# West Virginia Retiree Health Benefit Trust Fund

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

**As of and for the Year Ended June 30, 2020**

# Table of Contents

**Independent Auditors' Report** ..... 1

Schedule of Employer Other Post-Employment Benefits (OPEB) Allocations as of and for the Year Ended June 30, 2020 ..... 3

Schedule of OPEB Amounts By Employer as of and for the Year Ended June 30, 2020 ..... 23

Notes to the Schedules of Employer OPEB Allocations and OPEB Amounts By Employer ..... 34

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# Independent Auditors' Report

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

## *Report on the Schedules*

We have audited the accompanying schedule of employer other post-employment benefits (OPEB) allocations of the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia, as of and for the year ended June 30, 2020, and the related notes. We have also audited the totals for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the RHBT as of and for the year ended June 30, 2020, and the related notes.

## *Management's Responsibility for the Schedules*

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

## *Auditors' Responsibility*

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

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

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



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### *Opinions*

In our opinion, the schedules referred to above present fairly, in all material respects, the employer OPEB allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for RHBT, as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

### *Other Matter*

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

### *Restrictions on Use*

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

Ernst & Young LLP

July 30, 2021



A member firm of Ernst & Young Global Limited

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 892703502 | ABC Commission | $ 144,793 | 0.074910427% |
| 881000502 | Accountancy, Board of | 6,048 | 0.003129007% |
| 858000001 | Adjutant General | 707,234 | 0.365896149% |
| 881510002 | Administration, Dept. of | | |
| | Board of Risk and Insurance Management | 49,560 | 0.025640471% |
| | Consolidated Public Retirement Board | 87,696 | 0.045370597% |
| | Ethics Commission | 15,288 | 0.007909434% |
| | Finance Division | 21,336 | 0.011038440% |
| | General Services Division/Building Commission | 361,983 | 0.187276327% |
| | Public Employees Grievance Board | 31,416 | 0.016253451% |
| | Information Services And Communications | 306,432 | 0.158536338% |
| | Office of Technology | 8,064 | 0.004172009% |
| | Public Employees Insurance Agency | 81,463 | 0.042145878% |
| | Division of Personnel | 172,368 | 0.089176690% |
| | Prosecuting Attorneys Institute | 14,112 | 0.007301016% |
| | Public Defender Services | 54,768 | 0.028334894% |
| | Purchasing Division | 59,136 | 0.030594732% |
| | Real Estate Division | 52,080 | 0.026944224% |
| | Retiree Health Benefit Trust Fund | 43,865 | 0.022694094% |
| | Secretary of Administration | 4,032 | 0.002086004% |
| | Surplus Property | 26,880 | 0.013906696% |
| | Travel Management | 11,928 | 0.006171097% |
| | Travel Management - Aviation | - | 0.000000000% |
| | Fleet Management | 11,424 | 0.005910346% |
| 867001902 | Aeronautics Commission | 5,040 | 0.002607506% |
| 808019911 | Aging & Family Services Of Mineral County | 14,112 | 0.007301016% |
| 851000001 | Agriculture | 607,223 | 0.314154237% |
| 803018810 | Anmoore, Town of | 36,624 | 0.018947874% |
| 837700501 | Anthony Correctional Center | 136,274 | 0.070503019% |
| 885550902 | Architects, Board of | 2,016 | 0.001043002% |
| 808869911 | Armstrong Public Service District | 5,712 | 0.002955173% |
| 807009911 | Association Of Co Officials | 4,032 | 0.002086004% |
| 803068810 | Athens, City Of | 18,648 | 0.009647771% |
| 824000001 | Attorney General | 312,363 | 0.161604814% |
| 815000001 | Auditors Office | 323,234 | 0.167229058% |
| 800010005 | Barbour Co Board Of Education | 73,854 | 0.038209269% |
| 802007709 | Barbour Co Commission | 53,088 | 0.027465725% |
| 807269911 | Barbour Co Health Department | 9,744 | 0.005041177% |
| 802932911 | Beckley Housing Authority | 25,200 | 0.013037528% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

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

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 807309911 | Brooke County Health Department | 8,064 | 0.004172009% |
| 808719911 | Brooke County Public Library | 4,200 | 0.002172921% |
| 802549911 | Buckhannon Housing Authority | 9,576 | 0.004954261% |
| 805009911 | Buffalo Creek Memorial Library | - | 0.000000000% |
| 808979911 | Buffalo Creek Public Service District | 34,340 | 0.017766218% |
| 878621302 | Bureau of Senior Services | 59,242 | 0.030649572% |
| 802519911 | Burnsville Public Utility | 4,032 | 0.002086004% |
| 800110005 | Cabell Co Board Of Education | 533,393 | 0.275957384% |
| 807319911 | Cabell Co Health Department | 66,192 | 0.034245240% |
| 896936625 | Cabell Co. Comm. - Non-Par | 602,187 | 0.311548800% |
| 807939911 | Cabell County Public Library | 142,998 | 0.073981762% |
| 800130005 | Calhoun Co Board of Education | 28,430 | 0.014708608% |
| 802067709 | Calhoun County Commission | 32,928 | 0.017035703% |
| 802589911 | Camp Dawson Event Center | 52,920 | 0.027378808% |
| 804389911 | Canaan Valley Public Service District | 4,032 | 0.002086004% |
| 806849911 | Capon Bridge Public Library | 2,016 | 0.001043002% |
| 805008810 | Capon Bridge, Inc. Town of | 4,536 | 0.002346755% |
| 805639911 | Central Communication, Inc. | 24,864 | 0.012863694% |
| 805479911 | Central Hampshire PSD | 20,832 | 0.010777690% |
| 802679911 | Central WV Regional Airport Authority | 110,712 | 0.057278206% |
| 808519911 | Central WV Transit Authority | 67,536 | 0.034940575% |
| 803749911 | Century Volga Public Service District | 10,080 | 0.005215011% |
| 805779911 | Chapmanville Public Library | - | 0.000000000% |
| 804589911 | Charles Town Utility Board | 55,944 | 0.028943312% |
| 803418810 | Charles Town, City of | 53,928 | 0.027900310% |
| 804419911 | Charleston Convention & Visitors Bureau | 16,800 | 0.008691685% |
| 805609911 | Charleston Housing | 137,123 | 0.070942259% |
| 807869911 | Charleston Urban Renewal Authority | 4,032 | 0.002086004% |
| 809859911 | Chestnut Ridge Public Service District | 7,560 | 0.003911258% |
| 803098810 | City of Barboursville | 144,240 | 0.074624326% |
| 896366625 | City of Beckley | 114,442 | 0.059207967% |
| 803168810 | City of Belmont | 10,080 | 0.005215011% |
| 897146625 | City of Benwood | 4,080 | 0.002110838% |
| 804038810 | City of Bridgeport | 203,419 | 0.105241305% |
| 896356625 | City of Buckhannon | 122,976 | 0.063623136% |
| 896276625 | City of Charleston | 12,180 | 0.006301472% |
| 896386625 | City of Follansbee | 65,796 | 0.034040364% |
| 803708810 | City of Franklin | 16,128 | 0.008344018% |
| 803728810 | City Of Gary | 11,235 | 0.005812564% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 803778810 | City of Glenville | 8,064 | 0.004172009% |
| 804848810 | City of Grafton | 73,248 | 0.037895748% |
| 896226625 | City of Huntington | 7,937 | 0.004106304% |
| 896446625 | City of Kenova | 60,648 | 0.031376984% |
| 803108810 | City of Keyser | 67,656 | 0.035002658% |
| 804148810 | City of Madison | 31,248 | 0.016166535% |
| 897206625 | City of Mannington | 3,672 | 0.001899754% |
| 804048810 | City of Milton | 67,164 | 0.034748116% |
| 804318810 | City of Montgomery | 26,880 | 0.013906696% |
| 804338810 | City of Moorefield | 56,784 | 0.029377896% |
| 896436625 | City of New Martinsville | 130,656 | 0.067596478% |
| 804498810 | City of Paden City | 24,192 | 0.012516027% |
| 804518810 | City of Parsons | 22,176 | 0.011473024% |
| 802820810 | City of Pennsboro | 14,280 | 0.007387932% |
| 803148810 | City of Petersburg | 34,608 | 0.017904872% |
| 804478810 | City of Philippi | 52,752 | 0.027291892% |
| 803188810 | City of Ravenswood | 57,606 | 0.029803168% |
| 803428810 | City of Richwood | 26,208 | 0.013559029% |
| 804758810 | City of Ripley | 94,032 | 0.048648604% |
| 804788810 | City of Ronceverte | 39,984 | 0.020686211% |
| 804018810 | City of Salem | 38,640 | 0.019990876% |
| 804868810 | City of Shinnston | 32,760 | 0.016948786% |
| 804828810 | City of Smithers | 11,088 | 0.005736512% |
| 896846625 | City of South Charleston/Sanitary Board | 1,596 | 0.000825710% |
| 896836625 | City of Summersville | 5,052 | 0.002613714% |
| 804998810 | City of Thomas | 8,064 | 0.004172009% |
| 897096625 | City of Weirton | 131,468 | 0.068016576% |
| 897106625 | City of Weirton/Water Board | 82,104 | 0.042477507% |
| 896216625 | City of Wellsburg | 3,456 | 0.001788004% |
| 803128810 | City of White Sulphur Springs | 45,864 | 0.023728301% |
| 805248810 | City of Williamstown | 37,464 | 0.019382458% |
| 897196625 | City/Co Building Management Corporation | - | 0.000000000% |
| 809669911 | Clarksburg Harrison Reg Housing Authority | 43,176 | 0.022337631% |
| 805979911 | Clarksburg Water Board | 69,888 | 0.036157411% |
| 804028810 | Clarksburg, City of | 340,857 | 0.176346533% |
| 808239911 | Clarksburg-Harrison Public Library | 17,472 | 0.009039353% |
| 800150005 | Clay Co Board of Education | 106,850 | 0.055280153% |
| 807339911 | Clay Co Health Department | 23,352 | 0.012081442% |
| 806089911 | Clay Co. Emergency Ambulance Authority | - | 0.000000000% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 802077709 | Clay County Commission | 31,416 | 0.016253451% |
| 897236625 | Claywood Park PSD | 16,791 | 0.008687029% |
| 809099911 | Coalfield Comm. Action Partnership, Inc. | 169,680 | 0.087786021% |
| 803270001 | Commerce, Office Of Secretary, Dept. of | 33,096 | 0.017122620% |
| 808279911 | Committee on Aging For Randolph County Inc. | 17,640 | 0.009126269% |
| 809479911 | Community Action of South | 199,920 | 0.103431054% |
| 832502103 | Concord College | 505,717 | 0.261638868% |
| 802499911 | Concord University Research & Dev. Corporation | 40,488 | 0.020946961% |
| 807739911 | Cool Ridge Flat Top PSD | 6,384 | 0.003302840% |
| 837701801 | Corrections/Salem Corrections, Dept. of | 239,718 | 0.124021036% |
| 837702101 | Corrections/St. Marys Corrections, Dept. of | 375,499 | 0.194268995% |
| 805559911 | Corridor G Regional Development Authority | - | 0.000000000% |
| 806899911 | Cottageville Public Service District | 10,080 | 0.005215011% |
| 807119911 | Council of The Southern Mts | 12,096 | 0.006258013% |
| 805439911 | County Commissioners' Association of WV | 4,032 | 0.002086004% |
| 811200001 | Courthouse Facilities Imp | 2,016 | 0.001043002% |
| 805689911 | Cowen Public Library | 2,016 | 0.001043002% |
| 809139911 | Cowen Public Service District | 16,464 | 0.008517852% |
| 806939911 | Crab Orchard-Mac Arthur PSD | 17,808 | 0.009213186% |
| 808389911 | Craft Memorial Library | 8,064 | 0.004172009% |
| 806429911 | Craigsville Public Library | 2,016 | 0.001043002% |
| 809699911 | Craigsville Public Service District | 24,192 | 0.012516027% |
| 802810911 | Crum Public Service District | 2,016 | 0.001043002% |
| 835100001 | Culture And History | 208,053 | 0.107638761% |
| 806619911 | Danese Public Service District | 6,048 | 0.003129007% |
| 881021502 | Dental Examiners, Board of | 4,032 | 0.002086004% |
| 836500001 | Department of Corrections | 822,417 | 0.425487481% |
| 828600001 | Department of Education | 976,529 | 0.505219207% |
| 867001602 | Department of Highways | 9,829,274 | 5.085294973% |
| 845000001 | Department of Labor | 149,426 | 0.077307366% |
| 837704001 | Dept. of Corrections/Denmar Facility | 118,964 | 0.061547479% |
| 812102101 | Development Office | 206,428 | 0.106798047% |
| 883952702 | Division of Financial Institution | 53,016 | 0.027428475% |
| 853543001 | Division of Protective Services | 74,832 | 0.038715249% |
| 885460602 | Division of Tourism | 69,266 | 0.035835611% |
| 800170005 | Doddridge Co Board Of Education | 127,879 | 0.066159763% |
| 802087709 | Doddridge Co Commission | 139,440 | 0.072140987% |
| 807349911 | Doddridge County Health Department | 9,912 | 0.005128094% |
| 867001503 | DOT Office of Administrative Hearings | 38,658 | 0.020000189% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 809319911 | Dunbar Housing Authority | 6,526 | 0.003376306% |
| 803048810 | Dunbar, City of | 140,004 | 0.072432780% |
| 897246625 | East Ridge Health Services | 17,640 | 0.009126269% |
| 800841005 | Eastern Panhandle Instructional Cooperative | 232,484 | 0.120278437% |
| 804359911 | Eastern Panhandle Regional PDC Region 9 | 4,032 | 0.002086004% |
| 830700103 | Eastern WV Community & Technical College | 56,970 | 0.029474125% |
| 812112201 | Economic Development Authority | 24,692 | 0.012774708% |
| 829100001 | Educational Broadcasting | 127,460 | 0.065942988% |
| 805089911 | Elk Valley Public Service District | 12,768 | 0.006605681% |
| 803598810 | Elkins, City of | 152,922 | 0.079116065% |
| 805839911 | Elkins-Randolph Co. Airport Authority | 4,032 | 0.002086004% |
| 806599911 | Emergency Services Authority/Raleigh | 62,209 | 0.032184586% |
| 805469911 | Enlarged Hepzibah PSD | 8,064 | 0.004172009% |
| 847750001 | Environmental Protection, Department of | 1,598,065 | 0.826778449% |
| 856403501 | Environmental Quality Board | 4,032 | 0.002086004% |
| 883702502 | Examiners In Counseling, Board of | 4,549 | 0.002353481% |
| 881105502 | Examiners/Registered Nurses, Board of | 26,844 | 0.013888071% |
| 804699911 | Fairmont - Morgantown Housing Authority | 25,368 | 0.013124445% |
| 832101103 | Fairmont State University | 799,783 | 0.413777505% |
| 803618816 | Fairmont, City of | 287,448 | 0.148714734% |
| 808509911 | Fairmont-Marion Co Transit Authority | 48,384 | 0.025032053% |
| 800190005 | Fayette Co Board Of Education | 343,758 | 0.177847400% |
| 807359911 | Fayette Co Health Department | 15,889 | 0.008220368% |
| 802097709 | Fayette County Commission | 260,250 | 0.134643517% |
| 808229911 | Fayette County Public Library | 19,824 | 0.010256189% |
| 809029911 | Fayette County Solid Waste Authority | - | 0.000000000% |
| 861700001 | Fire Commission | 80,428 | 0.041610408% |
| 802923911 | Five Rivers Public Library | 6,048 | 0.003129007% |
| 809579911 | Flatwoods-Canoe Run Public Service Dist | 46,194 | 0.023899030% |
| 830850001 | Forestry, Division of | 201,524 | 0.104260903% |
| 805029911 | Gauley River Public Service District | 6,048 | 0.003129007% |
| 852000901 | Geological Survey | 62,374 | 0.032269951% |
| 809199911 | Gilmer Co Ambulance Service | 11,592 | 0.005997263% |
| 800210005 | Gilmer Co Board Of Education | 57,981 | 0.029997179% |
| 807369911 | Gilmer Co Health Department | 4,839 | 0.002503516% |
| 802107709 | Gilmer County Commission | 46,482 | 0.024048031% |
| 805489911 | Gilmer County Senior Center | 7,896 | 0.004085092% |
| 832200003 | Glenville State College | 342,818 | 0.177361080% |
| 804349911 | Glenville Utility | 21,000 | 0.010864607% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 812000001 | Governors Office | 57,120 | 0.029551730% |
| 804969911 | Grandview Doolin PSD | 4,032 | 0.002086004% |
| 800230005 | Grant Co Board of Education | 43,007 | 0.022250197% |
| 802587709 | Grant Co Commission | 93,072 | 0.048151936% |
| 807049911 | Grant County Commission on Aging | 31,920 | 0.016514202% |
| 807379911 | Grant County Health Department | 13,608 | 0.007040265% |
| 804479911 | Grant County Housing Authority | 2,016 | 0.001043002% |
| 804509911 | Grant County Public Service District | 12,096 | 0.006258013% |
| 802619911 | Grant Memorial Hospital | 233,016 | 0.120553674% |
| 897156625 | Greater Huntington Parks | 14,496 | 0.007499683% |
| 802689911 | Greater Paw Paw Sanitary District | 6,720 | 0.003476674% |
| 896866625 | Green Acres Reg. Center | 35,850 | 0.018547435% |
| 800250005 | Greenbrier Co Board of Education | 310,252 | 0.160512662% |
| 805429911 | Greenbrier Co C.V.B. | 10,080 | 0.005215011% |
| 802127709 | Greenbrier Co Commission | 205,000 | 0.106059254% |
| 807629911 | Greenbrier Co Committee on Aging | 2,688 | 0.001390670% |
| 807389911 | Greenbrier Co Health Department | 17,136 | 0.008865519% |
| 808949911 | Greenbrier Co Solid Waste Authority | 22,176 | 0.011473024% |
| 807089911 | Greenbrier Co. Public Service Dist. #2 | 22,176 | 0.011473024% |
| 805389911 | Greenbrier Housing Authority | - | 0.000000000% |
| 809189911 | Greenbrier PSD | 10,425 | 0.005393501% |
| 808039911 | Greenbrier Valley Airport | 27,384 | 0.014167447% |
| 808319911 | Greenbrier Valley Soil Conservation Dist. | 1,848 | 0.000956085% |
| 804959911 | Hamlin Public Service District | 4,032 | 0.002086004% |
| 800270005 | Hampshire Co Board of Education | 106,792 | 0.055250146% |
| 807399911 | Hampshire Co Health Dept | 10,080 | 0.005215011% |
| 805849911 | Hampshire Co. Development Authority | 4,032 | 0.002086004% |
| 802137709 | Hampshire County Commission | 184,681 | 0.095546971% |
| 804649911 | Hampshire County Committee | 12,600 | 0.006518764% |
| 804829911 | Hampshire County Public Library | 3,192 | 0.001651420% |
| 809509911 | Hamrick Public Service District | 6,048 | 0.003129007% |
| 800290005 | Hancock Co Board of Education | 162,764 | 0.084207944% |
| 802924911 | Hancock Co PSD | 2,016 | 0.001043002% |
| 809589911 | Hancock Co Sheltered Workshop | 26,208 | 0.013559029% |
| 802147709 | Hancock County Commission | 161,472 | 0.083539512% |
| 807409911 | Hancock County Health Department | 6,048 | 0.003129007% |
| 800310005 | Hardy Co Board of Education | 63,943 | 0.033081692% |
| 804669911 | Hardy Co Committee on Agency, Inc | 12,600 | 0.006518764% |
| 807419911 | Hardy Co Health Department | 10,752 | 0.005562679% |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

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

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 807449911 | Jefferson County Health Department | 19,656 | 0.010169272% |
| 808099911 | Jefferson County PSD | - | 0.000000000% |
| 882550002 | Jobs Investment Trust Board | 6,048 | 0.003129007% |
| 842500001 | John Manchin Sr. Health Care | 89,308 | 0.046204585% |
| 810300001 | Joint Comm on Govt & Finance | 181,256 | 0.093775006% |
| 879571602 | Justice & Community Service | 46,704 | 0.024162885% |
| 800390206 | Kan Co Public Library/Kan Co Boe | 187,055 | 0.096775189% |
| 806649911 | Kan Valley Senior Services Inc | 61,992 | 0.032072318% |
| 805959911 | Kanawha Co Ambulance Authority | 340,058 | 0.175933160% |
| 800390005 | Kanawha Co Board of Education | 1,446,704 | 0.748469987% |
| 804369911 | Kanawha Co Parks & Recreation | 34,266 | 0.017727934% |
| 896056625 | Kanawha County Commission | 306,171 | 0.158401307% |
| 807909911 | Kanawha Falls Public Service District | 26,672 | 0.013799085% |
| 806719911 | Kanawha Public Service District | 18,648 | 0.009647771% |
| 808489911 | Kanawha Valley Transit Authority | 245,784 | 0.127159355% |
| 807459911 | Kanawha/Charleston Health Department | 39,624 | 0.020499960% |
| 807889911 | Keyser-Mineral County Library | 3,024 | 0.001564503% |
| 809599911 | Kingwood Parks & Recreation Board | 2,016 | 0.001043002% |
| 806289911 | Kingwood Sanitary Sewer Works | 14,112 | 0.007301016% |
| 809569911 | Kingwood Water Works | 19,152 | 0.009908521% |
| 803318810 | Kingwood, City of | 38,460 | 0.019897751% |
| 808409911 | Kyova Interstate Planning Commission | 14,112 | 0.007301016% |
| 842310001 | Lakin Correctional Facility | 245,784 | 0.127159355% |
| 842300001 | Lakin State Hospital | 214,851 | 0.111155789% |
| 804269911 | Lavalette Public Service District | 22,680 | 0.011733775% |
| 809389911 | Leadsville P.S.D. | 8,064 | 0.004172009% |
| 800410005 | Lewis Co Board of Education | 197,149 | 0.101997443% |
| 802597709 | Lewis County Commission | 151,872 | 0.078572834% |
| 807469911 | Lewis County Health Department | 6,048 | 0.003129007% |
| 896236625 | Lewisburg, City of | 64,796 | 0.033523002% |
| 835000001 | Library Commission | 71,553 | 0.037018819% |
| 800430005 | Lincoln Co Board of Education | 206,737 | 0.106957912% |
| 802017709 | Lincoln Co Commission | 49,728 | 0.025727388% |
| 807479911 | Lincoln Co Health Dept. | 3,360 | 0.001738337% |
| 806969911 | Lincoln Co Public Service District | 12,096 | 0.006258013% |
| 809069911 | Logan Co Ambulance Authority | - | 0.000000000% |
| 800450005 | Logan Co Board Of Education | 252,818 | 0.130798481% |
| 802227709 | Logan Co Commission | 235,798 | 0.121992976% |
| 807489911 | Logan Co Health Department | 6,384 | 0.003302840% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 809839911 | Logan Co PSD | 59,136 | 0.030594732% |
| 809779911 | Louis Bennett Memorial Library | 2,016 | 0.001043002% |
| 804309911 | Lubeck Public Service District | 36,288 | 0.018774040% |
| 808329911 | Lynn Murray Memorial Library | - | 0.000000000% |
| 809949911 | Malden Public Service District | 16,128 | 0.008344018% |
| 800490005 | Marion Co Board of Education | 491,011 | 0.254030539% |
| 802237709 | Marion Co Commission | 318,528 | 0.164794352% |
| 809089911 | Marion Co Parks & Recreation Comm | 19,824 | 0.010256189% |
| 809499911 | Marion Co Public Library | 23,392 | 0.012102137% |
| 807499911 | Marion County Health Department | 10,248 | 0.005301928% |
| 802922911 | Marlinton Vol. Fire Department | 2,184 | 0.001129919% |
| 803218810 | Marmet, City of | 19,992 | 0.010343105% |
| 800510005 | Marshall Co Board of Education | 496,321 | 0.256777732% |
| 807989911 | Marshall Co Public Service | 6,048 | 0.003129007% |
| 896906625 | Marshall County Commission | 20,076 | 0.010386564% |
| 896916625 | Marshall County Health Dept. | 3,456 | 0.001788004% |
| 804899911 | Marshall Univ Research Corp | 388,920 | 0.201212513% |
| 828401503 | Marshall University | 3,553,883 | 1.838644783% |
| 883940101 | Martinsburg Correctional Center | 103,824 | 0.053714615% |
| 897456625 | Martinsburg Public Library | 7,866 | 0.004069571% |
| 897076625 | Mary H Weir Public Library | - | 0.000000000% |
| 800530005 | Mason Co Board of Education | 249,154 | 0.128902865% |
| 802027709 | Mason County Commission | 126,168 | 0.065274556% |
| 804499911 | Mason County Emergency Ambulance Service Authority | 37,800 | 0.019556292% |
| 807519911 | Mason County Health Department | 10,638 | 0.005503699% |
| 806449911 | Mason County Public Library | - | 0.000000000% |
| 805019911 | Mason County Public Service District | 28,728 | 0.014862782% |
| 800470005 | McDowell Co Board of Education | 222,762 | 0.115248642% |
| 802257709 | McDowell County Commission | 114,165 | 0.059064657% |
| 805649911 | McDowell County Emergency Comm Ctr. | - | 0.000000000% |
| 807529911 | McDowell County Health Department | 4,032 | 0.002086004% |
| 804988810 | McMechen, City of | 26,040 | 0.013472112% |
| 880790602 | Medical Imaging Board | 2,016 | 0.001043002% |
| 809999911 | Mercer Co Airport Authority | 5,712 | 0.002955173% |
| 800550005 | Mercer Co Board Of Education | 422,758 | 0.218719016% |
| 802277709 | Mercer Co Comm/Verlin T. Moye | 266,522 | 0.137888412% |
| 807539911 | Mercer Co Health Dept. | 18,816 | 0.009734687% |
| 805989911 | Mercer Co. Solid Waste Authority | 14,784 | 0.007648683% |
| 804249911 | Mercer County Communications Center | 31,920 | 0.016514202% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 809719911 | Midland Public Service District | 15,960 | 0.008257101% |
| 804909911 | Midland Trail Scenic Highway Association | - | 0.000000000% |
| 805409911 | Mid-Ohio Valley Health Department | 77,438 | 0.040063495% |
| 805799911 | Mid-Ohio Valley Regional Airport | 20,496 | 0.010603856% |
| 809339911 | Mid-Ohio Valley Transit Authority | 66,024 | 0.034158323% |
| 842200001 | Mildred Mitchell-Bateman Hospital | 537,124 | 0.277887663% |
| 853542501 | Military Affairs & Public Safety | 14,952 | 0.007735600% |
| 800570005 | Mineral Co Board of Education | 188,278 | 0.097407923% |
| 807549911 | Mineral Co Health Dept | 15,726 | 0.008136038% |
| 802287709 | Mineral County Commission | 151,704 | 0.078485918% |
| 808069911 | Mineral Wells Public Service District | 8,457 | 0.004375332% |
| 800590005 | Mingo Co Board of Education | 215,055 | 0.111261331% |
| 807559911 | Mingo Co Health Dept. | 10,026 | 0.005187074% |
| 802557709 | Mingo County Commission | 119,923 | 0.062043629% |
| 804989911 | Mingo County Redevelopment | 6,048 | 0.003129007% |
| 800610005 | Monongalia Co Board of Education | 480,450 | 0.248566676% |
| 806369911 | Monongalia Co Health Dept. | 100,412 | 0.051949375% |
| 897016625 | Monongalia County Commission | 194,911 | 0.100839587% |
| 896536625 | Monongalia General Hospital | 6,384 | 0.003302840% |
| 800630005 | Monroe Co Board Of Education | 121,662 | 0.062943322% |
| 808749911 | Monroe County Health Center | 84,000 | 0.043458426% |
| 805709911 | Monroe County Public Library | 2,016 | 0.001043002% |
| 800650005 | Morgan Co Board Of Education | 116,706 | 0.060379275% |
| 807699911 | Morgan Co Health Dept. | - | 0.000000000% |
| 802617709 | Morgan County Commission | 98,280 | 0.050846359% |
| 804299911 | Morgantown Monongalia MPO | 4,536 | 0.002346755% |
| 867101702 | Motor Vehicles | 1,041,489 | 0.538827056% |
| 807039911 | Moundsville-Marshall County Public Library | 12,096 | 0.006258013% |
| 802700910 | Mount Hope, City of | 24,024 | 0.012429110% |
| 800842005 | Mountain State Educational Services Cooperative | 144,984 | 0.075009243% |
| 808639911 | Mountain Transit Authority | 18,648 | 0.009647771% |
| 828401403 | Mountwest Community & Technical College | 232,621 | 0.120349316% |
| 808889911 | MOVRC | 33,096 | 0.017122620% |
| 806679911 | Mt Hope Housing Authority | 10,080 | 0.005215011% |
| 837701701 | Mt Olive Correctional Facility | 490,065 | 0.253541114% |
| 806639911 | Mt Top Public Service District | 7,692 | 0.003979550% |
| 804908810 | Mullens, City of | 10,584 | 0.005475762% |
| 883400002 | Municipal Bond Commission | 7,392 | 0.003824341% |
| 877650002 | National Coal Heritage Area Authority | 2,688 | 0.001390670% |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 883000002 | Natural Resources | 1,598,308 | 0.826904168% |
| 808839911 | Nettie Levisay PSD | 12,768 | 0.006605681% |
| 832906403 | New River Comm. & Tech. | 220,369 | 0.114010594% |
| 807219911 | New River Gorge Regional Development Authority | 15,792 | 0.008170184% |
| 802639911 | New River Transit Authority | 2,016 | 0.001043002% |
| 800670005 | Nicholas Co Board of Education | 140,025 | 0.072443644% |
| 802337709 | Nicholas County Commission | 135,186 | 0.069940128% |
| 807599911 | Nicholas County Health Department | 12,282 | 0.006354243% |
| 802539911 | Nitro Convention & Visitors Bureau | - | 0.000000000% |
| 804428810 | Nitro, City of | 154,217 | 0.079786049% |
| 806919911 | NO. Jackson Co. Public Service | 8,064 | 0.004172009% |
| 807929911 | North Beckley Public Service District | 23,184 | 0.011994526% |
| 808479911 | North Central Community Action Association | 170,856 | 0.088394439% |
| 837701601 | Northern Correctional Facility | 213,284 | 0.110345083% |
| 802529911 | Northern Panhandle Community Criminal Justice Board | 18,480 | 0.009560854% |
| 802925911 | Northern Wayne Co PSD | 12,432 | 0.006431847% |
| 806309911 | Norton-Harding-Jimtown PSD | 6,384 | 0.003302840% |
| 804458810 | Oak Hill, City of | 90,812 | 0.046982698% |
| 806419911 | Oakvale Road Public Service District | 4,032 | 0.002086004% |
| 885310901 | Occupational Therapy, Board of | 2,016 | 0.001043002% |
| 847200001 | Off of Miners Health, Safety & Training | 217,701 | 0.112630272% |
| 800690005 | Ohio Co Board of Education | 460,576 | 0.238284620% |
| 896976625 | Ohio Co Commission | 132,856 | 0.068734675% |
| 837707501 | Ohio Co Correctional Center | 43,344 | 0.022424548% |
| 896606625 | Ohio County Public Library | 11,856 | 0.006133846% |
| 896746625 | Ohio Public Service District | 8,820 | 0.004563135% |
| 896896625 | Ohio Valley Reg Transit Authority | 24,696 | 0.012776777% |
| 880973502 | Oil And Gas Conservation | 5,208 | 0.002694422% |
| 858000501 | Optometry, Board of | 2,016 | 0.001043002% |
| 881095002 | Osteopathy, Board of | 6,720 | 0.003476674% |
| 806989911 | Page-Kincaid Public Service | 2,520 | 0.001303753% |
| 808159911 | Parkersburg & Wood Co Library | 40,846 | 0.021132177% |
| 804459911 | Parkersburg Housing Authority | 30,576 | 0.015818867% |
| 805419911 | Parkersburg Utility Board | 149,184 | 0.077182165% |
| 804578810 | Parkersburg, City of | 431,256 | 0.223115560% |
| 800710005 | Pendleton Co Board of Education | 72,990 | 0.037762268% |
| 807619911 | Pendleton Co Health Department | 8,064 | 0.004172009% |
| 802357725 | Pendleton County Commission | 30,494 | 0.015776443% |
| 807979911 | Pendleton Senior & Family | 6,048 | 0.003129007% |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 881053002 | Pharmacy, Board of | 20,250 | 0.010476585% |
| 884900602 | Physical Therapy, Board of | 2,016 | 0.001043002% |
| 804749911 | Piedmont Housing Authority | 8,064 | 0.004172009% |
| 832102103 | Pierpont Community & Technical College | 177,168 | 0.091660029% |
| 804659911 | Pleasant Valley Public Service District | 2,016 | 0.001043002% |
| 800730005 | Pleasants Co Board of Education | 86,670 | 0.044839783% |
| 802367709 | Pleasants County Commission | 70,392 | 0.036418161% |
| 806029911 | Pleasants County Public Library | 2,016 | 0.001043002% |
| 800750005 | Pocahontas Co Board of Education | 50,071 | 0.025904843% |
| 807639911 | Pocahontas Co Health Department | 4,032 | 0.002086004% |
| 808599911 | Pocahontas Co Seniors Citizens Inc. | - | 0.000000000% |
| 802377709 | Pocahontas County Commission | 134,064 | 0.069359648% |
| 808539911 | Pocahontas County PSD | 24,192 | 0.012516027% |
| 807159911 | Pocahontas Memorial Hospital | 208,583 | 0.107912963% |
| 808259911 | Point Pleasant Housing Authority | 11,592 | 0.005997263% |
| 808939911 | Potomac Highlands Support | 16,800 | 0.008691685% |
| 808249911 | Potomac Valley Transit Authority | 35,952 | 0.018600206% |
| 896646625 | Prestera Center For Mental Health Services | 38,688 | 0.020015709% |
| 800770005 | Preston Co Board of Education | 168,056 | 0.086945824% |
| 802567709 | Preston Co Commission | 163,296 | 0.084483180% |
| 807649911 | Preston County Health Dept. | 4,872 | 0.002520589% |
| 808049911 | Preston County Senior Citizens Inc. | 9,912 | 0.005128094% |
| 897326625 | Preston Memorial Hospital | 133 | 0.000068809% |
| 806979911 | Pride Community Services, Inc. | 83,328 | 0.043110759% |
| 806579911 | Princeton Sanitary Board | 40,440 | 0.020922128% |
| 804648810 | Princeton, City of | 129,510 | 0.067003581% |
| 881032002 | Professional Surveyors, WV Board of | 2,016 | 0.001043002% |
| 837701301 | Pruntytown Correctional Center | 212,113 | 0.109739252% |
| 804628810 | Pt Pleasant, City of | 84,731 | 0.043836618% |
| 805379911 | Public Defender 10th Judicial Circuit | 21,504 | 0.011125357% |
| 805809911 | Public Defender 11th Judicial Circuit | 15,120 | 0.007822517% |
| 805079911 | Public Defender 12th Judicial Circuit | 9,408 | 0.004867344% |
| 806009911 | Public Defender Corp 18th Judicial | 8,064 | 0.004172009% |
| 805879911 | Public Defender Corp 1st Judicial Cir. | 23,520 | 0.012168359% |
| 806039911 | Public Defender Corp 25th Judicial | 16,464 | 0.008517852% |
| 805889911 | Public Defender Corp 2nd Judicial Cir | 13,944 | 0.007214099% |
| 802680911 | Public Defender Corp 4th Circuit | 28,560 | 0.014775865% |
| 804929911 | Public Defender Corp 6th & 24th Judicial | 30,240 | 0.015645033% |
| 804610911 | Public Defender Corp 8th Judicial District | 7,056 | 0.003650508% |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 809149911 | Public Defender Corp Fifth Judicial | 19,152 | 0.009908521% |
| 806819911 | Public Defender Corp. 23R | 51,050 | 0.026411341% |
| 804609911 | Public Defender Corp. 9th | 19,320 | 0.009995438% |
| 807569911 | Public Defender Corp/15th Judicial | 21,504 | 0.011125357% |
| 806909911 | Public Defender Corp/30th Jud Circuit | 14,218 | 0.007355856% |
| 808439911 | Public Defender/28th Jud. Ct. | 6,048 | 0.003129007% |
| 808269911 | Public Defender/7th Judicial Circuit | 10,080 | 0.005215011% |
| 808379911 | Public Defender-13th Circuit | 68,712 | 0.035548993% |
| 867001802 | Public Port Authority | - | 0.000000000% |
| 857000001 | Public Safety | 1,744,705 | 0.902644444% |
| 882800002 | Public Service Commission | 450,076 | 0.232852317% |
| 879831702 | Public Transit | 16,968 | 0.008778602% |
| 800790005 | Putnam Co Board of Education | 318,879 | 0.164975946% |
| 809369911 | Putnam Co Development Authority | 5,544 | 0.002868256% |
| 808799911 | Putnam Co Solid Waste Authority | 2,016 | 0.001043002% |
| 806949911 | Putnam Co. Aging Program | 75,264 | 0.038938750% |
| 808469911 | Putnam Co. Fire Service | 4,032 | 0.002086004% |
| 807659911 | Putnam Co Health Dept | 5,712 | 0.002955173% |
| 802397709 | Putnam County Commission | 348,322 | 0.180208642% |
| 808699911 | Putnam County Parks & Recreation Comm | 7,154 | 0.003701209% |
| 806839911 | Putnam Public Service District | 65,856 | 0.034071406% |
| 880830002 | Racing Commission | 49,021 | 0.025361613% |
| 856901401 | Railroad Maintenance Authority | 25,256 | 0.013066500% |
| 804678810 | Rainelle, Town of | 13,944 | 0.007214099% |
| 800810005 | Raleigh Co Board of Education | 291,551 | 0.150837471% |
| 809459911 | Raleigh Co PSD | 34,644 | 0.017923497% |
| 804719911 | Raleigh Co Recreation Authority | 7,728 | 0.003998175% |
| 807109911 | Raleigh Co Solid Waste Authority | 85,044 | 0.043998552% |
| 802327709 | Raleigh County Commission | 366,408 | 0.189565655% |
| 807669911 | Raleigh County Health Department | 27,720 | 0.014341281% |
| 804429911 | Raleigh County Housing Authority | 16,800 | 0.008691685% |
| 808929911 | Raleigh County Memorial Airport | 13,776 | 0.007127182% |
| 807999911 | Raleigh County Public Library | 43,192 | 0.022345909% |
| 800830005 | Randolph Co Board Of Education | 142,778 | 0.073867942% |
| 809279911 | Randolph Co Emergency Ambulance Squad | 54,292 | 0.028088629% |
| 807679911 | Randolph Co Health Department | 41,922 | 0.021688859% |
| 802417709 | Randolph County Commission | 162,624 | 0.084135513% |
| 806829911 | Randolph County Housing Authority | 28,728 | 0.014862782% |
| 804938810 | Ranson, City of | 69,552 | 0.035983577% |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

