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, 2022
With Independent Auditors' Report

Ernst & Young LLP



West Virginia Retiree Health Benefit Trust Fund

Audited Schedules of Employer OPEB Allocations and
OPEB Amounts by Employer

Year Ended June 30, 2022

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Independent Auditors' Report

Finance Board
West Virginia Retiree Health Benefit Trust Fund

Opinions

We have audited the schedule of employer allocations of the Other Postemployment Benefit (OPEB) 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, 2022, 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, 2022, 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, 2022, 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.

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

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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.

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, 2022, and our report thereon, dated October 14, 2022, 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

June 8, 2023

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West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	$ 83,626	0.071125490%
881000502	Accountancy, Board of	3,156	0.002684231%
858000001	Adjutant General	384,732	0.327220956%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	20,992	0.017854049%
	Consolidated Public Retirement Board	83,076	0.070657536%
	Ethics Commission	5,260	0.004473719%
	Finance Division	33,896	0.028829118%
	General Services Division/Building Commission	101,760	0.086548592%
	Public Employees Grievance Board	10,028	0.008528983%
	Information Services and Communications	188,024	0.159917576%
	Office of Technology	2,796	0.002378045%
	Public Employees Insurance Agency	29,999	0.025514654%
	Division of Personnel	45,036	0.038303876%
	Prosecuting Attorneys Institute	5,260	0.004473719%
	Public Defender Services	26,996	0.022960552%
	Purchasing Division	32,904	0.027985406%
	Real Estate Division	17,400	0.014798993%
	Retiree Health Benefit Trust Fund	16,153	0.013738398%
	Secretary of Administration	134,841	0.114684370%
	Surplus Property	11,968	0.010178985%
	Travel Management	6,544	0.005565782%
	Travel Management - Aviation	–	0.000000000%
	Fleet Management	6,312	0.005368462%
867001902	Aeronautics Commission	1,044	0.000887940%
808019911	Aging & Family Services of Mineral County	8,464	0.007198774%
851000001	Agriculture	340,844	0.289893218%
803018810	Anmoore, Town of	19,224	0.016350336%
837700501	Anthony Correctional Center	61,414	0.052233641%
885550902	Architects, Board of	1,052	0.000894744%
808869911	Armstrong Public Service District	2,460	0.002092271%
807009911	Association of Co Officials	1,912	0.001626188%
803068810	Athens, City Of	10,520	0.008947437%
824000001	Attorney General	161,929	0.137723680%
815000001	Auditors Office	174,520	0.148431857%
800010005	Barbour Co Board of Education	50,443	0.042902876%
802007709	Barbour Co Commission	33,644	0.028614788%
807269911	Barbour Co Health Department	3,156	0.002684231%
886460902	Bd of Exam Speech, Language Path & Audio	704	0.000598764%
802932911	Beckley Housing Authority	16,136	0.013723940%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	9,931	0.008446653%
809239911	Benedum Airport Authority	22,792	0.019384980%
800030005	Berkeley Co Board of Education	380,896	0.323958373%
802928911	Berkeley Co. Farmland Protection Board	1,524	0.001296188%
896006625	Berkeley County Commission	96,729	0.082269642%
897186625	Berkeley County P.S.D.	7,900	0.006719083%
802629911	Berkeley Senior Services	7,364	0.006263206%
807279911	Berkeley-Morgan Co Board of Health	20,619	0.017536977%
806729911	Big Bend PSD	2,104	0.001789487%
804839911	Bingamon PSD	2,336	0.001986807%
832401103	Blue Ridge Community & Technical College	133,627	0.113651842%
809739911	Bluefield Housing Authority	9,528	0.008103724%
804409911	Bluefield Sanitary Board	39,204	0.033343662%
832906503	Bluefield State College	205,420	0.174713507%
803328810	Bluefield, City of	108,542	0.092316798%
804439911	Bluewell Public Service District	12,412	0.010556615%
857300001	Board of Coal Mine Health & Safety	2,104	0.001789487%
885400901	Board of Examiners of Psychologists	1,052	0.000894744%
881311002	Board of Funeral Service Examiners	–	0.000000000%
891600002	Board of Medicine	12,160	0.010342285%
886760002	Board of Respiratory Care	–	0.000000000%
800050005	Boone Co Board of Education	143,579	0.122115930%
802217709	Boone Co Commission	80,539	0.068500115%
807289911	Boone Co Health Department	4,112	0.003497325%
805149911	Boone Co Housing and Redevelopment Authority	7,576	0.006443515%
808959911	Boone Co Parks & Recreation Comm.	4,881	0.004151032%
805829911	Boone County Ambulance Authority	34,316	0.029186335%
806209911	Boone County Public Service District	7,828	0.006657846%
808769911	Boone-Madison Public Library	144	0.000122474%
806859911	Bradley Public Service District	5,260	0.004473719%
809359911	Branchland-Midkiff Public Service Dist	4,822	0.004100852%
800070005	Braxton Co Board of Education	69,506	0.059116193%
807029911	Braxton Co Health Department	1,052	0.000894744%
807579911	Braxton Co Senior Citizens Center	9,064	0.007709085%
802037709	Braxton County Commission	57,136	0.048595130%
886109304	Bridgevalley Community and Technical College	170,975	0.145417455%
800090005	Brooke Co Board of Education	125,943	0.107116726%
897136625	Brooke Co Commission	176,359	0.149996297%
804739911	Brooke County Committee on Aging	2,452	0.002085467%
807309911	Brooke County Health Department	6,312	0.005368462%
808719911	Brooke County Public Library	1,988	0.001690827%
802549911	Buckhannon Housing Authority	4,208	0.003578975%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802838810	Buckhannon, City of	94,660	0.080509923%
805009911	Buffalo Creek Memorial Library	–	0.000000000%
808979911	Buffalo Creek Public Service District	24,191	0.020575193%
878621302	Bureau of Senior Services	26,344	0.022406185%
802519911	Burnsville Public Utility	2,104	0.001789487%
800110005	Cabell Co Board of Education	371,674	0.316114737%
802618709	Cabell Co Comm	337,120	0.286726574%
807319911	Cabell Co Health Department	37,421	0.031827360%
896936625	Cabell Co. Comm. - Non-Par	–	0.000000000%
807939911	Cabell County Public Library	70,270	0.059765818%
800130005	Calhoun Co Board of Education	53,510	0.045510985%
802067709	Calhoun County Commission	15,200	0.012927856%
802589911	Camp Dawson Event Center	23,368	0.019874877%
804389911	Canaan Valley Public Service District	2,104	0.001789487%
806849911	Capon Bridge Public Library	1,052	0.000894744%
805008810	Capon Bridge, Inc. Town of	2,924	0.002486911%
805639911	Central Communication, Inc.	12,508	0.010638264%
805479911	Central Hampshire PSD	11,332	0.009638057%
802679911	Central WV Regional Airport Authority	62,636	0.053272972%
808519911	Central WV Transit Authority	33,992	0.028910768%
803749911	Century Volga Public Service District	5,144	0.004375059%
805779911	Chapmanville Public Library	–	0.000000000%
804589911	Charles Town Utility Board	30,384	0.025842103%
803418810	Charles Town, City of	29,696	0.025256948%
804419911	Charleston Convention & Visitors Bureau	7,036	0.005984236%
805609911	Charleston Housing	72,998	0.062086368%
807869911	Charleston Urban Renewal Authority	2,104	0.001789487%
802839810	Charleston, City of	636,540	0.541387982%
809859911	Chestnut Ridge Public Service District	3,628	0.003085675%
803098810	City of Barboursville	80,083	0.068111769%
896366625	City of Beckley	106,904	0.090923651%
803168810	City of Belmont	6,196	0.005269802%
897146625	City of Benwood	4,080	0.003470109%
804038810	City of Bridgeport	136,361	0.115977240%
896356625	City of Buckhannon	–	0.000000000%
896276625	City of Charleston	–	0.000000000%
896386625	City of Follansbee	64,200	0.054603180%
803708810	City of Franklin	7,944	0.006756506%
803728810	City of Gary	7,085	0.006026082%
803778810	City of Glenville	4,208	0.003578975%
804848810	City of Grafton	36,260	0.030839740%
896226625	City of Huntington	9,231	0.007851121%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
896446625	City of Kenova	–	0.000000000%
802836810	City of Kenova	35,632	0.030305616%
803108810	City of Keyser	35,496	0.030189945%
804148810	City of Madison	16,252	0.013822600%
897206625	City of Mannington	–	0.000000000%
896156625	City of Martinsburg	12,830	0.010912131%
804048810	City of Milton	31,166	0.026506867%
804318810	City of Montgomery	18,608	0.015826417%
804338810	City of Moorefield	27,012	0.022974161%
896436625	City of New Martinsville	128,864	0.109601001%
804498810	City of Paden City	14,312	0.012172597%
804518810	City of Parsons	10,172	0.008651457%
802820810	City of Pennsboro	8,416	0.007157950%
803148810	City of Petersburg	15,540	0.013217032%
804478810	City of Philippi	26,736	0.022739418%
803188810	City of Ravenswood	29,868	0.025402896%
803428810	City of Richwood	15,268	0.012985691%
804758810	City of Ripley	51,302	0.043633384%
804788810	City of Ronceverte	21,128	0.017969720%
804018810	City of Salem	23,792	0.020235496%
804868810	City of Shinnston	25,344	0.021555499%
804828810	City of Smithers	4,912	0.004177739%
896846625	City of South Charleston/Sanitary Board	1,596	0.001357425%
896836625	City of Summersville	4,897	0.004164981%
804998810	City of Thomas	3,156	0.002684231%
897096625	City of Weirton	133,784	0.113785543%
897106625	City of Weirton/Water Board	72,606	0.061752625%
896216625	City of Wellsburg	1,219	0.001036780%
803128810	City of White Sulphur Springs	27,892	0.023722615%
805248810	City of Williamstown	21,824	0.018561679%
897196625	City/Co Building Management Corporation	–	0.000000000%
809669911	Clarksburg Harrison Reg Housing Authority	23,624	0.020092610%
805979911	Clarksburg Water Board	34,204	0.029091078%
804028810	Clarksburg, City of	176,898	0.150454811%
808239911	Clarksburg-Harrison Public Library	8,416	0.007157950%
800150005	Clay Co Board of Education	70,346	0.059830287%
807339911	Clay Co Health Department	11,512	0.009791150%
806089911	Clay Co. Emergency Ambulance Authority	–	0.000000000%
802077709	Clay County Commission	18,356	0.015612087%
897236625	Claywood Park PSD	9,756	0.008297642%
809099911	Coalfield Comm. Action Partnership, Inc.	83,780	0.071256300%
803270001	Commerce, Office of Secretary, Dept. of	23,100	0.019646939%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808279911	Committee on Aging for Randolph County Inc.	9,324	0.007930219%
809479911	Community Action of South	103,288	0.087848182%
832502103	Concord College	303,605	0.258220737%
802499911	Concord University Research & Dev. Corporation	21,592	0.018364359%
807739911	Cool Ridge Flat Top PSD	4,208	0.003578975%
837701801	Corrections/Salem Corrections, Dept. of	137,735	0.117146106%
837702101	Corrections/St. Marys Corrections, Dept. of	194,964	0.165820248%
805559911	Corridor G Regional Development Authority	–	0.000000000%
806899911	Cottageville Public Service District	5,260	0.004473719%
807119911	Council of The Southern Mts	6,312	0.005368462%
805439911	County Commissioners' Association of WV	2,152	0.001830312%
811200001	Courthouse Facilities Imp	1,052	0.000894744%
805689911	Cowen Public Library	1,052	0.000894744%
809139911	Cowen Public Service District	9,228	0.007848569%
806939911	Crab Orchard-Mac Arthur PSD	9,836	0.008365684%
808389911	Craft Memorial Library	4,208	0.003578975%
806429911	Craigsville Public Library	–	0.000000000%
809699911	Craigsville Public Service District	12,624	0.010736924%
802810911	Crum Public Service District	2,460	0.002092271%
835100001	Culture and History	109,565	0.093186876%
806619911	Danese Public Service District	3,156	0.002684231%
881021502	Dental Examiners, Board of	2,104	0.001789487%
836500001	Department of Corrections	403,832	0.343466167%
828600001	Department of Education	546,031	0.464408129%
867001602	Department of Highways	5,402,899	4.595256524%
845000001	Department of Labor	69,287	0.058929589%
837704001	Dept. of Corrections/Denmar Facility	57,794	0.049154429%
812102101	Development Office	114,230	0.097154878%
879572602	Division of Administrative Service	11,184	0.009512180%
836510001	Division of Corrections and Rehabilitation	189,696	0.161339640%
883952702	Division of Financial Institution	28,528	0.024263714%
853543001	Division of Protective Services	39,982	0.034005364%
885460602	Division of Tourism	42,287	0.035965635%
800170005	Doddridge Co Board of Education	83,163	0.070731871%
802087709	Doddridge Co Commission	76,292	0.064887630%
807349911	Doddridge County Health Department	4,168	0.003544954%
806279911	Doddridge County Public Library	1,564	0.001330208%
867001503	DOT Office of Administrative Hearings	1,660	0.001411858%
809319911	Dunbar Housing Authority	2,671	0.002271816%
803048810	Dunbar, City of	76,500	0.065064537%
897246625	East Ridge Health Services	17,640	0.015003117%
800841005	Eastern Panhandle Instructional Cooperative	123,824	0.105314056%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804359911	Eastern Panhandle Regional PDC Region 9	2,924	0.002486911%
830700103	Eastern WV Community & Technical College	29,442	0.025040576%
812112201	Economic Development Authority	21,128	0.017969720%
829100001	Educational Broadcasting	81,503	0.069319928%
805089911	Elk Valley Public Service District	5,500	0.004677843%
803598810	Elkins, City of	83,944	0.071395444%
805839911	Elkins-Randolph Co. Airport Authority	2,104	0.001789487%
806599911	Emergency Services Authority/Raleigh	31,371	0.026681734%
805469911	Enlarged Hepzibah PSD	4,208	0.003578975%
847750001	Environmental Protection, Department of	854,028	0.726365016%
856403501	Environmental Quality Board	1,988	0.001690827%
883702502	Examiners In Counseling, Board of	2,104	0.001789487%
881105502	Examiners/Registered Nurses, Board of	13,354	0.011357462%
804699911	Fairmont - Morgantown Housing Authority	12,160	0.010342285%
832101103	Fairmont State University	476,957	0.405660040%
803618816	Fairmont, City of	149,984	0.127563916%
808509911	Fairmont-Marion Co Transit Authority	26,300	0.022368593%
800190005	Fayette Co Board of Education	205,045	0.174394478%
807359911	Fayette Co Health Department	16,197	0.013775991%
802097709	Fayette County Commission	132,399	0.112607918%
808229911	Fayette County Public Library	11,456	0.009743521%
809029911	Fayette County Solid Waste Authority	–	0.000000000%
861700001	Fire Commission	42,424	0.036082666%
802923911	Five Rivers Public Library	3,156	0.002684231%
809579911	Flatwoods-Canoe Run Public Service Dist	20,118	0.017110783%
830850001	Forestry, Division of	98,954	0.084162042%
805029911	Gauley River Public Service District	3,552	0.003021036%
852000901	Geological Survey	35,149	0.029894646%
809199911	Gilmer Co Ambulance Service	4,440	0.003776295%
800210005	Gilmer Co Board of Education	27,796	0.023641306%
807369911	Gilmer Co Health Department	4,076	0.003466366%
802107709	Gilmer County Commission	27,169	0.023107522%
805489911	Gilmer County Senior Center	5,260	0.004473719%
832200003	Glenville State College	193,253	0.164365269%
804349911	Glenville Utility	11,572	0.009842181%
812000001	Governors Office	31,532	0.026818497%
804969911	Grandview Doolin PSD	2,104	0.001789487%
800230005	Grant Co Board of Education	59,546	0.050644960%
802587709	Grant Co Commission	53,168	0.045220279%
807049911	Grant County Commission on Aging	17,884	0.015210643%
807379911	Grant County Health Department	5,376	0.004572378%
804479911	Grant County Housing Authority	2,104	0.001789487%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804509911	Grant County Public Service District	6,312	0.005368462%
802619911	Grant Memorial Hospital	–	0.000000000%
897156625	Greater Huntington Parks	14,496	0.012329092%
802689911	Greater Paw Paw Sanitary District	2,500	0.002126292%
896866625	Green Acres Reg. Center	33,456	0.028454891%
800250005	Greenbrier Co Board of Education	153,284	0.130370451%
805429911	Greenbrier Co C.V.B.	5,260	0.004473719%
802127709	Greenbrier Co Commission	110,298	0.093810645%
807629911	Greenbrier Co Committee on Aging	1,052	0.000894744%
807389911	Greenbrier Co Health Department	9,756	0.008297642%
808949911	Greenbrier Co Solid Waste Authority	12,932	0.010998884%
807089911	Greenbrier Co. Public Service Dist. #2	11,572	0.009842181%
805389911	Greenbrier Housing Authority	–	0.000000000%
809189911	Greenbrier PSD	5,850	0.004975353%
808039911	Greenbrier Valley Airport	15,596	0.013264660%
808319911	Greenbrier Valley Soil Conservation Dist.	1,052	0.000894744%
804959911	Hamlin Public Service District	2,104	0.001789487%
800270005	Hampshire Co Board of Education	100,742	0.085682936%
807399911	Hampshire Co Health Dept	6,080	0.005171142%
805849911	Hampshire Co. Development Authority	2,104	0.001789487%
802137709	Hampshire County Commission	106,882	0.090904599%
804649911	Hampshire County Committee	7,364	0.006263206%
804829911	Hampshire County Public Library	1,052	0.000894744%
809509911	Hamrick Public Service District	2,104	0.001789487%
800290005	Hancock Co Board of Education	117,229	0.099704982%
802924911	Hancock Co PSD	2,104	0.001789487%
809589911	Hancock Co Sheltered Workshop	10,520	0.008947437%
802147709	Hancock County Commission	83,642	0.071138929%
807409911	Hancock County Health Department	3,156	0.002684231%
800310005	Hardy Co Board of Education	47,776	0.040633867%
804669911	Hardy Co Committee on Agency, Inc	6,544	0.005565782%
807419911	Hardy Co Health Department	6,312	0.005368462%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	5,144	0.004375059%
802157709	Hardy County Commission	69,644	0.059233394%
805169911	Hardy County Public Service District	8,416	0.007157950%
807069911	Hardy County Rural Development Authority	1,052	0.000894744%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	2,116	0.001799524%
800330005	Harrison Co Board of Education	365,559	0.310913996%
802167709	Harrison County Commission	256,718	0.218342639%
807429911	Harrison County Health Department	12,232	0.010403522%
806699911	Harrison County Solid Was	1,052	0.000894744%
805099911	Hatfield-Mccoy Regional Recreation Authority	25,496	0.021684777%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
885640802	Health Care Authority	8,927	0.007592734%
840000001	Health Department	757,704	0.644439918%
827851203	Higher Education Policy Commission	81,966	0.069713037%
803928810	Hinton, City of	19,660	0.016721161%
813000102	Homeland Security - Emergency Management	64,461	0.054825335%
843000001	Hopemont State Hospital	109,376	0.093026384%
810200601	House of Delegates	35,601	0.030279590%
899999911	House of Delegates	19,980	0.016993326%
808899911	Housing Authority of City of Keyser	5,260	0.004473719%
805789911	Housing Authority, City of Spencer	4,912	0.004177739%
808576625	Housing Development Fund	75,580	0.064282062%
859800001	Human Rights Commission	16,440	0.013982071%
891500002	Human Services, Dept. of	3,107,651	2.643109729%
897276625	Huntington Sanitary Board	8,820	0.007501558%
802931911	Huntington Water Quality Board	89,900	0.076461038%
806169911	Huntington WV Housing Authority	24,222	0.020600878%
806399911	Huntington/Cabell/Wayne Animal Shelter	7,508	0.006385680%
896286625	Hurricane Water & Sewer	51,274	0.043609400%
837700901	Huttonsville Correctional Center	194,968	0.165823565%
804612911	Huttonsville PSD	8,416	0.007157950%
880143502	Insurance Commission	217,174	0.184710482%
841800501	Jackie Withrow Hospital	86,579	0.073637067%
800350005	Jackson Co Board of Education	220,242	0.187319698%
809629911	Jackson Co Public Library	3,156	0.002684231%
802177709	Jackson County Commission	118,936	0.101157070%
802569911	Jackson County Development Authority	2,104	0.001789487%
807439911	Jackson County Health Department	4,972	0.004228770%
800370005	Jefferson Co Board of Education	197,640	0.168096486%
808729911	Jefferson Co Parks & Recreation Comm	6,804	0.005786917%
896046625	Jefferson County Commission	82,555	0.070214417%
807449911	Jefferson County Health Department	8,608	0.007321249%
808099911	Jefferson County PSD	–	0.000000000%
882550002	Jobs Investment Trust Board	4,208	0.003578975%
842500001	John Manchin Sr. Health Care	46,414	0.039475718%
810300001	Joint Comm on Govt & Finance	96,333	0.081932668%
879571602	Justice & Community Service	26,452	0.022497871%
800390206	Kan Co Public Library/Kan Co Boe	104,741	0.089084323%
806649911	Kan Valley Senior Services Inc	24,968	0.021235704%
805959911	Kanawha Co Ambulance Authority	185,121	0.157448781%
800390005	Kanawha Co Board of Education	863,602	0.734507949%
804369911	Kanawha Co Parks & Recreation	18,984	0.016146211%
896056625	Kanawha County Commission	–	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802620709	Kanawha County Commission	441,652	0.375632458%
807909911	Kanawha Falls Public Service District	12,728	0.010825038%
806719911	Kanawha Public Service District	12,624	0.010736924%
808489911	Kanawha Valley Transit Authority	126,664	0.107729864%
807459911	Kanawha/Charleston Health Department	21,899	0.018625383%
807889911	Keyser-Mineral County Library	1,052	0.000894744%
809599911	Kingwood Parks & Recreation Board	1,052	0.000894744%
806289911	Kingwood Sanitary Sewer Works	6,312	0.005368462%
809569911	Kingwood Water Works	10,520	0.008947437%
803318810	Kingwood, City of	20,136	0.017125667%
808409911	Kyova Interstate Planning Commission	7,364	0.006263206%
842310001	Lakin Correctional Facility	114,748	0.097595105%
842300001	Lakin State Hospital	96,976	0.082479975%
804269911	Lavalette Public Service District	10,964	0.009325067%
809389911	Leadsville P.S.D.	6,305	0.005362764%
800410005	Lewis Co Board of Education	151,476	0.128833057%
802597709	Lewis County Commission	72,764	0.061887007%
807469911	Lewis County Health Department	4,324	0.003677635%
896236625	Lewisburg, City of	89,444	0.076073627%
835000001	Library Commission	38,997	0.033167945%
800430005	Lincoln Co Board of Education	99,066	0.084257470%
802017709	Lincoln Co Commission	28,884	0.024566328%
807479911	Lincoln Co Health Dept.	2,944	0.002503922%
806969911	Lincoln Co Public Service District	4,112	0.003497325%
809069911	Logan Co Ambulance Authority	–	0.000000000%
800450005	Logan Co Board of Education	136,987	0.116509324%
802227709	Logan Co Commission	124,090	0.105540633%
807489911	Logan Co Health Department	4,208	0.003578975%
809839911	Logan Co PSD	36,280	0.030856751%
809779911	Louis Bennett Memorial Library	1,052	0.000894744%
804309911	Lubeck Public Service District	18,028	0.015333117%
808329911	Lynn Murray Memorial Library	–	0.000000000%
809949911	Malden Public Service District	8,368	0.007117125%
800490005	Marion Co Board of Education	299,575	0.254793239%
802237709	Marion Co Commission	168,436	0.143257653%
809089911	Marion Co Parks & Recreation Comm	12,796	0.010883213%
809499911	Marion Co Public Library	15,731	0.013379480%
807499911	Marion County Health Department	5,252	0.004466914%
802922911	Marlinton Vol. Fire Department	1,052	0.000894744%
803218810	Marmet, City of	10,008	0.008511972%
800510005	Marshall Co Board of Education	299,862	0.255037507%
807989911	Marshall Co Public Service	3,156	0.002684231%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
896906625	Marshall County Commission	20,076	0.017074976%
896916625	Marshall County Health Dept.	1,596	0.001357425%
804899911	Marshall Univ Research Corp	213,612	0.181680601%
828401503	Marshall University	1,953,540	1.661518986%
883940101	Martinsburg Correctional Center	37,976	0.032299227%
897456625	Martinsburg Public Library	2,040	0.001735054%
897076625	Mary H Weir Public Library	–	0.000000000%
800530005	Mason Co Board of Education	139,224	0.118412185%
802027709	Mason County Commission	85,492	0.072712385%
804499911	Mason County Emergency Ambulance Service Authority	–	0.000000000%
807519911	Mason County Health Department	9,308	0.007916611%
806449911	Mason County Public Library	–	0.000000000%
805019911	Mason County Public Service District	17,768	0.015111983%
800470005	McDowell Co Board of Education	135,614	0.115342329%
802257709	McDowell County Commission	55,215	0.046961457%
805649911	McDowell County Emergency Comm Ctr.	–	0.000000000%
807529911	McDowell County Health Department	1,756	0.001493508%
804988810	McMechen, City of	12,876	0.010951255%
880790602	Medical Imaging Board	1,052	0.000894744%
809999911	Mercer Co Airport Authority	2,248	0.001911962%
800550005	Mercer Co Board of Education	289,841	0.246514308%
802277709	Mercer Co Comm/Verlin T. Moye	144,864	0.123209440%
807539911	Mercer Co Health Dept.	5,444	0.004630214%
805989911	Mercer Co. Solid Waste Authority	6,776	0.005763102%
804249911	Mercer County Communications Center	20,760	0.017656729%
809719911	Midland Public Service District	8,416	0.007157950%
804909911	Midland Trail Scenic Highway Association	–	0.000000000%
805409911	Mid-Ohio Valley Health Department	40,549	0.034487437%
805799911	Mid-Ohio Valley Regional Airport	8,804	0.007487950%
809339911	Mid-Ohio Valley Transit Authority	33,136	0.028182726%
842200001	Mildred Mitchell-Bateman Hospital	278,692	0.237032151%
853542501	Military Affairs & Public Safety	17,636	0.014999715%
800570005	Mineral Co Board of Education	115,843	0.098526421%
807549911	Mineral Co Health Dept	10,181	0.008659282%
802287709	Mineral County Commission	84,874	0.072187106%
808069911	Mineral Wells Public Service District	6,603	0.005616133%
800590005	Mingo Co Board of Education	98,374	0.083668402%
807559911	Mingo Co Health Dept.	8,024	0.006824207%
802557709	Mingo County Commission	64,072	0.054494314%
804989911	Mingo County Redevelopment	3,156	0.002684231%
800610005	Monongalia Co Board of Education	383,183	0.325903505%
806369911	Monongalia Co Health Dept.	71,921	0.061170106%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
897016625	Monongalia County Commission	170,306	0.144848119%
896536625	Monongalia General Hospital	2,660	0.002262375%
800630005	Monroe Co Board of Education	75,608	0.064306132%
802621709	Monroe County Commission	42,312	0.035987068%
808749911	Monroe County Health Center	60,840	0.051745444%
805709911	Monroe County Public Library	1,052	0.000894744%
800650005	Morgan Co Board of Education	61,013	0.051892753%
807699911	Morgan Co Health Dept.	–	0.000000000%
802617709	Morgan County Commission	47,892	0.040732952%
804299911	Morgantown Monongalia MPO	2,808	0.002388251%
802934911	Morgantown Utility Board	139,532	0.118674314%
867101702	Motor Vehicles	575,119	0.489148558%
807039911	Moundsville-Marshall County Public Library	6,312	0.005368462%
802700910	Mount Hope, City of	11,640	0.009900016%
800842005	Mountain State Educational Services Cooperative	128,916	0.109644887%
808639911	Mountain Transit Authority	12,308	0.010468161%
828401403	Mountwest Community & Technical College	121,433	0.103280555%
808889911	MOVRC	10,144	0.008627643%
806679911	Mt Hope Housing Authority	4,208	0.003578975%
837701701	Mt Olive Correctional Facility	241,923	0.205759583%
806639911	Mt Top Public Service District	3,592	0.003054716%
804908810	Mullens, City of	5,144	0.004375059%
883400002	Municipal Bond Commission	3,544	0.003014232%
877650002	National Coal Heritage Area Authority	2,112	0.001796292%
883000002	Natural Resources	902,198	0.767334157%
808839911	Nettie Levisay PSD	6,264	0.005327637%
832906403	New River Comm. & Tech.	118,976	0.101191090%
807219911	New River Gorge Regional Development Authority	9,136	0.007770322%
802639911	New River Transit Authority	1,052	0.000894744%
800670005	Nicholas Co Board of Education	139,270	0.118451479%
802337709	Nicholas County Commission	73,166	0.062228489%
807599911	Nicholas County Health Department	4,747	0.004037063%
802539911	Nitro Convention & Visitors Bureau	–	0.000000000%
804428810	Nitro, City of	88,697	0.075438291%
806919911	NO. Jackson Co. Public Service	4,256	0.003619800%
807929911	North Beckley Public Service District	15,423	0.013117861%
808479911	North Central Community Action Association	90,096	0.076628164%
837701601	Northern Correctional Facility	84,220	0.071630868%
802529911	Northern Panhandle Community Criminal Justice Board	17,304	0.014717343%
802925911	Northern Wayne Co PSD	7,220	0.006140732%
806309911	Norton-Harding-Jimtown PSD	4,208	0.003578975%
804458810	Oak Hill, City of	58,946	0.050134565%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806419911	Oakvale Road Public Service District	2,924	0.002486911%
885310901	Occupational Therapy, Board of	1,052	0.000894744%
847200001	Off of Miners Health, Safety & Training	104,914	0.089230697%
800690005	Ohio Co Board of Education	257,181	0.218736428%
896976625	Ohio Co Commission	125,674	0.106887852%
837707501	Ohio Co Correctional Center	18,080	0.015377344%
896606625	Ohio County Public Library	15,552	0.013227238%
896746625	Ohio Public Service District	8,820	0.007501558%
896896625	Ohio Valley Reg Transit Authority	21,326	0.018138122%
880973502	Oil and Gas Conservation	4,244	0.003609593%
858000501	Optometry, Board of	1,052	0.000894744%
881095002	Osteopathy, Board of	4,208	0.003578975%
806989911	Page-Kincaid Public Service	1,052	0.000894744%
808159911	Parkersburg & Wood Co Library	21,108	0.017952709%
804459911	Parkersburg Housing Authority	15,316	0.013026516%
805419911	Parkersburg Utility Board	76,800	0.065319692%
804578810	Parkersburg, City of	229,756	0.195411345%
800710005	Pendleton Co Board of Education	58,854	0.050056658%
807619911	Pendleton Co Health Department	5,260	0.004473719%
802357725	Pendleton County Commission	40,450	0.034403406%
807979911	Pendleton Senior & Family	3,048	0.002592375%
881053002	Pharmacy, Board of	10,397	0.008842653%
884900602	Physical Therapy, Board of	2,104	0.001789487%
804749911	Piedmont Housing Authority	4,208	0.003578975%
832102103	Pierpont Community & Technical College	90,050	0.076588870%
804659911	Pleasant Valley Public Service District	2,692	0.002289591%
800730005	Pleasants Co Board of Education	45,327	0.038551546%
802367709	Pleasants County Commission	41,820	0.035568614%
806029911	Pleasants County Public Library	1,052	0.000894744%
800750005	Pocahontas Co Board of Education	28,526	0.024262183%
807639911	Pocahontas Co Health Department	3,156	0.002684231%
808599911	Pocahontas Co Seniors Citizens Inc.	–	0.000000000%
802377709	Pocahontas County Commission	69,296	0.058937414%
808539911	Pocahontas County PSD	12,364	0.010515790%
807159911	Pocahontas Memorial Hospital	125,292	0.106562614%
808259911	Point Pleasant Housing Authority	7,016	0.005967226%
808939911	Potomac Highlands Support	7,836	0.006664650%
808249911	Potomac Valley Transit Authority	24,320	0.020684569%
896646625	Prestera Center For Mental Health Services	31,424	0.026726641%
800770005	Preston Co Board of Education	142,315	0.121041388%
802567709	Preston Co Commission	79,768	0.067844026%
807649911	Preston County Health Dept.	4,092	0.003480315%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808049911	Preston County Senior Citizens Inc.	4,972	0.004228770%
897326625	Preston Memorial Hospital	–	0.000000000%
806979911	Pride Community Services, Inc.	44,416	0.037776555%
806579911	Princeton Sanitary Board	18,772	0.015965817%
804648810	Princeton, City of	69,677	0.059261376%
881032002	Professional Surveyors, WV Board of	1,052	0.000894744%
837701301	Pruntytown Correctional Center	126,177	0.107315492%
804628810	Pt Pleasant, City of	40,166	0.034161519%
805379911	Public Defender 10th Judicial Circuit	9,352	0.007954033%
805809911	Public Defender 11th Judicial Circuit	6,728	0.005722277%
805079911	Public Defender 12th Judicial Circuit	5,260	0.004473719%
806009911	Public Defender Corp 18th Judicial	3,156	0.002684231%
805879911	Public Defender Corp 1st Judicial Cir.	12,712	0.010811770%
806039911	Public Defender Corp 25th Judicial	7,240	0.006157742%
805889911	Public Defender Corp 2nd Judicial Cir	4,720	0.004014439%
802680911	Public Defender Corp 4th Circuit	15,184	0.012914248%
804929911	Public Defender Corp 6th & 24th Judicial	16,224	0.013798785%
804610911	Public Defender Corp 8th Judicial District	3,348	0.002847530%
809149911	Public Defender Corp Fifth Judicial	8,928	0.007593414%
806819911	Public Defender Corp. 23R	21,604	0.018374566%
804609911	Public Defender Corp. 9th	11,436	0.009726510%
807569911	Public Defender Corp/15th Judicial	11,524	0.009801356%
806909911	Public Defender Corp/30th Jud Circuit	7,763	0.006602222%
808439911	Public Defender/28th Jud. Ct.	2,104	0.001789487%
808269911	Public Defender/7th Judicial Circuit	5,164	0.004392069%
808379911	Public Defender-13th Circuit	34,004	0.028920974%
867001802	Public Port Authority	–	0.000000000%
857000001	Public Safety	917,275	0.780157569%
882800002	Public Service Commission	227,462	0.193460514%
879831702	Public Transit	9,468	0.008052693%
800790005	Putnam Co Board of Education	226,379	0.192538724%
809369911	Putnam Co Development Authority	3,060	0.002602581%
808799911	Putnam Co Solid Waste Authority	1,052	0.000894744%
806949911	Putnam Co. Aging Program	29,260	0.024886122%
808469911	Putnam Co. Fire Service	1,052	0.000894744%
807659911	Putnam Co Health Dept	2,440	0.002075261%
802397709	Putnam County Commission	167,747	0.142671476%
808699911	Putnam County Parks & Recreation Comm	4,208	0.003578975%
806839911	Putnam Public Service District	33,132	0.028179324%
880830002	Racing Commission	23,681	0.020140919%
856901401	Railroad Maintenance Authority	14,163	0.012046040%
804678810	Rainelle, Town of	5,984	0.005089493%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800810005	Raleigh Co Board of Education	303,552	0.258176255%
809459911	Raleigh Co PSD	17,452	0.014843220%
804719911	Raleigh Co Recreation Authority	4,208	0.003578975%
807109911	Raleigh Co Solid Waste Authority	48,628	0.041358932%
802327709	Raleigh County Commission	200,408	0.170450377%
807669911	Raleigh County Health Department	12,208	0.010383109%
804429911	Raleigh County Housing Authority	10,328	0.008784138%
808929911	Raleigh County Memorial Airport	7,260	0.006174752%
807999911	Raleigh County Public Library	27,067	0.023021109%
800830005	Randolph Co Board of Education	94,456	0.080335992%
809279911	Randolph Co Emergency Ambulance Squad	27,592	0.023467460%
807679911	Randolph Co Health Department	24,557	0.020885972%
802417709	Randolph County Commission	88,344	0.075138059%
806829911	Randolph County Housing Authority	17,448	0.014839818%
804938810	Ranson, City of	–	0.000000000%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	4,208	0.003578975%
885571602	Real Estate Appraiser/Lic Cert Board	2,152	0.001830312%
880100002	Real Estate Commission	6,496	0.005524957%
804469911	Red Sulphur Public Service District	8,320	0.007076300%
880500702	Reg Jail & Correctional Fac Authority	597,206	0.507933838%
804629911	Region 1 Workforce Invest	11,193	0.009519665%
808709911	Region 2 Planning/Development Council	5,964	0.005072482%
808569911	Region 4 Planning/Development Authority	11,099	0.009439716%
808369911	Region 7 Planning/Development Council	6,360	0.005409287%
808289911	Region 8 Planning/Development Council	3,338	0.002838685%
808299911	Region 8 Solid Waste Authority	8,368	0.007117125%
809689911	Region I Planning & Development Council	7,652	0.006508155%
808219911	Regional Intergovernmental Council	7,220	0.006140732%
844050001	Rehabilitation Services, Division of	456,349	0.388132589%
802559911	Ripley Convention & Visitors Bureau	1,052	0.000894744%
800850005	Ritchie Co Board of Education	67,924	0.057770335%
802659911	Ritchie Co Economic Development Authority	1,052	0.000894744%
805159911	Ritchie Co. Ambulance Authority, Inc.	21,852	0.018585494%
802427709	Ritchie County Commission	36,520	0.031060875%
806959911	Ritchie County Public Library	4,208	0.003578975%
804768810	Rivesville, Town of	1,648	0.001401652%
800870005	Roane Co Board of Education	58,328	0.049609201%
807079911	Roane Co Public Library	3,156	0.002684231%
808689911	Roane Co. Committee on Aging, Inc.	4,208	0.003578975%
802437709	Roane County Commission	39,720	0.033782188%
805539911	Robert C Byrd Clinic	62,876	0.053477096%
804529911	Romney Public Housing Authority	3,156	0.002684231%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804948810	Romney, City of	21,504	0.018289514%
804718810	Saint Albans, City of	130,435	0.110936822%
896506625	Sanitary Board of Charleston	–	0.000000000%
804615911	Sanitary Board of Charleston	66,092	0.056212358%
839590001	School Building Authority	7,124	0.006059082%
828101403	School of Osteopathic Medicine	305,091	0.259485030%
893020002	Secondary Schools Activities Comm.	7,268	0.006181556%
825000001	Secretary of State	40,082	0.034090075%
810100001	Senate	34,800	0.029597986%
899999802	Senate	6,564	0.005582792%
807179911	Shady Spring PSD	12,044	0.010243625%
832401003	Shepherd University	373,013	0.317253579%
804858810	Shepherdstown, Town of	27,776	0.023623955%
808609911	Short Line Public Service District	4,278	0.003638851%
806539911	Sissonville Public Service District	6,072	0.005164338%
804878810	Sistersville, City of	10,512	0.008940633%
805919911	So Highlands Comm. Mental	190,996	0.162445312%
809619911	So Jackson Co Public Service District	6,456	0.005490937%
804449911	South Charleston Housing Authority	5,260	0.004473719%
808009911	South Charleston Library Board	8,320	0.007076300%
800840005	Southern Education Services	52,028	0.044250690%
809179911	Southern Soil Conservation District	4,448	0.003783099%
806499911	Southwestern Water District	9,387	0.007983972%
804928810	Spencer, City of	19,831	0.016866429%
805909911	St Albans Municipal Water Board	35,508	0.030200152%
802810810	St. Marys, City of	13,472	0.011458163%
897226625	St. Marys, City of NP	–	0.000000000%
802699910	Star City, Town of	20,328	0.017289306%
808879911	State Bar Association	18,271	0.015539963%
802921911	Stevens Correctional Center	61,740	0.052510909%
804958810	Stonewood City of	10,664	0.009069911%
809009911	Sugar Creek PSD	2,104	0.001789487%
800890005	Summers Co Board of Education	61,188	0.052040998%
807709911	Summers Co Health Department	2,472	0.002102478%
802447709	Summers County Commission	36,760	0.031264999%
805679911	Summers County Public Library	4,208	0.003578975%
807229911	Sun Valley Public Service District	7,364	0.006263206%
811100001	Supreme Court / Judicial	1,404,882	1.194875443%
818000001	Tax Dept	428,117	0.364120373%
818010001	Tax Dept - Budget Office	5,576	0.004742057%
800910005	Taylor Co Board of Education	92,729	0.078867830%
802457709	Taylor Co Commission	41,212	0.035051500%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807719911	Taylor Co Health Dept.	9,413	0.008005915%
804289911	Taylor Co PSD	7,364	0.006263206%
805129911	Taylor County Public Library	2,104	0.001789487%
802669911	The Housing Authority of The County of Jackson	7,316	0.006222381%
802920911	Tomlinson PSD	2,104	0.001789487%
803058810	Town of Ansted	3,636	0.003092479%
805368810	Town of Bath	10,916	0.009284242%
803158810	Town of Belle	7,952	0.006763310%
805438810	Town of Beverly	7,728	0.006572794%
802821810	Town of Chapmanville	10,536	0.008961045%
803458810	Town of Clay	2,104	0.001789487%
897166625	Town of Davis	10,584	0.009001870%
803568810	Town of Eleanor	6,312	0.005368462%
805088810	Town of Fairview	348	0.000295980%
804488810	Town of Fayetteville	20,720	0.017622709%
803248810	Town of Gauley Bridge	3,156	0.002684231%
803768810	Town of Glendale	27,170	0.023108202%
803808810	Town of Grant Town	2,104	0.001789487%
803798810	Town of Grantsville	7,364	0.006263206%
804508810	Town of Hamlin	4,208	0.003578975%
803698810	Town of Harpers Ferry	9,012	0.007664858%
804178810	Town of Marlinton	5,096	0.004334234%
802822810	Town of Middlebourne	6,572	0.005589597%
804308810	Town of Monongah	7,084	0.006025061%
804738810	Town of New Haven	5,764	0.004902379%
804548810	Town of Nutter Fort	12,904	0.010975069%
802824810	Town of Paw	192	0.000163299%
804898810	Town of Pineville	5,184	0.004409079%
805038810	Town of Union	3,156	0.002684231%
803298810	Town of Wardensville	2,576	0.002190931%
805138810	Town of West Hamlin	5,732	0.004875162%
805188810	Town of West Union	10,214	0.008687519%
803228810	Town of Winfield	10,500	0.008930427%
816000001	Treasurer of State's Office	134,132	0.114081608%
806019911	Tri River Transit	10,908	0.009277438%
802927911	Tri-State Airport Authority	19,408	0.016506831%
806929911	Tri-State Transit Authority	58,128	0.049438842%
800930005	Tucker Co Board of Education	28,943	0.024616679%
807729911	Tucker Co Health Dept.	2,104	0.001789487%
808119911	Tucker Co. Solid Waste Authority	8,616	0.007328053%
802467709	Tucker County Commission	47,012	0.039984497%
804519911	Tucker County Development Authority	1,052	0.000894744%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805579911	Tug River Health Association	48,196	0.040991509%
800950005	Tyler Co Board of Education	173,331	0.147420932%
802477709	Tyler County Commission	45,360	0.038579443%
808169911	Union PSD	12,977	0.011036987%
809919911	Union Williams PSD	5,492	0.004671038%
805449911	Upper Ohio Conservation District	–	0.000000000%
800970005	Upshur Co Board of Education	122,730	0.104383675%
807139911	Upshur Co Public Library	5,260	0.004473719%
802487725	Upshur County Commission	–	0.000000000%
802619709	Upshur County Commission	80,960	0.068857842%
802579911	Upshur County Development Authority	936	0.000796084%
807749911	Upshur-Buckhannon Health Department	4,864	0.004136914%
896716625	Valley Comprehensive Mental Health Ctr	16,092	0.013686517%
804616911	Valley Healthcare System	127,168	0.108158524%
840400001	Veterans Affairs	178,905	0.152161883%
809129911	Vienna Public Library	5,484	0.004664234%
809939911	Warm Springs PSD	5,500	0.004677843%
883430602	Water Development Authority	12,692	0.010794760%
800990005	Wayne Co Board of Education	280,332	0.238426914%
806869911	Wayne Co Health Dept.	4,422	0.003760645%
896136625	Wayne County Commission	1,995	0.001696781%
801010005	Webster Co Board of Education	71,248	0.060597368%
802507709	Webster County Commission	26,996	0.022960552%
807769911	Webster County Health Dept.	2,104	0.001789487%
808349911	Webster Springs Public Service District	3,156	0.002684231%
897066625	Weirton Board of Park Commissioners	–	0.000000000%
897086625	Weirton Sanitary Board	54,792	0.046601518%
841901801	Welch Emergency Hospital	147,387	0.125355039%
803288810	Welch, City of	29,547	0.025130561%
831000503	West Liberty State College	341,863	0.290760405%
880130602	West Virginia Lottery Commission	155,924	0.132615646%
886107204	West Virginia University	7,733,759	6.577692349%
804709911	Westbrook Health Services	196,956	0.167514393%
804613911	Western Conservation District	192	0.000163299%
807149911	Weston Sanitary Board	6,784	0.005769906%
803238810	Weston, City of	22,340	0.019000121%
801030005	Wetzel Co Board of Education	222,727	0.189433232%
806049911	Wetzel Co Emergency Ambulance Authority	10,148	0.008631045%
896736625	Wetzel Co Hospital	92,124	0.078353012%
802517709	Wetzel County Commission	86,600	0.073654757%
807779911	Wetzel-Tyler Health Department	4,902	0.004168893%
896926625	Wheeling Housing Authority	18,924	0.016095180%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807609911	Wheeling-Ohio Co Health Department	24,573	0.020899920%
806689911	White Oak Public Service District	5,260	0.004473719%
804889911	Whitehall Public Service District	3,156	0.002684231%
809079911	Wilderness Public Service District	10,193	0.008669148%
842000001	William R Sharpe Jr Hospital	317,898	0.270377599%
804489911	Williamson Housing Authority	11,600	0.009865995%
807019911	Williamson Utility Board	1,988	0.001690827%
803118810	Williamson, City of	11,620	0.009883006%
801050005	Wirt Co Board of Education	25,176	0.021412867%
802577709	Wirt County Commission	7,004	0.005957020%
801070005	Wood Co Board of Education	329,086	0.279893351%
808669925	Wood Co Parks & Recreation	1,596	0.001357425%
806249911	Wood Co Solid Waste Authority	1,524	0.001296188%
896146625	Wood County Commission	274,759	0.233687153%
890000002	Workers Compensation Comm.	1,329	0.001130167%
805139911	Workforce Investment Board of Kanawha Co	11,153	0.009485644%
882500602	Workforce WV/Payroll-05303	385,649	0.328001050%
804639911	WV Affordable Housing Trust	–	0.000000000%
883802402	WV Bd of Social Worker Examiners	1,408	0.001197528%
855069301	WV Bd. of Chiropractic Examiners	1,052	0.000894744%
882200002	WV Board of Barbers and Cosmetologists	8,416	0.007157950%
881116002	WV Board of Veterinary Medicine	1,052	0.000894744%
847752301	WV Division of Energy	3,784	0.003218356%
837707001	WV Division of Juvenile Services	396,585	0.337302217%
881074002	WV Engineers Registration Board	3,860	0.003282995%
814000001	WV Enterprise Planning Board	37,263	0.031692979%
881300002	WV Massage Therapy Licensure Board	1,052	0.000894744%
816000002	WV Mun. Pensions Oversight Board	2,848	0.002422272%
809649911	WV Municipal League	3,812	0.003242170%
887200504	WV Network For Educational Telecom	79,276	0.067425232%
830703503	WV Northern Community College	153,882	0.130878890%
818020001	WV Office of Tax Appeals	5,608	0.004769698%
834957902	WV Parkways Econ. Dev.& Tourism Authority	449,012	0.381891837%
837701401	WV Parole Board	11,332	0.009638057%
833300001	WV School for the Deaf and Blind	148,715	0.126484440%
884610002	WV Solid Waste Management Board	8,068	0.006861970%
832603203	WV Southern Community College	208,124	0.177012624%
881063502	WV State Board of Examiners for LPNs	8,470	0.007203878%
832802203	WV State University	265,655	0.225944388%
804259911	WVSU Metro Area Agency on Aging	15,276	0.012992495%
802599911	WVSC R & D Corporation	59,466	0.050576494%
886410704	WVU Parkersburg	190,635	0.162138191%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
801090005	Wyoming Co Board of Education	109,228	0.092899827%
808429911	Wyoming Co Council on Aging	13,436	0.011427544%
807809911	Wyoming Co Health Department	3,156	0.002684231%
809559911	Wyoming Co Public Library	5,164	0.004392069%
802547709	Wyoming County Commission	81,627	0.069424797%
809749911	Wyoming County Economic Dev Authority	2,760	0.002347426%
	State of West Virginia Special Funding - Public		
PSSP	School Support Plan (PSSP)	25,317,395	21.532870508%
	State of West Virginia Special Funding - OPEB		
OPEB	Supplemental for Unfunded Liability	30,000,000	25.515504863%
	State of West Virginia Special Funding - Financial		
FSF	Stability Fund	–	0.000000000%
		$ 117,575,569	100.000000000%

