851000001	Agriculture	238,189	8,670	556,495	216,779	781,945	(175,379)	(49,087)	(174,036)	(46,390)	(444,891)	195,995	(82,616)	113,378
803018810	Anmoore, Town of	8,085	1,089	18,890	7,358	27,337	(5,953)	(1,666)	(5,908)	(5,737)	(19,264)	6,653	(10,185)	(3,532)
837700501	Anthony Correctional Center	29,907	3,546	69,873	27,219	100,637	(22,020)	(6,163)	(21,852)	(16,046)	(66,081)	24,609	(22,250)	2,358
885550902	Architects, Board of	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
808869911	Armstrong Public Service District	-	149	-	-	149	-	-	-	(161)	(161)	-	604	604
807009911	Association Of Co Officials	1,702	290	3,977	1,549	5,816	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	(831)	569
803068810	Athens, City Of	5,674	669	13,256	5,164	19,088	(4,178)	(1,169)	(4,146)	(3,001)	(12,494)	4,669	(3,636)	1,033
824000001	Attorney General	89,345	7,081	208,741	81,314	297,136	(65,784)	(18,412)	(65,281)	(35,097)	(184,575)	73,518	(81,931)	(8,414)

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
81500001	Auditors Office	98,466	8,099	230,051	89,615	327,766	(72,500)	(20,292)	(71,945)	(30,035)	(194,773)	81,023	(36,843)	44,180
800010005	Barbour Co Board Of Education	27,538	6,043	64,339	25,063	95,445	(20,276)	(5,675)	(20,121)	(8,653)	(54,725)	22,660	6,849	29,509
802007709	Barbour Co Commission	18,723	2,061	43,745	17,041	62,847	(13,786)	(3,859)	(13,681)	(10,620)	(41,945)	15,407	(11,269)	4,138
807269911	Barbour Co Health Department	3,357	188	7,843	3,055	11,086	(2,472)	(692)	(2,453)	(1,787)	(7,403)	2,762	(474)	2,288
886460902	Bd of Exam Speech,Language Path & Audio	567	251	1,326	516	2,093	(418)	(117)	(415)	(261)	(1,211)	467	1,186	1,653
802932911	Beckley Housing Authority	8,842	1,039	20,657	8,047	29,743	(6,510)	(1,822)	(6,460)	(4,537)	(19,330)	7,275	(7,801)	(526)
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	1,702	246	3,977	1,549	5,772	(1,253)	(351)	(1,244)	(4,923)	(7,771)	1,401	(3,428)	(2,027)
809239911	Benedum Airport Authority	13,570	3,936	31,704	12,350	47,990	(9,991)	(2,796)	(9,915)	(6,249)	(28,952)	11,166	(2,494)	8,672
800030005	Berkeley Co Board Of Education	270,399	6,401	631,748	246,094	884,243	(199,095)	(55,724)	(197,570)	(74,223)	(526,612)	222,498	129,362	351,860
802928911	Berkeley Co. Farmland Protection Board	1,135	426	2,651	1,033	4,110	(836)	(234)	(829)	(523)	(2,421)	934	697	1,631
896006625	Berkeley County Commission	161,881	47,969	378,212	147,330	573,511	(119,193)	(33,361)	(118,280)	(14,402)	(285,236)	133,204	54,893	188,097
897186625	Berkeley County P.S.D.	57,439	1,530	134,198	52,276	188,004	(42,292)	(11,837)	(41,968)	(4,425)	(100,523)	47,264	(1,314)	45,950
802629911	Berkeley Senior Services	5,437	1,585	12,704	4,949	19,237	(4,004)	(1,121)	(3,973)	(2,504)	(11,601)	4,474	2,615	7,089
807279911	Berkeley-Morgan Co Board Of Health	12,543	879	29,304	11,415	41,598	(9,235)	(2,585)	(9,164)	(5,330)	(26,315)	10,321	(8,946)	1,375
806729911	Big Bend PSD	1,466	88	3,424	1,334	4,847	(1,079)	(302)	(1,071)	(1,196)	(3,648)	1,206	(1,616)	(410)
804839911	Bingamon PSD	567	116	1,326	516	1,958	(418)	(117)	(415)	(665)	(1,614)	467	(894)	(427)
832401103	Blue Ridge Community & Technical College	77,550	11,498	181,185	70,580	263,263	(57,100)	(15,982)	(56,663)	(32,940)	(162,685)	63,813	(41,546)	22,267
809739911	Bluefield Housing Authority	4,539	519	10,605	4,131	15,255	(3,342)	(935)	(3,316)	(3,285)	(10,879)	3,735	(3,430)	305
804409911	Bluefield Sanitary Board	20,047	2,437	46,838	18,245	67,520	(14,761)	(4,131)	(14,648)	(11,216)	(44,756)	16,496	(17,048)	(552)
832906503	Bluefield State College	119,239	6,960	278,586	108,521	394,067	(87,796)	(24,573)	(87,124)	(27,504)	(226,996)	98,116	(18,702)	79,415
803328810	Bluefield, City of	62,641	6,377	146,353	57,011	209,741	(46,123)	(12,909)	(45,770)	(27,836)	(132,638)	51,545	(42,775)	8,770
804439911	Bluemont Public Service District	5,248	812	12,262	4,777	17,851	(3,864)	(1,082)	(3,835)	(2,646)	(11,427)	4,319	(5,006)	(688)
857300001	Board of Coal Mine Health & Safety	2,128	138	4,971	1,936	7,046	(1,567)	(438)	(1,555)	(1,014)	(4,574)	1,751	(128)	1,623
885400901	Board of Examiners of Psychologists	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
881311002	Board of Funeral Service Examiners	-	-	-	-	-	-	-	-	-	-	-	397	397
891600002	Board of Medicine	6,998	928	16,349	6,369	23,646	(5,152)	(1,442)	(5,113)	(3,222)	(14,930)	5,758	(3,442)	2,316
886760002	Board of Respiratory Care	567	536	1,326	516	2,378	(418)	(117)	(415)	(261)	(1,211)	467	844	1,311
800050005	Boone Co Board Of Education	86,261	12,476	201,537	78,507	292,520	(63,514)	(17,777)	(63,028)	-	(144,319)	70,980	62,023	133,003
802217709	Boone Co Commission	44,346	2,918	103,608	40,360	146,885	(32,652)	(9,139)	(32,402)	(15,201)	(89,394)	36,490	(15,804)	20,686
807289911	Boone Co Health Department	1,702	144	3,977	1,549	5,670	(1,253)	(351)	(1,244)	(2,087)	(4,935)	1,401	(2,172)	(771)
805149911	Boone Co Housing and Redevelopment Authority	3,972	503	9,279	3,615	13,397	(2,924)	(818)	(2,902)	(1,900)	(8,545)	3,268	(2,186)	1,082
808959911	Boone Co Parks & Recreation Comm.	993	565	2,320	904	3,789	(731)	(205)	(725)	(457)	(2,118)	817	1,455	2,272
805829911	Boone County Ambulance Authority	16,076	1,984	37,559	14,631	54,173	(11,837)	(3,313)	(11,746)	(10,601)	(37,496)	13,228	(19,095)	(5,867)
806209911	Boone County Public Service District	3,073	398	7,180	2,797	10,375	(2,263)	(633)	(2,246)	(2,680)	(7,822)	2,529	(2,949)	(420)
808769911	Boone-Madison Public Library	567	620	1,326	516	2,462	(418)	(117)	(415)	(261)	(1,211)	467	400	867

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
806859911	Bradley Public Service District	2,600	304	6,076	2,367	8,746	(1,915)	(536)	(1,900)	(1,689)	(6,040)	2,140	(4,551)	(2,412)
809359911	Branchland-Midkiff Public Service Dist	2,806	189	6,557	2,554	9,300	(2,066)	(578)	(2,051)	(1,391)	(6,086)	2,309	(1,573)	737
800070005	Braxton Co Board Of Education	44,244	13,903	103,370	40,267	157,540	(32,577)	(9,118)	(32,327)	(5,054)	(79,076)	36,406	32,774	69,181
807029911	Braxton Co Health Department	993	201	2,320	904	3,424	(731)	(205)	(725)	(457)	(2,118)	817	(837)	(20)
807579911	Braxton Co Senior Citizens Center	3,972	486	9,279	3,615	13,380	(2,924)	(818)	(2,902)	(3,043)	(9,687)	3,268	(3,853)	(585)
802037709	Braxton County Commission	31,820	3,514	74,344	28,960	106,819	(23,429)	(6,558)	(23,250)	(17,909)	(71,146)	26,184	(21,532)	4,651
886109304	Bridgevalley Community And Technical College	99,526	4,674	232,528	90,580	327,782	(73,281)	(20,511)	(72,720)	(29,023)	(195,534)	81,895	(69,958)	11,937
800090005	Brooke Co Board of Education	95,509	869	223,143	86,924	310,936	(70,323)	(19,683)	(69,785)	(20,264)	(180,054)	78,590	(24,566)	54,024
897136625	Brooke Co Commission	240,929	89,428	562,896	219,273	871,597	(177,396)	(49,651)	(176,037)	(20,807)	(423,891)	198,249	133,233	331,482
804739911	Brooke County Committee on Aging	1,135	292	2,651	1,033	3,976	(836)	(234)	(829)	(523)	(2,421)	934	(1,684)	(750)
807309911	Brooke County Health Department	3,404	398	7,954	3,098	11,450	(2,507)	(702)	(2,487)	(1,833)	(7,529)	2,801	(1,714)	1,087
808719911	Brooke County Public Library	1,135	359	2,651	1,033	4,043	(836)	(234)	(829)	(523)	(2,421)	934	2,242	3,175
802549911	Buckhannon Housing Authority	2,837	386	6,628	2,582	9,596	(2,089)	(585)	(2,073)	(1,306)	(6,053)	2,334	(608)	1,726
802838810	Buckhannon, City of	52,010	5,869	121,513	47,335	174,717	(38,295)	(10,718)	(38,001)	(28,894)	(115,909)	42,796	(120,921)	(78,124)
808979911	Buffalo Creek Public Service District	9,695	363	22,650	8,823	31,836	(7,138)	(1,998)	(7,084)	(8,553)	(24,773)	7,977	(12,035)	(4,058)
878621302	Bureau of Senior Services	13,214	1,232	30,874	12,027	44,132	(9,730)	(2,723)	(9,655)	(5,313)	(27,422)	10,874	(10,582)	291
802519911	Burnsville Public Utility	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(824)	109
800110005	Cabell Co Board Of Education	274,720	43,285	641,844	250,026	935,155	(202,276)	(56,615)	(200,727)	(31,260)	(490,879)	226,054	32,050	258,105
802618709	Cabell Co Comm	182,214	19,644	425,718	165,836	611,199	(134,164)	(37,551)	(133,137)	(106,189)	(411,041)	149,936	(452,597)	(302,662)
807319911	Cabell Co Health Department	18,915	2,390	44,193	17,215	63,798	(13,927)	(3,898)	(13,821)	(7,826)	(39,472)	15,564	(493)	15,071
896936625	Cabell Co. Comm. - Non-Par	-	-	-	-	-	-	-	-	-	-	-	284,676	284,676
807939911	Cabell County Public Library	31,965	4,119	74,682	29,092	107,893	(23,536)	(6,587)	(23,356)	(20,714)	(74,193)	26,303	(42,762)	(16,460)
800130005	Calhoun Co Board of Education	19,278	24,135	45,040	17,545	86,721	(14,194)	(3,973)	(14,086)	(889)	(33,142)	15,863	33,047	48,910
802067709	Calhoun County Commission	9,267	973	21,651	8,434	31,058	(6,823)	(1,910)	(6,771)	(4,766)	(20,270)	7,626	(4,960)	2,666
802589911	Camp Dawson Event Center	13,050	1,332	30,489	11,877	43,697	(9,609)	(2,689)	(9,535)	(8,375)	(30,207)	10,738	(6,024)	4,714
804389911	Canaan Valley Public Service District	3,404	998	7,954	3,098	12,050	(2,507)	(702)	(2,487)	(1,568)	(7,263)	2,801	118	2,920
806849911	Capon Bridge Public Library	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
805008810	Capon Bridge, Inc. Town of	1,702	219	3,977	1,549	5,745	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	(1,361)	40
805639911	Central Communication, Inc.	7,376	823	17,233	6,713	24,769	(5,431)	(1,520)	(5,389)	(3,581)	(15,921)	6,069	(4,563)	1,507
805479911	Central Hampshire PSD	5,485	663	12,814	4,992	18,469	(4,038)	(1,130)	(4,007)	(3,503)	(12,679)	4,513	(8,604)	(4,091)
802679911	Central WV Regional Airport Authority	29,977	4,106	70,036	27,282	101,424	(22,072)	(6,178)	(21,903)	(14,897)	(65,049)	24,666	(19,225)	5,441
808519911	Central WV Transit Authority	18,109	2,144	42,309	16,481	60,934	(13,334)	(3,732)	(13,231)	(9,755)	(40,052)	14,901	(15,501)	(600)
803749911	Century Volga Public Service District	2,837	332	6,628	2,582	9,541	(2,089)	(585)	(2,073)	(1,451)	(6,198)	2,334	(1,877)	458
804589911	Charles Town Utility Board	17,857	1,829	41,721	16,252	59,802	(13,148)	(3,680)	(13,048)	(10,345)	(40,221)	14,694	(13,686)	1,008
803418810	Charles Town, City of	14,705	1,752	34,355	13,383	49,490	(10,827)	(3,030)	(10,744)	(9,196)	(33,798)	12,100	(13,658)	(1,558)

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
804419911	Charleston Convention & Visitors Bureau	3,404	398	7,954	3,098	11,450	(2,507)	(702)	(2,487)	(2,310)	(8,006)	2,801	(2,232)	569
805609911	Charleston Housing	33,089	4,071	77,307	30,115	111,493	(24,363)	(6,819)	(24,177)	(17,585)	(72,944)	27,227	(41,559)	(14,332)
807869911	Charleston Urban Renewal Authority	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(824)	109
802839810	Charleston, City of	364,210	40,687	850,925	331,473	1,223,085	(268,168)	(75,057)	(266,114)	(188,979)	(798,318)	299,691	(811,888)	(512,197)
809859911	Chestnut Ridge Public Service District	2,270	470	5,302	2,066	7,838	(1,671)	(468)	(1,658)	(1,045)	(4,842)	1,867	(522)	1,345
803098810	City of Barboursville	53,148	3,138	124,172	48,370	175,681	(39,133)	(10,953)	(38,833)	(14,052)	(102,970)	43,733	(13,612)	30,121
896366625	City of Beckley	100,437	47,832	234,657	91,409	373,899	(73,952)	(20,698)	(73,386)	(8,951)	(176,986)	82,645	63,256	145,901
803168810	City of Belmont	2,979	447	6,959	2,711	10,118	(2,193)	(614)	(2,176)	(1,372)	(6,355)	2,451	(346)	2,105
897146625	City of Benwood	5,674	2,331	13,256	5,164	20,750	(4,178)	(1,169)	(4,146)	(495)	(9,987)	4,669	3,165	7,834
804038810	City of Bridgeport	81,212	9,568	189,739	73,912	273,219	(59,796)	(16,736)	(59,338)	(33,722)	(169,593)	66,825	(18,122)	48,703
896356625	City of Buckhannon	-	-	-	-	-	-	-	-	-	-	-	58,135	58,135
896276625	City of Charleston	-	-	-	-	-	-	-	-	-	-	-	5,758	5,758
896386625	City of Follansbee	58,140	32,341	135,835	52,914	221,089	(42,808)	(11,982)	(42,480)	(8,497)	(105,768)	47,840	37,824	85,664
803708810	City of Franklin	4,870	508	11,378	4,432	16,319	(3,586)	(1,004)	(3,558)	(2,502)	(10,650)	4,007	(3,884)	124
803728810	City Of Gary	3,490	297	8,153	3,176	11,626	(2,569)	(719)	(2,550)	(918)	(6,756)	2,872	(3,973)	(1,101)
803778810	City of Glenville	1,702	271	3,977	1,549	5,797	(1,253)	(351)	(1,244)	(907)	(3,755)	1,401	(768)	632
804848810	City of Grafton	21,229	2,426	49,600	19,321	71,347	(15,631)	(4,375)	(15,512)	(9,929)	(45,447)	17,469	(18,370)	(901)
896226625	City of Huntington	1,295	1,590	3,025	1,178	5,793	(953)	(267)	(946)	(1,698)	(3,864)	1,065	6,649	7,714
896446625	City of Kenova	-	-	-	-	-	-	-	-	-	-	-	28,671	28,671
802836810	City of Kenova	19,716	2,288	46,065	17,944	66,297	(14,517)	(4,063)	(14,406)	(10,170)	(43,157)	16,224	(37,797)	(21,573)
803108810	City of Keyser	14,846	2,293	34,687	13,512	50,492	(10,931)	(3,060)	(10,848)	(7,784)	(32,623)	12,216	(16,697)	(4,481)
804148810	City of Madison	8,605	967	20,105	7,832	28,904	(6,336)	(1,773)	(6,288)	(5,208)	(19,605)	7,081	(7,131)	(50)
897206625	City of Mannington	-	-	-	-	-	-	-	-	-	-	-	(1,237)	(1,237)
896156625	City of Martinsburg	12,265	4,036	28,656	11,163	43,855	(9,031)	(2,528)	(8,962)	(2,710)	(23,230)	10,093	(5,272)	4,820
804048810	City of Milton	12,199	1,820	28,500	11,102	41,423	(8,982)	(2,514)	(8,913)	(8,342)	(28,751)	10,038	(13,393)	(3,356)
804318810	City of Montgomery	7,470	1,017	17,454	6,799	25,270	(5,501)	(1,540)	(5,458)	(5,751)	(18,250)	6,147	(6,256)	(109)
804338810	City of Moorefield	16,927	2,109	39,547	15,405	57,061	(12,463)	(3,488)	(12,368)	(7,795)	(36,114)	13,928	(8,148)	5,780
896436625	City of New Martinsville	154,949	65,506	362,016	141,021	568,543	(114,089)	(31,932)	(113,215)	(14,015)	(273,251)	127,500	77,119	204,619
804498810	City of Paden City	7,281	890	17,012	6,627	24,528	(5,361)	(1,501)	(5,320)	(4,077)	(16,259)	5,991	(4,966)	1,026
804518810	City of Parsons	6,430	619	15,023	5,852	21,495	(4,735)	(1,325)	(4,698)	(3,607)	(14,365)	5,291	(5,277)	14
802820810	City of Pennsboro	4,208	653	9,832	3,830	14,315	(3,098)	(867)	(3,075)	(1,938)	(8,978)	3,463	(3,601)	(139)
803148810	City of Petersburg	11,489	1,028	26,843	10,457	38,328	(8,460)	(2,368)	(8,395)	(5,472)	(24,694)	9,454	(6,528)	2,926
804478810	City of Philippi	14,657	1,669	34,245	13,340	49,253	(10,792)	(3,021)	(10,710)	(8,035)	(32,558)	12,061	(5,418)	6,642
803188810	City of Ravenswood	19,480	1,885	45,512	17,729	65,126	(14,343)	(4,014)	(14,233)	(10,205)	(42,796)	16,029	(10,011)	6,018
803428810	City of Richwood	7,943	873	18,558	7,229	26,661	(5,849)	(1,637)	(5,804)	(5,174)	(18,464)	6,536	(1,226)	5,310