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

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 806539911 | Sissonville Public Service District | 12,096 | 0.006258013% |
| 804878810 | Sistersville, City of | 166,992 | 0.086395351% |
| 805919911 | So Highlands Comm. Mental | 345,576 | 0.178787965% |
| 809619911 | So Jackson Co Public Service District | 12,096 | 0.006258013% |
| 804449911 | South Charleston Housing Authority | 10,080 | 0.005215011% |
| 808009911 | South Charleston Library Board | 12,768 | 0.006605681% |
| 800840005 | Southern Education Services | 78,960 | 0.040850921% |
| 809179911 | Southern Soil Conservation District | 8,064 | 0.004172009% |
| 806499911 | Southwestern Water District | 8,904 | 0.004606593% |
| 804928810 | Spencer, City of | 35,280 | 0.018252539% |
| 805909911 | St Albans Municipal Water Board | 63,672 | 0.032941487% |
| 802810810 | St. Marys, City of | 26,544 | 0.013732863% |
| 897226625 | St. Marys, City of NP | - | 0.000000000% |
| 802699910 | Star City, Town of | 32,760 | 0.016948786% |
| 808879911 | State Bar Association | 35,960 | 0.018604345% |
| 802921911 | Stevens Correctional Center | 193,368 | 0.100041297% |
| 804958810 | Stonewood City of | 19,320 | 0.009995438% |
| 809009911 | Sugar Creek PSD | 3,360 | 0.001738337% |
| 800890005 | Summers Co Board of Education | 80,905 | 0.041857190% |
| 807709911 | Summers Co Health Department | 6,048 | 0.003129007% |
| 802447709 | Summers County Commission | 59,304 | 0.030681649% |
| 805679911 | Summers County Public Library | 8,064 | 0.004172009% |
| 807229911 | Sun Valley Public Service District | 13,944 | 0.007214099% |
| 811100001 | Supreme Court / Judicial | 2,545,162 | 1.316770651% |
| 818000001 | Tax Dept | 772,179 | 0.399496238% |
| 818010001 | Tax Dept - Budget Office | 12,936 | 0.006692598% |
| 800910005 | Taylor Co Board of Education | 137,106 | 0.070933464% |
| 802457709 | Taylor Co Commission | 82,152 | 0.042502341% |
| 807719911 | Taylor Co Health Dept. | 25,002 | 0.012935090% |
| 804289911 | Taylor Co PSD | 12,096 | 0.006258013% |
| 805129911 | Taylor County Public Library | 4,032 | 0.002086004% |
| 802669911 | The Housing Authority of The County of Jackson | 14,112 | 0.007301016% |
| 802920911 | Tomlinson PSD | 4,200 | 0.002172921% |
| 803058810 | Town of Ansted | 9,240 | 0.004780427% |
| 803158810 | Town of Belle | 15,624 | 0.008083267% |
| 805438810 | Town of Beverly | 11,928 | 0.006171097% |
| 802821810 | Town of Chapmanville | 16,632 | 0.008604768% |
| 803458810 | Town of Clay | 6,720 | 0.003476674% |
| 897166625 | Town of Davis | 10,584 | 0.005475762% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

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

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 802579911 | Upshur County Development Authority | 2,016 | 0.001043002% |
| 807749911 | Upshur-Buckhannon Health Department | 8,064 | 0.004172009% |
| 896716625 | Valley Comprehensive Mental Health Ctr | 12,012 | 0.006214555% |
| 840400001 | Veterans Affairs | 370,143 | 0.191498003% |
| 809129911 | Vienna Public Library | 11,256 | 0.005823429% |
| 809939911 | Warm Springs PSD | 6,384 | 0.003302840% |
| 883430602 | Water Development Authority | 20,328 | 0.010516939% |
| 800990005 | Wayne Co Board of Education | 374,509 | 0.193756806% |
| 806869911 | Wayne Co Health Dept. | 12,676 | 0.006558083% |
| 896136625 | Wayne County Commission | 6,384 | 0.003302840% |
| 801010005 | Webster Co Board of Education | 96,798 | 0.050079628% |
| 802507709 | Webster County Commission | 55,104 | 0.028508728% |
| 807769911 | Webster County Health Dept. | 5,712 | 0.002955173% |
| 808349911 | Webster Springs Public Service District | 4,032 | 0.002086004% |
| 897066625 | Weirton Board of Park Commissioners | - | 0.000000000% |
| 897086625 | Weirton Sanitary Board | 53,052 | 0.027447100% |
| 841901801 | Welch Emergency Hospital | 314,126 | 0.162516923% |
| 803288810 | Welch, City of | 55,262 | 0.028590471% |
| 831000503 | West Liberty State College | 570,353 | 0.295079092% |
| 880130602 | West Virginia Lottery Commission | 286,368 | 0.148155983% |
| 886107204 | West Virginia University | 13,607,526 | 7.040019799% |
| 804709911 | Westbrook Health Services | 370,104 | 0.191477825% |
| 804613911 | Western Conservation District | 504 | 0.000260751% |
| 807149911 | Weston Sanitary Board | 13,272 | 0.006866431% |
| 803238810 | Weston, City of | 48,179 | 0.024925994% |
| 801030005 | Wetzel Co Board of Education | 374,703 | 0.193857174% |
| 806049911 | Wetzel Co Emergency Ambulance Authority | 23,688 | 0.012255276% |
| 896736625 | Wetzel Co Hospital | 104,386 | 0.054005372% |
| 802517709 | Wetzel County Commission | 146,868 | 0.075983954% |
| 807779911 | Wetzel-Tyler Health Department | 4,920 | 0.002545422% |
| 896926625 | Wheeling Housing Authority | 18,924 | 0.009790563% |
| 807609911 | Wheeling-Ohio Co Health Department | 43,858 | 0.022690472% |
| 806689911 | White Oak Public Service District | 12,096 | 0.006258013% |
| 804889911 | Whitehall Public Service District | 6,048 | 0.003129007% |
| 809079911 | Wilderness Public Service District | 16,380 | 0.008474393% |
| 842000001 | William R Sharpe Jr Hospital | 658,762 | 0.340818568% |
| 804489911 | Williamson Housing Authority | 20,328 | 0.010516939% |
| 807019911 | Williamson Utility Board | 2,520 | 0.001303753% |
| 803118810 | Williamson, City of | 15,792 | 0.008170184% |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

| Employer Account Number | Employer Name | Employer Contributions | Employer Allocation Percentage |
|---|---|---|---|
| 801050005 | Wirt Co Board of Education | 42,050 | 0.021755081% |
| 802577709 | Wirt County Commission | 10,416 | 0.005388845% |
| 801070005 | Wood Co Board of Education | 525,117 | 0.271675695% |
| 808669925 | Wood Co Parks & Recreation | 1,596 | 0.000825710% |
| 806249911 | Wood Co Solid Waste Authority | 2,016 | 0.001043002% |
| 896146625 | Wood County Commission | 303,178 | 0.156852842% |
| 890000002 | Workers Compensation Comm. | 4,665 | 0.002413495% |
| 805139911 | Workforce Investment Board of Kanawha Co | 17,276 | 0.008937950% |
| 882500602 | Workforce WV/Payroll-05303 | 592,927 | 0.306758026% |
| 804639911 | WV Affordable Housing Trust | - | 0.000000000% |
| 883802402 | WV Bd of Social Worker Examiners | 4,032 | 0.002086004% |
| 855069301 | WV Bd. of Chiropractic Examiners | 2,016 | 0.001043002% |
| 882200002 | WV Board of Barbers And Cosmetologists | 13,776 | 0.007127182% |
| 881116002 | WV Board of Veterinary Medicine | 2,016 | 0.001043002% |
| 847752301 | WV Division of Energy | 7,728 | 0.003998175% |
| 837707001 | WV Division of Juvenile Services | 951,971 | 0.492513826% |
| 881074002 | WV Engineers Registration Board | 8,064 | 0.004172009% |
| 814000001 | WV Enterprise Planning Board | 54,096 | 0.027987226% |
| 881300002 | WV Massage Therapy Licensure Board | 2,016 | 0.001043002% |
| 816000002 | WV Mun. Pensions Oversight Board | 2,184 | 0.001129919% |
| 809649911 | WV Municipal League | 6,048 | 0.003129007% |
| 887200504 | WV Network For Educational Telecom | 114,444 | 0.059209001% |
| 830703503 | WV Northern Community College | 277,850 | 0.143749092% |
| 818020001 | WV Office Of Tax Appeals | 8,904 | 0.004606593% |
| 834957902 | WV Parkways Econ. Dev.& Tourism Authority | 774,597 | 0.400747220% |
| 837701401 | WV Parole Board | 23,127 | 0.011965036% |
| 833300001 | WV School for the Deaf and Blind | 303,851 | 0.157201027% |
| 884610002 | WV Solid Waste Management Board | 12,600 | 0.006518764% |
| 832603203 | WV Southern Community College | 336,192 | 0.173933038% |
| 881063502 | WV State Board of Examiners for LPNs | 12,222 | 0.006323201% |
| 832802203 | WV State University | 568,236 | 0.293983836% |
| 804259911 | WVSU Metro Area Agency on Aging | 29,400 | 0.015210449% |
| 802599911 | WVSC R & D Corporation | 114,372 | 0.059171751% |
| 801090005 | Wyoming Co Board of Education | 168,521 | 0.087186398% |
| 808429911 | Wyoming Co Council on Aging | 32,928 | 0.017035703% |
| 807809911 | Wyoming Co Health Department | 6,048 | 0.003129007% |
| 809559911 | Wyoming Co Public Library | 10,080 | 0.005215011% |
| 802547709 | Wyoming County Commission | 166,080 | 0.085923517% |
| 809749911 | Wyoming County Economic Dev Authority | 5,376 | 0.002781339% |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Employer Other Postemployment Benefits Allocations**
**As of and for the Year Ended June 30, 2020**