See accompanying notes.

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
892703502	ABC Commission	$79,162	$27,316	$50,767	$12,288	$90,371	$(100,987)	$(201,136)	$(92,542)	$(486)	$(395,151)	$(316,158)	$(44,448)	$(8,424)	$(369,031)
881000502	Accountancy, Board of	2,988	577	1,916	464	2,957	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	1,095	(329)	(11,166)
858000001	Adjutant General	364,193	222,284	233,559	56,530	512,373	(464,600)	(925,351)	(305,304)	(2,313)	(1,697,568)	(1,454,523)	526,529	(34,745)	(962,739)
881510002	Administration, Dept. of	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Board of Risk and Insurance Management	19,871	14,265	12,744	3,084	30,093	(25,350)	(50,490)	(60,724)	(130)	(136,693)	(79,363)	(7,493)	(2,415)	(89,271)
	Consolidated Public Retirement Board	78,641	311,098	50,433	12,207	373,737	(100,322)	(199,813)	(352,015)	(542)	(652,691)	(314,078)	(60,544)	(9,340)	(383,963)
	Ethics Commission	4,979	8,865	3,193	773	12,831	(6,352)	(12,651)	(27,103)	(33)	(46,139)	(19,886)	(5,110)	(653)	(25,649)
	Finance Division	32,086	175,570	20,577	4,980	201,127	(40,933)	(81,526)	(84,715)	(183)	(207,356)	(128,148)	84,170	(2,448)	(46,426)
	General Services Division/Building Commission	96,328	474,653	61,775	14,952	551,380	(122,885)	(244,752)	(797,495)	(640)	(1,165,771)	(384,715)	79,379	(10,872)	(316,208)
	Public Employees Grievance Board	9,493	35,762	6,088	1,473	43,323	(12,110)	(24,119)	(60,220)	(73)	(96,522)	(37,912)	2,436	(1,050)	(36,526)
	Information Services and Communications	177,986	291,055	114,143	27,627	432,826	(227,057)	(452,232)	(651,044)	(1,309)	(1,331,642)	(710,846)	(351,496)	(23,006)	(1,085,348)
	office of Technology	2,647	8,819	1,697	411	10,927	(3,376)	(6,725)	(16,137)	(21)	(26,260)	(10,571)	(8,755)	(271)	(19,597)
	Public Employees Insurance Agency	28,397	40,957	18,211	4,408	63,576	(36,227)	(72,153)	(128,604)	(219)	(237,203)	(113,415)	(6,516)	(3,660)	(123,590)
	Division of Personnel	42,632	154,465	27,340	6,617	188,422	(54,385)	(108,320)	(396,632)	(386)	(559,723)	(170,264)	(22,586)	(6,469)	(199,318)
	Prosecuting Attorneys Institute	4,979	17,500	3,193	773	21,466	(6,352)	(12,651)	(22,361)	(31)	(41,395)	(19,886)	6,688	(443)	(13,641)
	Public Defender Services	25,555	29,519	16,388	3,967	49,874	(32,600)	(64,930)	(40,178)	(177)	(137,885)	(102,061)	23,444	(2,424)	(81,042)
	Purchasing Division	31,147	18,108	19,975	4,835	42,918	(39,735)	(79,140)	(54,024)	(208)	(173,107)	(124,397)	(27,051)	(3,548)	(154,996)
	Real Estate Division	16,471	57,534	10,563	2,557	70,654	(21,012)	(41,850)	(96,714)	(113)	(159,689)	(65,783)	5,171	(1,738)	(62,350)
	Retiree Health Benefit Trust Fund	15,291	19,145	9,806	2,373	31,325	(19,506)	(38,851)	(69,251)	(118)	(127,727)	(61,068)	(4,961)	(2,011)	(68,040)
	Secretary of Administration	127,642	876,745	81,858	19,813	978,415	(162,833)	(324,317)	(5,032)	(260)	(492,442)	(509,781)	441,427	(870)	(69,224)
	Surplus Property	11,329	2,456	7,265	1,759	11,480	(14,452)	(28,785)	(39,582)	(74)	(82,894)	(45,246)	2,629	(1,605)	(44,223)
	Travel Management	6,195	2,191	3,973	962	7,125	(7,902)	(15,740)	(32,084)	(31)	(55,756)	(24,740)	(8,851)	(984)	(34,576)
	Travel Management - Aviation	–	–	–	–	–	–	–	–	–	–	–	(28,628)	–	(28,628)
	Fleet Management	5,975	5,133	3,832	927	9,893	(7,622)	(15,182)	(4,288)	(32)	(27,125)	(23,863)	22,356	(587)	(2,094)
867001902	Aeronautics Commission	988	1,278	634	153	2,065	(1,261)	(2,511)	(14,236)	(18)	(18,025)	(3,947)	(2,534)	(285)	(6,766)
808019911	Aging & Family Services of Mineral County	8,012	4,243	5,138	1,244	10,625	(10,221)	(20,357)	(5,350)	(47)	(35,975)	(31,999)	1,807	(772)	(30,964)
851000001	Agriculture	322,648	51,953	206,915	50,081	308,949	(411,601)	(819,792)	(278,571)	(1,993)	(1,511,956)	(1,288,598)	(74,865)	(33,342)	(1,396,806)
803018810	Anmoore, Town of	18,198	50,973	11,670	2,825	65,468	(23,215)	(46,237)	(24,014)	(127)	(93,593)	(72,679)	52,930	(1,282)	(21,031)
837700501	Anthony Correctional Center	58,135	–	37,282	9,024	46,306	(74,163)	(147,712)	(178,659)	(432)	(400,966)	(232,183)	(84,459)	(7,851)	(324,493)
885550902	Architects, Board of	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
808869911	Armstrong Public Service District	2,329	119	1,493	361	1,974	(2,971)	(5,917)	(8,306)	(11)	(17,205)	(9,300)	(4,030)	(326)	(13,656)
807009911	Association of Co officials	1,810	211	1,161	281	1,653	(2,309)	(4,599)	(3,748)	(15)	(10,670)	(7,229)	(4,043)	(218)	(11,490)
803068810	Athens, City of	9,958	4,314	6,386	1,546	12,246	(12,704)	(25,303)	(11,546)	(63)	(49,615)	(39,772)	1,658	(1,052)	(39,166)
824000001	Attorney General	153,285	120,031	98,302	23,793	242,126	(195,545)	(389,470)	(246,754)	(1,130)	(832,899)	(612,193)	(31,590)	(15,666)	(659,448)
815000001	Auditors office	165,203	6,807	105,945	25,643	138,396	(210,749)	(419,752)	(150,173)	(1,030)	(781,703)	(659,791)	(31,178)	(17,400)	(708,369)
800010005	Barbour Co Board of Education	47,750	61,015	30,623	7,412	99,049	(60,915)	(121,325)	(173,220)	(159)	(355,620)	(190,707)	(182,048)	(5,157)	(377,911)
802007709	Barbour Co Commission	31,848	31,752	20,424	4,943	57,120	(40,628)	(80,920)	(12,671)	(180)	(134,400)	(127,195)	24,490	(2,736)	(105,441)
807269911	Barbour Co Health Department	2,988	–	1,916	464	2,380	(3,811)	(7,591)	(33,797)	(23)	(45,222)	(11,932)	(27,118)	(749)	(39,798)
886460902	Bd of Exam Speech,Language Path & Audio	666	4,353	427	103	4,884	(850)	(1,693)	–	3	(2,540)	(2,662)	1,692	(3)	(973)
802932911	Beckley Housing Authority	15,275	89,620	9,796	2,371	101,786	(19,486)	(38,810)	(15,042)	(96)	(73,434)	(61,004)	76,663	(228)	15,431
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	9,401	27,656	6,029	1,459	35,144	(11,993)	(23,886)	(3)	(22)	(35,903)	(37,546)	14,907	(486)	(23,125)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
809239911	Benedum Airport Authority	21,575	21,614	13,836	3,349	38,799	(27,523)	(54,819)	(9,723)	(123)	(92,188)	(86,168)	22,430	(1,901)	(65,639)
800030005	Berkeley Co Board of Education	360,562	635,787	231,230	55,966	922,983	(459,968)	(916,125)	(1,629,060)	(943)	(3,006,096)	(1,440,020)	(1,469,300)	(38,573)	(2,947,893)
802928911	Berkeley Co. Farmland Protection Board	1,443	4,054	925	224	5,203	(1,840)	(3,666)	–	(4)	(5,510)	(5,762)	5,998	(94)	143
896006625	Berkeley County Commission	91,565	310,211	58,721	14,213	383,145	(116,809)	(232,651)	(830)	(164)	(350,455)	(365,695)	167,935	(4,243)	(202,003)
897186625	Berkeley County P.S.D.	7,478	34,343	4,796	1,161	40,299	(9,540)	(19,001)	(18)	(25)	(28,585)	(29,867)	24,607	(180)	(5,440)
802629911	Berkeley Senior Services	6,971	8,248	4,470	1,082	13,800	(8,893)	(17,712)	(1,936)	(25)	(28,565)	(27,840)	10,022	(574)	(18,392)
807279911	Berkeley-Morgan Co Board of Health	19,518	14,301	12,517	3,030	29,848	(24,900)	(49,593)	(28,314)	(139)	(102,945)	(77,953)	18,290	(2,093)	(61,756)
806729911	Big Bend PSD	1,992	132	1,277	309	1,718	(2,541)	(5,061)	(5,149)	(14)	(12,764)	(7,954)	(1,736)	(254)	(9,944)
804839911	Bingamon PSD	2,211	211	1,418	343	1,973	(2,821)	(5,619)	(1,126)	(13)	(9,578)	(8,832)	242	(220)	(8,810)
832401103	Blue Ridge Community & Technical College	126,493	93,589	81,121	19,634	194,344	(161,367)	(321,397)	(125,669)	(830)	(609,263)	(505,191)	78,025	(12,516)	(439,683)
809739911	Bluefield Housing Authority	9,019	8,418	5,784	1,400	15,602	(11,506)	(22,917)	(2,321)	(51)	(36,794)	(36,022)	7,318	(749)	(29,453)
804409911	Bluefield Sanitary Board	37,111	24,660	23,800	5,760	54,219	(47,343)	(94,293)	(58,929)	(248)	(200,812)	(148,215)	(20,279)	(4,011)	(172,505)
832906503	Bluefield State College	194,454	26,474	124,704	30,183	181,362	(248,065)	(494,074)	(86,517)	(1,001)	(829,657)	(776,615)	(54,318)	(19,225)	(850,158)
803328810	Bluefield, City of	102,747	95,693	65,892	15,948	177,534	(131,075)	(261,064)	(115,960)	(697)	(508,796)	(410,355)	66,112	(10,094)	(354,338)
804439911	Bluewell Public Service District	11,749	4,121	7,535	1,824	13,480	(14,989)	(29,853)	(22,219)	(90)	(67,151)	(46,925)	(451)	(1,332)	(48,707)
857300001	Board of Coal Mine Health & Safety	1,992	5,673	1,277	309	7,259	(2,541)	(5,061)	(1,393)	(6)	(9,000)	(7,954)	(1,720)	(114)	(9,789)
885400901	Board of Examiners of Psychologists	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
881311002	Board of Funeral Service Examiners	–	40	–	–	40	–	–	(7,085)	(1)	(7,086)	–	(5,324)	(105)	(5,429)
891600002	Board of Medicine	11,511	2,293	7,382	1,787	11,462	(14,684)	(29,247)	(15,875)	(78)	(59,884)	(45,972)	3,296	(1,295)	(43,971)
886760002	Board of Respiratory Care	–	40	–	–	40	–	–	(6,488)	(1)	(6,489)	–	(5,261)	(105)	(5,366)
800050005	Boone Co Board of Education	135,914	273,756	87,162	21,097	382,014	(173,385)	(345,333)	(148,627)	(420)	(667,764)	(542,815)	(10,530)	(9,611)	(562,956)
802217709	Boone Co Commission	76,240	–	48,893	11,834	60,727	(97,259)	(193,712)	(277,185)	(502)	(568,658)	(304,488)	(212,683)	(11,064)	(528,235)
807289911	Boone Co Health Department	3,892	10,424	2,496	604	13,525	(4,966)	(9,890)	(10,943)	(15)	(25,814)	(15,546)	412	(429)	(15,563)
805149911	Boone Co Housing and Redevelopment Authority	7,172	5,144	4,599	1,113	10,856	(9,149)	(18,222)	(6,736)	(47)	(34,154)	(28,642)	5,355	(689)	(23,976)
808959911	Boone Co Parks & Recreation Comm.	4,620	–	2,963	717	3,680	(5,894)	(11,739)	(17,863)	(25)	(35,521)	(18,452)	(11,426)	(677)	(30,555)
805829911	Boone County Ambulance Authority	32,484	16,074	20,832	5,042	41,949	(41,440)	(82,536)	(78,442)	(235)	(202,654)	(129,736)	(68,630)	(3,877)	(202,242)
806209911	Boone County Public Service District	7,410	2,048	4,752	1,150	7,950	(9,453)	(18,828)	(4,907)	(44)	(33,232)	(29,595)	3,678	(742)	(26,658)
808769911	Boone-Madison Public Library	136	4,438	87	21	4,546	(174)	(346)	(7,264)	(6)	(7,790)	(544)	(1,706)	(27)	(2,277)
806859911	Bradley Public Service District	4,979	7,129	3,193	773	11,095	(6,352)	(12,651)	(14,040)	(46)	(33,089)	(19,886)	213	(548)	(20,221)
809359911	Branchland-Midkiff Public Service Dist	4,564	1,149	2,927	708	4,785	(5,823)	(11,597)	(1,988)	(26)	(19,434)	(18,229)	991	(441)	(17,679)
800070005	Braxton Co Board of Education	65,796	117,718	42,195	10,213	170,126	(83,935)	(167,175)	(129,938)	(164)	(381,212)	(262,776)	(32,787)	(5,601)	(301,164)
807029911	Braxton Co Health Department	996	80	639	155	873	(1,270)	(2,530)	(9,249)	(14)	(13,063)	(3,977)	(2,124)	(215)	(6,316)
807579911	Braxton Co Senior Citizens Center	8,580	4,557	5,502	1,332	11,391	(10,946)	(21,801)	(10,670)	(55)	(43,472)	(34,267)	6,722	(897)	(28,443)
802037709	Braxton County Commission	54,086	1,981	34,685	8,395	45,062	(68,997)	(137,423)	(79,200)	(362)	(285,982)	(216,009)	(25,938)	(6,162)	(248,109)
886109304	Bridgevalley Community and Technical College	161,848	45,976	103,794	25,122	174,892	(206,469)	(411,227)	(194,353)	(1,093)	(813,142)	(646,392)	(14,014)	(17,100)	(677,506)
800090005	Brooke Co Board of Education	119,220	–	76,456	18,505	94,961	(152,088)	(302,916)	(323,428)	(727)	(779,160)	(476,142)	(208,479)	(14,446)	(699,067)
897136625	Brooke Co Commission	166,944	400,090	107,062	25,913	533,065	(212,970)	(424,176)	(30,220)	(269)	(667,636)	(666,745)	135,860	(10,399)	(541,285)
804739911	Brooke County Committee on Aging	2,321	–	1,489	360	1,849	(2,961)	(5,898)	(38,947)	(36)	(47,842)	(9,270)	(24,809)	(763)	(34,843)
807309911	Brooke County Health Department	5,975	10,938	3,832	927	15,697	(7,622)	(15,182)	(1,156)	(29)	(23,988)	(23,863)	2,197	(412)	(22,078)
808719911	Brooke County Public Library	1,882	4,757	1,207	292	6,256	(2,401)	(4,782)	(14,830)	(2)	(22,015)	(7,516)	(7,653)	(323)	(15,492)
802549911	Buckhannon Housing Authority	3,983	199	2,555	618	3,372	(5,082)	(10,121)	(12,737)	(28)	(27,968)	(15,909)	(3,676)	(543)	(20,128)
802838810	Buckhannon, City of	89,607	745,045	57,465	13,909	816,418	(114,311)	(227,675)	(92,739)	(565)	(435,289)	(357,873)	379,023	(415)	20,736

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
805009911	Buffalo Creek Memorial Library	–	–	–	–	–	–	–	(1,562)	–	(1,562)	–	(4,939)	–	(4,939)
808979911	Buffalo Creek Public Service District	22,900	53,658	14,686	3,555	71,899	(29,213)	(58,185)	–	(106)	(87,504)	(91,458)	56,509	(1,382)	(36,331)
878621302	Bureau of Senior Services	24,938	–	15,993	3,871	19,864	(31,813)	(63,363)	(100,443)	(196)	(195,815)	(99,597)	(49,691)	(3,768)	(153,056)
802519911	Burnsville Public Utility	1,992	1,393	1,277	309	2,979	(2,541)	(5,061)	(3,661)	(13)	(11,276)	(7,954)	(1,308)	(193)	(9,455)
800110005	Cabell Co Board of Education	351,832	333,159	225,631	54,611	613,402	(448,831)	(893,944)	(269,552)	(1,686)	(1,614,013)	(1,405,155)	(6,635)	(28,395)	(1,440,185)
802618709	Cabell Co Comm	319,123	2,688,898	204,655	49,534	2,943,088	(407,105)	(810,837)	(362,594)	(2,058)	(1,582,594)	(1,274,522)	1,357,071	(1,478)	81,071
807319911	Cabell Co Health Department	35,423	3,926	22,717	5,498	32,142	(45,190)	(90,005)	(26,371)	(186)	(161,751)	(141,475)	4,705	(3,653)	(140,423)
896936625	Cabell Co. Comm. - Non-Par	–	971,768	–	–	971,768	–	–	(2,517,311)	(52)	(2,517,363)	–	(605,565)	(13,933)	(619,498)
807939911	Cabell County Public Library	66,519	31,612	42,659	10,325	84,596	(84,858)	(169,012)	(121,077)	(523)	(375,470)	(265,664)	7,733	(7,529)	(265,460)
800130005	Calhoun Co Board of Education	50,653	233,298	32,484	7,862	273,644	(64,618)	(128,701)	(122,156)	(68)	(315,543)	(202,300)	(45,480)	(3,060)	(250,840)
802067709	Calhoun County Commission	14,389	–	9,227	2,233	11,461	(18,355)	(36,559)	(50,263)	(105)	(105,281)	(57,465)	(34,893)	(2,045)	(94,403)
802589911	Camp Dawson Event Center	22,120	11,116	14,186	3,434	28,736	(28,219)	(56,204)	(58,239)	(145)	(142,807)	(88,345)	(24,161)	(2,700)	(115,207)
804389911	Canaan Valley Public Service District	1,992	211	1,277	309	1,798	(2,541)	(5,061)	(2,560)	(14)	(10,176)	(7,954)	(316)	(219)	(8,489)
806849911	Capon Bridge Public Library	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(2,092)	(110)	(6,179)
805008810	Capon Bridge, Inc. Town of	2,768	8,120	1,775	430	10,325	(3,531)	(7,033)	(4,859)	(18)	(15,440)	(11,055)	(2,203)	(179)	(13,436)
805639911	Central Communication, Inc.	11,840	896	7,593	1,838	10,327	(15,105)	(30,084)	(16,441)	(84)	(61,713)	(47,288)	(1,463)	(1,314)	(50,065)
805479911	Central Hampshire PSD	10,727	17,872	6,879	1,665	26,417	(13,684)	(27,256)	(21,145)	(85)	(62,170)	(42,842)	11,423	(1,065)	(32,484)
802679911	Central WV Regional Airport Authority	59,292	95,990	38,024	9,203	143,218	(75,639)	(150,651)	(50,279)	(375)	(276,944)	(236,803)	125,019	(5,111)	(116,895)
808519911	Central WV Transit Authority	32,177	5,155	20,635	4,995	30,786	(41,049)	(81,757)	(52,270)	(236)	(175,312)	(128,511)	(2,170)	(3,682)	(134,363)
803749911	Century Volga Public Service District	4,869	1,856	3,123	756	5,734	(6,212)	(12,372)	(6,199)	(35)	(24,818)	(19,447)	1,211	(530)	(18,766)
805779911	Chapmanville Public Library	–	–	–	–	–	–	–	(3,124)	–	(3,124)	–	(9,879)	–	(9,879)
804589911	Charles Town Utility Board	28,762	30,957	18,445	4,464	53,866	(36,692)	(73,079)	(30,276)	(191)	(140,238)	(114,870)	41,294	(2,748)	(76,324)
803418810	Charles Town, City of	28,111	22,429	18,027	4,363	44,820	(35,861)	(71,424)	(29,428)	(186)	(136,898)	(112,269)	12,324	(2,693)	(102,638)
804419911	Charleston Convention & Visitors Bureau	6,660	434	4,271	1,034	5,739	(8,497)	(16,923)	(21,717)	(49)	(47,185)	(26,600)	(6,841)	(879)	(34,320)
805609911	Charleston Housing	69,101	53,545	44,315	10,726	108,585	(88,152)	(175,575)	(138,839)	(522)	(403,088)	(275,979)	(26,745)	(7,758)	(310,482)
807869911	Charleston Urban Renewal Authority	1,992	211	1,277	309	1,798	(2,541)	(5,061)	(2,560)	(14)	(10,176)	(7,954)	(72)	(219)	(8,246)
802839810	Charleston, City of	602,558	5,059,014	386,423	93,529	5,538,967	(768,682)	(1,530,996)	(668,188)	(3,861)	(2,971,728)	(2,406,512)	2,558,700	(2,790)	149,398
809859911	Chestnut Ridge Public Service District	3,434	1,721	2,202	533	4,457	(4,381)	(8,726)	(8,289)	(24)	(21,420)	(13,716)	(499)	(436)	(14,651)
803098810	City of Barboursville	75,808	21,460	48,616	11,767	81,843	(96,708)	(192,614)	(49,049)	(448)	(338,819)	(302,762)	38,262	(7,402)	(271,903)
896366625	City of Beckley	101,197	240,515	64,898	15,708	321,121	(129,097)	(257,124)	(977)	(206)	(387,404)	(404,163)	84,856	(6,146)	(325,452)
803168810	City of Belmont	5,865	567	3,761	910	5,239	(7,482)	(14,903)	(654)	(30)	(23,068)	(23,425)	(14,743)	(552)	(38,719)
897146625	City of Benwood	3,862	10,692	2,477	599	13,768	(4,927)	(9,813)	(2,025)	(7)	(16,771)	(15,425)	(5,907)	(212)	(21,544)
804038810	City of Bridgeport	129,081	84,429	82,780	20,036	187,246	(164,669)	(327,973)	(11,468)	(658)	(504,767)	(515,528)	37,749	(11,110)	(488,889)
896356625	City of Buckhannon	–	4,182	–	–	4,182	–	–	(509,038)	(23)	(509,061)	–	(283,652)	(6,217)	(289,869)
896276625	City of Charleston	–	2,227	–	–	2,227	–	–	(50,490)	(2)	(50,492)	–	(27,634)	(582)	(28,216)
896386625	City of Follansbee	60,773	174,740	38,974	9,433	223,147	(77,528)	(154,413)	–	(99)	(232,040)	(242,715)	84,836	(3,310)	(161,189)
803708810	City of Franklin	7,520	1,040	4,823	1,167	7,030	(9,593)	(19,107)	(19,759)	(58)	(48,517)	(30,033)	(6,971)	(988)	(37,992)
803728810	City of Gary	6,707	9,447	4,301	1,041	14,789	(8,556)	(17,041)	(11,373)	(46)	(37,016)	(26,786)	(6,203)	(661)	(33,651)
803778810	City of Glenville	3,983	–	2,555	618	3,173	(5,082)	(10,121)	(6,287)	(25)	(21,514)	(15,909)	(2,806)	(455)	(19,170)
804848810	City of Grafton	34,324	16,905	22,012	5,328	44,245	(43,787)	(87,212)	(64,459)	(270)	(195,728)	(137,085)	4,691	(3,798)	(136,191)
896226625	City of Huntington	8,738	34,448	5,604	1,356	41,408	(11,147)	(22,202)	(9,174)	7	(42,517)	(34,899)	5,131	(463)	(30,230)
896446625	City of Kenova	–	179,308	–	–	179,308	–	–	(252,020)	–	(252,020)	–	27,534	–	27,534