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources						OPEB Expense		
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
804758810	City of Ripley	34,441	1,106	80,467	31,346	112,919	(25,359)	(7,098)	(25,165)	(2,294)	(59,916)	28,340	(5,510)	22,830
804788810	City of Ronceverte	9,173	1,216	21,431	8,348	30,994	(6,754)	(1,890)	(6,702)	(6,249)	(21,595)	7,548	(7,919)	(371)
804018810	City of Salem	10,071	1,343	23,529	9,166	34,038	(7,415)	(2,075)	(7,358)	(7,174)	(24,023)	8,287	(19,578)	(11,291)
804868810	City of Shinnston	11,702	1,102	27,340	10,650	39,092	(8,616)	(2,412)	(8,550)	(6,541)	(26,119)	9,629	(17,342)	(7,713)
804828810	City of Smithers	3,262	518	7,622	2,969	11,110	(2,402)	(672)	(2,384)	(1,502)	(6,961)	2,684	255	2,940
896846625	City of South Charleston/Sanitary Board	1,665	1,167	3,889	1,515	6,571	(1,226)	(343)	(1,216)	(193)	(2,978)	1,370	1,359	2,729
896836625	City of Summersville	2,774	2,227	6,482	2,525	11,234	(2,043)	(572)	(2,027)	(1,148)	(5,789)	2,283	1,697	3,980
804998810	City of Thomas	7,333	1,483	17,132	6,673	25,288	(5,399)	(1,511)	(5,358)	(309)	(12,577)	6,034	(580)	5,454
897096625	City of Weirton	208,759	80,289	487,737	189,995	758,021	(153,709)	(43,022)	(152,532)	(17,446)	(366,709)	171,778	116,313	288,091
897106625	City of Weirton/Water Board	75,575	26,872	176,571	68,782	272,225	(55,646)	(15,575)	(55,220)	(6,280)	(132,721)	62,187	24,354	86,541
896216625	City of Wellsburg	-	-	-	-	-	-	-	-	(803)	(803)	-	(2,763)	(2,763)
803128810	City of White Sulphur Springs	18,629	2,900	43,524	16,954	63,378	(13,716)	(3,839)	(13,611)	(8,578)	(39,746)	15,329	(11,104)	4,225
805248810	City of Williamstown	11,820	1,420	27,617	10,758	39,795	(8,703)	(2,436)	(8,637)	(5,926)	(25,702)	9,726	(3,247)	6,480
800100005	Clarksburg Classical Academy	(2,614)	1,204	(6,108)	(2,379)	(7,284)	1,925	539	1,910	-	4,374	(2,151)	571	(1,580)
809669911	Clarksburg Harrison Reg Housing Authority	14,515	1,503	33,913	13,211	48,627	(10,688)	(2,991)	(10,606)	(7,542)	(31,827)	11,944	(6,747)	5,197
805979911	Clarksburg Water Board	19,102	2,221	44,629	17,385	64,235	(14,065)	(3,937)	(13,957)	(9,595)	(41,553)	15,718	(16,831)	(1,113)
804028810	Clarksburg, City of	109,903	7,673	256,773	100,024	364,470	(80,922)	(22,649)	(80,302)	(30,986)	(214,858)	90,434	(39,207)	51,227
808239911	Clarksburg-Harrison Public Library	5,343	464	12,483	4,863	17,809	(3,934)	(1,101)	(3,904)	(3,463)	(12,402)	4,396	(3,916)	481
800150005	Clay Co Board of Education	27,589	7,135	64,458	25,109	96,703	(20,314)	(5,686)	(20,158)	(3,041)	(49,199)	22,702	33,338	56,039
807339911	Clay Co Health Department	5,106	597	11,930	4,647	17,175	(3,760)	(1,052)	(3,731)	(4,097)	(12,640)	4,202	(7,461)	(3,259)
802077709	Clay County Commission	11,773	1,315	27,506	10,715	39,537	(8,669)	(2,426)	(8,602)	(5,421)	(25,118)	9,688	(4,113)	5,574
897236625	Claywood Park PSD	13,567	5,573	31,697	12,348	49,618	(9,989)	(2,796)	(9,913)	(1,183)	(23,881)	11,164	10,895	22,058
809099911	Coalfield Comm. Action Partnership, Inc.	43,310	4,874	101,188	39,417	145,478	(31,889)	(8,925)	(31,645)	(27,453)	(99,912)	35,638	(41,899)	(6,262)
803270001	Commerce, Office Of Secretary, Dept. of	19,054	8,561	44,518	17,342	70,421	(14,030)	(3,927)	(13,922)	(8,774)	(40,653)	15,679	18,728	34,407
808279911	Committee on Aging For Randolph County Inc.	5,816	608	13,587	5,293	19,488	(4,282)	(1,198)	(4,249)	(2,873)	(12,603)	4,785	(4,636)	149
809479911	Community Action of South	65,627	6,211	153,328	59,728	219,267	(48,321)	(13,525)	(47,951)	(37,497)	(147,294)	54,001	(49,852)	4,149
832502103	Concord College	209,343	8,358	489,101	190,526	687,986	(154,140)	(43,142)	(152,959)	(29,466)	(379,707)	172,259	(20,053)	152,206
802499911	Concord University Research & Dev. Corporation	5,248	1,017	12,262	4,777	18,055	(3,864)	(1,082)	(3,835)	(6,694)	(15,475)	4,319	(16,792)	(12,473)
807739911	Cool Ridge Flat Top PSD	1,702	265	3,977	1,549	5,791	(1,253)	(351)	(1,244)	(961)	(3,809)	1,401	(98)	1,303
837701801	Corrections/Salem Corrections, Dept. of	67,862	6,950	158,551	61,763	227,263	(49,967)	(13,985)	(49,584)	(38,279)	(151,816)	55,841	(65,836)	(9,995)
837702101	Corrections/St. Marys Corrections, Dept. of	105,559	7,768	246,624	96,071	350,462	(77,723)	(21,754)	(77,128)	(35,922)	(212,527)	86,860	(56,398)	30,461
806899911	Cottageville Public Service District	2,742	332	6,407	2,496	9,234	(2,019)	(565)	(2,004)	(1,484)	(6,072)	2,257	(2,040)	217
807119911	Council of The Southern Mts	2,837	326	6,628	2,582	9,536	(2,089)	(585)	(2,073)	(2,275)	(7,021)	2,334	(2,851)	(517)
805439911	County Commissioners' Association of WV	1,135	88	2,651	1,033	3,772	(836)	(234)	(829)	(1,075)	(2,974)	934	(1,528)	(594)
811200001	Courthouse Facilities Imp	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
805689911	Cowen Public Library	-	-	-	-	-	-	-	(693)	(693)	-	(1,367)	(1,367)	
809139911	Cowen Public Service District	4,775	558	11,157	4,346	16,061	(3,516)	(984)	(3,489)	(2,818)	(10,807)	3,929	(4,695)	(765)
806939911	Crab Orchard-Mac Arthur PSD	5,296	635	12,372	4,820	17,827	(3,899)	(1,091)	(3,869)	(2,701)	(11,561)	4,357	(716)	3,641
808389911	Craft Memorial Library	2,837	386	6,628	2,582	9,596	(2,089)	(585)	(2,073)	(1,306)	(6,053)	2,334	(1,323)	1,011
806429911	Craigsville Public Library	-	-	-	-	-	-	-	-	-	-	-	(1,046)	(1,046)
809699911	Craigsville Public Service District	6,809	790	15,907	6,197	22,894	(5,013)	(1,403)	(4,975)	(3,721)	(15,112)	5,602	(3,925)	1,677
802810911	Crum Public Service District	1,135	155	2,651	1,033	3,839	(836)	(234)	(829)	(629)	(2,528)	934	920	1,854
835100001	Culture And History	59,893	4,674	139,932	54,510	199,116	(44,099)	(12,343)	(43,762)	(26,982)	(127,186)	49,283	(35,736)	13,547
806619911	Danese Public Service District	1,702	199	3,977	1,549	5,725	(1,253)	(351)	(1,244)	(917)	(3,764)	1,401	(1,236)	164
836600001	DCR-ACADEMY	8,511	5,782	19,884	7,746	33,412	(6,266)	(1,754)	(6,218)	(3,919)	(18,158)	7,003	6,860	13,863
836700001	DCR-BECKLEY CORRECTIONAL CENTER	16,785	18,180	39,216	15,276	72,672	(12,359)	(3,459)	(12,264)	(7,729)	(35,811)	13,812	23,750	37,561
867700001	DCR-CENTRAL OFFICE-DOC-8301	3,310	-	7,733	3,012	10,745	(2,437)	(682)	(2,418)	(1,524)	(7,061)	2,723	(723)	2,001
868000001	DCR-CENTRAL OFFICE-JS-841	9,598	-	22,425	8,735	31,160	(7,067)	(1,978)	(7,013)	(4,420)	(20,478)	7,898	(2,096)	5,802
867900001	DCR-CENTRAL OFFICE-RJA-ADAD	3,972	-	9,279	3,615	12,894	(2,924)	(818)	(2,902)	(1,829)	(8,474)	3,268	(867)	2,401
867800001	DCR-CENTRAL OFFICE-RJA-ADMN	12,340	-	28,832	11,231	40,063	(9,086)	(2,543)	(9,017)	(5,683)	(26,329)	10,154	(2,695)	7,460
866500001	DCR-CENTRAL REGIONAL JAIL	43,310	14,186	101,188	39,417	154,791	(31,889)	(8,925)	(31,645)	(19,944)	(92,403)	35,638	11,935	47,573
836900001	DCR-CHARLESTON CORRECTIONAL CENTER	21,560	21,399	50,373	19,622	91,394	(15,875)	(4,443)	(15,753)	(9,928)	(46,000)	17,741	27,561	45,302
836100001	DCR-CHICK BUCKBEE JUVENILE CENTER	18,960	12,398	44,297	17,256	73,951	(13,960)	(3,907)	(13,853)	(8,731)	(40,452)	15,601	14,556	30,157
836110001	DCR-CORRECTIONAL INDUSTRIES	12,246	10,729	28,611	11,145	50,485	(9,017)	(2,524)	(8,948)	(5,639)	(26,127)	10,077	13,505	23,582
876500001	DCR-DONALD KUHN JUVENILE CENTER	40,378	15,915	94,339	36,749	147,003	(29,731)	(8,321)	(29,503)	(18,594)	(86,149)	33,226	15,182	48,407
886500001	DCR-EASTERN REGIONAL JAIL	35,461	9,418	82,850	32,274	124,542	(26,110)	(7,308)	(25,910)	(16,330)	(75,658)	29,179	6,458	35,637
836120001	DCR-GENE SPADARO JUVENILE CENTER	17,447	13,292	40,762	15,879	69,933	(12,846)	(3,595)	(12,748)	(8,034)	(37,224)	14,356	16,235	30,591
896500001	DCR-INVESTIGATORS	7,423	3,338	17,343	6,756	27,437	(5,466)	(1,530)	(5,424)	(3,418)	(15,838)	6,108	3,413	9,521
836130001	DCR-K-9	9,078	7,332	21,210	8,262	36,803	(6,684)	(1,871)	(6,633)	(4,180)	(19,368)	7,470	9,074	16,543
836140001	DCR-LORRIE YEAGER JUVENILE CENTER	21,371	15,319	49,931	19,450	84,700	(15,736)	(4,404)	(15,615)	(9,841)	(45,596)	17,585	18,434	36,019
816500001	DCR-NORTH CENTRAL REGIONAL JAIL	45,296	12,577	105,827	41,224	159,628	(33,351)	(9,335)	(33,096)	(20,858)	(96,640)	37,272	9,074	46,346
826500001	DCR-NORTHERN REGIONAL JAIL	37,626	10,610	87,907	34,244	132,761	(27,704)	(7,754)	(27,492)	(17,326)	(80,276)	30,961	7,783	38,744
836200001	DCR-PARKERSBURG CORRECTIONAL CENTER	42,790	16,392	99,972	38,944	155,308	(31,506)	(8,818)	(31,265)	(19,704)	(91,294)	35,210	15,374	50,584
836300001	DCR-PAROLE SERVICES	39,291	15,378	91,798	35,759	142,936	(28,930)	(8,097)	(28,708)	(18,093)	(83,829)	32,331	14,610	46,941
836400001	DCR-POTOMAC HIGHLANDS REGIONAL JAIL	20,371	4,649	47,593	18,540	70,783	(14,999)	(4,198)	(14,884)	(9,381)	(43,462)	16,762	2,563	19,325
836150001	DCR-ROBERT SHELL JUVENILE CENTER	20,284	16,571	47,390	18,461	82,421	(14,935)	(4,180)	(14,821)	(9,341)	(43,276)	16,691	20,559	37,249
837000001	DCR-RUBENSTEIN JUVENILE CENTER	35,508	13,352	82,961	32,317	128,629	(26,145)	(7,318)	(25,945)	(16,351)	(75,759)	29,218	12,380	41,598
836160001	DCR-SAM PERDUE JUVENILE CENTER	21,797	17,465	50,925	19,838	88,227	(16,049)	(4,492)	(15,926)	(10,037)	(46,504)	17,936	21,577	39,512
837100001	DCR-SOUTH CENTRAL REGIONAL JAIL	45,863	16,153	107,153	41,741	165,047	(33,769)	(9,452)	(33,510)	(21,120)	(97,851)	37,739	14,344	52,082
837200001	DCR-SOUTHERN REGIONAL JAIL	45,769	13,558	106,932	41,655	162,145	(33,699)	(9,432)	(33,441)	(19,920)	(96,492)	37,661	11,172	48,833

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources						OPEB Expense		
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
837300001	DCR-SOUTHWESTERN REGIONAL JAIL	48,936	19,789	114,333	44,538	178,660	(36,032)	(10,085)	(35,756)	(22,535)	(104,408)	40,267	19,156	59,423
868100001	DCR-SPECIAL SERVICES-8386	27,092	-	63,297	24,657	87,955	(19,948)	(5,583)	(19,795)	(12,476)	(57,802)	22,293	(5,916)	16,377
836170001	DCR-TIGER MORTON JUVENILE CENTER	20,898	15,796	48,826	19,020	83,642	(15,388)	(4,307)	(15,270)	(9,624)	(44,588)	17,196	19,256	36,452
837400001	DCR-TYGART VALLEY REGIONAL JAIL	40,899	12,637	95,554	37,222	145,413	(30,114)	(8,428)	(29,883)	(18,833)	(87,259)	33,654	10,124	43,778
836180001	DCR-VICKI DOUGLAS JUVENILE CENTER	16,407	8,166	38,332	14,932	61,430	(12,080)	(3,381)	(11,988)	(7,555)	(35,004)	13,500	8,732	22,232
837500001	DCR-WESTERN REGIONAL JAIL	42,790	14,067	99,972	38,944	152,983	(31,506)	(8,818)	(31,265)	(19,704)	(91,294)	35,210	11,869	47,078
837600001	DCR-YOUTH REPORTING CENTERS	40,662	15,557	95,001	37,007	147,566	(29,940)	(8,380)	(29,710)	(18,725)	(86,754)	33,459	14,581	48,040
881021502	Dental Examiners, Board of	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(824)	109
836500001	Department of Corrections	25,197	16,460	58,870	22,932	98,262	(18,553)	(5,193)	(18,411)	(235,603)	(277,759)	20,734	(573,760)	(553,027)
828600001	Department of Education	337,199	21,497	787,817	306,889	1,116,204	(248,279)	(69,491)	(246,378)	(110,381)	(674,529)	277,465	(130,469)	146,996
867001602	Department of Highways	3,156,339	217,474	7,374,341	2,872,630	10,464,445	(2,324,013)	(650,465)	(2,306,214)	(943,507)	(6,224,200)	2,597,204	(1,490,497)	1,106,708
845000001	Department of Labor	33,429	3,300	78,102	30,424	111,826	(24,614)	(6,889)	(24,425)	(16,796)	(72,724)	27,507	(25,507)	2,000
891700001	Department of Health Facilities	7,612	-	17,785	6,928	24,713	(5,605)	(1,569)	(5,562)	(3,505)	(16,241)	6,264	(1,662)	4,601
837704001	Dept. of Corrections/Denmar Facility	40,761	3,175	95,232	37,097	135,503	(30,012)	(8,400)	(29,782)	(15,822)	(84,017)	33,540	(34,943)	(1,403)
812102101	Development Office	64,429	3,886	150,530	58,638	213,054	(47,439)	(13,278)	(47,076)	(13,560)	(121,353)	53,016	(47,812)	5,204
879572602	Division of Administrative Service	43,877	50,925	102,513	39,933	193,372	(32,307)	(9,042)	(32,059)	(20,205)	(93,614)	36,105	81,996	118,101
836510001	Division of Corrections and Rehabilitation	10,876	434,446	25,410	9,898	469,754	(8,008)	(2,241)	(7,947)	-	(18,196)	8,949	905,342	914,291
883952702	Division of Financial Institution	17,502	1,348	40,890	15,929	58,167	(12,887)	(3,607)	(12,788)	(8,505)	(37,786)	14,401	(5,358)	9,044
853543001	Division of Protective Services	25,713	2,106	60,074	23,402	85,582	(18,932)	(5,299)	(18,787)	(9,795)	(52,814)	21,158	(15,252)	5,906
885460602	Division of Tourism	25,167	922	58,799	22,905	82,627	(18,531)	(5,186)	(18,389)	(4,140)	(46,246)	20,709	(4,236)	16,473
800170005	Doddridge Co Board Of Education	47,077	3,918	109,988	42,845	156,751	(34,663)	(9,702)	(34,397)	(19,529)	(98,290)	38,737	(28,369)	10,368
802087709	Doddridge Co Commission	40,615	4,885	94,891	36,964	136,740	(29,905)	(8,370)	(29,676)	(21,170)	(89,120)	33,420	(28,790)	4,630
807349911	Doddridge County Health Department	2,837	830	6,628	2,582	10,040	(2,089)	(585)	(2,073)	(1,306)	(6,053)	2,334	(1,610)	724
806279911	Doddridge County Public Library	1,702	66	3,977	1,549	5,592	(1,253)	(351)	(1,244)	(1,165)	(4,013)	1,401	(3,666)	(2,265)
867001503	DOT Office of Administrative Hearings	1,265	155	2,957	1,152	4,263	(932)	(261)	(925)	(656)	(2,773)	1,041	(12,282)	(11,240)
809319911	Dunbar Housing Authority	2,506	127	5,855	2,281	8,263	(1,845)	(516)	(1,831)	(1,670)	(5,863)	2,062	(2,661)	(599)
800329911	Dunbar Sanitary Board	6,761	8,166	15,797	6,154	30,116	(4,978)	(1,393)	(4,940)	(3,114)	(14,425)	5,564	10,838	16,401
803048810	Dunbar, City of	38,057	3,745	88,915	34,636	127,297	(28,022)	(7,843)	(27,807)	(28,562)	(92,233)	31,316	(37,005)	(5,689)
897246625	East Ridge Health Services	24,531	10,076	57,313	22,326	89,715	(18,062)	(5,055)	(17,924)	(2,138)	(43,179)	20,185	13,685	33,871
800841005	Eastern Panhandle Instructional Cooperative	71,437	7,742	166,902	65,016	239,660	(52,599)	(14,722)	(52,196)	(38,725)	(158,242)	58,782	(53,390)	5,393
804359911	Eastern Panhandle Regional PDC Region 9	3,215	1,173	7,512	2,926	11,611	(2,367)	(663)	(2,349)	(1,481)	(6,860)	2,646	(1,158)	1,488
830700103	Eastern WV Community & Technical College	18,198	3,863	42,517	16,562	62,943	(13,399)	(3,750)	(13,297)	(6,854)	(37,300)	14,974	(6,608)	8,367
812112201	Economic Development Authority	17,224	3,233	40,242	15,676	59,151	(12,682)	(3,550)	(12,585)	(112)	(28,929)	14,173	9,791	23,964
829100001	Educational Broadcasting	40,712	30,172	95,117	37,052	162,341	(29,976)	(8,390)	(29,746)	(1,317)	(69,429)	33,500	26,115	59,615
805089911	Elk Valley Public Service District	3,452	727	8,064	3,141	11,932	(2,541)	(711)	(2,522)	(1,589)	(7,364)	2,840	(3,230)	(390)