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

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 892703502 | ABC Commission | $ 330,873 | $ 36,314 | $ 2,713 | $ 39,027 | $ (214,532) | $ (746,850) | $ (11,199) | $ (178,338) | $ (21,900) | $ (1,172,819) | $ (241,265) | $ (120,362) | $ (14,299) | $ (375,927) |
| 881000502 | Accountancy, Board of | 13,821 | 1,517 | 7,471 | 8,988 | (8,961) | (31,196) | (468) | (1,140) | (855) | (42,620) | (10,078) | 4,368 | (559) | (6,269) |
| 858000001 | Adjutant General | 1,616,133 | 177,376 | 2,348,722 | 2,526,099 | (1,047,871) | (3,647,949) | (54,701) | (1,424,884) | (89,845) | (6,265,251) | (1,178,448) | 281,594 | (58,659) | (955,514) |
| 881510002 | Administration, Dept. of | | | | | | | | | | | | | | |
| | Board of Risk and Insurance Management | 113,252 | 12,430 | 62,870 | 75,300 | (73,430) | (255,633) | (3,833) | (12,104) | (6,312) | (351,312) | (82,581) | 8,381 | (4,122) | (78,322) |
| | Consolidated Public Retirement Board | 200,398 | 21,994 | 136,341 | 158,336 | (129,935) | (452,340) | (6,783) | (809,183) | (24,391) | (1,422,632) | (146,126) | (247,953) | (15,925) | (410,004) |
| | Ethics Commission | 34,935 | 3,834 | 27,495 | 31,329 | (22,651) | (78,856) | (1,182) | (7,396) | (1,712) | (111,798) | (25,474) | (964) | (1,117) | (27,555) |
| | Finance Division | 48,756 | 5,351 | 161,518 | 166,869 | (31,612) | (110,052) | (1,650) | (208,961) | (6,250) | (358,526) | (35,552) | 1,537 | (4,081) | (38,096) |
| | General Services Division/Building Commission | 827,184 | 90,786 | 1,507,939 | 1,598,726 | (536,331) | (1,867,127) | (27,998) | (89,834) | (28,332) | (2,549,622) | (603,164) | 399,981 | (18,498) | (221,681) |
| | Public Employees Grievance Board | 71,790 | 7,879 | 109,919 | 117,798 | (46,547) | (162,045) | (2,430) | (17,592) | (2,733) | (231,348) | (52,348) | 20,501 | (1,785) | (33,632) |
| | Information Services And Communications | 700,242 | 76,854 | - | 76,854 | (454,024) | (1,580,592) | (23,701) | (1,371,354) | (60,274) | (3,489,946) | (510,601) | (621,289) | (39,352) | (1,171,242) |
| | Office of Technology | 18,427 | 2,022 | 30,252 | 32,274 | (11,948) | (41,595) | (624) | (24,726) | (703) | (79,595) | (13,437) | 2,878 | (459) | (11,018) |
| | Public Employees Insurance Agency | 186,155 | 20,431 | 158,565 | 178,996 | (120,699) | (420,190) | (6,301) | (24,793) | (9,588) | (581,572) | (135,740) | 25,898 | (6,260) | (116,102) |
| | Division of Personnel | 393,886 | 43,230 | 520,988 | 564,218 | (255,389) | (889,083) | (13,332) | (43,831) | (17,035) | (1,218,670) | (287,213) | 125,283 | (11,123) | (173,053) |
| | Prosecuting Attorneys Institute | 32,248 | 3,539 | 55,611 | 59,151 | (20,909) | (72,790) | (1,091) | (4,911) | (1,141) | (100,843) | (23,515) | 12,627 | (745) | (11,632) |
| | Public Defender Services | 125,153 | 13,736 | 115,680 | 129,416 | (81,147) | (282,496) | (4,236) | (10,978) | (6,267) | (385,124) | (91,259) | 30,256 | (4,092) | (65,094) |
| | Purchasing Division | 135,134 | 14,831 | 37,919 | 52,750 | (87,619) | (305,027) | (4,574) | (136,016) | (9,251) | (542,486) | (98,537) | (68,595) | (6,040) | (173,172) |
| | Real Estate Division | 119,010 | 13,062 | 197,801 | 210,863 | (77,164) | (268,631) | (4,028) | (9,691) | (4,516) | (364,031) | (86,780) | 84,437 | (2,948) | (5,291) |
| | Retiree Health Benefit Trust Fund | 100,238 | 11,001 | 81,079 | 92,080 | (64,992) | (226,258) | (3,393) | (13,350) | (5,272) | (313,265) | (73,091) | 14,001 | (3,443) | (62,533) |
| | Secretary of Administration | 9,214 | 1,011 | 10,123 | 11,134 | (5,974) | (20,797) | (312) | (31,184) | (794) | (59,061) | (6,718) | (13,571) | (518) | (20,807) |
| | Surplus Property | 61,425 | 6,742 | 67,673 | 74,415 | (39,827) | (138,648) | (2,079) | (37,729) | (4,219) | (222,502) | (44,790) | 18,369 | (2,755) | (29,175) |
| | Travel Management | 27,257 | 2,992 | 73,872 | 76,863 | (17,673) | (61,525) | (923) | (98,086) | (2,598) | (180,805) | (19,875) | 4,337 | (1,696) | (17,234) |
| | Travel Management - Aviation | - | - | - | - | - | - | - | (82,990) | - | (82,990) | - | (58,136) | - | (58,136) |
| | Fleet Management | 26,106 | 2,865 | 60,254 | 63,119 | (16,926) | (58,926) | (884) | - | (1,521) | (78,257) | (19,036) | 30,570 | (993) | 10,542 |
| 867001902 | Aeronautics Commission | 11,517 | 1,264 | 10,265 | 11,529 | (7,468) | (25,997) | (390) | (6,664) | (760) | (41,278) | (8,398) | (598) | (497) | (9,493) |
| 808019911 | Aging & Family Services Of Mineral County | 32,248 | 3,539 | 5,392 | 8,931 | (20,909) | (72,790) | (1,091) | (5,380) | (1,996) | (102,167) | (23,515) | (1,763) | (1,303) | (26,581) |
| 851000001 | Agriculture | 1,387,593 | 152,293 | 90,211 | 242,504 | (899,690) | (3,132,088) | (46,966) | (325,877) | (86,560) | (4,491,180) | (1,011,802) | (237,844) | (56,515) | (1,306,161) |
| 803018810 | Anmoore, Town of | 83,691 | 9,185 | 165,268 | 174,454 | (54,264) | (188,908) | (2,833) | (981) | (3,256) | (250,242) | (61,026) | 59,629 | (2,126) | (3,522) |
| 837700501 | Anthony Correctional Center | 311,406 | 34,178 | 62,353 | 96,531 | (201,910) | (702,908) | (10,540) | (196,110) | (20,602) | (1,132,070) | (227,070) | (97,011) | (13,451) | (337,533) |
| 885550902 | Architects, Board of | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 808869911 | Armstrong Public Service District | 13,053 | 1,433 | 2,800 | 4,232 | (8,463) | (29,463) | (442) | (6,021) | (855) | (45,244) | (9,518) | (2,562) | (559) | (12,639) |
| 807009911 | Association Of Co Officials | 9,214 | 1,011 | 608 | 1,619 | (5,974) | (20,797) | (312) | (9,887) | (571) | (37,541) | (6,718) | (7,133) | (372) | (14,224) |
| 803068810 | Athens, City Of | 42,613 | 4,677 | 14,809 | 19,486 | (27,630) | (96,187) | (1,442) | (16,471) | (2,733) | (144,463) | (31,073) | (5,133) | (1,785) | (37,991) |
| 824000001 | Attorney General | 713,795 | 78,341 | 193,886 | 272,227 | (462,812) | (1,611,184) | (24,160) | (199,280) | (40,638) | (2,338,074) | (520,483) | (112,855) | (26,533) | (659,872) |
| 815000001 | Auditors Office | 738,637 | 81,068 | 86,452 | 167,520 | (478,919) | (1,667,258) | (25,001) | (174,303) | (45,210) | (2,390,690) | (538,598) | (169,604) | (29,518) | (737,720) |
| 800010005 | Barbour Co Board Of Education | 168,767 | 18,523 | 319,990 | 338,512 | (109,426) | (380,943) | (5,712) | (820,178) | (13,426) | (1,329,685) | (123,061) | (187,955) | (8,765) | (319,782) |
| 802007709 | Barbour County Commission | 121,314 | 13,315 | 44,035 | 57,349 | (78,658) | (273,831) | (4,106) | (15,261) | (7,035) | (378,890) | (88,459) | (3,068) | (4,593) | (96,120) |
| 807269911 | Barbour Co Health Department | 22,266 | 2,444 | 1,716 | 4,160 | (14,437) | (50,260) | (754) | (63,054) | (1,996) | (130,500) | (16,236) | (32,740) | (1,303) | (50,279) |
| 802932911 | Beckley Housing Authority | 57,586 | 6,320 | 208,444 | 214,765 | (37,338) | (129,983) | (1,949) | - | (428) | (169,698) | (41,990) | 70,337 | (279) | 28,068 |
| 807879911 | Beckley-Raleigh Co. Convention Ctr., Inc. | 23,857 | 2,618 | 16,060 | 18,679 | (15,468) | (53,850) | (807) | (6,430) | (1,205) | (77,761) | (17,396) | (3,400) | (787) | (21,583) |
| 809239911 | Benedum Airport Authority | 80,236 | 8,806 | 38,717 | 47,523 | (52,024) | (181,110) | (2,716) | (6,752) | (4,896) | (247,497) | (58,506) | 13,521 | (3,197) | (48,182) |
| 800030005 | Berkeley Co Board Of Education | 1,324,000 | 145,314 | 3,252,407 | 3,397,721 | (858,458) | (2,988,544) | (44,813) | (6,771,786) | (100,381) | (10,763,982) | (965,431) | (1,068,720) | (65,538) | (2,099,689) |
| 802928911 | Berkeley Co. Farmland Protection Board | 4,607 | 506 | 12,768 | 13,273 | (2,987) | (10,399) | (156) | - | (237) | (13,779) | (3,359) | 5,274 | (155) | 1,760 |
| 896006625 | Berkeley County Commission | 202,875 | 22,266 | 157,060 | 179,327 | (131,541) | (457,932) | (6,867) | (27,589) | (10,406) | (634,335) | (147,932) | 30,316 | (6,793) | (124,409) |
| 897186625 | Berkeley County P.S.D. | 19,634 | 2,155 | 49,352 | 51,507 | (12,730) | (44,318) | (665) | (1,260) | (396) | (59,369) | (14,317) | 14,580 | (258) | 5 |
| 802629911 | Berkeley Senior Services | 24,186 | 2,654 | 20,578 | 23,232 | (15,682) | (54,593) | (819) | (828) | (1,473) | (73,394) | (17,636) | 10,639 | (962) | (7,959) |
| 807279911 | Berkeley-Morgan Co Board Of Health | 94,358 | 10,356 | 81,262 | 91,618 | (61,180) | (212,986) | (3,194) | (27,157) | (5,440) | (309,957) | (68,804) | 2,963 | (3,551) | (69,392) |
| 806729911 | Big Bend PSD | 9,214 | 1,011 | 8,026 | 9,037 | (5,974) | (20,797) | (312) | (13,688) | (666) | (41,437) | (6,718) | (3,003) | (434) | (10,156) |
| 804839911 | Bingamon PSD | 9,214 | 1,011 | 1,866 | 2,878 | (5,974) | (20,797) | (312) | (2,088) | (571) | (29,742) | (6,718) | (1,076) | (372) | (8,167) |
| 832401103 | Blue Ridge Community & Technical College | 533,472 | 58,550 | 204,080 | 262,630 | (345,894) | (1,204,157) | (18,056) | (71,122) | (32,421) | (1,671,650) | (388,996) | 9,882 | (21,168) | (400,282) |
| 809739911 | Bluefield Housing Authority | 35,319 | 3,876 | 18,009 | 21,885 | (22,900) | (79,723) | (1,195) | (705) | (1,926) | (106,450) | (25,754) | 5,533 | (1,257) | (21,478) |
| 804409911 | Bluefield Sanitary Board | 156,249 | 17,149 | 6,299 | 23,448 | (101,309) | (352,687) | (5,289) | (89,901) | (10,434) | (559,620) | (113,933) | (52,855) | (6,812) | (173,601) |
| 832906503 | Bluefield State College | 756,061 | 82,980 | 37,066 | 120,047 | (490,216) | (1,706,588) | (25,590) | (420,273) | (49,817) | (2,692,484) | (551,303) | (295,081) | (32,525) | (878,909) |
| 803328810 | Bluefield, City of | 452,258 | 49,637 | 254,794 | 304,431 | (293,236) | (1,020,840) | (15,308) | (99,934) | (26,137) | (1,455,455) | (329,776) | (3,829) | (17,065) | (350,671) |
| 804439911 | Bluewell Public Service District | 59,889 | 6,573 | 23,058 | 29,631 | (38,831) | (135,182) | (2,027) | (7,967) | (3,470) | (187,477) | (43,670) | (853) | (2,266) | (46,789) |
| 857300001 | Board of Coal Mine Health & Safety | 4,607 | 506 | - | 506 | (2,987) | (10,399) | (156) | (13,384) | (286) | (27,211) | (3,359) | (8,832) | (186) | (12,377) |
| 885400901 | Board of Examiners Of Psychologists | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 881311002 | Board of Funeral Service Examiners | 1,920 | 211 | 304 | 515 | (1,245) | (4,333) | (65) | (15,296) | (286) | (21,224) | (1,400) | (9,882) | (186) | (11,468) |
| 891600002 | Board of Medicine | 53,363 | 5,857 | 26,971 | 32,828 | (34,599) | (120,451) | (1,806) | (10,650) | (3,375) | (170,882) | (38,911) | 7,942 | (2,203) | (33,171) |
| 886760002 | Board of Respiratory Care | 768 | 84 | 933 | 1,018 | (498) | (1,733) | (26) | (15,488) | (286) | (18,031) | (560) | (5,277) | (186) | (6,023) |
| 800050005 | Boone Co Board Of Education | 473,370 | 51,954 | 507,791 | 559,745 | (306,925) | (1,068,496) | (16,022) | (843,697) | (24,438) | (2,259,577) | (345,171) | (463,834) | (15,955) | (824,960) |
| 802217709 | Boone Co Commission | 392,280 | 43,054 | - | 43,054 | (254,347) | (885,457) | (13,278) | (566,814) | (29,110) | (1,749,006) | (286,042) | (377,750) | (19,006) | (682,798) |
| 807289911 | Boone Co Health Department | 9,982 | 1,096 | 15,086 | 16,181 | (6,472) | (22,530) | (338) | (36,952) | (1,117) | (67,409) | (7,278) | (9,672) | (729) | (17,679) |
| 805149911 | Boone Co Housing and Redevelopment Authority | 32,248 | 3,539 | 20,580 | 24,119 | (20,909) | (72,790) | (1,091) | (4,231) | (1,783) | (100,805) | (23,515) | 2,255 | (1,164) | (22,424) |
| 808959911 | Boone Co Parks & Recreation Comm. | 24,844 | 2,727 | 4,409 | 7,136 | (16,108) | (56,078) | (841) | (18,604) | (1,782) | (93,414) | (18,116) | (2,629) | (1,163) | (21,908) |
| 805829911 | Boone County Ambulance Authority | 147,152 | 16,150 | - | 16,150 | (95,411) | (332,153) | (4,981) | (186,704) | (10,125) | (629,373) | (107,300) | (104,114) | (6,610) | (218,024) |
| 806209911 | Boone County Public Service District | 32,248 | 3,539 | 14,058 | 17,597 | (20,909) | (72,790) | (1,091) | (7,208) | (1,926) | (103,924) | (23,515) | (3,946) | (1,257) | (28,718) |
| 808769911 | Boone-Madison Public Library | 4,607 | 506 | 12,905 | 13,410 | (2,987) | (10,399) | (156) | (9,002) | (71) | (22,615) | (3,359) | (2,868) | (47) | (6,274) |
| 806859911 | Bradley Public Service District | 26,873 | 2,949 | 15,058 | 18,007 | (17,424) | (60,659) | (910) | (7,927) | (1,426) | (88,346) | (19,595) | (4,022) | (931) | (24,548) |
| 809359911 | Branchland-Midkiff Public Service Dist | 18,427 | 2,022 | 3,733 | 5,755 | (11,948) | (41,595) | (624) | (4,176) | (1,141) | (59,483) | (13,437) | (2,152) | (745) | (16,334) |
| 800070005 | Braxton Co Board Of Education | 219,763 | 24,120 | 372,133 | 396,252 | (142,490) | (496,050) | (7,438) | (515,837) | (14,411) | (1,176,226) | (160,246) | (43,567) | (9,409) | (213,222) |
| 807029911 | Braxton Co Health Department | 9,214 | 1,011 | 5,548 | 6,559 | (5,974) | (20,797) | (312) | (7,984) | (571) | (35,638) | (6,718) | (7,085) | (372) | (14,175) |
| 807579911 | Braxton Co Senior Citizens Center | 40,310 | 4,424 | 28,384 | 32,808 | (26,136) | (90,988) | (1,364) | (4,895) | (2,329) | (125,712) | (29,393) | 5,610 | (1,521) | (25,304) |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 802037709 | Braxton County Commission | 250,690 | 27,514 | 40,068 | 67,582 | (162,543) | (565,859) | (8,485) | (87,184) | (16,066) | (840,137) | (182,797) | (41,705) | (10,490) | (234,993) |
| 886109304 | Bridgevalley Community And Technical College | 723,084 | 79,361 | 143,797 | 223,158 | (468,835) | (1,632,152) | (24,474) | (215,409) | (44,433) | (2,385,302) | (527,257) | (140,601) | (29,011) | (696,869) |
| 800090005 | Brooke Co Board of Education | 580,583 | 63,721 | 514,917 | 578,638 | (376,439) | (1,310,496) | (19,651) | (907,367) | (37,762) | (2,651,715) | (423,348) | (199,175) | (24,655) | (647,178) |
| 897136625 | Brooke Co Commission | 440,521 | 48,349 | 29,508 | 77,856 | (285,626) | (994,349) | (14,910) | (93,452) | (26,212) | (1,414,549) | (321,218) | (100,364) | (17,114) | (438,697) |
| 804739911 | Brooke County Committee on Aging | 25,722 | 2,823 | 225 | 3,048 | (16,677) | (58,059) | (871) | (34,054) | (2,044) | (111,705) | (18,756) | (11,813) | (1,335) | (31,904) |
| 807309911 | Brooke County Health Department | 18,427 | 2,022 | 4,384 | 6,406 | (11,948) | (41,595) | (624) | (16,380) | (1,046) | (71,592) | (13,437) | (11,897) | (683) | (26,016) |
| 808719911 | Brooke County Public Library | 9,598 | 1,053 | 2,800 | 3,853 | (6,223) | (21,664) | (325) | (19,021) | (855) | (48,087) | (6,998) | (6,827) | (559) | (14,384) |
| 802549911 | Buckhannon Housing Authority | 21,883 | 2,402 | 8,808 | 11,210 | (14,188) | (49,394) | (741) | (10,989) | (1,426) | (76,738) | (15,956) | (3,593) | (931) | (20,480) |
| 805009911 | Buffalo Creek Memorial Library | - | - | 629 | 629 | - | - | - | (12,595) | - | (12,595) | - | (5,730) | - | (5,730) |
| 808979911 | Buffalo Creek Public Service District | 78,472 | 8,613 | 125,425 | 134,037 | (50,880) | (177,127) | (2,656) | (3,825) | (3,470) | (237,958) | (57,220) | 42,449 | (2,266) | (17,037) |
| 878621302 | Bureau of Senior Services | 135,377 | 14,858 | 46,818 | 61,676 | (87,776) | (305,573) | (4,582) | (142,279) | (9,924) | (550,134) | (98,714) | (43,752) | (6,479) | (148,945) |
| 802519911 | Burnsville Public Utility | 9,214 | 1,011 | 10,942 | 11,953 | (5,974) | (20,797) | (312) | (17,091) | (499) | (44,673) | (6,718) | (8,239) | (326) | (15,283) |
| 800110005 | Cabell Co Board Of Education | 1,218,881 | 133,776 | 1,877,832 | 2,011,609 | (790,300) | (2,751,269) | (41,256) | (2,320,406) | (72,779) | (5,976,009) | (888,781) | (132,534) | (47,517) | (1,068,832) |
| 807319911 | Cabell Co Health Department | 151,258 | 16,601 | 52,425 | 69,026 | (98,073) | (341,422) | (5,120) | (53,239) | (9,484) | (507,338) | (110,294) | (26,528) | (6,191) | (143,014) |
| 896936625 | Cabell Co. Comm. - Non-Par | 1,376,085 | 151,030 | 2,825,934 | 2,976,964 | (892,229) | (3,106,112) | (46,576) | (506,153) | (37,863) | (4,588,932) | (1,003,411) | 526,247 | (24,720) | (501,884) |
| 807939911 | Cabell County Public Library | 326,771 | 35,864 | 107,722 | 143,586 | (211,873) | (737,591) | (11,060) | (23,231) | (19,619) | (1,003,374) | (238,274) | 17,682 | (12,808) | (233,401) |
| 800130005 | Calhoun Co Board of Education | 64,967 | 7,130 | 158,050 | 165,180 | (42,123) | (146,643) | (2,199) | (595,114) | (7,695) | (793,775) | (47,372) | (177,679) | (5,025) | (230,076) |
| 802067709 | Calhoun County Commission | 75,245 | 8,258 | 3,704 | 11,962 | (48,788) | (169,844) | (2,547) | (90,573) | (5,376) | (317,127) | (54,867) | (57,916) | (3,509) | (116,292) |
| 802589911 | Camp Dawson Event Center | 120,930 | 13,272 | 57,918 | 71,191 | (78,409) | (272,964) | (4,093) | (85,491) | (7,059) | (448,016) | (88,179) | (58,573) | (4,609) | (151,362) |
| 804389911 | Canaan Valley Public Service District | 9,214 | 1,011 | 1,866 | 2,878 | (5,974) | (20,797) | (312) | (2,088) | (571) | (29,742) | (6,718) | (1,076) | (372) | (8,167) |
| 806849911 | Capon Bridge Public Library | 4,607 | 506 | 304 | 810 | (2,987) | (10,399) | (156) | (7,532) | (286) | (21,360) | (3,359) | (6,582) | (186) | (10,127) |
| 805008810 | Capon Bridge, Inc. Town of | 10,365 | 1,138 | 10,954 | 12,091 | (6,721) | (23,397) | (351) | (20,284) | (451) | (51,204) | (7,558) | (9,258) | (295) | (17,112) |
| 805639911 | Central Communication, Inc. | 56,818 | 6,236 | 12,986 | 19,222 | (36,840) | (128,250) | (1,923) | (11,798) | (3,422) | (182,233) | (41,430) | (9,579) | (2,235) | (53,244) |
| 805479911 | Central Hampshire PSD | 47,604 | 5,225 | 30,634 | 35,859 | (30,866) | (107,453) | (1,611) | (2,061) | (2,757) | (144,747) | (34,712) | 12,028 | (1,800) | (24,484) |
| 802679911 | Central WV Regional Airport Authority | 252,993 | 27,767 | 340,491 | 368,258 | (164,036) | (571,058) | (8,563) | (23,294) | (13,144) | (780,096) | (184,477) | 103,968 | (8,581) | (89,090) |
| 808519911 | Central WV Transit Authority | 154,330 | 16,938 | 48,301 | 65,239 | (100,065) | (348,354) | (5,224) | (34,223) | (9,602) | (497,468) | (112,534) | (4,635) | (6,269) | (123,438) |
| 803749911 | Century Volga Public Service District | 23,034 | 2,528 | 20,946 | 23,474 | (14,935) | (51,993) | (780) | (4,165) | (1,379) | (73,251) | (16,796) | 14,640 | (900) | (3,056) |
| 805779911 | Chapmanville Public Library | - | - | 1,259 | 1,259 | - | - | - | (25,189) | - | (25,189) | - | (11,460) | - | (11,460) |
| 804589911 | Charles Town Utility Boar | 127,840 | 14,031 | 122,741 | 136,772 | (82,889) | (288,562) | (4,327) | (14,356) | (7,106) | (397,240) | (93,218) | 31,282 | (4,640) | (66,576) |
| 803418810 | Charles Town, City of | 123,233 | 13,525 | 49,640 | 63,165 | (79,902) | (278,163) | (4,171) | (24,842) | (6,963) | (394,042) | (89,859) | (14,415) | (4,547) | (108,821) |
| 804419911 | Charleston Convention & Visitors Bureau | 38,390 | 4,213 | 15,932 | 20,146 | (24,892) | (86,655) | (1,299) | (8,420) | (2,306) | (123,572) | (27,993) | 3,855 | (1,505) | (25,644) |
| 805609911 | Charleston Housing | 313,346 | 34,391 | 32,156 | 66,547 | (203,168) | (707,288) | (10,606) | (126,607) | (20,210) | (1,067,878) | (228,485) | (77,811) | (13,196) | (319,492) |
| 807869911 | Charleston Urban Renewal Authority | 9,214 | 1,011 | 2,492 | 3,503 | (5,974) | (20,797) | (312) | (2,823) | (571) | (30,478) | (6,718) | (1,724) | (372) | (8,814) |
| 809859911 | Chestnut Ridge Public Service District | 17,276 | 1,896 | 13,147 | 15,043 | (11,201) | (38,995) | (585) | (13,398) | (1,141) | (65,320) | (12,597) | (3,890) | (745) | (17,232) |
| 803098810 | City of Barboursville | 329,609 | 36,176 | 155,347 | 191,523 | (213,713) | (743,997) | (11,156) | (6,786) | (19,168) | (994,820) | (240,344) | 65,458 | (12,514) | (187,400) |
| 896366625 | City of Beckley | 261,517 | 28,702 | 23,981 | 52,684 | (169,563) | (590,298) | (8,852) | (120,245) | (15,456) | (904,413) | (190,692) | (123,911) | (10,092) | (324,695) |
| 803168810 | City of Belmont | 23,034 | 2,528 | 1,520 | 4,048 | (14,935) | (51,993) | (780) | (55,706) | (1,426) | (124,839) | (16,796) | (44,924) | (931) | (62,651) |
| 897146625 | City of Benwood | 9,323 | 1,023 | 2,169 | 3,192 | (6,045) | (21,045) | (316) | (30,122) | (530) | (58,058) | (6,798) | (18,563) | (346) | (25,707) |
| 804038810 | City of Bridgeport | 464,842 | 51,018 | 19,706 | 70,724 | (301,395) | (1,049,246) | (15,734) | (128,830) | (28,579) | (1,523,783) | (338,953) | (121,842) | (18,659) | (479,453) |
| 896356625 | City of Buckhannon | 281,018 | 30,843 | 18,802 | 49,645 | (182,207) | (634,317) | (9,512) | (28,199) | (16,894) | (871,128) | (204,912) | (17,217) | (11,030) | (233,159) |
| 896276625 | City of Charleston | 27,833 | 3,055 | 6,475 | 9,530 | (18,046) | (62,825) | (942) | (8,464) | (1,582) | (91,859) | (20,295) | (6,293) | (1,033) | (27,621) |
| 896386625 | City of Follansbee | 150,353 | 16,502 | 102,256 | 118,758 | (97,486) | (339,379) | (5,089) | (37,624) | (8,250) | (487,829) | (109,634) | 14,296 | (5,387) | (100,725) |
| 803708810 | City of Franklin | 36,855 | 4,045 | 11,717 | 15,762 | (23,896) | (83,189) | (1,247) | (29,549) | (2,591) | (140,473) | (26,874) | (11,079) | (1,691) | (39,643) |
| 803728810 | City Of Gary | 25,674 | 2,818 | - | 2,818 | (16,646) | (57,951) | (869) | (28,363) | (1,712) | (105,541) | (18,721) | (17,526) | (1,117) | (37,364) |
| 803778810 | City of Glenville | 18,427 | 2,022 | 3,792 | 5,814 | (11,948) | (41,595) | (624) | (9,560) | (1,188) | (64,914) | (13,437) | (4,618) | (776) | (18,831) |
| 804848810 | City of Grafton | 167,382 | 18,371 | 79,494 | 97,865 | (108,528) | (377,817) | (5,665) | (36,477) | (9,888) | (538,375) | (122,052) | 9,743 | (6,455) | (118,763) |
| 896226625 | City of Huntington | 18,137 | 1,991 | - | 1,991 | (11,760) | (40,939) | (614) | (14,094) | (1,151) | (68,559) | (13,225) | (10,645) | (752) | (24,622) |
| 896446625 | City of Kenova | 138,590 | 15,211 | 521,433 | 536,644 | (89,859) | (312,826) | (4,691) | (9,153) | - | (416,528) | (101,056) | 166,326 | - | 65,269 |
| 803108810 | City of Keyser | 154,604 | 16,968 | 72,643 | 89,611 | (100,242) | (348,973) | (5,233) | (71,120) | (10,103) | (535,671) | (112,734) | (16,231) | (6,597) | (135,562) |
| 804148810 | City of Madison | 71,406 | 7,837 | 23,935 | 31,772 | (46,299) | (161,179) | (2,417) | (21,899) | (4,611) | (236,404) | (52,068) | 314 | (3,010) | (54,763) |
| 897206625 | City of Mannington | 8,391 | 921 | 2,032 | 2,953 | (5,441) | (18,940) | (284) | (1,518) | (478) | (26,661) | (6,119) | (1,274) | (311) | (7,704) |
| 804048810 | City of Milton | 153,480 | 16,845 | 112,250 | 129,095 | (99,513) | (346,435) | (5,195) | (12,912) | (8,811) | (472,867) | (111,914) | 29,641 | (5,753) | (88,026) |
| 804318810 | City of Montgomery | 61,425 | 6,742 | 70,519 | 77,261 | (39,827) | (138,648) | (2,079) | (30,233) | (3,946) | (214,733) | (44,790) | 6,688 | (2,576) | (40,678) |
| 804338810 | City of Moorefield | 129,760 | 14,242 | 78,366 | 92,607 | (84,134) | (292,895) | (4,392) | (37,258) | (6,925) | (425,604) | (94,618) | (3,659) | (4,522) | (102,799) |
| 896436625 | City of New Martinsville | 298,568 | 32,769 | 1,387 | 34,156 | (193,586) | (673,930) | (10,106) | (85,214) | (18,175) | (981,011) | (217,709) | (91,812) | (11,867) | (321,388) |
| 804498810 | City of Paden City | 55,282 | 6,067 | - | 6,067 | (35,844) | (124,784) | (1,871) | (91,146) | (3,446) | (257,091) | (40,311) | (69,819) | (2,250) | (112,380) |
| 804518810 | City of Parsons | 50,675 | 5,562 | 21,410 | 26,972 | (32,857) | (114,385) | (1,715) | (9,507) | (2,971) | (161,435) | (36,951) | (3,411) | (1,940) | (42,302) |
| 802820810 | City of Pennsboro | 32,632 | 3,581 | 71,128 | 74,710 | (21,158) | (73,657) | (1,104) | (469) | (1,426) | (97,814) | (23,794) | 39,428 | (931) | 14,703 |
| 803148810 | City of Petersburg | 79,084 | 8,680 | 31,600 | 40,280 | (51,277) | (178,510) | (2,677) | (46,473) | (5,395) | (284,332) | (57,667) | (8,309) | (3,522) | (69,497) |
| 804478810 | City of Philippi | 120,546 | 13,230 | 38,779 | 52,009 | (78,160) | (272,098) | (4,080) | (53,333) | (7,843) | (415,513) | (87,899) | (18,062) | (5,121) | (111,083) |
| 803188810 | City of Ravenswood | 131,638 | 14,448 | 28,623 | 43,071 | (85,352) | (297,135) | (4,456) | (12,621) | (8,120) | (407,683) | (95,988) | 8,846 | (5,301) | (92,443) |
| 803428810 | City of Richwood | 59,889 | 6,573 | - | 6,573 | (38,831) | (135,182) | (2,027) | (68,064) | (3,779) | (247,884) | (43,670) | (37,769) | (2,467) | (83,905) |
| 804758810 | City of Ripley | 214,877 | 23,583 | 45,403 | 68,987 | (139,322) | (485,022) | (7,273) | (65,744) | (13,425) | (710,786) | (156,683) | (39,013) | (8,765) | (204,462) |
| 804788810 | City of Ronceverte | 91,369 | 10,028 | 21,658 | 31,686 | (59,242) | (206,240) | (3,093) | (9,833) | (5,466) | (283,874) | (66,624) | (3,654) | (3,569) | (73,847) |
| 804018810 | City of Salem | 88,298 | 9,691 | 49,533 | 59,224 | (57,251) | (199,307) | (2,989) | (94) | (5,110) | (264,750) | (64,385) | 23,387 | (3,336) | (44,334) |
| 804868810 | City of Shinnston | 74,861 | 8,216 | 31,755 | 39,971 | (48,539) | (168,978) | (2,534) | (29,638) | (4,158) | (253,846) | (54,587) | (17,799) | (2,716) | (75,102) |
| 804828810 | City of Smithers | 25,338 | 2,781 | 4,366 | 7,147 | (16,429) | (57,192) | (858) | (11,736) | (1,616) | (87,830) | (18,476) | (8,490) | (1,055) | (28,020) |
| 896846625 | City of South Charleston/Sanitary Board | 3,647 | 400 | 883 | 1,283 | (2,365) | (8,232) | (123) | (660) | (208) | (11,588) | (2,659) | (554) | (135) | (3,348) |
| 896836625 | City of Summersville | 11,545 | 1,267 | 2,796 | 4,063 | (7,485) | (26,058) | (391) | (2,088) | (657) | (36,679) | (8,418) | (1,753) | (428) | (10,599) |
| 804998810 | City of Thomas | 18,427 | 2,022 | 3,733 | 5,755 | (11,948) | (41,595) | (624) | (4,176) | (1,141) | (59,483) | (13,437) | (2,152) | (745) | (16,334) |
| 897096625 | City of Weirton | 300,424 | 32,973 | 206,016 | 238,989 | (194,789) | (678,119) | (10,168) | (107,543) | (15,032) | (1,005,652) | (219,062) | (52,176) | (9,815) | (281,053) |
| 897106625 | City of Weirton/Water Board | 187,620 | 20,592 | 75,580 | 96,172 | (121,649) | (423,497) | (6,350) | (35,666) | (11,326) | (598,488) | (136,808) | (12,414) | (7,394) | (156,617) |
| 896216625 | City of Wellsburg | 7,897 | 867 | 1,912 | 2,779 | (5,121) | (17,826) | (267) | (4,645) | (449) | (28,308) | (5,759) | (5,704) | (293) | (11,756) |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 803128810 | City of White Sulphur Springs | 104,806 | 11,503 | 15,368 | 26,871 | (67,954) | (236,569) | (3,547) | (38,206) | (6,655) | (352,932) | (76,422) | (19,092) | (4,345) | (99,859) |
| 805248810 | City of Williamstown | 85,611 | 9,396 | 19,109 | 28,505 | (55,508) | (193,241) | (2,898) | (13,546) | (5,276) | (270,470) | (62,425) | (2,474) | (3,445) | (68,344) |
| 897196625 | City/Co Building Management Corporation | - | - | - | - | - | - | - | (14,937) | - | (14,937) | - | (9,624) | - | (9,624) |
| 809669911 | Clarksburg Harrison Reg Housing Authority | 98,663 | 10,829 | 44,969 | 55,798 | (63,972) | (222,704) | (3,339) | (9,749) | (5,395) | (305,159) | (71,943) | 5,725 | (3,522) | (69,740) |
| 805979911 | Clarksburg Water Board | 159,704 | 17,528 | 33,897 | 51,425 | (103,549) | (360,486) | (5,406) | (29,970) | (9,863) | (509,273) | (116,453) | (11,800) | (6,440) | (134,693) |
| 804028810 | Clarksburg, City of | 778,908 | 85,488 | 197,895 | 283,383 | (505,030) | (1,758,158) | (26,364) | (273,151) | (50,221) | (2,612,924) | (567,962) | (72,826) | (32,789) | (673,577) |
| 808239911 | Clarksburg-Harrison Public Library | 39,926 | 4,382 | 18,333 | 22,715 | (25,887) | (90,121) | (1,351) | (15,115) | (2,567) | (135,043) | (29,113) | (1,289) | (1,676) | (32,079) |
| 800150005 | Clay Co Board of Education | 244,168 | 26,798 | 205,038 | 231,836 | (158,314) | (551,138) | (8,264) | (441,515) | (17,625) | (1,176,856) | (178,042) | (178,438) | (11,508) | (367,987) |
| 807339911 | Clay Co Health Department | 53,363 | 5,857 | 38,404 | 44,261 | (34,599) | (120,451) | (1,806) | (48,130) | (2,614) | (207,600) | (38,911) | (30,418) | (1,707) | (71,036) |
| 806089911 | Clay Co. Emergency Ambulance Authority | - | - | - | - | - | - | - | (20,296) | - | (20,296) | - | (11,869) | - | (11,869) |
| 802077709 | Clay County Commission | 71,790 | 7,879 | 52,563 | 60,442 | (46,547) | (162,045) | (2,430) | (54,848) | (5,086) | (270,957) | (52,348) | (250) | (3,321) | (55,919) |
| 897236625 | Claywood Park PSD | 38,370 | 4,211 | 58,205 | 62,416 | (24,878) | (86,609) | (1,299) | (14,410) | (1,632) | (128,828) | (27,978) | 3,772 | (1,066) | (25,272) |
| 809099911 | Coalfield Comm. Action Partnership, Inc. | 387,744 | 42,556 | 108,493 | 151,049 | (251,406) | (875,218) | (13,124) | (59,390) | (23,172) | (1,222,310) | (282,734) | (28,925) | (15,130) | (326,789) |
| 803270001 | Commerce, Office Of Secretary, Dept. of | 75,629 | 8,301 | 209,932 | 218,233 | (49,037) | (170,711) | (2,560) | (162,447) | (2,591) | (387,346) | (55,147) | (33,800) | (1,691) | (90,638) |
| 808279911 | Committee on Aging For Randolph County Inc. | 40,310 | 4,424 | 12,911 | 17,335 | (26,136) | (90,988) | (1,364) | (59,585) | (2,234) | (180,308) | (29,393) | (33,616) | (1,459) | (64,468) |
| 809479911 | Community Action of South | 456,846 | 50,140 | 135,251 | 185,392 | (296,211) | (1,031,198) | (15,463) | (152,749) | (29,471) | (1,525,091) | (333,122) | (9,416) | (19,242) | (361,780) |
| 832502103 | Concord College | 1,155,637 | 126,835 | 78,192 | 205,027 | (749,294) | (2,608,514) | (39,115) | (196,769) | (69,777) | (3,663,470) | (842,665) | (215,938) | (45,557) | (1,104,160) |
| 802499911 | Concord University Research & Dev. Corporation | 92,521 | 10,154 | 94,816 | 104,971 | (59,989) | (208,839) | (3,132) | (26,798) | (5,015) | (303,773) | (67,464) | 25,031 | (3,274) | (45,708) |
| 807739911 | Cool Ridge Flat Top PSD | 14,588 | 1,601 | 6,872 | 8,474 | (9,459) | (32,929) | (494) | (14,488) | (1,117) | (58,487) | (10,638) | 574 | (729) | (10,793) |
| 837701801 | Corrections/Salem Corrections, Dept. of | 547,791 | 60,122 | 35,118 | 95,240 | (355,178) | (1,236,478) | (18,541) | (164,068) | (33,016) | (1,807,280) | (399,437) | (187,278) | (21,556) | (608,271) |