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
802836810	City of Kenova	33,730	260,030	21,631	5,236	286,896	(43,029)	(85,702)	(16,325)	(186)	(145,241)	(134,711)	138,518	(155)	3,652
803108810	City of Keyser	33,601	25,358	21,548	5,216	52,122	(42,865)	(85,374)	(67,366)	(249)	(195,854)	(134,197)	5,721	(3,874)	(132,350)
804148810	City of Madison	15,384	2,264	9,866	2,388	14,518	(19,626)	(39,089)	(23,600)	(105)	(82,421)	(61,443)	(2,448)	(1,768)	(65,658)
897206625	City of Mannington	–	671	–	–	671	–	–	(14,377)	(14)	(14,392)	–	(5,961)	(175)	(6,136)
896156625	City of Martinsburg	12,145	85,433	7,789	1,885	95,106	(15,493)	(30,859)	–	(33)	(46,385)	(48,505)	44,635	(55)	(3,925)
804048810	City of Milton	29,502	19,523	18,920	4,579	43,022	(37,635)	(74,959)	(61,948)	(217)	(174,760)	(117,825)	17,852	(3,379)	(103,352)
804318810	City of Montgomery	17,615	21,806	11,296	2,734	35,836	(22,471)	(44,756)	(4,788)	(90)	(72,105)	(70,350)	33,578	(1,533)	(38,305)
804338810	City of Moorefield	25,570	19,981	16,398	3,969	40,348	(32,620)	(64,969)	(50,424)	(183)	(148,195)	(102,122)	(1,722)	(2,667)	(106,510)
896436625	City of New Martinsville	121,985	310,543	78,229	18,934	407,707	(155,615)	(309,942)	(4,700)	(255)	(470,512)	(487,185)	121,221	(7,240)	(373,204)
804498810	City of Paden City	13,548	7,097	8,688	2,103	17,889	(17,283)	(34,423)	(13,687)	(83)	(65,477)	(54,108)	(26,076)	(1,331)	(81,514)
804518810	City of Parsons	9,629	3,181	6,175	1,495	10,850	(12,284)	(24,466)	(21,019)	(75)	(57,843)	(38,456)	(548)	(1,138)	(40,143)
802820810	City of Pennsboro	7,967	20,641	5,109	1,237	26,986	(10,163)	(20,242)	(9,896)	(55)	(40,355)	(31,818)	23,622	(562)	(8,757)
803148810	City of Petersburg	14,710	2,054	9,434	2,283	13,772	(18,766)	(37,377)	(48,093)	(115)	(104,351)	(58,751)	(14,676)	(2,053)	(75,480)
804478810	City of Philippi	25,309	2,266	16,231	3,928	22,425	(32,286)	(64,305)	(46,684)	(155)	(143,431)	(101,078)	(12,045)	(3,003)	(116,127)
803188810	City of Ravenswood	28,273	439	18,132	4,389	22,960	(36,068)	(71,837)	(36,014)	(186)	(144,104)	(112,918)	(5,572)	(3,119)	(121,608)
803428810	City of Richwood	14,453	5,105	9,269	2,243	16,617	(18,438)	(36,722)	(18,391)	(67)	(73,618)	(57,722)	(28,749)	(1,457)	(87,928)
804758810	City of Ripley	48,563	1,337	31,144	7,538	40,019	(61,952)	(123,391)	(46,551)	(293)	(232,188)	(193,954)	(6,450)	(5,164)	(205,568)
804788810	City of Ronceverte	20,000	2,882	12,826	3,104	18,813	(25,514)	(50,817)	(20,245)	(128)	(96,704)	(79,877)	300	(2,104)	(81,681)
804018810	City of Salem	22,522	53,111	14,443	3,496	71,050	(28,731)	(57,224)	(40,418)	(174)	(126,547)	(89,948)	29,005	(1,985)	(62,928)
804868810	City of Shinnston	23,991	69,773	15,386	3,724	88,883	(30,605)	(60,957)	(21,893)	(151)	(113,606)	(95,816)	30,480	(1,642)	(66,977)
804828810	City of Smithers	4,650	95	2,982	722	3,799	(5,932)	(11,814)	(13,981)	(28)	(31,756)	(18,570)	(6,274)	(616)	(25,461)
896846625	City of South Charleston/Sanitary Board	1,511	4,182	969	235	5,386	(1,927)	(3,839)	(10)	(3)	(5,779)	(6,034)	1,837	(83)	(4,280)
896836625	City of Summersville	4,636	12,281	2,973	720	15,973	(5,914)	(11,778)	(30)	(10)	(17,732)	(18,514)	5,443	(262)	(13,333)
804998810	City of Thomas	2,988	422	1,916	464	2,802	(3,811)	(7,591)	(11,625)	(32)	(23,060)	(11,932)	(3,159)	(434)	(15,525)
897096625	City of Weirton	126,642	402,535	81,216	19,657	503,409	(161,557)	(321,775)	–	(171)	(483,503)	(505,786)	186,771	(6,103)	(325,118)
897106625	City of Weirton/Water Board	68,730	150,771	44,077	10,668	205,516	(87,679)	(174,631)	–	(206)	(262,516)	(274,495)	95,485	(4,480)	(183,491)
896216625	City of Wellsburg	1,154	1,466	740	179	2,385	(1,472)	(2,932)	(6,261)	(16)	(10,680)	(4,609)	(1,398)	(171)	(6,177)
803128810	City of White Sulphur Springs	26,403	30,934	16,932	4,098	51,965	(33,682)	(67,085)	(35,623)	(177)	(136,568)	(105,449)	3,822	(2,571)	(104,198)
805248810	City of Williamstown	20,659	866	13,249	3,207	17,322	(26,355)	(52,491)	(8,251)	(112)	(87,208)	(82,508)	3,177	(2,037)	(81,368)
897196625	City/Co Building Management Corporation	–	–	–	–	–	–	–	(1,174)	–	(1,174)	–	(5,195)	–	(5,195)
809669911	Clarksburg Harrison Reg Housing Authority	22,363	12,428	14,341	3,471	30,241	(28,528)	(56,820)	(16,989)	(138)	(102,475)	(89,313)	7,608	(2,088)	(83,793)
805979911	Clarksburg Water Board	32,378	6,670	20,764	5,026	32,460	(41,305)	(82,267)	(59,794)	(249)	(183,615)	(129,312)	(9,088)	(3,781)	(142,181)
804028810	Clarksburg, City of	167,454	9,834	107,389	25,992	143,216	(213,621)	(425,473)	(259,334)	(1,084)	(899,513)	(668,783)	(65,065)	(19,255)	(753,104)
808239911	Clarksburg-Harrison Public Library	7,967	879	5,109	1,237	7,224	(10,163)	(20,242)	(17,396)	(55)	(47,856)	(31,818)	(1,959)	(982)	(34,759)
800150005	Clay Co Board of Education	66,590	87,671	42,705	10,336	140,712	(84,949)	(169,195)	(138,268)	(215)	(392,627)	(265,950)	(34,329)	(6,789)	(307,068)
807339911	Clay Co Health Department	10,897	13,968	6,989	1,692	22,648	(13,902)	(27,688)	(18,548)	(81)	(60,219)	(43,522)	(5,452)	(1,013)	(49,987)
806089911	Clay Co. Emergency Ambulance Authority	–	–	–	–	–	–	–	(1,172)	–	(1,172)	–	(7,787)	–	(7,787)
802077709	Clay County Commission	17,376	7,973	11,143	2,697	21,813	(22,167)	(44,150)	(24,711)	(102)	(91,130)	(69,397)	5,667	(1,952)	(65,682)
897236625	Claywood Park PSD	9,235	38,201	5,923	1,433	45,557	(11,781)	(23,465)	(26,767)	(14)	(62,027)	(36,884)	12,538	(643)	(24,988)
809099911	Coalfield Comm. Action Partnership, Inc.	79,307	11,560	50,860	12,310	74,730	(101,172)	(201,506)	(122,055)	(574)	(425,308)	(316,740)	(6,422)	(8,895)	(332,057)
803270001	Commerce, office of Secretary, Dept. of	21,867	92,677	14,023	3,394	110,095	(27,895)	(55,560)	(22,750)	(52)	(106,258)	(87,332)	23,493	(1,052)	(64,891)
808279911	Committee on Aging For Randolph County Inc.	8,826	9,221	5,660	1,370	16,251	(11,260)	(22,426)	(16,353)	(64)	(50,103)	(35,250)	(19,667)	(863)	(55,780)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
809479911	Community Action of South	97,774	8,626	62,703	15,176	86,506	(124,730)	(248,427)	(160,966)	(687)	(534,809)	(390,492)	(27,721)	(11,298)	(429,511)
832502103	Concord College	287,396	23,075	184,309	44,610	251,994	(366,631)	(730,225)	(46,485)	(1,538)	(1,144,879)	(1,147,811)	15,238	(26,998)	(1,159,571)
802499911	Concord University Research & Dev. Corporation	20,439	29,343	13,108	3,173	45,624	(26,074)	(51,933)	(36,282)	(155)	(114,444)	(81,631)	23,923	(1,940)	(59,648)
807739911	Cool Ridge Flat Top PSD	3,983	2,535	2,555	618	5,708	(5,082)	(10,121)	(4,982)	(19)	(20,203)	(15,909)	(2,000)	(429)	(18,338)
837701801	Corrections/Salem Corrections, Dept. of	130,382	91,636	83,615	20,238	195,489	(166,328)	(331,279)	(128,559)	(857)	(627,024)	(520,724)	(2,565)	(12,752)	(536,041)
837702101	Corrections/St. Marys Corrections, Dept. of	184,556	21,708	118,357	28,647	168,711	(235,438)	(468,925)	(246,317)	(1,205)	(951,885)	(737,084)	(43,178)	(20,557)	(800,819)
805559911	Corridor G Regional Development Authority	–	–	–	–	–	–	–	(2,684)	–	(2,684)	–	(5,063)	(26)	(5,089)
806899911	Cottageville Public Service District	4,979	1,179	3,193	773	5,145	(6,352)	(12,651)	(6,401)	(34)	(25,439)	(19,886)	6,218	(548)	(14,216)
807119911	Council of The Southern Mts	5,975	279	3,832	927	5,038	(7,622)	(15,182)	(13,567)	(38)	(36,409)	(23,863)	(7,776)	(763)	(32,402)
805439911	County Commissioners' Association of WV	2,037	378	1,306	316	2,000	(2,599)	(5,176)	(2,056)	(14)	(9,845)	(8,136)	(159)	(210)	(8,505)
811200001	Courthouse Facilities Imp	996	236	639	155	1,029	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	3,248	(110)	(839)
805689911	Cowen Public Library	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
809139911	Cowen Public Service District	8,735	7,127	5,602	1,356	14,085	(11,144)	(22,195)	(12,637)	(60)	(46,036)	(34,888)	(16)	(915)	(35,819)
806939911	Crab Orchard-Mac Arthur PSD	9,311	749	5,971	1,445	8,165	(11,878)	(23,657)	(8,951)	(49)	(44,535)	(37,186)	2,274	(988)	(35,900)
808389911	Craft Memorial Library	3,983	263	2,555	618	3,436	(5,082)	(10,121)	(6,524)	(28)	(21,754)	(15,909)	(5,571)	(438)	(21,918)
806429911	Craigsville Public Library	–	40	–	–	40	–	–	(7,908)	(9)	(7,917)	–	(3,114)	(105)	(3,219)
809699911	Craigsville Public Service District	11,950	117	7,664	1,855	9,635	(15,245)	(30,363)	(19,457)	(78)	(65,143)	(47,726)	(7,595)	(1,393)	(56,715)
802810911	Crum Public Service District	2,329	7,788	1,493	361	9,643	(2,971)	(5,917)	(131)	(3)	(9,021)	(9,300)	6,455	(115)	(2,961)
835100001	Culture and History	103,716	14,540	66,513	16,099	97,152	(132,310)	(263,524)	(125,937)	(660)	(522,431)	(414,223)	(32,309)	(11,379)	(457,911)
806619911	Danese Public Service District	2,988	317	1,916	464	2,696	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	(474)	(329)	(12,734)
881021502	Dental Examiners, Board of	1,992	132	1,277	309	1,718	(2,541)	(5,061)	(10,006)	(14)	(17,622)	(7,954)	(8,668)	(337)	(16,959)
836500001	Department of Corrections	382,274	296,967	245,154	59,337	601,458	(487,666)	(971,291)	(814,646)	(3,171)	(2,276,774)	(1,526,734)	52,678	(43,325)	(1,517,381)
828600001	Department of Education	516,881	31,017	331,478	80,230	442,725	(659,384)	(1,313,304)	(391,930)	(3,101)	(2,367,719)	(2,064,330)	(38,187)	(53,662)	(2,156,179)
867001602	Department of Highways	5,114,464	977,674	3,279,928	793,868	5,051,471	(6,524,512)	(12,994,969)	(4,129,481)	(32,365)	(23,681,328)	(20,426,274)	(249,735)	(518,301)	(21,194,310)
845000001	Department of Labor	65,588	7,549	42,062	10,181	59,791	(83,670)	(166,648)	(166,969)	(471)	(417,758)	(261,947)	(66,896)	(8,395)	(337,237)
837704001	Dept. of Corrections/Denmar Facility	54,708	31,497	35,085	8,492	75,073	(69,791)	(139,004)	(122,638)	(453)	(331,886)	(218,495)	(36,438)	(6,246)	(261,179)
812102101	Development office	108,132	78,161	69,346	16,784	164,291	(137,944)	(274,745)	(158,113)	(766)	(571,568)	(431,861)	49,139	(11,284)	(394,006)
879572602	Division of Administrative Service	10,587	69,150	6,789	1,643	77,583	(13,506)	(26,900)	–	50	(40,356)	(42,282)	26,875	(46)	(15,453)
836510001	Division of Corrections and Rehabilitation	179,569	1,172,883	115,158	27,873	1,315,914	(229,076)	(456,254)	–	843	(684,487)	(717,167)	455,842	(784)	(262,109)
883952702	Division of Financial Institution	27,005	4,588	17,319	4,192	26,098	(34,451)	(68,616)	(29,414)	(150)	(132,631)	(107,854)	4,624	(2,903)	(106,134)
853543001	Division of Protective Services	37,848	17,580	24,272	5,875	47,727	(48,282)	(96,164)	(47,711)	(260)	(192,416)	(151,156)	5,713	(3,875)	(149,319)
885460602	Division of Tourism	40,029	2,529	25,671	6,213	34,413	(51,065)	(101,708)	(48,103)	(209)	(201,085)	(159,870)	(87,264)	(4,309)	(251,443)
800170005	Doddridge Co Board of Education	78,724	76,819	50,486	12,220	139,525	(100,428)	(200,023)	(170,933)	(462)	(471,846)	(314,409)	(10,793)	(9,196)	(334,397)
802087709	Doddridge Co Commission	72,219	36,469	46,314	11,210	93,993	(92,130)	(183,496)	(97,659)	(483)	(373,768)	(288,431)	10,998	(7,829)	(285,262)
807349911	Doddridge County Health Department	3,945	1,388	2,530	612	4,530	(5,033)	(10,025)	(12,326)	(36)	(27,420)	(15,758)	1,318	(499)	(14,939)
806279911	Doddridge County Public Library	1,481	15,420	949	230	16,599	(1,889)	(3,762)	(4,362)	(13)	(10,026)	(5,913)	6,895	(7)	975
867001503	DOT office of Administrative Hearings	1,571	5,786	1,008	244	7,038	(2,005)	(3,993)	(141,285)	(133)	(147,416)	(6,276)	(65,490)	(1,880)	(73,645)
809319911	Dunbar Housing Authority	2,529	–	1,622	392	2,014	(3,226)	(6,424)	(9,958)	(23)	(19,631)	(10,098)	(4,353)	(371)	(14,822)
803048810	Dunbar, City of	72,416	1,600	46,441	11,240	59,281	(92,381)	(183,997)	(97,415)	(458)	(374,250)	(289,217)	(74,366)	(8,073)	(371,656)
897246625	East Ridge Health Services	16,698	45,857	10,709	2,592	59,158	(21,302)	(42,427)	(1,182)	(28)	(64,940)	(66,690)	13,373	(924)	(54,242)
800841005	Eastern Panhandle Instructional Cooperative	117,213	225,945	75,169	18,194	319,309	(149,529)	(297,819)	(136,925)	(803)	(585,076)	(468,129)	564,842	(12,018)	84,695
804359911	Eastern Panhandle Regional PDC Region 9	2,768	8,542	1,775	430	10,747	(3,531)	(7,033)	(7,749)	(21)	(18,334)	(11,055)	(5,265)	(249)	(16,568)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
830700103	Eastern WV Community & Technical College	27,870	17,337	17,873	4,326	39,536	(35,554)	(70,812)	(36,781)	(193)	(143,341)	(111,307)	(9,252)	(2,762)	(123,322)
812112201	Economic Development Authority	20,000	40,279	12,826	3,104	56,210	(25,514)	(50,817)	(2,856)	(61)	(79,247)	(79,877)	(7,279)	(1,398)	(88,554)
853322303	Education and Arts	–	–	–	–	–	–	–	(36,448)		(36,448)	–	–	–	–
829100001	Educational Broadcasting	77,152	24,050	49,478	11,976	85,503	(98,423)	(196,030)	(25,256)	(364)	(320,074)	(308,132)	(47,181)	(7,196)	(362,509)
805089911	Elk Valley Public Service District	5,206	4,665	3,339	808	8,812	(6,642)	(13,229)	(14,641)	(49)	(34,560)	(20,793)	(3,373)	(601)	(24,767)
803598810	Elkins, City of	79,462	2,230	50,959	12,334	65,524	(101,370)	(201,900)	(63,655)	(468)	(367,393)	(317,358)	(1,793)	(8,243)	(327,394)
805839911	Elkins-Randolph Co. Airport Authority	1,992	742	1,277	309	2,328	(2,541)	(5,061)	(4,083)	(14)	(11,698)	(7,954)	(300)	(245)	(8,500)
806599911	Emergency Services Authority/Raleigh	29,696	3,216	19,044	4,609	26,870	(37,884)	(75,454)	(54,934)	(180)	(168,451)	(118,602)	(1,964)	(3,519)	(124,085)
805469911	Enlarged Hepzibah PSD	3,983	329	2,555	618	3,501	(5,082)	(10,121)	(10,704)	(28)	(25,935)	(15,909)	(2,636)	(534)	(19,080)
847750001	Environmental Protection, Department of	808,435	–	518,453	125,486	643,939	(1,031,319)	(2,054,094)	(771,938)	(5,134)	(3,862,486)	(3,228,749)	(346,291)	(85,260)	(3,660,300)
856403501	Environmental Quality Board	1,882	211	1,207	292	1,710	(2,401)	(4,782)	(3,278)	(14)	(10,474)	(7,516)	(594)	(219)	(8,329)
883702502	Examiners In Counseling, Board of	1,992	–	1,277	309	1,586	(2,541)	(5,061)	(18,572)	(15)	(26,188)	(7,954)	(14,454)	(472)	(22,881)
881105502	Examiners/Registered Nurses, Board of	12,641	7,278	8,107	1,962	17,347	(16,126)	(32,118)	(19,252)	(81)	(67,577)	(50,485)	9,817	(1,379)	(42,047)
804699911	Fairmont - Morgantown Housing Authority	11,511	1,739	7,382	1,787	10,907	(14,684)	(29,247)	(33,295)	(74)	(77,301)	(45,972)	(14,270)	(1,549)	(61,792)
832101103	Fairmont State University	451,495	167,580	289,546	70,081	527,206	(575,971)	(1,147,170)	(842,355)	(2,671)	(2,568,167)	(1,803,191)	(519,962)	(53,504)	(2,376,656)
803618816	Fairmont, City of	141,977	29,005	91,051	22,038	142,093	(181,120)	(360,739)	(227,447)	(1,001)	(770,307)	(567,032)	(73,699)	(16,062)	(656,793)
808509911	Fairmont-Marion Co Transit Authority	24,896	23,719	15,966	3,864	43,549	(31,760)	(63,256)	(29,376)	(171)	(124,564)	(99,430)	15,741	(2,415)	(86,104)
800190005	Fayette Co Board of Education	194,099	387,768	124,476	30,128	542,372	(247,612)	(493,172)	(420,672)	(722)	(1,162,177)	(775,197)	(71,041)	(14,801)	(861,039)
807359911	Fayette Co Health Department	15,333	54,853	9,833	2,380	67,066	(19,560)	(38,957)	–	(57)	(58,574)	(61,235)	30,196	(699)	(31,738)
802097709	Fayette County Commission	125,331	15,976	80,375	19,454	115,806	(159,885)	(318,445)	(193,896)	(899)	(673,125)	(500,551)	(5,018)	(14,252)	(519,822)
808229911	Fayette County Public Library	10,844	5,681	6,955	1,683	14,319	(13,834)	(27,554)	(9,675)	(68)	(51,131)	(43,311)	1,474	(1,073)	(42,910)
809029911	Fayette County Solid Waste Authority	–	–	–	–	–	–	–	–	–	–	–	–	–	–
861700001	Fire Commission	40,160	13,739	25,755	6,234	45,727	(51,231)	(102,039)	(54,357)	(277)	(207,904)	(160,390)	18,442	(4,405)	(146,353)
802923911	Five Rivers Public Library	2,988	317	1,916	464	2,696	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	9,325	(329)	(2,935)
809579911	Flatwoods-Canoe Run Public Service Dist	19,044	–	12,213	2,956	15,169	(24,295)	(48,388)	(56,819)	(132)	(129,633)	(76,059)	(25,901)	(2,460)	(104,420)
830850001	Forestry, Division of	93,671	14,043	60,072	14,540	88,655	(119,496)	(238,003)	(154,310)	(642)	(512,451)	(374,107)	(189)	(10,750)	(385,046)
805029911	Gauley River Public Service District	3,362	197	2,156	522	2,876	(4,289)	(8,543)	(12,774)	(20)	(25,626)	(13,429)	(14,090)	(514)	(28,034)
852000901	Geological Survey	33,272	–	21,338	5,165	26,502	(42,446)	(84,539)	(45,879)	(174)	(173,038)	(132,884)	(38,755)	(3,787)	(175,426)
809199911	Gilmer Co Ambulance Service	4,203	–	2,695	652	3,348	(5,362)	(10,679)	(17,661)	(39)	(33,740)	(16,786)	(8,904)	(623)	(26,312)
800210005	Gilmer Co Board of Education	26,312	51,375	16,874	4,084	72,334	(33,567)	(66,855)	(149,426)	(64)	(249,912)	(105,087)	(68,713)	(3,380)	(177,180)
807369911	Gilmer Co Health Department	3,858	8,478	2,474	599	11,551	(4,922)	(9,803)	(1,429)	(17)	(16,169)	(15,408)	6,315	(289)	(9,382)
802107709	Gilmer County Commission	25,718	–	16,493	3,992	20,485	(32,809)	(65,346)	(14,193)	(142)	(112,490)	(102,715)	(9,521)	(2,514)	(114,750)
805489911	Gilmer County Senior Center	4,979	9,528	3,193	773	13,494	(6,352)	(12,651)	(6,767)	(34)	(25,805)	(19,886)	3,521	(443)	(16,808)
832200003	Glenville State College	182,937	46,897	117,318	28,395	192,610	(233,372)	(464,810)	(170,938)	(1,146)	(870,265)	(730,616)	(36,112)	(18,697)	(785,425)
804349911	Glenville Utility	10,954	6,792	7,025	1,700	15,517	(13,974)	(27,833)	(12,645)	(74)	(54,526)	(43,749)	3,051	(1,109)	(41,807)
812000001	Governor's office	29,849	35,237	19,142	4,633	59,012	(38,078)	(75,840)	(46,402)	(211)	(160,531)	(119,210)	(28,397)	(2,823)	(150,430)
804969911	Grandview Doolin PSD	1,992	211	1,277	309	1,798	(2,541)	(5,061)	(2,560)	(14)	(10,176)	(7,954)	(316)	(219)	(8,489)
800230005	Grant Co Board of Education	56,367	210,719	36,149	8,749	255,617	(71,908)	(143,219)	(111,112)	(50)	(326,289)	(225,121)	(16,969)	(3,557)	(245,647)
802587709	Grant Co Commission	50,330	22,762	32,277	7,812	62,851	(64,205)	(127,879)	(29,090)	(301)	(221,475)	(201,008)	35,775	(4,736)	(169,969)
807049911	Grant County Commission on Aging	16,929	10,007	10,857	2,628	23,492	(21,597)	(43,014)	(15,077)	(109)	(79,797)	(67,612)	20,016	(1,687)	(49,284)
807379911	Grant County Health Department	5,089	–	3,264	790	4,054	(6,492)	(12,930)	(27,157)	(50)	(46,629)	(20,325)	(17,170)	(847)	(38,342)
804479911	Grant County Housing Authority	1,992	8,476	1,277	309	10,063	(2,541)	(5,061)	(6,197)	(14)	(13,812)	(7,954)	(8,671)	(166)	(16,792)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
804509911	Grant County Public Service District	5,975	500	3,832	927	5,259	(7,622)	(15,182)	(7,174)	(41)	(30,018)	(23,863)	(6,106)	(649)	(30,618)
802619911	Grant Memorial Hospital	–	–	–	–	–	–	–	–	–	–	–	(0)	–	(0)
897156625	Greater Huntington Parks	13,722	35,337	8,800	2,130	46,267	(17,505)	(34,866)	(6,693)	(23)	(59,086)	(54,804)	6,072	(901)	(49,633)
802689911	Greater Paw Paw Sanitary District	2,367	7,896	1,518	367	9,781	(3,019)	(6,013)	(10,278)	(20)	(19,331)	(9,452)	5,376	(221)	(4,297)
896866625	Green Acres Reg. Center	31,670	72,579	20,310	4,916	97,805	(40,401)	(80,468)	(1,877)	(57)	(122,803)	(126,484)	20,535	(1,960)	(107,909)
800250005	Greenbrier Co Board of Education	145,101	–	93,054	22,523	115,576	(185,105)	(368,676)	(385,713)	(898)	(940,392)	(579,507)	(124,800)	(17,729)	(722,035)
805429911	Greenbrier Co C.V.B.	4,979	1,699	3,193	773	5,665	(6,352)	(12,651)	(6,401)	(34)	(25,439)	(19,886)	3,732	(548)	(16,702)
802127709	Greenbrier Co Commission	104,410	42,669	66,959	16,207	125,834	(133,196)	(265,288)	(96,476)	(678)	(495,638)	(416,996)	34,130	(10,403)	(393,269)
807629911	Greenbrier Co Committee on Aging	996	1,896	639	155	2,689	(1,270)	(2,530)	(3,865)	(7)	(7,673)	(3,977)	188	(110)	(3,899)
807389911	Greenbrier Co Health Department	9,235	2,950	5,923	1,433	10,306	(11,781)	(23,465)	(6,046)	(53)	(41,346)	(36,884)	(7,609)	(865)	(45,357)
808949911	Greenbrier Co Solid Waste Authority	12,242	901	7,851	1,900	10,652	(15,617)	(31,104)	(5,674)	(70)	(52,464)	(48,891)	3,044	(1,210)	(47,058)
807089911	Greenbrier Co. Public Service Dist. #2	10,954	2,590	7,025	1,700	11,315	(13,974)	(27,833)	(13,575)	(74)	(55,456)	(43,749)	3,244	(1,197)	(41,702)
805389911	Greenbrier Housing Authority	–	–	–	–	–	–	–	(3,124)	–	(3,124)	–	(8,368)	–	(8,368)
809189911	Greenbrier PSD	5,538	2,560	3,551	860	6,971	(7,064)	(14,070)	(4,916)	(36)	(26,086)	(22,116)	1,435	(551)	(21,232)
808039911	Greenbrier Valley Airport	14,763	5,248	9,468	2,292	17,008	(18,834)	(37,511)	(28,224)	(90)	(84,659)	(58,962)	(5,354)	(1,808)	(66,124)
808319911	Greenbrier Valley Soil Conservation Dist.	996	6,225	639	155	7,018	(1,270)	(2,530)	(1,150)	(6)	(4,957)	(3,977)	5,190	(5)	1,208
804959911	Hamlin Public Service District	1,992	345	1,277	309	1,931	(2,541)	(5,061)	(3,068)	(13)	(10,682)	(7,954)	(357)	(228)	(8,540)
800270005	Hampshire Co Board of Education	95,364	353,713	61,157	14,802	429,672	(121,656)	(242,304)	(115,558)	(292)	(479,810)	(380,867)	34,168	(3,747)	(350,446)
807399911	Hampshire Co Health Dept	5,755	5,434	3,691	893	10,018	(7,342)	(14,624)	(5,796)	(37)	(27,799)	(22,986)	1,212	(552)	(22,326)
805849911	Hampshire Co. Development Authority	1,992	1,006	1,277	309	2,592	(2,541)	(5,061)	(2,859)	(10)	(10,471)	(7,954)	(804)	(201)	(8,959)
802137709	Hampshire County Commission	101,176	88,349	64,884	15,705	168,937	(129,070)	(257,070)	(90,292)	(650)	(477,081)	(404,078)	46,550	(9,459)	(366,986)
804649911	Hampshire County Committee	6,971	14,366	4,470	1,082	19,918	(8,893)	(17,712)	(8,047)	(47)	(34,698)	(27,840)	10,005	(557)	(18,393)
804829911	Hampshire County Public Library	996	6,995	639	155	7,788	(1,270)	(2,530)	(8,804)	(19)	(12,623)	(3,977)	2,158	(110)	(1,929)
809509911	Hamrick Public Service District	1,992	–	1,277	309	1,586	(2,541)	(5,061)	(13,406)	(21)	(21,029)	(7,954)	(11,939)	(359)	(20,253)
800290005	Hancock Co Board of Education	110,970	111,940	71,166	17,225	200,330	(141,565)	(281,957)	(101,236)	(405)	(525,162)	(443,196)	(75,687)	(8,879)	(527,763)
802924911	Hancock Co PSD	1,992	6,111	1,277	309	7,698	(2,541)	(5,061)	(131)	(3)	(7,735)	(7,954)	6,334	(114)	(1,735)
809589911	Hancock Co Sheltered Workshop	9,958	–	6,386	1,546	7,932	(12,704)	(25,303)	(40,714)	(88)	(78,809)	(39,772)	(22,197)	(1,446)	(63,415)
802147709	Hancock County Commission	79,177	1,168	50,776	12,290	64,234	(101,006)	(201,174)	(117,034)	(538)	(419,752)	(316,218)	(41,297)	(9,032)	(366,547)
807409911	Hancock County Health Department	2,988	317	1,916	464	2,696	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	(3,740)	(329)	(16,000)
800310005	Hardy Co Board of Education	45,225	106,738	29,003	7,020	142,761	(57,693)	(114,909)	(123,806)	(82)	(296,490)	(180,621)	(102,590)	(3,362)	(286,573)
804669911	Hardy Co Committee on Agency, Inc	6,195	706	3,973	962	5,640	(7,902)	(15,740)	(7,436)	(41)	(31,119)	(24,740)	(3,954)	(659)	(29,353)