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
803598810	Elkins, City of	59,297	3,778	138,539	53,967	196,285	(43,660)	(12,220)	(43,326)	(20,192)	(119,398)	48,793	(16,252)	32,541
805839911	Elkins-Randolph Co. Airport Authority	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(824)	109
806599911	Emergency Services Authority/Raleigh	16,285	1,916	38,048	14,821	54,786	(11,991)	(3,356)	(11,899)	(8,385)	(35,631)	13,400	(5,218)	8,182
805469911	Enlarged Hepzibah PSD	2,790	254	6,518	2,539	9,311	(2,054)	(575)	(2,038)	(1,570)	(6,237)	2,295	(1,942)	354
847750001	Environmental Protection, Department of	517,718	27,656	1,209,574	471,182	1,708,413	(381,196)	(106,692)	(378,276)	(128,715)	(994,879)	426,006	(216,469)	209,536
856403501	Environmental Quality Board	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(535)	(2,433)	934	(862)	71
883702502	Examiners In Counseling, Board of	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(580)	354
881105502	Examiners/Registered Nurses, Board of	7,280	544	17,009	6,626	24,179	(5,360)	(1,500)	(5,319)	(1,741)	(13,921)	5,991	(2,365)	3,625
804699911	Fairmont - Morgantown Housing Authority	5,863	1,584	13,698	5,336	20,617	(4,317)	(1,208)	(4,284)	(2,700)	(12,509)	4,824	(142)	4,682
832101103	Fairmont State University	326,669	9,097	763,216	297,306	1,069,619	(240,526)	(67,321)	(238,684)	(75,959)	(622,491)	268,801	(134,124)	134,676
803618816	Fairmont, City of	77,447	9,383	180,944	70,486	260,813	(57,024)	(15,960)	(56,588)	(42,670)	(172,242)	63,728	(65,401)	(1,673)
808509911	Fairmont-Marion Co Transit Authority	14,326	1,702	33,471	13,039	48,212	(10,548)	(2,952)	(10,468)	(7,271)	(31,240)	11,788	(10,790)	998
800190005	Fayette Co Board Of Education	96,039	22,340	224,383	87,407	334,130	(70,714)	(19,792)	(70,172)	(22,124)	(182,803)	79,026	41,618	120,645
807359911	Fayette Co Health Department	6,215	537	14,519	5,656	20,712	(4,576)	(1,281)	(4,541)	(1,657)	(12,054)	5,114	(2,451)	2,662
802097709	Fayette County Commission	71,384	8,202	166,779	64,968	239,949	(52,560)	(14,711)	(52,158)	(36,128)	(155,557)	58,739	(55,481)	3,257
808229911	Fayette County Public Library	5,768	729	13,477	5,250	19,456	(4,247)	(1,189)	(4,215)	(3,067)	(12,717)	4,747	(4,025)	721
861700001	Fire Commission	26,989	1,680	63,057	24,563	89,301	(19,872)	(5,562)	(19,720)	(10,385)	(55,540)	22,208	(18,285)	3,923
802923911	Five Rivers Public Library	1,040	199	2,430	947	3,576	(766)	(214)	(760)	(612)	(2,352)	856	(1,092)	(236)
809579911	Flatwoods-Canoe Run Public Service Dist	10,835	1,035	25,314	9,861	36,210	(7,978)	(2,233)	(7,917)	(3,842)	(21,970)	8,916	(2,894)	6,022
830850001	Forestry, Division of	56,046	2,864	130,945	51,009	184,817	(41,267)	(11,550)	(40,951)	(13,051)	(106,819)	46,118	(28,404)	17,714
805029911	Gauley River Public Service District	1,324	199	3,093	1,205	4,497	(975)	(273)	(967)	(1,003)	(3,218)	1,089	(1,024)	66
852000901	Geological Survey	18,196	1,225	42,512	16,560	60,298	(13,398)	(3,750)	(13,295)	(6,575)	(37,018)	14,973	(3,306)	11,667
809199911	Gilmer Co Ambulance Service	3,073	889	7,180	2,797	10,866	(2,263)	(633)	(2,246)	(1,415)	(6,557)	2,529	(1,307)	1,222
800210005	Gilmer Co Board Of Education	11,933	5,642	27,879	10,860	44,381	(8,786)	(2,459)	(8,719)	-	(19,964)	9,819	27,483	37,302
807369911	Gilmer Co Health Department	1,135	421	2,651	1,033	4,105	(836)	(234)	(829)	(523)	(2,421)	934	(19)	914
802107709	Gilmer County Commission	16,694	561	39,004	15,194	54,758	(12,292)	(3,440)	(12,198)	(6,449)	(34,379)	13,737	(8,328)	5,409
805489911	Gilmer County Senior Center	2,837	332	6,628	2,582	9,541	(2,089)	(585)	(2,073)	(1,528)	(6,274)	2,334	(3,093)	(759)
832200003	Glenville State College	135,965	6,679	317,662	123,743	448,084	(100,111)	(28,020)	(99,344)	(28,542)	(256,016)	111,879	(45,761)	66,118
804349911	Glenville Utility	6,383	691	14,913	5,809	21,413	(4,700)	(1,315)	(4,664)	(3,805)	(14,484)	5,252	(5,750)	(497)
812000001	Governors Office	21,068	2,011	49,223	19,174	70,408	(15,512)	(4,342)	(15,394)	(10,795)	(46,043)	17,336	(16,484)	851
804969911	Grandview Doolin PSD	1,655	133	3,866	1,506	5,505	(1,218)	(341)	(1,209)	(851)	(3,619)	1,362	(938)	424
800230005	Grant Co Board of Education	38,348	952	89,595	34,901	125,448	(28,236)	(7,903)	(28,020)	(8,813)	(72,972)	31,555	16,534	48,088
802587709	Grant Co Commission	36,808	3,947	85,997	33,500	123,444	(27,102)	(7,586)	(26,894)	(16,950)	(78,532)	30,288	(12,401)	17,887
807049911	Grant County Commission on Aging	9,976	1,111	23,308	9,080	33,499	(7,346)	(2,056)	(7,289)	(5,509)	(22,200)	8,209	(6,905)	1,304
807379911	Grant County Health Department	7,238	1,606	16,911	6,587	25,104	(5,329)	(1,492)	(5,289)	(151)	(12,261)	5,956	(986)	4,970

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
804479911	Grant County Housing Authority	1,702	521	3,977	1,549	6,047	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	(1,182)	218
804509911	Grant County Public Service District	4,492	728	10,494	4,088	15,311	(3,307)	(926)	(3,282)	(2,068)	(9,583)	3,696	(1,811)	1,885
897156625	Greater Huntington Parks	27,628	8,899	64,548	25,144	98,591	(20,342)	(5,694)	(20,187)	(2,497)	(48,719)	22,734	11,029	33,763
802689911	Greater Paw Paw Sanitary District	1,702	133	3,977	1,549	5,659	(1,253)	(351)	(1,244)	(1,133)	(3,981)	1,401	(1,546)	(146)
896866625	Green Acres Reg. Center	45,600	19,536	106,539	41,501	167,576	(33,576)	(9,397)	(33,318)	(4,056)	(80,347)	37,522	25,813	63,335
800250005	Greenbrier Co Board of Education	93,972	6,118	219,553	85,525	311,196	(69,192)	(19,366)	(68,662)	(28,337)	(185,557)	77,325	(20,474)	56,852
805429911	Greenbrier Co C.V.B.	2,837	332	6,628	2,582	9,541	(2,089)	(585)	(2,073)	(1,528)	(6,274)	2,334	(2,061)	274
802127709	Greenbrier Co Commission	62,750	5,325	146,606	57,109	209,040	(46,203)	(12,932)	(45,849)	(21,778)	(126,761)	51,634	(32,080)	19,554
807629911	Greenbrier Co Committee on Aging	-	82	-	-	82	-	-	-	-	-	-	119	119
807389911	Greenbrier Co Health Department	7,376	724	17,233	6,713	24,670	(5,431)	(1,520)	(5,389)	(3,397)	(15,737)	6,069	(1,954)	4,116
808949911	Greenbrier Co Solid Waste Authority	7,140	685	16,680	6,498	23,863	(5,257)	(1,471)	(5,217)	(5,103)	(17,048)	5,875	(5,002)	872
807089911	Greenbrier Co. Public Service Dist. #2	6,099	735	14,250	5,551	20,536	(4,491)	(1,257)	(4,457)	(3,242)	(13,446)	5,019	(4,413)	606
809189911	Greenbrier PSD	4,068	274	9,505	3,702	13,481	(2,995)	(838)	(2,972)	(1,590)	(8,397)	3,347	(2,158)	1,190
808039911	Greenbrier Valley Airport	7,140	1,167	16,680	6,498	24,345	(5,257)	(1,471)	(5,217)	(3,288)	(15,232)	5,875	(2,661)	3,214
808319911	Greenbrier Valley Soil Conservation Dist.	426	66	994	387	1,448	(313)	(88)	(311)	(240)	(952)	350	(461)	(110)
804959911	Hamlin Public Service District	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(824)	109
800270005	Hampshire Co Board of Education	49,751	10,267	116,237	45,279	171,783	(36,632)	(10,253)	(36,351)	-	(83,236)	40,938	27,101	68,039
807399911	Hampshire Co Health Dept	3,404	354	7,954	3,098	11,406	(2,507)	(702)	(2,487)	(2,113)	(7,809)	2,801	(3,111)	(309)
805849911	Hampshire Co. Development Authority	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	64	998
802137709	Hampshire County Commission	60,809	6,834	142,072	55,343	204,250	(44,774)	(12,532)	(44,431)	(29,289)	(131,025)	50,037	(38,586)	11,451
804649911	Hampshire County Committee	1,702	398	3,977	1,549	5,924	(1,253)	(351)	(1,244)	(1,743)	(4,590)	1,401	(4,183)	(2,782)
804829911	Hampshire County Public Library	1,135	66	2,651	1,033	3,750	(836)	(234)	(829)	(567)	(2,465)	934	(2,645)	(1,711)
809509911	Hamrick Public Service District	2,270	133	5,302	2,066	7,501	(1,671)	(468)	(1,658)	(1,134)	(4,931)	1,867	(2,118)	(250)
800290005	Hancock Co Board of Education	105,118	9,258	245,594	95,670	350,522	(77,399)	(21,663)	(76,806)	(26,547)	(202,414)	86,497	22,198	108,695
802924911	Hancock Co PSD	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	888	1,822
809589911	Hancock Co Sheltered Workshop	5,485	602	12,814	4,992	18,408	(4,038)	(1,130)	(4,007)	(3,563)	(12,739)	4,513	(6,429)	(1,916)
802147709	Hancock County Commission	47,177	4,516	110,223	42,937	157,675	(34,736)	(9,722)	(34,470)	(25,683)	(104,612)	38,820	(35,000)	3,820
807409911	Hancock County Health Department	1,702	781	3,977	1,549	6,307	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	(158)	1,243
800310005	Hardy Co Board of Education	30,410	18,006	71,048	27,676	116,730	(22,391)	(6,267)	(22,219)	-	(50,877)	25,023	52,842	77,865
804669911	Hardy Co Committee on Agency, Inc	3,121	456	7,291	2,840	10,587	(2,298)	(643)	(2,280)	(1,437)	(6,658)	2,568	(1,377)	1,190
807419911	Hardy Co Health Department	3,262	398	7,622	2,969	10,989	(2,402)	(672)	(2,384)	(1,768)	(7,226)	2,684	(3,077)	(393)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	4,350	2,094	10,163	3,959	16,216	(3,203)	(896)	(3,178)	(2,003)	(9,281)	3,579	3,287	6,867
802157709	Hardy County Commission	37,636	4,349	87,932	34,253	126,534	(27,711)	(7,756)	(27,499)	(20,663)	(83,630)	30,969	(25,474)	5,495
805169911	Hardy County Public Service District	4,775	530	11,157	4,346	16,034	(3,516)	(984)	(3,489)	(2,553)	(10,543)	3,929	75	4,005
807069911	Hardy County Rural Development Authority	1,135	66	2,651	1,033	3,750	(836)	(234)	(829)	(567)	(2,465)	934	(536)	398

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
808829911	Harpers Ferry-Bolivar Pub Serv Dist	426	84	994	387	1,466	(313)	(88)	(311)	(764)	(1,476)	350	(1,576)	(1,226)
800330005	Harrison Co Board of Education	238,061	87,120	556,196	216,663	859,978	(175,284)	(49,060)	(173,942)	(6,348)	(404,634)	195,889	132,269	328,158
802167709	Harrison County Commission	138,034	15,820	322,498	125,627	463,945	(101,635)	(28,446)	(100,856)	(77,906)	(308,844)	113,582	(111,032)	2,550
807429911	Harrison County Health Department	5,437	663	12,704	4,949	18,315	(4,004)	(1,121)	(3,973)	(4,075)	(13,172)	4,474	(5,007)	(533)
806699911	Harrison County Solid Was	-	66	-	-	66	-	-	-	(44)	(44)	-	(288)	(288)
805099911	Hatfield-McCoy Regional Recreation Authority	15,697	1,658	36,675	14,287	52,619	(11,558)	(3,235)	(11,470)	(7,805)	(34,068)	12,917	(8,904)	4,012
885640802	Health Care Authority	12,942	326	30,238	11,779	42,342	(9,529)	(2,667)	(9,456)	(6,244)	(27,897)	10,650	(7,221)	3,429
840000001	Health Department	446,770	41,915	1,043,815	406,612	1,492,342	(328,957)	(92,071)	(326,437)	(181,760)	(929,225)	367,626	(232,154)	135,473
827851203	Higher Education Policy Commission	55,980	2,688	130,789	50,948	184,425	(41,218)	(11,536)	(40,902)	(11,001)	(104,657)	46,063	(16,830)	29,234
803928810	Hinton, City of	10,307	1,227	24,082	9,381	34,689	(7,589)	(2,124)	(7,531)	(5,696)	(22,941)	8,481	(8,545)	(63)
813000102	Homeland Security - Emergency Management	41,339	4,112	96,582	37,623	138,317	(30,438)	(8,519)	(30,205)	(18,428)	(87,590)	34,016	(100)	33,916
843000001	Hopemont State Hospital	49,916	3,529	116,621	45,429	165,579	(36,753)	(10,287)	(36,472)	(11,544)	(95,055)	41,073	(35,470)	5,604
810200601	House of Delegates	20,608	1,919	48,147	18,755	68,821	(15,173)	(4,247)	(15,057)	(11,200)	(45,678)	16,957	(4,808)	12,150
899999911	House of Delegates	5,627	995	13,146	5,121	19,261	(4,143)	(1,160)	(4,111)	(6,023)	(15,436)	4,630	(27,353)	(22,723)
808899911	Housing Authority of City of Keyser	2,837	332	6,628	2,582	9,541	(2,089)	(585)	(2,073)	(1,528)	(6,274)	2,334	(2,061)	274
805789911	Housing Authority, City of Spencer	2,270	298	5,302	2,066	7,666	(1,671)	(468)	(1,658)	(1,362)	(5,159)	1,867	834	2,701
808576625	Housing Development Fund	99,695	49,255	232,922	90,733	372,911	(73,405)	(20,545)	(72,843)	(9,140)	(175,933)	82,034	68,142	150,176
859800001	Human Rights Commission	9,376	1,047	21,905	8,533	31,485	(6,903)	(1,932)	(6,850)	(3,784)	(19,470)	7,715	(8,437)	(723)
891500002	Human Services, Dept. of	1,842,996	141,210	4,305,902	1,677,338	6,124,450	(1,356,999)	(379,809)	(1,346,606)	(776,065)	(3,859,479)	1,516,516	(1,347,585)	168,931
897276625	Huntington Sanitary Board	12,265	5,038	28,656	11,163	44,857	(9,031)	(2,528)	(8,962)	(1,069)	(21,590)	10,093	6,843	16,935
802931911	Huntington Water Quality Board	49,126	5,086	114,775	44,710	164,571	(36,171)	(10,124)	(35,894)	(19,944)	(102,133)	40,423	(13,259)	27,164
806169911	Huntington WV Housing Authority	8,902	998	20,798	8,102	29,898	(6,554)	(1,835)	(6,504)	(3,826)	(18,719)	7,325	(8,034)	(709)
806399911	Huntington/Cabell/Wayne Animal Shelter	5,106	481	11,930	4,647	17,059	(3,760)	(1,052)	(3,731)	(2,594)	(11,137)	4,202	(310)	3,892
896286625	Hurricane Water & Sewer	65,282	21,197	152,522	59,414	233,133	(48,067)	(13,453)	(47,699)	(5,384)	(114,604)	53,717	31,085	84,803
837700901	Huttonsville Correctional Center	125,772	6,366	293,848	114,467	414,681	(92,606)	(25,919)	(91,897)	(49,359)	(259,781)	103,492	(97,638)	5,854
804612911	Huttonsville PSD	5,768	503	13,477	5,250	19,230	(4,247)	(1,189)	(4,215)	(3,281)	(12,932)	4,747	(5,639)	(892)
880143502	Insurance Commission	113,159	6,559	264,380	102,988	373,928	(83,319)	(23,320)	(82,681)	(36,626)	(225,946)	93,113	(81,992)	11,121
841800501	Jackie Withrow Hospital	53,349	3,095	124,642	48,554	176,291	(39,281)	(10,994)	(38,980)	(22,246)	(111,501)	43,898	(23,219)	20,679
800350005	Jackson Co Board of Education	168,321	57,696	393,259	153,191	604,146	(123,935)	(34,688)	(122,986)	(5,989)	(287,598)	138,504	88,867	227,371
809629911	Jackson Co Public Library	2,742	424	6,407	2,496	9,327	(2,019)	(565)	(2,004)	(1,263)	(5,851)	2,257	(2,636)	(380)
802177709	Jackson County Commission	63,641	7,427	148,688	57,921	214,036	(46,859)	(13,115)	(46,500)	(34,997)	(141,471)	52,367	(55,072)	(2,705)
802569911	Jackson County Development Authority	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(824)	109
807439911	Jackson County Health Department	1,182	199	2,762	1,076	4,036	(870)	(244)	(864)	(1,874)	(3,851)	973	(3,951)	(2,978)
800370005	Jefferson Co Board of Education	106,588	6,071	249,027	97,007	352,104	(78,480)	(21,966)	(77,879)	(20,083)	(198,409)	87,706	(62,282)	25,424
808729911	Jefferson Co Parks & Recreation Comm	3,593	343	8,395	3,270	12,008	(2,646)	(741)	(2,626)	(2,785)	(8,797)	2,957	(2,363)	594

