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, 2021

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Independent Auditors' Report

Finance Board
West Virginia Retiree Health Benefit Trust Fund

Opinions

We have audited the schedule of employer allocations of the other post-employment benefits (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia as of and for the year ended June 30, 2021, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the RHBT as of and for the year ended June 30, 2021, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for RHBT as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibility for the Audit of the Schedules

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

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is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of RHBT's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about RHBT's ability to continue as a going concern for a reasonable period of time.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of RHBT as of and for the year ended June 30, 2021, and our report thereon, dated October 15, 2021, expressed an unmodified opinion on those financial statements.

Restrictions on Use

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

Ernst & Young LLP

July 22, 2022

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West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	$ 142,974	0.078402970%
881000502	Accountancy, Board of	5,760	0.003158617%
858000001	Adjutant General	673,300	0.369218049%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	37,120	0.020355534%
	Consolidated Public Retirement Board	151,520	0.083089184%
	Ethics Commission	9,280	0.005088884%
	Finance Division	56,160	0.030796519%
	General Services Division/Building Commission	181,920	0.099759665%
	Public Employees Grievance Board	19,840	0.010879682%
	Information Services And Communications	356,000	0.195220100%
	Office of Technology	5,760	0.003158617%
	Public Employees Insurance Agency	58,656	0.032165253%
	Division of Personnel	97,440	0.053433277%
	Prosecuting Attorneys Institute	8,960	0.004913405%
	Public Defender Services	49,760	0.027286944%
	Purchasing Division	58,880	0.032288089%
	Real Estate Division	31,840	0.017460135%
	Retiree Health Benefit Trust Fund	31,584	0.017319752%
	Secretary of Administration	148,175	0.081254636%
	Surplus Property	21,120	0.011581597%
	Travel Management	9,600	0.005264362%
	Fleet Management	10,080	0.005527580%
867001902	Aeronautics Commission	3,840	0.002105745%
808019911	Aging & Family Services Of Mineral County	14,240	0.007808804%
851000001	Agriculture	585,135	0.320870941%
803018810	Anmoore, Town of	35,840	0.019653619%
837700501	Anthony Correctional Center	116,801	0.064050399%
885550902	Architects, Board of	1,920	0.001052872%
808869911	Armstrong Public Service District	3,840	0.002105745%
807009911	Association Of Co Officials	3,840	0.002105745%
803068810	Athens, City Of	18,400	0.010090028%
824000001	Attorney General	309,868	0.169922756%
815000001	Auditors Office	301,073	0.165099613%
800010005	Barbour Co Board Of Education	62,931	0.034509759%
802007709	Barbour Co Commission	55,360	0.030357822%
807269911	Barbour Co Health Department	6,080	0.003334096%
802932911	Beckley Housing Authority	28,800	0.015793087%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	10,985	0.006023747%
809239911	Benedum Airport Authority	37,600	0.020618752%
800030005	Berkeley Co Board Of Education	431,279	0.236500707%
802928911	Berkeley Co. Farmland Protection Board	1,920	0.001052872%
896006625	Berkeley County Commission	99,892	0.054777883%
897186625	Berkeley County P.S.D.	10,440	0.005724994%
802629911	Berkeley Senior Services	9,600	0.005264362%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807279911	Berkeley-Morgan Co Board Of Health	38,365	0.021038146%
806729911	Big Bend PSD	3,840	0.002105745%
804839911	Bingamon PSD	3,840	0.002105745%
832401103	Blue Ridge Community & Technical College	238,225	0.130635808%
809739911	Bluefield Housing Authority	15,360	0.008422980%
804409911	Bluefield Sanitary Board	70,240	0.038517584%
832906503	Bluefield State College	318,683	0.174756428%
803328810	Bluefield, City of	197,436	0.108268081%
804439911	Bluewell Public Service District	24,160	0.013248645%
857300001	Board of Coal Mine Health & Safety	2,560	0.001403830%
885400901	Board of Examiners of Psychologists	1,920	0.001052872%
891600002	Board of Medicine	21,920	0.012020294%
800050005	Boone Co Board Of Education	176,730	0.096913701%
802217709	Boone Co Commission	141,603	0.077651098%
807289911	Boone Co Health Department	5,440	0.002983139%
805149911	Boone Co Housing and Redevelopment Authority	13,440	0.007370107%
808959911	Boone Co Parks & Recreation Comm.	7,760	0.004255579%
805829911	Boone County Ambulance Authority	64,518	0.035380024%
806209911	Boone County Public Service District	12,960	0.007106889%
808769911	Boone-Madison Public Library	1,120	0.000614176%
806859911	Bradley Public Service District	11,680	0.006404974%
809359911	Branchland-Midkiff Public Service Dist	7,846	0.004302465%
800070005	Braxton Co Board Of Education	78,274	0.042923087%
807029911	Braxton Co Health Department	3,040	0.001667048%
807579911	Braxton Co Senior Citizens Center	16,000	0.008773937%
802037709	Braxton County Commission	102,560	0.056240937%
886109304	Bridgevalley Community And Technical College	309,498	0.169719996%
800090005	Brooke Co Board of Education	213,365	0.117003412%
897136625	Brooke Co Commission	175,714	0.096356474%
804739911	Brooke County Committee on Aging	7,520	0.004123750%
807309911	Brooke County Health Department	9,600	0.005264362%
808719911	Brooke County Public Library	1,920	0.001052872%
802549911	Buckhannon Housing Authority	7,680	0.004211490%
802838810	Buckhannon, City of	170,080	0.093266951%
808979911	Buffalo Creek Public Service District	35,930	0.019702753%
878621302	Bureau of Senior Services	51,595	0.028292931%
802519911	Burnsville Public Utility	3,840	0.002105745%
800110005	Cabell Co Board Of Education	559,089	0.306588479%
802618709	Cabell Co Comm	613,826	0.336604420%
807319911	Cabell Co Health Department	58,553	0.032108662%
807939911	Cabell County Public Library	139,360	0.076420992%
800130005	Calhoun Co Board of Education	51,079	0.028010355%
802067709	Calhoun County Commission	28,320	0.015529869%
802589911	Camp Dawson Event Center	41,440	0.022724497%
804389911	Canaan Valley Public Service District	3,840	0.002105745%
806849911	Capon Bridge Public Library	1,920	0.001052872%

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Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805008810	Capon Bridge, Inc. Town of	5,280	0.002895399%
805639911	Central Communication, Inc.	23,200	0.012722209%
805479911	Central Hampshire PSD	22,880	0.012546730%
802679911	Central WV Regional Airport Authority	109,760	0.060189208%
808519911	Central WV Transit Authority	64,480	0.035358967%
803749911	Century Volga Public Service District	9,440	0.005176623%
804589911	Charles Town Utility Board	54,720	0.030006865%
803418810	Charles Town, City of	53,440	0.029304950%
804419911	Charleston Convention & Visitors Bureau	13,120	0.007194628%
805609911	Charleston Housing	141,469	0.077577287%
807869911	Charleston Urban Renewal Authority	3,840	0.002105745%
802839810	Charleston, City of	1,154,880	0.633302780%
809859911	Chestnut Ridge Public Service District	6,560	0.003597314%
803098810	City of Barboursville	134,128	0.073552024%
896366625	City of Beckley	114,182	0.062614105%
803168810	City of Belmont	9,600	0.005264362%
897146625	City of Benwood	4,080	0.002237354%
804038810	City of Bridgeport	211,458	0.115957230%
896386625	City of Follansbee	64,466	0.035351289%
803708810	City of Franklin	15,360	0.008422980%
803728810	City Of Gary	12,773	0.007004234%
803778810	City of Glenville	7,200	0.003948272%
804848810	City of Grafton	71,840	0.039394978%
896226625	City of Huntington	5,676	0.003112554%
802836810	City of Kenova	59,360	0.032551307%
803108810	City of Keyser	68,000	0.037289233%
804148810	City of Madison	29,600	0.016231784%
897206625	City of Mannington	2,142	0.001174611%
896156625	City of Martinsburg	15,492	0.008495365%
804048810	City of Milton	59,300	0.032518624%
804318810	City of Montgomery	28,800	0.015793087%
804338810	City of Moorefield	50,560	0.027725641%
896436625	City of New Martinsville	138,573	0.075989424%
804498810	City of Paden City	24,480	0.013424124%
804518810	City of Parsons	20,000	0.010967421%
802820810	City of Pennsboro	15,520	0.008510719%
803148810	City of Petersburg	30,400	0.016670480%
804478810	City of Philippi	45,440	0.024917981%
803188810	City of Ravenswood	52,916	0.029017549%
803428810	City of Richwood	22,400	0.012283512%
804758810	City of Ripley	86,724	0.047557097%
804788810	City of Ronceverte	37,120	0.020355534%
804018810	City of Salem	47,040	0.025795375%
804868810	City of Shinnston	44,800	0.024567024%
804828810	City of Smithers	8,320	0.004562447%
896846625	City of South Charleston/Sanitary Board	1,596	0.000875200%

See accompanying notes

West Virginia Retiree Health Benefit Trust Fund
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As of and for the Year Ended June 30, 2021