807419911	Hardy Co Health Department	5,975	6,450	3,832	927	11,210	(7,622)	(15,182)	(10,640)	(42)	(33,485)	(23,863)	3,235	(640)	(21,268)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	4,869	551	3,123	756	4,430	(6,212)	(12,372)	(17,809)	(25)	(36,417)	(19,447)	3,220	(687)	(16,915)
802157709	Hardy County Commission	65,926	42,546	42,279	10,233	95,058	(84,102)	(167,507)	(50,522)	(406)	(302,536)	(263,297)	18,322	(6,330)	(251,306)
805169911	Hardy County Public Service District	7,967	6,745	5,109	1,237	13,091	(10,163)	(20,242)	(784)	(32)	(31,222)	(31,818)	4,109	(666)	(28,375)
807069911	Hardy County Rural Development Authority	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	2,003	1,040	1,284	311	2,635	(2,555)	(5,089)	(5,231)	(16)	(12,891)	(7,999)	3,734	(249)	(4,515)
800330005	Harrison Co Board of Education	346,043	551,475	221,919	53,713	827,107	(441,447)	(879,237)	(505,167)	(1,452)	(1,827,303)	(1,382,037)	(320,437)	(28,715)	(1,731,189)
802167709	Harrison County Commission	243,013	50,314	155,845	37,720	243,879	(310,011)	(617,453)	(295,470)	(1,688)	(1,224,622)	(970,550)	37,331	(26,219)	(959,438)
807429911	Harrison County Health Department	11,579	2,552	7,426	1,797	11,775	(14,771)	(29,420)	(14,081)	(69)	(58,342)	(46,244)	(26,534)	(1,172)	(73,951)
806699911	Harrison County Solid Was	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
805099911	Hatfield-Mccoy Regional Recreation Authority	24,135	30,629	15,478	3,746	49,853	(30,789)	(61,323)	(15,212)	(145)	(107,469)	(96,391)	22,826	(2,026)	(75,591)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
885640802	Health Care Authority	8,451	22,031	5,419	1,312	28,762	(10,780)	(21,472)	(157,544)	(88)	(189,884)	(33,750)	(101,791)	(3,321)	(138,862)
840000001	Health Department	717,254	169,480	459,978	111,332	740,790	(914,999)	(1,822,418)	(684,579)	(4,594)	(3,426,590)	(2,864,586)	(188,199)	(73,260)	(3,126,045)
827851203	Higher Education Policy Commission	77,590	46,612	49,759	12,044	108,414	(98,981)	(197,142)	(71,131)	(449)	(367,703)	(309,880)	(29,365)	(7,574)	(346,820)
803928810	Hinton, City of	18,610	–	11,935	2,889	14,824	(23,741)	(47,286)	(56,779)	(145)	(127,951)	(74,327)	(33,903)	(2,466)	(110,695)
813000102	Homeland Security - Emergency Management	61,020	263,620	39,132	9,472	312,224	(77,843)	(155,041)	(96,486)	(149)	(329,519)	(243,703)	54,533	(3,847)	(193,018)
843000001	Hopemont State Hospital	103,537	–	66,399	16,071	82,470	(132,082)	(263,070)	(248,151)	(724)	(644,028)	(413,510)	(161,031)	(12,802)	(587,342)
810200601	House of Delegates	33,701	11,361	21,612	5,231	38,205	(42,992)	(85,628)	(180,842)	(258)	(309,720)	(134,595)	(84,241)	(5,191)	(224,027)
899999911	House of Delegates	18,913	154,196	12,129	2,936	169,260	(24,128)	(48,056)	(16,788)	(115)	(89,087)	(75,537)	79,378	(87)	3,754
808899911	Housing Authority of City of Keyser	4,979	528	3,193	773	4,494	(6,352)	(12,651)	(6,401)	(34)	(25,439)	(19,886)	822	(548)	(19,612)
805789911	Housing Authority, City of Spencer	4,650	7,725	2,982	722	11,429	(5,932)	(11,814)	(392)	(12)	(18,150)	(18,570)	3,746	(336)	(15,160)
808576625	Housing Development Fund	71,545	233,809	45,882	11,105	290,796	(91,270)	(181,784)	(1,780)	(88)	(274,922)	(285,739)	98,646	(3,377)	(190,470)
859800001	Human Rights Commission	15,562	2,615	9,980	2,416	15,011	(19,852)	(39,540)	(43,017)	(128)	(102,538)	(62,151)	(38,587)	(1,947)	(102,685)
891500002	Human Services, Dept. of	2,941,748	471,824	1,886,556	456,619	2,815,000	(3,752,783)	(7,474,475)	(3,763,924)	(20,508)	(15,011,691)	(11,748,829)	(1,184,729)	(317,759)	(13,251,318)
897276625	Huntington Sanitary Board	8,349	23,113	5,354	1,296	29,763	(10,651)	(21,214)	(53)	(13)	(31,930)	(33,345)	7,090	(460)	(26,715)
802931911	Huntington Water Quality Board	85,100	351,714	54,575	13,209	419,498	(108,562)	(216,225)	(17,568)	(443)	(342,798)	(339,875)	409,628	(2,779)	66,973
806169911	Huntington WV Housing Authority	22,929	–	14,704	3,559	18,263	(29,250)	(58,257)	(51,523)	(158)	(139,188)	(91,573)	(37,236)	(2,852)	(131,661)
806399911	Huntington/Cabell/Wayne Animal Shelter	7,107	28,750	4,558	1,103	34,411	(9,067)	(18,058)	(6,559)	(33)	(33,717)	(28,385)	24,486	(252)	(4,150)
896286625	Hurricane Water & Sewer	48,537	164,388	31,127	7,534	203,049	(61,918)	(123,323)	–	(84)	(185,326)	(193,847)	95,312	(2,139)	(100,674)
837700901	Huttonsville Correctional Center	184,560	–	118,359	28,647	147,006	(235,442)	(468,934)	(327,116)	(1,348)	(1,032,840)	(737,099)	(315,125)	(21,278)	(1,073,502)
804612911	Huttonsville PSD	7,967	50,529	5,109	1,237	56,875	(10,163)	(20,242)	(1,542)	(40)	(31,988)	(31,818)	35,830	(37)	3,976
880143502	Insurance Commission	205,580	–	131,840	31,910	163,750	(262,259)	(522,345)	(425,558)	(1,426)	(1,211,587)	(821,053)	(294,437)	(24,947)	(1,140,437)
841800501	Jackie Withrow Hospital	81,957	–	52,559	12,721	65,281	(104,553)	(208,239)	(215,478)	(540)	(528,809)	(327,323)	(182,518)	(10,343)	(520,183)
800350005	Jackson Co Board of Education	208,485	429,839	133,702	32,361	595,902	(265,963)	(529,723)	(127,759)	(620)	(924,066)	(832,651)	102,442	(14,304)	(744,513)
809629911	Jackson Co Public Library	2,988	683	1,916	464	3,062	(3,811)	(7,591)	(11,625)	(32)	(23,060)	(11,932)	63	(434)	(12,302)
802177709	Jackson County Commission	112,587	13,407	72,202	17,476	103,085	(143,626)	(286,063)	(185,948)	(825)	(616,463)	(449,651)	(8,964)	(12,986)	(471,600)
802569911	Jackson County Development Authority	1,992	3,756	1,277	309	5,343	(2,541)	(5,061)	(2,299)	(14)	(9,914)	(7,954)	4,871	(166)	(3,250)
807439911	Jackson County Health Department	4,707	528	3,018	731	4,277	(6,004)	(11,959)	(8,182)	(36)	(26,180)	(18,797)	(1,481)	(547)	(20,825)
800370005	Jefferson Co Board of Education	187,089	4,133	119,981	29,040	153,154	(238,670)	(475,362)	(693,901)	(1,427)	(1,409,359)	(747,202)	(443,546)	(23,524)	(1,214,272)
808729911	Jefferson Co Parks & Recreation Comm	6,441	1,472	4,130	1,000	6,602	(8,216)	(16,365)	(3,713)	(35)	(28,329)	(25,723)	5,065	(625)	(21,283)
896046625	Jefferson County Commission	78,148	203,592	50,117	12,130	265,839	(99,693)	(198,560)	(17,844)	(190)	(316,288)	(312,109)	133,881	(4,692)	(182,919)
807449911	Jefferson County Health Department	8,148	12,908	5,226	1,265	19,399	(10,395)	(20,704)	(21,582)	(61)	(52,742)	(32,544)	3,098	(851)	(30,296)
808099911	Jefferson County PSD	–	–	–	–	–	–	–	(30,193)	(2)	(30,195)	–	(44,481)	(420)	(44,901)
882550002	Jobs Investment Trust Board	3,983	8,727	2,555	618	11,900	(5,082)	(10,121)	(4,990)	(26)	(20,219)	(15,909)	(3,800)	(333)	(20,042)
842500001	John Manchin Sr. Health Care	43,936	8,250	28,176	6,820	43,246	(56,049)	(111,634)	(60,810)	(275)	(228,768)	(175,473)	(65,427)	(4,610)	(245,510)
810300001	Joint Comm on Govt & Finance	91,190	37,208	58,481	14,155	109,843	(116,331)	(231,698)	(87,769)	(598)	(436,396)	(364,197)	14,674	(9,108)	(358,630)
879571602	Justice & Community Service	25,040	31,662	16,058	3,887	51,607	(31,943)	(63,622)	(66,016)	(190)	(161,771)	(100,005)	(25,233)	(2,891)	(128,129)
800390206	Kan Co Public Library/Kan Co Boe	99,150	22,286	63,585	15,390	101,261	(126,485)	(251,922)	(58,799)	(595)	(437,801)	(395,987)	27,355	(9,688)	(378,320)
806649911	Kan Valley Senior Services Inc	23,635	3,286	15,157	3,669	22,112	(30,151)	(60,053)	(81,449)	(220)	(171,872)	(94,394)	(77)	(3,286)	(97,757)
805959911	Kanawha Co Ambulance Authority	175,239	–	112,381	27,201	139,582	(223,552)	(445,251)	(164,523)	(1,081)	(834,407)	(699,872)	(141,124)	(18,397)	(859,393)
800390005	Kanawha Co Board of Education	817,498	323,052	524,265	126,892	974,210	(1,042,881)	(2,077,122)	(888,419)	(4,110)	(4,012,533)	(3,264,945)	(513,243)	(72,670)	(3,850,858)
804369911	Kanawha Co Parks & Recreation	17,971	8,916	11,525	2,789	23,230	(22,925)	(45,660)	(19,850)	(119)	(88,554)	(71,771)	14,134	(1,863)	(59,501)
896056625	Kanawha County Commission	–	3,736	–	–	3,736	–	–	(1,322,437)	(62)	(1,322,499)	–	(767,237)	(16,546)	(783,783)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
802620709	Kanawha County Commission	418,074	3,582,943	268,113	64,894	3,915,949	(533,337)	(1,062,255)	(529,894)	(2,775)	(2,128,260)	(1,669,716)	1,790,125	(1,938)	118,471
807909911	Kanawha Falls Public Service District	12,048	1,400	7,727	1,870	10,997	(15,370)	(30,612)	(22,854)	(79)	(68,914)	(48,118)	(6,174)	(1,412)	(55,704)
806719911	Kanawha Public Service District	11,950	15,365	7,664	1,855	24,883	(15,245)	(30,363)	(10,642)	(67)	(56,317)	(47,726)	8,951	(1,105)	(39,881)
808489911	Kanawha Valley Transit Authority	119,902	12,891	76,894	18,611	108,396	(152,959)	(304,650)	(167,842)	(844)	(626,295)	(478,868)	(14,805)	(13,351)	(507,023)
807459911	Kanawha/Charleston Health Department	20,730	19,903	13,294	3,218	36,415	(26,445)	(52,671)	(63,405)	(155)	(142,676)	(82,791)	(48,085)	(2,549)	(133,425)
807889911	Keyser-Mineral County Library	996	80	639	155	873	(1,270)	(2,530)	(8,498)	(7)	(12,306)	(3,977)	(5,073)	(215)	(9,265)
809599911	Kingwood Parks & Recreation Board	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
806289911	Kingwood Sanitary Sewer Works	5,975	–	3,832	927	4,759	(7,622)	(15,182)	(15,626)	(46)	(38,476)	(23,863)	(6,801)	(763)	(31,427)
809569911	Kingwood Water Works	9,958	9,073	6,386	1,546	17,005	(12,704)	(25,303)	(10,858)	(68)	(48,932)	(39,772)	6,310	(947)	(34,409)
803318810	Kingwood, City of	19,061	24,730	12,224	2,959	39,912	(24,316)	(48,430)	(48,320)	(157)	(121,223)	(76,125)	4,202	(2,207)	(74,130)
808409911	Kyova Interstate Planning Commission	6,971	1,650	4,470	1,082	7,203	(8,893)	(17,712)	(8,962)	(47)	(35,613)	(27,840)	6,726	(767)	(21,882)
842310001	Lakin Correctional Facility	108,622	58,916	69,660	16,860	145,436	(138,569)	(275,990)	(222,335)	(791)	(637,685)	(433,818)	(26,358)	(12,308)	(472,484)
842300001	Lakin State Hospital	91,799	–	58,871	14,249	73,120	(117,108)	(233,246)	(268,799)	(677)	(619,830)	(366,630)	(200,312)	(11,997)	(578,939)
804269911	Lavalette Public Service District	10,379	1,531	6,656	1,611	9,798	(13,240)	(26,370)	(18,271)	(71)	(57,953)	(41,451)	(4,453)	(1,202)	(47,106)
809389911	Leadsville P.S.D.	5,969	8,632	3,828	926	13,387	(7,614)	(15,165)	(5,667)	(19)	(28,466)	(23,838)	(943)	(534)	(25,315)
800410005	Lewis Co Board of Education	143,390	195,683	91,956	22,257	309,896	(182,922)	(364,328)	(107,950)	(445)	(655,646)	(572,673)	29,420	(11,838)	(555,090)
802597709	Lewis County Commission	68,879	2,701	44,173	10,691	57,565	(87,869)	(175,011)	(128,661)	(505)	(392,046)	(275,093)	(29,196)	(8,130)	(312,418)
807469911	Lewis County Health Department	4,093	5,104	2,625	635	8,364	(5,222)	(10,400)	(1,485)	(21)	(17,127)	(16,347)	(493)	(334)	(17,174)
896236625	Lewisburg, City of	84,669	316,218	54,299	13,142	383,659	(108,012)	(215,129)	(16,362)	(77)	(339,581)	(338,153)	125,770	(3,957)	(216,340)
835000001	Library Commission	36,916	3,585	23,674	5,730	32,989	(47,093)	(93,796)	(79,634)	(203)	(220,726)	(147,434)	(43,876)	(4,661)	(195,971)
800430005	Lincoln Co Board of Education	93,778	34,773	60,140	14,556	109,469	(119,632)	(238,272)	(227,003)	(649)	(585,556)	(374,531)	(4,769)	(10,368)	(389,667)
802017709	Lincoln Co Commission	27,342	14,940	17,535	4,244	36,718	(34,880)	(69,471)	(54,066)	(176)	(158,593)	(109,199)	(41,698)	(3,091)	(153,988)
807479911	Lincoln Co Health Dept.	2,787	7,620	1,787	433	9,840	(3,555)	(7,081)	(2,290)	(9)	(12,935)	(11,130)	(5,130)	(153)	(16,413)
806969911	Lincoln Co Public Service District	3,892	–	2,496	604	3,100	(4,966)	(9,890)	(22,650)	(43)	(37,549)	(15,546)	(8,506)	(648)	(24,701)
809069911	Logan Co Ambulance Authority	–	–	–	–	–	–	–	–	–	–	–	–	–	–
800450005	Logan Co Board of Education	129,673	70,721	83,160	20,128	174,009	(165,424)	(329,478)	(299,216)	(717)	(794,835)	(517,893)	(359,974)	(12,258)	(890,124)
802227709	Logan Co Commission	117,465	8,046	75,331	18,233	101,610	(149,850)	(298,459)	(157,420)	(765)	(606,494)	(469,136)	(43,537)	(13,159)	(525,832)
807489911	Logan Co Health Department	3,983	7,376	2,555	618	10,549	(5,082)	(10,121)	(10,088)	(28)	(25,318)	(15,909)	(3,874)	(438)	(20,221)
809839911	Logan Co PSD	34,343	24,358	22,024	5,331	51,713	(43,812)	(87,260)	(27,361)	(206)	(158,638)	(137,161)	5,806	(3,280)	(134,635)
809779911	Louis Bennett Memorial Library	996	66	639	155	859	(1,270)	(2,530)	(2,933)	(7)	(6,741)	(3,977)	(12,802)	(110)	(16,889)
804309911	Lubeck Public Service District	17,066	7,461	10,944	2,649	21,054	(21,771)	(43,361)	(26,427)	(127)	(91,685)	(68,157)	4,932	(1,819)	(65,044)
808329911	Lynn Murray Memorial Library	–	–	–	–	–	–	–	–	–	–	–	(3,868)	–	(3,868)
809949911	Malden Public Service District	7,921	1,556	5,080	1,230	7,865	(10,105)	(20,127)	(9,493)	(55)	(39,780)	(31,636)	(3,979)	(842)	(36,457)
800490005	Marion Co Board of Education	283,582	43,613	181,862	44,018	269,492	(361,765)	(720,532)	(212,648)	(1,392)	(1,296,337)	(1,132,576)	(110,073)	(26,999)	(1,269,647)
802237709	Marion Co Commission	159,444	43,741	102,252	24,749	170,742	(203,402)	(405,120)	(168,979)	(1,068)	(778,568)	(636,791)	(12,379)	(16,402)	(665,573)
809089911	Marion Co Parks & Recreation Comm	12,113	5,366	7,768	1,880	15,014	(15,452)	(30,777)	(1,024)	(54)	(47,307)	(48,377)	1,699	(1,061)	(47,739)
809499911	Marion Co Public Library	14,891	20,435	9,550	2,311	32,297	(18,997)	(37,836)	(18,480)	(46)	(75,358)	(59,473)	(2,366)	(1,335)	(63,174)
807499911	Marion County Health Department	4,972	2,914	3,188	772	6,874	(6,342)	(12,632)	(8,539)	(29)	(27,542)	(19,856)	(9,033)	(495)	(29,384)
802922911	Marlinton Vol. Fire Department	996	406	639	155	1,199	(1,270)	(2,530)	(1,779)	(7)	(5,587)	(3,977)	2,751	(110)	(1,336)
803218810	Marmet, City of	9,474	431	6,076	1,471	7,977	(12,086)	(24,071)	(20,692)	(63)	(56,912)	(37,836)	(5,384)	(1,181)	(44,401)
800510005	Marshall Co Board of Education	283,854	101,939	182,037	44,060	328,035	(362,112)	(721,223)	(238,695)	(1,619)	(1,323,649)	(1,133,662)	143,556	(28,148)	(1,018,254)
807989911	Marshall Co Public Service	2,988	2,235	1,916	464	4,615	(3,811)	(7,591)	(3,449)	(20)	(14,871)	(11,932)	4,548	(311)	(7,694)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
896906625	Marshall County Commission	19,004	52,610	12,188	2,950	67,747	(24,244)	(48,286)	(120)	(32)	(72,683)	(75,900)	28,141	(1,045)	(48,804)
896916625	Marshall County Health Dept.	1,511	787	969	235	1,990	(1,927)	(3,839)	(3,997)	(13)	(9,776)	(6,034)	(3,988)	(172)	(10,194)
804899911	Marshall Univ Research Corp	202,208	189,590	129,677	31,387	350,654	(257,957)	(513,776)	(225,994)	(1,368)	(999,096)	(807,584)	81,006	(19,547)	(746,126)
828401503	Marshall University	1,849,250	78,479	1,185,932	287,041	1,551,452	(2,359,085)	(4,698,625)	(1,408,007)	(11,420)	(8,477,137)	(7,385,582)	77,863	(191,259)	(7,498,977)
883940101	Martinsburg Correctional Center	35,949	9,227	23,054	5,580	37,861	(45,860)	(91,339)	(159,521)	(371)	(297,091)	(143,573)	(45,849)	(5,355)	(194,777)
897456625	Martinsburg Public Library	1,931	983	1,238	300	2,522	(2,463)	(4,907)	(19,623)	(9)	(27,002)	(7,712)	(10,515)	(407)	(18,634)
808149911	Martinsburg Public Library	–	–	–	–	–	–	–	–		–	–	(5,745)		(5,745)
897076625	Mary H Weir Public Library	–	–	–	–	–	–	–	–	–	–	–	–	–	–
800530005	Mason Co Board of Education	131,791	50,582	84,518	20,457	155,557	(168,126)	(334,859)	(233,899)	(608)	(737,491)	(526,351)	(26,433)	(13,969)	(566,754)
802027709	Mason County Commission	80,928	149,201	51,899	12,562	213,662	(103,240)	(205,624)	(114,089)	(533)	(423,486)	(323,212)	31,046	(7,266)	(299,432)
804499911	Mason County Emergency Ambulance Service Authority	–	10,239	–	–	10,239	–	–	(161,535)	(8)	(161,543)	–	(79,814)	(1,749)	(81,563)
807519911	Mason County Health Department	8,811	17,707	5,651	1,368	24,725	(11,240)	(22,387)	(7,917)	(22)	(41,567)	(35,190)	7,619	(710)	(28,281)
806449911	Mason County Public Library	–	–	–	–	–	–	–	(4,686)	–	(4,686)	–	(14,818)	–	(14,818)
805019911	Mason County Public Service District	16,819	8,815	10,786	2,611	22,212	(21,457)	(42,735)	(6,715)	(95)	(71,001)	(67,174)	5,062	(1,538)	(63,650)
800470005	McDowell Co Board of Education	128,375	105,343	82,327	19,926	207,597	(163,767)	(326,178)	(240,738)	(507)	(731,190)	(512,706)	(263,688)	(12,370)	(788,764)
802257709	McDowell County Commission	52,268	–	33,519	8,113	41,632	(66,678)	(132,803)	(99,310)	(398)	(299,189)	(208,747)	(344,007)	(6,202)	(558,956)
805649911	McDowell County Emergency Comm Ctr.	–	–	–	–	–	–	–	–	–	–	–	–	–	–
807529911	McDowell County Health Department	1,662	3,203	1,066	258	4,527	(2,121)	(4,224)	(8,851)	(4)	(15,200)	(6,639)	(6,547)	(218)	(13,404)
804988810	McMechen, City of	12,189	14,799	7,817	1,892	24,508	(15,549)	(30,969)	(27,386)	(101)	(74,005)	(48,679)	(2,283)	(1,264)	(52,226)
880790602	Medical Imaging Board	996	66	639	155	859	(1,270)	(2,530)	(4,185)	(7)	(7,993)	(3,977)	(5,500)	(136)	(9,613)
809999911	Mercer Co Airport Authority	2,128	1,007	1,365	330	2,702	(2,715)	(5,407)	(9,810)	(22)	(17,954)	(8,499)	(2,971)	(325)	(11,795)
800550005	Mercer Co Board of Education	274,367	203,200	175,953	42,587	421,740	(350,010)	(697,120)	(317,415)	(1,167)	(1,365,712)	(1,095,775)	(131,746)	(24,516)	(1,252,038)
802277709	Mercer Co Comm/Verlin T. Moye	137,131	2,341	87,942	21,285	111,569	(174,937)	(348,425)	(110,476)	(852)	(634,690)	(547,676)	(564)	(14,170)	(562,409)
807539911	Mercer Co Health Dept.	5,153	759	3,305	800	4,863	(6,574)	(13,094)	(39,011)	(67)	(58,746)	(20,582)	(9,176)	(996)	(30,753)
805989911	Mercer Co. Solid Waste Authority	6,414	1,226	4,113	996	6,335	(8,183)	(16,298)	(18,704)	(48)	(43,232)	(25,617)	(5,767)	(861)	(32,245)
804249911	Mercer County Communications Center	19,652	9,385	12,603	3,050	25,039	(25,070)	(49,932)	(10,043)	(88)	(85,133)	(78,486)	11,679	(1,883)	(68,690)
809719911	Midland Public Service District	7,967	2,508	5,109	1,237	8,854	(10,163)	(20,242)	(12,392)	(56)	(42,852)	(31,818)	(1,490)	(894)	(34,201)
804909911	Midland Trail Scenic Highway Association	–	–	–	–	–	–	–	(391)	–	(391)	–	(418)	–	(418)
805409911	Mid-Ohio Valley Health Department	38,384	–	24,616	5,958	30,574	(48,967)	(97,527)	(74,474)	(249)	(221,217)	(153,299)	(81,654)	(4,581)	(239,535)
805799911	Mid-Ohio Valley Regional Airport	8,334	–	5,345	1,294	6,638	(10,632)	(21,175)	(38,320)	(73)	(70,201)	(33,285)	(26,979)	(1,302)	(61,566)
809339911	Mid-Ohio Valley Transit Authority	31,367	16,506	20,116	4,869	41,491	(40,015)	(79,698)	(55,358)	(243)	(175,314)	(125,274)	5,736	(3,469)	(123,008)
842200001	Mildred Mitchell-Bateman Hospital	263,814	65,230	169,185	40,949	275,364	(336,547)	(670,305)	(449,937)	(1,890)	(1,458,679)	(1,053,626)	(168,696)	(30,217)	(1,252,539)
853542501	Military Affairs & Public Safety	16,694	55,790	10,706	2,591	69,087	(21,297)	(42,418)	(17,400)	(52)	(81,166)	(66,675)	(11,890)	(959)	(79,524)
895000903	Military Authority	–	–	–	–	–	–	–	–	–	–	–	(243,405)	–	(243,405)
800570005	Mineral Co Board of Education	109,659	36,587	70,325	17,021	123,933	(139,891)	(278,624)	(120,459)	(521)	(539,495)	(437,958)	(83,050)	(9,933)	(530,940)
807549911	Mineral Co Health Dept	9,638	11,454	6,181	1,496	19,130	(12,295)	(24,488)	(574)	(45)	(37,401)	(38,491)	1,192	(714)	(38,013)
802287709	Mineral County Commission	80,343	17,633	51,525	12,471	81,629	(102,494)	(204,139)	(69,838)	(505)	(376,975)	(320,877)	6,594	(8,234)	(322,518)
808069911	Mineral Wells Public Service District	6,251	10,170	4,009	970	15,148	(7,974)	(15,882)	(2,835)	(27)	(26,718)	(24,964)	(1,580)	(449)	(26,992)
800590005	Mingo Co Board of Education	93,122	224,776	59,719	14,454	298,950	(118,795)	(236,607)	(519,972)	(264)	(875,637)	(371,913)	(377,648)	(10,114)	(759,675)
807559911	Mingo Co Health Dept.	7,595	12,618	4,871	1,179	18,668	(9,689)	(19,298)	(7,039)	(33)	(36,059)	(30,334)	(5,511)	(642)	(36,487)
802557709	Mingo County Commission	60,651	34,097	38,896	9,414	82,407	(77,373)	(154,105)	(105,697)	(441)	(337,616)	(242,231)	(80,745)	(6,640)	(329,616)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
804989911	Mingo County Redevelopment	2,988	4,105	1,916	464	6,485	(3,811)	(7,591)	(3,449)	(19)	(14,870)	(11,932)	4,754	(268)	(7,445)
800610005	Monongalia Co Board of Education	362,727	565,609	232,618	56,303	854,530	(462,730)	(921,626)	(397,263)	(1,113)	(1,782,731)	(1,448,667)	(295,836)	(27,233)	(1,771,735)
806369911	Monongalia Co Health Dept.	68,082	89,732	43,661	10,568	143,961	(86,852)	(172,984)	–	(342)	(260,177)	(271,906)	72,965	(5,223)	(204,163)
897016625	Monongalia County Commission	161,214	340,924	103,387	25,024	469,335	(205,661)	(409,617)	(13,873)	(339)	(629,490)	(643,861)	94,187	(10,351)	(560,026)
896536625	Monongalia General Hospital	2,518	1,167	1,615	391	3,173	(3,212)	(6,398)	(8,815)	(17)	(18,442)	(10,056)	(9,440)	(317)	(19,813)
800630005	Monroe Co Board of Education	71,572	10,906	45,899	11,109	67,915	(91,304)	(181,852)	(80,002)	(354)	(353,513)	(285,846)	(19,170)	(7,530)	(312,546)
802621709	Monroe County Commission	40,053	278,260	25,686	6,217	310,163	(51,096)	(101,768)	–	(57)	(152,921)	(159,965)	139,315	(181)	(20,831)
808749911	Monroe County Health Center	57,592	119,014	36,934	8,939	164,887	(73,470)	(146,331)	(12,908)	(309)	(233,018)	(230,013)	119,862	(4,017)	(114,167)
805709911	Monroe County Public Library	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	3,108	(110)	(978)
800650005	Morgan Co Board of Education	57,756	10,313	37,039	8,965	56,317	(73,679)	(146,748)	(161,860)	(285)	(382,572)	(230,667)	(115,726)	(6,680)	(353,073)
807699911	Morgan Co Health Dept.	–	–	–	–	–	–	–	(9,681)	1	(9,680)	–	(28,170)	(44)	(28,214)
802617709	Morgan County Commission	45,335	25,938	29,074	7,037	62,048	(57,834)	(115,189)	(75,743)	(344)	(249,110)	(181,061)	1,050	(4,803)	(184,814)
804299911	Morgantown Monongalia MPO	2,658	7,764	1,705	413	9,882	(3,391)	(6,754)	(5,600)	(22)	(15,767)	(10,616)	3,346	(222)	(7,492)
802934911	Morgantown Utility Board	132,083	879,304	84,705	20,502	984,511	(168,498)	(335,600)	–	376	(503,722)	(527,517)	372,794	(583)	(155,305)
867101702	Motor Vehicles	544,416	142,765	349,137	84,504	576,406	(694,511)	(1,383,268)	(466,564)	(3,486)	(2,547,829)	(2,174,304)	50,869	(55,451)	(2,178,886)
807039911	Moundsville-Marshall County Public Library	5,975	395	3,832	927	5,154	(7,622)	(15,182)	(12,372)	(43)	(35,218)	(23,863)	(6,258)	(736)	(30,856)
802700910	Mount Hope, City of	11,019	2,964	7,066	1,710	11,741	(14,056)	(27,996)	(23,561)	(71)	(65,685)	(44,006)	2,979	(1,345)	(42,372)
800842005	Mountain State Educational Services Cooperative	122,033	431,678	78,261	18,942	528,880	(155,678)	(310,066)	–	(460)	(466,204)	(487,380)	510,803	(6,697)	16,726
808639911	Mountain Transit Authority	11,651	13,345	7,472	1,808	22,625	(14,863)	(29,603)	(6,750)	(67)	(51,283)	(46,532)	8,676	(990)	(38,845)