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
896046625	Jefferson County Commission	137,251	56,914	320,669	124,915	502,497	(101,058)	(28,285)	(100,284)	(10,909)	(240,537)	112,938	73,722	186,660
807449911	Jefferson County Health Department	7,470	2,196	17,454	6,799	26,448	(5,501)	(1,540)	(5,458)	(3,440)	(15,939)	6,147	(747)	5,400
882550002	Jobs Investment Trust Board	-	-	-	-	-	-	-	-	(2,773)	(2,773)	-	(6,420)	(6,420)
842500001	John Manchin Sr. Health Care	27,204	1,460	63,559	24,759	89,778	(20,031)	(5,606)	(19,877)	(8,460)	(53,975)	22,385	(11,777)	10,608
810300001	Joint Comm on Govt & Finance	49,391	5,045	115,396	44,952	165,393	(36,367)	(10,179)	(36,088)	(19,008)	(101,641)	40,642	(28,143)	12,499
879571602	Justice & Community Service	-	17	-	-	17	-	-	-	(17,269)	(17,269)	-	(40,263)	(40,263)
800390206	Kan Co Public Library/Kan Co Boe	59,891	3,092	139,927	54,508	197,526	(44,098)	(12,342)	(43,760)	(11,871)	(112,071)	49,281	(21,122)	28,159
806649911	Kan Valley Senior Services Inc	14,137	1,503	33,030	12,866	47,399	(10,409)	(2,913)	(10,329)	(8,253)	(31,905)	11,633	(17,761)	(6,128)
805959911	Kanawha Co Ambulance Authority	95,984	11,737	224,252	87,356	323,345	(70,673)	(19,781)	(70,131)	(51,321)	(211,906)	78,980	(49,169)	29,811
800390005	Kanawha Co Board of Education	540,844	43,918	1,263,605	492,230	1,799,752	(398,223)	(111,458)	(395,173)	(8,064)	(912,919)	445,035	38,691	483,726
804369911	Kanawha Co Parks & Recreation	11,111	1,265	25,960	10,112	37,338	(8,181)	(2,290)	(8,118)	(5,242)	(23,831)	9,143	(6,498)	2,645
896056625	Kanawha County Commission	-	-	-	-	-	-	-	-	-	-	-	144,738	144,738
802620709	Kanawha County Commission	241,325	27,541	563,822	219,633	810,997	(177,688)	(49,733)	(176,327)	(132,625)	(536,372)	198,575	(595,117)	(396,542)
807909911	Kanawha Falls Public Service District	4,303	532	10,052	3,916	14,501	(3,168)	(887)	(3,144)	(1,465)	(8,663)	3,540	(2,293)	1,247
806719911	Kanawha Public Service District	5,106	807	11,930	4,647	17,385	(3,760)	(1,052)	(3,731)	(2,774)	(11,318)	4,202	(3,906)	296
808489911	Kanawha Valley Transit Authority	82,601	8,178	192,985	75,176	276,340	(60,819)	(17,023)	(60,353)	(41,465)	(179,660)	67,968	(52,839)	15,130
807459911	Kanawha/Charleston Health Department	16,024	828	37,438	14,584	52,850	(11,798)	(3,302)	(11,708)	(3,146)	(29,955)	13,185	(10,212)	2,974
807889911	Keyser-Mineral County Library	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	64	531
809599911	Kingwood Parks & Recreation Board	851	66	1,988	775	2,829	(627)	(175)	(622)	(436)	(1,860)	700	(474)	226
806289911	Kingwood Sanitary Sewer Works	3,783	398	8,837	3,443	12,678	(2,785)	(780)	(2,764)	(2,007)	(8,336)	3,112	(2,935)	178
809569911	Kingwood Water Works	4,823	663	11,268	4,389	16,320	(3,551)	(994)	(3,524)	(2,663)	(10,732)	3,968	(4,190)	(221)
803318810	Kingwood, City of	9,787	1,160	22,867	8,908	32,935	(7,206)	(2,017)	(7,151)	(6,419)	(22,793)	8,053	(15,434)	(7,380)
808409911	Kyova Interstate Planning Commission	3,972	464	9,279	3,615	13,358	(2,924)	(818)	(2,902)	(2,139)	(8,784)	3,268	(2,885)	383
842310001	Lakin Correctional Facility	67,166	7,017	156,923	61,128	225,069	(49,454)	(13,842)	(49,075)	(33,045)	(145,416)	55,267	(42,309)	12,958
842300001	Lakin State Hospital	63,688	3,002	148,797	57,963	209,762	(46,893)	(13,125)	(46,534)	(12,608)	(119,160)	52,406	(25,955)	26,450
804269911	Lavalette Public Service District	6,383	1,537	14,913	5,809	22,260	(4,700)	(1,315)	(4,664)	(2,939)	(13,618)	5,252	(1,401)	3,852
809389911	Leadsville P.S.D.	2,833	166	6,618	2,578	9,362	(2,086)	(584)	(2,070)	(738)	(5,477)	2,331	760	3,091
800410005	Lewis Co Board of Education	141,716	33,935	331,098	128,977	494,010	(104,345)	(29,205)	(103,546)	(3,730)	(240,826)	116,611	73,636	190,247
802597709	Lewis County Commission	42,412	4,664	99,089	38,599	142,352	(31,228)	(8,740)	(30,988)	(21,835)	(92,792)	34,898	(29,169)	5,730
807469911	Lewis County Health Department	2,884	265	6,738	2,625	9,629	(2,124)	(594)	(2,107)	(1,582)	(6,407)	2,373	(1,587)	786
896236625	Lewisburg, City of	99,219	37,432	231,811	90,301	359,544	(73,055)	(20,447)	(72,495)	(8,333)	(174,331)	81,643	58,323	139,965
835000001	Library Commission	16,083	6,370	37,577	14,638	58,584	(11,842)	(3,315)	(11,752)	(5,163)	(32,071)	13,234	(3,638)	9,596
800430005	Lincoln Co Board of Education	60,066	2,413	140,337	54,667	197,417	(44,227)	(12,379)	(43,888)	(36,133)	(136,627)	49,426	(56,531)	(7,105)
802017709	Lincoln Co Commission	16,501	1,774	38,553	15,018	55,345	(12,150)	(3,401)	(12,057)	(9,272)	(36,880)	13,578	(11,723)	1,855
807479911	Lincoln Co Health Dept.	1,560	127	3,645	1,420	5,193	(1,149)	(322)	(1,140)	(1,415)	(4,025)	1,284	(1,049)	235

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
806969911	Lincoln Co Public Service District	3,593	2,536	8,395	3,270	14,202	(2,646)	(741)	(2,626)	(1,655)	(7,667)	2,957	201	3,158
800450005	Logan Co Board Of Education	87,276	1,750	203,908	79,431	285,089	(64,261)	(17,986)	(63,769)	(9,146)	(155,163)	71,815	(9,781)	62,034
802227709	Logan Co Commission	66,982	7,243	156,495	60,962	224,699	(49,319)	(13,804)	(48,941)	(36,810)	(148,874)	55,117	(43,185)	11,932
807489911	Logan Co Health Department	2,459	744	5,744	2,238	8,726	(1,810)	(507)	(1,796)	(1,132)	(5,246)	2,023	(1,495)	528
809839911	Logan Co PSD	18,771	2,271	43,855	17,084	63,210	(13,821)	(3,868)	(13,715)	(10,324)	(41,728)	15,446	(12,579)	2,867
809779911	Louis Bennett Memorial Library	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
804309911	Lubeck Public Service District	9,835	1,160	22,977	8,951	33,088	(7,241)	(2,027)	(7,186)	(5,052)	(21,505)	8,092	(8,173)	(81)
809949911	Malden Public Service District	4,397	525	10,273	4,002	14,800	(3,238)	(906)	(3,213)	(2,401)	(9,758)	3,618	(3,372)	247
800490005	Marion Co Board of Education	163,825	11,215	382,754	149,100	543,069	(120,624)	(33,761)	(119,701)	(27,586)	(301,672)	134,804	8,593	143,397
802237709	Marion Co Commission	86,431	10,317	201,933	78,662	290,912	(63,639)	(17,812)	(63,152)	(49,826)	(194,428)	71,120	(66,515)	4,605
809089911	Marion Co Parks & Recreation Comm	7,518	857	17,564	6,842	25,263	(5,535)	(1,549)	(5,493)	(3,512)	(16,089)	6,186	98	6,284
809499911	Marion Co Public Library	8,625	347	20,150	7,849	28,347	(6,350)	(1,777)	(6,302)	(1,583)	(16,013)	7,097	4,370	11,467
807499911	Marion County Health Department	2,600	265	6,076	2,367	8,708	(1,915)	(536)	(1,900)	(2,063)	(6,413)	2,140	(1,900)	239
802922911	Marlinton Vol. Fire Department	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(333)	134
803218810	Marmet, City of	6,714	796	15,686	6,110	22,593	(4,944)	(1,384)	(4,906)	(3,092)	(14,325)	5,525	(2,460)	3,065
800510005	Marshall Co Board of Education	191,653	7,841	447,769	174,426	630,035	(141,114)	(39,496)	(140,033)	(54,156)	(374,799)	157,702	(80,136)	77,566
807989911	Marshall Co Public Service	1,702	199	3,977	1,549	5,725	(1,253)	(351)	(1,244)	(917)	(3,764)	1,401	(1,236)	164
896906625	Marshall County Commission	22,125	12,529	51,692	20,136	84,357	(16,291)	(4,560)	(16,166)	(2,141)	(39,157)	18,206	16,281	34,486
896916625	Marshall County Health Dept.	2,219	912	5,185	2,020	8,117	(1,634)	(457)	(1,622)	(193)	(3,907)	1,826	(249)	1,577
804899911	Marshall Univ Research Corp	135,462	14,218	316,487	123,286	453,991	(99,740)	(27,916)	(98,977)	(63,993)	(290,626)	111,465	(82,926)	28,539
828401503	Marshall University	1,251,729	62,777	2,924,489	1,139,217	4,126,483	(921,648)	(257,959)	(914,590)	(339,127)	(2,433,324)	1,029,990	(502,065)	527,924
883940101	Martinsburg Correctional Center	26,208	2,076	61,231	23,852	87,159	(19,297)	(5,401)	(19,149)	(14,723)	(58,570)	21,565	(32,784)	(11,219)
897456625	Martinsburg Public Library	2,837	1,165	6,628	2,582	10,375	(2,089)	(585)	(2,073)	(247)	(4,994)	2,334	3,063	5,397
897076625	Mary H Weir Public Library	1,891	-	4,419	1,721	6,140	(1,393)	(390)	(1,382)	(871)	(4,035)	1,556	(413)	1,143
800530005	Mason Co Board of Education	94,199	2,768	220,083	85,732	308,584	(69,359)	(19,413)	(68,828)	(8,863)	(166,463)	77,512	23,839	101,351
802027709	Mason County Commission	43,972	5,261	102,734	40,019	148,014	(32,376)	(9,062)	(32,129)	(25,100)	(98,667)	36,182	(49,097)	(12,915)
804499911	Mason County Emergency Ambulance Service Authority	-	-	-	-	-	-	-	-	-	-	-	17,425	17,425
807519911	Mason County Health Department	6,932	4,235	16,197	6,309	26,741	(5,104)	(1,429)	(5,065)	(658)	(12,256)	5,704	4,915	10,619
805019911	Mason County Public Service District	9,314	1,122	21,762	8,477	31,361	(6,858)	(1,920)	(6,806)	(5,019)	(20,603)	7,664	(4,797)	2,868
800470005	McDowell Co Board of Education	62,590	20,864	146,232	56,964	224,060	(46,085)	(12,899)	(45,732)	(34,776)	(139,491)	51,502	(5,848)	45,654
802257709	McDowell County Commission	28,901	3,047	67,524	26,304	96,875	(21,280)	(5,956)	(21,117)	(15,291)	(63,644)	23,782	(28,206)	(4,425)
807529911	McDowell County Health Department	567	273	1,326	516	2,115	(418)	(117)	(415)	(261)	(1,211)	467	1,851	2,317
804988810	McMechen, City of	6,288	674	14,692	5,723	21,089	(4,630)	(1,296)	(4,595)	(4,783)	(15,304)	5,174	(10,517)	(5,343)
880790602	Medical Imaging Board	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
809999911	Mercer Co Airport Authority	2,175	1,320	5,081	1,979	8,381	(1,601)	(448)	(1,589)	(1,002)	(4,640)	1,790	(586)	1,204

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Total OPEB Expense	
800550005	Mercer Co Board Of Education	120,613	97,559	281,795	109,772	489,126	(88,807)	(24,856)	(88,127)	–	(201,791)	99,247	133,510	232,757
802277709	Mercer Co Comm/Verlin T. Moye	82,426	6,563	192,577	75,017	274,158	(60,690)	(16,987)	(60,226)	(29,921)	(167,824)	67,825	(37,451)	30,373
807539911	Mercer Co Health Dept.	4,681	332	10,936	4,260	15,528	(3,447)	(965)	(3,420)	(2,498)	(10,329)	3,852	(5,824)	(1,973)
805989911	Mercer Co. Solid Waste Authority	3,877	431	9,058	3,529	13,018	(2,855)	(799)	(2,833)	(2,032)	(8,519)	3,190	(2,613)	578
804249911	Mercer County Communications Center	10,638	1,359	24,855	9,682	35,897	(7,833)	(2,192)	(7,773)	(5,275)	(23,074)	8,754	(63)	8,691
809719911	Midland Public Service District	4,444	525	10,384	4,045	14,954	(3,272)	(916)	(3,247)	(2,455)	(9,891)	3,657	(3,668)	(11)
805409911	Mid-Ohio Valley Health Department	36,582	6,254	85,468	33,293	125,015	(26,935)	(7,539)	(26,729)	(7,337)	(68,540)	30,101	(1,193)	28,909
805799911	Mid-Ohio Valley Regional Airport	6,430	994	15,023	5,852	21,869	(4,735)	(1,325)	(4,698)	(2,961)	(13,719)	5,291	(4,564)	727
809339911	Mid-Ohio Valley Transit Authority	18,487	2,067	43,192	16,825	62,085	(13,612)	(3,810)	(13,508)	(10,123)	(41,052)	15,212	(18,948)	(3,736)
842200001	Mildred Mitchell-Bateman Hospital	138,485	13,147	323,550	126,037	462,733	(101,966)	(28,539)	(101,185)	(85,382)	(317,073)	113,952	(155,000)	(41,048)
853542501	Military Affairs & Public Safety	13,050	1,011	30,489	11,877	43,377	(9,609)	(2,689)	(9,535)	(7,734)	(29,567)	10,738	(3,972)	6,766
800570005	Mineral Co Board of Education	63,982	4,199	149,486	58,231	211,916	(47,110)	(13,186)	(46,750)	(27,545)	(134,590)	52,648	(14,331)	38,317
807549911	Mineral Co Health Dept	3,714	1,338	8,678	3,380	13,396	(2,735)	(765)	(2,714)	(496)	(6,710)	3,056	137	3,193
802287709	Mineral County Commission	42,364	5,150	98,978	38,556	142,685	(31,193)	(8,731)	(30,954)	(25,035)	(95,912)	34,860	(30,235)	4,624
808069911	Mineral Wells Public Service District	3,404	685	7,954	3,098	11,737	(2,507)	(702)	(2,487)	(1,466)	(7,162)	2,801	13	2,814
800590005	Mingo Co Board of Education	106,424	26,777	248,644	96,858	372,279	(78,360)	(21,932)	(77,760)	(1,138)	(179,190)	87,571	119,631	207,202
807559911	Mingo Co Health Dept.	4,728	2,044	11,047	4,303	17,394	(3,481)	(974)	(3,455)	(2,177)	(10,088)	3,891	1,512	5,402
802557709	Mingo County Commission	34,516	3,934	80,641	31,413	115,988	(25,414)	(7,113)	(25,219)	(19,616)	(77,362)	28,401	(33,930)	(5,529)
804989911	Mingo County Redevelopment	1,702	199	3,977	1,549	5,725	(1,253)	(351)	(1,244)	(917)	(3,764)	1,401	(1,236)	164
800610005	Monongalia Co Board of Education	197,614	10,067	461,698	179,852	651,617	(145,503)	(40,725)	(144,389)	(23,757)	(354,375)	162,608	70,892	233,500
806369911	Monongalia Co Health Dept.	45,319	1,815	105,881	41,245	148,941	(33,368)	(9,339)	(33,113)	(8,226)	(84,047)	37,291	(13,121)	24,169
897016625	Monongalia County Commission	268,417	98,150	627,120	244,291	969,561	(197,636)	(55,316)	(196,122)	(23,422)	(472,496)	220,868	124,631	345,499
896536625	Monongalia General Hospital	–	10	–	–	10	–	–	–	(1,650)	(1,650)	–	(2,585)	(2,585)
800630005	Monroe Co Board Of Education	49,709	8,023	116,139	45,241	169,403	(36,601)	(10,244)	(36,321)	(59)	(83,225)	40,903	8,315	49,219
802621709	Monroe County Commission	23,310	2,691	54,460	21,215	78,366	(17,163)	(4,804)	(17,032)	(12,279)	(51,277)	19,181	(6,064)	13,116
808749911	Monroe County Health Center	32,293	3,820	75,449	29,391	108,660	(23,778)	(6,655)	(23,595)	(16,760)	(70,788)	26,573	(19,742)	6,830
805709911	Monroe County Public Library	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
800650005	Morgan Co Board Of Education	49,868	2,234	116,509	45,385	164,128	(36,718)	(10,277)	(36,436)	(16,866)	(100,296)	41,034	1,968	43,002
802617709	Morgan County Commission	33,122	2,852	77,385	30,145	110,381	(24,388)	(6,826)	(24,201)	(14,435)	(69,850)	27,254	(22,832)	4,422
804299911	Morgantown Monongalia MPO	1,702	155	3,977	1,549	5,681	(1,253)	(351)	(1,244)	(1,120)	(3,968)	1,401	(2,784)	(1,384)
802934911	Morgantown Utility Board	71,490	8,681	167,026	65,064	240,771	(52,638)	(14,733)	(52,235)	(39,907)	(159,512)	58,826	112,973	171,798
867101702	Motor Vehicles	347,188	31,925	811,155	315,981	1,159,061	(255,634)	(71,549)	(253,677)	(132,604)	(713,464)	285,685	(164,401)	121,283
807039911	Moundsville-Marshall County Public Library	3,073	276	7,180	2,797	10,254	(2,263)	(633)	(2,246)	(2,871)	(8,012)	2,529	(4,378)	(1,849)
802700910	Mount Hope, City of	4,965	547	11,599	4,518	16,664	(3,655)	(1,023)	(3,627)	(4,603)	(12,908)	4,085	(5,215)	(1,129)
800842005	Mountain State Educational Services Cooperative	95,227	14,921	222,483	86,667	324,072	(70,115)	(19,624)	(69,578)	(35,972)	(195,290)	78,357	3,574	81,931