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896836625	City of Summersville	5,052	0.002770371%
804998810	City of Thomas	7,680	0.004211490%
897096625	City of Weirton	128,604	0.070522713%
897106625	City of Weirton/Water Board	88,712	0.048647094%
896216625	City of Wellsburg	3,456	0.001895170%
803128810	City of White Sulphur Springs	50,400	0.027637902%
805248810	City of Williamstown	35,040	0.019214922%
809669911	Clarksburg Harrison Reg Housing Authority	40,480	0.022198061%
805979911	Clarksburg Water Board	67,040	0.036762796%
804028810	Clarksburg, City of	311,168	0.170635419%
808239911	Clarksburg-Harrison Public Library	15,360	0.008422980%
800150005	Clay Co Board of Education	87,113	0.047770386%
807339911	Clay Co Health Department	22,240	0.012195773%
802077709	Clay County Commission	30,720	0.016845959%
897236625	Claywood Park PSD	9,756	0.005349908%
809099911	Coalfield Comm. Action Partnership, Inc.	158,080	0.086686499%
803270001	Commerce, Office Of Secretary, Dept. of	26,080	0.014301517%
808279911	Committee on Aging For Randolph County Inc.	17,760	0.009739070%
809479911	Community Action of South	190,880	0.104673070%
832502103	Concord College	482,005	0.264317597%
802499911	Concord University Research & Dev. Corporation	42,080	0.023075455%
807739911	Cool Ridge Flat Top PSD	6,080	0.003334096%
837701801	Corrections/Salem Corrections, Dept. of	245,875	0.134830517%
837702101	Corrections/St. Marys Corrections, Dept. of	344,882	0.189123229%
806899911	Cottageville Public Service District	9,600	0.005264362%
807119911	Council of The Southern Mts	11,040	0.006054017%
805439911	County Commissioners' Association of WV	3,840	0.002105745%
811200001	Courthouse Facilities Imp	1,920	0.001052872%
805689911	Cowen Public Library	1,920	0.001052872%
809139911	Cowen Public Service District	16,960	0.009300373%
806939911	Crab Orchard-Mac Arthur PSD	15,520	0.008510719%
808389911	Craft Memorial Library	7,680	0.004211490%
806429911	Craigsville Public Library	1,440	0.000789654%
809699911	Craigsville Public Service District	22,240	0.012195773%
802810911	Crum Public Service District	2,240	0.001228351%
835100001	Culture And History	191,053	0.104767691%
806619911	Danese Public Service District	5,760	0.003158617%
881021502	Dental Examiners, Board of	3,840	0.002105745%
836500001	Department of Corrections	830,692	0.455527405%
828600001	Department of Education	921,151	0.505132586%
867001602	Department of Highways	9,415,706	5.163300542%
845000001	Department of Labor	129,312	0.070911069%
837704001	Dept. of Corrections/Denmar Facility	118,685	0.065083311%
812102101	Development Office	212,903	0.116749955%
883952702	Division of Financial Institution	46,129	0.025295699%
853543001	Division of Protective Services	73,233	0.040158858%

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West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
As of and for the Year Ended June 30, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
885460602	Division of Tourism	66,029	0.036208393%
800170005	Doddridge Co Board Of Education	138,112	0.075736515%
802087709	Doddridge Co Commission	137,120	0.075192641%
807349911	Doddridge County Health Department	8,960	0.004913405%
806279911	Doddridge County Public Library	3,520	0.001930266%
867001503	DOT Office of Administrative Hearings	23,014	0.012620349%
809319911	Dunbar Housing Authority	5,866	0.003216854%
803048810	Dunbar, City of	132,659	0.072746577%
897246625	East Ridge Health Services	17,640	0.009673266%
800841005	Eastern Panhandle Instructional Cooperative	226,396	0.124149236%
804359911	Eastern Panhandle Regional PDC Region 9	5,760	0.003158617%
830700103	Eastern WV Community & Technical College	54,219	0.029732350%
812112201	Economic Development Authority	25,790	0.014142490%
829100001	Educational Broadcasting	121,080	0.066396988%
805089911	Elk Valley Public Service District	12,160	0.006668192%
803598810	Elkins, City of	140,406	0.076994725%
805839911	Elkins-Randolph Co. Airport Authority	3,840	0.002105745%
806599911	Emergency Services Authority/Raleigh	53,140	0.029140658%
805469911	Enlarged Hepzibah PSD	7,680	0.004211490%
847750001	Environmental Protection, Department of	1,489,280	0.816677791%
856403501	Environmental Quality Board	3,840	0.002105745%
883702502	Examiners In Counseling, Board of	3,840	0.002105745%
881105502	Examiners/Registered Nurses, Board of	23,596	0.012939583%
804699911	Fairmont - Morgantown Housing Authority	21,120	0.011581597%
832101103	Fairmont State University	793,996	0.435404353%
803618816	Fairmont, City of	278,240	0.152578766%
808509911	Fairmont-Marion Co Transit Authority	48,160	0.026409551%
800190005	Fayette Co Board Of Education	273,104	0.149762113%
807359911	Fayette Co Health Department	22,001	0.012064493%
802097709	Fayette County Commission	247,979	0.135984290%
808229911	Fayette County Public Library	20,000	0.010967421%
861700001	Fire Commission	77,662	0.042587375%
802923911	Five Rivers Public Library	5,760	0.003158617%
809579911	Flatwoods-Canoe Run Public Service Dist	36,662	0.020104490%
830850001	Forestry, Division of	180,052	0.098735362%
805029911	Gauley River Public Service District	5,760	0.003158617%
852000901	Geological Survey	54,555	0.029916109%
809199911	Gilmer Co Ambulance Service	9,600	0.005264362%
800210005	Gilmer Co Board Of Education	30,224	0.016574187%
807369911	Gilmer Co Health Department	5,822	0.003192836%
802107709	Gilmer County Commission	43,905	0.024076451%
805489911	Gilmer County Senior Center	9,600	0.005264362%
832200003	Glenville State College	334,645	0.183509801%
804349911	Glenville Utility	21,120	0.011581597%
812000001	Governors Office	59,040	0.032375828%
804969911	Grandview Doolin PSD	3,840	0.002105745%