828401403	Mountwest Community & Technical College	114,950	33,633	73,718	17,843	125,193	(146,641)	(292,068)	(135,246)	(742)	(574,698)	(459,090)	(24,253)	(11,802)	(495,145)
808889911	MOVRC	9,602	51,310	6,158	1,490	58,959	(12,250)	(24,398)	(96,739)	(192)	(133,578)	(38,351)	4,373	(1,560)	(35,538)
806679911	Mt Hope Housing Authority	3,983	1,944	2,555	618	5,117	(5,082)	(10,121)	(21,266)	(31)	(36,499)	(15,909)	(8,787)	(684)	(25,380)
837701701	Mt Olive Correctional Facility	229,008	160,320	146,864	35,547	342,731	(292,145)	(581,869)	(442,924)	(1,832)	(1,318,770)	(914,617)	(22,406)	(25,530)	(962,554)
806639911	Mt Top Public Service District	3,400	–	2,180	528	2,708	(4,337)	(8,638)	(7,087)	(29)	(20,091)	(13,578)	(2,544)	(409)	(16,531)
804908810	Mullens, City of	4,869	1,189	3,123	756	5,068	(6,212)	(12,372)	(22,050)	(25)	(40,659)	(19,447)	(32,411)	(669)	(52,528)
883400002	Municipal Bond Commission	3,355	864	2,151	521	3,536	(4,280)	(8,524)	(11,579)	(17)	(24,400)	(13,398)	(5,933)	(452)	(19,784)
877650002	National Coal Heritage Area Authority	1,999	5,404	1,282	310	6,997	(2,550)	(5,080)	(8,043)	(3)	(15,676)	(7,985)	(6,998)	(219)	(15,202)
883000002	Natural Resources	854,033	8,532	547,695	132,563	688,791	(1,089,489)	(2,169,951)	(566,369)	(5,059)	(3,830,868)	(3,410,860)	(173,400)	(87,091)	(3,671,351)
808839911	Nettie Levisay PSD	5,930	1,441	3,803	920	6,164	(7,564)	(15,066)	(9,581)	(42)	(32,253)	(23,682)	250	(657)	(24,089)
832906403	New River Comm. & Tech.	112,624	33,366	72,227	17,482	123,074	(143,675)	(286,159)	(96,668)	(685)	(527,186)	(449,802)	10,414	(11,197)	(450,585)
807219911	New River Gorge Regional Development Authority	8,648	18,825	5,546	1,342	25,714	(11,033)	(21,974)	(3,269)	(44)	(36,319)	(34,540)	25,772	(591)	(9,358)
802639911	New River Transit Authority	996	66	639	155	859	(1,270)	(2,530)	(1,761)	(7)	(5,569)	(3,977)	(3,982)	(110)	(8,069)
800670005	Nicholas Co Board of Education	131,835	353,987	84,546	20,463	458,997	(168,182)	(334,970)	(181,552)	(478)	(685,181)	(526,526)	(32,805)	(9,190)	(568,521)
802337709	Nicholas County Commission	69,260	5,741	44,416	10,750	60,908	(88,354)	(175,977)	(82,581)	(446)	(347,357)	(276,610)	(21,073)	(7,602)	(305,286)
807599911	Nicholas County Health Department	4,493	–	2,882	697	3,579	(5,732)	(11,416)	(33,683)	(28)	(50,859)	(17,945)	(32,421)	(875)	(51,241)
802539911	Nitro Convention & Visitors Bureau	–	–	–	–	–	–	–	(781)	–	(781)	–	(4,103)	–	(4,103)
804428810	Nitro, City of	83,962	41,498	53,845	13,033	108,376	(107,110)	(213,333)	(70,005)	(521)	(390,969)	(335,329)	34,774	(8,407)	(308,962)
806919911	NO. Jackson Co. Public Service	4,029	422	2,584	625	3,631	(5,140)	(10,236)	(4,824)	(28)	(20,228)	(16,090)	(516)	(439)	(17,045)
807929911	North Beckley Public Service District	14,600	11,009	9,363	2,266	22,639	(18,625)	(37,096)	(6,365)	(60)	(62,147)	(58,310)	6,919	(1,318)	(52,709)
808479911	North Central Community Action Association	85,286	21,246	54,694	13,238	89,179	(108,799)	(216,698)	(121,763)	(587)	(447,846)	(340,618)	(8,077)	(9,508)	(358,203)
837701601	Northern Correctional Facility	79,724	21,611	51,128	12,375	85,113	(101,704)	(202,566)	(287,528)	(761)	(592,559)	(318,405)	(63,812)	(11,007)	(393,224)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
802529911	Northern Panhandle Community Criminal Justice Board	16,380	43,064	10,505	2,543	56,111	(20,896)	(41,619)	(32,669)	(67)	(95,251)	(65,420)	(5,914)	(1,579)	(72,913)
802925911	Northern Wayne Co PSD	6,835	4,030	4,383	1,061	9,474	(8,719)	(17,365)	(4,545)	(39)	(30,668)	(27,296)	24,288	(704)	(3,713)
806309911	Norton-Harding-Jimtown PSD	3,983	7,938	2,555	618	11,111	(5,082)	(10,121)	(4,598)	(26)	(19,827)	(15,909)	3,050	(333)	(13,192)
804458810	Oak Hill, City of	55,799	39,518	35,784	8,661	83,964	(71,183)	(141,776)	(24,006)	(305)	(237,270)	(222,852)	21,391	(5,004)	(206,465)
806419911	Oakvale Road Public Service District	2,768	2,982	1,775	430	5,187	(3,531)	(7,033)	(261)	(10)	(10,835)	(11,055)	592	(223)	(10,685)
885310901	Occupational Therapy, Board of	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
847200001	off of Miners Health, Safety & Training	99,313	2,332	63,690	15,415	81,437	(126,693)	(252,336)	(180,251)	(690)	(559,971)	(396,637)	(73,683)	(11,612)	(481,933)
800690005	Ohio Co Board of Education	243,451	–	156,126	37,789	193,915	(310,570)	(618,567)	(347,401)	(1,339)	(1,277,878)	(972,300)	(232,642)	(25,533)	(1,230,476)
896976625	Ohio Co Commission	118,965	322,901	76,293	18,466	417,659	(151,763)	(302,269)	–	(205)	(454,237)	(475,125)	158,294	(6,611)	(323,442)
837707501	Ohio Co Correctional Center	17,115	27,996	10,976	2,657	41,628	(21,833)	(43,486)	(59,843)	(170)	(125,333)	(68,353)	(9,328)	(1,891)	(79,572)
896606625	Ohio County Public Library	14,722	65,630	9,441	2,285	77,356	(18,781)	(37,405)	(1,310)	(23)	(57,519)	(58,796)	32,931	(456)	(26,321)
896746625	Ohio Public Service District	8,349	23,113	5,354	1,296	29,763	(10,651)	(21,214)	(53)	(13)	(31,930)	(33,345)	10,152	(460)	(23,653)
896896625	Ohio Valley Reg Transit Authority	20,188	42,516	12,946	3,134	58,596	(25,753)	(51,293)	(4,131)	(52)	(81,230)	(80,625)	5,856	(1,296)	(76,065)
880973502	Oil and Gas Conservation	4,017	7,431	2,576	624	10,631	(5,125)	(10,208)	–	(11)	(15,343)	(16,045)	5,778	(276)	(10,543)
858000501	Optometry, Board of	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
881095002	Osteopathy, Board of	3,983	1,926	2,555	618	5,099	(5,082)	(10,121)	(3,649)	(18)	(18,869)	(15,909)	1,240	(403)	(15,072)
806989911	Page-Kincaid Public Service	996	887	639	155	1,680	(1,270)	(2,530)	(11,962)	(6)	(15,769)	(3,977)	(5,941)	(285)	(10,203)
808159911	Parkersburg & Wood Co Library	19,981	1,183	12,814	3,101	17,098	(25,490)	(50,769)	(24,235)	(133)	(100,627)	(79,801)	(2,694)	(2,182)	(84,678)
804459911	Parkersburg Housing Authority	14,498	15,392	9,298	2,250	26,941	(18,496)	(36,838)	(21,273)	(94)	(76,700)	(57,904)	8,985	(1,370)	(50,289)
805419911	Parkersburg Utility Board	72,700	11,818	46,623	11,285	69,725	(92,743)	(184,718)	(102,493)	(513)	(380,467)	(290,351)	(5,862)	(8,103)	(304,316)
804578810	Parkersburg, City of	217,490	15,188	139,478	33,759	188,425	(277,452)	(552,606)	(218,000)	(1,417)	(1,049,475)	(868,619)	(15,877)	(23,212)	(907,708)
800710005	Pendleton Co Board of Education	55,712	149,427	35,729	8,648	193,803	(71,072)	(141,556)	(142,949)	(66)	(355,643)	(222,506)	(47,363)	(4,625)	(274,494)
807619911	Pendleton Co Health Department	4,979	8,132	3,193	773	12,098	(6,352)	(12,651)	(5,633)	(33)	(24,669)	(19,886)	3,465	(443)	(16,864)
802357725	Pendleton County Commission	38,291	147,115	24,556	5,943	177,614	(48,847)	(97,290)	(2,655)	(41)	(148,832)	(152,926)	68,564	(1,577)	(85,939)
807979911	Pendleton Senior & Family	2,885	313	1,850	448	2,611	(3,681)	(7,331)	(5,693)	(21)	(16,725)	(11,523)	(5,975)	(319)	(17,818)
881053002	Pharmacy, Board of	9,842	5,166	6,312	1,528	13,005	(12,555)	(25,006)	(22,597)	(75)	(60,234)	(39,306)	(2,470)	(1,140)	(42,916)
884900602	Physical Therapy, Board of	1,992	5,925	1,277	309	7,512	(2,541)	(5,061)	(986)	(8)	(8,595)	(7,954)	2,912	(123)	(5,166)
804749911	Piedmont Housing Authority	3,983	422	2,555	618	3,595	(5,082)	(10,121)	(5,121)	(28)	(20,351)	(15,909)	336	(438)	(16,012)
832102103	Pierpont Community & Technical College	85,242	523,803	54,666	13,231	591,701	(108,744)	(216,586)	(112,151)	(547)	(438,028)	(340,444)	453,238	(395)	112,400
804659911	Pleasant Valley Public Service District	2,548	10,221	1,634	396	12,251	(3,251)	(6,475)	(5,207)	(7)	(14,939)	(10,177)	406	(204)	(9,975)
800730005	Pleasants Co Board of Education	42,907	–	27,517	6,660	34,177	(54,737)	(109,020)	(148,152)	(245)	(312,155)	(171,365)	(74,651)	(6,050)	(252,066)
802367709	Pleasants County Commission	39,587	15,614	25,388	6,145	47,146	(50,502)	(100,585)	(32,239)	(233)	(183,558)	(158,105)	(9,076)	(3,953)	(171,134)
806029911	Pleasants County Public Library	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
800750005	Pocahontas Co Board of Education	27,004	46,209	17,317	4,191	67,718	(34,448)	(68,611)	(138,398)	(221)	(241,679)	(107,847)	(123,785)	(3,419)	(235,052)
807639911	Pocahontas Co Health Department	2,988	4,795	1,916	464	7,175	(3,811)	(7,591)	(261)	(15)	(11,678)	(11,932)	3,068	(224)	(9,088)
808599911	Pocahontas Co Seniors Citizens Inc.	–	–	–	–	–	–	–	–	–	–	–	–	–	–
802377709	Pocahontas County Commission	65,597	18,358	42,067	10,182	70,607	(83,681)	(166,670)	(82,451)	(459)	(333,262)	(261,981)	4,715	(6,986)	(264,252)
808539911	Pocahontas County PSD	11,704	8,484	7,506	1,817	17,807	(14,931)	(29,738)	(15,402)	(85)	(60,155)	(46,744)	25,052	(1,278)	(22,970)
807159911	Pocahontas Memorial Hospital	118,603	90,164	76,061	18,410	184,634	(151,301)	(301,349)	(79,505)	(716)	(532,872)	(473,679)	39,698	(10,832)	(444,813)
808259911	Point Pleasant Housing Authority	6,641	1,079	4,259	1,031	6,369	(8,472)	(16,875)	(8,868)	(37)	(34,252)	(26,525)	(3,496)	(748)	(30,769)
808939911	Potomac Highlands Support	7,418	–	4,757	1,151	5,908	(9,463)	(18,847)	(31,413)	(43)	(59,766)	(29,625)	(32,186)	(1,101)	(62,912)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
808249911	Potomac Valley Transit Authority	23,022	22,279	14,764	3,573	40,616	(29,369)	(58,494)	(5,926)	(120)	(93,910)	(91,945)	23,911	(2,004)	(70,037)
896646625	Prestera Center For Mental Health Services	29,746	56,350	19,077	4,617	80,044	(37,947)	(75,581)	(232)	(89)	(113,849)	(118,802)	26,803	(1,984)	(93,983)
800770005	Preston Co Board of Education	134,718	252,349	86,395	20,911	359,655	(171,859)	(342,294)	(153,854)	(400)	(668,407)	(538,038)	(207,448)	(9,230)	(754,716)
802567709	Preston Co Commission	75,510	16,763	48,425	11,721	76,908	(96,327)	(191,857)	(131,906)	(578)	(420,669)	(301,572)	8,883	(8,747)	(301,437)
807649911	Preston County Health Dept.	3,874	9,705	2,484	601	12,791	(4,941)	(9,842)	–	(16)	(14,800)	(15,470)	6,605	(228)	(9,093)
808049911	Preston County Senior Citizens Inc.	4,707	2,871	3,018	731	6,620	(6,004)	(11,959)	(7,528)	(36)	(25,527)	(18,797)	(18,405)	(512)	(37,714)
897326625	Preston Memorial Hospital	–	–	–	–	–	–	–	(4,594)	(1)	(4,595)	–	(4,173)	(76)	(4,249)
806979911	Pride Community Services, Inc.	42,045	6,211	26,964	6,526	39,700	(53,637)	(106,829)	(46,958)	(266)	(207,689)	(167,920)	14,368	(4,558)	(158,110)
806579911	Princeton Sanitary Board	17,770	772	11,396	2,758	14,926	(22,669)	(45,150)	(46,030)	(142)	(113,991)	(70,969)	(25,376)	(2,305)	(98,650)
804648810	Princeton, City of	65,957	11,353	42,299	10,238	63,890	(84,141)	(167,586)	(75,403)	(436)	(327,566)	(263,421)	(13,175)	(7,083)	(283,679)
881032002	Professional Surveyors, WV Board of	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
837701301	Pruntytown Correctional Center	119,441	65,467	76,598	18,540	160,605	(152,370)	(303,478)	(85,620)	(718)	(542,187)	(477,026)	31,061	(11,581)	(457,546)
804628810	Pt Pleasant, City of	38,021	21,840	24,383	5,902	52,125	(48,504)	(96,606)	(73,462)	(281)	(218,853)	(151,851)	3,517	(4,117)	(152,451)
805379911	Public Defender 10th Judicial Circuit	8,853	7,711	5,677	1,374	14,762	(11,293)	(22,493)	(47,924)	(91)	(81,802)	(35,356)	(26,073)	(1,389)	(62,818)
805809911	Public Defender 11th Judicial Circuit	6,369	–	4,084	989	5,073	(8,125)	(16,182)	(17,835)	(50)	(42,192)	(25,436)	(7,387)	(835)	(33,658)
805079911	Public Defender 12th Judicial Circuit	4,979	6,720	3,193	773	10,687	(6,352)	(12,651)	(5,748)	(34)	(24,785)	(19,886)	5,266	(443)	(15,063)
806009911	Public Defender Corp 18th Judicial	2,988	199	1,916	464	2,579	(3,811)	(7,591)	(17,769)	(28)	(29,198)	(11,932)	(9,306)	(539)	(21,777)
805879911	Public Defender Corp 1st Judicial Cir.	12,033	1,285	7,717	1,868	10,870	(15,351)	(30,575)	(18,115)	(71)	(64,112)	(48,059)	(1,790)	(1,384)	(51,234)
806039911	Public Defender Corp 25th Judicial	6,853	2,257	4,395	1,064	7,716	(8,743)	(17,414)	(19,071)	(63)	(45,290)	(27,372)	(2,157)	(872)	(30,400)
805889911	Public Defender Corp 2nd Judicial Cir	4,468	662	2,865	694	4,221	(5,700)	(11,352)	(25,148)	(38)	(42,238)	(17,844)	(5,954)	(738)	(24,536)
802680911	Public Defender Corp 4th Circuit	14,373	9,539	9,218	2,231	20,988	(18,336)	(36,520)	(27,609)	(107)	(82,572)	(57,405)	801	(1,615)	(58,218)
804929911	Public Defender Corp 6th & 24th Judicial	15,358	–	9,849	2,384	12,233	(19,592)	(39,022)	(20,429)	(81)	(79,124)	(61,337)	(18,698)	(1,680)	(81,714)
804610911	Public Defender Corp 8th Judicial District	3,169	21,792	2,032	492	24,317	(4,043)	(8,053)	(6,726)	(25)	(18,847)	(12,657)	17,807	(15)	5,134
809149911	Public Defender Corp Fifth Judicial	8,451	7,158	5,420	1,312	13,889	(10,781)	(21,473)	(22,073)	(76)	(54,403)	(33,753)	700	(1,028)	(34,081)
806819911	Public Defender Corp. 23R	20,451	965	13,115	3,174	17,254	(26,089)	(51,962)	(60,662)	(193)	(138,906)	(81,676)	(7,777)	(2,729)	(92,182)
804609911	Public Defender Corp. 9th	10,825	3,318	6,942	1,680	11,940	(13,810)	(27,506)	(7,589)	(61)	(48,965)	(43,235)	(4,530)	(1,012)	(48,777)
807569911	Public Defender Corp/15th Judicial	10,909	3,018	6,996	1,693	11,707	(13,916)	(27,717)	(10,390)	(71)	(52,095)	(43,568)	1,495	(1,117)	(43,190)
806909911	Public Defender Corp/30th Jud Circuit	7,348	2,750	4,712	1,141	8,603	(9,374)	(18,670)	(8,196)	(43)	(36,284)	(29,347)	6,065	(800)	(24,082)
808439911	Public Defender/28th Jud. Ct.	1,992	115	1,277	309	1,702	(2,541)	(5,061)	(10,148)	(19)	(17,769)	(7,954)	(3,816)	(315)	(12,086)
808269911	Public Defender/7th Judicial Circuit	4,888	2,631	3,135	759	6,524	(6,236)	(12,420)	(8,908)	(37)	(27,602)	(19,523)	(3,858)	(548)	(23,929)
808379911	Public Defender-13th Circuit	32,189	4,507	20,643	4,996	30,146	(41,063)	(81,786)	(58,542)	(217)	(181,607)	(128,556)	(6,340)	(3,796)	(138,692)
867001802	Public Port Authority	–	–	–	–	–	–	–	–	–	–	–	–	–	–
857000001	Public Safety	868,306	66,940	556,848	134,779	758,567	(1,107,696)	(2,206,215)	(1,092,499)	(5,883)	(4,412,294)	(3,467,861)	(334,327)	(95,369)	(3,897,557)
882800002	Public Service Commission	215,319	5,454	138,085	33,422	176,961	(274,682)	(547,089)	(315,212)	(1,442)	(1,138,425)	(859,947)	(134,331)	(24,260)	(1,018,539)
879831702	Public Transit	8,963	14,391	5,748	1,391	21,530	(11,434)	(22,772)	(11,864)	(62)	(46,131)	(35,795)	7,359	(777)	(29,212)
800790005	Putnam Co Board of Education	214,293	205,757	137,427	33,263	376,447	(273,373)	(544,482)	(329,735)	(917)	(1,148,507)	(855,850)	(38,829)	(19,894)	(914,572)
809369911	Putnam Co Development Authority	2,897	3,054	1,858	450	5,361	(3,695)	(7,360)	(5,924)	(20)	(16,999)	(11,569)	3,000	(328)	(8,897)
808799911	Putnam Co Solid Waste Authority	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	487	(110)	(3,600)
806949911	Putnam Co. Aging Program	27,698	31,890	17,763	4,299	53,952	(35,334)	(70,376)	(104,461)	(268)	(210,439)	(110,621)	8,187	(3,497)	(105,930)
808469911	Putnam Co. Fire Service	996	211	639	155	1,004	(1,270)	(2,530)	(9,065)	(19)	(12,884)	(3,977)	(2,844)	(215)	(7,036)
807659911	Putnam Co Health Dept	2,310	17,074	1,481	359	18,914	(2,947)	(5,869)	(6,600)	(21)	(15,436)	(9,225)	13,650	(11)	4,414
802397709	Putnam County Commission	158,792	5,075	101,834	24,648	131,556	(202,570)	(403,462)	(279,100)	(1,181)	(886,313)	(634,186)	(70,859)	(18,395)	(723,439)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
808699911	Putnam County Parks & Recreation Comm	3,983	1,142	2,555	618	4,315	(5,082)	(10,121)	(3,853)	(20)	(19,076)	(15,909)	(8,488)	(390)	(24,787)
806839911	Putnam Public Service District	31,363	–	20,113	4,868	24,982	(40,010)	(79,689)	(63,819)	(204)	(183,722)	(125,259)	(35,718)	(3,827)	(164,804)
880830002	Racing Commission	22,417	–	14,376	3,480	17,855	(28,597)	(56,957)	(52,959)	(164)	(138,676)	(89,528)	(46,862)	(2,724)	(139,114)
856901401	Railroad Maintenance Authority	13,407	1,774	8,598	2,081	12,453	(17,103)	(34,065)	(10,025)	(82)	(61,275)	(53,546)	(8,036)	(1,340)	(62,921)
804678810	Rainelle, Town of	5,665	832	3,633	879	5,344	(7,226)	(14,393)	(23,046)	(38)	(44,702)	(22,623)	(13,623)	(848)	(37,095)
800810005	Raleigh Co Board of Education	287,347	837,312	184,277	44,602	1,066,191	(366,568)	(730,099)	(322,264)	(1,165)	(1,420,096)	(1,147,614)	(58,897)	(16,335)	(1,222,846)
809459911	Raleigh Co PSD	16,520	–	10,595	2,564	13,159	(21,075)	(41,975)	(35,845)	(100)	(98,995)	(65,979)	(18,895)	(1,953)	(86,827)
804719911	Raleigh Co Recreation Authority	3,983	12,058	2,555	618	15,231	(5,082)	(10,121)	(4,598)	(27)	(19,828)	(15,909)	8,399	(254)	(7,765)
807109911	Raleigh Co Solid Waste Authority	46,032	51,166	29,521	7,145	87,831	(58,723)	(116,959)	(27,911)	(274)	(203,867)	(183,844)	50,326	(3,882)	(137,400)
802327709	Raleigh County Commission	189,709	34,502	121,661	29,447	185,610	(242,012)	(482,018)	(172,415)	(1,223)	(897,668)	(757,665)	6,852	(19,620)	(770,433)
807669911	Raleigh County Health Department	11,556	1,248	7,411	1,794	10,453	(14,742)	(29,362)	(29,690)	(101)	(73,896)	(46,154)	(15,320)	(1,445)	(62,919)
804429911	Raleigh County Housing Authority	9,777	27,313	6,270	1,518	35,100	(12,472)	(24,841)	(13,958)	(69)	(51,340)	(39,046)	12,552	(710)	(27,205)
808929911	Raleigh County Memorial Airport	6,872	2,130	4,407	1,067	7,604	(8,767)	(17,462)	(10,598)	(48)	(36,874)	(27,447)	(1,528)	(767)	(29,742)
807999911	Raleigh County Public Library	25,622	39,274	16,432	3,977	59,683	(32,686)	(65,102)	(10,085)	(144)	(108,017)	(102,331)	34,221	(1,959)	(70,069)
800830005	Randolph Co Board of Education	89,413	60,958	57,341	13,879	132,178	(114,064)	(227,183)	(173,596)	(370)	(515,213)	(357,100)	(259,172)	(8,089)	(624,361)
809279911	Randolph Co Emergency Ambulance Squad	26,119	13,451	16,750	4,054	34,256	(33,320)	(66,364)	(47,317)	(198)	(147,198)	(104,315)	(6,940)	(2,960)	(114,215)
807679911	Randolph Co Health Department	23,246	5,268	14,908	3,608	23,784	(29,655)	(59,064)	(7,405)	(126)	(96,250)	(92,840)	(2,388)	(2,152)	(97,380)
802417709	Randolph County Commission	83,628	35,549	53,631	12,981	102,161	(106,684)	(212,484)	(85,229)	(555)	(404,951)	(333,995)	28,018	(8,521)	(314,498)
806829911	Randolph County Housing Authority	16,517	12,853	10,592	2,564	26,008	(21,070)	(41,966)	(13,117)	(103)	(76,255)	(65,964)	842	(1,545)	(66,667)
804938810	Ranson, City of	–	0	–	–	0	–	–	–	–	–	–	0	–	0
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	3,983	753	2,555	618	3,926	(5,082)	(10,121)	(17,217)	(29)	(32,448)	(15,909)	(6,473)	(630)	(23,013)
885571602	Real Estate Appraiser/Lic Cert Board	2,037	3,061	1,306	316	4,683	(2,599)	(5,176)	(2,002)	(14)	(9,791)	(8,136)	(2,069)	(184)	(10,389)
880100002	Real Estate Commission	6,149	8,860	3,944	954	13,758	(7,845)	(15,624)	(5,457)	(39)	(28,965)	(24,559)	5,637	(492)	(19,414)
804469911	Red Sulphur Public Service District	7,876	1,096	5,051	1,222	7,369	(10,047)	(20,011)	(9,865)	(54)	(39,977)	(31,455)	(619)	(867)	(32,941)
880500702	Reg Jail & Correctional Fac Authority	565,324	200,408	362,545	87,750	650,703	(721,183)	(1,436,391)	(1,939,528)	(5,602)	(4,102,703)	(2,257,806)	(620,574)	(75,920)	(2,954,300)
804629911	Region 1 Workforce Invest	10,595	30,816	6,795	1,645	39,256	(13,516)	(26,921)	(13,827)	(60)	(54,323)	(42,316)	16,339	(865)	(26,841)
808709911	Region 2 Planning/Development Council	5,646	1,895	3,621	876	6,392	(7,202)	(14,345)	(1,848)	(28)	(23,423)	(22,548)	4,084	(516)	(18,979)
808569911	Region 4 Planning/Development Authority	10,506	16,086	6,738	1,631	24,455	(13,403)	(26,695)	(19,337)	(81)	(59,516)	(41,960)	7,564	(1,023)	(35,419)
808369911	Region 7 Planning/Development Council	6,020	2,841	3,861	934	7,636	(7,680)	(15,297)	(876)	(31)	(23,884)	(24,045)	5,271	(553)	(19,326)
808289911	Region 8 Planning/Development Council	3,159	317	2,026	490	2,833	(4,030)	(8,028)	(2,718)	(19)	(14,794)	(12,618)	(37)	(330)	(12,985)
808299911	Region 8 Solid Waste Authority	7,921	15,570	5,080	1,230	21,880	(10,105)	(20,127)	(9,785)	(55)	(40,072)	(31,636)	6,503	(640)	(25,773)
809689911	Region I Planning & Development Council	7,243	2,478	4,645	1,124	8,247	(9,241)	(18,404)	(14,087)	(48)	(41,780)	(28,929)	(1,202)	(847)	(30,978)
808219911	Regional Intergovernmental Council	6,835	22,806	4,383	1,061	28,250	(8,719)	(17,365)	(11,273)	(47)	(37,405)	(27,296)	8,787	(539)	(19,047)
844050001	Rehabilitation Services, Division of	431,987	–	277,035	67,053	344,088	(551,085)	(1,097,604)	(818,588)	(2,759)	(2,470,036)	(1,725,280)	(680,379)	(51,010)	(2,456,669)
802559911	Ripley Convention & Visitors Bureau	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
800850005	Ritchie Co Board of Education	64,298	76,992	41,234	9,980	128,206	(82,024)	(163,369)	(88,779)	(283)	(334,456)	(256,794)	(82,879)	(5,682)	(345,355)
802659911	Ritchie Co Economic Development Authority	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
805159911	Ritchie Co. Ambulance Authority, Inc.	20,685	12,762	13,266	3,211	29,238	(26,388)	(52,558)	(21,797)	(139)	(100,883)	(82,614)	11,384	(2,090)	(73,320)
802427709	Ritchie County Commission	34,570	23,000	22,170	5,366	50,536	(44,101)	(87,837)	(26,143)	(216)	(158,297)	(138,068)	16,419	(3,256)	(124,905)
806959911	Ritchie County Public Library	3,983	422	2,555	618	3,595	(5,082)	(10,121)	(5,121)	(28)	(20,351)	(15,909)	(631)	(438)	(16,979)
804768810	Rivesville, Town of	1,560	3,566	1,000	242	4,808	(1,990)	(3,964)	(11,900)	(5)	(17,859)	(6,230)	(8,840)	(287)	(15,358)
800870005	Roane Co Board of Education	55,214	64,584	35,409	8,570	108,564	(70,437)	(140,290)	(200,013)	(331)	(411,071)	(220,517)	(105,454)	(5,755)	(331,725)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
807079911	Roane Co Public Library	2,988	4,191	1,916	464	6,571	(3,811)	(7,591)	(11,470)	(21)	(22,893)	(11,932)	684	(364)	(11,611)
808689911	Roane Co. Committee on Aging, Inc.	3,983	199	2,555	618	3,372	(5,082)	(10,121)	(12,892)	(34)	(28,129)	(15,909)	(2,741)	(544)	(19,193)
802437709	Roane County Commission	37,599	5,706	24,113	5,836	35,655	(47,965)	(95,533)	(41,426)	(244)	(185,168)	(150,164)	(924)	(4,058)	(155,146)
805539911	Robert C Byrd Clinic	59,519	44,585	38,170	9,239	91,993	(75,929)	(151,228)	(53,330)	(371)	(280,858)	(237,710)	27,657	(5,794)	(215,847)
804529911	Romney Public Housing Authority	2,988	317	1,916	464	2,696	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	(474)	(329)	(12,734)
804948810	Romney, City of	20,356	8,681	13,054	3,160	24,895	(25,968)	(51,721)	(25,621)	(137)	(103,447)	(81,298)	6,746	(2,176)	(76,728)
804718810	Saint Albans, City of	123,471	101,027	79,183	19,165	199,375	(157,512)	(313,719)	(109,419)	(791)	(581,442)	(493,123)	104,195	(11,673)	(400,600)
896506625	Sanitary Board of Charleston	–	2,352	–	–	2,352	–	–	(53,325)	(1)	(53,326)	–	(27,568)	(615)	(28,183)
804615911	Sanitary Board of Charleston	62,564	547,394	40,122	9,711	597,228	(79,812)	(158,963)	(89,505)	(430)	(328,711)	(249,868)	270,169	(290)	20,010