| 837702101 | Corrections/St. Marys Corrections, Dept. of | 858,070 | 94,176 | 183,042 | 277,218 | (556,357) | (1,936,843) | (29,043) | (285,229) | (53,546) | (2,861,018) | (625,686) | (212,815) | (34,959) | (873,459) |
| 805559911 | Corridor G Regional Development Authority | - | - | 629 | 629 | - | - | - | (13,964) | (71) | (14,035) | - | (5,853) | (47) | (5,900) |
| 806899911 | Cottageville Public Service District | 23,034 | 2,528 | 22,095 | 24,623 | (14,935) | (51,993) | (780) | (3,645) | (1,426) | (72,779) | (16,796) | 9,286 | (931) | (8,441) |
| 807119911 | Council of The Southern Mts | 27,641 | 3,034 | 4,048 | 7,081 | (17,922) | (62,392) | (936) | (31,807) | (1,996) | (115,053) | (20,155) | (21,008) | (1,303) | (42,466) |
| 805439911 | County Commissioners' Association of WV | 9,214 | 1,011 | 1,975 | 2,986 | (5,974) | (20,797) | (312) | (1,740) | (547) | (29,370) | (6,718) | (1,035) | (357) | (8,110) |
| 811200001 | Courthouse Facilities Imp | 4,607 | 506 | 9,569 | 10,075 | (2,987) | (10,399) | (156) | (380) | (286) | (14,208) | (3,359) | 5,492 | (186) | 1,947 |
| 805689911 | Cowen Public Library | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 809139911 | Cowen Public Service District | 37,623 | 4,129 | 7,504 | 11,633 | (24,394) | (84,922) | (1,273) | (14,703) | (2,377) | (127,669) | (27,434) | (9,596) | (1,552) | (38,582) |
| 806939911 | Crab Orchard-Mac Arthur PSD | 40,694 | 4,466 | 19,747 | 24,213 | (26,385) | (91,855) | (1,377) | (11,152) | (2,567) | (133,337) | (29,673) | 2,202 | (1,676) | (29,147) |
| 808389911 | Craft Memorial Library | 18,427 | 2,022 | 3,147 | 5,169 | (11,948) | (41,595) | (624) | (15,555) | (1,141) | (70,862) | (13,437) | (7,882) | (745) | (22,064) |
| 806429911 | Craigsville Public Library | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 809699911 | Craigsville Public Service District | 55,282 | 6,067 | 9,902 | 15,969 | (35,844) | (124,784) | (1,871) | (25,044) | (3,636) | (191,178) | (40,311) | (10,044) | (2,374) | (52,729) |
| 802810911 | Crum Public Service District | 4,607 | 506 | 8,857 | 9,363 | (2,987) | (10,399) | (156) | (380) | (286) | (14,208) | (3,359) | 5,516 | (186) | 1,971 |
| 835100001 | Culture And History | 475,432 | 52,180 | 111,055 | 163,235 | (308,261) | (1,073,148) | (16,092) | (176,180) | (29,620) | (1,603,302) | (346,674) | (108,192) | (19,339) | (474,205) |
| 806619911 | Danese Public Service District | 13,821 | 1,517 | 2,800 | 4,317 | (8,961) | (31,196) | (468) | (3,132) | (855) | (44,612) | (10,078) | (1,614) | (559) | (12,251) |
| 881021502 | Dental Examiners, Board of | 9,214 | 1,011 | 2,193 | 3,205 | (5,974) | (20,797) | (312) | (27,387) | (892) | (55,362) | (6,718) | (10,551) | (583) | (17,853) |
| 836500001 | Department of Corrections | 1,879,343 | 206,264 | 585,337 | 791,601 | (1,218,532) | (4,242,069) | (63,610) | (302,513) | (112,887) | (5,939,611) | (1,370,375) | (139,252) | (73,703) | (1,583,330) |
| 828600001 | Department of Education | 2,231,512 | 244,916 | 397,813 | 642,729 | (1,446,871) | (5,036,987) | (75,530) | (680,569) | (139,348) | (7,379,305) | (1,627,168) | (474,802) | (90,979) | (2,192,950) |
| 867001602 | Department of Highways | 22,461,328 | 2,465,208 | 2,782,544 | 5,247,752 | (14,563,516) | (50,699,902) | (760,250) | (4,036,158) | (1,344,265) | (71,404,092) | (16,378,299) | (4,332,097) | (877,669) | (21,588,065) |
| 845000001 | Department of Labor | 341,460 | 37,476 | 57,657 | 95,134 | (221,397) | (770,747) | (11,557) | (197,158) | (21,988) | (1,222,847) | (248,985) | (159,150) | (14,356) | (422,491) |
| 837704001 | Dept. of Corrections/Denmar Facility | 271,850 | 29,836 | 42,862 | 72,699 | (176,263) | (613,622) | (9,201) | (90,224) | (16,280) | (905,590) | (198,227) | (53,016) | (10,630) | (261,873) |
| 812102101 | Development Office | 471,718 | 51,773 | 196,177 | 247,950 | (305,853) | (1,064,766) | (15,966) | (87,346) | (29,302) | (1,503,234) | (343,966) | 47,144 | (19,131) | (315,953) |
| 883952702 | Division of Financial Institution | 121,149 | 13,297 | 51,279 | 64,575 | (78,551) | (273,459) | (4,101) | (31,791) | (7,551) | (395,453) | (88,339) | (5,248) | (4,930) | (98,517) |
| 853543001 | Division of Protective Services | 171,002 | 18,768 | 71,917 | 90,685 | (110,875) | (385,987) | (5,788) | (43,543) | (10,053) | (556,246) | (124,691) | (461) | (6,564) | (131,716) |
| 885460602 | Division of Tourism | 158,283 | 17,372 | - | 17,372 | (102,628) | (357,278) | (5,357) | (282,373) | (11,208) | (758,844) | (115,416) | (168,456) | (7,318) | (291,190) |
| 800170005 | Doddridge Co Board Of Education | 292,222 | 32,072 | 229,116 | 261,189 | (189,472) | (659,606) | (9,891) | (438,110) | (24,003) | (1,321,082) | (213,082) | (55,538) | (15,672) | (284,292) |
| 802087709 | Doddridge Co Commission | 318,641 | 34,972 | 113,658 | 148,630 | (206,601) | (719,239) | (10,785) | (68,394) | (20,368) | (1,025,387) | (232,346) | 27,077 | (13,299) | (218,568) |
| 807349911 | Doddridge County Health Department | 22,650 | 2,486 | 21,611 | 24,097 | (14,686) | (51,127) | (767) | (10,951) | (1,308) | (78,838) | (16,516) | 1,140 | (853) | (16,229) |
| 867001503 | DOT Office of Administrative Hearings | 88,339 | 9,696 | 16,826 | 26,522 | (57,278) | (199,400) | (2,990) | (40,090) | (5,081) | (304,838) | (64,415) | (37,336) | (3,317) | (105,068) |
| 809319911 | Dunbar Housing Authority | 14,913 | 1,637 | 3,449 | 5,085 | (9,669) | (33,661) | (505) | (11,796) | (975) | (56,607) | (10,874) | (7,806) | (636) | (19,316) |
| 803048810 | Dunbar, City of | 319,930 | 35,113 | 2,707 | 37,821 | (207,437) | (722,148) | (10,829) | (204,413) | (21,032) | (1,165,858) | (233,286) | (128,067) | (13,732) | (375,085) |
| 897246625 | East Ridge Health Services | 40,310 | 4,424 | 8,306 | 12,730 | (26,136) | (90,988) | (1,364) | (28,155) | (2,309) | (148,953) | (29,393) | (22,185) | (1,507) | (53,085) |
| 800841005 | Eastern Panhandle Instructional Cooperative | 531,260 | 58,308 | 1,399,874 | 1,458,181 | (344,459) | (1,199,164) | (17,982) | - | (31,182) | (1,592,787) | (387,383) | 601,671 | (20,359) | 193,930 |
| 804359911 | Eastern Panhandle Regional PDC Region 9 | 9,214 | 1,011 | - | 1,011 | (5,974) | (20,797) | (312) | (25,920) | (642) | (53,645) | (6,718) | (17,006) | (419) | (24,143) |
| 830700103 | Eastern WV Community & Technical College | 130,185 | 14,288 | 45,493 | 59,781 | (84,409) | (293,854) | (4,406) | (62,020) | (7,155) | (451,845) | (94,928) | (46,141) | (4,671) | (145,740) |
| 812112201 | Economic Development Authority | 56,425 | 6,193 | 12,909 | 19,102 | (36,585) | (127,363) | (1,910) | (109,235) | (3,552) | (278,644) | (41,144) | (83,730) | (2,319) | (127,193) |
| 829100001 | Educational Broadcasting | 291,265 | 31,967 | - | 31,967 | (188,851) | (657,445) | (9,858) | (239,101) | (18,593) | (1,113,848) | (212,384) | (192,024) | (12,140) | (416,548) |
| 805089911 | Elk Valley Public Service District | 29,177 | 3,202 | 12,354 | 15,556 | (18,918) | (65,858) | (988) | (9,994) | (1,569) | (97,326) | (21,275) | (5,706) | (1,024) | (28,005) |
| 803598810 | Elkins, City of | 349,449 | 38,353 | 72,032 | 110,385 | (226,576) | (788,780) | (11,828) | (63,495) | (21,404) | (1,112,083) | (254,811) | (32,292) | (13,975) | (301,078) |
| 805839911 | Elkins-Randolph Co. Airport Authority | 9,214 | 1,011 | 5,167 | 6,179 | (5,974) | (20,797) | (312) | (6,516) | (642) | (34,241) | (6,718) | (1,227) | (419) | (8,364) |
| 806599911 | Emergency Services Authority/Raleigh | 142,157 | 15,602 | 75,582 | 91,185 | (92,172) | (320,877) | (4,812) | (58,714) | (9,189) | (485,764) | (103,657) | (1,909) | (6,000) | (111,566) |
| 805469911 | Enlarged Hepzibah PSD | 18,427 | 2,022 | 12,353 | 14,376 | (11,948) | (41,595) | (624) | (24,849) | (1,402) | (80,418) | (13,437) | (8,300) | (916) | (22,653) |
| 847750001 | Environmental Protection, Department of | 3,651,812 | 400,799 | 63,034 | 463,833 | (2,367,769) | (8,242,902) | (123,603) | (736,697) | (221,544) | (11,692,514) | (2,662,820) | (842,220) | (144,645) | (3,649,685) |
| 856403501 | Environmental Quality Board | 9,214 | 1,011 | 1,866 | 2,878 | (5,974) | (20,797) | (312) | (2,088) | (571) | (29,742) | (6,718) | (1,076) | (372) | (8,167) |
| 883702502 | Examiners In Counseling, Board of | 10,395 | 1,141 | 15,693 | 16,834 | (6,740) | (23,464) | (352) | (45,398) | (1,259) | (77,213) | (7,580) | 71 | (822) | (8,331) |
| 881105502 | Examiners/Registered Nurses, Board of | 61,342 | 6,733 | 45,001 | 51,734 | (39,773) | (138,463) | (2,076) | (4,956) | (3,588) | (188,857) | (44,730) | 12,176 | (2,343) | (34,896) |
| 804699911 | Fairmont - Morgantown Housing Authority | 57,970 | 6,362 | 17,578 | 23,940 | (37,586) | (130,849) | (1,962) | (34,998) | (4,065) | (209,461) | (42,270) | (3,829) | (2,653) | (48,752) |
| 832101103 | Fairmont State University | 1,827,621 | 200,588 | 213,021 | 413,609 | (1,184,996) | (4,125,322) | (61,860) | (2,197,134) | (139,742) | (7,709,053) | (1,332,660) | (967,564) | (91,237) | (2,391,461) |
| 803618816 | Fairmont, City of | 656,861 | 72,093 | 71,406 | 143,499 | (425,897) | (1,482,672) | (22,233) | (232,713) | (41,859) | (2,205,373) | (478,968) | (133,852) | (27,330) | (640,150) |
| 808509911 | Fairmont-Marion Co Transit Authority | 110,565 | 12,135 | 55,749 | 67,884 | (71,688) | (249,567) | (3,742) | (7,823) | (6,251) | (339,071) | (80,621) | 10,562 | (4,081) | (74,140) |
| 800190005 | Fayette Co Board Of Education | 785,537 | 86,215 | 1,713,661 | 1,799,876 | (509,328) | (1,773,121) | (26,588) | (1,612,816) | (37,816) | (3,959,670) | (572,796) | 48,423 | (24,690) | (549,063) |
| 807359911 | Fayette Co Health Department | 36,309 | 3,985 | 40,608 | 44,593 | (23,542) | (81,956) | (1,229) | (25,495) | (1,709) | (133,931) | (26,475) | (8,947) | (1,116) | (36,538) |
| 802097709 | Fayette County Commission | 594,709 | 65,271 | 196,455 | 261,726 | (385,599) | (1,342,383) | (20,129) | (182,849) | (37,150) | (1,968,110) | (433,649) | (70,725) | (24,255) | (528,629) |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 808229911 | Fayette County Public Library | 45,301 | 4,972 | 6,516 | 11,488 | (29,372) | (102,253) | (1,533) | (8,901) | (2,780) | (144,839) | (33,032) | (6,232) | (1,816) | (41,080) |
| 809029911 | Fayette County Solid Waste Authority | - | - | - | - | - | - | - | (4,301) | - | (4,301) | - | (6,023) | - | (6,023) |
| 861700001 | Fire Commission | 183,790 | 20,172 | 95,774 | 115,945 | (119,166) | (414,852) | (6,221) | (46,222) | (11,465) | (597,926) | (134,015) | 7,123 | (7,486) | (134,379) |
| 802923911 | Five Rivers Public Library | 13,821 | 1,517 | 27,981 | 29,498 | (8,961) | (31,196) | (468) | (1,140) | (855) | (42,620) | (10,078) | 16,558 | (559) | 5,921 |
| 809579911 | Flatwoods-Canoe Run Public Service Dist | 105,560 | 11,586 | 31,121 | 42,707 | (68,443) | (238,271) | (3,573) | (28,760) | (6,446) | (345,493) | (76,972) | 7,545 | (4,209) | (73,636) |
| 830850001 | Forestry, Division of | 460,512 | 50,543 | 165,035 | 215,578 | (298,587) | (1,039,471) | (15,587) | (136,940) | (28,035) | (1,518,621) | (335,795) | (100,781) | (18,304) | (454,880) |
| 805029911 | Gauley River Public Service District | 13,821 | 1,517 | 3,901 | 5,418 | (8,961) | (31,196) | (468) | (39,893) | (1,355) | (81,873) | (10,078) | (8,844) | (884) | (19,806) |
| 852000901 | Geological Survey | 142,534 | 15,644 | - | 15,644 | (92,416) | (321,728) | (4,824) | (121,286) | (9,876) | (550,130) | (103,932) | (81,700) | (6,448) | (192,081) |
| 809199911 | Gilmer Co Ambulance Service | 26,489 | 2,907 | 320 | 3,227 | (17,175) | (59,792) | (897) | (3,787) | (1,640) | (83,291) | (19,315) | (1,029) | (1,071) | (21,416) |
| 800210005 | Gilmer Co Board Of Education | 132,495 | 14,542 | 174,444 | 188,986 | (85,907) | (299,069) | (4,485) | (246,624) | (8,862) | (644,947) | (96,612) | (6,257) | (5,786) | (108,655) |
| 807369911 | Gilmer Co Health Department | 11,058 | 1,214 | 9,003 | 10,217 | (7,170) | (24,960) | (374) | (5,482) | (737) | (38,723) | (8,063) | 912 | (481) | (7,633) |
| 802107709 | Gilmer County Commission | 106,218 | 11,658 | 33,242 | 44,900 | (68,870) | (239,757) | (3,595) | (62,381) | (6,510) | (381,113) | (77,452) | (21,712) | (4,250) | (103,413) |
| 805489911 | Gilmer County Senior Center | 18,044 | 1,980 | 3,733 | 5,713 | (11,699) | (40,728) | (611) | (5,620) | (1,141) | (59,799) | (13,157) | (2,626) | (745) | (16,528) |
| 832200003 | Glenville State College | 783,389 | 85,980 | 113,282 | 199,262 | (507,935) | (1,768,273) | (26,515) | (289,004) | (48,512) | (2,640,240) | (571,230) | (197,009) | (31,673) | (799,912) |
| 804349911 | Glenville Utility | 47,988 | 5,267 | 12,297 | 17,564 | (31,115) | (108,319) | (1,624) | (5,206) | (2,875) | (149,139) | (34,992) | (1,045) | (1,878) | (37,915) |
| 812000001 | Governors Office | 130,528 | 14,326 | 37,942 | 52,268 | (84,632) | (294,628) | (4,418) | (132,859) | (7,296) | (523,833) | (95,178) | (93,660) | (4,764) | (193,602) |
| 804969911 | Grandview Doolin PSD | 9,214 | 1,011 | 1,866 | 2,878 | (5,974) | (20,797) | (312) | (2,088) | (571) | (29,742) | (6,718) | (1,076) | (372) | (8,167) |
| 800230005 | Grant Co Board of Education | 98,277 | 10,786 | 279,248 | 290,034 | (63,721) | (221,832) | (3,326) | (586,342) | (8,978) | (884,200) | (71,662) | (105,867) | (5,861) | (183,389) |
| 802587709 | Grant Co Commission | 212,683 | 23,343 | 114,956 | 138,299 | (137,900) | (480,070) | (7,199) | (43,058) | (12,240) | (680,467) | (155,084) | (2,823) | (7,992) | (165,899) |
| 807049911 | Grant County Commission on Aging | 72,942 | 8,006 | 58,036 | 66,042 | (47,294) | (164,645) | (2,469) | - | (4,373) | (218,781) | (53,188) | 32,360 | (2,855) | (23,683) |
| 807379911 | Grant County Health Department | 31,096 | 3,413 | 5,508 | 8,921 | (20,162) | (70,191) | (1,053) | (44,279) | (2,236) | (137,920) | (22,675) | (25,002) | (1,459) | (49,135) |
| 804479911 | Grant County Housing Authority | 4,607 | 506 | 7,096 | 7,601 | (2,987) | (10,399) | (156) | (32,929) | (428) | (46,899) | (3,359) | (6,594) | (279) | (10,232) |
| 804509911 | Grant County Public Service District | 27,641 | 3,034 | 804 | 3,838 | (17,922) | (62,392) | (936) | (17,187) | (1,687) | (100,123) | (20,155) | (15,288) | (1,102) | (36,545) |
| 802619911 | Grant Memorial Hospital | 532,476 | 58,441 | 149,772 | 208,213 | (345,248) | (1,201,909) | (18,023) | (1,804,901) | (58,610) | (3,428,690) | (388,269) | (644,428) | (38,266) | (1,070,964) |
| 897156625 | Greater Huntington Parks | 33,125 | 3,636 | 403 | 4,039 | (21,478) | (74,771) | (1,121) | (35,599) | (2,280) | (135,249) | (24,154) | (25,096) | (1,489) | (50,739) |
| 802689911 | Greater Paw Paw Sanitary District | 15,356 | 1,685 | 32,758 | 34,443 | (9,957) | (34,662) | (520) | - | (571) | (45,710) | (11,197) | 16,036 | (372) | 4,466 |
| 896866625 | Green Acres Reg. Center | 81,922 | 8,991 | 1,492 | 10,483 | (53,117) | (184,916) | (2,773) | (42,690) | (4,938) | (288,434) | (59,736) | (40,970) | (3,225) | (103,931) |
| 800250005 | Greenbrier Co Board of Education | 708,971 | 77,812 | 829,171 | 906,983 | (459,684) | (1,600,296) | (23,997) | (1,076,478) | (46,358) | (3,206,812) | (516,966) | (187,152) | (30,267) | (734,385) |
| 805429911 | Greenbrier Co C.V.B. | 23,034 | 2,528 | 15,241 | 17,769 | (14,935) | (51,993) | (780) | (4,556) | (1,426) | (73,690) | (16,796) | 3,121 | (931) | (14,606) |
| 802127709 | Greenbrier Co Commission | 468,455 | 51,415 | 183,226 | 234,641 | (303,738) | (1,057,401) | (15,856) | (81,404) | (26,959) | (1,485,357) | (341,587) | (34,429) | (17,601) | (393,617) |
| 807629911 | Greenbrier Co Committee on Aging | 6,142 | 674 | 6,331 | 7,005 | (3,983) | (13,865) | (208) | (664) | (286) | (19,005) | (4,479) | 1,357 | (186) | (3,308) |
| 807389911 | Greenbrier Co Health Department | 39,158 | 4,298 | 8,578 | 12,876 | (25,390) | (88,388) | (1,325) | (30,562) | (2,234) | (147,899) | (28,553) | (21,072) | (1,459) | (51,084) |
| 808949911 | Greenbrier Co Solid Waste Authority | 50,675 | 5,562 | 14,384 | 19,945 | (32,857) | (114,385) | (1,715) | (12,045) | (3,138) | (164,140) | (36,951) | (3,838) | (2,048) | (42,837) |
| 807089911 | Greenbrier Co. Public Service Dist. #2 | 50,675 | 5,562 | 20,548 | 26,109 | (32,857) | (114,385) | (1,715) | (9,344) | (3,113) | (161,414) | (36,951) | (148) | (2,033) | (39,132) |
| 805389911 | Greenbrier Housing Authority | - | - | 5,143 | 5,143 | - | - | - | (26,872) | - | (26,872) | - | (11,444) | - | (11,444) |
| 809189911 | Greenbrier PSD | 23,823 | 2,615 | 5,732 | 8,347 | (15,446) | (53,773) | (806) | (3,320) | (1,426) | (74,771) | (17,371) | (1,717) | (931) | (20,019) |
| 808039911 | Greenbrier Valley Airport | 62,576 | 6,868 | 38,021 | 44,889 | (40,573) | (141,248) | (2,118) | (63,763) | (4,730) | (252,433) | (45,629) | (8,471) | (3,088) | (57,188) |
| 808319911 | Greenbrier Valley Soil Conservation Dist. | 4,223 | 463 | 15,889 | 16,352 | (2,738) | (9,532) | (143) | (3,584) | - | (15,997) | (3,079) | 193 | - | (2,886) |
| 804959911 | Hamlin Public Service District | 9,214 | 1,011 | 2,886 | 3,897 | (5,974) | (20,797) | (312) | (3,564) | (594) | (31,241) | (6,718) | (1,117) | (388) | (8,224) |
| 800270005 | Hampshire Co Board of Education | 244,035 | 26,784 | 853,226 | 880,010 | (158,228) | (550,839) | (8,260) | (1,015,591) | (9,004) | (1,741,922) | (177,945) | (150,067) | (5,879) | (333,891) |
| 807399911 | Hampshire Co Health Dept | 23,034 | 2,528 | 2,181 | 4,709 | (14,935) | (51,993) | (780) | (6,294) | (1,426) | (75,427) | (16,796) | (5,712) | (931) | (23,439) |
| 805849911 | Hampshire Co. Development Authority | 9,214 | 1,011 | 3,451 | 4,462 | (5,974) | (20,797) | (312) | (2,759) | (523) | (30,365) | (6,718) | (994) | (341) | (8,053) |
| 802137709 | Hampshire County Commission | 422,023 | 46,318 | 130,763 | 177,082 | (273,632) | (952,594) | (14,284) | (69,022) | (24,433) | (1,333,966) | (307,730) | (41,013) | (15,952) | (364,695) |
| 804649911 | Hampshire County Committee | 28,793 | 3,160 | 26,472 | 29,632 | (18,669) | (64,991) | (975) | (5,471) | (1,426) | (91,531) | (20,995) | 1,775 | (931) | (20,151) |
| 804829911 | Hampshire County Public Library | 7,294 | 801 | 10,664 | 11,465 | (4,729) | (16,464) | (247) | (664) | (286) | (22,391) | (5,319) | 2,779 | (186) | (2,726) |
| 809509911 | Hamrick Public Service District | 13,821 | 1,517 | - | 1,517 | (8,961) | (31,196) | (468) | (23,424) | (950) | (64,998) | (10,078) | (13,539) | (621) | (24,238) |
| 800290005 | Hancock Co Board of Education | 371,940 | 40,822 | 527,323 | 568,145 | (241,159) | (839,545) | (12,589) | (881,223) | (22,753) | (1,997,268) | (271,210) | (185,214) | (14,856) | (471,280) |
| 802924911 | Hancock Co PSD | 4,607 | 506 | 10,538 | 11,044 | (2,987) | (10,399) | (156) | (380) | (286) | (14,208) | (3,359) | 5,383 | (186) | 1,838 |
| 809589911 | Hancock Co Sheltered Workshop | 59,889 | 6,573 | 11,226 | 17,799 | (38,831) | (135,182) | (2,027) | (31,102) | (3,803) | (210,946) | (43,670) | (8,024) | (2,483) | (54,177) |
| 802147709 | Hancock County Commission | 368,987 | 40,498 | 48,900 | 89,397 | (239,245) | (832,881) | (12,489) | (124,222) | (23,547) | (1,232,384) | (269,057) | (66,189) | (15,374) | (350,620) |
| 807409911 | Hancock County Health Department | 13,821 | 1,517 | 912 | 2,429 | (8,961) | (31,196) | (468) | (11,018) | (855) | (52,498) | (10,078) | (8,675) | (559) | (19,312) |
| 800310005 | Hardy Co Board of Education | 146,119 | 16,037 | 332,080 | 348,117 | (94,741) | (329,821) | (4,946) | (607,215) | (8,582) | (1,045,305) | (106,547) | (115,248) | (5,602) | (227,397) |
| 804669911 | Hardy Co Committee on Agency, Inc | 28,793 | 3,160 | 2,053 | 5,213 | (18,669) | (64,991) | (975) | (8,411) | (1,712) | (94,758) | (20,995) | (7,755) | (1,117) | (29,867) |
| 807419911 | Hardy Co Health Department | 24,570 | 2,697 | 15,408 | 18,105 | (15,931) | (55,459) | (832) | (14,563) | (1,664) | (88,449) | (17,916) | 25 | (1,086) | (18,977) |
| 802509911 | Hardy Co. Emergency Ambulance Authority, Inc. | 24,954 | 2,739 | 44,629 | 47,368 | (16,180) | (56,326) | (845) | (23,331) | (1,806) | (98,487) | (18,196) | 19,320 | (1,179) | (55) |
| 802157709 | Hardy County Commission | 267,198 | 29,326 | 43,717 | 73,043 | (173,246) | (603,121) | (9,044) | (51,292) | (16,375) | (853,078) | (194,835) | (35,648) | (10,692) | (241,174) |
| 805169911 | Hardy County Public Service District | 27,641 | 3,034 | 5,599 | 8,633 | (17,922) | (62,392) | (936) | (6,264) | (1,712) | (89,225) | (20,155) | (3,228) | (1,117) | (24,501) |
| 807069911 | Hardy County Rural Development Authority | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 808829911 | Harpers Ferry-Bolivar Pub Serv Dist | 11,024 | 1,210 | 15,043 | 16,253 | (7,147) | (24,882) | (373) | (664) | (652) | (33,719) | (8,038) | 7,042 | (425) | (1,421) |
| 800330005 | Harrison Co Board of Education | 1,055,084 | 115,799 | 1,513,481 | 1,629,280 | (684,097) | (2,381,545) | (35,711) | (3,170,977) | (73,735) | (6,346,065) | (769,344) | (682,335) | (48,141) | (1,499,820) |
| 802167709 | Harrison County Commission | 1,126,796 | 123,670 | 333,239 | 456,909 | (730,594) | (2,543,415) | (38,139) | (158,319) | (68,191) | (3,538,657) | (821,635) | (47,717) | (44,522) | (913,873) |
| 807429911 | Harrison County Health Department | 48,518 | 5,325 | - | 5,325 | (31,458) | (109,516) | (1,642) | (72,471) | (3,041) | (218,128) | (35,378) | (44,087) | (1,986) | (81,452) |
| 806699911 | Harrison County Solid Was | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 805099911 | Hatfield-Mccoy Regional Recreation Authority | 93,673 | 10,281 | 60,516 | 70,796 | (60,736) | (211,439) | (3,171) | - | (5,205) | (280,550) | (68,304) | 37,260 | (3,398) | (34,442) |
| 885640802 | Health Care Authority | 58,189 | 6,386 | 168,270 | 174,657 | (37,729) | (131,345) | (1,970) | (502,627) | (8,917) | (682,587) | (42,430) | (179,446) | (5,822) | (227,698) |
| 840000001 | Health Department | 3,121,411 | 342,586 | 355,468 | 698,054 | (2,023,866) | (7,045,677) | (105,651) | (924,809) | (190,076) | (10,290,079) | (2,276,064) | (652,697) | (124,100) | (3,052,861) |
| 827851203 | Higher Education Policy Commission | 302,416 | 33,191 | 39,832 | 73,023 | (196,081) | (682,617) | (10,236) | (195,485) | (19,612) | (1,104,030) | (220,515) | (93,980) | (12,804) | (327,299) |
| 803928810 | Hinton, City of | 101,735 | 11,166 | 6,925 | 18,091 | (65,963) | (229,636) | (3,443) | (45,073) | (6,464) | (350,580) | (74,183) | (17,615) | (4,221) | (96,019) |
| 813000102 | Homeland Security - Emergency Management | 90,355 | 9,917 | 83,469 | 93,386 | (58,584) | (203,949) | (3,058) | (354,646) | (9,703) | (629,941) | (65,885) | (118,533) | (6,335) | (190,753) |
| 843000001 | Hopemont State Hospital | 529,064 | 58,067 | 22,848 | 80,914 | (343,035) | (1,194,208) | (17,907) | (354,881) | (33,484) | (1,943,515) | (385,782) | (278,960) | (21,862) | (686,603) |
| 810200601 | House of Delegates | 234,575 | 25,745 | 46,465 | 72,211 | (152,094) | (529,484) | (7,940) | (57,960) | (13,679) | (761,157) | (171,047) | (39,251) | (8,931) | (219,229) |
| 808899911 | Housing Authority of City of Keyser | 23,034 | 2,528 | 8,808 | 11,336 | (14,935) | (51,993) | (780) | (3,789) | (1,426) | (72,923) | (16,796) | 1,844 | (931) | (15,883) |
| 805789911 | Housing Authority, City of Spencer | 13,821 | 1,517 | 2,800 | 4,317 | (8,961) | (31,196) | (468) | (3,132) | (855) | (44,612) | (10,078) | (1,614) | (559) | (12,251) |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 808576625 | Housing Development Fund | 162,858 | 17,874 | 97,175 | 115,049 | (105,594) | (367,604) | (5,512) | (60,676) | (8,301) | (547,688) | (118,752) | (23,521) | (5,420) | (147,693) |
| 859800001 | Human Rights Commission | 79,551 | 8,731 | - | 8,731 | (51,579) | (179,562) | (2,693) | (78,807) | (5,093) | (317,734) | (58,006) | (43,915) | (3,326) | (105,248) |
| 891500002 | Human Services, Dept. of | 13,596,218 | 1,492,232 | 704,231 | 2,196,462 | (8,815,540) | (30,689,499) | (460,192) | (3,059,420) | (826,457) | (43,851,108) | (9,914,058) | (3,102,110) | (539,593) | (13,555,761) |
| 897276625 | Huntington Sanitary Board | 20,155 | 2,212 | 4,689 | 6,901 | (13,068) | (45,494) | (682) | (14,932) | (1,145) | (75,321) | (14,697) | (12,922) | (748) | (28,366) |
| 802931911 | Huntington Water Quality Board | 340,523 | 37,374 | 1,156,563 | 1,193,936 | (220,789) | (768,632) | (11,526) | - | (6,489) | (1,007,436) | (248,302) | 409,061 | (4,236) | 156,523 |
| 806169911 | Huntington WV Housing Authority | 111,120 | 12,196 | - | 12,196 | (72,048) | (250,821) | (3,761) | (95,357) | (7,463) | (429,450) | (81,026) | (68,459) | (4,873) | (154,358) |
| 806399911 | Huntington/Cabell/Wayne Animal Shelter | 31,480 | 3,455 | 84,426 | 87,881 | (20,411) | (71,057) | (1,066) | (1,328) | (594) | (94,456) | (22,955) | 26,366 | (388) | 3,024 |
| 896286625 | Hurricane Water & Sewer | 123,142 | 13,515 | 152,379 | 165,894 | (79,843) | (277,957) | (4,168) | (15,817) | (5,217) | (383,002) | (89,792) | 33,474 | (3,407) | (59,725) |
| 837700901 | Huttonsville Correctional Center | 897,713 | 98,527 | - | 98,527 | (582,061) | (2,026,325) | (30,385) | (749,800) | (55,494) | (3,444,064) | (654,592) | (584,608) | (36,232) | (1,275,432) |
| 804612911 | Huttonsville PSD | 16,124 | 1,770 | 60,665 | 62,435 | (10,455) | (36,395) | (546) | - | - | (47,395) | (11,757) | 19,902 | - | 8,145 |
| 880143502 | Insurance Commission | 987,894 | 108,425 | 14,199 | 122,623 | (640,532) | (2,229,882) | (33,437) | (668,477) | (65,206) | (3,637,535) | (720,350) | (414,838) | (42,574) | (1,177,762) |
| 841800501 | Jackie Withrow Hospital | 422,638 | 46,386 | - | 46,386 | (274,031) | (953,982) | (14,305) | (409,825) | (27,079) | (1,679,222) | (308,178) | (323,965) | (17,679) | (649,822) |
| 800350005 | Jackson Co Board of Education | 572,637 | 62,849 | 656,989 | 719,838 | (371,287) | (1,292,561) | (19,382) | (932,264) | (36,299) | (2,651,793) | (417,554) | (107,938) | (23,699) | (549,191) |
| 809629911 | Jackson Co Public Library | 18,427 | 2,022 | 11,783 | 13,805 | (11,948) | (41,595) | (624) | (11,755) | (1,141) | (67,062) | (13,437) | (8,200) | (745) | (22,382) |
| 802177709 | Jackson County Commission | 542,073 | 59,494 | 179,242 | 238,737 | (351,470) | (1,223,572) | (18,348) | (122,483) | (33,869) | (1,749,743) | (395,268) | (3,025) | (22,112) | (420,405) |
| 802569911 | Jackson County Development Authority | 9,214 | 1,011 | 15,147 | 16,158 | (5,974) | (20,797) | (312) | (664) | (428) | (28,175) | (6,718) | 4,901 | (279) | (2,096) |
| 807439911 | Jackson County Health Department | 23,034 | 2,528 | 4,666 | 7,194 | (14,935) | (51,993) | (780) | (11,313) | (1,426) | (80,447) | (16,796) | (11,224) | (931) | (28,951) |
| 800370005 | Jefferson Co Board of Education | 1,019,388 | 111,881 | 1,287,750 | 1,399,631 | (660,952) | (2,300,971) | (34,503) | (1,948,754) | (61,562) | (5,006,742) | (743,315) | (319,099) | (40,193) | (1,102,607) |
| 808729911 | Jefferson Co Parks & Recreation Comm | 27,641 | 3,034 | 18,134 | 21,168 | (17,922) | (62,392) | (936) | (4,891) | (1,616) | (87,756) | (20,155) | 2,899 | (1,055) | (18,311) |
| 896046625 | Jefferson County Commission | 235,347 | 25,830 | 246,113 | 271,943 | (152,595) | (531,228) | (7,966) | (51,531) | (11,789) | (755,108) | (171,610) | 19,884 | (7,697) | (159,423) |
| 807449911 | Jefferson County Health Department | 44,917 | 4,930 | 47,001 | 51,930 | (29,123) | (101,387) | (1,520) | (21,530) | (2,210) | (155,771) | (32,752) | (4,720) | (1,443) | (38,916) |
| 808099911 | Jefferson County PSD | - | - | - | - | - | - | - | (120,475) | (1,141) | (121,616) | - | (45,897) | (745) | (46,642) |
| 882550002 | Jobs Investment Trust Board | 13,821 | 1,517 | 912 | 2,429 | (8,961) | (31,196) | (468) | (27,277) | (855) | (68,757) | (10,078) | (22,722) | (559) | (33,359) |
| 842500001 | John Manchin Sr. Health Care | 204,082 | 22,399 | 23,992 | 46,391 | (132,323) | (460,655) | (6,908) | (178,781) | (11,977) | (790,644) | (148,812) | (134,174) | (7,820) | (290,806) |
| 810300001 | Joint Comm on Govt & Finance | 414,196 | 45,459 | 134,673 | 180,133 | (268,557) | (934,928) | (14,019) | (103,436) | (23,605) | (1,344,545) | (302,023) | (95,143) | (15,411) | (412,577) |
| 879571602 | Justice & Community Service | 106,725 | 11,713 | 3,130 | 14,844 | (69,199) | (240,902) | (3,612) | (99,987) | (7,541) | (421,241) | (77,822) | (52,785) | (4,923) | (135,530) |
| 800390206 | Kan Co Public Library/Kan Co Boa | 427,448 | 46,914 | 131,387 | 178,301 | (277,150) | (964,839) | (14,468) | (58,035) | (25,086) | (1,339,577) | (311,686) | (19,332) | (16,379) | (347,396) |
| 806649911 | Kan Valley Senior Services Inc | 141,661 | 15,548 | 86,673 | 102,221 | (91,850) | (319,758) | (4,795) | (2,831) | (8,627) | (427,861) | (103,296) | 48,088 | (5,633) | (60,841) |
| 805959911 | Kanawha Co Ambulance Authority | 777,082 | 85,287 | - | 85,287 | (503,846) | (1,754,037) | (26,302) | (357,372) | (47,795) | (2,689,352) | (566,631) | (303,329) | (31,206) | (901,166) |
| 800390005 | Kanawha Co Board of Education | 3,305,930 | 362,837 | 5,126,345 | 5,489,182 | (2,143,505) | (7,462,174) | (111,896) | (6,017,055) | (187,281) | (15,921,911) | (2,410,610) | (230,208) | (122,276) | (2,763,094) |
| 804369911 | Kanawha Co Parks & Recreation | 78,303 | 8,594 | 47,468 | 56,062 | (50,770) | (176,746) | (2,650) | (17,581) | (4,838) | (252,586) | (57,097) | 7,714 | (3,158) | (52,541) |
| 896056625 | Kanawha County Commission | 699,645 | 76,788 | 28,535 | 105,323 | (453,637) | (1,579,246) | (23,681) | (359,046) | (44,965) | (2,460,575) | (510,166) | (275,944) | (29,357) | (815,467) |
| 807909911 | Kanawha Falls Public Service District | 60,949 | 6,689 | 11,131 | 17,820 | (39,518) | (137,576) | (2,063) | (15,909) | (3,684) | (198,750) | (44,443) | (17,273) | (2,405) | (64,121) |
| 806719911 | Kanawha Public Service District | 42,613 | 4,677 | 20,806 | 25,483 | (27,630) | (96,187) | (1,442) | (21,478) | (2,852) | (149,590) | (31,073) | (1,292) | (1,862) | (34,227) |
| 808489911 | Kanawha Valley Transit Authority | 561,652 | 61,643 | 135,781 | 197,425 | (364,165) | (1,267,767) | (19,010) | (139,213) | (34,772) | (1,824,927) | (409,544) | (66,061) | (22,702) | (498,308) |
| 807459911 | Kanawha/Charleston Health Department | 90,547 | 9,938 | - | 9,938 | (58,709) | (204,383) | (3,065) | (149,541) | (6,667) | (422,364) | (66,025) | (80,740) | (4,353) | (151,117) |