See accompanying notes

West Virginia Retiree Health Benefit Trust Fund
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As of and for the Year Ended June 30, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800230005	Grant Co Board of Education	52,191	0.028620144%
802587709	Grant Co Commission	89,760	0.049221787%
807049911	Grant County Commission on Aging	31,520	0.017284656%
807379911	Grant County Health Department	12,247	0.006715900%
804479911	Grant County Housing Authority	3,840	0.002105745%
804509911	Grant County Public Service District	11,520	0.006317235%
897156625	Greater Huntington Parks	14,496	0.007949187%
802689911	Greater Paw Paw Sanitary District	5,280	0.002895399%
896866625	Green Acres Reg. Center	34,520	0.018929769%
800250005	Greenbrier Co Board of Education	261,639	0.143475395%
805429911	Greenbrier Co C.V.B.	9,600	0.005264362%
802127709	Greenbrier Co Commission	195,272	0.107081735%
807629911	Greenbrier Co Committee on Aging	1,920	0.001052872%
807389911	Greenbrier Co Health Department	16,160	0.008861676%
808949911	Greenbrier Co Solid Waste Authority	21,120	0.011581597%
807089911	Greenbrier Co. Public Service Dist. #2	21,120	0.011581597%
809189911	Greenbrier PSD	10,306	0.005651622%
808039911	Greenbrier Valley Airport	26,240	0.014389257%
808319911	Greenbrier Valley Soil Conservation Dist.	1,920	0.001052872%
804959911	Hamlin Public Service District	3,840	0.002105745%
800270005	Hampshire Co Board of Education	125,452	0.068794247%
807399911	Hampshire Co Health Dept	10,720	0.005878538%
805849911	Hampshire Co. Development Authority	3,200	0.001754787%
802137709	Hampshire County Commission	188,422	0.103324954%
804649911	Hampshire County Committee	13,440	0.007370107%
804829911	Hampshire County Public Library	3,840	0.002105745%
809509911	Hamrick Public Service District	5,280	0.002895399%
800290005	Hancock Co Board of Education	154,414	0.084676006%
802924911	Hancock Co PSD	1,920	0.001052872%
809589911	Hancock Co Sheltered Workshop	22,240	0.012195773%
802147709	Hancock County Commission	151,448	0.083049811%
807409911	Hancock County Health Department	5,760	0.003158617%
800310005	Hardy Co Board of Education	48,777	0.026747649%
804669911	Hardy Co Committee on Agency, Inc	11,520	0.006317235%
807419911	Hardy Co Health Department	11,520	0.006317235%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	7,840	0.004299229%
802157709	Hardy County Commission	119,680	0.065629049%
805169911	Hardy County Public Service District	11,520	0.006317235%
807069911	Hardy County Rural Development Authority	1,920	0.001052872%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	4,200	0.002303268%
800330005	Harrison Co Board of Education	513,651	0.281671348%
802167709	Harrison County Commission	472,284	0.258986991%
807429911	Harrison County Health Department	20,645	0.011321340%
806699911	Harrison County Solid Was	1,920	0.001052872%
805099911	Hatfield-Mccoy Regional Recreation Authority	43,360	0.023777370%
885640802	Health Care Authority	19,833	0.010875734%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
840000001	Health Department	1,329,426	0.729018482%
827851203	Higher Education Policy Commission	135,693	0.074410061%
803928810	Hinton, City of	38,720	0.021232928%
813000102	Homeland Security - Emergency Management	72,898	0.039975044%
843000001	Hopemont State Hospital	201,128	0.110292941%
810200601	House of Delegates	68,633	0.037636242%
899999911	House of Delegates	35,200	0.019302662%
808899911	Housing Authority of City of Keyser	9,600	0.005264362%
805789911	Housing Authority, City of Spencer	5,760	0.003158617%
808576625	Housing Development Fund	71,268	0.039081309%
859800001	Human Rights Commission	33,492	0.018366044%
891500002	Human Services, Dept. of	5,729,888	3.142104641%
897276625	Huntington Sanitary Board	8,820	0.004836633%
802931911	Huntington Water Quality Board	143,840	0.078877695%
806169911	Huntington WV Housing Authority	43,916	0.024082483%
806399911	Huntington/Cabell/Wayne Animal Shelter	11,520	0.006317235%
896286625	Hurricane Water & Sewer	52,824	0.028967153%
837700901	Huttonsville Correctional Center	369,120	0.202414839%
804612911	Huttonsville PSD	13,440	0.007370107%
880143502	Insurance Commission	397,652	0.218061099%
841800501	Jackie Withrow Hospital	152,998	0.083899622%
800350005	Jackson Co Board of Education	267,371	0.146618274%
809629911	Jackson Co Public Library	7,680	0.004211490%
802177709	Jackson County Commission	225,600	0.123712513%
802569911	Jackson County Development Authority	3,840	0.002105745%
807439911	Jackson County Health Department	9,600	0.005264362%
800370005	Jefferson Co Board of Education	383,489	0.210294273%
808729911	Jefferson Co Parks & Recreation Comm	10,880	0.005966277%
896046625	Jefferson County Commission	93,245	0.051132860%
807449911	Jefferson County Health Department	16,640	0.009124895%
882550002	Jobs Investment Trust Board	7,680	0.004211490%
842500001	John Manchin Sr. Health Care	80,164	0.043959838%
810300001	Joint Comm on Govt & Finance	171,428	0.094006046%
879571602	Justice & Community Service	51,360	0.028164338%
800390206	Kan Co Public Library/Kan Co Boe	177,202	0.097172560%
806649911	Kan Valley Senior Services Inc	55,200	0.030270083%
805959911	Kanawha Co Ambulance Authority	317,440	0.174074912%
800390005	Kanawha Co Board of Education	1,328,011	0.728242537%
804369911	Kanawha Co Parks & Recreation	33,920	0.018600747%
802620709	Kanawha County Commission	817,920	0.448523664%
807909911	Kanawha Falls Public Service District	22,473	0.012323488%
806719911	Kanawha Public Service District	20,800	0.011406118%
808489911	Kanawha Valley Transit Authority	234,560	0.128625918%
807459911	Kanawha/Charleston Health Department	41,986	0.023023634%
807889911	Keyser-Mineral County Library	1,920	0.001052872%
809599911	Kingwood Parks & Recreation Board	1,920	0.001052872%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806289911	Kingwood Sanitary Sewer Works	12,480	0.006843671%
809569911	Kingwood Water Works	19,040	0.010440985%
803318810	Kingwood, City of	41,036	0.022503065%
808409911	Kyova Interstate Planning Commission	13,440	0.007370107%
842310001	Lakin Correctional Facility	217,116	0.119060133%
842300001	Lakin State Hospital	183,897	0.100843548%
804269911	Lavalette Public Service District	19,840	0.010879682%
809389911	Leadsville P.S.D.	7,680	0.004211490%
800410005	Lewis Co Board of Education	185,851	0.101915257%
802597709	Lewis County Commission	137,920	0.075631338%
807469911	Lewis County Health Department	6,880	0.003772793%
896236625	Lewisburg, City of	79,681	0.043694755%
835000001	Library Commission	62,174	0.034094587%
800430005	Lincoln Co Board of Education	181,845	0.099718701%
802017709	Lincoln Co Commission	50,400	0.027637902%
807479911	Lincoln Co Health Dept.	3,840	0.002105745%
806969911	Lincoln Co Public Service District	10,080	0.005527580%
800450005	Logan Co Board Of Education	221,649	0.121545817%
802227709	Logan Co Commission	219,310	0.120263478%
807489911	Logan Co Health Department	7,680	0.004211490%
809839911	Logan Co PSD	61,440	0.033691918%