839590001	School Building Authority	6,744	11,284	4,325	1,047	16,655	(8,603)	(17,135)	(21,664)	(65)	(47,466)	(26,933)	(3,318)	(749)	(30,999)
828101403	School of Osteopathic Medicine	288,804	106,106	185,211	44,828	336,145	(368,426)	(733,800)	(229,640)	(1,799)	(1,333,666)	(1,153,431)	118,651	(29,028)	(1,063,807)
893020002	Secondary Schools Activities Comm.	6,880	460	4,412	1,068	5,941	(8,777)	(17,481)	(12,401)	(48)	(38,706)	(27,478)	(11,215)	(767)	(39,459)
825000001	Secretary of State	37,942	1,432	24,332	5,889	31,653	(48,402)	(96,404)	(111,320)	(268)	(256,394)	(151,533)	(44,897)	(5,051)	(201,481)
810100001	Senate	32,942	5,591	21,126	5,113	31,830	(42,024)	(83,700)	(91,913)	(236)	(217,874)	(131,565)	(51,755)	(4,094)	(187,414)
899999802	Senate	6,214	52,567	3,985	964	57,516	(7,927)	(15,788)	(7,253)	(40)	(31,007)	(24,816)	26,466	(29)	1,622
807179911	Shady Spring PSD	11,401	9,534	7,312	1,770	18,615	(14,544)	(28,968)	(16,842)	(82)	(60,437)	(45,534)	1,312	(1,164)	(45,386)
832401003	Shepherd University	353,099	–	226,444	54,808	281,252	(450,448)	(897,164)	(442,330)	(2,228)	(1,792,171)	(1,410,217)	(194,183)	(38,747)	(1,643,146)
804858810	Shepherdstown, Town of	26,293	15,000	16,862	4,081	35,943	(33,542)	(66,806)	(40,056)	(193)	(140,598)	(105,010)	701	(2,781)	(107,091)
808609911	Short Line Public Service District	4,050	8,445	2,597	629	11,671	(5,167)	(10,290)	(14,945)	(43)	(30,446)	(16,175)	6,904	(460)	(9,731)
806539911	Sissonville Public Service District	5,748	–	3,686	892	4,578	(7,333)	(14,604)	(9,116)	(42)	(31,094)	(22,956)	(5,168)	(657)	(28,781)
804878810	Sistersville, City of	9,951	–	6,382	1,545	7,926	(12,694)	(25,283)	(632,760)	(322)	(671,059)	(39,742)	(191,356)	(8,981)	(240,079)
805919911	So Highlands Comm. Mental	180,800	143,435	115,948	28,064	287,446	(230,646)	(459,381)	(162,359)	(1,163)	(853,549)	(722,082)	138,277	(16,964)	(600,769)
809619911	So Jackson Co Public Service District	6,111	1,024	3,919	949	5,892	(7,796)	(15,528)	(6,791)	(41)	(30,156)	(24,408)	(5,956)	(658)	(31,022)
804449911	South Charleston Housing Authority	4,979	394	3,193	773	4,360	(6,352)	(12,651)	(5,894)	(34)	(24,931)	(19,886)	(748)	(539)	(21,173)
808009911	South Charleston Library Board	7,876	5,456	5,051	1,222	11,730	(10,047)	(20,011)	(11,487)	(40)	(41,586)	(31,455)	2,157	(884)	(30,182)
800840005	Southern Education Services	49,250	136,714	31,585	7,645	175,944	(62,829)	(125,137)	(15,727)	(271)	(203,964)	(196,698)	225,578	(3,515)	25,366
809179911	Southern Soil Conservation District	4,211	1,073	2,700	654	4,427	(5,371)	(10,698)	(3,637)	(27)	(19,733)	(16,816)	685	(439)	(16,570)
806499911	Southwestern Water District	8,886	27,184	5,699	1,379	34,262	(11,336)	(22,578)	(8,116)	(30)	(42,060)	(35,489)	10,392	(633)	(25,731)
804928810	Spencer, City of	18,772	9,562	12,039	2,914	24,514	(23,948)	(47,697)	(21,538)	(125)	(93,307)	(74,973)	(6,621)	(1,897)	(83,491)
805909911	St Albans Municipal Water Board	33,612	20,549	21,556	5,217	47,322	(42,879)	(85,403)	(26,222)	(207)	(154,712)	(134,242)	5,353	(3,129)	(132,018)
802810810	St. Marys, City of	12,753	11,379	8,178	1,979	21,537	(16,269)	(32,403)	(31,044)	(105)	(79,820)	(50,932)	16,665	(1,476)	(35,744)
897226625	St. Marys, City of NP	–	–	–	–	–	–	–	–	–	–	–	(8,922)	–	(8,922)
802699910	Star City, Town of	19,243	24,899	12,340	2,987	40,227	(24,548)	(48,893)	(23,319)	(128)	(96,887)	(76,852)	70	(1,777)	(78,559)
808879911	State Bar Association	17,296	–	11,092	2,685	13,777	(22,064)	(43,946)	(25,626)	(117)	(91,753)	(69,076)	(9,600)	(1,936)	(80,613)
802921911	Stevens Correctional Center	58,444	33,654	37,480	9,072	80,206	(74,557)	(148,496)	(363,529)	(641)	(587,223)	(233,415)	140,178	(9,547)	(102,784)
804958810	Stonewood City of	10,095	3,719	6,474	1,567	11,759	(12,878)	(25,649)	(10,452)	(64)	(49,042)	(40,316)	(1,021)	(1,062)	(42,400)
809009911	Sugar Creek PSD	1,992	5,602	1,277	309	7,189	(2,541)	(5,061)	(2,852)	(14)	(10,467)	(7,954)	1,825	(134)	(6,264)
800890005	Summers Co Board of Education	57,921	108,274	37,145	8,991	154,409	(73,890)	(147,167)	(77,819)	(164)	(299,040)	(231,326)	(72,495)	(4,034)	(307,856)
807709911	Summers Co Health Department	2,340	5,602	1,501	363	7,466	(2,985)	(5,946)	(7,678)	(22)	(16,631)	(9,346)	3,276	(230)	(6,300)
802447709	Summers County Commission	34,798	13,149	22,316	5,401	40,866	(44,391)	(88,415)	(15,711)	(190)	(148,707)	(138,975)	(459)	(3,309)	(142,743)
805679911	Summers County Public Library	3,983	5,203	2,555	618	8,375	(5,082)	(10,121)	(4,598)	(27)	(19,828)	(15,909)	7,986	(350)	(8,273)
807229911	Sun Valley Public Service District	6,971	279	4,470	1,082	5,831	(8,893)	(17,712)	(8,492)	(44)	(35,141)	(27,840)	(1,619)	(767)	(30,227)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
811100001	Supreme Court / Judicial	1,329,882	196,701	852,859	206,425	1,255,985	(1,696,528)	(3,378,999)	(1,095,252)	(8,398)	(6,179,177)	(5,311,315)	(50,008)	(136,471)	(5,497,793)
818000001	Tax Dept	405,261	34,387	259,896	62,905	357,187	(516,991)	(1,029,699)	(311,314)	(2,349)	(1,860,354)	(1,618,543)	(46,818)	(41,914)	(1,707,276)
818010001	Tax Dept - Budget office	5,278	2,207	3,385	819	6,411	(6,733)	(13,410)	(15,600)	(44)	(35,787)	(21,079)	(4,831)	(646)	(26,555)
800910005	Taylor Co Board of Education	87,779	91,537	56,293	13,625	161,455	(111,979)	(223,031)	(95,172)	(315)	(430,498)	(350,574)	(59,798)	(7,407)	(417,779)
802457709	Taylor Co Commission	39,012	29,692	25,018	6,055	60,766	(49,767)	(99,122)	(54,787)	(279)	(203,955)	(155,807)	32,559	(3,942)	(127,189)
807719911	Taylor Co Health Dept.	8,910	3,411	5,714	1,383	10,508	(11,367)	(22,640)	(53,123)	(65)	(87,195)	(35,587)	(4,621)	(1,569)	(41,777)
804289911	Taylor Co PSD	6,971	3,127	4,470	1,082	8,679	(8,893)	(17,712)	(3,090)	(40)	(29,735)	(27,840)	5,693	(662)	(22,809)
805129911	Taylor County Public Library	1,992	211	1,277	309	1,798	(2,541)	(5,061)	(2,560)	(14)	(10,176)	(7,954)	(316)	(219)	(8,489)
802669911	The Housing Authority of The County of Jackson	6,925	3,099	4,441	1,075	8,615	(8,835)	(17,596)	(8,609)	(48)	(35,088)	(27,659)	2,430	(705)	(25,934)
802920911	Tomlinson PSD	1,992	–	1,277	309	1,586	(2,541)	(5,061)	(13,154)	(14)	(20,769)	(7,954)	(88)	(394)	(8,437)
803058810	Town of Ansted	3,442	2,966	2,207	534	5,707	(4,391)	(8,745)	(21,015)	(30)	(34,182)	(13,746)	(4,022)	(628)	(18,396)
805368810	Town of Bath	10,333	67,493	6,627	1,604	75,724	(13,182)	(26,255)	–	49	(39,389)	(41,269)	26,231	(45)	(15,083)
803158810	Town of Belle	7,527	510	4,827	1,168	6,506	(9,603)	(19,126)	(15,737)	(55)	(44,521)	(30,063)	(5,489)	(883)	(36,436)
805438810	Town of Beverly	7,315	8,384	4,691	1,136	14,211	(9,332)	(18,587)	(1,331)	(39)	(29,290)	(29,217)	12,273	(602)	(17,545)
802821810	Town of Chapmanville	9,974	4,227	6,396	1,548	12,171	(12,723)	(25,341)	(63)	(50)	(38,177)	(39,833)	32,004	(894)	(8,722)
803458810	Town of Clay	1,992	1,744	1,277	309	3,331	(2,541)	(5,061)	(20,461)	(29)	(28,091)	(7,954)	(10,440)	(491)	(18,885)
897166625	Town of Davis	10,019	27,736	6,425	1,555	35,716	(12,781)	(25,456)	(63)	(16)	(38,317)	(40,014)	15,222	(551)	(25,344)
803568810	Town of Eleanor	5,975	8,009	3,832	927	12,769	(7,622)	(15,182)	(6,897)	(41)	(29,742)	(23,863)	10,980	(527)	(13,410)
805088810	Town of Fairview	329	106	211	51	368	(420)	(837)	(5,633)	(11)	(6,901)	(1,316)	(1,850)	(107)	(3,272)
804488810	Town of Fayetteville	19,614	13,526	12,578	3,044	29,148	(25,021)	(49,835)	(44,104)	(166)	(119,127)	(78,334)	3,839	(2,226)	(76,721)
803248810	Town of Gauley Bridge	2,988	10,856	1,916	464	13,236	(3,811)	(7,591)	–	(13)	(11,415)	(11,932)	8,044	(119)	(4,007)
803768810	Town of Glendale	25,719	11,036	16,494	3,992	31,522	(32,810)	(65,348)	(21,737)	(163)	(120,058)	(102,718)	4,768	(2,538)	(100,488)
803808810	Town of Grant Town	1,992	5,961	1,277	309	7,548	(2,541)	(5,061)	(2,520)	(14)	(10,135)	(7,954)	2,683	(114)	(5,385)
803798810	Town of Grantsville	6,971	318	4,470	1,082	5,871	(8,893)	(17,712)	(16,977)	(47)	(43,628)	(27,840)	(5,179)	(872)	(33,892)
804508810	Town of Hamlin	3,983	29,072	2,555	618	32,245	(5,082)	(10,121)	(4,598)	(26)	(19,827)	(15,909)	18,944	(18)	3,016
803698810	Town of Harpers Ferry	8,531	10,281	5,471	1,324	17,076	(10,883)	(21,676)	(19,019)	(50)	(51,628)	(34,071)	9,815	(896)	(25,153)
804178810	Town of Marlinton	4,824	10,111	3,094	749	13,953	(6,154)	(12,257)	(15,691)	(48)	(34,150)	(19,266)	23,586	(591)	3,729
802822810	Town of Middlebourne	6,221	15,369	3,990	966	20,324	(7,936)	(15,807)	(12,944)	(51)	(36,738)	(24,846)	24,646	(563)	(763)
804308810	Town of Monongah	6,706	1,934	4,300	1,041	7,275	(8,555)	(17,038)	(19,363)	(50)	(45,006)	(26,782)	(14,130)	(874)	(41,786)
804738810	Town of New Haven	5,456	12,596	3,499	847	16,942	(6,961)	(13,863)	(32,008)	(56)	(52,888)	(21,791)	(5,961)	(839)	(28,591)
804548810	Town of Nutter Fort	12,215	5,006	7,834	1,896	14,735	(15,583)	(31,037)	(26,520)	(89)	(73,228)	(48,785)	(11,851)	(1,448)	(62,084)
802824810	Town of Paw Paw	182	5,886	117	28	6,030	(232)	(462)	(24,608)	(0)	(25,302)	(726)	(1,216)	(377)	(2,319)
804898810	Town of Pineville	4,907	3,676	3,147	762	7,584	(6,260)	(12,468)	(28,246)	(65)	(47,040)	(19,599)	(6,744)	(810)	(27,154)
805038810	Town of Union	2,988	317	1,916	464	2,696	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	2,793	(329)	(9,468)
803298810	Town of Wardensville	2,438	119	1,564	379	2,062	(3,111)	(6,196)	(7,608)	(16)	(16,931)	(9,739)	(1,756)	(326)	(11,821)
805138810	Town of West Hamlin	5,426	5,373	3,480	842	9,695	(6,922)	(13,787)	(523)	(23)	(21,254)	(21,670)	3,316	(445)	(18,799)
805188810	Town of West Union	9,669	5,159	6,201	1,501	12,860	(12,335)	(24,568)	(34,616)	(78)	(71,597)	(38,617)	(936)	(1,311)	(40,864)
803228810	Town of Winfield	9,939	4,216	6,374	1,543	12,133	(12,680)	(25,254)	(21,091)	(80)	(59,105)	(39,696)	4,408	(1,209)	(36,497)
816000001	Treasurer of State's office	126,971	1,028	81,427	19,709	102,164	(161,977)	(322,612)	(108,296)	(801)	(593,687)	(507,102)	(21,013)	(13,263)	(541,377)
806019911	Tri River Transit	10,326	51,534	6,622	1,603	59,758	(13,172)	(26,236)	–	(27)	(39,435)	(41,239)	40,279	(152)	(1,112)
802927911	Tri-State Airport Authority	18,372	31,636	11,782	2,852	46,270	(23,437)	(46,680)	(34,288)	(117)	(104,522)	(73,374)	87,527	(2,158)	11,995
806929911	Tri-State Transit Authority	55,025	1,532	35,288	8,541	45,361	(70,195)	(139,809)	(82,549)	(375)	(292,928)	(219,760)	(30,285)	(6,290)	(256,334)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
800930005	Tucker Co Board of Education	27,398	39,541	17,570	4,253	61,364	(34,952)	(69,614)	(60,443)	(83)	(165,091)	(109,423)	(53,629)	(2,414)	(165,467)
807729911	Tucker Co Health Dept.	1,992	211	1,277	309	1,798	(2,541)	(5,061)	(2,560)	(14)	(10,176)	(7,954)	7	(219)	(8,167)
808119911	Tucker Co. Solid Waste Authority	8,156	2,656	5,230	1,266	9,153	(10,405)	(20,723)	(25,687)	(61)	(56,876)	(32,574)	(22,788)	(1,053)	(56,415)
802467709	Tucker County Commission	44,502	10,551	28,539	6,908	45,998	(56,771)	(113,073)	(34,686)	(278)	(204,808)	(177,734)	13,312	(4,418)	(168,840)
804519911	Tucker County Development Authority	996	66	639	155	859	(1,270)	(2,530)	(1,371)	(7)	(5,179)	(3,977)	(297)	(110)	(4,384)
805579911	Tug River Health Association	45,623	65,646	29,258	7,082	101,985	(58,201)	(115,920)	(75,139)	(344)	(249,605)	(182,210)	36,764	(4,428)	(149,875)
800950005	Tyler Co Board of Education	164,078	312,070	105,224	25,468	442,762	(209,314)	(416,893)	(39,313)	(560)	(666,080)	(655,298)	239,540	(11,965)	(427,722)
802477709	Tyler County Commission	42,938	51,240	27,537	6,665	85,442	(54,776)	(109,099)	(46,112)	(287)	(210,275)	(171,489)	42,064	(3,934)	(133,359)
808169911	Union PSD	12,284	2,409	7,878	1,907	12,193	(15,671)	(31,212)	(4,360)	(69)	(51,311)	(49,060)	(1,398)	(1,176)	(51,633)
809919911	Union Williams PSD	5,199	–	3,334	807	4,141	(6,632)	(13,209)	(21,066)	(43)	(40,950)	(20,763)	(10,484)	(776)	(32,023)
805449911	Upper Ohio Conservation District	–	2,935	–	–	2,935	–	–	(8,345)	(1)	(8,346)	–	(3,313)	(52)	(3,365)
800970005	Upshur Co Board of Education	116,178	133,439	74,505	18,033	225,977	(148,208)	(295,188)	(159,196)	(704)	(603,295)	(463,994)	(38,556)	(10,024)	(512,574)
807139911	Upshur Co Public Library	4,979	5,568	3,193	773	9,534	(6,352)	(12,651)	(5,748)	(34)	(24,785)	(19,886)	3,770	(460)	(16,576)
802487725	Upshur County Commission	–	–	–	–	–	–	–	(311,005)	(14)	(311,019)	–	(192,733)	(3,816)	(196,549)
802619709	Upshur County Commission	76,638	632,902	49,148	11,896	693,946	(97,767)	(194,724)	(75,392)	(477)	(368,360)	(306,078)	323,291	(355)	16,858
802579911	Upshur County Development Authority	886	106	568	138	811	(1,130)	(2,251)	(1,997)	(8)	(5,387)	(3,539)	(437)	(109)	(4,084)
807749911	Upshur-Buckhannon Health Department	4,604	7,876	2,953	715	11,544	(5,874)	(11,699)	(2,540)	(20)	(20,133)	(18,389)	7,724	(362)	(11,027)
896716625	Valley Comprehensive Mental Health Ctr	15,233	57,078	9,769	2,364	69,212	(19,433)	(38,704)	(2,174)	(12)	(60,323)	(60,838)	14,298	(649)	(47,189)
804616911	Valley Healthcare System	120,379	863,516	77,200	18,685	959,401	(153,567)	(305,863)	–	(570)	(460,000)	(480,773)	480,237	(553)	(1,088)
840400001	Veterans Affairs	169,354	–	108,608	26,287	134,895	(216,045)	(430,300)	(329,716)	(1,155)	(977,216)	(676,371)	(141,792)	(19,876)	(838,040)
809129911	Vienna Public Library	5,191	11,866	3,329	806	16,001	(6,622)	(13,190)	(16,482)	(51)	(36,345)	(20,733)	10,882	(584)	(10,436)
809939911	Warm Springs PSD	5,206	19,596	3,339	808	23,743	(6,642)	(13,229)	(1,712)	(28)	(21,611)	(20,793)	13,617	(234)	(7,410)
883430602	Water Development Authority	12,014	19,728	7,705	1,865	29,298	(15,327)	(30,527)	(18,375)	(81)	(64,310)	(47,984)	11,933	(1,167)	(37,217)
800990005	Wayne Co Board of Education	265,366	453,898	170,181	41,190	665,269	(338,527)	(674,250)	(101,264)	(1,001)	(1,115,042)	(1,059,826)	67,066	(18,184)	(1,010,944)
806869911	Wayne Co Health Dept.	4,186	–	2,684	650	3,334	(5,340)	(10,635)	(32,636)	(33)	(48,643)	(16,716)	(27,008)	(841)	(44,566)
896136625	Wayne County Commission	1,888	–	1,211	293	1,504	(2,409)	(4,798)	(32,007)	(20)	(39,234)	(7,542)	(29,585)	(637)	(37,764)
801010005	Webster Co Board of Education	67,444	100,721	43,252	10,469	154,442	(86,038)	(171,364)	(60,045)	(195)	(317,642)	(269,360)	(22,197)	(5,321)	(296,879)
802507709	Webster County Commission	25,555	–	16,388	3,967	20,355	(32,600)	(64,930)	(50,343)	(177)	(148,050)	(102,061)	(11,869)	(3,065)	(116,996)
807769911	Webster County Health Dept.	1,992	–	1,277	309	1,586	(2,541)	(5,061)	(10,421)	(14)	(18,036)	(7,954)	(8,261)	(306)	(16,522)
808349911	Webster Springs Public Service District	2,988	9,296	1,916	464	11,676	(3,811)	(7,591)	(3,636)	(20)	(15,058)	(11,932)	(3,114)	(206)	(15,251)
897066625	Weirton Board of Park Commissioners	–	–	–	–	–	–	–	–	–	–	–	(875)	–	(875)
897086625	Weirton Sanitary Board	51,867	139,055	33,262	8,051	180,368	(66,167)	(131,785)	(3,999)	(57)	(202,007)	(207,147)	67,065	(2,958)	(143,040)
841901801	Welch Emergency Hospital	139,519	–	89,474	21,656	111,130	(177,984)	(354,493)	(323,599)	(1,004)	(857,079)	(557,213)	(269,079)	(17,343)	(843,635)
803288810	Welch, City of	27,970	246	17,937	4,342	22,524	(35,681)	(71,067)	(28,166)	(171)	(135,086)	(111,707)	(9,297)	(2,979)	(123,984)
831000503	West Liberty State College	323,613	37,738	207,534	50,231	295,504	(412,832)	(822,244)	(85,270)	(1,740)	(1,322,086)	(1,292,453)	118,092	(31,082)	(1,205,442)
880130602	West Virginia Lottery Commission	147,600	47,970	94,656	22,910	165,536	(188,293)	(375,025)	(183,290)	(984)	(747,591)	(589,487)	(20,169)	(15,824)	(625,480)
886107204	West Virginia University	7,320,890	1,410,949	4,694,920	1,136,351	7,242,219	(9,339,247)	(18,601,118)	(4,565,291)	(44,301)	(32,549,957)	(29,238,356)	427,637	(724,741)	(29,535,459)
804709911	Westbrook Health Services	186,441	39,411	119,566	28,939	187,917	(237,843)	(473,716)	(271,794)	(1,276)	(984,628)	(744,615)	(131,532)	(20,674)	(896,820)
804613911	Western Conservation District	182	7,815	117	28	7,959	(232)	(462)	(6,467)	(10)	(7,171)	(726)	2,432	(1)	1,705
807149911	Weston Sanitary Board	6,422	4,256	4,118	997	9,371	(8,192)	(16,317)	(21,122)	(50)	(45,681)	(25,648)	(7,477)	(870)	(33,995)
803238810	Weston, City of	21,147	183	13,562	3,282	17,027	(26,977)	(53,731)	(57,168)	(142)	(138,018)	(84,457)	(13,755)	(2,753)	(100,965)
801030005	Wetzel Co Board of Education	210,837	277,764	135,211	32,726	445,701	(268,964)	(535,700)	(289,534)	(1,472)	(1,095,670)	(842,046)	244,615	(19,722)	(617,153)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
806049911	Wetzel Co Emergency Ambulance Authority	9,606	2,017	6,161	1,491	9,669	(12,255)	(24,408)	(29,644)	(73)	(66,379)	(38,366)	(7,527)	(1,217)	(47,110)
896736625	Wetzel Co Hospital	87,206	176,747	55,926	13,536	246,209	(111,248)	(221,575)	(24,426)	(189)	(357,439)	(348,285)	(8,529)	(5,995)	(362,810)
802517709	Wetzel County Commission	81,977	87,818	52,572	12,724	153,114	(104,578)	(208,289)	(54,843)	(498)	(368,207)	(327,401)	78,550	(7,205)	(256,057)
807779911	Wetzel-Tyler Health Department	4,640	11,827	2,976	720	15,523	(5,919)	(11,789)	(12,393)	(9)	(30,110)	(18,531)	(11,853)	(456)	(30,840)
896926625	Wheeling Housing Authority	17,914	49,591	11,488	2,781	63,860	(22,853)	(45,516)	(602)	(29)	(68,999)	(71,544)	18,633	(985)	(53,896)
807609911	Wheeling-Ohio Co Health Department	23,261	11,657	14,918	3,611	30,185	(29,674)	(59,103)	(45,180)	(104)	(134,061)	(92,902)	(14,674)	(2,651)	(110,227)
806689911	White Oak Public Service District	4,979	6,384	3,193	773	10,350	(6,352)	(12,651)	(13,764)	(35)	(32,802)	(19,886)	470	(530)	(19,946)
804889911	Whitehall Public Service District	2,988	447	1,916	464	2,827	(3,811)	(7,591)	(3,841)	(19)	(15,262)	(11,932)	(12)	(329)	(12,272)
809079911	Wilderness Public Service District	9,649	13,851	6,188	1,498	21,536	(12,309)	(24,516)	(7,782)	(60)	(44,666)	(38,535)	6,762	(799)	(32,572)
842000001	William R Sharpe Jr Hospital	300,927	–	192,986	46,710	239,696	(383,892)	(764,603)	(551,603)	(2,107)	(1,702,206)	(1,201,850)	(301,551)	(35,257)	(1,538,657)
804489911	Williamson Housing Authority	10,981	9,662	7,042	1,704	18,409	(14,008)	(27,900)	(11,369)	(71)	(53,348)	(43,855)	11,460	(1,101)	(33,496)
807019911	Williamson Utility Board	1,882	4,288	1,207	292	5,787	(2,401)	(4,782)	(6,145)	(12)	(13,339)	(7,516)	(3,186)	(219)	(10,920)
803118810	Williamson, City of	11,000	12,594	7,054	1,707	21,356	(14,032)	(27,948)	(14,263)	(41)	(56,285)	(43,931)	(22,178)	(1,073)	(67,182)
801050005	Wirt Co Board of Education	23,832	20,468	15,284	3,699	39,451	(30,403)	(60,554)	(62,674)	(155)	(153,786)	(95,182)	(1,508)	(2,645)	(99,335)
802577709	Wirt County Commission	6,630	13,084	4,252	1,029	18,365	(8,458)	(16,846)	(6,813)	(27)	(32,144)	(26,479)	14,815	(660)	(12,324)
801070005	Wood Co Board of Education	311,518	95,081	199,778	48,354	343,212	(397,403)	(791,513)	(641,184)	(1,656)	(1,831,756)	(1,244,148)	(460,410)	(33,383)	(1,737,940)
808669925	Wood Co Parks & Recreation	1,511	4,182	969	235	5,386	(1,927)	(3,839)	(10)	(3)	(5,779)	(6,034)	1,837	(83)	(4,280)
806249911	Wood Co Solid Waste Authority	1,443	1,874	925	224	3,023	(1,840)	(3,666)	(131)	(5)	(5,642)	(5,762)	976	(112)	(4,897)
896146625	Wood County Commission	260,091	661,631	166,797	40,371	868,800	(331,798)	(660,846)	–	(536)	(993,180)	(1,038,758)	399,478	(15,179)	(654,459)
890000002	Workers Compensation Comm.	1,258	64	807	195	1,066	(1,605)	(3,196)	(25,774)	(7)	(30,582)	(5,024)	(30,460)	(460)	(35,944)
805139911	Workforce Investment Board of Kanawha Co	10,557	23,735	6,771	1,639	32,145	(13,468)	(26,825)	(3,557)	(58)	(43,907)	(42,164)	17,754	(652)	(25,062)
882500602	Workforce WV/Payroll-05303	365,061	156,414	234,115	56,665	447,194	(465,708)	(927,557)	(116,175)	(1,730)	(1,511,171)	(1,457,990)	(142,595)	(33,371)	(1,633,957)
804639911	WV Affordable Housing Trust	–	–	–	–	–	–	–	(130)	–	(130)	–	(7,188)	–	(7,188)
883802402	WV Bd of Social Worker Examiners	1,333	4,438	855	207	5,500	(1,700)	(3,386)	(7,204)	(17)	(12,307)	(5,323)	552	(137)	(4,908)
855069301	WV Bd. of Chiropractic Examiners	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
882200002	WV Board of Barbers and Cosmetologists	7,967	6,034	5,109	1,237	12,380	(10,163)	(20,242)	(3,256)	(43)	(33,705)	(31,818)	2,494	(667)	(29,990)
881116002	WV Board of Veterinary Medicine	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
847752301	WV Division of Energy	3,582	1,635	2,297	556	4,488	(4,570)	(9,101)	(8,273)	(19)	(21,962)	(14,306)	(3,708)	(436)	(18,450)
837707001	WV Division of Juvenile Services	375,413	80,754	240,754	58,272	379,780	(478,914)	(953,860)	(1,177,655)	(3,507)	(2,613,936)	(1,499,335)	(200,482)	(50,864)	(1,750,681)
881074002	WV Engineers Registration Board	3,654	159	2,343	567	3,070	(4,661)	(9,284)	(7,514)	(22)	(21,481)	(14,593)	(2,608)	(437)	(17,638)
814000001	WV Enterprise Planning Board	35,274	29,863	22,621	5,475	57,960	(44,999)	(89,625)	(2,492)	(178)	(137,294)	(140,878)	12,716	(2,961)	(131,122)
881300002	WV Massage Therapy Licensure Board	996	106	639	155	899	(1,270)	(2,530)	(1,280)	(7)	(5,088)	(3,977)	(158)	(110)	(4,245)
816000002	WV Mun. Pensions Oversight Board	2,696	12,392	1,729	418	14,540	(3,439)	(6,850)	(1,526)	(16)	(11,831)	(10,767)	6,811	(117)	(4,074)
809649911	WV Municipal League	3,608	5,587	2,314	560	8,461	(4,603)	(9,169)	(7,165)	(23)	(20,960)	(14,412)	1,809	(393)	(12,995)
887200504	WV Network For Educational Telecom	75,043	76,034	48,126	11,648	135,808	(95,733)	(190,672)	–	(311)	(286,716)	(299,710)	67,881	(6,086)	(237,915)
830703503	WV Northern Community College	145,667	22,056	93,417	22,610	138,083	(185,827)	(370,114)	(103,453)	(861)	(660,254)	(581,767)	(17,345)	(14,446)	(613,557)
818020001	WV office of Tax Appeals	5,309	3,841	3,404	824	8,069	(6,772)	(13,488)	(2,898)	(31)	(23,189)	(21,202)	1,571	(488)	(20,119)
834957902	WV Parkways Econ. Dev.& Tourism Authority	425,041	3,438	272,581	65,975	341,994	(542,224)	(1,079,956)	(190,765)	(2,362)	(1,815,307)	(1,697,539)	9,286	(42,225)	(1,730,478)
837701401	WV Parole Board	10,727	–	6,879	1,665	8,544	(13,684)	(27,256)	(26,161)	(69)	(67,169)	(42,842)	(20,744)	(1,339)	(64,925)
833300001	WV School for the Deaf and Blind	140,776	81,089	90,280	21,851	193,220	(179,587)	(357,687)	(332,145)	(1,157)	(870,575)	(562,233)	(59,600)	(16,863)	(638,696)
884610002	WV Solid Waste Management Board	7,637	9,455	4,898	1,185	15,539	(9,743)	(19,405)	(5,858)	(44)	(35,050)	(30,502)	(3,257)	(630)	(34,389)
832603203	WV Southern Community College	197,013	36,947	126,345	30,580	193,873	(251,329)	(500,576)	–	(990)	(752,895)	(786,835)	59,274	(17,793)	(745,354)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