| 807889911 | Keyser-Mineral County Library | 6,910 | 758 | 1,866 | 2,625 | (4,481) | (15,598) | (234) | (16,130) | (571) | (37,014) | (5,039) | (11,449) | (372) | (16,859) |
| 809599911 | Kingwood Parks & Recreation Board | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (3,553) | (286) | (17,380) | (3,359) | (4,052) | (186) | (7,597) |
| 806289911 | Kingwood Sanitary Sewer Works | 32,248 | 3,539 | 5,227 | 8,767 | (20,909) | (72,790) | (1,091) | (4,510) | (1,996) | (101,297) | (23,515) | 3,352 | (1,303) | (21,466) |
| 809569911 | Kingwood Water Works | 43,765 | 4,803 | 23,425 | 28,228 | (28,377) | (98,787) | (1,481) | - | (2,449) | (131,094) | (31,913) | 10,585 | (1,598) | (22,926) |
| 803318810 | Kingwood, City of | 87,887 | 9,646 | 39,313 | 48,959 | (56,984) | (198,379) | (2,975) | (37,224) | (5,757) | (301,318) | (64,085) | (4,949) | (3,758) | (72,792) |
| 808409911 | Kyova Interstate Planning Commission | 32,248 | 3,539 | 26,467 | 30,006 | (20,909) | (72,790) | (1,091) | (2,661) | (1,996) | (99,447) | (23,515) | 14,184 | (1,303) | (10,633) |
| 842310001 | Lakin Correctional Facility | 561,652 | 61,643 | 253,125 | 314,768 | (364,165) | (1,267,767) | (19,010) | (175,671) | (32,076) | (1,858,689) | (409,544) | (96,403) | (20,943) | (526,890) |
| 842300001 | Lakin State Hospital | 490,966 | 53,885 | - | 53,885 | (318,333) | (1,108,213) | (16,618) | (418,028) | (31,444) | (1,892,636) | (358,001) | (326,220) | (20,530) | (704,751) |
| 804269911 | Lavalette Public Service District | 51,827 | 5,688 | 11,449 | 17,138 | (33,604) | (116,985) | (1,754) | (11,433) | (3,138) | (166,914) | (37,791) | (8,747) | (2,048) | (48,586) |
| 809389911 | Leadsville P.S.D. | 18,427 | 2,022 | 3,147 | 5,169 | (11,948) | (41,595) | (624) | (20,120) | (1,379) | (75,666) | (13,437) | (8,294) | (900) | (22,631) |
| 800410005 | Lewis Co Board of Education | 450,514 | 49,445 | 384,018 | 433,464 | (292,105) | (1,016,905) | (15,249) | (629,752) | (30,399) | (1,984,409) | (328,505) | (147,743) | (19,847) | (496,095) |
| 802597709 | Lewis County Commission | 347,050 | 38,090 | 67,859 | 105,949 | (225,021) | (783,364) | (11,747) | (64,550) | (21,224) | (1,105,905) | (253,061) | (39,296) | (13,857) | (306,213) |
| 807469911 | Lewis County Health Department | 13,821 | 1,517 | - | 1,517 | (8,961) | (31,196) | (468) | (10,359) | (855) | (51,839) | (10,078) | (7,562) | (559) | (18,199) |
| 896236625 | Lewisburg, City of | 148,068 | 16,251 | 14,859 | 31,110 | (96,005) | (334,221) | (5,012) | (67,016) | (9,718) | (511,972) | (107,968) | (32,099) | (6,345) | (146,412) |
| 835000001 | Library Commission | 163,509 | 17,946 | 45,201 | 63,147 | (106,016) | (369,074) | (5,534) | (163,672) | (12,203) | (656,500) | (119,227) | (53,392) | (7,968) | (180,587) |
| 800430005 | Lincoln Co Board of Education | 472,424 | 51,850 | 673,413 | 725,263 | (306,311) | (1,066,360) | (15,990) | (511,335) | (26,991) | (1,926,987) | (344,481) | 75,649 | (17,623) | (286,455) |
| 802017709 | Lincoln Co Commission | 113,636 | 12,472 | 12,200 | 24,672 | (73,679) | (256,500) | (3,846) | (159,772) | (8,058) | (501,855) | (82,861) | (88,856) | (5,260) | (176,977) |
| 807479911 | Lincoln Co Health Dept. | 7,678 | 843 | 5,271 | 6,114 | (4,978) | (17,331) | (260) | (30,840) | (380) | (53,790) | (5,599) | (20,496) | (248) | (26,342) |
| 806969911 | Lincoln Co Public Service District | 27,641 | 3,034 | 13,446 | 16,480 | (17,922) | (62,392) | (936) | (12,758) | (1,712) | (95,719) | (20,155) | 1,595 | (1,117) | (19,677) |
| 809069911 | Logan Co Ambulance Authority | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 800450005 | Logan Co Board Of Education | 577,726 | 63,407 | 847,327 | 910,734 | (374,587) | (1,304,048) | (19,554) | (1,639,817) | (31,687) | (3,369,693) | (421,265) | (457,080) | (20,689) | (899,034) |
| 802227709 | Logan Co Commission | 538,833 | 59,139 | 95,733 | 154,871 | (349,369) | (1,216,258) | (18,238) | (171,253) | (34,283) | (1,789,402) | (392,905) | (82,903) | (22,384) | (498,192) |
| 807489911 | Logan Co Health Department | 14,588 | 1,601 | 1,216 | 2,817 | (9,459) | (32,929) | (494) | (23,867) | (1,141) | (67,890) | (10,638) | (12,939) | (745) | (24,321) |
| 809839911 | Logan Co PSD | 135,134 | 14,831 | 19,481 | 34,312 | (87,619) | (305,027) | (4,574) | (42,249) | (8,484) | (447,952) | (98,537) | (24,608) | (5,540) | (128,685) |
| 809779911 | Louis Bennett Memorial Library | 4,607 | 506 | - | 506 | (2,987) | (10,399) | (156) | (36,203) | (286) | (50,031) | (3,359) | (24,340) | (186) | (27,885) |
| 804309911 | Lubeck Public Service District | 82,923 | 9,101 | 41,152 | 50,253 | (53,766) | (187,175) | (2,807) | (7,855) | (4,730) | (256,333) | (60,466) | 9,870 | (3,088) | (53,684) |
| 808329911 | Lynn Murray Memorial Library | - | - | - | - | - | - | - | (14,235) | - | (14,235) | - | (12,087) | - | (12,087) |
| 809949911 | Malden Public Service District | 36,855 | 4,045 | 3,205 | 7,250 | (23,896) | (83,189) | (1,247) | (10,515) | (2,187) | (121,034) | (26,874) | (10,249) | (1,428) | (38,551) |
| 800490005 | Marion Co Board of Education | 1,122,032 | 123,147 | 926,226 | 1,049,373 | (727,505) | (2,532,660) | (37,977) | (1,193,107) | (69,834) | (4,561,084) | (818,161) | (37,652) | (45,595) | (901,408) |
| 802237709 | Marion Co Commission | 727,883 | 79,888 | 139,283 | 219,170 | (471,946) | (1,642,984) | (24,637) | (121,629) | (42,567) | (2,303,763) | (530,756) | (108,871) | (27,792) | (667,419) |
| 809089911 | Marion Co Parks & Recreation Comm | 45,301 | 4,972 | 2,953 | 7,925 | (29,372) | (102,253) | (1,533) | (2,059) | (2,733) | (137,950) | (33,032) | 888 | (1,785) | (33,929) |
| 809499911 | Marion Co Public Library | 53,454 | 5,867 | 16,554 | 22,421 | (34,659) | (120,657) | (1,809) | (29,715) | (3,442) | (190,282) | (38,978) | (5,271) | (2,248) | (46,497) |
| 807499911 | Marion County Health Department | 23,418 | 2,570 | 8,473 | 11,043 | (15,184) | (52,860) | (793) | (28,682) | (1,282) | (98,800) | (17,076) | (18,527) | (837) | (36,440) |
| 802922911 | Marlinton Vol. Fire Department | 4,991 | 548 | 9,745 | 10,292 | (3,236) | (11,265) | (169) | - | (286) | (14,956) | (3,639) | 5,989 | (186) | 2,163 |
| 803218810 | Marmet, City of | 45,685 | 5,014 | 18,284 | 23,298 | (29,621) | (103,120) | (1,546) | (35,758) | (3,090) | (173,135) | (33,312) | (18,036) | (2,017) | (53,365) |
| 800510005 | Marshall Co Board of Education | 1,134,166 | 124,479 | 893,620 | 1,018,098 | (735,373) | (2,560,049) | (38,388) | (769,794) | (72,941) | (4,176,545) | (827,009) | 44,497 | (47,623) | (830,135) |
| 807989911 | Marshall Co Public Service | 13,821 | 1,517 | 13,874 | 15,391 | (8,961) | (31,196) | (468) | (3,837) | (808) | (45,269) | (10,078) | 684 | (528) | (9,921) |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 896906625 | Marshall County Commission | 45,877 | 5,035 | 24,042 | 29,077 | (29,746) | (103,553) | (1,553) | (4,930) | (2,608) | (142,389) | (33,452) | 5,651 | (1,702) | (29,503) |
| 896916625 | Marshall County Health Dept. | 7,897 | 867 | 1,837 | 2,704 | (5,121) | (17,826) | (267) | (13,469) | (449) | (37,132) | (5,759) | (10,912) | (293) | (16,964) |
| 804899911 | Marshall Univ Research Corp | 888,739 | 97,542 | 432,579 | 530,121 | (576,242) | (2,006,069) | (30,081) | (246,862) | (50,577) | (2,909,832) | (648,049) | (82,817) | (33,021) | (763,887) |
| 828401503 | Marshall University | 8,121,142 | 891,323 | 1,687,585 | 2,578,908 | (5,265,601) | (18,331,112) | (274,877) | (1,472,962) | (496,545) | (25,841,096) | (5,921,756) | (833,968) | (324,193) | (7,079,917) |
| 883940101 | Martinsburg Correctional Center | 237,253 | 26,039 | 56,831 | 82,870 | (153,831) | (535,530) | (8,030) | (74,768) | (14,093) | (786,251) | (173,000) | (79,303) | (9,202) | (261,504) |
| 897456625 | Martinsburg Public Library | 17,975 | 1,973 | 472 | 2,444 | (11,655) | (40,573) | (608) | (66,276) | (1,081) | (120,194) | (13,107) | (80,859) | (706) | (94,672) |
| 897076625 | Mary H Weir Public Library | - | - | - | - | - | - | - | (1,462) | - | (1,462) | - | (2,048) | - | (2,048) |
| 800530005 | Mason Co Board of Education | 569,353 | 62,488 | 638,310 | 700,799 | (369,158) | (1,285,149) | (19,271) | (625,844) | (36,321) | (2,335,744) | (415,160) | 32,411 | (23,714) | (406,463) |
| 802027709 | Mason County Commission | 288,312 | 31,643 | 54,516 | 86,159 | (186,936) | (650,781) | (9,759) | (172,428) | (18,728) | (1,038,632) | (210,231) | (89,602) | (12,228) | (312,061) |
| 804499911 | Mason County Emergency Ambulance Service Author | 86,379 | 9,480 | 67,144 | 76,624 | (56,006) | (194,974) | (2,924) | (64,571) | (4,753) | (323,228) | (62,985) | (19,513) | (3,104) | (85,602) |
| 807519911 | Mason County Health Department | 24,309 | 2,668 | 26,337 | 29,005 | (15,762) | (54,871) | (823) | (25,336) | (1,820) | (98,612) | (17,726) | 9,875 | (1,189) | (9,040) |
| 806449911 | Mason County Public Library | - | - | 1,888 | 1,888 | - | - | - | (37,784) | - | (37,784) | - | (17,189) | - | (17,189) |
| 805019911 | Mason County Public Service District | 65,648 | 7,205 | 11,084 | 18,289 | (42,565) | (148,181) | (2,222) | (14,738) | (3,969) | (211,674) | (47,869) | (10,411) | (2,591) | (60,870) |
| 800470005 | McDowell Co Board of Education | 509,044 | 55,869 | 290,065 | 345,935 | (330,055) | (1,149,018) | (17,230) | (1,111,886) | (32,024) | (2,640,213) | (371,183) | (570,879) | (20,908) | (962,970) |
| 802257709 | McDowell County Commission | 260,884 | 28,633 | - | 28,633 | (169,152) | (588,869) | (8,830) | (1,026,127) | (16,194) | (1,809,173) | (190,231) | (798,714) | (10,573) | (999,517) |
| 805649911 | McDowell County Emergency Comm Ctr. | - | - | - | - | - | - | - | (4,301) | - | (4,301) | - | (6,023) | - | (6,023) |
| 807529911 | McDowell County Health Department | 9,214 | 1,011 | - | 1,011 | (5,974) | (20,797) | (312) | (14,307) | (571) | (41,961) | (6,718) | (13,075) | (372) | (20,165) |
| 804988810 | McMechen, City of | 59,505 | 6,531 | 32,039 | 38,569 | (38,582) | (134,316) | (2,014) | (13,407) | (3,280) | (191,599) | (43,390) | 12,316 | (2,141) | (33,215) |
| 880790602 | Medical Imaging Board | 4,607 | 506 | 5,019 | 5,524 | (2,987) | (10,399) | (156) | (15,365) | (357) | (29,264) | (3,359) | (1,317) | (233) | (4,910) |
| 809999911 | Mercer Co Airport Authority | 13,053 | 1,433 | 5,109 | 6,541 | (8,463) | (29,463) | (442) | (4,029) | (855) | (43,252) | (9,518) | 3,462 | (559) | (6,615) |
| 800550005 | Mercer Co Board Of Education | 966,064 | 106,029 | 1,539,496 | 1,645,524 | (626,378) | (2,180,608) | (32,698) | (2,077,372) | (63,216) | (4,980,272) | (704,432) | (53,734) | (41,273) | (799,440) |
| 802277709 | Mercer Co Comm/Verlin T. Moye | 609,042 | 66,844 | 124,079 | 190,923 | (394,892) | (1,374,734) | (20,614) | (114,067) | (36,786) | (1,941,093) | (444,100) | (76,211) | (24,018) | (544,329) |
| 807539911 | Mercer Co Health Dept. | 42,997 | 4,719 | 20,938 | 25,657 | (27,879) | (97,054) | (1,455) | (14,463) | (2,639) | (143,490) | (31,353) | (6,266) | (1,722) | (39,341) |
| 805989911 | Mercer Co. Solid Waste Authority | 33,784 | 3,708 | 11,238 | 14,946 | (21,905) | (76,257) | (1,143) | (18,951) | (2,258) | (120,513) | (24,634) | (7,257) | (1,474) | (33,365) |
| 804249911 | Mercer County Communications Center | 72,942 | 8,006 | 44,996 | 53,002 | (47,294) | (164,645) | (2,469) | (32,168) | (4,872) | (251,448) | (53,188) | 11,369 | (3,181) | (45,000) |
| 809719911 | Midland Public Service District | 36,471 | 4,003 | 8,989 | 12,992 | (23,647) | (82,323) | (1,234) | (13,959) | (2,329) | (123,492) | (26,594) | (6,871) | (1,521) | (34,985) |
| 804909911 | Midland Trail Scenic Highway Association | - | - | 2,256 | 2,256 | - | - | - | (2,983) | - | (2,983) | - | 82 | - | 82 |
| 805409911 | Mid-Ohio Valley Health Department | 176,957 | 19,422 | - | 19,422 | (114,736) | (399,429) | (5,989) | (227,585) | (11,968) | (759,707) | (129,033) | (153,624) | (7,813) | (290,471) |
| 805799911 | Mid-Ohio Valley Regional Airport | 46,836 | 5,140 | 8,291 | 13,432 | (30,368) | (105,719) | (1,585) | (64,135) | (3,431) | (205,239) | (34,152) | (25,918) | (2,240) | (62,310) |
| 809339911 | Mid-Ohio Valley Transit Authority | 150,874 | 16,559 | 51,597 | 68,156 | (97,824) | (340,555) | (5,107) | (18,843) | (9,031) | (471,360) | (110,014) | 1,174 | (5,897) | (114,738) |
| 842200001 | Mildred Mitchell-Bateman Hospital | 1,227,407 | 134,712 | 62,521 | 197,234 | (795,828) | (2,770,513) | (41,544) | (538,992) | (78,789) | (4,225,667) | (894,998) | (427,779) | (51,441) | (1,374,218) |
| 853542501 | Military Affairs & Public Safety | 34,168 | 3,750 | 4,443 | 8,193 | (22,154) | (77,123) | (1,156) | (120,654) | (2,400) | (223,487) | (24,914) | (67,962) | (1,567) | (94,443) |
| 800570005 | Mineral Co Board of Education | 430,243 | 47,221 | 633,304 | 680,525 | (278,962) | (971,148) | (14,562) | (856,545) | (25,627) | (2,146,844) | (313,723) | (95,646) | (16,732) | (426,101) |
| 807549911 | Mineral Co Health Dept | 35,936 | 3,944 | 22,057 | 26,001 | (23,300) | (81,116) | (1,216) | (42,598) | (1,821) | (150,051) | (26,204) | (36,140) | (1,190) | (63,534) |
| 802287709 | Mineral County Commission | 346,666 | 38,048 | 73,207 | 111,255 | (224,772) | (782,497) | (11,734) | (61,473) | (21,367) | (1,101,843) | (252,781) | (18,069) | (13,950) | (284,800) |
| 808069911 | Mineral Wells Public Service District | 19,325 | 2,121 | 8,196 | 10,317 | (12,530) | (43,622) | (654) | (25,996) | (1,141) | (83,943) | (14,092) | (11,011) | (745) | (25,848) |
| 800590005 | Mingo Co Board of Education | 491,432 | 53,936 | 591,041 | 644,978 | (318,636) | (1,109,265) | (16,634) | (1,341,276) | (26,339) | (2,812,149) | (358,341) | (605,862) | (17,196) | (981,399) |
| 807559911 | Mingo Co Health Dept. | 22,911 | 2,515 | - | 2,515 | (14,855) | (51,715) | (775) | (33,886) | (1,649) | (102,880) | (16,706) | (15,840) | (1,077) | (33,623) |
| 802557709 | Mingo County Commission | 274,042 | 30,077 | - | 30,077 | (177,684) | (618,569) | (9,275) | (262,336) | (17,279) | (1,085,143) | (199,825) | (213,249) | (11,281) | (424,355) |
| 804989911 | Mingo County Redevelopment | 13,821 | 1,517 | 16,157 | 17,674 | (8,961) | (31,196) | (468) | (1,328) | (689) | (42,642) | (10,078) | 4,404 | (450) | (6,124) |
| 800610005 | Monongalia Co Board of Education | 1,097,898 | 120,498 | 1,642,239 | 1,762,737 | (711,857) | (2,478,186) | (37,161) | (3,097,875) | (69,523) | (6,394,602) | (800,563) | (678,404) | (45,392) | (1,524,359) |
| 806369911 | Monongalia Co Health Dept. | 229,456 | 25,184 | 85,112 | 110,295 | (148,775) | (517,930) | (7,766) | (57,187) | (13,343) | (745,002) | (167,314) | (44,654) | (8,712) | (220,680) |
| 897016625 | Monongalia County Commission | 445,400 | 48,884 | 51,865 | 100,749 | (288,789) | (1,005,361) | (15,075) | (242,122) | (26,147) | (1,577,494) | (324,776) | (223,358) | (17,072) | (565,206) |
| 896536625 | Monongalia General Hospital | 14,588 | 1,601 | 3,394 | 4,995 | (9,459) | (32,929) | (494) | (19,651) | (829) | (63,362) | (10,638) | (12,773) | (541) | (23,952) |
| 800630005 | Monroe Co Board Of Education | 278,015 | 30,513 | 254,695 | 285,208 | (180,260) | (627,539) | (9,410) | (354,784) | (19,571) | (1,191,564) | (202,723) | (13,128) | (12,778) | (228,629) |
| 808749911 | Monroe County Health Center | 191,952 | 21,067 | 212,930 | 233,997 | (124,458) | (433,276) | (6,497) | (11,342) | (10,196) | (585,770) | (139,967) | 77,469 | (6,657) | (69,155) |
| 805709911 | Monroe County Public Library | 4,607 | 506 | 9,327 | 9,833 | (2,987) | (10,399) | (156) | (380) | (286) | (14,208) | (3,359) | 5,519 | (186) | 1,974 |
| 800650005 | Morgan Co Board Of Education | 266,690 | 29,270 | 340,023 | 369,294 | (172,917) | (601,976) | (9,027) | (539,506) | (17,433) | (1,340,859) | (194,465) | (59,273) | (11,383) | (265,120) |
| 807699911 | Morgan Co Health Dept. | - | - | - | - | - | - | - | (69,375) | (118) | (69,493) | - | (32,403) | (78) | (32,481) |
| 802617709 | Morgan County Commission | 224,584 | 24,649 | 86,712 | 111,361 | (145,616) | (506,933) | (7,602) | (32,132) | (12,477) | (704,760) | (163,762) | (11,905) | (8,147) | (183,814) |
| 804299911 | Morgantown Monongalia MPO | 10,365 | 1,138 | 5,440 | 6,577 | (6,721) | (23,397) | (351) | (1,328) | (571) | (32,367) | (7,558) | 345 | (372) | (7,585) |
| 867101702 | Motor Vehicles | 2,379,955 | 261,208 | 419,956 | 681,164 | (1,543,119) | (5,372,054) | (80,554) | (432,004) | (143,852) | (7,571,584) | (1,735,410) | (390,189) | (93,920) | (2,219,519) |
| 807039911 | Moundsville-Marshall County Public Library | 27,641 | 3,034 | 4,405 | 7,439 | (17,922) | (62,392) | (936) | (19,352) | (1,926) | (102,527) | (20,155) | (6,819) | (1,257) | (28,232) |
| 802700910 | Mount Hope, City of | 54,898 | 6,025 | 39,539 | 45,565 | (35,595) | (123,917) | (1,858) | (11,910) | (3,517) | (176,797) | (40,031) | 16,670 | (2,297) | (25,657) |
| 800842005 | Mountain State Educational Services Cooperative | 331,310 | 36,362 | 926,048 | 962,410 | (214,815) | (747,835) | (11,214) | - | (16,685) | (990,549) | (241,584) | 380,009 | (10,893) | 127,532 |
| 808639911 | Mountain Transit Authority | 42,613 | 4,677 | 20,575 | 25,252 | (27,630) | (96,187) | (1,442) | (10,229) | (2,543) | (138,031) | (31,073) | 6,475 | (1,660) | (26,258) |
| 828401403 | Mountwest Community & Technical College | 531,573 | 58,342 | 155,704 | 214,046 | (344,662) | (1,199,871) | (17,992) | (140,373) | (30,628) | (1,733,527) | (387,611) | (73,539) | (19,997) | (481,148) |
| 808889911 | MOVRC | 75,629 | 8,301 | 54,994 | 63,294 | (49,037) | (170,711) | (2,560) | (10,420) | (4,111) | (236,839) | (55,147) | 6,642 | (2,685) | (51,190) |
| 806679911 | Mt Hope Housing Authority | 23,034 | 2,528 | 14,850 | 17,378 | (14,935) | (51,993) | (780) | (31,071) | (1,806) | (100,585) | (16,796) | (7,653) | (1,179) | (25,628) |
| 837701701 | Mt Olive Correctional Facility | 1,119,870 | 122,910 | 308,875 | 431,785 | (726,103) | (2,527,781) | (37,904) | (273,978) | (66,478) | (3,632,244) | (816,584) | (193,183) | (43,404) | (1,053,171) |
| 806639911 | Mt Top Public Service District | 17,577 | 1,929 | 2,347 | 4,277 | (11,397) | (39,676) | (595) | (4,557) | (1,070) | (57,294) | (12,817) | (3,083) | (698) | (16,598) |
| 804908810 | Mullens, City of | 24,186 | 2,654 | - | 2,654 | (15,682) | (54,593) | (819) | (77,725) | (1,759) | (150,577) | (17,636) | (42,618) | (1,148) | (61,402) |
| 883400002 | Municipal Bond Commission | 16,892 | 1,854 | 8,355 | 10,209 | (10,952) | (38,128) | (572) | (17,334) | (1,188) | (68,175) | (12,317) | (3,765) | (775) | (16,857) |
| 877650002 | National Coal Heritage Area Authority | 6,142 | 674 | 203 | 877 | (3,983) | (13,865) | (208) | (22,895) | (571) | (41,521) | (4,479) | (10,676) | (372) | (15,527) |
| 883000002 | Natural Resources | 3,652,367 | 400,860 | 371,167 | 772,027 | (2,368,129) | (8,244,155) | (123,622) | (984,977) | (225,971) | (11,946,854) | (2,663,225) | (724,301) | (147,536) | (3,535,062) |
| 808839911 | Nettie Levisay PSD | 29,177 | 3,202 | 11,582 | 14,784 | (18,918) | (65,858) | (988) | (1,118) | (1,712) | (88,593) | (21,275) | 4,199 | (1,117) | (18,193) |
| 832906403 | New River Comm. & Tech. | 503,575 | 55,269 | 147,003 | 202,272 | (326,509) | (1,136,675) | (17,045) | (164,905) | (29,014) | (1,674,147) | (367,196) | (169,378) | (18,943) | (555,517) |
| 807219911 | New River Gorge Regional Development Authority | 36,087 | 3,961 | 74,204 | 78,165 | (23,398) | (81,456) | (1,221) | (1,284) | (1,497) | (108,857) | (26,314) | 26,181 | (978) | (1,111) |
| 802639911 | New River Transit Authority | 4,607 | 506 | 1,803 | 2,309 | (2,987) | (10,399) | (156) | (8,810) | (286) | (22,637) | (3,359) | (2,101) | (186) | (5,646) |
| 800670005 | Nicholas Co Board of Education | 319,978 | 35,119 | 499,390 | 534,509 | (207,468) | (722,256) | (10,830) | (1,122,445) | (23,339) | (2,086,338) | (233,321) | (287,195) | (15,238) | (535,753) |
| 802337709 | Nicholas County Commission | 308,920 | 33,905 | 54,891 | 88,796 | (200,298) | (697,296) | (10,456) | (121,314) | (19,789) | (1,049,153) | (225,257) | (68,438) | (12,920) | (306,616) |
| 807599911 | Nicholas County Health Department | 28,066 | 3,080 | - | 3,080 | (18,198) | (63,351) | (950) | (67,756) | (2,320) | (152,575) | (20,465) | (32,177) | (1,515) | (54,158) |
| 802539911 | Nitro Convention & Visitors Bureau | - | - | - | - | - | - | - | (10,511) | - | (10,511) | - | (5,894) | - | (5,894) |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 804428810 | Nitro, City of | 352,408 | 38,678 | 119,332 | 158,010 | (228,495) | (795,459) | (11,928) | (57,807) | (21,791) | (1,115,481) | (256,968) | 6,978 | (14,227) | (264,217) |
| 806919911 | NO. Jackson Co. Public Service | 18,427 | 2,022 | 3,733 | 5,755 | (11,948) | (41,595) | (624) | (4,176) | (1,141) | (59,483) | (13,437) | (2,152) | (745) | (16,334) |
| 807929911 | North Beckley Public Service District | 52,979 | 5,815 | 20,113 | 25,927 | (34,351) | (119,584) | (1,793) | (25,020) | (3,399) | (184,147) | (38,631) | (11,317) | (2,219) | (52,167) |
| 808479911 | North Central Community Action Association | 390,431 | 42,851 | 109,651 | 152,502 | (253,148) | (881,284) | (13,215) | (115,252) | (24,766) | (1,287,665) | (284,694) | (31,976) | (16,169) | (332,838) |
| 837701601 | Northern Correctional Facility | 487,385 | 53,492 | 145,346 | 198,839 | (316,012) | (1,100,130) | (16,497) | (97,158) | (28,895) | (1,558,691) | (355,390) | (69,324) | (18,865) | (443,579) |
| 802529911 | Northern Panhandle Community Criminal Justice Boar | 42,230 | 4,635 | 24,241 | 28,876 | (27,381) | (95,321) | (1,429) | (130,839) | (4,088) | (259,058) | (30,793) | (59,682) | (2,669) | (93,144) |
| 802925911 | Northern Wayne Co PSD | 28,409 | 3,118 | 66,875 | 69,993 | (18,420) | (64,125) | (962) | (6,772) | (1,830) | (92,108) | (20,715) | 33,202 | (1,195) | 11,292 |
| 806309911 | Norton-Harding-Jimtown PSD | 14,588 | 1,601 | 2,733 | 4,334 | (9,459) | (32,929) | (494) | (394) | (855) | (44,131) | (10,638) | 830 | (559) | (10,366) |
| 804458810 | Oak Hill, City of | 207,519 | 22,776 | 58,147 | 80,922 | (134,551) | (468,413) | (7,024) | (64,923) | (12,901) | (687,812) | (151,318) | (8,446) | (8,423) | (168,187) |
| 806419911 | Oakvale Road Public Service District | 9,214 | 1,011 | 608 | 1,619 | (5,974) | (20,797) | (312) | (3,981) | (571) | (31,635) | (6,718) | (3,334) | (372) | (10,424) |
| 885310901 | Occupational Therapy, Board of | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (2,799) | (286) | (16,626) | (3,359) | (2,995) | (186) | (6,541) |
| 847200001 | Off of Miners Health, Safety & Training | 497,479 | 54,600 | 19,095 | 73,695 | (322,556) | (1,122,913) | (16,838) | (142,923) | (30,307) | (1,635,537) | (362,750) | (180,379) | (19,787) | (562,916) |
| 800690005 | Ohio Co Board of Education | 1,052,483 | 115,514 | 915,304 | 1,030,818 | (682,411) | (2,375,675) | (35,623) | (1,409,451) | (66,344) | (4,569,504) | (767,447) | (220,365) | (43,315) | (1,031,128) |
| 896976625 | Ohio Co Commission | 303,595 | 33,321 | 156,064 | 189,385 | (196,846) | (685,278) | (10,276) | (76,365) | (16,505) | (985,269) | (221,375) | (38,098) | (10,776) | (270,249) |
| 837707501 | Ohio Co Correctional Center | 99,047 | 10,871 | 68,512 | 79,382 | (64,221) | (223,571) | (3,352) | (58,220) | (4,920) | (354,284) | (72,223) | (30,035) | (3,212) | (105,470) |
| 896606625 | Ohio County Public Library | 27,093 | 2,974 | 42,193 | 45,166 | (17,566) | (61,154) | (917) | (10,007) | (1,060) | (90,704) | (19,755) | 12,882 | (692) | (7,565) |
| 896746625 | Ohio Public Service District | 20,155 | 2,212 | 4,881 | 7,093 | (13,068) | (45,494) | (682) | (3,645) | (1,145) | (64,035) | (14,697) | (3,060) | (748) | (18,505) |
| 896896625 | Ohio Valley Reg Transit Authority | 56,434 | 6,194 | 9,825 | 16,019 | (36,591) | (127,383) | (1,910) | (35,921) | (3,271) | (205,076) | (41,150) | (16,418) | (2,136) | (59,704) |
| 880973502 | Oil And Gas Conservation | 11,901 | 1,306 | 9,653 | 10,959 | (7,716) | (26,863) | (403) | - | (699) | (35,681) | (8,678) | 6,644 | (457) | (2,491) |
| 858000501 | Optometry, Board of | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 881095002 | Osteopathy, Board of | 15,356 | 1,685 | 9,018 | 10,703 | (9,957) | (34,662) | (520) | (8,805) | (1,046) | (54,989) | (11,197) | 672 | (683) | (11,209) |
| 806989911 | Page-Kincaid Public Service | 5,759 | 632 | 9,538 | 10,170 | (3,734) | (12,998) | (195) | (26,896) | (760) | (44,583) | (4,199) | (5,616) | (497) | (10,312) |
| 808159911 | Parkersburg & Wood Co Library | 93,339 | 10,244 | 18,615 | 28,859 | (60,519) | (210,686) | (3,159) | (11,298) | (5,680) | (291,342) | (68,061) | (4,326) | (3,709) | (76,096) |
| 804459911 | Parkersburg Housing Authority | 69,871 | 7,669 | 54,335 | 62,003 | (45,303) | (157,713) | (2,365) | (6,619) | (3,542) | (215,541) | (50,948) | 10,935 | (2,312) | (42,325) |
| 805419911 | Parkersburg Utility Board | 340,907 | 37,416 | 87,435 | 124,851 | (221,038) | (769,499) | (11,539) | (78,101) | (21,105) | (1,101,281) | (248,582) | (33,280) | (13,780) | (295,642) |
| 804578810 | Parkersburg, City of | 985,483 | 108,160 | 184,860 | 293,020 | (638,969) | (2,224,441) | (33,356) | (211,107) | (60,345) | (3,168,217) | (718,592) | (160,324) | (39,399) | (918,315) |
| 800710005 | Pendleton Co Board of Education | 166,793 | 18,306 | 245,259 | 263,565 | (108,145) | (376,486) | (5,645) | (457,774) | (11,886) | (959,937) | (121,622) | (89,077) | (7,761) | (218,460) |
| 807619911 | Pendleton Co Health Department | 18,427 | 2,022 | 3,733 | 5,755 | (11,948) | (41,595) | (624) | (4,176) | (1,141) | (59,483) | (13,437) | (2,152) | (745) | (16,334) |
| 802357725 | Pendleton County Commission | 69,683 | 7,648 | 55,122 | 62,770 | (45,181) | (157,290) | (2,359) | (20,275) | (3,818) | (228,923) | (50,811) | 22,709 | (2,492) | (30,595) |
| 807979911 | Pendleton Senior & Family | 13,821 | 1,517 | 1,970 | 3,487 | (8,961) | (31,196) | (468) | (13,953) | (832) | (55,410) | (10,078) | (6,804) | (543) | (17,425) |
| 881053002 | Pharmacy, Board of | 46,274 | 5,079 | 31,252 | 36,331 | (30,003) | (104,451) | (1,566) | (28,390) | (2,973) | (167,383) | (33,742) | 7,437 | (1,941) | (28,246) |
| 884900602 | Physical Therapy, Board of | 4,607 | 506 | 3,690 | 4,195 | (2,987) | (10,399) | (156) | (4,510) | (308) | (18,359) | (3,359) | 534 | (202) | (3,027) |
| 804749911 | Piedmont Housing Authority | 18,427 | 2,022 | 6,218 | 8,241 | (11,948) | (41,595) | (624) | (5,253) | (1,141) | (60,560) | (13,437) | (2,142) | (745) | (16,324) |
| 832102103 | Pierpont Community & Technical College | 404,855 | 44,434 | 1,523,236 | 1,567,670 | (262,500) | (913,842) | (13,703) | - | - | (1,190,045) | (295,211) | 499,717 | - | 204,506 |
| 804659911 | Pleasant Valley Public Service District | 4,607 | 506 | 5,528 | 6,034 | (2,987) | (10,399) | (156) | (20,474) | (523) | (34,538) | (3,359) | (6,871) | (341) | (10,571) |
| 800730005 | Pleasants Co Board of Education | 198,054 | 21,737 | 207,322 | 229,059 | (128,414) | (447,048) | (6,704) | (367,531) | (15,906) | (965,603) | (144,416) | (16,487) | (10,385) | (171,288) |
| 802367709 | Pleasants County Commission | 160,856 | 17,655 | 7,904 | 25,558 | (104,296) | (363,086) | (5,445) | (58,227) | (10,243) | (541,296) | (117,293) | (37,709) | (6,688) | (161,690) |
| 806029911 | Pleasants County Public Library | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 800750005 | Pocahontas Co Board of Education | 114,420 | 12,558 | 125,402 | 137,960 | (74,188) | (258,269) | (3,873) | (516,143) | (8,950) | (861,422) | (83,432) | (209,279) | (5,843) | (298,554) |
| 807639911 | Pocahontas Co Health Department | 9,214 | 1,011 | 1,866 | 2,878 | (5,974) | (20,797) | (312) | (2,088) | (571) | (29,742) | (6,718) | (1,076) | (372) | (8,167) |
| 808599911 | Pocahontas Co Seniors Citizens Inc. | - | - | - | - | - | - | - | (18,995) | - | (18,995) | - | (26,604) | - | (26,604) |
| 802377709 | Pocahontas County Commission | 306,356 | 33,624 | 86,150 | 119,773 | (198,636) | (691,509) | (10,369) | (33,828) | (18,158) | (952,500) | (223,388) | (6,261) | (11,855) | (241,503) |
| 808539911 | Pocahontas County PSD | 55,282 | 6,067 | 72,396 | 78,463 | (35,844) | (124,784) | (1,871) | (3,625) | (3,328) | (169,452) | (40,311) | 29,026 | (2,172) | (13,457) |
| 807159911 | Pocahontas Memorial Hospital | 476,643 | 52,313 | 122,649 | 174,963 | (309,046) | (1,075,882) | (16,133) | (64,290) | (27,950) | (1,493,301) | (347,557) | 979 | (18,249) | (364,827) |
| 808259911 | Point Pleasant Housing Authority | 26,489 | 2,907 | 10,879 | 13,787 | (17,175) | (59,792) | (897) | (25,775) | (1,949) | (105,588) | (19,315) | (4,694) | (1,272) | (25,281) |
| 808939911 | Potomac Highlands Support | 38,390 | 4,213 | - | 4,213 | (24,892) | (86,655) | (1,299) | (78,865) | (2,900) | (194,611) | (27,993) | (45,903) | (1,893) | (75,789) |
| 808249911 | Potomac Valley Transit Authority | 82,156 | 9,017 | 43,008 | 52,024 | (53,268) | (185,442) | (2,781) | (26,132) | (5,158) | (272,781) | (59,906) | (3,135) | (3,367) | (66,408) |
| 896646625 | Prestera Center For Mental Health Services | 88,408 | 9,703 | 21,408 | 31,111 | (57,322) | (199,555) | (2,992) | (15,989) | (5,024) | (280,882) | (64,465) | (13,423) | (3,281) | (81,169) |
| 800770005 | Preston Co Board of Education | 384,033 | 42,149 | 480,794 | 522,943 | (249,000) | (866,842) | (12,998) | (1,184,714) | (23,419) | (2,336,973) | (280,028) | (244,352) | (15,290) | (539,670) |
| 802567709 | Preston Co Commission | 373,155 | 40,955 | 142,905 | 183,860 | (241,947) | (842,289) | (12,630) | (69,956) | (22,816) | (1,189,639) | (272,096) | (11,115) | (14,897) | (298,109) |
| 807649911 | Preston County Health Dept. | 11,133 | 1,222 | 8,328 | 9,550 | (7,219) | (25,130) | (377) | (1,328) | (571) | (34,624) | (8,118) | 1,293 | (372) | (7,197) |
| 808049911 | Preston County Senior Citizens Inc. | 22,650 | 2,486 | 9,943 | 12,429 | (14,686) | (51,127) | (767) | (64,520) | (1,331) | (132,430) | (16,516) | (45,529) | (869) | (62,914) |
| 897326625 | Preston Memorial Hospital | 304 | 33 | 35 | 68 | (197) | (686) | (10) | (12,390) | (208) | (13,491) | (222) | (4,680) | (135) | (5,037) |
| 806979911 | Pride Community Services, Inc. | 190,417 | 20,899 | 92,027 | 112,926 | (123,463) | (429,810) | (6,445) | (33,009) | (11,861) | (604,588) | (138,848) | 23,219 | (7,743) | (123,372) |