809779911	Louis Bennett Memorial Library	1,920	0.001052872%
804309911	Lubeck Public Service District	34,560	0.018951704%
809949911	Malden Public Service District	15,360	0.008422980%
800490005	Marion Co Board of Education	453,696	0.248793980%
802237709	Marion Co Commission	303,520	0.166441587%
809089911	Marion Co Parks & Recreation Comm	18,560	0.010177767%
809499911	Marion Co Public Library	19,272	0.010568427%
807499911	Marion County Health Department	8,800	0.004825665%
802922911	Marlinton Vol. Fire Department	1,920	0.001052872%
803218810	Marmet, City of	17,920	0.009826810%
800510005	Marshall Co Board of Education	492,260	0.269941307%
807989911	Marshall Co Public Service	5,760	0.003158617%
896906625	Marshall County Commission	20,076	0.011009098%
896916625	Marshall County Health Dept.	3,301	0.001810173%
804899911	Marshall Univ Research Corp	388,000	0.212767975%
828401503	Marshall University	3,353,101	1.838743798%
883940101	Martinsburg Correctional Center	89,920	0.049309526%
897456625	Martinsburg Public Library	2,958	0.001622082%
800530005	Mason Co Board of Education	203,246	0.111454226%
802027709	Mason County Commission	153,280	0.084054317%
804499911	Mason County Emergency Ambulance Service Authority	320	0.000175479%
807519911	Mason County Health Department	10,633	0.005830555%
805019911	Mason County Public Service District	29,120	0.015968566%
800470005	McDowell Co Board of Education	183,911	0.100851472%
802257709	McDowell County Commission	107,346	0.058865167%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807529911	McDowell County Health Department	1,920	0.001052872%
804988810	McMechen, City of	26,400	0.014476996%
880790602	Medical Imaging Board	1,920	0.001052872%
809999911	Mercer Co Airport Authority	5,600	0.003070878%
800550005	Mercer Co Board Of Education	408,691	0.224114266%
802277709	Mercer Co Comm/Verlin T. Moye	249,607	0.136877367%
807539911	Mercer Co Health Dept.	15,040	0.008247501%
805989911	Mercer Co. Solid Waste Authority	12,960	0.007106889%
804249911	Mercer County Communications Center	30,080	0.016495002%
809719911	Midland Public Service District	15,520	0.008510719%
805409911	Mid-Ohio Valley Health Department	71,156	0.039020001%
805799911	Mid-Ohio Valley Regional Airport	18,720	0.010265506%
809339911	Mid-Ohio Valley Transit Authority	65,280	0.035797663%
842200001	Mildred Mitchell-Bateman Hospital	521,370	0.285904361%
853542501	Military Affairs & Public Safety	21,920	0.012020294%
800570005	Mineral Co Board of Education	172,837	0.094778536%
807549911	Mineral Co Health Dept	15,260	0.008368143%
802287709	Mineral County Commission	147,200	0.080720221%
808069911	Mineral Wells Public Service District	9,413	0.005161707%
800590005	Mingo Co Board of Education	114,583	0.062833947%
807559911	Mingo Co Health Dept.	11,443	0.006275202%
802557709	Mingo County Commission	121,103	0.066409272%
804989911	Mingo County Redevelopment	5,760	0.003158617%
800610005	Monongalia Co Board of Education	469,803	0.257626538%
806369911	Monongalia Co Health Dept.	111,040	0.060891123%
897016625	Monongalia County Commission	183,096	0.100404549%
896536625	Monongalia General Hospital	4,788	0.002625601%
800630005	Monroe Co Board Of Education	114,532	0.062805953%
802621709	Monroe County Commission	42,240	0.023163194%
808749911	Monroe County Health Center	97,600	0.053521016%
805709911	Monroe County Public Library	1,920	0.001052872%
800650005	Morgan Co Board Of Education	92,044	0.050474157%
802617709	Morgan County Commission	93,280	0.051152053%
804299911	Morgantown Monongalia MPO	5,760	0.003158617%
802934911	Morgantown Utility Board	42,080	0.023075455%
867101702	Motor Vehicles	1,009,040	0.553328288%
807039911	Moundsville-Marshall County Public Library	11,520	0.006317235%
802700910	Mount Hope, City of	20,320	0.011142900%
800842005	Mountain State Educational Services Cooperative	174,335	0.095600325%
808639911	Mountain Transit Authority	20,480	0.011230639%
828401403	Mountwest Community & Technical College	214,090	0.117400954%
808889911	MOVRC	40,000	0.021934843%
806679911	Mt Hope Housing Authority	8,160	0.004474708%
837701701	Mt Olive Correctional Facility	486,327	0.266687410%
806639911	Mt Top Public Service District	7,236	0.003968232%
804908810	Mullens, City of	7,680	0.004211490%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
883400002	Municipal Bond Commission	5,280	0.002895399%
877650002	National Coal Heritage Area Authority	1,920	0.001052872%
883000002	Natural Resources	1,512,240	0.829268720%
808839911	Nettie Levisay PSD	11,520	0.006317235%
832906403	New River Comm. & Tech.	202,714	0.111162740%
807219911	New River Gorge Regional Development Authority	14,240	0.007808804%
802639911	New River Transit Authority	1,920	0.001052872%
800670005	Nicholas Co Board of Education	183,956	0.100876313%
802337709	Nicholas County Commission	128,439	0.070432122%
807599911	Nicholas County Health Department	7,894	0.004328622%
804428810	Nitro, City of	152,764	0.083771139%
806919911	NO. Jackson Co. Public Service	7,680	0.004211490%
807929911	North Beckley Public Service District	21,377	0.011722364%
808479911	North Central Community Action Association	164,320	0.090108334%
837701601	Northern Correctional Facility	189,279	0.103795237%
802529911	Northern Panhandle Community Criminal Justice Board	23,840	0.013073166%
802925911	Northern Wayne Co PSD	11,680	0.006404974%
806309911	Norton-Harding-Jimtown PSD	7,680	0.004211490%
804458810	Oak Hill, City of	94,833	0.052003399%
806419911	Oakvale Road Public Service District	3,840	0.002105745%
885310901	Occupational Therapy, Board of	1,920	0.001052872%
847200001	Off of Miners Health, Safety & Training	192,398	0.105505744%
800690005	Ohio Co Board of Education	412,800	0.226367303%
896976625	Ohio Co Commission	127,922	0.070148724%
837707501	Ohio Co Correctional Center	42,080	0.023075455%
896606625	Ohio County Public Library	15,552	0.008528267%
896746625	Ohio Public Service District	8,820	0.004836633%
896896625	Ohio Valley Reg Transit Authority	24,696	0.013542572%
880973502	Oil And Gas Conservation	5,112	0.002803273%
858000501	Optometry, Board of	1,920	0.001052872%
881095002	Osteopathy, Board of	6,080	0.003334096%
806989911	Page-Kincaid Public Service	1,920	0.001052872%
808159911	Parkersburg & Wood Co Library	37,760	0.020706492%
804459911	Parkersburg Housing Authority	26,880	0.014740214%
805419911	Parkersburg Utility Board	142,400	0.078088040%
804578810	Parkersburg, City of	406,720	0.223033481%
800710005	Pendleton Co Board of Education	53,799	0.029501815%
807619911	Pendleton Co Health Department	9,440	0.005176623%
802357725	Pendleton County Commission	37,052	0.020318245%
807979911	Pendleton Senior & Family	5,760	0.003158617%
881053002	Pharmacy, Board of	20,314	0.011139720%
884900602	Physical Therapy, Board of	3,200	0.001754787%
804749911	Piedmont Housing Authority	7,680	0.004211490%
832102103	Pierpont Community & Technical College	163,494	0.089655105%
804659911	Pleasant Valley Public Service District	3,040	0.001667048%
800730005	Pleasants Co Board of Education	73,300	0.040195599%