Employer Account Number	Employer Name	Net OPEB Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non–Investment Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Reallocation of Opt–Out Employer Change in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Reallocation	Total OPEB Expense
881063502	WV State Board of Examiners for LPNs	8,018	10,958	5,142	1,245	17,344	(10,228)	(20,372)	(1,203)	(34)	(31,837)	(32,022)	5,174	(584)	(27,432)
832802203	WV State University	251,473	37,549	161,271	39,034	237,854	(320,804)	(638,950)	(512,021)	(1,842)	(1,473,618)	(1,004,340)	(138,691)	(29,467)	(1,172,498)
804259911	WVSU Metro Area Agency on Aging	14,460	2,920	9,274	2,245	14,438	(18,447)	(36,742)	(18,051)	(94)	(73,333)	(57,753)	9,282	(1,589)	(50,059)
802599911	WVSC R & D Corporation	56,291	325	36,100	8,738	45,163	(71,810)	(143,026)	(76,186)	(348)	(291,370)	(224,816)	(47,158)	(6,268)	(278,243)
886410704	WVU Parkersburg	180,458	1,200,162	115,728	28,011	1,343,901	(230,210)	(458,512)	–	531	(688,190)	(720,717)	506,654	(795)	(214,859)
801090005	Wyoming Co Board of Education	103,396	201,216	66,309	16,049	283,574	(131,903)	(262,712)	(267,140)	(237)	(661,992)	(412,947)	(107,402)	(9,240)	(529,589)
808429911	Wyoming Co Council on Aging	12,719	1,130	8,157	1,974	11,261	(16,225)	(32,316)	(58,598)	(103)	(107,243)	(50,796)	(21,307)	(2,009)	(74,112)
807809911	Wyoming Co Health Department	2,988	1,718	1,916	464	4,098	(3,811)	(7,591)	(5,116)	(21)	(16,540)	(11,932)	1,275	(329)	(10,985)
809559911	Wyoming Co Public Library	4,888	6,637	3,135	759	10,531	(6,236)	(12,420)	(13,448)	(43)	(32,147)	(19,523)	(6,135)	(548)	(26,206)
802547709	Wyoming County Commission	77,269	3,969	49,553	11,994	65,515	(98,572)	(196,327)	(132,261)	(573)	(427,733)	(308,599)	(27,101)	(9,009)	(344,708)
809749911	Wyoming County Economic Dev Authority	2,613	3,098	1,676	406	5,179	(3,333)	(6,638)	(8,276)	(21)	(18,268)	(10,434)	(1,771)	(327)	(12,533)
PSSP	State of West Virginia Special Funding - Public School Support Plan (PSSP)	23,965,819	5,859,644	15,369,386	3,719,981	24,949,011	(30,573,152)	(60,893,007)	(38,973,035)	(174,338)	(130,613,532)	(95,715,290)	(10,391,675)	(2,772,435)	(108,879,400)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	28,398,442	78,616,305	18,212,047	4,408,014	101,236,366	(36,227,842)	(72,155,536)	(179,778)	(45,785)	(108,608,941)	(113,418,411)	34,530,800	(1,561,903)	(80,449,514)
FSF	State of West Virginia Special Funding - Financial Stability Fund	–	914,105	–	–	914,105	–	–	(20,726,592)	(885)	(20,727,477)	–	(10,715,308)	(238,962)	(10,954,270)
		$111,298,764	$137,150,025	$71,376,394	$17,275,826	$225,802,245	$(141,983,636)	$(282,790,940)	$(136,579,788)	$(570,237)	$(561,924,600)	$(444,507,806)	$10,332,554	$(10,332,554)	$(444,507,806)