| 806579911 | Princeton Sanitary Board | 92,411 | 10,142 | 5,893 | 16,035 | (59,918) | (208,592) | (3,128) | (60,707) | (6,040) | (338,385) | (67,384) | (44,826) | (3,943) | (116,153) |
| 804648810 | Princeton, City of | 295,949 | 32,481 | 41,887 | 74,368 | (191,888) | (668,019) | (10,017) | (66,004) | (18,419) | (954,347) | (215,800) | (37,802) | (12,026) | (265,628) |
| 881032002 | Professional Surveyors, WV Board of | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 837701301 | Pruntytown Correctional Center | 484,709 | 53,199 | 94,010 | 147,208 | (314,277) | (1,094,090) | (16,406) | (108,461) | (29,973) | (1,563,206) | (353,439) | (62,516) | (19,570) | (435,525) |
| 804628810 | Pt Pleasant, City of | 193,623 | 21,251 | 108,670 | 129,921 | (125,541) | (437,047) | (6,554) | (54,348) | (10,707) | (634,197) | (141,185) | (17,794) | (6,991) | (165,971) |
| 805379911 | Public Defender 10th Judicial Circuit | 49,140 | 5,393 | 14,625 | 20,018 | (31,861) | (110,919) | (1,663) | (66,456) | (3,660) | (214,559) | (35,832) | (15,508) | (2,390) | (53,730) |
| 805809911 | Public Defender 11th Judicial Circuit | 34,551 | 3,792 | 4,283 | 8,075 | (22,403) | (77,990) | (1,169) | (11,050) | (2,187) | (114,799) | (25,194) | (6,006) | (1,428) | (32,628) |
| 805079911 | Public Defender 12th Judicial Circuit | 21,499 | 2,360 | 16,253 | 18,613 | (13,939) | (48,527) | (728) | (1,224) | (1,141) | (65,559) | (15,676) | 5,162 | (745) | (11,259) |
| 806009911 | Public Defender Corp 18th Judicial | 18,427 | 2,022 | 4,666 | 6,689 | (11,948) | (41,595) | (624) | (22,553) | (1,426) | (78,145) | (13,437) | (8,377) | (931) | (22,744) |
| 805879911 | Public Defender Corp 1st Judicial Cir. | 53,747 | 5,899 | 25,811 | 31,709 | (34,848) | (121,317) | (1,819) | (33,121) | (3,613) | (194,719) | (39,191) | (8,599) | (2,359) | (50,149) |
| 806039911 | Public Defender Corp 25th Judicial | 37,623 | 4,129 | 10,522 | 14,651 | (24,394) | (84,922) | (1,273) | (6,787) | (2,281) | (119,658) | (27,434) | (3,344) | (1,490) | (32,268) |
| 805889911 | Public Defender Corp 2nd Judicial Cir | 31,864 | 3,497 | 16,584 | 20,081 | (20,660) | (71,924) | (1,079) | (1,912) | (1,949) | (97,524) | (23,235) | 7,797 | (1,272) | (16,710) |
| 802680911 | Public Defender Corp 4th Circuit | 65,264 | 7,163 | 49,920 | 57,083 | (42,316) | (147,314) | (2,209) | (15,717) | (4,207) | (211,763) | (47,589) | 45,594 | (2,747) | (4,742) |
| 804929911 | Public Defender Corp 6th & 24th Judicial | 69,103 | 7,584 | - | 7,584 | (44,805) | (155,979) | (2,339) | (37,233) | (4,373) | (244,730) | (50,388) | (24,846) | (2,855) | (78,090) |
| 804610911 | Public Defender Corp 8th Judicial District | 16,124 | 1,770 | 60,665 | 62,435 | (10,455) | (36,395) | (546) | - | - | (47,395) | (11,757) | 19,902 | - | 8,145 |
| 809149911 | Public Defender Corp Fifth Judicial | 43,765 | 4,803 | 17,775 | 22,579 | (28,377) | (98,787) | (1,481) | (12,474) | (2,686) | (143,805) | (31,913) | (5,992) | (1,753) | (39,658) |
| 806819911 | Public Defender Corp. 23R | 116,657 | 12,803 | 42,668 | 55,471 | (75,638) | (263,319) | (3,948) | (21,806) | (7,156) | (371,867) | (85,063) | 161 | (4,672) | (89,575) |
| 804609911 | Public Defender Corp. 9th | 44,149 | 4,846 | 21,257 | 26,102 | (28,625) | (99,654) | (1,494) | (29,113) | (2,614) | (161,500) | (32,192) | (1,763) | (1,707) | (35,663) |
| 807569911 | Public Defender Corp/15th Judicial | 49,140 | 5,393 | 13,376 | 18,769 | (31,861) | (110,919) | (1,663) | (10,803) | (2,900) | (158,146) | (35,832) | (9,213) | (1,893) | (46,937) |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 806909911 | Public Defender Corp/30th Jud Circuit | 32,490 | 3,566 | 25,909 | 29,475 | (21,066) | (73,337) | (1,100) | (10,273) | (2,081) | (107,857) | (23,691) | 5,243 | (1,359) | (19,808) |
| 808439911 | Public Defender/28th Jud. Ct. | 13,821 | 1,517 | 2,224 | 3,741 | (8,961) | (31,196) | (468) | (2,458) | (832) | (43,915) | (10,078) | (2,075) | (543) | (12,696) |
| 808269911 | Public Defender/7th Judicial Circuit | 23,034 | 2,528 | 1,520 | 4,048 | (14,935) | (51,993) | (780) | (11,131) | (1,426) | (80,265) | (16,796) | (8,748) | (931) | (26,475) |
| 808379911 | Public Defender-13th Circuit | 157,017 | 17,233 | 57,451 | 74,684 | (101,807) | (354,420) | (5,315) | (49,974) | (9,910) | (521,426) | (114,493) | (14,408) | (6,471) | (135,373) |
| 867001802 | Public Port Authority | - | - | - | - | - | - | - | (12,544) | - | (12,544) | - | (17,569) | - | (17,569) |
| 857000001 | Public Safety | 3,986,906 | 437,577 | 351,844 | 789,421 | (2,585,037) | (8,999,278) | (134,945) | (1,199,222) | (248,242) | (13,166,725) | (2,907,163) | (1,036,056) | (162,076) | (4,105,295) |
| 882800002 | Public Service Commission | 1,028,489 | 112,880 | 41,660 | 154,540 | (666,854) | (2,321,515) | (34,811) | (302,448) | (63,221) | (3,388,849) | (749,952) | (331,620) | (41,277) | (1,122,848) |
| 879831702 | Public Transit | 38,774 | 4,256 | 26,197 | 30,452 | (25,141) | (87,522) | (1,312) | (8,733) | (1,996) | (124,704) | (28,273) | (634) | (1,303) | (30,210) |
| 800790005 | Putnam Co Board of Education | 728,685 | 79,976 | 1,530,580 | 1,610,556 | (472,466) | (1,644,794) | (24,664) | (1,875,074) | (51,399) | (4,068,397) | (531,341) | 81,849 | (33,558) | (483,050) |
| 809369911 | Putnam Co Development Authority | 12,669 | 1,390 | 12,405 | 13,795 | (8,214) | (28,596) | (429) | (6,801) | (855) | (44,896) | (9,238) | 2,885 | (559) | (6,912) |
| 808799911 | Putnam Co Solid Waste Authority | 4,607 | 506 | 5,509 | 6,015 | (2,987) | (10,399) | (156) | (380) | (286) | (14,208) | (3,359) | 5,492 | (186) | 1,947 |
| 806949911 | Putnam Co. Aging Program | 171,989 | 18,876 | 142,419 | 161,296 | (111,515) | (388,216) | (5,821) | (24,097) | (9,151) | (538,799) | (125,411) | 24,512 | (5,974) | (106,873) |
| 808469911 | Putnam Co. Fire Service | 9,214 | 1,011 | 1,866 | 2,878 | (5,974) | (20,797) | (312) | (2,088) | (571) | (29,742) | (6,718) | (1,076) | (372) | (8,167) |
| 807659911 | Putnam Co Health Dept | 13,053 | 1,433 | 49,110 | 50,543 | (8,463) | (29,463) | (442) | - | - | (38,368) | (9,518) | 16,111 | - | 6,593 |
| 802397709 | Putnam County Commission | 795,967 | 87,360 | 121,897 | 209,257 | (516,090) | (1,796,663) | (26,941) | (105,745) | (47,982) | (2,493,421) | (580,401) | (69,990) | (31,328) | (681,719) |
| 808699911 | Putnam County Parks & Recreation Comm | 16,348 | 1,794 | - | 1,794 | (10,600) | (36,901) | (553) | (25,572) | (1,013) | (74,638) | (11,921) | (18,998) | (661) | (31,580) |
| 806839911 | Putnam Public Service District | 150,491 | 16,517 | 7,377 | 23,894 | (97,575) | (339,689) | (5,094) | (79,229) | (10,006) | (531,593) | (109,734) | (46,968) | (6,533) | (163,235) |
| 880830002 | Racing Commission | 112,020 | 12,295 | - | 12,295 | (72,632) | (252,853) | (3,792) | (115,557) | (7,120) | (451,953) | (81,683) | (86,817) | (4,649) | (173,149) |
| 856901401 | Railroad Maintenance Authority | 57,714 | 6,334 | 1,393 | 7,727 | (37,420) | (130,272) | (1,953) | (18,857) | (3,474) | (191,977) | (42,084) | (13,331) | (2,268) | (57,682) |
| 804678810 | Rainelle, Town of | 31,864 | 3,497 | 6,358 | 9,855 | (20,660) | (71,924) | (1,079) | (43,820) | (2,234) | (139,717) | (23,235) | (34,661) | (1,459) | (59,355) |
| 800810005 | Raleigh Co Board of Education | 666,237 | 73,122 | 1,418,665 | 1,491,786 | (431,976) | (1,503,835) | (22,550) | (2,753,742) | (40,821) | (4,752,924) | (485,805) | (654,289) | (26,653) | (1,166,747) |
| 809459911 | Raleigh Co PSD | 79,167 | 8,689 | 43,891 | 52,580 | (51,330) | (178,696) | (2,680) | (61,663) | (5,101) | (299,469) | (57,727) | 985 | (3,331) | (60,072) |
| 804719911 | Raleigh Co Recreation Authority | 17,660 | 1,938 | 36,221 | 38,159 | (11,450) | (39,861) | (598) | (12,345) | (642) | (64,896) | (12,877) | 3,013 | (419) | (10,283) |
| 807109911 | Raleigh Co Solid Waste Authority | 194,338 | 21,329 | 158,539 | 179,868 | (126,005) | (438,661) | (6,578) | (20,806) | (9,972) | (602,023) | (141,707) | 31,124 | (6,511) | (117,094) |
| 802327709 | Raleigh County Commission | 837,296 | 91,896 | 149,622 | 241,518 | (542,887) | (1,889,951) | (28,340) | (134,812) | (50,933) | (2,646,923) | (610,537) | (90,247) | (33,254) | (734,038) |
| 807669911 | Raleigh County Health Department | 63,344 | 6,952 | 3,630 | 10,583 | (41,071) | (142,981) | (2,144) | (25,348) | (3,779) | (215,323) | (46,189) | (23,708) | (2,467) | (72,364) |
| 804429911 | Raleigh County Housing Authority | 38,390 | 4,213 | 34,184 | 38,397 | (24,892) | (86,655) | (1,299) | (8,751) | (1,806) | (123,403) | (27,993) | 3,909 | (1,179) | (25,264) |
| 808929911 | Raleigh County Memorial Airport | 31,480 | 3,455 | 6,533 | 9,988 | (20,411) | (71,057) | (1,066) | (13,781) | (1,996) | (108,311) | (22,955) | (9,734) | (1,303) | (33,991) |
| 807999911 | Raleigh County Public Library | 98,700 | 10,833 | 82,380 | 93,212 | (63,995) | (222,787) | (3,341) | (25,109) | (5,002) | (320,233) | (71,970) | (4,982) | (3,266) | (80,218) |
| 800830005 | Randolph Co Board Of Education | 326,269 | 35,809 | 494,535 | 530,344 | (211,547) | (736,456) | (11,043) | (1,214,468) | (20,875) | (2,194,390) | (237,908) | (338,676) | (13,629) | (590,212) |
| 809279911 | Randolph Co Emergency Ambulance Squad | 124,065 | 13,617 | 25,861 | 39,478 | (80,442) | (280,041) | (4,199) | (58,633) | (7,714) | (431,029) | (90,466) | (51,569) | (5,037) | (147,071) |
| 807679911 | Randolph Co Health Department | 95,798 | 10,514 | 15,319 | 25,833 | (62,114) | (216,236) | (3,242) | (31,964) | (5,557) | (319,113) | (69,854) | (29,439) | (3,628) | (102,920) |
| 802417709 | Randolph County Commission | 371,620 | 40,787 | 126,027 | 166,814 | (240,951) | (838,823) | (12,578) | (59,496) | (22,104) | (1,173,953) | (270,977) | (21,719) | (14,431) | (307,127) |
| 806829911 | Randolph County Housing Authority | 65,648 | 7,205 | 2,966 | 10,171 | (42,565) | (148,181) | (2,222) | (19,498) | (3,993) | (216,459) | (47,869) | (18,943) | (2,607) | (69,419) |
| 804938810 | Ranson, City of | 158,936 | 17,444 | 38,789 | 56,233 | (103,052) | (358,753) | (5,380) | (31,879) | (9,673) | (508,735) | (115,893) | (6,799) | (6,316) | (129,008) |
| 802649911 | Ravencliff-Mcgraws-Saulsville P.S.D. | 20,731 | 2,275 | 16,650 | 18,926 | (13,442) | (46,794) | (702) | (25,328) | (1,664) | (87,929) | (15,116) | 2,755 | (1,086) | (13,448) |
| 885571602 | Real Estate Appraiser/Lic Cert Board | 8,446 | 927 | 8,081 | 9,008 | (5,476) | (19,064) | (286) | (19,920) | (476) | (45,222) | (6,159) | (13,648) | (310) | (20,116) |
| 880100002 | Real Estate Commission | 27,641 | 3,034 | 25,765 | 28,799 | (17,922) | (62,392) | (936) | (7,026) | (1,260) | (89,535) | (20,155) | (41) | (822) | (21,018) |
| 804469911 | Red Sulphur Public Service District | 36,855 | 4,045 | 8,436 | 12,481 | (23,896) | (83,189) | (1,247) | (1,793) | (2,258) | (112,384) | (26,874) | 3,075 | (1,474) | (25,273) |
| 880500702 | Reg Jail & Correctional Fac Authority | 3,409,079 | 374,158 | 779,667 | 1,153,825 | (2,210,385) | (7,695,003) | (115,387) | (1,042,996) | (199,089) | (11,262,860) | (2,485,825) | (900,669) | (129,985) | (3,516,479) |
| 804629911 | Region 1 Workforce Invest | 28,985 | 3,181 | 27,570 | 30,751 | (18,793) | (65,425) | (981) | (31,186) | (2,217) | (118,602) | (21,135) | (19) | (1,448) | (22,602) |
| 808709911 | Region 2 Planning/Development Council | 23,034 | 2,528 | 13,783 | 16,311 | (14,935) | (51,993) | (780) | (7,057) | (1,331) | (76,095) | (16,796) | (2,045) | (869) | (19,710) |
| 808569911 | Region 4 Planning/Development Authority | 47,824 | 5,249 | 26,170 | 31,419 | (31,008) | (107,948) | (1,619) | (5,209) | (2,647) | (148,430) | (34,872) | 3,325 | (1,729) | (33,276) |
| 808369911 | Region 7 Planning/Development Council | 23,034 | 2,528 | 14,784 | 17,313 | (14,935) | (51,993) | (780) | (1,900) | (1,426) | (71,034) | (16,796) | 9,188 | (931) | (8,539) |
| 808289911 | Region 8 Planning/Development Council | 13,821 | 1,517 | 2,800 | 4,317 | (8,961) | (31,196) | (468) | (3,132) | (855) | (44,612) | (10,078) | (1,614) | (559) | (12,251) |
| 808299911 | Region 8 Solid Waste Authority | 32,248 | 3,539 | 19,481 | 23,020 | (20,909) | (72,790) | (1,091) | (8,803) | (1,640) | (105,234) | (23,515) | (3,435) | (1,071) | (28,020) |
| 809689911 | Region I Planning & Development Council | 36,855 | 4,045 | 16,668 | 20,713 | (23,896) | (83,189) | (1,247) | (4,956) | (2,210) | (115,499) | (26,874) | 3,425 | (1,443) | (24,891) |
| 808219911 | Regional Intergovernmental Council | 19,963 | 2,191 | 11,411 | 13,602 | (12,944) | (45,061) | (676) | (23,908) | (1,379) | (83,967) | (14,557) | (13,972) | (900) | (29,428) |
| 844050001 | Rehabilitation Services, Division of | 2,027,521 | 222,527 | - | 222,527 | (1,314,608) | (4,576,538) | (68,626) | (1,589,509) | (133,197) | (7,682,477) | (1,478,423) | (1,035,015) | (86,963) | (2,600,401) |
| 802559911 | Ripley Convention & Visitors Bureau | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 800850005 | Ritchie Co Board of Education | 210,569 | 23,111 | 202,851 | 225,962 | (136,529) | (475,299) | (7,127) | (524,213) | (14,641) | (1,157,809) | (153,542) | (126,651) | (9,559) | (289,752) |
| 802659911 | Ritchie Co Economic Development Authority | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 805159911 | Ritchie Co. Ambulance Authority, Inc. | 90,601 | 9,944 | 37,174 | 47,117 | (58,744) | (204,506) | (3,067) | (13,792) | (5,419) | (285,528) | (66,065) | (1,832) | (3,538) | (71,435) |
| 802427709 | Ritchie County Commission | 148,571 | 16,306 | 60,523 | 76,829 | (96,331) | (335,356) | (5,029) | (19,693) | (8,414) | (464,823) | (108,335) | (4,604) | (5,493) | (118,432) |
| 806959911 | Ritchie County Public Library | 18,427 | 2,022 | 3,733 | 5,755 | (11,948) | (41,595) | (624) | (4,176) | (1,141) | (59,483) | (13,437) | (2,152) | (745) | (16,334) |
| 804768810 | Rivesville, Town of | 9,214 | 1,011 | 12,741 | 13,753 | (5,974) | (20,797) | (312) | (30,247) | (760) | (58,090) | (6,718) | (9,609) | (497) | (16,825) |
| 800870005 | Roane Co Board of Education | 296,612 | 32,554 | 472,336 | 504,890 | (192,318) | (669,515) | (10,039) | (513,314) | (14,945) | (1,400,131) | (216,283) | (24,676) | (9,757) | (250,715) |
| 807079911 | Roane Co Public Library | 18,427 | 2,022 | 17,325 | 19,347 | (11,948) | (41,595) | (624) | - | (950) | (55,116) | (13,437) | 6,919 | (621) | (7,139) |
| 808689911 | Roane Co. Committee on Aging, Inc. | 23,034 | 2,528 | 7,980 | 10,508 | (14,935) | (51,993) | (780) | (7,014) | (1,426) | (76,148) | (16,796) | (3,179) | (931) | (20,906) |
| 802437709 | Roane County Commission | 168,068 | 18,446 | 44,318 | 62,764 | (108,972) | (379,364) | (5,689) | (52,987) | (10,555) | (557,567) | (122,551) | (27,018) | (6,891) | (156,460) |
| 805539911 | Robert C Byrd Clinic | 241,092 | 26,461 | 75,197 | 101,658 | (156,320) | (544,195) | (8,160) | (75,976) | (14,997) | (799,648) | (175,799) | (40,716) | (9,792) | (226,307) |
| 804529911 | Romney Public Housing Authority | 13,821 | 1,517 | 5,109 | 6,626 | (8,961) | (31,196) | (468) | (1,140) | (855) | (42,620) | (10,078) | 4,409 | (559) | (6,227) |
| 804948810 | Romney, City of | 90,601 | 9,944 | 37,048 | 46,992 | (58,744) | (204,506) | (3,067) | (23,678) | (5,656) | (295,651) | (66,065) | (2,690) | (3,693) | (72,447) |
| 804718810 | Saint Albans, City of | 528,102 | 57,961 | 312,550 | 370,511 | (342,412) | (1,192,036) | (17,875) | (84,846) | (30,169) | (1,667,338) | (385,080) | 23,555 | (19,698) | (381,223) |
| 896506625 | Sanitary Board of Charleston | 29,396 | 3,226 | 7,118 | 10,345 | (19,060) | (66,353) | (995) | (5,317) | (1,670) | (93,395) | (21,435) | (4,463) | (1,091) | (26,989) |
| 839590001 | School Building Authority | 34,551 | 3,792 | 12,489 | 16,281 | (22,403) | (77,990) | (1,169) | (15,165) | (1,949) | (118,676) | (25,194) | (6,625) | (1,272) | (33,091) |
| 828101403 | School of Osteopathic Medicine | 1,230,803 | 135,085 | 418,366 | 553,451 | (798,030) | (2,778,178) | (41,659) | (167,453) | (75,257) | (3,860,577) | (897,474) | 31,357 | (49,136) | (915,253) |
| 893020002 | Secondary Schools Activities Comm. | 32,248 | 3,539 | 5,664 | 9,203 | (20,909) | (72,790) | (1,091) | (30,370) | (1,996) | (127,157) | (23,515) | (15,226) | (1,303) | (40,044) |
| 825000001 | Secretary of State | 203,659 | 22,352 | 41,933 | 64,286 | (132,049) | (459,701) | (6,893) | (85,451) | (13,247) | (697,341) | (148,504) | (35,361) | (8,650) | (192,514) |
| 810100001 | Senate | 181,098 | 19,876 | 16,257 | 36,133 | (117,421) | (408,776) | (6,130) | (72,819) | (10,709) | (615,854) | (132,053) | (61,327) | (6,992) | (200,372) |
| 807179911 | Shady Spring PSD | 50,675 | 5,562 | 9,370 | 14,932 | (32,857) | (114,385) | (1,715) | (7,347) | (3,018) | (159,322) | (36,951) | (4,736) | (1,971) | (43,658) |
| 832401003 | Shepherd University | 1,618,601 | 177,647 | 160,821 | 338,468 | (1,049,471) | (3,653,520) | (54,785) | (538,354) | (100,862) | (5,396,992) | (1,180,248) | (381,623) | (65,853) | (1,627,724) |
| 804858810 | Shepherdstown, Town of | 122,466 | 13,441 | 28,400 | 41,841 | (79,404) | (276,430) | (4,145) | (9,273) | (7,225) | (376,478) | (89,299) | 1,202 | (4,717) | (92,814) |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 808609911 | Short Line Public Service District | 24,021 | 2,636 | 31,632 | 34,268 | (15,575) | (54,221) | (813) | - | (1,199) | (71,809) | (17,516) | 13,619 | (782) | (4,679) |
| 806539911 | Sissonville Public Service District | 27,641 | 3,034 | - | 3,034 | (17,922) | (62,392) | (936) | (9,147) | (1,712) | (92,108) | (20,155) | (7,667) | (1,117) | (28,940) |
| 804878810 | Sistersville, City of | 381,601 | 41,882 | 516,918 | 558,800 | (247,423) | (861,353) | (12,916) | (108,116) | (24,267) | (1,254,076) | (278,255) | 367,507 | (15,843) | 73,409 |
| 805919911 | So Highlands Comm. Mental | 789,692 | 86,671 | 480,527 | 567,198 | (512,022) | (1,782,499) | (26,729) | (88,672) | (43,827) | (2,453,749) | (575,826) | 82,558 | (28,614) | (521,881) |
| 809619911 | So Jackson Co Public Service District | 27,641 | 3,034 | 4,806 | 7,840 | (17,922) | (62,392) | (936) | (26,815) | (1,712) | (109,776) | (20,155) | (22,505) | (1,117) | (43,778) |
| 804449911 | South Charleston Housing Authority | 23,034 | 2,528 | 3,647 | 6,175 | (14,935) | (51,993) | (780) | (3,744) | (1,402) | (72,854) | (16,796) | (2,649) | (916) | (20,361) |
| 808009911 | South Charleston Library Board | 29,177 | 3,202 | 27,368 | 30,570 | (18,918) | (65,858) | (988) | (40,009) | (2,306) | (128,078) | (21,275) | (6,026) | (1,505) | (28,806) |
| 800840005 | Southern Education Services | 180,435 | 19,803 | 507,221 | 527,024 | (116,991) | (407,280) | (6,107) | - | (8,936) | (539,314) | (131,569) | 207,218 | (5,835) | 69,813 |
| 809179911 | Southern Soil Conservation District | 18,427 | 2,022 | 11,727 | 13,749 | (11,948) | (41,595) | (624) | (2,653) | (1,141) | (57,960) | (13,437) | 9,257 | (745) | (4,925) |
| 806499911 | Southwestern Water District | 20,347 | 2,233 | 12,672 | 14,905 | (13,193) | (45,927) | (689) | (26,922) | (1,612) | (88,342) | (14,837) | (6,331) | (1,053) | (22,220) |
| 804928810 | Spencer, City of | 80,620 | 8,848 | 5,373 | 14,221 | (52,273) | (181,976) | (2,729) | (26,284) | (4,920) | (268,182) | (58,786) | (17,962) | (3,212) | (79,960) |
| 805909911 | St Albans Municipal Water Board | 145,500 | 15,969 | 51,223 | 67,192 | (94,339) | (328,423) | (4,925) | (46,485) | (8,080) | (482,253) | (106,095) | (35,810) | (5,276) | (147,181) |
| 802810810 | St. Marys, City of | 60,657 | 6,657 | 91,472 | 98,129 | (39,329) | (136,915) | (2,053) | (12,771) | (3,850) | (194,918) | (44,230) | 72,531 | (2,514) | 25,787 |
| 897226625 | St. Marys, City of NP | - | - | - | - | - | - | - | (39,603) | - | (39,603) | - | (37,360) | - | (37,360) |
| 802699910 | Star City, Town of | 74,861 | 8,216 | 3,240 | 11,456 | (48,539) | (168,978) | (2,534) | (19,450) | (4,587) | (244,087) | (54,587) | (8,277) | (2,995) | (65,859) |
| 808879911 | State Bar Association | 82,174 | 9,019 | 15,060 | 24,079 | (53,280) | (185,484) | (2,781) | (26,992) | (5,044) | (273,581) | (59,919) | (14,072) | (3,293) | (77,284) |
| 802921911 | Stevens Correctional Center | 441,874 | 48,497 | 880,613 | 929,110 | (286,503) | (997,402) | (14,956) | (36,785) | (25,193) | (1,360,839) | (322,205) | 531,959 | (16,449) | 193,305 |
| 804958810 | Stonewood City of | 44,149 | 4,846 | 12,880 | 17,726 | (28,625) | (99,654) | (1,494) | (22,174) | (2,757) | (154,704) | (32,192) | (14,503) | (1,800) | (48,496) |
| 809009911 | Sugar Creek PSD | 7,678 | 843 | 8,754 | 9,597 | (4,978) | (17,331) | (260) | (5,276) | (340) | (28,185) | (5,599) | (176) | (221) | (5,996) |
| 800890005 | Summers Co Board of Education | 184,880 | 20,291 | 286,708 | 307,000 | (119,873) | (417,312) | (6,258) | (553,708) | (10,248) | (1,107,398) | (134,810) | (159,517) | (6,691) | (301,018) |
| 807709911 | Summers Co Health Department | 13,821 | 1,517 | 17,983 | 19,500 | (8,961) | (31,196) | (468) | (5,629) | (594) | (46,847) | (10,078) | (1,455) | (388) | (11,920) |
| 802447709 | Summers County Commission | 135,518 | 14,874 | 8,229 | 23,103 | (87,868) | (305,893) | (4,587) | (44,728) | (8,556) | (451,632) | (98,817) | (32,788) | (5,586) | (137,191) |
| 805679911 | Summers County Public Library | 18,427 | 2,022 | 26,473 | 28,496 | (11,948) | (41,595) | (624) | (9,213) | (903) | (64,282) | (13,437) | (996) | (590) | (15,023) |
| 807229911 | Sun Valley Public Service District | 31,864 | 3,497 | 6,533 | 10,030 | (20,660) | (71,924) | (1,079) | (7,319) | (1,996) | (102,977) | (23,235) | (2,232) | (1,303) | (26,770) |
| 811100001 | Supreme Court / Judicial | 5,816,067 | 638,333 | 754,469 | 1,392,802 | (3,771,032) | (13,128,077) | (196,857) | (922,996) | (354,164) | (18,373,126) | (4,240,946) | (745,697) | (231,232) | (5,217,875) |
| 818000001 | Tax Dept | 1,764,542 | 193,665 | 262,642 | 456,307 | (1,144,097) | (3,982,939) | (59,725) | (550,399) | (108,826) | (5,845,986) | (1,286,665) | (526,296) | (71,053) | (1,884,013) |
| 818010001 | Tax Dept - Budget Office | 29,561 | 3,244 | 13,537 | 16,782 | (19,167) | (66,725) | (1,001) | (8,494) | (1,687) | (97,073) | (21,555) | 2,426 | (1,102) | (20,231) |
| 800910005 | Taylor Co Board of Education | 313,307 | 34,387 | 288,193 | 322,579 | (203,143) | (707,200) | (10,605) | (449,965) | (19,043) | (1,389,955) | (228,457) | (38,668) | (12,433) | (279,558) |
| 802457709 | Taylor Co Commission | 187,729 | 20,604 | 145,769 | 166,373 | (121,720) | (423,744) | (6,354) | (1,224) | (10,220) | (563,263) | (136,888) | 60,253 | (6,673) | (83,308) |
| 807719911 | Taylor Co Health Dept. | 57,133 | 6,271 | 70,980 | 77,251 | (37,044) | (128,962) | (1,934) | (51,313) | (4,152) | (223,405) | (41,660) | 13,000 | (2,712) | (31,372) |
| 804289911 | Taylor Co PSD | 27,641 | 3,034 | 14,720 | 17,754 | (17,922) | (62,392) | (936) | (6,675) | (1,712) | (89,637) | (20,155) | 1,241 | (1,117) | (20,031) |
| 805129911 | Taylor County Public Library | 9,214 | 1,011 | 3,406 | 4,417 | (5,974) | (20,797) | (312) | (760) | (571) | (28,414) | (6,718) | 2,940 | (372) | (4,151) |
| 802669911 | The Housing Authority of The County of Jackson | 32,248 | 3,539 | 17,387 | 20,926 | (20,909) | (72,790) | (1,091) | (7,443) | (1,830) | (104,064) | (23,515) | (16) | (1,195) | (24,725) |
| 802920911 | Tomlinson PSD | 9,598 | 1,053 | 32,858 | 33,912 | (6,223) | (21,664) | (325) | (31,700) | (1,046) | (60,958) | (6,998) | 11,320 | (683) | 3,639 |
| 803058810 | Town of Ansted | 21,115 | 2,317 | 22,652 | 24,969 | (13,690) | (47,660) | (715) | (33,241) | (1,664) | (96,970) | (15,396) | (10,772) | (1,086) | (27,255) |
| 803158810 | Town of Belle | 35,703 | 3,919 | 24,446 | 28,365 | (23,149) | (80,589) | (1,208) | (34,854) | (2,306) | (142,107) | (26,034) | (5,633) | (1,505) | (33,172) |
| 805438810 | Town of Beverly | 27,257 | 2,992 | 25,977 | 28,969 | (17,673) | (61,525) | (923) | (5,164) | (1,544) | (86,829) | (19,875) | 4,723 | (1,009) | (16,161) |
| 802821810 | Town of Chapmanville | 38,007 | 4,171 | 77,816 | 81,987 | (24,643) | (85,789) | (1,286) | (184) | (2,306) | (114,207) | (27,714) | 45,289 | (1,505) | 16,070 |
| 803458810 | Town of Clay | 15,356 | 1,685 | 13,324 | 15,009 | (9,957) | (34,662) | (520) | (37,116) | (1,308) | (83,562) | (11,197) | (13,929) | (853) | (25,979) |
| 897166625 | Town of Davis | 24,186 | 2,654 | 22,646 | 25,301 | (15,682) | (54,593) | (819) | (484) | (1,375) | (72,953) | (17,636) | 19,123 | (897) | 590 |
| 803568810 | Town of Eleanor | 26,489 | 2,907 | 33,821 | 36,728 | (17,175) | (59,792) | (897) | (3,425) | (1,355) | (82,644) | (19,315) | 11,218 | (884) | (8,982) |
| 805088810 | Town of Fairview | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (686) | (286) | (14,513) | (3,359) | (36) | (186) | (3,581) |
| 804488810 | Town of Fayetteville | 103,270 | 11,334 | 53,837 | 65,171 | (66,959) | (233,103) | (3,495) | (9,943) | (5,799) | (319,299) | (75,302) | 8,794 | (3,786) | (70,295) |
| 803248810 | Town of Gauley Bridge | 8,446 | 927 | 14,997 | 15,924 | (5,476) | (19,064) | (286) | (664) | (286) | (25,776) | (6,159) | 4,201 | (186) | (2,144) |
| 803768810 | Town of Glendale | 110,565 | 12,135 | 23,271 | 35,406 | (71,688) | (249,567) | (3,742) | (20,202) | (6,573) | (351,772) | (80,621) | (16,501) | (4,292) | (101,414) |
| 803808810 | Town of Grant Town | 9,214 | 1,011 | 16,953 | 17,964 | (5,974) | (20,797) | (312) | (7,656) | (286) | (35,025) | (6,718) | (843) | (186) | (7,747) |
| 803798810 | Town of Grantsville | 36,855 | 4,045 | 8,294 | 12,339 | (23,896) | (83,189) | (1,247) | (8,353) | (2,281) | (118,966) | (26,874) | (3,799) | (1,490) | (32,163) |
| 804508810 | Town of Hamlin | 8,830 | 969 | 33,221 | 34,191 | (5,725) | (19,931) | (299) | - | - | (25,955) | (6,438) | 10,899 | - | 4,460 |
| 803698810 | Town of Harpers Ferry | 44,533 | 4,888 | 52,065 | 56,952 | (28,874) | (100,520) | (1,507) | (5,911) | (2,329) | (139,141) | (32,472) | 13,809 | (1,521) | (20,184) |
| 804178810 | Town of Marlinton | 28,409 | 3,118 | 72,124 | 75,242 | (18,420) | (64,125) | (962) | - | (1,544) | (85,050) | (20,715) | 32,960 | (1,009) | 11,236 |
| 802822810 | Town of Middlebourne | 27,641 | 3,034 | 64,276 | 67,310 | (17,922) | (62,392) | (936) | - | (1,450) | (82,699) | (20,155) | 32,941 | (947) | 11,839 |
| 804308810 | Town of Monongah | 31,434 | 3,450 | 2,143 | 5,593 | (20,382) | (70,954) | (1,064) | (42,915) | (2,292) | (137,607) | (22,921) | (23,325) | (1,496) | (47,742) |
| 804738810 | Town of New Haven | 26,106 | 2,865 | 18,295 | 21,160 | (16,926) | (58,926) | (884) | (40,752) | (2,210) | (119,697) | (19,036) | (4,427) | (1,443) | (24,905) |
| 804548810 | Town of Nutter Fort | 56,050 | 6,152 | 9,536 | 15,688 | (36,342) | (126,517) | (1,897) | (41,018) | (3,779) | (209,552) | (40,870) | (17,487) | (2,467) | (60,824) |
| 802824810 | Town of Paw Paw | 5,375 | 590 | 41,903 | 42,492 | (3,485) | (12,132) | (182) | (43,250) | (1,022) | (60,070) | (3,919) | 5,080 | (667) | 494 |
| 804898810 | Town of Pineville | 34,551 | 3,792 | 8,245 | 12,037 | (22,403) | (77,990) | (1,169) | (17,768) | (2,138) | (121,468) | (25,194) | (17,755) | (1,397) | (44,346) |
| 805038810 | Town of Union | 13,821 | 1,517 | 11,193 | 12,710 | (8,961) | (31,196) | (468) | (2,468) | (855) | (43,948) | (10,078) | 4,443 | (559) | (6,193) |
| 803298810 | Town of Wardensville | 13,821 | 1,517 | 5,285 | 6,802 | (8,961) | (31,196) | (468) | (3,134) | (855) | (44,613) | (10,078) | (98) | (559) | (10,735) |
| 805138810 | Town of West Hamlin | 18,427 | 2,022 | 3,733 | 5,755 | (11,948) | (41,595) | (624) | (4,176) | (1,141) | (59,483) | (13,437) | (2,152) | (745) | (16,334) |
| 805188810 | Town of West Union | 58,436 | 6,414 | 37,371 | 43,784 | (37,889) | (131,902) | (1,978) | (12,383) | (3,441) | (187,592) | (42,610) | (350) | (2,246) | (45,206) |
| 803228810 | Town of Winfield | 51,827 | 5,688 | 38,415 | 44,103 | (33,604) | (116,985) | (1,754) | (3,638) | (3,161) | (159,141) | (37,791) | 20,847 | (2,064) | (19,008) |
| 816000001 | Treasurer of State's Office | 567,493 | 62,284 | 58,659 | 120,943 | (367,952) | (1,280,951) | (19,208) | (80,857) | (34,448) | (1,783,416) | (413,803) | (74,226) | (22,491) | (510,520) |
| 806019911 | Tri River Transit | 28,793 | 3,160 | 97,535 | 100,695 | (18,669) | (64,991) | (975) | - | (286) | (84,921) | (20,995) | 35,355 | (186) | 14,174 |
| 802927911 | Tri-State Airport Authority | 91,369 | 10,028 | 241,636 | 251,664 | (59,242) | (206,240) | (3,093) | (6,062) | (5,633) | (280,269) | (66,624) | 103,011 | (3,678) | 32,709 |
| 806929911 | Tri-State Transit Authority | 254,529 | 27,935 | 33,246 | 61,181 | (165,032) | (574,524) | (8,615) | (97,330) | (16,399) | (861,900) | (185,597) | (50,335) | (10,707) | (246,639) |
| 800930005 | Tucker Co Board of Education | 91,136 | 10,003 | 162,679 | 172,682 | (59,091) | (205,713) | (3,085) | (316,710) | (6,224) | (590,824) | (66,454) | (49,835) | (4,063) | (120,353) |
| 807729911 | Tucker Co Health Dept. | 9,214 | 1,011 | 2,800 | 3,811 | (5,974) | (20,797) | (312) | (760) | (571) | (28,414) | (6,718) | 1,437 | (372) | (5,653) |
| 808119911 | Tucker Co. Solid Waste Authority | 38,774 | 4,256 | 11,823 | 16,079 | (25,141) | (87,522) | (1,312) | (55,212) | (2,757) | (171,944) | (28,273) | (9,001) | (1,800) | (39,075) |
| 802467709 | Tucker County Commission | 195,682 | 21,477 | 78,698 | 100,175 | (126,876) | (441,694) | (6,623) | (33,093) | (11,446) | (619,733) | (142,687) | 2,860 | (7,473) | (147,300) |
| 804519911 | Tucker County Development Authority | 4,607 | 506 | 1,381 | 1,887 | (2,987) | (10,399) | (156) | (1,734) | (286) | (15,562) | (3,359) | (511) | (186) | (4,056) |
| 805579911 | Tug River Health Association | 200,014 | 21,952 | 104,263 | 126,215 | (129,686) | (451,474) | (6,770) | (16,312) | (11,457) | (615,698) | (145,846) | 24,099 | (7,479) | (129,226) |
| 800950005 | Tyler Co Board of Education | 472,804 | 51,892 | 358,941 | 410,833 | (306,557) | (1,067,216) | (16,003) | (114,325) | (30,484) | (1,534,585) | (344,758) | 176,343 | (19,903) | (188,318) |
| 802477709 | Tyler County Commission | 180,819 | 19,846 | 114,745 | 134,590 | (117,240) | (408,146) | (6,120) | (10,422) | (10,149) | (552,077) | (131,849) | 37,689 | (6,626) | (100,786) |