See accompanying notes

West Virginia Retiree Health Benefit Trust Fund
Schedule of Employer Other Postemployment Benefits Allocations
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Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802367709	Pleasants County Commission	70,080	0.038429844%
806029911	Pleasants County Public Library	1,920	0.001052872%
800750005	Pocahontas Co Board of Education	57,862	0.031729984%
807639911	Pocahontas Co Health Department	4,800	0.002632181%
802377709	Pocahontas County Commission	128,160	0.070279236%
808539911	Pocahontas County PSD	23,040	0.012634469%
807159911	Pocahontas Memorial Hospital	213,170	0.116896178%
808259911	Point Pleasant Housing Authority	11,200	0.006141756%
808939911	Potomac Highlands Support	12,800	0.007019150%
808249911	Potomac Valley Transit Authority	38,240	0.020969710%
896646625	Prestera Center For Mental Health Services	38,382	0.021047578%
800770005	Preston Co Board of Education	172,699	0.094703108%
802567709	Preston Co Commission	155,680	0.085370408%
807649911	Preston County Health Dept.	5,760	0.003158617%
808049911	Preston County Senior Citizens Inc.	9,600	0.005264362%
806979911	Pride Community Services, Inc.	76,800	0.042114898%
806579911	Princeton Sanitary Board	37,336	0.020474092%
804648810	Princeton, City of	124,354	0.068191862%
881032002	Professional Surveyors, WV Board of	1,920	0.001052872%
837701301	Pruntytown Correctional Center	213,909	0.117301397%
804628810	Pt Pleasant, City of	76,802	0.042115885%
805379911	Public Defender 10th Judicial Circuit	22,080	0.012108033%
805809911	Public Defender 11th Judicial Circuit	13,280	0.007282368%
805079911	Public Defender 12th Judicial Circuit	9,600	0.005264362%
806009911	Public Defender Corp 18th Judicial	6,880	0.003772793%
805879911	Public Defender Corp 1st Judicial Cir.	20,960	0.011493858%
806039911	Public Defender Corp 25th Judicial	16,000	0.008773937%
805889911	Public Defender Corp 2nd Judicial Cir	9,600	0.005264362%
802680911	Public Defender Corp 4th Circuit	29,120	0.015968566%
804929911	Public Defender Corp 6th & 24th Judicial	25,440	0.013950560%
804610911	Public Defender Corp 8th Judicial District	6,880	0.003772793%
809149911	Public Defender Corp Fifth Judicial	19,200	0.010528725%
806819911	Public Defender Corp. 23R	48,154	0.026406370%
804609911	Public Defender Corp. 9th	18,720	0.010265506%
807569911	Public Defender Corp/15th Judicial	20,480	0.011230639%
806909911	Public Defender Corp/30th Jud Circuit	12,860	0.007052271%
808439911	Public Defender/28th Jud. Ct.	4,800	0.002632181%
808269911	Public Defender/7th Judicial Circuit	10,080	0.005527580%
808379911	Public Defender-13th Circuit	61,280	0.033604179%
857000001	Public Safety	1,660,775	0.910721126%
882800002	Public Service Commission	408,365	0.223935497%
879831702	Public Transit	17,600	0.009651331%
800790005	Putnam Co Board of Education	319,755	0.175344556%
809369911	Putnam Co Development Authority	5,760	0.003158617%
808799911	Putnam Co Solid Waste Authority	1,920	0.001052872%
806949911	Putnam Co. Aging Program	66,400	0.036411839%

See accompanying notes

West Virginia Retiree Health Benefit Trust Fund
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Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808469911	Putnam Co. Fire Service	3,840	0.002105745%
807659911	Putnam Co Health Dept	5,440	0.002983139%
802397709	Putnam County Commission	321,264	0.176172102%
808699911	Putnam County Parks & Recreation Comm	6,240	0.003421835%
806839911	Putnam Public Service District	58,240	0.031937131%
880830002	Racing Commission	44,756	0.024543005%
856901401	Railroad Maintenance Authority	24,161	0.013249084%
804678810	Rainelle, Town of	10,560	0.005790798%
800810005	Raleigh Co Board of Education	424,488	0.232776774%
809459911	Raleigh Co PSD	29,494	0.016173437%
804719911	Raleigh Co Recreation Authority	7,680	0.004211490%
807109911	Raleigh Co Solid Waste Authority	82,423	0.045198279%
802327709	Raleigh County Commission	352,960	0.193553052%
807669911	Raleigh County Health Department	25,920	0.014213778%
804429911	Raleigh County Housing Authority	19,520	0.010704203%
808929911	Raleigh County Memorial Airport	13,440	0.007370107%
807999911	Raleigh County Public Library	44,511	0.024408435%
800830005	Randolph Co Board Of Education	131,208	0.071950671%
809279911	Randolph Co Emergency Ambulance Squad	53,600	0.029392689%
807679911	Randolph Co Health Department	39,229	0.021511966%
802417709	Randolph County Commission	158,400	0.086861977%
806829911	Randolph County Housing Authority	30,080	0.016495002%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	7,680	0.004211490%
885571602	Real Estate Appraiser/Lic Cert Board	3,840	0.002105745%
880100002	Real Estate Commission	11,360	0.006229495%
804469911	Red Sulphur Public Service District	15,200	0.008335240%
880500702	Reg Jail & Correctional Fac Authority	1,378,358	0.755851485%
804629911	Region 1 Workforce Invest	18,356	0.010066009%
808709911	Region 2 Planning/Development Council	9,120	0.005001144%
808569911	Region 4 Planning/Development Authority	22,065	0.012099698%
808369911	Region 7 Planning/Development Council	9,920	0.005439841%
808289911	Region 8 Planning/Development Council	5,760	0.003158617%
808299911	Region 8 Solid Waste Authority	15,360	0.008422980%
809689911	Region I Planning & Development Council	13,600	0.007457847%
808219911	Regional Intergovernmental Council	13,120	0.007194628%
844050001	Rehabilitation Services, Division of	794,759	0.435822623%
802559911	Ripley Convention & Visitors Bureau	1,920	0.001052872%
800850005	Ritchie Co Board of Education	97,562	0.053500288%
802659911	Ritchie Co Economic Development Authority	1,920	0.001052872%
805159911	Ritchie Co. Ambulance Authority, Inc.	39,360	0.021583885%
802427709	Ritchie County Commission	63,200	0.034657052%
806959911	Ritchie County Public Library	7,680	0.004211490%
804768810	Rivesville, Town of	2,080	0.001140612%
800870005	Roane Co Board of Education	98,495	0.054011699%
807079911	Roane Co Public Library	6,080	0.003334096%
808689911	Roane Co. Committee on Aging, Inc.	8,800	0.004825665%