See accompanying notes

West Virginia Retiree Health Benefit Trust Fund

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

June 30, 2022

1. Introduction

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

2. Summary of Significant Accounting Policies

Plan description

The West Virginia 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 membership was expanded from eight to ten members with Senate Bill 205 on March 11, 2022, effective 90 days from passage on June 9, 2022. The Bill amends WV Code §15-16-4. 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 non-hospital 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 43,000 policyholders and 64,000 covered lives at June 30, 2022.

2. Summary of Significant Accounting Policies (continued)

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

For additional financial information, which may be used for disclosure by participating employers, please refer to the audited financial statements of the RHBT. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. If you have any questions about this report or need additional information, contact the RHBT Controller, Jennifer Priddy, at 304-352-0298, ext. 20298. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57th Street, SE Suite 2, Charleston, West Virginia 25304.

Basis of accounting

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

2. Summary of Significant Accounting Policies (continued)

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, 2022. 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, 2021, was based on a measurement date of June 30, 2022, 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, 2023, financial reporting.

Accounting estimates

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

Benefits provided

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

2. Summary of Significant Accounting Policies (continued)

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

- Self-Insured Preferred Provider Benefit Plan - primarily for non-Medicare-eligible retirees and spouses

- External Managed Care Organizations - primarily for Medicare-eligible retirees and spouses

Contributions

Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal year ended June 30, 2022. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as PAYGO, retiree leave conversion billings, and other matters, including billing adjustments.

PAYGO premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT this premium at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately $75 million for the fiscal year ending 2022. The PAYGO rates for June 30, were:

February 1, 2022 to June 30, 2022	$ 48
July 1, 2021 to January 31, 2022	116
July 1, 2020 to June 30, 2021	160

There will be no PAYGO billed in fiscal year 2024. See Note 4. Subsequent Events for further discussion on how this impacts the OPEB contributions for Employers in future years.

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.

2. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

- An employer is paying the retiree's health premium or the retiree's life insurance premium as they are a non CPRB agency.

- Contributions paid to the RHBT due to an approved payment plan for historic non-participating employer premium billings are excluded from the Schedules.

- RHBT receives special funding for the county school boards as discussed in Note 3.

2. Summary of Significant Accounting Policies (continued)

Summary of membership information

On June 30, 2022, the Plan's OPEB eligible membership consisted of the following:

Retirees and beneficiaries currently receiving benefit payments	43,017
Inactive plan members entitled to but not yet receiving benefit payments [a]	13,189
Active plan members	31,812
Totals	88,018

[a] *The actuarial valuation assumes 2.5% of eligible waived annuitants under age 75 will select retiree healthcare coverage on the valuation date. As of June 30, 2021, there were 13,189 waived annuitants under the age of 75 who were included in the actuarial valuation, and so approximately 330 were assumed to elect coverage as of June 30, 2021. Also, 6,257 waived annuitants over the age of 75 were excluded from the actuarial valuation.*

The Plan is a closed plan to new entrants.

Net OPEB liability of the Plan

The components of the net OPEB liability of the Plan at June 30, 2022, were as follows:

Total OPEB liability	$ 1,736,270,764
Plan fiduciary net position	$ 1,624,972,000
Net OPEB liability	$ 111,298,764
Plan fiduciary net position as a percentage of the total OPEB liability	93.59%
Covered payroll	$ 1,571,757,762
Net OPEB liability as a percentage of covered payroll	7.08%

2. Summary of Significant Accounting Policies (continued)

Reconciliation of net OPEB liability (asset) of the Plan

The reconciliation of the net OPEB (asset) of the RHBT at June 30, 2020, measured at June 30, 2021 to the net OPEB liability at June 30, 2021, measured at June 30, 2022 is as follows:

Net OPEB (asset) at June 30, 2020, measured at June 30, 2021 [a]	$ (29,734,708)
OPEB expense	(444,507,806)
Employer contributions	(117,572,000)
Change in liability experience outflows/(inflows) recognized in current liabilities	62,844,069
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	417,785,807
Change in investment experience outflows/(inflows) recognized in current assets	222,483,402
Net OPEB liability at June 30, 2021, measured at June 30, 2022 [b]	$ 111,298,764

a Based on an actuarial valuation date of June 30, 2020, with a measurement date of June 30, 2021.

b Based on an actuarial valuation date of June 30, 2021, with a measurement date of June 30, 2022.

Components of OPEB expense

The reconciliation of the OPEB expense of the RHBT at June 30, 2021, measured at June 30, 2022 is as follows:

Service cost	$ 18,845,641
Interest on the total OPEB liability	110,931,063
Projected earnings on Plan investments	(113,060,779)
OPEB Plan operating expenses	2,862,000
Other changes in Plan fiduciary net position	(656,000)
Recognition of outflow/(inflow) of resources due to liabilities	(138,554,228)
Recognition of outflow/(inflow) of resources due to assumption changes	(318,668,879)
Recognition of outflow/(inflow) of resources due to assets	(6,206,623)
Total OPEB expense	$ (444,507,806)

2. Summary of Significant Accounting Policies (continued)

Measurement date

The net OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2021 and was based on a measurement date of June 30, 2022.

Actuarial assumptions

The net OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Inflation	2.25%
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.
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2023, decreasing by 0.50% for two years then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of 8.83% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20-year closed period beginning June 30, 2017
Asset valuation method	Market value

2. Summary of Significant Accounting Policies (continued)

Wage inflation	2.75% for PERS and TRS, and 3.25% for Troopers
Aging factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
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.
Mortality	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. 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 & B. [a]
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the annual expense.

[a] *Reflects updates to mortality projection scale from MP-2019 to MP-2021*

The actuarial assumptions used in the June 30, 2021 valuation was based on the results of an actuarial experience study for the period July 1, 2015 − June 30, 2020.

2. Summary of Significant Accounting Policies (continued)

The actuarial valuation as of June 30, 2021, reflects updates to the following assumptions which are reviewed at each measurement date:

- Projected capped subsidies;
- Per capita claim costs;
- Healthcare trend rates;
- Coverage and continuance;
- Percentage eligible for tobacco-free premium discount; and
- Retired employee assistance program participation

The long-term expected rate of return of 6.65% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.00% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.50% for assets invested with the West Virginia Board of Treasury Investments.

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

The long-term rates of return on OPEB plan investments are determined using a building block method in which estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (“CMA”), and forecast returns were provided by the Plan’s investment advisors, including West Virginia Investment Management Board (“WV-IMB”). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments (“WV-BTI”) was estimated based on WV-IMB assumed inflation of 2.0% plus a 25-basis point spread.

2. Summary of Significant Accounting Policies (continued)

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

Asset Class	Long-Term Expected Real Rate of Return
Global Equity	4.8%
Core Plus Fixed Income	2.1%
Core Real Estate	4.1%
Hedge Fund	2.4%
Private Equity	6.8%

Single discount rate

A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65%. 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.

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

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

2. Summary of Significant Accounting Policies (continued)

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 268,577 years. Additionally, the total number of plan members expected to receive a plan benefit as of the actuarial valuation date was 75,159. 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 3.573 years.

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

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

Deferred outflows and deferred inflows of Resources by Source to be Recognized in Future OPEB Expenses as of June 30, 2022.

	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	$ (141,983,636)	$ –
Changes in assumptions	(282,790,940)	71,376,393
Net difference between projected and actual earnings on OPEB plan investments	(178,805,135)	196,080,960
Total	$ (603,579,711)	$ 267,457,353

Total OPEB expense for plan year ended June 30, 2022, applicable to sponsors fiscal year ended June 30, 2023	$ (444,507,806)

2. Summary of Significant Accounting Policies (continued)

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

Year Ending	Non-investment experience	Assumption changes	Investment Experience	Deferred (inflows)	Deferred outflows	Net Deferred (inflows)/ outflows
June 30, 2023	$ (97,847,091)	$ (242,806,979)	$ (3,637,530)	$ (427,996,315)	$ 83,704,715	$ (344,291,600)
June 29, 2024	(31,994,947)	15,497,107	(5,995,643)	(103,840,085)	81,346,602	(22,493,483)
June 30, 2025	(12,141,597)	15,895,325	(16,346,357)	(71,743,309)	59,150,681	(12,592,628)
June 30, 2026	–	–	43,255,355	–	43,255,355	43,255,355
Total	$ (141,983,635)	$ (211,414,547)	$ 17,275,825	$ (603,579,710)	$ 267,457,353	$ (336,122,357)

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

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

The following presents the net OPEB liability of the Plan, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.65%) or 1-percentage-point higher (7.65%) than the current discount rate:

	1% Decrease (5.65%)	Discount Rate (6.65%)	1% Increase (7.65%)
Net OPEB Liability	$ 286,080,495	$ 111,298,764	$ (38,643,981)

2. Summary of Significant Accounting Policies (continued)

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

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

	1% Decrease	Healthcare cost trend rates	1% Increase
Net OPEB Liability	$ (63,275,842)	$ 111,298,764	$ 317,866,319

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

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

The State of West Virginia is a nonemployer contributing entity that provides funding through SB 419, effective July 1, 2012, amended by West Virginia Code §11-21-96 (the 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 later. 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

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

as professional employees, employees who are employed as service personnel and employees who are employed as professional student support personnel", within the limits authorized by the State Code. This special funding under the school aid formula subsidizes employer contributions of the county boards of education and contributes to the overall unfunded OPEB liability.

4. Subsequent Events

RHBT had significant savings with the Humana contract renewal beginning fiscal years 2022 through 2025. In addition to the Humana contract savings, RHBT experienced favorable investment returns in fiscal year 2021, resulting in an excess in the premium stabilization reserve. RHBT is passing on these savings to PEIA active employers. There will be no PAYGO billed in fiscal year 2024. The 5-year financial plan, which was passed by the Board in December 2021, originally had PAYGO to be billed at $20M for fiscal year 2024.

For fiscal year ending June 30, 2025 financial reporting, many OPEB eligible Employers will see $0 OPEB contributions and a $0 OPEB liability (asset) on the GASB 75 Schedules of Employer OPEB Allocations and OPEB Amounts by Employer.

The OPEB liability (asset) is allocated to all OPEB eligible employers based on OPEB contributions. These contributions include PAYGO, Retiree Leave Conversion (Health & Life) and Non-Participating billings for a given fiscal year. For fiscal year 2024, there will be $0 billed in PAYGO leaving only the remaining contribution types to be allocated. Many OPEB eligible Employers are billed PAYGO only. These Employers will have $0 OPEB contributions resulting in a $0 OPEB liability (asset) on the schedules for fiscal year 2025 (based on FY 2024 contributions), resulting in the remaining Employers that do have other types of OPEB contributions absorbing the entire OPEB liability (asset). Based off the current year schedules, approximately 413 out of the 700+ Employers have only PAYGO billings as contributions.

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