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
808639911	Mountain Transit Authority	5,579	602	13,035	5,078	18,715	(4,108)	(1,150)	(4,077)	(4,785)	(14,119)	4,591	(6,994)	(2,403)
828401403	Mountwest Community & Technical College	83,180	2,790	194,339	75,704	272,832	(61,246)	(17,142)	(60,777)	(19,209)	(158,373)	68,445	(34,668)	33,777
808889911	MOVRC	6,194	826	14,471	5,637	20,934	(4,561)	(1,276)	(4,526)	(2,852)	(13,215)	5,097	(26,575)	(21,479)
806679911	Mt Hope Housing Authority	3,404	565	7,954	3,098	11,617	(2,507)	(702)	(2,487)	(1,568)	(7,263)	2,801	(890)	1,911
837701701	Mt Olive Correctional Facility	126,261	11,387	294,990	114,912	421,289	(92,966)	(26,020)	(92,254)	(91,676)	(302,915)	103,894	(189,155)	(85,261)
806639911	Mt Top Public Service District	2,216	582	5,177	2,017	7,776	(1,631)	(457)	(1,619)	(615)	(4,322)	1,823	(1,014)	809
804908810	Mullens, City of	2,175	485	5,081	1,979	7,546	(1,601)	(448)	(1,589)	(1,002)	(4,640)	1,790	1,399	3,188
883400002	Municipal Bond Commission	1,749	188	4,087	1,592	5,867	(1,288)	(361)	(1,278)	(1,302)	(4,229)	1,440	2	1,442
877650002	National Coal Heritage Area Authority	1,087	456	2,541	990	3,987	(801)	(224)	(795)	(501)	(2,320)	895	1,848	2,742
883000002	Natural Resources	594,768	19,981	1,389,591	541,307	1,950,879	(437,928)	(122,571)	(434,574)	(81,359)	(1,076,431)	489,407	(148,306)	341,101
808839911	Nettie Levisay PSD	2,790	370	6,518	2,539	9,427	(2,054)	(575)	(2,038)	(1,789)	(6,456)	2,295	(2,486)	(191)
832906403	New River Comm. & Tech.	56,817	6,203	132,744	51,710	190,657	(41,834)	(11,709)	(41,514)	(28,962)	(124,019)	46,752	(31,942)	14,810
807219911	New River Gorge Regional Development Authority	6,619	2,503	15,465	6,024	23,993	(4,874)	(1,364)	(4,837)	(3,048)	(14,123)	5,447	2,105	7,552
802639911	New River Transit Authority	2,270	141	5,302	2,066	7,509	(1,671)	(468)	(1,658)	(1,045)	(4,842)	1,867	(604)	1,263
800670005	Nicholas Co Board of Education	103,494	35,222	241,800	94,192	371,214	(76,203)	(21,328)	(75,619)	(2,235)	(175,386)	85,161	31,511	116,671
802337709	Nicholas County Commission	44,298	4,113	103,496	40,316	147,925	(32,617)	(9,129)	(32,367)	(19,304)	(93,416)	36,451	(22,358)	14,093
807599911	Nicholas County Health Department	5,558	50	12,985	5,058	18,094	(4,092)	(1,145)	(4,061)	(2,024)	(11,323)	4,573	(217)	4,356
804428810	Nitro, City of	50,376	3,698	117,696	45,848	167,242	(37,092)	(10,382)	(36,808)	(15,341)	(99,622)	41,452	(25,042)	16,410
806919911	NO. Jackson Co. Public Service	2,270	2,862	5,302	2,066	10,230	(1,671)	(468)	(1,658)	(656)	(4,453)	1,867	(271)	1,596
807929911	North Beckley Public Service District	6,839	8,231	15,979	6,225	30,435	(5,036)	(1,409)	(4,997)	-	(11,443)	5,628	11,665	17,293
808479911	North Central Community Action Association	49,126	5,636	114,775	44,710	165,121	(36,171)	(10,124)	(35,894)	(26,830)	(109,019)	40,423	(36,798)	3,625
837701601	Northern Correctional Facility	53,954	2,681	126,057	49,105	177,843	(39,727)	(11,119)	(39,422)	(21,480)	(111,748)	44,397	(63,607)	(19,211)
802529911	Northern Panhandle Community Criminal Justice Board	8,747	1,072	20,436	7,961	29,469	(6,440)	(1,803)	(6,391)	(4,939)	(19,573)	7,198	(3,150)	4,048
802925911	Northern Wayne Co PSD	3,641	448	8,506	3,313	12,267	(2,681)	(750)	(2,660)	(2,054)	(8,145)	2,996	(1,481)	1,515
806309911	Norton-Harding-Jimtown PSD	2,270	265	5,302	2,066	7,633	(1,671)	(468)	(1,658)	(1,222)	(5,019)	1,867	(2,443)	(575)
804458810	Oak Hill, City of	36,859	2,914	86,116	33,546	122,576	(27,139)	(7,596)	(26,931)	(13,556)	(75,223)	30,329	(13,652)	16,677
806419911	Oakvale Road Public Service District	1,702	219	3,977	1,549	5,745	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	400	1,800
885310901	Occupational Therapy, Board of	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
847200001	Off of Miners Health, Safety & Training	55,528	4,695	129,733	50,537	184,964	(40,885)	(11,443)	(40,572)	(17,283)	(110,183)	45,691	(28,014)	17,677
891700002	Office of Inspector General	2,317	-	5,413	2,109	7,521	(1,706)	(477)	(1,693)	(1,067)	(4,943)	1,906	(506)	1,400
800690005	Ohio Co Board of Education	150,094	7,032	350,674	136,603	494,309	(110,514)	(30,932)	(109,668)	(29,171)	(280,285)	123,505	(21,915)	101,590
896976625	Ohio Co Commission	176,126	71,679	411,494	160,295	643,469	(129,682)	(36,297)	(128,689)	(15,874)	(310,541)	144,926	95,142	240,068
837707501	Ohio Co Correctional Center	11,868	834	27,727	10,801	39,363	(8,738)	(2,446)	(8,671)	(9,213)	(29,068)	9,765	(21,006)	(11,240)
896606625	Ohio County Public Library	28,336	6,539	66,202	25,789	98,530	(20,863)	(5,839)	(20,704)	(2,506)	(49,913)	23,316	6,872	30,188
896746625	Ohio Public Service District	6,772	7,568	15,823	6,164	29,554	(4,987)	(1,396)	(4,948)	(1,069)	(12,400)	5,573	8,042	13,615

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
896896625	Ohio Valley Reg Transit Authority	12,265	7,396	28,656	11,163	47,215	(9,031)	(2,528)	(8,962)	(3,188)	(23,709)	10,093	6,230	16,322
880973502	Oil And Gas Conservation	5,474	1,303	12,788	4,982	19,072	(4,030)	(1,128)	(3,999)	(321)	(9,478)	4,504	1,962	6,466
858000501	Optometry, Board of	-	66	-	-	66	-	-	-	(44)	(44)	-	(288)	(288)
881095002	Osteopathy, Board of	1,702	265	3,977	1,549	5,791	(1,253)	(351)	(1,244)	(961)	(3,809)	1,401	61	1,462
806989911	Page-Kincaid Public Service	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(174)	293
808159911	Parkersburg & Wood Co Library	11,253	1,332	26,291	10,242	37,864	(8,286)	(2,319)	(8,222)	(6,058)	(24,885)	9,260	(6,973)	2,287
804459911	Parkersburg Housing Authority	9,645	995	22,535	8,778	32,308	(7,102)	(1,988)	(7,048)	(4,800)	(20,937)	7,937	(3,758)	4,179
805419911	Parkersburg Utility Board	37,400	4,664	87,379	34,038	126,081	(27,537)	(7,707)	(27,327)	(22,187)	(84,758)	30,774	(34,239)	(3,465)
804578810	Parkersburg, City of	112,483	13,887	262,800	102,372	379,059	(82,821)	(23,181)	(82,187)	(67,295)	(255,483)	92,557	(83,975)	8,582
800710005	Pendleton Co Board of Education	39,166	19,991	91,505	35,645	147,141	(28,838)	(8,071)	(28,617)	(2,558)	(68,084)	32,228	50,198	82,426
807619911	Pendleton Co Health Department	1,324	293	3,093	1,205	4,591	(975)	(273)	(967)	(1,210)	(3,424)	1,089	(3,090)	(2,001)
802357725	Pendleton County Commission	46,158	19,769	107,842	42,009	169,619	(33,986)	(9,512)	(33,726)	(3,771)	(80,995)	37,981	29,323	67,304
807979911	Pendleton Senior & Family	1,797	1,151	4,198	1,635	6,984	(1,323)	(370)	(1,313)	(827)	(3,833)	1,478	236	1,714
881053002	Pharmacy, Board of	7,612	804	17,785	6,928	25,517	(5,605)	(1,569)	(5,562)	(3,505)	(16,241)	6,264	(5,332)	932
884900602	Physical Therapy, Board of	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(889)	45
804749911	Piedmont Housing Authority	2,270	265	5,302	2,066	7,633	(1,671)	(468)	(1,658)	(1,222)	(5,019)	1,867	(1,649)	219
832102103	Pierpont Community & Technical College	47,380	4,607	110,697	43,121	158,425	(34,886)	(9,764)	(34,619)	(18,771)	(98,040)	38,987	(28,454)	10,533
804659911	Pleasant Valley Public Service District	1,702	372	3,977	1,549	5,898	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	481	1,881
800730005	Pleasants Co Board of Education	40,805	7,073	95,336	37,137	139,546	(30,045)	(8,409)	(29,815)	-	(68,269)	33,577	11,859	45,436
802367709	Pleasants County Commission	22,695	2,581	53,024	20,655	76,260	(16,710)	(4,677)	(16,582)	(12,753)	(50,723)	18,675	(13,256)	5,419
806029911	Pleasants County Public Library	-	66	-	-	66	-	-	-	(44)	(44)	-	(288)	(288)
800750005	Pocahontas Co Board of Education	10,273	5,027	24,002	9,350	38,380	(7,564)	(2,117)	(7,506)	-	(17,188)	8,453	(11,015)	(2,562)
807639911	Pocahontas Co Health Department	2,270	210	5,302	2,066	7,578	(1,671)	(468)	(1,658)	(1,070)	(4,867)	1,867	(801)	1,066
802377709	Pocahontas County Commission	39,527	4,338	92,350	35,974	132,662	(29,104)	(8,146)	(28,881)	(21,413)	(87,544)	32,525	(29,851)	2,674
808539911	Pocahontas County PSD	6,525	812	15,244	5,938	21,995	(4,804)	(1,345)	(4,767)	(3,202)	(14,119)	5,369	(4,699)	670
807159911	Pocahontas Memorial Hospital	83,313	4,730	194,650	75,825	275,205	(61,344)	(17,169)	(60,874)	(24,224)	(163,611)	68,555	(37,426)	31,128
808259911	Point Pleasant Housing Authority	3,972	464	9,279	3,615	13,358	(2,924)	(818)	(2,902)	(1,909)	(8,554)	3,268	(1,081)	2,187
808939911	Potomac Highlands Support	3,783	497	8,837	3,443	12,777	(2,785)	(780)	(2,764)	(2,038)	(8,367)	3,112	10	3,122
808249911	Potomac Valley Transit Authority	15,272	1,625	35,681	13,899	51,205	(11,245)	(3,147)	(11,159)	(7,159)	(32,710)	12,567	(5,012)	7,554
896646625	Pretera Center For Mental Health Services	37,797	13,962	88,308	34,400	136,670	(27,830)	(7,789)	(27,617)	(3,169)	(66,406)	31,102	14,420	45,522
800770005	Preston Co Board of Education	87,809	38,886	205,154	79,916	323,956	(64,654)	(18,096)	(64,159)	(15,283)	(162,191)	72,254	35,073	107,327
802567709	Preston Co Commission	38,109	5,001	89,036	34,683	128,721	(28,060)	(7,854)	(27,845)	(21,170)	(84,928)	31,358	(39,699)	(8,341)
807649911	Preston County Health Dept.	2,270	265	5,302	2,066	7,633	(1,671)	(468)	(1,658)	(1,146)	(4,943)	1,867	(530)	1,337
808049911	Preston County Senior Citizens Inc.	2,979	193	6,959	2,711	9,864	(2,193)	(614)	(2,176)	(2,755)	(7,739)	2,451	(4,513)	(2,062)
897326625	Preston Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	63	63