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West Virginia Retiree Health Benefit Trust Fund
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Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802437709	Roane County Commission	69,996	0.038384001%
805539911	Robert C Byrd Clinic	108,800	0.059662772%
804529911	Romney Public Housing Authority	5,760	0.003158617%
804948810	Romney, City of	38,880	0.021320667%
804718810	Saint Albans, City of	229,750	0.125988363%
804615911	Sanitary Board of Charleston	124,960	0.068524449%
839590001	School Building Authority	16,160	0.008861676%
828101403	School of Osteopathic Medicine	527,074	0.289032187%
893020002	Secondary Schools Activities Comm.	13,440	0.007370107%
825000001	Secretary of State	74,111	0.040640438%
810100001	Senate	65,052	0.035672635%
899999802	Senate	12,000	0.006580453%
807179911	Shady Spring PSD	22,880	0.012546730%
832401003	Shepherd University	647,175	0.354891992%
804858810	Shepherdstown, Town of	53,120	0.029129471%
808609911	Short Line Public Service District	10,385	0.005694724%
806539911	Sissonville Public Service District	11,360	0.006229495%
804878810	Sistersville, City of	57,920	0.031761652%
805919911	So Highlands Comm. Mental	336,960	0.184779115%
809619911	So Jackson Co Public Service District	11,520	0.006317235%
804449911	South Charleston Housing Authority	9,600	0.005264362%
808009911	South Charleston Library Board	12,640	0.006931410%
800840005	Southern Education Services	84,640	0.046414127%
809179911	Southern Soil Conservation District	7,680	0.004211490%
806499911	Southwestern Water District	12,061	0.006613684%
804928810	Spencer, City of	35,520	0.019478140%
805909911	St Albans Municipal Water Board	61,280	0.033604179%
802810810	St. Marys, City of	27,680	0.015178911%
802699910	Star City, Town of	36,640	0.020092316%
808879911	State Bar Association	33,069	0.018134083%
802921911	Stevens Correctional Center	152,160	0.083440142%
804958810	Stonewood City of	18,720	0.010265506%
809009911	Sugar Creek PSD	3,840	0.002105745%
800890005	Summers Co Board of Education	72,842	0.039944391%
807709911	Summers Co Health Department	5,760	0.003158617%
802447709	Summers County Commission	59,040	0.032375828%
805679911	Summers County Public Library	7,680	0.004211490%
807229911	Sun Valley Public Service District	12,960	0.007106889%
811100001	Supreme Court / Judicial	2,443,935	1.340183193%
818000001	Tax Dept	708,375	0.388452082%
818010001	Tax Dept - Budget Office	11,520	0.006317235%
800910005	Taylor Co Board of Education	120,860	0.066276182%
802457709	Taylor Co Commission	77,280	0.042378116%
807719911	Taylor Co Health Dept.	17,634	0.009670140%
804289911	Taylor Co PSD	12,000	0.006580453%
805129911	Taylor County Public Library	3,840	0.002105745%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802669911	The Housing Authority of The County of Jackson	13,440	0.007370107%
802920911	Tomlinson PSD	3,840	0.002105745%
803058810	Town of Ansted	7,520	0.004123750%
803158810	Town of Belle	14,880	0.008159762%
805438810	Town of Beverly	12,320	0.006755932%
802821810	Town of Chapmanville	16,000	0.008773937%
803458810	Town of Clay	6,080	0.003334096%
897166625	Town of Davis	10,584	0.005803959%
803568810	Town of Eleanor	11,520	0.006317235%
805088810	Town of Fairview	1,920	0.001052872%
804488810	Town of Fayetteville	43,200	0.023689630%
803248810	Town of Gauley Bridge	4,480	0.002456702%
803768810	Town of Glendale	47,592	0.026098295%
803808810	Town of Grant Town	3,840	0.002105745%
803798810	Town of Grantsville	13,440	0.007370107%
804508810	Town of Hamlin	7,680	0.004211490%
803698810	Town of Harpers Ferry	15,040	0.008247501%
804178810	Town of Marlinton	11,840	0.006492713%
802822810	Town of Middlebourne	13,440	0.007370107%
804308810	Town of Monongah	13,440	0.007370107%
804738810	Town of New Haven	13,600	0.007457847%
804548810	Town of Nutter Fort	24,320	0.013336384%
804898810	Town of Pineville	14,880	0.008159762%
805038810	Town of Union	5,760	0.003158617%
803298810	Town of Wardensville	4,800	0.002632181%
805138810	Town of West Hamlin	8,000	0.004386969%
805188810	Town of West Union	20,502	0.011242786%
803228810	Town of Winfield	21,120	0.011581597%
816000001	Treasurer of State's Office	232,934	0.127733992%
806019911	Tri River Transit	12,800	0.007019150%
802927911	Tri-State Airport Authority	33,760	0.018513007%
806929911	Tri-State Transit Authority	105,600	0.057907985%
800930005	Tucker Co Board of Education	34,972	0.019177469%
807729911	Tucker Co Health Dept.	3,840	0.002105745%
808119911	Tucker Co. Solid Waste Authority	16,640	0.009124895%
802467709	Tucker County Commission	81,334	0.044600938%
804519911	Tucker County Development Authority	1,920	0.001052872%
805579911	Tug River Health Association	93,600	0.051327532%
800950005	Tyler Co Board of Education	222,438	0.121978509%
802477709	Tyler County Commission	81,920	0.044922558%
808169911	Union PSD	21,120	0.011581597%
809919911	Union Williams PSD	11,040	0.006054017%
800970005	Upshur Co Board of Education	209,627	0.114953574%
807139911	Upshur Co Public Library	9,600	0.005264362%
802619709	Upshur County Commission	144,480	0.079228652%
802579911	Upshur County Development Authority	1,920	0.001052872%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807749911	Upshur-Buckhannon Health Department	7,040	0.003860532%
896716625	Valley Comprehensive Mental Health Ctr	14,052	0.007705710%
804616911	Valley Healthcare System	196,000	0.107480729%
840400001	Veterans Affairs	324,504	0.177948578%
809129911	Vienna Public Library	12,640	0.006931410%
809939911	Warm Springs PSD	8,960	0.004913405%
883430602	Water Development Authority	23,200	0.012722209%
800990005	Wayne Co Board of Education	377,148	0.206817134%
806869911	Wayne Co Health Dept.	8,552	0.004689889%
896136625	Wayne County Commission	4,522	0.002479734%
801010005	Webster Co Board of Education	85,239	0.046742355%
802507709	Webster County Commission	49,280	0.027023726%
807769911	Webster County Health Dept.	3,840	0.002105745%
808349911	Webster Springs Public Service District	5,760	0.003158617%
897086625	Weirton Sanitary Board	50,100	0.027473391%
841901801	Welch Emergency Hospital	275,607	0.151134741%
803288810	Welch, City of	50,540	0.027714783%
831000503	West Liberty State College	543,771	0.298188531%
880130602	West Virginia Lottery Commission	279,764	0.153414209%
886107204	West Virginia University	13,140,164	7.205685583%
804709911	Westbrook Health Services	358,720	0.196711670%
804613911	Western Conservation District	1,920	0.001052872%
807149911	Weston Sanitary Board	13,440	0.007370107%
803238810	Weston, City of	40,010	0.021940326%
801030005	Wetzel Co Board of Education	412,930	0.226438591%
806049911	Wetzel Co Emergency Ambulance Authority	19,520	0.010704203%
896736625	Wetzel Co Hospital	99,561	0.054596372%
802517709	Wetzel County Commission	148,073	0.081198840%
807779911	Wetzel-Tyler Health Department	4,786	0.002624559%
896926625	Wheeling Housing Authority	18,924	0.010377374%
807609911	Wheeling-Ohio Co Health Department	35,248	0.019329093%
806689911	White Oak Public Service District	9,600	0.005264362%
804889911	Whitehall Public Service District	5,760	0.003158617%
809079911	Wilderness Public Service District	17,580	0.009640473%
842000001	William R Sharpe Jr Hospital	585,844	0.321259791%
804489911	Williamson Housing Authority	20,640	0.011318379%
807019911	Williamson Utility Board	3,360	0.001842527%
803118810	Williamson, City of	15,520	0.008510719%
801050005	Wirt Co Board of Education	44,407	0.024351459%
802577709	Wirt County Commission	9,600	0.005264362%
801070005	Wood Co Board of Education	517,905	0.284004118%
808669925	Wood Co Parks & Recreation	1,596	0.000875200%
806249911	Wood Co Solid Waste Authority	1,920	0.001052872%
896146625	Wood County Commission	294,392	0.161436056%
890000002	Workers Compensation Comm.	2,045	0.001121309%
805139911	Workforce Investment Board of Kanawha Co	18,076	0.009912575%