See accompanying notes.

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 808169911 | Union PSD | 49,908 | 5,478 | 2,248 | 7,725 | (32,359) | (112,652) | (1,689) | (21,004) | (3,042) | (170,746) | (36,392) | (23,880) | (1,986) | (62,258) |
| 809919911 | Union Williams PSD | 28,409 | 3,118 | 13,115 | 16,233 | (18,420) | (64,125) | (962) | (36,634) | (2,044) | (122,184) | (20,715) | (14,285) | (1,335) | (36,335) |
| 805449911 | Upper Ohio Conservation District | 4,607 | 506 | 8,628 | 9,134 | (2,987) | (10,399) | (156) | (4,546) | (143) | (18,231) | (3,359) | (455) | (93) | (3,907) |
| 800970005 | Upshur Co Board of Education | 452,429 | 49,656 | 554,547 | 604,203 | (293,347) | (1,021,227) | (15,313) | (767,217) | (25,784) | (2,122,888) | (329,901) | (156,646) | (16,834) | (503,381) |
| 807139911 | Upshur Co Public Library | 23,034 | 2,528 | 19,098 | 21,626 | (14,935) | (51,993) | (780) | (3,799) | (1,188) | (72,694) | (16,796) | 3,859 | (776) | (13,713) |
| 802487725 | Upshur County Commission | 167,168 | 18,347 | - | 18,347 | (108,388) | (377,332) | (5,658) | (64,880) | (10,369) | (566,628) | (121,895) | (34,027) | (6,770) | (162,691) |
| 802579911 | Upshur County Development Authority | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 807749911 | Upshur-Buckhannon Health Department | 18,427 | 2,022 | 25,677 | 27,700 | (11,948) | (41,595) | (624) | (8,118) | (927) | (63,211) | (13,437) | 1,674 | (605) | (12,367) |
| 896716625 | Valley Comprehensive Mental Health Ctr | 27,449 | 3,013 | 5,136 | 8,149 | (17,798) | (61,959) | (929) | (34,432) | (1,580) | (116,697) | (20,015) | (23,066) | (1,032) | (44,114) |
| 840400001 | Veterans Affairs | 845,831 | 92,833 | 167,861 | 260,693 | (548,421) | (1,909,217) | (28,629) | (336,305) | (51,881) | (2,874,453) | (616,761) | (193,391) | (33,873) | (844,025) |
| 809129911 | Vienna Public Library | 25,722 | 2,823 | 30,175 | 32,998 | (16,677) | (58,059) | (871) | (6,416) | (1,521) | (83,544) | (18,756) | 5,705 | (993) | (14,044) |
| 809939911 | Warm Springs PSD | 14,588 | 1,601 | 21,328 | 22,929 | (9,459) | (32,929) | (494) | (1,328) | (571) | (44,780) | (10,638) | 5,558 | (372) | (5,452) |
| 883430602 | Water Development Authority | 46,452 | 5,098 | 28,326 | 33,424 | (30,119) | (104,853) | (1,572) | (27,315) | (3,018) | (166,877) | (33,872) | (10,365) | (1,971) | (46,208) |
| 800990005 | Wayne Co Board of Education | 855,808 | 93,928 | 802,242 | 896,169 | (554,890) | (1,931,737) | (28,967) | (773,446) | (46,123) | (3,335,163) | (624,036) | 121,247 | (30,114) | (532,903) |
| 806869911 | Wayne Co Health Dept. | 28,967 | 3,179 | - | 3,179 | (18,781) | (65,383) | (980) | (60,162) | (2,234) | (147,542) | (21,122) | (39,227) | (1,459) | (61,808) |
| 896136625 | Wayne County Commission | 14,588 | 1,601 | 345 | 1,947 | (9,459) | (32,929) | (494) | (74,555) | (1,707) | (119,144) | (10,638) | (33,716) | (1,114) | (45,467) |
| 801010005 | Webster Co Board of Education | 221,198 | 24,277 | 131,344 | 155,621 | (143,420) | (499,289) | (7,487) | (255,774) | (13,627) | (919,597) | (161,292) | (56,952) | (8,897) | (227,141) |
| 802507709 | Webster County Commission | 125,921 | 13,820 | 40,244 | 54,064 | (81,645) | (284,229) | (4,262) | (52,301) | (8,009) | (430,447) | (91,819) | (19,997) | (5,229) | (117,045) |
| 807769911 | Webster County Health Dept. | 13,053 | 1,433 | 286 | 1,719 | (8,463) | (29,463) | (442) | (8,507) | (808) | (47,683) | (9,518) | (3,241) | (528) | (13,287) |
| 808349911 | Webster Springs Public Service District | 9,214 | 1,011 | 2,514 | 3,525 | (5,974) | (20,797) | (312) | (18,469) | (523) | (46,075) | (6,718) | (9,860) | (341) | (16,919) |
| 897066625 | Weirton Board of Park Commissioners | - | - | - | - | - | - | - | (4,783) | - | (4,783) | - | (4,924) | - | (4,924) |
| 897086625 | Weirton Sanitary Board | 121,232 | 13,306 | 58,765 | 72,071 | (78,604) | (273,645) | (4,103) | (25,354) | (7,405) | (389,111) | (88,399) | 23,401 | (4,835) | (69,834) |
| 841901801 | Welch Emergency Hospital | 717,824 | 78,784 | - | 78,784 | (465,424) | (1,620,278) | (24,296) | (563,251) | (45,371) | (2,718,620) | (523,421) | (446,195) | (29,622) | (999,238) |
| 803288810 | Welch, City of | 126,282 | 13,860 | 10,147 | 24,007 | (81,879) | (285,044) | (4,274) | (24,424) | (7,744) | (403,365) | (92,082) | (22,019) | (5,057) | (119,158) |
| 831000503 | West Liberty State College | 1,303,340 | 143,046 | 389,018 | 532,064 | (845,062) | (2,941,910) | (44,114) | (288,473) | (80,421) | (4,199,980) | (950,366) | (91,205) | (52,507) | (1,094,079) |
| 880130602 | West Virginia Lottery Commission | 654,393 | 71,822 | 113,410 | 185,232 | (424,296) | (1,477,101) | (22,149) | (198,085) | (41,146) | (2,162,777) | (477,169) | (118,595) | (26,864) | (622,628) |
| 886107204 | West Virginia University | 31,095,186 | 3,412,804 | 3,908,553 | 7,321,357 | (20,161,553) | (70,188,321) | (1,052,480) | (4,557,477) | (1,877,679) | (97,837,510) | (22,673,916) | (4,164,001) | (1,225,946) | (28,063,862) |
| 804709911 | Westbrook Health Services | 845,742 | 92,823 | - | 92,823 | (548,364) | (1,909,016) | (28,626) | (346,050) | (53,833) | (2,885,888) | (616,696) | (272,362) | (35,147) | (924,205) |
| 804613911 | Western Conservation District | 1,152 | 126 | 4,333 | 4,460 | (747) | (2,600) | (39) | - | - | (3,385) | (840) | 1,422 | - | 582 |
| 807149911 | Weston Sanitary Board | 30,328 | 3,329 | 9,748 | 13,077 | (19,664) | (68,458) | (1,027) | (31,746) | (2,281) | (123,175) | (22,115) | (9,339) | (1,490) | (32,944) |
| 803238810 | Weston, City of | 110,096 | 12,083 | 48,946 | 61,029 | (71,384) | (248,510) | (3,726) | (41,896) | (7,215) | (372,732) | (80,280) | 7,251 | (4,710) | (77,739) |
| 801030005 | Wetzel Co Board of Education | 856,251 | 93,977 | 712,258 | 806,235 | (555,178) | (1,932,737) | (28,982) | (266,573) | (50,940) | (2,834,410) | (624,359) | 196,752 | (33,258) | (460,866) |
| 806049911 | Wetzel Co Emergency Ambulance Authority | 54,131 | 5,941 | 31,893 | 37,834 | (35,097) | (122,184) | (1,832) | (16,351) | (3,185) | (178,649) | (39,471) | 9,893 | (2,079) | (31,657) |
| 896736625 | Wetzel Co Hospital | 238,537 | 26,180 | - | 26,180 | (154,663) | (538,428) | (8,074) | (295,392) | (15,222) | (1,011,779) | (173,936) | (231,027) | (9,938) | (414,901) |
| 802517709 | Wetzel County Commission | 335,615 | 36,835 | 207,618 | 244,453 | (217,607) | (757,553) | (11,360) | (38,414) | (18,551) | (1,043,484) | (244,723) | 29,518 | (12,112) | (227,317) |
| 807779911 | Wetzel-Tyler Health Department | 11,243 | 1,234 | - | 1,234 | (7,290) | (25,378) | (381) | (54,207) | (1,184) | (88,438) | (8,198) | (28,575) | (772) | (37,545) |
| 896926625 | Wheeling Housing Authority | 43,244 | 4,746 | 10,061 | 14,807 | (28,039) | (97,611) | (1,464) | (24,307) | (2,457) | (153,878) | (31,533) | (23,526) | (1,605) | (56,664) |
| 807609911 | Wheeling-Ohio Co Health Department | 100,222 | 11,000 | 36,143 | 47,143 | (64,982) | (226,222) | (3,392) | (52,471) | (6,916) | (353,984) | (73,080) | 6,427 | (4,516) | (71,168) |
| 806689911 | White Oak Public Service District | 27,641 | 3,034 | 21,254 | 24,288 | (17,922) | (62,392) | (936) | (4,395) | (1,379) | (87,023) | (20,155) | 1,545 | (900) | (19,510) |
| 804889911 | Whitehall Public Service District | 13,821 | 1,517 | 3,870 | 5,387 | (8,961) | (31,196) | (468) | (1,699) | (855) | (43,179) | (10,078) | 872 | (559) | (9,765) |
| 809079911 | Wilderness Public Service District | 37,431 | 4,108 | 19,516 | 23,624 | (24,269) | (84,489) | (1,267) | (11,897) | (2,050) | (123,972) | (27,294) | (3,237) | (1,339) | (31,870) |
| 842000001 | William R Sharpe Jr Hospital | 1,505,367 | 165,219 | - | 165,219 | (976,053) | (3,397,928) | (50,952) | (530,830) | (92,020) | (5,047,783) | (1,097,680) | (581,582) | (60,080) | (1,739,342) |
| 804489911 | Williamson Housing Authority | 46,452 | 5,098 | 29,981 | 35,080 | (30,119) | (104,853) | (1,572) | (6,568) | (2,852) | (145,964) | (33,872) | 7,075 | (1,862) | (28,659) |
| 807019911 | Williamson Utility Board | 5,759 | 632 | 1,137 | 1,769 | (3,734) | (12,998) | (195) | (16,135) | (571) | (33,633) | (4,199) | (4,767) | (372) | (9,338) |
| 803118810 | Williamson, City of | 36,087 | 3,961 | - | 3,961 | (23,398) | (81,456) | (1,221) | (96,718) | (2,780) | (205,573) | (26,314) | (63,597) | (1,816) | (91,727) |
| 801050005 | Wirt Co Board of Education | 96,090 | 10,546 | 201,869 | 212,415 | (62,303) | (216,896) | (3,252) | (243,294) | (6,890) | (532,636) | (70,067) | (9,789) | (4,498) | (84,354) |
| 802577709 | Wirt County Commission | 23,802 | 2,612 | 61,478 | 64,090 | (15,433) | (53,726) | (806) | (41,345) | (1,712) | (113,022) | (17,356) | 2,529 | (1,117) | (15,944) |
| 801070005 | Wood Co Board of Education | 1,199,969 | 131,701 | 2,090,135 | 2,221,835 | (778,038) | (2,708,581) | (40,615) | (3,508,040) | (86,827) | (7,122,101) | (874,991) | (411,611) | (56,689) | (1,343,290) |
| 808669925 | Wood Co Parks & Recreation | 3,647 | 400 | 883 | 1,283 | (2,365) | (8,232) | (123) | (660) | (208) | (11,588) | (2,659) | (554) | (135) | (3,348) |
| 806249911 | Wood Co Solid Waste Authority | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,557) | (286) | (15,384) | (3,359) | (1,256) | (186) | (4,801) |
| 896146625 | Wood County Commission | 692,806 | 76,038 | 474,460 | 550,498 | (449,203) | (1,563,808) | (23,449) | (30,673) | (38,053) | (2,105,186) | (505,179) | 153,716 | (24,845) | (376,307) |
| 890000002 | Workers Compensation Comm. | 10,660 | 1,170 | - | 1,170 | (6,912) | (24,062) | (361) | (85,765) | (1,232) | (118,332) | (7,773) | (53,276) | (805) | (61,854) |
| 805139911 | Workforce Investment Board of Kanawha Co | 39,478 | 4,333 | 48,933 | 53,266 | (25,597) | (89,111) | (1,336) | (5,467) | (1,640) | (123,150) | (28,787) | 12,368 | (1,070) | (17,489) |
| 882500602 | Workforce WV/Payroll-05303 | 1,354,925 | 148,708 | - | 148,708 | (878,509) | (3,058,348) | (45,860) | (913,314) | (86,140) | (4,982,171) | (987,981) | (724,095) | (56,241) | (1,768,317) |
| 804639911 | WV Affordable Housing Trust | - | - | - | - | - | - | - | (21,242) | - | (21,242) | - | (15,080) | - | (15,080) |
| 883802402 | WV Bd of Social Worker Examiners | 9,214 | 1,011 | 14,917 | 15,929 | (5,974) | (20,797) | (312) | (7,714) | (357) | (35,154) | (6,718) | (798) | (233) | (7,749) |
| 855069301 | WV Bd. of Chiropractic Examiners | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 882200002 | WV Board of Barbers And Cosmetologists | 31,480 | 3,455 | 21,825 | 25,280 | (20,411) | (71,057) | (1,066) | (17,962) | (1,712) | (112,208) | (22,955) | (2,620) | (1,117) | (26,691) |
| 881116002 | WV Board of Veterinary Medicine | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 847752301 | WV Division of Energy | 17,660 | 1,938 | 9,170 | 11,108 | (11,450) | (39,861) | (598) | (20,684) | (1,141) | (73,734) | (12,877) | (14,877) | (745) | (28,499) |
| 837707001 | WV Division of Juvenile Services | 2,175,393 | 238,757 | 680,723 | 919,479 | (1,410,485) | (4,910,316) | (73,631) | (528,151) | (133,440) | (7,056,022) | (1,586,248) | (322,496) | (87,123) | (1,995,867) |
| 881074002 | WV Engineers Registration Board | 18,427 | 2,022 | 5,020 | 7,042 | (11,948) | (41,595) | (624) | (1,520) | (1,141) | (56,828) | (13,437) | 3,369 | (745) | (10,813) |
| 814000001 | WV Enterprise Planning Board | 123,617 | 13,567 | 5,122 | 18,689 | (80,151) | (279,030) | (4,184) | (32,609) | (7,605) | (403,580) | (90,139) | (28,990) | (4,966) | (124,095) |
| 881300002 | WV Massage Therapy Licensure Board | 4,607 | 506 | 933 | 1,439 | (2,987) | (10,399) | (156) | (1,044) | (286) | (14,872) | (3,359) | (538) | (186) | (4,083) |
| 816000002 | WV Mun. Pensions Oversight Board | 4,991 | 548 | 1,998 | 2,545 | (3,236) | (11,265) | (169) | (664) | (286) | (15,620) | (3,639) | (64) | (186) | (3,889) |
| 809649911 | WV Municipal League | 13,821 | 1,517 | 10,179 | 11,696 | (8,961) | (31,196) | (468) | (13,465) | (1,022) | (55,111) | (10,078) | (1,930) | (667) | (12,675) |
| 887200504 | WV Network For Educational Telecom | 261,521 | 28,703 | 101,809 | 130,512 | (169,566) | (590,308) | (8,852) | (54,992) | (15,607) | (839,324) | (190,695) | (33,598) | (10,190) | (234,483) |
| 830703503 | WV Northern Community College | 634,928 | 69,686 | 126,023 | 195,708 | (411,676) | (1,433,165) | (21,490) | (148,131) | (37,431) | (2,051,892) | (462,975) | (101,139) | (24,439) | (588,553) |
| 818020001 | WV Office Of Tax Appeals | 20,347 | 2,233 | 2,297 | 4,530 | (13,193) | (45,927) | (689) | (4,284) | (1,260) | (65,352) | (14,837) | (2,857) | (822) | (18,516) |
| 834957902 | WV Parkways Econ. Dev.& Tourism Authority | 1,770,067 | 194,271 | 289,980 | 484,251 | (1,147,679) | (3,995,411) | (59,912) | (379,452) | (109,431) | (5,691,886) | (1,290,694) | (212,471) | (71,447) | (1,574,612) |
| 837701401 | WV Parole Board | 52,849 | 5,800 | 53,912 | 59,712 | (34,266) | (119,290) | (1,789) | (32,969) | (3,503) | (191,817) | (38,536) | 63,170 | (2,288) | 22,346 |
| 833300001 | WV School for the Deaf and Blind | 694,344 | 76,207 | 129,208 | 205,415 | (450,200) | (1,567,279) | (23,501) | (293,637) | (44,042) | (2,378,659) | (506,300) | (213,857) | (28,755) | (748,913) |
| 884610002 | WV Solid Waste Management Board | 28,793 | 3,160 | 7,957 | 11,117 | (18,669) | (64,991) | (975) | (27,798) | (1,616) | (114,049) | (20,995) | (18,341) | (1,055) | (40,391) |