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Total OPEB Expense	
806979911	Pride Community Services, Inc.	21,513	2,376	50,262	19,579	72,218	(15,840)	(4,433)	(15,719)	(15,921)	(51,913)	17,702	(18,684)	(982)
806579911	Princeton Sanitary Board	11,993	1,750	28,020	10,915	40,685	(8,830)	(2,472)	(8,763)	(4,830)	(24,895)	9,869	(7,442)	2,427
804648810	Princeton, City of	40,725	3,538	95,148	37,064	135,749	(29,986)	(8,393)	(29,756)	(18,068)	(86,203)	33,510	(25,616)	7,895
881032002	Professional Surveyors, WV Board of	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
837701301	Pruntytown Correctional Center	72,435	5,729	169,234	65,924	240,888	(53,334)	(14,928)	(52,925)	(26,679)	(147,866)	59,603	(37,694)	21,910
804628810	Pt Pleasant, City of	25,390	2,509	59,321	23,108	84,937	(18,695)	(5,232)	(18,552)	(13,607)	(56,086)	20,892	(18,107)	2,785
805379911	Public Defender 10th Judicial Circuit	7,801	1,348	18,227	7,100	26,675	(5,744)	(1,608)	(5,700)	(3,593)	(16,645)	6,419	(7,792)	(1,373)
805809911	Public Defender 11th Judicial Circuit	3,830	376	8,948	3,486	12,809	(2,820)	(789)	(2,798)	(2,520)	(8,927)	3,151	(3,802)	(651)
805079911	Public Defender 12th Judicial Circuit	4,113	337	9,611	3,744	13,691	(3,029)	(848)	(3,006)	(2,061)	(8,944)	3,385	(2,567)	818
806009911	Public Defender Corp 18th Judicial	2,033	199	4,750	1,850	6,799	(1,497)	(419)	(1,486)	(1,069)	(4,471)	1,673	(1,910)	(237)
805879911	Public Defender Corp 1st Judicial Cir.	6,761	840	15,797	6,154	22,790	(4,978)	(1,393)	(4,940)	(3,270)	(14,582)	5,564	(1,618)	3,946
806039911	Public Defender Corp 25th Judicial	5,059	359	11,820	4,604	16,784	(3,725)	(1,043)	(3,697)	(3,585)	(12,050)	4,163	(7,312)	(3,150)
805889911	Public Defender Corp 2nd Judicial Cir	3,830	585	8,948	3,486	13,019	(2,820)	(789)	(2,798)	(1,764)	(8,171)	3,151	(448)	2,703
802680911	Public Defender Corp 4th Circuit	8,274	895	19,332	7,531	27,757	(6,092)	(1,705)	(6,046)	(5,055)	(18,898)	6,809	(9,182)	(2,374)
804929911	Public Defender Corp 6th & 24th Judicial	8,842	1,028	20,657	8,047	29,732	(6,510)	(1,822)	(6,460)	(4,704)	(19,496)	7,275	(905)	6,370
804610911	Public Defender Corp 8th Judicial District	3,262	1,668	7,622	2,969	12,260	(2,402)	(672)	(2,384)	(1,502)	(6,961)	2,684	14	2,699
809149911	Public Defender Corp Fifth Judicial	6,572	1,866	15,355	5,981	23,202	(4,839)	(1,354)	(4,802)	(3,026)	(14,022)	5,408	(4,418)	990
806819911	Public Defender Corp. 23R	10,638	1,199	24,855	9,682	35,736	(7,833)	(2,192)	(7,773)	(7,400)	(25,198)	8,754	(18,437)	(9,683)
804609911	Public Defender Corp. 9th	6,288	740	14,692	5,723	21,156	(4,630)	(1,296)	(4,595)	(3,185)	(13,706)	5,174	(2,427)	2,747
807569911	Public Defender Corp/15th Judicial	6,147	1,466	14,361	5,594	21,421	(4,526)	(1,267)	(4,491)	(2,830)	(13,114)	5,058	(2,160)	2,898
806909911	Public Defender Corp/30th Jud Circuit	3,593	319	8,395	3,270	11,985	(2,646)	(741)	(2,626)	(1,168)	(7,180)	2,957	(1,226)	1,731
808269911	Public Defender/7th Judicial Circuit	2,979	265	6,959	2,711	9,936	(2,193)	(614)	(2,176)	(2,179)	(7,162)	2,451	(3,868)	(1,417)
808379911	Public Defender-13th Circuit	17,258	2,022	40,320	15,707	58,049	(12,707)	(3,557)	(12,610)	(10,561)	(39,434)	14,201	(12,291)	1,910
857000001	Public Safety	510,458	47,527	1,192,614	464,576	1,704,717	(375,851)	(105,196)	(372,972)	(198,922)	(1,052,941)	420,032	(309,040)	110,993
882800002	Public Service Commission	124,850	10,105	291,696	113,628	415,429	(91,927)	(25,729)	(91,223)	(49,818)	(258,699)	102,734	(72,493)	30,240
879831702	Public Transit	3,121	464	7,291	2,840	10,595	(2,298)	(643)	(2,280)	(3,133)	(8,354)	2,568	(6,433)	(3,865)
800790005	Putnam Co Board of Education	168,875	4,774	394,553	153,696	553,024	(124,343)	(34,802)	(123,391)	(12,193)	(294,729)	138,960	2,330	141,289
809369911	Putnam Co Development Authority	-	138	-	-	138	-	-	-	(664)	(664)	-	(2,123)	(2,123)
808799911	Putnam Co Solid Waste Authority	567	678	1,326	516	2,520	(418)	(117)	(415)	(261)	(1,211)	467	577	1,043
806949911	Putnam Co. Aging Program	13,144	1,370	30,710	11,963	44,043	(9,678)	(2,709)	(9,604)	(11,922)	(33,913)	10,816	(27,565)	(16,749)
808469911	Putnam Co. Fire Service	520	66	1,215	473	1,755	(383)	(107)	(380)	(284)	(1,154)	428	(2,114)	(1,686)
807659911	Putnam Co Health Dept	2,837	955	6,628	2,582	10,165	(2,089)	(585)	(2,073)	(1,306)	(6,053)	2,334	(805)	1,530
802397709	Putnam County Commission	107,195	8,405	250,445	97,560	356,410	(78,928)	(22,091)	(78,323)	(40,380)	(219,721)	88,206	(68,563)	19,642
808699911	Putnam County Parks & Recreation Comm	1,466	254	3,424	1,334	5,013	(1,079)	(302)	(1,071)	(960)	(3,412)	1,206	(84)	1,122
806839911	Putnam Public Service District	21,655	2,221	50,594	19,708	72,524	(15,945)	(4,463)	(15,822)	(10,064)	(46,294)	17,819	(7,432)	10,387

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
880830002	Racing Commission	14,469	1,497	33,804	13,168	48,470	(10,653)	(2,982)	(10,572)	(6,488)	(30,695)	11,906	(8,646)	3,260
856901401	Railroad Maintenance Authority	7,294	2,383	17,041	6,638	26,062	(5,370)	(1,503)	(5,329)	(728)	(12,931)	6,002	765	6,767
804678810	Rainelle, Town of	2,270	332	5,302	2,066	7,699	(1,671)	(468)	(1,658)	(1,744)	(5,541)	1,867	(1,205)	662
800810005	Raleigh Co Board of Education	171,596	13,097	400,911	156,172	570,180	(126,346)	(35,363)	(125,379)	(37,615)	(324,703)	141,199	(86,914)	54,285
809459911	Raleigh Co PSD	8,227	978	19,221	7,488	27,687	(6,058)	(1,695)	(6,011)	(5,716)	(19,481)	6,770	(4,722)	2,048
804719911	Raleigh Co Recreation Authority	3,877	386	9,058	3,529	12,973	(2,855)	(799)	(2,833)	(1,785)	(8,272)	3,190	(1,709)	1,481
807109911	Raleigh Co Solid Waste Authority	27,199	5,366	63,546	24,754	93,666	(20,026)	(5,605)	(19,873)	-	(45,505)	22,381	(3,251)	19,130
802327709	Raleigh County Commission	108,558	12,743	253,632	98,801	365,175	(79,932)	(22,372)	(79,319)	(57,343)	(238,966)	89,328	(67,388)	21,940
807669911	Raleigh County Health Department	7,376	1,075	17,233	6,713	25,021	(5,431)	(1,520)	(5,389)	(3,397)	(15,737)	6,069	(6,727)	(657)
804429911	Raleigh County Housing Authority	7,707	602	18,006	7,014	25,623	(5,675)	(1,588)	(5,631)	(4,460)	(17,354)	6,342	(7,650)	(1,308)
808929911	Raleigh County Memorial Airport	5,012	420	11,709	4,561	16,691	(3,690)	(1,033)	(3,662)	(2,982)	(11,367)	4,124	(4,024)	100
807999911	Raleigh County Public Library	12,570	1,173	29,367	11,440	41,980	(9,255)	(2,590)	(9,184)	(6,501)	(27,531)	10,343	(9,432)	911
800830005	Randolph Co Board Of Education	52,910	9,547	123,618	48,154	181,319	(38,958)	(10,904)	(38,660)	(907)	(89,428)	43,537	27,692	71,230
809279911	Randolph Co Emergency Ambulance Squad	23,778	2,904	55,554	21,641	80,100	(17,508)	(4,900)	(17,374)	(7,042)	(46,824)	19,566	(10,640)	8,926
807679911	Randolph Co Health Department	11,855	1,313	27,697	10,789	39,799	(8,729)	(2,443)	(8,662)	(5,125)	(24,958)	9,755	(3,444)	6,311
802417709	Randolph County Commission	52,483	5,730	122,618	47,765	176,114	(38,643)	(10,816)	(38,347)	(26,302)	(114,108)	43,185	(32,253)	10,933
806829911	Randolph County Housing Authority	9,693	2,569	22,646	8,821	34,037	(7,137)	(1,997)	(7,082)	(4,463)	(20,680)	7,976	(3,351)	4,625
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	1,702	265	3,977	1,549	5,791	(1,253)	(351)	(1,244)	(961)	(3,809)	1,401	(1,048)	353
885571602	Real Estate Appraiser/Lic Cert Board	993	105	2,320	904	3,328	(731)	(205)	(725)	(848)	(2,509)	817	(1,386)	(569)
880100002	Real Estate Commission	3,404	359	7,954	3,098	11,411	(2,507)	(702)	(2,487)	(2,333)	(8,029)	2,801	(2,820)	(18)
804469911	Red Sulphur Public Service District	3,924	464	9,169	3,572	13,205	(2,890)	(809)	(2,867)	(2,747)	(9,313)	3,229	(4,051)	(822)
880500702	Reg Jail & Correctional Fac Authority	15,503	5,638	36,221	14,110	55,969	(11,415)	(3,195)	(11,328)	(377,648)	(403,586)	12,757	(983,499)	(970,742)
804629911	Region 1 Workforce Invest	4,109	596	9,600	3,740	13,936	(3,025)	(847)	(3,002)	(2,304)	(9,178)	3,381	(5,666)	(2,285)
808709911	Region 2 Planning/Development Council	2,979	343	6,959	2,711	10,013	(2,193)	(614)	(2,176)	(1,949)	(6,932)	2,451	(1,015)	1,436
808569911	Region 4 Planning/Development Authority	5,012	536	11,709	4,561	16,807	(3,690)	(1,033)	(3,662)	(4,376)	(12,761)	4,124	(9,468)	(5,344)
808369911	Region 7 Planning/Development Council	4,161	816	9,721	3,787	14,324	(3,064)	(857)	(3,040)	(1,916)	(8,877)	3,424	(276)	3,148
808289911	Region 8 Planning/Development Council	2,428	1,037	5,672	2,210	8,919	(1,788)	(500)	(1,774)	(74)	(4,136)	1,998	268	2,265
808299911	Region 8 Solid Waste Authority	4,492	470	10,494	4,088	15,052	(3,307)	(926)	(3,282)	(2,986)	(10,501)	3,696	(5,244)	(1,548)
809689911	Region I Planning & Development Council	6,430	508	15,023	5,852	21,384	(4,735)	(1,325)	(4,698)	(3,028)	(13,786)	5,291	(1,877)	3,414
808219911	Regional Intergovernmental Council	4,019	437	9,390	3,658	13,484	(2,959)	(828)	(2,936)	(2,336)	(9,060)	3,307	(5,489)	(2,182)
844050001	Rehabilitation Services, Division of	248,869	17,501	581,447	226,499	825,447	(183,242)	(51,287)	(181,839)	(101,456)	(517,824)	204,783	(133,950)	70,832
802559911	Ripley Convention & Visitors Bureau	-	50	-	-	50	-	-	-	(207)	(207)	-	(558)	(558)
800850005	Ritchie Co Board of Education	56,696	141	132,463	51,600	184,204	(41,745)	(11,684)	(41,426)	(2,474)	(97,330)	46,653	102	46,755
802659911	Ritchie Co Economic Development Authority	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
805159911	Ritchie Co. Ambulance Authority, Inc.	11,962	1,321	27,948	10,887	40,156	(8,808)	(2,465)	(8,740)	(6,983)	(26,996)	9,843	(9,851)	(7)

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Proportionate Share of OPEB Expense	
802427709	Ritchie County Commission	17,352	2,260	40,541	15,793	58,594	(12,777)	(3,576)	(12,679)	(9,937)	(38,968)	14,278	(12,033)	2,245
806959911	Ritchie County Public Library	3,073	206	7,180	2,797	10,183	(2,263)	(633)	(2,246)	(1,181)	(6,322)	2,529	(1,610)	919
804768810	Rivesville, Town of	1,135	762	2,651	1,033	4,446	(836)	(234)	(829)	(523)	(2,421)	934	2,098	3,032
800870005	Roane Co Board of Education	49,146	493	114,824	44,729	160,046	(36,187)	(10,128)	(35,909)	(4,369)	(86,593)	40,440	2,814	43,254
807079911	Roane Co Public Library	1,702	199	3,977	1,549	5,725	(1,253)	(351)	(1,244)	(917)	(3,764)	1,401	(728)	673
808689911	Roane Co. Committee on Aging, Inc.	2,270	265	5,302	2,066	7,633	(1,671)	(468)	(1,658)	(1,222)	(5,019)	1,867	(2,250)	(383)
802437709	Roane County Commission	22,121	2,399	51,683	20,133	74,215	(16,288)	(4,559)	(16,163)	(11,734)	(48,744)	18,203	(13,798)	4,404
805539911	Robert C Byrd Clinic	33,050	5,835	77,216	30,079	113,130	(24,335)	(6,811)	(24,148)	(15,219)	(70,513)	27,195	(16,452)	10,743
804529911	Romney Public Housing Authority	1,702	245	3,977	1,549	5,771	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	(967)	434
804948810	Romney, City of	9,787	1,249	22,867	8,908	33,023	(7,206)	(2,017)	(7,151)	(6,455)	(22,830)	8,053	(9,992)	(1,938)
804718810	Saint Albans, City of	66,603	5,905	155,608	60,616	222,129	(49,040)	(13,726)	(48,664)	(31,999)	(143,428)	54,804	(53,415)	1,390
896506625	Sanitary Board of Charleston	-	-	-	-	-	-	-	-	-	-	-	6,081	6,081
804615911	Sanitary Board of Charleston	36,454	4,150	85,170	33,177	122,497	(26,841)	(7,513)	(26,636)	(19,725)	(80,714)	29,996	(92,222)	(62,226)
839590001	School Building Authority	4,539	431	10,605	4,131	15,167	(3,342)	(935)	(3,316)	(2,566)	(10,160)	3,735	(6,926)	(3,191)
828101403	School of Osteopathic Medicine	178,832	15,261	417,815	162,757	595,834	(131,674)	(36,854)	(130,665)	(73,279)	(372,473)	147,152	(95,376)	51,777
893020002	Secondary Schools Activities Comm.	2,317	431	5,413	2,109	7,952	(1,706)	(477)	(1,693)	(1,638)	(5,514)	1,906	(3,094)	(1,188)
825000001	Secretary of State	27,923	2,080	65,239	25,413	92,732	(20,560)	(5,754)	(20,402)	(9,631)	(56,348)	22,977	(8,803)	14,174
810100001	Senate	26,561	2,985	62,055	24,173	89,214	(19,557)	(5,474)	(19,407)	(4,008)	(48,445)	21,856	(3,004)	18,852
899999802	Senate	4,681	392	10,936	4,260	15,589	(3,447)	(965)	(3,420)	(2,641)	(10,473)	3,852	(9,143)	(5,292)
807179911	Shady Spring PSD	6,194	757	14,471	5,637	20,865	(4,561)	(1,276)	(4,526)	(3,380)	(13,742)	5,097	(6,362)	(1,265)
832401003	Shepherd University	205,882	10,805	481,014	187,376	679,194	(151,591)	(42,429)	(150,430)	(58,515)	(402,964)	169,411	(100,383)	69,028
804858810	Shepherdstown, Town of	16,076	1,851	37,559	14,631	54,041	(11,837)	(3,313)	(11,746)	(7,589)	(34,485)	13,228	(12,684)	544
808609911	Short Line Public Service District	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(2,044)	(3,942)	934	(6,132)	(5,198)
806539911	Sissonville Public Service District	3,357	232	7,843	3,055	11,130	(2,472)	(692)	(2,453)	(3,276)	(8,892)	2,762	(5,016)	(2,253)
804878810	Sistersville, City of	3,830	475	8,948	3,486	12,909	(2,820)	(789)	(2,798)	(4,040)	(10,447)	3,151	8,890	12,041
805919911	So Highlands Comm. Mental	119,670	11,870	279,591	108,913	400,374	(88,113)	(24,662)	(87,438)	(64,802)	(265,014)	98,471	(74,743)	23,727
809619911	So Jackson Co Public Service District	3,877	753	9,058	3,529	13,340	(2,855)	(799)	(2,833)	(1,785)	(8,272)	3,190	(1,450)	1,740
804449911	South Charleston Housing Authority	2,600	332	6,076	2,367	8,774	(1,915)	(536)	(1,900)	(1,419)	(5,770)	2,140	(2,009)	131
808009911	South Charleston Library Board	4,539	470	10,605	4,131	15,206	(3,342)	(935)	(3,316)	(2,976)	(10,570)	3,735	(2,130)	1,605
800840005	Southern Education Services	29,598	4,102	69,152	26,938	100,192	(21,793)	(6,100)	(21,626)	(13,630)	(63,149)	24,355	(11,664)	12,691
809179911	Southern Soil Conservation District	1,702	287	3,977	1,549	5,813	(1,253)	(351)	(1,244)	(903)	(3,750)	1,401	(1,086)	314
806499911	Southwestern Water District	2,837	1,651	6,628	2,582	10,861	(2,089)	(585)	(2,073)	-	(4,746)	2,334	2,460	4,795
804928810	Spencer, City of	10,875	1,532	25,407	9,897	36,837	(8,007)	(2,241)	(7,946)	(5,008)	(23,202)	8,948	(6,477)	2,471
805909911	St Albans Municipal Water Board	23,562	1,652	55,049	21,444	78,145	(17,349)	(4,856)	(17,216)	(7,203)	(46,623)	19,388	(8,636)	10,752
802810810	St. Marys, City of	8,700	1,825	20,326	7,918	30,069	(6,406)	(1,793)	(6,357)	(3,860)	(18,415)	7,159	(7,122)	37