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, 2021

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
882500602	Workforce WV/Payroll-05303	574,183	0.314865537%
883802402	WV Bd of Social Worker Examiners	3,840	0.002105745%
855069301	WV Bd. of Chiropractic Examiners	1,920	0.001052872%
882200002	WV Board of Barbers And Cosmetologists	13,440	0.007370107%
881116002	WV Board of Veterinary Medicine	1,920	0.001052872%
847752301	WV Division of Energy	5,760	0.003158617%
837707001	WV Division of Juvenile Services	878,250	0.481606918%
881074002	WV Engineers Registration Board	6,400	0.003509575%
814000001	WV Enterprise Planning Board	57,643	0.031609863%
881300002	WV Massage Therapy Licensure Board	1,920	0.001052872%
816000002	WV Mun. Pensions Oversight Board	4,800	0.002632181%
809649911	WV Municipal League	6,720	0.003685054%
887200504	WV Network For Educational Telecom	110,882	0.060804426%
830703503	WV Northern Community College	257,939	0.141446121%
818020001	WV Office Of Tax Appeals	9,280	0.005088884%
834957902	WV Parkways Econ. Dev.& Tourism Authority	726,448	0.398362929%
837701401	WV Parole Board	19,840	0.010879682%
833300001	WV School for the Deaf and Blind	303,374	0.166361744%
884610002	WV Solid Waste Management Board	13,440	0.007370107%
832603203	WV Southern Community College	319,728	0.175329750%
881063502	WV State Board of Examiners for LPNs	12,174	0.006675869%
832802203	WV State University	503,825	0.276283108%
804259911	WVSU Metro Area Agency on Aging	26,880	0.014740214%
802599911	WVSC R & D Corporation	101,836	0.055844135%
886410704	WVU Parkersburg	54,490	0.029880849%
801090005	Wyoming Co Board of Education	118,936	0.065220869%
808429911	Wyoming Co Council on Aging	26,560	0.014564736%
807809911	Wyoming Co Health Department	6,080	0.003334096%
809559911	Wyoming Co Public Library	11,040	0.006054017%
802547709	Wyoming County Commission	156,058	0.085577473%
809749911	Wyoming County Economic Dev Authority	5,760	0.003158617%
	State Of West Virginia Special Funding - Public		
PSSP	School Support Plan (PSSP)	47,822,245	26.224335596%
	State of West Virginia Special Funding - OPEB		
OPEB	Supplemental for Unfunded Liability	30,000,000	16.451132059%
	State of West Virginia Special Funding - Financial		
		$ 182,358,271	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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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	$ (23,313)	$ 43,516	$ 43,516	$ (160,591)	$ (493,312)	$ (160,889)	$ (79,723)	$ (8,936)	$ (903,451)	$ (391,934)	$ (82,416)	$ (14,310)	$ (488,660)
881000502	Accountancy, Board of	(939)	3,386	3,386	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	4,128	(560)	(12,222)
858000001	Adjutant General	(109,786)	867,470	867,470	(756,261)	(2,323,121)	(757,663)	-	(37,177)	(3,874,222)	(1,845,709)	1,527,667	(59,006)	(377,048)
881510002	Administration, Dept. of													
	Board of Risk and Insurance Management	(6,053)	37,537	37,537	(41,694)	(128,077)	(41,771)	(66,237)	(2,551)	(280,330)	(101,757)	(10,469)	(4,110)	(116,336)
	Consolidated Public Retirement Board	(24,706)	535,287	535,287	(170,190)	(522,797)	(170,505)	(511,250)	(9,908)	(1,384,650)	(415,360)	(61,054)	(15,910)	(492,324)
	Ethics Commission	(1,513)	18,100	18,100	(10,423)	(32,019)	(10,443)	(35,238)	(688)	(88,812)	(25,439)	(10,609)	(1,111)	(37,159)
	Finance Division	(9,157)	332,473	332,473	(63,080)	(193,772)	(63,197)	(137,587)	(2,641)	(460,277)	(153,951)	91,071	(4,138)	(67,017)
	General Services Division/Building Commission	(29,663)	982,141	982,141	(204,335)	(627,688)	(204,714)	(1,092,238)	(11,543)	(2,140,519)	(498,695)	45,182	(18,502)	(472,015)
	Public Employees Grievance Board	(3,235)	72,840	72,840	(22,285)	(68,455)	(22,326)	(71,131)	(1,127)	(185,324)	(54,387)	(570)	(1,793)	(56,750)
	Information Services And Communications	(58,048)	453,203	453,203	(399,865)	(1,228,326)	(400,606)	(808,309)	(24,373)	(2,861,479)	(975,899)	(400,898)	(39,252)	(1,416,049)
	Office of Technology	(939)	17,233	17,233	(6,470)	(19,874)	(6,482)	(25,426)	(293)	(58,545)	(15,790)	(3,506)	(464)	(19,760)
	Public Employees Insurance Agency	(9,564)	97,942	97,942	(65,883)	(202,384)	(66,006)	(124,967)	(3,889)	(463,129)	(160,793)	(8,882)	(6,251)	(175,926)
	Division of Personnel	(15,888)	334,317	334,317	(109,446)	(336,202)	(109,649)	(446,337)	(6,869)	(1,008,504)	(267,111)	(16,852)	(11,083)	(295,046)
	Prosecuting Attorneys Institute	(1,461)	36,106	36,106	(10,064)	(30,915)	(10,083)	(29,841)	(475)	(81,378)	(24,562)	3,918	(750)	(21,395)
	Public Defender Services	(8,114)	70,048	70,048	(55,891)	(171,690)	(55,995)	(13,588)	(2,610)	(299,773)	(136,407)	29,792	(4,125)	(110,739)
	Purchasing Division	(9,601)	41,908	41,908	(66,135)	(203,157)	(66,258)	(61,439)	(3,766)	(400,754)	(161,407)	(50,778)	(6,039)	(218,224)
	Real Estate Division	(5,192)	116,830	116,830	(35,763)	(109,859)	(35,830)	(123,974)	(1,857)	(307,283)	(87,283)	34,365	(2,959)	(55,877)
	Retiree Health Benefit Trust Fund	(5,150)	48,379	48,379	(35,476)	(108,976)	(35,541)	(67,292)	(2,134)	(249,419)	(86,581)	(4,726)	(3,435)	(94,742)
	Secretary of Administration	(24,161)	990,431	990,431	(166,432)	(511,254)	(166,741)	(14,766)	(1,172)	(860,365)	(406,189)	340,291	(1,017)	(66,915)
	Surplus Property	(3,444)	29,641	29,641	(23,722)	(72,871)	(23,766)	(49,979)	(1,683)	(172,022)	(57,896)	10,646	(2,735)	(49,985)
	Travel Management	(1,565)	28,746	28,746	(10,783)	(33,123)	(10,803)	(70,532)	(1,017)	(126,258)	(26,316)	2,095	(1,671)	(25,893)
	Travel Management - Aviation	-	-	-	-	-	-	(28,628)	-	(28,628)	-	(54,363)	-	(54,363)
	Fleet Management	(1,644)	29,684	29,684	(11,322)	(34,780)	(11,343)	(4,876)	(622)	(62,943)	(27,632)	28,825	(994)	199
867001902	Aeronautics Commission	(626)	5,715	5,715	(4,313)	(13,249)	(4,321)	(8,914)	(303)	(31,101)	(10,527)	(1,743)	(493)	(12,763)
808019911	Aging & Family Services Of Mineral County	(2,322)	8,647	8,647	(15,995)	(49,133)	(16,024)	(1,788)	(821)	(83,761)	(39,036)	1,535	(1,309)	(38,810)
851000001	Agriculture	(95,410)	115,530	115,530	(657,233)	(2,018,921)	(658,451)	(104,293)	(35,441)	(3,474,339)	(1,604,024)	(141,783)	(56,627)	(1,802,434)
803018810	Anmoore, Town of	(5,844)	113,618	113,618	(40,256)	(123,661)	(40,331)	(382)	(1,416)	(206,045)	(98,248)	62,469	(2,178)	(37,957)
837700501	Anthony Correctional Center	(19,045)	24,263	24,263	(131,193)	(403,005)	(131,436)	(168,091)	(8,302)	(842,027)	(320,186)	(100,773)	(13,400)	(434,359)
885550902	Architects, Board of	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
808869911	Armstrong Public Service District	(626)	1,250	1,250	(4,313)	(13,249)	(4,321)	(13,331)	(338)	(35,552)	(10,527)	(5,565)	(553)	(16,645)
807009911	Association Of Co Officials	(626)	549	549	(4,313)	(13,249)	(4,321)	(3,287)	(234)	(25,405)	(10,527)	(6,262)	(373)	(17,162)
803068810	Athens, City Of	(3,000)	12,290	12,290	(20,667)	(63,486)	(20,706)	(6,330)	(1,118)	(112,307)	(50,440)	(408)	(1,788)	(52,636)
824000001	Attorney General	(50,526)	221,492	221,492	(348,049)	(1,069,155)	(348,694)	(54,755)	(16,847)	(1,837,499)	(849,439)	(35,929)	(26,708)	(912,076)
815000001	Auditors Office	(49,092)	42,809	42,809	(338,170)	(1,038,807)	(338,797)	(49,092)	(18,483)	(1,783,349)	(825,328)	(121,960)	(29,560)	(976,849)
800010005	Barbour Co Board Of Education	(10,261)	124,516	124,516	(70,686)	(217,136)	(70,817)	(503,498)	(5,332)	(867,468)	(172,513)	(184,700)	(8,686)	(365,899)
802007709	Barbour Co Commission	(9,027)	61,167	61,167	(62,181)	(191,012)	(62,297)	-	(2,926)	(318,416)	(151,758)	15,724	(4,630)	(140,663)
807269911	Barbour Co Health Department	(991)	668	668	(6,829)	(20,978)	(6,842)	(55,022)	(773)	(90,444)	(16,667)	(35,947)	(1,280)	(53,895)
802932911	Beckley Housing Authority	(4,696)	172,129	172,129	(32,349)	(99,370)	(32,409)	-	(329)	(164,456)	(78,949)	82,509	(370)	3,190
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	(1,791)	18,112	18,112	(12,338)	(37,901)	(12,361)	(11)	(510)	(63,122)	(30,113)	1,900	(798)	(29,011)
809239911	Benedum Airport Authority	(6,131)	48,249	48,249	(42,233)	(129,733)	(42,311)	(1,473)	(2,031)	(217,781)	(103,072)	26,138	(3,219)	(80,153)
800030005	Berkeley Co Board Of Education	(70,323)	1,265,598	1,265,598	(484,419)	(1,488,063)	(485,317)	(4,611,057)	(39,634)	(7,108,490)	(1,182,260)	(1,250,180)	(64,807)	(2,497,246)
802928911	Berkeley Co. Farmland Protection Board	(313)	7,596	7,596	(2,157)	(6,625)	(2,161)	-	(98)	(11,040)	(5,263)	5,311	(157)	(109)
896006625	Berkeley County Commission	(16,288)	203,371	203,371	(112,200)	(344,663)	(112,408)	(3,585)	(4,436)	(577,293)	(273,833)	77,876	(6,910)	(202,866)
897186625	Berkeley County P.S.D.	(1,702)	48,975	48,975	(11,726)	(36,022)	(11,748)	(79)	(208)	(59,783)	(28,619)	20,693	(286)	(8,212)
802629911	Berkeley Senior Services	(1,565)	9,336	9,336	(10,783)	(33,123)	(10,803)	(3,085)	(601)	(58,395)	(26,316)	9,783	(962)	(17,495)
807279911	Berkeley-Morgan Co Board Of Health	(6,256)	47,781	47,781	(43,092)	(132,372)	(43,172)	(8,161)	(2,238)	(229,034)	(105,169)	8,433	(3,564)	(100,299)
806729911	Big Bend PSD	(626)	3,328	3,328	(4,313)	(13,249)	(4,321)	(6,888)	(269)	(29,041)	(10,527)	(1,824)	(433)	(12,784)
804839911	Bingamon PSD	(626)	1,038	1,038	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	(471)	(373)	(11,371)
832401103	Blue Ridge Community & Technical College	(38,844)	221,700	221,700	(267,578)	(821,961)	(268,075)	(4,302)	(13,388)	(1,375,303)	(653,044)	78,828	(21,276)	(595,492)
809739911	Bluefield Housing Authority	(2,505)	16,639	16,639	(17,253)	(52,997)	(17,285)	-	(803)	(88,338)	(42,106)	7,658	(1,267)	(35,715)
804409911	Bluefield Sanitary Board	(11,453)	40,849	40,849	(78,895)	(242,353)	(79,041)	(43,166)	(4,271)	(447,725)	(192,548)	(29,149)	(6,825)	(228,522)
832906503	Bluefield State College	(51,963)	55,646	55,646	(357,950)	(1,099,568)	(358,613)	(169,574)	(20,290)	(2,005,995)	(873,602)	(213,307)	(32,527)	(1,119,436)
803328810	Bluefield, City of	(32,193)	223,507	223,507	(221,763)	(681,223)	(222,174)	(16,634)	(10,825)	(1,152,619)	(541,229)	44,513	(17,171)	(513,886)
804439911	Bluewell Public Service District	(3,939)	12,752	12,752	(27,137)	(83,361)	(27,187)	(4,125)	(1,425)	(143,235)	(66,230)	863	(2,272)	(67,639)
857300001	Board of Coal Mine Health & Safety	(417)	4,468	4,468	(2,875)	(8,833)	(2,881)	(5,801)	(121)	(20,511)	(7,018)	(5,984)	(189)	(13,191)
885400901	Board of Examiners of Psychologists	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
881311002	Board of Funeral Service Examiners	-	172	172	-	-	-	(12,541)	(106)	(12,647)	-	(9,974)	(180)	(10,154)
891600002	Board of Medicine	(3,574)	13,584	13,584	(24,621)	(75,632)	(24,667)	(6,930)	(1,377)	(133,226)	(60,089)	8,315	(2,204)	(53,979)
886760002	Board of Respiratory Care	-	417	417	-	-	-	(12,127)	(106)	(12,233)	-	(5,786)	(180)	(5,966)
800050005	Boone Co Board Of Education	(28,817)	272,061	272,061	(198,506)	(609,781)	(198,874)	(411,879)	(10,075)	(1,429,115)	(484,469)	(372,179)	(16,026)	(872,674)