**West Virginia Retiree Health Benefit Trust Fund**
**Schedule of Other Postemployment Benefits Amounts By Employer**
**As of and for the Year Ended June 30, 2020**

| | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employer Account Number | Employer Name | Net OPEB Liability | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Non-Investment Experience | Changes in Assumptions | Difference Between Expected and Actual Investment Earnings | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Reallocation of Opt-Out Employer Change in Proportionate Share | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Amortization of Reallocation | Total OPEB Expense |
| 832603203 | WV Southern Community College | 768,248 | 84,318 | 131,803 | 216,121 | (498,118) | (1,734,096) | (26,003) | (147,517) | (45,896) | (2,451,629) | (560,189) | (140,054) | (29,965) | (730,208) |
| 881063502 | WV State Board of Examiners for LPNs | 27,929 | 3,065 | 22,314 | 25,379 | (18,109) | (63,042) | (945) | (9,186) | (1,486) | (92,767) | (20,365) | 9,602 | (971) | (11,734) |
| 832802203 | WV State University | 1,298,502 | 142,515 | 242,421 | 384,936 | (841,925) | (2,930,991) | (43,950) | (251,333) | (76,905) | (4,145,104) | (946,839) | (227,452) | (50,212) | (1,224,503) |
| 804259911 | WVSU Metro Area Agency on Aging | 67,183 | 7,374 | 43,020 | 50,393 | (43,560) | (151,647) | (2,274) | (15,621) | (4,136) | (217,238) | (48,989) | 4,831 | (2,700) | (46,858) |
| 802599911 | WVSC R & D Corporation | 261,357 | 28,685 | 2,486 | 31,171 | (169,459) | (589,937) | (8,846) | (101,188) | (16,327) | (885,757) | (190,575) | (91,338) | (10,661) | (292,575) |
| 801090005 | Wyoming Co Board of Education | 385,095 | 42,266 | 482,431 | 524,697 | (249,689) | (869,240) | (13,034) | (759,066) | (23,838) | (1,914,867) | (280,803) | (146,294) | (15,563) | (442,660) |
| 808429911 | Wyoming Co Council on Aging | 75,245 | 8,258 | 34,415 | 42,674 | (48,788) | (169,844) | (2,547) | (60,823) | (5,301) | (287,303) | (54,867) | (16,284) | (3,460) | (74,611) |
| 807809911 | Wyoming Co Health Department | 13,821 | 1,517 | 6,561 | 8,078 | (8,961) | (31,196) | (468) | (4,176) | (855) | (45,656) | (10,078) | (779) | (559) | (11,415) |
| 809559911 | Wyoming Co Public Library | 23,034 | 2,528 | 1,284 | 3,812 | (14,935) | (51,993) | (780) | (12,865) | (1,426) | (81,999) | (16,796) | (4,563) | (931) | (22,290) |
| 802547709 | Wyoming County Commission | 379,517 | 41,653 | 76,556 | 118,209 | (246,072) | (856,649) | (12,846) | (113,837) | (23,506) | (1,252,909) | (276,735) | (83,720) | (15,347) | (375,802) |
| 809749911 | Wyoming County Economic Dev Authority | 12,285 | 1,348 | 2,800 | 4,148 | (7,965) | (27,730) | (416) | (8,910) | (855) | (45,876) | (8,958) | (3,510) | (559) | (13,027) |
| | State Of West Virginia Special Funding - Public School Support Plan (PSSP) | 115,742,155 | 12,703,099 | 44,755,389 | 57,458,488 | (75,045,107) | (261,254,183) | (3,917,530) | (64,422,013) | (7,231,754) | (411,870,587) | (84,396,595) | (31,753,924) | (4,721,621) | (120,872,140) |
| | State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability | 68,554,386 | 7,524,079 | 71,537,534 | 79,061,613 | (44,449,416) | (154,741,547) | (2,320,363) | (1,373,125) | (3,896,254) | (206,780,706) | (49,988,328) | 81,976,198 | (2,543,858) | 29,444,012 |
| | State of West Virginia Special Funding - Financial Stability Fund | 11,425,731 | 1,254,013 | 11,922,922 | 13,176,936 | (7,408,236) | (25,790,258) | (386,727) | (228,854) | (649,377) | (34,463,452) | (8,331,388) | 13,662,700 | (423,976) | 4,907,336 |
| | | $ 441,691,746 | $ 48,477,187 | $ 227,650,816 | $ 276,128,003 | $ (286,384,889) | $ (996,990,392) | $ (14,949,961) | $ (200,892,872) | $ (26,757,944) | $ (1,525,976,058) | $ (322,071,759) | $ 17,470,217 | $ (17,470,217) | $ (322,071,759) |

See accompanying notes.

# Notes to Financial Statements

## 1. Introduction

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

## 2. Summary of Significant Accounting Policies

### *Plan description*

The West Virginia Other Postemployment Benefit Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other post-employment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code Section 5-16D-2 (the Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. Four remaining members represent the public-at-large.

The Plan had approximately 43,000 policyholders and 64,000 covered lives at June 30, 2020.

Active employees who retire are eligible for PEIA health and life benefits, provided they meet the minimum eligibility requirements of the applicable State retirement system and if their last employer immediately prior to retirement: is a participating employer under the Consolidated Public Retirement Board (CPRB) and, as of July 1, 2008 forward, is a participating employer with the Public Employees Insurance Agency (PEIA). Active employees who, as of July 1, 2008, have ten years or more of credited service in the CPRB and whose employer at the time of their retirement does participate with CPRB, but does not participate with PEIA will be eligible for PEIA retiree coverage provided: they otherwise meet all criteria under this heading and their employer agrees, in writing, upon a form prescribed by PEIA, that the employer will pay to PEIA the non-participating retiree premium on behalf of the retiree or retirees, or that the retiree agrees to pay the entire unsubsidized premium themselves. Active employees who are members of the Teacher's Defined Contribution Retirement plan must be either: 55 years of age and have 12 or more years of credited service; or be at least 60 years of age with five years of service; and their last employer immediately prior to retirement must be a participating employer under that, or the CPRB system to 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 Chief Financial Officer, Jason Haught, at 304-957-2627, ext. 72627 or the RHBT Controller, Jennifer Priddy, at 304-352-0298, ext. 20298. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57th Street, SE Suite 2, Charleston, WV 25304.

### *Basis of accounting*

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

### *Basis of allocation*

OPEB amounts have been allocated to each contributing employer based on their proportionate share of employer contributions to the RHBT for the fiscal year ended June 30, 2020. Employer contributions are recognized when billed. Effective July 1, 2017, certain Employers that met the Plan's opt out criteria and chose not to participate in the Plan coverage were no longer required to make contributions to the Plan.

### *Measurement date*

The RHBT OPEB actuarial valuation, which was used as the underlying basis for certain information in the Schedules, is as of June 30, 2020, was based on a measurement date of June 30, 2020, and was prepared for the purposes of complying with the requirements of GASB Statement 75 for the Plan Employer's fiscal year ended June 30, 2021 financial reporting.

### *Accounting estimates*

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

### *Benefits provided*

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

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

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

### *Contributions*

Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal year ended June 30, 2020. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments.

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT this premium at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately $142 million for the fiscal year ending 2020. The paygo rates for June 30, were:

| | 2020 | 2019 |
|---|---|---|
| Paygo premium | $ 168 | $ 183 |

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010, pay a subsidized rate depending on the member's years of service. Members hired on or after July 1, 2010, pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

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

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988, to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

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

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

- An employer is paying the retiree's health premium or the retiree's life insurance premium as they are a non CPRB agency.
- Contributions paid to the RHBT due to an approved payment plan for historic non-participating employer premium billings are excluded from the Schedules.
- RHBT receives special funding for the county school boards as discussed in Note 3.

### *Summary of membership information*

At June 30, 2020, the Plan's OPEB eligible membership consisted of the following:

| | |
|---|---|
| Retirees and beneficiaries currently receiving benefit payments | 43,269 |
| Inactive plan members entitled to but not yet receiving benefit payments [a] | 11,913 |
| Active plan members | 34,319 |
| Totals | 89,501 |

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

The Plan is a closed plan to new entrants.

### *Net OPEB liability of the Plan*

The components of the net OPEB liability of the Plan at June 30, 2020, were as follows:

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

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

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

| | |
|---|---|
| Net OPEB liability at the beginning of the year, July 1, 2019[a] | $1,659,132,325 |
| OPEB expense | (322,071,759) |
| Employer contributions | (193,406,000) |
| Change in liability experience outflows/(inflows) recognized in current liabilities | (92,883,040) |
| Change in assumption changes experience outflows/(inflows) recognized in current liabilities | (660,505,374) |
| Change in investment experience outflows/(inflows) recognized in current assets | 51,425,594 |
| Net OPEB liability at the end of the year, June 30, 2020 [b] | $ 441,691,746 |

[a] *Based on an actuarial valuation date of June 30, 2018 with a measurement date of June 30, 2019.*
[b] *Based on an actuarial valuation date of June 30, 2020 with a measurement date of June 30, 2020.*

### *Components of OPEB expense*

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

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

### *Measurement date*

The net OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2020, which is the measurement date.

### *Actuarial assumptions*

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

| | |
|---|---|
| Inflation | 2.25% |
| Salary increases | Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation |

| | |
|---|---|
| Investment rate of return | 6.65%, net of OPEB plan investment expense, including inflation |
| Healthcare cost trend rates | Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.50% for plan year end 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022. 9.15% for plan year end 2023, 8.40% for plan year end 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036. |
| Actuarial cost method | Entry Age Normal Cost Method |
| Amortization method | Level percentage of payroll over a 20 year closed period beginning June 30, 2017 |
| Asset valuation method | Market value |
| Wage inflation | 2.75% for PERS and TRS, and 3.25% for Troopers |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2020 actuarial valuation. |
| Aging factors | Based on the 2013 SOA Study “Health Care Costs – From Birth to Death” |
| Expenses | Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense. |
| Mortality Post Retirement | TRS: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females.<br>PERS: Pub-2010 Below-Median Income General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 106% for males and 113% for females.<br>Troopers A and B: Pub-2010 Public Safety Healthy Retiree Mortality Tables projected with scale MP-2019 and scaling factors of 100% for males and females. |
| Mortality Pre-Retirement | TRS: Pub-2010 General Employee Mortality Tables projected with MP-2019.<br>PERS: Pub-2010 Below-Median Income General Employee Mortality Tables projected with MP-2019.<br>Troopers A and B: Pub-2010 Public Safety Employee Mortality Tables projected with scale MP-2019. |

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

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

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

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

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

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

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

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

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

### *Single discount rate*

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

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

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

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

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

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

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

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

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

| Year Ending | Non-Investment Experience | Assumption Changes | Investment Experience | Deferred (Inflows) | Deferred Outflows | Net Deferred (Inflows)/Outflows |
|---|---|---|---|---|---|---|
| June 30, 2021 | $ (110,985,584) | $ (367,790,037) | $ 327,958 | $ (491,156,488) | $ 12,708,825 | $ (478,447,663) |
| June 30, 2022 | $ (106,835,763) | $ (346,409,413) | $ 10,139,731 | $ (455,814,270) | $ 12,708,825 | $ (443,105,445) |
| June 30, 2023 | $ (66,128,626) | $ (270,547,513) | $ 12,708,825 | $ (336,676,139) | $ 12,708,825 | $ (323,967,314) |
| June 30, 2024 | $ (2,434,917) | $ (12,243,427) | $ 10,350,712 | $ (14,678,344) | $ 10,350,712 | $ (4,327,632) |
| Total | $ (286,384,890) | $ (996,990,391) | $ 33,527,226 | $ (1,298,325,241) | $ 48,477,187 | $ (1,249,848,054) |

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

| Year Ending | Non-Investment Experience | Assumption Changes | Investment Experience |
|---|---|---|---|
| June 30, 2020 | $ (92,883,040) | $ (660,505,374) | $ 51,425,594 |

*Numbers may not add due to rounding.*

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

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

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

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

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

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

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

### *Reconciliation of Total OPEB Liability Between Valuation Dates*

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

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

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

[a] Based on actuarial valuation as of June 30, 2018, measurement date June 30, 2020.
[b] Reflects Experience Study review from July 1, 2015, to June 30, 2020.
[c] Reflects available capped subsidy and premium information through June 1, 2021.

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

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

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

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

The State is a nonemployer contributing entity that provides funding through SB 469 which was passed February 10, 2012, granting OPEB liability relief to the 55 County Boards of Education effective July 1, 2012. The public school support plan (PSSP) is a basic foundation allowance program that provides funding to the local school boards for "any amount of the employer's annual required contribution allocated and billed to the county boards for employees who are employed as professional employees, employees who are employed as 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

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