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Total OPEB Expense	
802699910	Star City, Town of	9,220	1,111	21,541	8,391	31,043	(6,789)	(1,900)	(6,737)	(6,771)	(22,196)	7,587	(12,648)	(5,061)
808879911	State Bar Association	15,872	553	37,083	14,446	52,082	(11,687)	(3,271)	(11,597)	(3,772)	(30,327)	13,061	(5,280)	7,781
802921911	Stevens Correctional Center	46,620	3,724	108,920	42,429	155,074	(34,326)	(9,607)	(34,063)	(25,702)	(103,699)	38,361	(49,135)	(10,774)
804958810	Stonewood City of	5,545	644	12,955	5,047	18,645	(4,083)	(1,143)	(4,051)	(2,224)	(11,501)	4,563	(2,835)	1,727
809009911	Sugar Creek PSD	95	133	221	86	440	(70)	(19)	(69)	(132)	(290)	78	(915)	(837)
800890005	Summers Co Board of Education	21,272	4,279	49,698	19,360	73,337	(15,662)	(4,384)	(15,542)	(10,808)	(46,397)	17,503	6,334	23,837
807709911	Summers Co Health Department	-	11	-	-	11	-	-	-	(1,521)	(1,521)	-	(4,145)	(4,145)
802447709	Summers County Commission	23,121	2,304	54,018	21,042	77,365	(17,024)	(4,765)	(16,893)	(12,319)	(51,001)	19,025	(9,421)	9,604
805679911	Summers County Public Library	1,655	265	3,866	1,506	5,638	(1,218)	(341)	(1,209)	(939)	(3,708)	1,362	(1,514)	(153)
807229911	Sun Valley Public Service District	4,539	470	10,605	4,131	15,206	(3,342)	(935)	(3,316)	(2,346)	(9,940)	3,735	(2,332)	1,403
811100001	Supreme Court / Judicial	833,154	70,954	1,946,547	758,265	2,775,766	(613,451)	(171,698)	(608,753)	(300,491)	(1,694,394)	685,564	(381,580)	303,983
818000001	Tax Dept	277,784	10,903	649,004	252,816	912,722	(204,533)	(57,246)	(202,966)	(60,332)	(525,077)	228,576	(71,839)	156,736
818010001	Tax Dept - Budget Office	4,255	241	9,942	3,873	14,055	(3,133)	(877)	(3,109)	(1,820)	(8,940)	3,502	(3,326)	176
800910005	Taylor Co Board of Education	57,687	2,583	134,777	52,502	189,862	(42,475)	(11,888)	(42,150)	(3,532)	(100,045)	47,468	25,282	72,750
802457709	Taylor Co Commission	25,390	3,063	59,321	23,108	85,492	(18,695)	(5,232)	(18,552)	(11,692)	(54,171)	20,892	(14,883)	6,009
807719911	Taylor Co Health Dept.	3,121	546	7,291	2,840	10,677	(2,298)	(643)	(2,280)	(2,296)	(7,517)	2,568	(1,369)	1,199
804289911	Taylor Co PSD	3,404	370	7,954	3,098	11,422	(2,507)	(702)	(2,487)	(2,797)	(8,492)	2,801	(3,243)	(442)
805129911	Taylor County Public Library	1,513	133	3,535	1,377	5,045	(1,114)	(312)	(1,105)	(785)	(3,317)	1,245	(907)	338
802669911	The Housing Authority of The County of Jackson	3,688	464	8,616	3,356	12,437	(2,715)	(760)	(2,695)	(1,977)	(8,147)	3,035	(2,839)	196
802920911	Tomlinson PSD	567	133	1,326	516	1,975	(418)	(117)	(415)	(350)	(1,299)	467	(621)	(154)
803058810	Town of Ansted	3,073	882	7,180	2,797	10,860	(2,263)	(633)	(2,246)	(1,415)	(6,557)	2,529	(605)	1,924
805368810	Town of Bath	5,154	608	12,041	4,690	17,339	(3,795)	(1,062)	(3,766)	(3,618)	(12,240)	4,241	12,344	16,584
803158810	Town of Belle	3,310	542	7,733	3,012	11,287	(2,437)	(682)	(2,418)	(1,524)	(7,061)	2,723	(2,663)	60
805438810	Town of Beverly	5,012	749	11,709	4,561	17,020	(3,690)	(1,033)	(3,662)	(2,308)	(10,693)	4,124	(1,212)	2,912
802821810	Town of Chapmanville	7,896	2,475	18,448	7,186	28,109	(5,814)	(1,627)	(5,769)	(3,636)	(16,846)	6,497	1,588	8,086
803458810	Town of Clay	1,182	88	2,762	1,076	3,926	(870)	(244)	(864)	(1,065)	(3,043)	973	(3,392)	(2,420)
897166625	Town of Davis	10,113	8,167	23,627	9,204	40,997	(7,446)	(2,084)	(7,389)	(1,283)	(18,202)	8,321	9,217	17,538
803568810	Town of Eleanor	2,600	398	6,076	2,367	8,840	(1,915)	(536)	(1,900)	(1,463)	(5,814)	2,140	(2,536)	(396)
805088810	Town of Fairview	-	-	-	-	-	-	-	-	(229)	(229)	-	(1,598)	(1,598)
804488810	Town of Fayetteville	14,374	2,202	33,582	13,082	48,865	(10,583)	(2,962)	(10,502)	(6,619)	(30,667)	11,827	(11,031)	796
803248810	Town of Gauley Bridge	1,135	144	2,651	1,033	3,828	(836)	(234)	(829)	(1,196)	(3,095)	934	(1,347)	(413)
803768810	Town of Glendale	26,045	1,052	60,850	23,704	85,606	(19,177)	(5,367)	(19,030)	(11,653)	(55,227)	21,431	(13,389)	8,042
803808810	Town of Grant Town	-	133	-	-	133	-	-	-	(89)	(89)	-	(576)	(576)
803798810	Town of Grantsville	7,380	180	17,242	6,717	24,138	(5,434)	(1,521)	(5,392)	(579)	(12,926)	6,073	(1,552)	4,521
804508810	Town of Hamlin	2,600	227	6,076	2,367	8,669	(1,915)	(536)	(1,900)	(1,753)	(6,104)	2,140	(4,335)	(2,196)

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
803698810	Town of Harpers Ferry	6,099	1,631	14,250	5,551	21,433	(4,491)	(1,257)	(4,457)	(2,809)	(13,013)	5,019	1,377	6,396
804178810	Town of Marlinton	3,641	243	8,506	3,313	12,063	(2,681)	(750)	(2,660)	(2,655)	(8,746)	2,996	(5,726)	(2,730)
802822810	Town of Middlebourne	4,539	557	10,605	4,131	15,293	(3,342)	(935)	(3,316)	(2,090)	(9,684)	3,735	(4,401)	(667)
804308810	Town of Monongah	4,303	425	10,052	3,916	14,394	(3,168)	(887)	(3,144)	(2,485)	(9,684)	3,540	(3,847)	(306)
804738810	Town of New Haven	2,317	166	5,413	2,109	7,687	(1,706)	(477)	(1,693)	(3,243)	(7,119)	1,906	(9,395)	(7,489)
804548810	Town of Nutter Fort	10,780	3,478	25,186	9,811	38,475	(7,937)	(2,222)	(7,877)	(4,964)	(23,000)	8,871	(2,215)	6,655
802824810	Town of Paw Paw	946	589	2,209	861	3,659	(696)	(195)	(691)	(435)	(2,018)	778	2,047	2,825
804898810	Town of Pineville	4,917	282	11,489	4,475	16,246	(3,621)	(1,013)	(3,593)	(2,922)	(11,149)	4,046	(8,295)	(4,249)
805038810	Town of Union	2,175	177	5,081	1,979	7,238	(1,601)	(448)	(1,589)	(1,351)	(4,989)	1,790	(1,699)	90
803298810	Town of Wardensville	1,513	133	3,535	1,377	5,045	(1,114)	(312)	(1,105)	(1,096)	(3,628)	1,245	(1,131)	113
805138810	Town of West Hamlin	4,068	465	9,505	3,703	13,673	(2,996)	(838)	(2,973)	(957)	(7,763)	3,348	668	4,016
805188810	Town of West Union	5,343	586	12,483	4,863	17,931	(3,934)	(1,101)	(3,904)	(3,459)	(12,398)	4,396	(4,657)	(260)
803228810	Town of Winfield	4,444	525	10,384	4,045	14,954	(3,272)	(916)	(3,247)	(3,828)	(11,264)	3,657	(7,580)	(3,923)
816000001	Treasurer of State's Office	78,565	6,325	183,556	71,503	261,384	(57,847)	(16,191)	(57,404)	(32,146)	(163,588)	64,647	(39,861)	24,787
806019911	Tri River Transit	7,565	669	17,675	6,885	25,228	(5,570)	(1,559)	(5,527)	(4,128)	(16,785)	6,225	993	7,218
802927911	Tri-State Airport Authority	9,409	1,199	21,983	8,563	31,745	(6,928)	(1,939)	(6,875)	(5,387)	(21,128)	7,742	(4,140)	3,602
806929911	Tri-State Transit Authority	30,828	3,619	72,024	28,057	103,700	(22,698)	(6,353)	(22,525)	(17,078)	(68,653)	25,367	(22,708)	2,659
800930005	Tucker Co Board of Education	18,970	8,033	44,321	17,265	69,618	(13,968)	(3,909)	(13,861)	(291)	(32,028)	15,609	16,982	32,592
807729911	Tucker Co Health Dept.	1,702	759	3,977	1,549	6,285	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	130	1,531
808119911	Tucker Co. Solid Waste Authority	7,329	1,833	17,122	6,670	25,625	(5,396)	(1,510)	(5,355)	(3,375)	(15,636)	6,030	(2,524)	3,507
802467709	Tucker County Commission	27,187	2,995	63,518	24,743	91,257	(20,018)	(5,603)	(19,864)	(14,187)	(59,672)	22,371	(14,208)	8,163
804519911	Tucker County Development Authority	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
805579911	Tug River Health Association	31,915	3,200	74,565	29,046	106,811	(23,499)	(6,577)	(23,319)	(15,144)	(68,539)	26,261	(27,656)	(1,395)
800950005	Tyler Co Board of Education	114,915	14,471	268,484	104,586	387,541	(84,612)	(23,682)	(83,964)	(12,240)	(204,499)	94,559	16,625	111,183
802477709	Tyler County Commission	34,705	2,730	81,083	31,585	115,398	(25,553)	(7,152)	(25,357)	(19,156)	(77,219)	28,557	(24,595)	3,962
808169911	Union PSD	7,785	1,769	18,189	7,086	27,044	(5,732)	(1,604)	(5,688)	(412)	(13,437)	6,406	1,107	7,513
809919911	Union Williams PSD	3,924	332	9,169	3,572	13,072	(2,890)	(809)	(2,867)	(2,181)	(8,747)	3,229	(3,109)	120
805449911	Upper Ohio Conservation District	-	-	-	-	-	-	-	-	-	-	-	953	953
800970005	Upshur Co Board of Education	72,168	11,158	168,610	65,681	245,450	(53,137)	(14,873)	(52,730)	(11,272)	(132,012)	59,384	(40,236)	19,147
807139911	Upshur Co Public Library	1,986	271	4,640	1,807	6,718	(1,462)	(409)	(1,451)	(1,731)	(5,053)	1,634	(2,864)	(1,230)
802487725	Upshur County Commission	-	-	-	-	-	-	-	-	-	-	-	34,583	34,583
802619709	Upshur County Commission	45,390	5,294	106,048	41,310	152,652	(33,421)	(9,354)	(33,165)	(22,443)	(98,383)	37,350	(97,784)	(60,434)
802579911	Upshur County Development Authority	567	158	1,326	516	2,000	(418)	(117)	(415)	(261)	(1,211)	467	(360)	107
807749911	Upshur-Buckhannon Health Department	1,702	216	3,977	1,549	5,741	(1,253)	(351)	(1,244)	(1,880)	(4,728)	1,401	(1,230)	171
896716625	Valley Comprehensive Mental Health Ctr	13,567	4,464	31,697	12,348	48,509	(9,989)	(2,796)	(9,913)	(3,010)	(25,709)	11,164	6,620	17,783

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Total OPEB Expense	
804616911	Valley Healthcare System	74,374	7,526	173,764	67,689	248,979	(54,762)	(15,327)	(54,342)	(44,390)	(168,821)	61,199	(124,151)	(62,952)
840400001	Veterans Affairs	95,208	9,861	222,439	86,650	318,950	(70,101)	(19,621)	(69,565)	(46,692)	(205,978)	78,342	(55,076)	23,266
809129911	Vienna Public Library	2,128	265	4,971	1,936	7,173	(1,567)	(438)	(1,555)	(1,998)	(5,557)	1,751	(6,575)	(4,824)
809939911	Warm Springs PSD	3,877	608	9,058	3,529	13,195	(2,855)	(799)	(2,833)	(1,785)	(8,272)	3,190	(2,079)	1,111
883430602	Water Development Authority	6,809	785	15,907	6,197	22,888	(5,013)	(1,403)	(4,975)	(3,819)	(15,210)	5,602	(7,152)	(1,549)
800990005	Wayne Co Board of Education	133,940	12,397	312,931	121,900	447,229	(98,620)	(27,603)	(97,865)	(51,516)	(275,603)	110,213	5,487	115,699
806869911	Wayne Co Health Dept.	1,608	196	3,756	1,463	5,415	(1,184)	(331)	(1,175)	(798)	(3,488)	1,323	(477)	846
896136625	Wayne County Commission	2,219	730	5,185	2,020	7,936	(1,634)	(457)	(1,622)	(275)	(3,988)	1,826	(429)	1,397
801010005	Webster Co Board of Education	42,542	16,667	99,392	38,718	154,777	(31,323)	(8,767)	(31,083)	(13,483)	(84,656)	35,005	14,602	49,607
802507709	Webster County Commission	13,806	1,608	32,256	12,565	46,430	(10,166)	(2,845)	(10,088)	(8,410)	(31,508)	11,360	(10,354)	1,006
807769911	Webster County Health Dept.	1,135	133	2,651	1,033	3,817	(836)	(234)	(829)	(611)	(2,510)	934	(30)	904
808349911	Webster Springs Public Service District	1,655	193	3,866	1,506	5,566	(1,218)	(341)	(1,209)	(949)	(3,718)	1,362	(2,269)	(907)
897086625	Weirton Sanitary Board	95,972	41,737	224,225	87,345	353,307	(70,664)	(19,778)	(70,123)	(7,778)	(168,343)	78,971	61,899	140,870
841901801	Welch Emergency Hospital	74,718	5,855	174,569	68,002	248,427	(55,015)	(15,398)	(54,594)	(31,715)	(156,722)	61,482	(56,172)	5,310
803288810	Welch, City of	15,642	1,721	36,544	14,236	52,501	(11,517)	(3,223)	(11,429)	(7,390)	(33,560)	12,871	(6,851)	6,019
831000503	West Liberty State College	172,812	11,386	403,751	157,279	572,415	(127,241)	(35,613)	(126,267)	(48,356)	(337,478)	142,199	(52,853)	89,345
800900005	West Virginia Academy	(7,318)	5,848	(17,096)	(6,660)	(17,909)	5,388	1,508	5,347	-	12,243	(6,021)	5,335	(687)
880130602	West Virginia Lottery Commission	86,667	9,754	202,485	78,877	291,116	(63,813)	(17,861)	(63,324)	(40,516)	(185,514)	71,314	(54,105)	17,210
886107204	West Virginia University	5,081,976	221,086	11,873,321	4,625,180	16,719,587	(3,741,860)	(1,047,305)	(3,713,202)	(1,007,806)	(9,510,173)	4,181,721	(1,706,079)	2,475,642
804709911	Westbrook Health Services	152,672	18,275	356,697	138,949	513,921	(112,413)	(31,463)	(111,552)	(70,304)	(325,732)	125,627	(68,402)	57,225
804613911	Western Conservation District	-	52	-	-	52	-	-	-	-	-	-	(2,094)	(2,094)
807149911	Weston Sanitary Board	3,735	537	8,727	3,399	12,663	(2,750)	(770)	(2,729)	(1,720)	(7,969)	3,074	(3,421)	(347)
803238810	Weston, City of	11,267	949	26,324	10,254	37,527	(8,296)	(2,322)	(8,232)	(5,286)	(24,136)	9,271	(6,105)	3,166
801030005	Wetzel Co Board of Education	134,994	8,623	315,395	122,860	446,879	(99,396)	(27,820)	(98,635)	(81,338)	(307,190)	111,081	(160,744)	(49,663)
806049911	Wetzel Co Emergency Ambulance Authority	5,437	437	12,704	4,949	18,089	(4,004)	(1,121)	(3,973)	(4,919)	(14,016)	4,474	(6,653)	(2,179)
896736625	Wetzel Co Hospital	121,756	49,285	284,465	110,812	444,562	(89,649)	(25,092)	(88,962)	(10,544)	(214,246)	100,187	63,757	163,944
802517709	Wetzel County Commission	51,426	4,608	120,150	46,804	171,561	(37,865)	(10,598)	(37,575)	(23,233)	(109,271)	42,316	(29,186)	13,130
807779911	Wetzel-Tyler Health Department	3,108	828	7,261	2,828	10,917	(2,288)	(640)	(2,271)	(620)	(5,819)	2,557	3,237	5,794
896926625	Wheeling Housing Authority	19,291	10,037	45,070	17,557	72,665	(14,204)	(3,976)	(14,095)	(1,651)	(33,926)	15,874	14,414	30,288
807609911	Wheeling-Ohio Co Health Department	12,142	8,752	28,368	11,050	48,170	(8,940)	(2,502)	(8,872)	-	(20,314)	9,991	15,015	25,006
806689911	White Oak Public Service District	2,600	332	6,076	2,367	8,774	(1,915)	(536)	(1,900)	(1,419)	(5,770)	2,140	(1,056)	1,084
804889911	Whitehall Public Service District	1,513	199	3,535	1,377	5,111	(1,114)	(312)	(1,105)	(830)	(3,361)	1,245	(1,195)	50
809079911	Wilderness Public Service District	4,303	530	10,052	3,916	14,499	(3,168)	(887)	(3,144)	(3,506)	(10,705)	3,540	(5,625)	(2,085)
842000001	William R Sharpe Jr Hospital	187,233	14,785	437,443	170,403	622,631	(137,859)	(38,585)	(136,804)	(69,495)	(382,744)	154,065	(100,828)	53,237
804489911	Williamson Housing Authority	6,336	1,297	14,803	5,766	21,866	(4,665)	(1,306)	(4,629)	(2,918)	(13,518)	5,213	(3,134)	2,079

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total OPEB Expense
807019911	Williamson Utility Board	1,182	133	2,762	1,076	3,970	(870)	(244)	(864)	(556)	(2,534)	973	(921)	51
803118810	Williamson, City of	5,579	691	13,035	5,078	18,804	(4,108)	(1,150)	(4,077)	(3,466)	(12,801)	4,591	(247)	4,344
801050005	Wirt Co Board of Education	25,613	180	59,841	23,311	83,331	(18,859)	(5,278)	(18,714)	(2,015)	(44,866)	21,076	(9,649)	11,427
802577709	Wirt County Commission	3,924	1,882	9,169	3,572	14,622	(2,890)	(809)	(2,867)	(1,807)	(8,373)	3,229	2,837	6,067
801070005	Wood Co Board of Education	257,225	7,946	600,969	234,104	843,020	(189,395)	(53,009)	(187,944)	(7,896)	(438,244)	211,658	(24,929)	186,730
808669925	Wood Co Parks & Recreation	2,219	912	5,185	2,020	8,117	(1,634)	(457)	(1,622)	(193)	(3,907)	1,826	1,238	3,064
806249911	Wood Co Solid Waste Authority	567	188	1,326	516	2,030	(418)	(117)	(415)	(261)	(1,211)	467	462	929
896146625	Wood County Commission	352,918	142,154	824,543	321,196	1,287,893	(259,854)	(72,730)	(257,863)	(31,149)	(621,596)	290,400	182,088	472,487
890000002	Workers Compensation Comm.	-	169	-	-	169	-	-	-	(592)	(592)	-	336	336
805139911	Workforce Investment Board of Kanawha Co	2,790	674	6,518	2,539	9,731	(2,054)	(575)	(2,038)	(2,036)	(6,703)	2,295	(2,908)	(612)
882500602	Workforce WV/Payroll-05303	200,852	9,617	469,263	182,799	661,679	(147,888)	(41,392)	(146,755)	(41,632)	(377,667)	165,272	(26,602)	138,671
883802402	WV Bd of Social Worker Examiners	1,182	443	2,762	1,076	4,281	(870)	(244)	(864)	(544)	(2,522)	973	(1,153)	(180)
855069301	WV Bd. of Chiropractic Examiners	567	82	1,326	516	1,924	(418)	(117)	(415)	(261)	(1,211)	467	(322)	145
882200002	WV Board of Barbers And Cosmetologists	3,404	497	7,954	3,098	11,549	(2,507)	(702)	(2,487)	(2,246)	(7,942)	2,801	(2,035)	766
881116002	WV Board of Veterinary Medicine	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
847752301	WV Division of Energy	1,371	17	3,204	1,248	4,468	(1,010)	(283)	(1,002)	(2,963)	(5,257)	1,128	(3,130)	(2,002)
837707001	WV Division of Juvenile Services	9,701	2,638	22,665	8,829	34,133	(7,143)	(1,999)	(7,088)	(255,092)	(271,323)	7,983	(627,179)	(619,197)
881074002	WV Engineers Registration Board	2,600	318	6,076	2,367	8,760	(1,915)	(536)	(1,900)	(1,198)	(5,548)	2,140	(58)	2,082
814000001	WV Enterprise Planning Board	17,357	1,900	40,553	15,797	58,251	(12,780)	(3,577)	(12,682)	(6,806)	(35,846)	14,283	(6,588)	7,695
881300002	WV Massage Therapy Licensure Board	567	66	1,326	516	1,908	(418)	(117)	(415)	(306)	(1,255)	467	(412)	55
886001602	WV Multimodal Transportation	2,175	477	5,081	1,979	7,538	(1,601)	(448)	(1,589)	(1,002)	(4,640)	1,790	244	2,034
816000002	WV Mun. Pensions Oversight Board	1,135	99	2,651	1,033	3,783	(836)	(234)	(829)	(1,426)	(3,324)	934	(3,326)	(2,392)
809649911	WV Municipal League	2,270	349	5,302	2,066	7,717	(1,671)	(468)	(1,658)	(1,045)	(4,842)	1,867	(1,399)	469
887200504	WV Network For Educational Telecom	50,869	6,683	118,848	46,296	171,828	(37,455)	(10,483)	(37,168)	-	(85,106)	41,858	13,632	55,489
830703503	WV Northern Community College	102,837	2,054	240,264	93,594	335,912	(75,719)	(21,193)	(75,139)	(6,178)	(178,229)	84,620	(19,457)	65,163
818020001	WV Office Of Tax Appeals	4,019	537	9,390	3,658	13,584	(2,959)	(828)	(2,936)	(1,851)	(8,575)	3,307	(1,328)	1,979
834957902	WV Parkways Econ. Dev.& Tourism Authority	307,496	12,711	718,421	279,856	1,010,988	(226,409)	(63,369)	(224,675)	(63,312)	(577,765)	253,024	(57,939)	195,085
837701401	WV Parole Board	5,627	635	13,146	5,121	18,902	(4,143)	(1,160)	(4,111)	(3,839)	(13,253)	4,630	(3,780)	850
884200001	WV Professional Charter School Board	946	715	2,209	861	3,785	(696)	(195)	(691)	(435)	(2,018)	778	872	1,650
833300001	WV School for the Deaf and Blind	79,467	4,899	185,665	72,324	262,888	(58,512)	(16,377)	(58,064)	(26,545)	(159,497)	65,390	(94,792)	(29,402)
884610002	WV Solid Waste Management Board	3,877	464	9,058	3,529	13,051	(2,855)	(799)	(2,833)	(2,559)	(9,046)	3,190	(3,348)	(158)
832603203	WV Southern Community College	132,269	3,570	309,028	120,380	432,979	(97,390)	(27,258)	(96,644)	(19,155)	(240,447)	108,838	(16,043)	92,795
881063502	WV State Board of Examiners for LPNs	2,270	313	5,302	2,066	7,681	(1,671)	(468)	(1,658)	(3,560)	(7,357)	1,867	(3,740)	(1,873)
832802203	WV State University	171,328	9,473	400,284	155,928	565,685	(126,149)	(35,308)	(125,183)	(43,707)	(330,346)	140,978	(86,973)	54,004
804259911	WVSU Metro Area Agency on Aging	15,225	3,405	35,570	13,856	52,831	(11,210)	(3,138)	(11,124)	(7,011)	(32,482)	12,528	(1,411)	11,117

West Virginia Retiree Health Benefit Trust Fund

Schedule of Other Postemployment Benefits Amounts By Employer (continued)

As of and for the Year Ended June 30, 2025

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
802599911	WVSC R & D Corporation	43,499	6,246	101,629	39,589	147,464	(32,028)	(8,964)	(31,783)	(19,847)	(92,622)	35,793	(8,650)	27,144
886410704	WVU Parkersburg	163,445	7,108	381,866	148,754	537,727	(120,345)	(33,683)	(119,423)	(22,205)	(295,656)	134,491	184,455	318,946
801090005	Wyoming Co Board of Education	49,827	3,888	116,413	45,348	165,649	(36,687)	(10,268)	(36,406)	(10,138)	(93,500)	41,000	58,403	99,403
808429911	Wyoming Co Council on Aging	5,532	752	12,925	5,035	18,711	(4,073)	(1,140)	(4,042)	(4,046)	(13,302)	4,552	(5,876)	(1,324)
807809911	Wyoming Co Health Department	2,270	424	5,302	2,066	7,792	(1,671)	(468)	(1,658)	(1,045)	(4,842)	1,867	(1,265)	602
809559911	Wyoming Co Public Library	851	232	1,988	775	2,995	(627)	(175)	(622)	(1,523)	(2,947)	700	(5,275)	(4,575)
802547709	Wyoming County Commission	46,529	4,501	108,708	42,347	155,556	(34,259)	(9,589)	(33,997)	(20,728)	(98,573)	38,287	(35,845)	2,442
809749911	Wyoming County Economic Dev Authority	1,702	327	3,977	1,549	5,853	(1,253)	(351)	(1,244)	(784)	(3,632)	1,401	(1,684)	(283)
	State Of West Virginia Special Funding - Public													
PSSP	School Support Plan (PSSP)	13,486,782	1,563,747	31,509,968	12,274,516	45,348,230	(9,930,320)	(2,779,386)	(9,854,268)	(7,589,962)	(30,153,937)	11,097,645	(11,638,028)	(540,383)
	State of West Virginia Special Funding - OPEB													
OPEB	Supplemental for Unfunded Liability	41,719,025	17,136,099	97,470,631	37,969,090	152,575,821	(30,717,727)	(8,597,551)	(30,482,472)	(3,636,601)	(73,434,351)	34,328,643	23,274,563	57,603,206
	State of West Virginia Special Funding - Financial													
FSF	Stability Fund	-	-	-	-	-	-	-	-	-	-	-	2,363,682	2,363,682
		<u>\$ 94,303,883</u>	<u>\$ 23,982,143</u>	<u>\$ 220,327,755</u>	<u>\$ 85,827,334</u>	<u>\$ 330,137,232</u>	<u>\$ (69,435,971)</u>	<u>\$ (19,434,357)</u>	<u>\$ (68,904,187)</u>	<u>\$ (23,982,143)</u>	<u>\$ (181,756,658)</u>	<u>\$ 77,598,276</u>	<u>\$ (0)</u>	<u>\$ 77,598,276</u>

See accompanying notes.

# West Virginia Retiree Health Benefit Trust Fund

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

June 30, 2025

### **1. General Information About the Plan**

The West Virginia OPEB Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other postemployment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code Section 5-16D-2 (the Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of ten 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, or designee, serves as Chairman of the Board and is a voting member. One member represents the hospitals, one member represents the nonhospital health care providers, four members represent labor, education, public employees, and public retirees and the remaining members represent the public at large.

The Plan had approximately 42,000 policyholders and 61,000 covered lives at June 30, 2025.

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 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

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### **1. General Information About the Plan (continued)**

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.

#### ***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

For additional financial information, which may be used for disclosure by participating employers, please refer to the audited financial statements of the RHBT. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at [www.peia.wv.gov](http://www.peia.wv.gov). If you have any questions about this report or need additional information, contact the RHBT Controller, Jessica Virtz, at +1 304 741 8646. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57<sup>th</sup> Street, SE Suite 2, Charleston, West Virginia 25304.

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### **2. Summary of Significant Accounting Policies**

##### ***Basis of accounting***

The Schedules of Employer OPEB Allocations and OPEB Amounts by Employer (collectively, the Schedules) for the RHBT, present amounts that are considered elements of the financial statements of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the participating employers. The accompanying Schedules have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental 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, 2025. 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, 2024, based on a measurement date of June 30, 2025, 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, 2026, 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 (asset), deferred inflows of resources, deferred outflows of resources and OPEB expense (benefit) as of the measurement date. Actual amounts could differ from those estimates.

# West Virginia Retiree Health Benefit Trust Fund

## Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### *Contributions*

Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal year ended June 30, 2025. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments.

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT the established premium rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately \$38 million for the fiscal year ending 2025. In fiscal year 2024, there was no subsidization of the retirees' healthcare from PAYGO premiums due to savings with the Humana contract renewal resulting in favorable investment returns and an excess in the premium stabilization reserve. The PAYGO rate for June 30 was:

July 1, 2024 to June 30, 2025	\$	34
-------------------------------	----	----

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 annual 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 annual leave days into 50% of the required retiree healthcare contribution.

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### 2. Summary of Significant Accounting Policies (continued)

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 4.

#### 3. Net OPEB Liability of the Plan

The components of the net OPEB liability of the Plan at June 30, 2024, measured at June 30, 2025, were as follows:

Total OPEB liability	\$ 2,223,178,727
Plan fiduciary net position	<u>\$ 2,128,874,844</u>
Net OPEB liability	<u>\$ 94,303,883</u>
Plan fiduciary net position as a percentage of the total OPEB liability	95.76%
Covered payroll	\$ 1,445,621,902
Net OPEB liability as a percentage of covered payroll	6.52%

West Virginia Retiree Health Benefit Trust Fund

Notes to the Schedules of OPEB Allocations and  
OPEB Amounts by Employer (continued)

**3. Net OPEB Liability of the Plan (continued)**

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

The reconciliation of the net OPEB asset of the RHBT at June 30, 2023, measured at June 30, 2024 to the net OPEB liability at June 30, 2024, measured at June 30, 2025, is as follows:

Net OPEB asset	\$ (41,636,097)
OPEB expense (benefit)	77,598,276
Employer contributions	(67,654,847)
Change in liability experience outflows/(inflows) recognized in current liabilities	(86,768,153)
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	234,232,100
Change in investment experience outflows/(inflows) recognized in current assets	<u>(21,467,396)</u>
 Net OPEB liability	 <u><u>\$ 94,303,883</u></u>

***Components of OPEB expense (benefit)***

The reconciliation of the OPEB expense (benefit) of the RHBT at June 30, 2024, measured at June 30, 2025, is as follows:

Service cost	\$ 18,472,160
Interest on the total OPEB liability	158,353,090
Projected earnings on Plan investments	(142,812,824)
OPEB Plan operating expenses	3,064,713
Other changes in Plan fiduciary net position	(500,000)
Recognition of outflow/(inflow) of resources due to liabilities	1,313,246
Recognition of outflow/(inflow) of resources due to assumption changes	90,580,766
Recognition of outflow/(inflow) of resources due to assets	<u>(50,872,876)</u>
 Total OPEB expense (benefit)	 <u><u>\$ 77,598,276</u></u>

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### 3. Net OPEB Liability of the Plan (continued)

##### *Measurement date*

The net OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense (benefit) were determined by an actuarial valuation date as of June 30, 2024 and was based on a measurement date of June 30, 2025.

##### *Actuarial assumptions*

The net OPEB liability was determined by an actuarial valuation as of June 30, 2024, using the following actuarial assumptions:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Amortization period	20-year closed period as of June 30, 2017
Asset valuation method	Market value
Investment rate of return	7.40%, net of OPEB plan investment expense, including inflation
Inflation	2.50%
Wage inflation	2.75% for PERS and TRS, and 3.25% for Troopers
Salary increases	Rates based on 2015-2020 OPEB Experience Study and dependent on pension plan participation and attained age, and range from 2.75% to 5.18%, including inflation. Rates were first applied to the 2020 valuation.
Retirement age	Rates based on 2015-2020 OPEB experience study and vary by pension plan participation and age/service at retirement. Rates first applied to the 2020 valuation.

West Virginia Retiree Health Benefit Trust Fund

Notes to the Schedules of OPEB Allocations and  
OPEB Amounts by Employer (continued)

**3. Net OPEB Liability of the Plan (continued)**

Mortality	<p>Postretirement: Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2021 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for Troopers A and B.</p> <p>Pre-Retirement: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2021 for Troopers A &amp; B.</p>
Healthcare cost trend rates	<p>Trend rates for pre-Medicare and Medicare per capita costs start at 5.0% medical and 8.0% drug. The trends increase over four years to 7.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.5% is reached in plan year end 2034.</p>
Aging factors	<p>Based on the 2013 SOA Study “Health Care Costs – From Birth to Death”</p>
Expenses	<p>Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the annual expense.</p>

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### **3. Net OPEB Liability of the Plan (continued)**

The actuarial valuation as of June 30, 2024, reflects changes to the healthcare-related assumptions which include per capita claims costs, healthcare trend rate, coverage and continuance and participation rates.

The long-term expected rate of return of 7.40% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.60% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.75% for assets invested with the West Virginia Board of Treasury Investments.

Long-term pre-funding assets are invested with the WVIMB. The strategic asset allocation consists of 45% equity, 15% fixed income, 6% private credit and income, 12% private equity, 10% hedge fund and 12% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI.

The long-term rates of return on OPEB plan investments are determined using a building block method in which 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 forecast returns were provided by the Plan's investment advisors, including West Virginia Investment Management Board (WVIMB). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments (WVBTI) was estimated based on WVIMB assumed inflation of 2.50% plus a 25-basis point spread.

West Virginia Retiree Health Benefit Trust Fund

Notes to the Schedules of OPEB Allocations and  
OPEB Amounts by Employer (continued)

**3. Net OPEB Liability of the Plan (continued)**

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

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>
Equity	7.4%
Fixed Income	3.9%
Private Credit and Income	7.4%
Private Equity	10.0%
Real Estate	7.7%
Hedge Funds	4.5%

*The strategic asset allocation consists of 45% equity, 15% fixed income, 6% private credit and income, 12% private equity, 10% hedge fund and 12% real estate invested.*

***Single discount rate***

A single discount rate of 7.40% 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 7.40%. 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. Based on these assumptions, 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.

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### **3. Net OPEB Liability of the Plan (continued)**

##### *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 (benefit) 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 and inactive employees) determined as of the beginning of the measurement period.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense (benefit) 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 (benefit) as a level dollar amount over a 5-year period.

At the beginning of the current measurement period, the expected remaining service lives of all active members expected to receive a plan benefit was approximately 208,249 years. Additionally, the total number of plan members expected to receive a plan benefit as of the actuarial valuation date was 69,989. 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 3.1087 years.

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

West Virginia Retiree Health Benefit Trust Fund

Notes to the Schedules of OPEB Allocations and  
OPEB Amounts by Employer (continued)

**3. Net OPEB Liability of the Plan (continued)**

Deferred outflows and deferred inflows of Resources by Source to be Recognized in Future OPEB Expenses as of June 30, 2025.

	<b>Deferred (Inflows) of Resources</b>	<b>Deferred Outflows of Resources</b>
Difference between expected and actual experience	\$ (69,435,971)	\$ 85,827,334
Changes in assumptions	(19,434,357)	220,327,755
Difference between projected and actual earnings on OPEB plan investments	(112,159,543)	43,255,356
<b>Total</b>	<b>\$ (201,029,871)</b>	<b>\$ 349,410,444</b>

Total OPEB expense (benefit) for plan year ended June 30, 2024,  
applicable to sponsors fiscal year ended June 30, 2025 \$ 77,598,276

Deferred outflows and deferred (inflows) of Resources by Source to be Recognized in Future OPEB Expenses

<b>Year Ending</b>	<b>Non-investment experience</b>	<b>Assumption changes</b>	<b>Investment Experience</b>	<b>Deferred (inflows)</b>	<b>Deferred outflows</b>	<b>Net Deferred (inflows)/ outflows</b>
June 30, 2026	\$ 20,240,461	\$ 85,440,175	\$ 8,728,835	\$ (92,530,427)	\$ 206,939,898	\$ 114,409,471
June 30, 2027	-861,049	104,095,692	(34,526,520)	(62,404,893)	131,113,015	68,708,122
June 30, 2028	(2,988,049)	11,357,532	(28,638,448)	(31,626,497)	11,357,532	(20,268,965)
June 30, 2029	-	-	(14,468,054)	(14,468,054)	-	(14,468,054)
<b>Total</b>	<b>\$ 16,391,363</b>	<b>\$ 200,893,399</b>	<b>\$ (68,904,187)</b>	<b>\$ (201,029,871)</b>	<b>\$ 349,410,445</b>	<b>\$ 148,380,574</b>

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

West Virginia Retiree Health Benefit Trust Fund

Notes to the Schedules of OPEB Allocations and  
OPEB Amounts by Employer (continued)

**3. Net OPEB Liability of the Plan (continued)**

*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 or 1-percentage-point higher than the current discount rate:

	<b>1% Decrease (6.40%)</b>	<b>Discount Rate (7.40%)</b>	<b>1% Increase (8.40%)</b>
Net OPEB liability (asset)	\$ 360,198,120	\$ 94,303,883	\$ (132,672,815)

*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 or 1-percentage-point higher:

	<b>1% Decrease</b>	<b>Healthcare cost trend rates</b>	<b>1% Increase</b>
Net OPEB liability (asset)	\$ (239,192,628)	\$ 94,303,883	\$ 490,436,405

**4. 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.

## West Virginia Retiree Health Benefit Trust Fund

### Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer (continued)

#### **4. Contributions by Nonemployer Contributing Entities in a Special Funding Situation (continued)**

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 Code). The State provides a supplemental pre-funding source dedicating \$30 million annually to the RHBT Fund from annual collections of the Personal Income Tax Fund and dedicated for payment of the unfunded liability of the RHBT. The \$30 million transferred pursuant to this Code shall be transferred until the Governor certifies to the Legislature that an independent actuarial study has determined that the unfunded liability of RHBT has been provided for in its entirety or July 1, 2037, whichever date is earlier. Under the current policy, the Plan is considered fully funded at a funded ratio, on a present value of benefits, of more than 120%. 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. The amount of special funding for the Public School Support Plan for fiscal year 2025 was \$9,698,296 as a result of \$34 paygo billed in fiscal year 2024.

## **EY | Building a better working world**

**EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.**

**Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.**

**EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.**

**All in to shape the future with confidence.**

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://ey.com/privacy). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](https://ey.com).

Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.

© 2026 Ernst & Young LLP.

All Rights Reserved.

**[ey.com](https://ey.com)**