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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
802217709	Boone Co Commission	(23,089)	-	-	(159,051)	(488,581)	(159,346)	(397,488)	(11,592)	(1,216,058)	(388,175)	(360,190)	(18,851)	(767,217)
807289911	Boone Co Health Department	(887)	16,085	16,085	(6,110)	(18,770)	(6,122)	(21,382)	(445)	(52,829)	(14,913)	(4,414)	(723)	(20,049)
805149911	Boone Co Housing and Redevelopment Authority	(2,191)	13,117	13,117	(15,096)	(46,373)	(15,124)	-	(739)	(77,331)	(36,843)	4,206	(1,171)	(33,808)
808959911	Boone Co Parks & Recreation Comm.	(1,265)	1,257	1,257	(8,717)	(26,776)	(8,733)	(29,490)	(704)	(74,419)	(21,274)	(9,234)	(1,151)	(31,659)
805829911	Boone County Ambulance Authority	(10,520)	25,030	25,030	(72,468)	(222,611)	(72,602)	(93,502)	(4,123)	(465,307)	(176,864)	(84,247)	(6,610)	(267,720)
806209911	Boone County Public Service District	(2,113)	7,910	7,910	(14,557)	(44,717)	(14,584)	(2,557)	(789)	(77,203)	(35,527)	(1,974)	(1,259)	(38,761)
808769911	Boone-Madison Public Library	(183)	8,671	8,671	(1,258)	(3,864)	(1,260)	(8,239)	(33)	(14,654)	(3,070)	(3,800)	(49)	(6,919)
806859911	Bradley Public Service District	(1,905)	13,722	13,722	(13,119)	(40,300)	(13,143)	(923)	(596)	(68,082)	(32,018)	(412)	(940)	(33,369)
809359911	Branchland-Midkiff Public Service Dist	(1,279)	3,208	3,208	(8,813)	(27,071)	(8,829)	(1,022)	(469)	(46,203)	(21,508)	(537)	(746)	(22,791)
800070005	Braxton Co Board Of Education	(12,763)	144,807	144,807	(87,918)	(270,072)	(88,081)	(353,284)	(5,786)	(805,142)	(214,571)	(51,924)	(9,362)	(275,857)
807029911	Braxton Co Health Department	(496)	2,266	2,266	(3,415)	(10,489)	(3,421)	(5,763)	(229)	(23,316)	(8,334)	(6,070)	(371)	(14,774)
807579911	Braxton Co Senior Citizens Center	(2,609)	15,919	15,919	(17,971)	(55,206)	(18,005)	(4,560)	(955)	(96,697)	(43,861)	5,939	(1,525)	(39,446)
802037709	Braxton County Commission	(16,723)	18,260	18,260	(115,197)	(353,868)	(115,411)	(44,232)	(6,542)	(635,250)	(281,147)	(31,358)	(10,489)	(322,994)
886109304	Bridgevalley Community And Technical College	(50,466)	127,545	127,545	(347,634)	(1,067,879)	(348,278)	(44,601)	(18,246)	(1,826,638)	(848,425)	(57,352)	(29,100)	(934,877)
800090005	Brooke Co Board of Education	(34,791)	200,368	200,368	(239,655)	(736,186)	(240,100)	(632,469)	(15,212)	(1,863,622)	(584,896)	(207,735)	(24,558)	(817,190)
897136625	Brooke Co Commission	(28,651)	19,827	19,827	(197,365)	(606,275)	(197,731)	(55,593)	(10,723)	(1,067,687)	(481,683)	(87,879)	(17,143)	(586,705)
804739911	Brooke County Committee on Aging	(1,226)	-	-	(8,447)	(25,947)	(8,462)	(43,180)	(800)	(86,835)	(20,614)	(19,508)	(1,315)	(41,438)
807309911	Brooke County Health Department	(1,565)	16,452	16,452	(10,783)	(33,123)	(10,803)	(5,523)	(443)	(60,675)	(26,316)	(4,586)	(693)	(31,596)
808719911	Brooke County Public Library	(313)	1,250	1,250	(2,157)	(6,625)	(2,161)	(25,417)	(326)	(36,685)	(5,263)	(11,029)	(547)	(16,838)
802549911	Buckhannon Housing Authority	(1,252)	3,695	3,695	(8,626)	(26,499)	(8,642)	(13,524)	(573)	(57,864)	(21,053)	(5,028)	(926)	(27,007)
802838810	Buckhannon, City of	(27,733)	1,160,111	1,160,111	(191,037)	(586,836)	(191,391)	-	(1,009)	(970,272)	(466,239)	415,067	(592)	(51,764)
805009911	Buffalo Creek Memorial Library	-	245	245	-	-	-	(6,746)	-	(6,746)	-	(5,464)	-	(5,464)
808979911	Buffalo Creek Public Service District	(5,859)	101,360	101,360	(40,357)	(123,970)	(40,432)	-	(1,495)	(206,253)	(98,493)	52,475	(2,313)	(48,331)
878621302	Bureau of Senior Services	(8,413)	18,218	18,218	(57,952)	(178,019)	(58,059)	(108,926)	(3,972)	(406,928)	(141,435)	(45,366)	(6,438)	(193,239)
802519911	Burnsville Public Utility	(626)	5,500	5,500	(4,313)	(13,249)	(4,321)	(5,883)	(207)	(27,974)	(10,527)	(5,487)	(328)	(16,342)
800110005	Cabell Co Board Of Education	(91,163)	1,124,987	1,124,987	(627,978)	(1,929,056)	(629,143)	(1,164,183)	(30,197)	(4,380,556)	(1,532,626)	106,641	(47,845)	(1,473,830)
802618709	Cabell Co Comm	(100,088)	4,186,891	4,186,891	(689,459)	(2,117,916)	(690,738)	-	(3,640)	(3,501,753)	(1,682,675)	1,497,993	(2,138)	(186,819)
807319911	Cabell Co Health Department	(9,547)	25,688	25,688	(65,767)	(202,028)	(65,889)	(40,588)	(3,850)	(378,123)	(160,510)	(22,905)	(6,185)	(189,600)
896936625	Cabell Co. Comm. - Non-Par	-	1,898,851	1,898,851	-	-	-	(4,049,959)	(13,985)	(4,063,944)	-	(799,082)	(23,878)	(822,960)
807939911	Cabell County Public Library	(22,724)	86,401	86,401	(156,531)	(480,841)	(156,822)	-	(8,073)	(802,268)	(382,026)	37,326	(12,857)	(357,557)
800130005	Calhoun Co Board of Education	(8,329)	226,670	226,670	(57,373)	(176,241)	(57,479)	(337,677)	(3,145)	(631,915)	(140,023)	(101,795)	(5,031)	(246,848)
802067709	Calhoun County Commission	(4,618)	1,441	1,441	(31,809)	(97,714)	(31,868)	(60,330)	(2,154)	(223,876)	(77,633)	(53,863)	(3,489)	(134,985)
802589911	Camp Dawson Event Center	(6,757)	34,517	34,517	(46,546)	(142,983)	(46,632)	(77,034)	(2,853)	(316,048)	(113,599)	(64,387)	(4,596)	(182,583)
804389911	Canaan Valley Public Service District	(626)	1,038	1,038	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	(471)	(373)	(11,371)
806849911	Capon Bridge Public Library	(313)	274	274	(2,157)	(6,625)	(2,161)	(1,945)	(117)	(13,004)	(5,263)	(5,419)	(187)	(10,869)
805008810	Capon Bridge, Inc. Town of	(861)	14,139	14,139	(5,931)	(18,218)	(5,942)	(8,957)	(197)	(39,244)	(14,474)	(5,309)	(303)	(20,086)
805639911	Central Communication, Inc.	(3,783)	6,040	6,040	(26,059)	(80,048)	(26,107)	(2,011)	(1,402)	(135,626)	(63,598)	(5,572)	(2,239)	(71,409)
805479911	Central Hampshire PSD	(3,731)	37,514	37,514	(25,699)	(78,944)	(25,747)	-	(1,154)	(131,544)	(62,721)	20,651	(1,819)	(43,888)
802679911	Central WV Regional Airport Authority	(17,897)	242,064	242,064	(123,284)	(378,711)	(123,513)	(1,515)	(5,506)	(632,528)	(300,884)	124,294	(8,671)	(185,261)
808519911	Central WV Transit Authority	(10,514)	26,350	26,350	(72,425)	(222,479)	(72,559)	(10,539)	(3,929)	(381,932)	(176,758)	4,408	(6,280)	(178,629)
803749911	Century Volga Public Service District	(1,539)	7,159	7,159	(10,603)	(32,571)	(10,623)	(2,200)	(566)	(56,563)	(25,878)	11,035	(902)	(15,745)
805779911	Chapmanville Public Library	-	490	490	-	-	-	(13,493)	-	(13,493)	-	(10,928)	-	(10,928)
804589911	Charles Town Utility Board	(8,922)	84,018	84,018	(61,462)	(188,803)	(61,576)	-	(2,949)	(314,791)	(150,003)	41,564	(4,673)	(113,112)
803418810	Charles Town, City of	(8,714)	46,190	46,190	(60,025)	(184,387)	(60,136)	-	(2,888)	(307,435)	(146,495)	1,592	(4,578)	(149,481)
804419911	Charleston Convention & Visitors Bureau	(2,139)	6,556	6,556	(14,737)	(45,269)	(14,764)	(22,461)	(930)	(98,160)	(35,966)	(2,096)	(1,500)	(39,561)
805609911	Charleston Housing	(23,067)	95,586	95,586	(158,900)	(488,117)	(159,194)	(51,245)	(8,303)	(865,758)	(387,806)	(28,613)	(13,239)	(429,658)
807869911	Charleston Urban Renewal Authority	(626)	1,282	1,282	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	(824)	(373)	(11,724)
802839810	Charleston, City of	(188,311)	7,877,407	7,877,407	(1,297,180)	(3,984,743)	(1,299,585)	-	(6,849)	(6,588,357)	(3,165,861)	2,818,392	(4,022)	(351,490)
809859911	Chestnut Ridge Public Service District	(1,070)	7,434	7,434	(7,368)	(22,634)	(7,382)	(9,336)	(461)	(47,181)	(17,983)	(3,755)	(742)	(22,480)
803098810	City of Barboursville	(21,870)	80,386	80,386	(150,655)	(462,790)	(150,934)	(14,793)	(7,875)	(787,048)	(367,684)	62,883	(12,555)	(317,356)
896366625	City of Beckley	(18,618)	57,327	57,327	(128,251)	(393,968)	(128,489)	(18,718)	(6,385)	(675,811)	(313,006)	(78,914)	(10,146)	(402,066)
803168810	City of Belmont	(1,565)	1,371	1,371	(10,783)	(33,123)	(10,803)	(16,255)	(584)	(71,548)	(26,316)	(38,607)	(932)	(65,856)
897146625	City of Benwood	(665)	2,990	2,990	(4,583)	(14,077)	(4,591)	(12,674)	(220)	(36,146)	(11,184)	(16,188)	(348)	(27,721)
804038810	City of Bridgeport	(34,480)	138,907	138,907	(237,513)	(729,603)	(237,953)	(28,398)	(11,810)	(1,245,277)	(579,667)	(41,439)	(18,759)	(639,865)
896356625	City of Buckhannon	-	11,492	11,492	-	-	-	(799,999)	(6,240)	(806,239)	-	(297,100)	(10,654)	(307,754)
896276625	City of Charleston	-	4,351	4,351	-	-	-	(80,248)	(584)	(80,832)	-	(32,683)	(998)	(33,681)
896386625	City of Follansbee	(10,512)	79,140	79,140	(72,409)	(222,430)	(72,544)	(13,912)	(3,429)	(384,725)	(176,720)	20,643	(5,428)	(161,505)
803708810	City of Franklin	(2,505)	6,071	6,071	(17,253)	(52,997)	(17,285)	(14,937)	(1,048)	(103,520)	(42,106)	(7,853)	(1,687)	(51,647)
803728810	City Of Gary	(2,083)	14,709	14,709	(14,347)	(44,071)	(14,373)	(12,965)	(709)	(86,464)	(35,014)	(10,136)	(1,123)	(46,273)
803778810	City of Glenville	(1,174)	1,475	1,475	(8,087)	(24,843)	(8,102)	(6,840)	(482)	(48,354)	(19,737)	(4,293)	(774)	(24,804)
804848810	City of Grafton	(11,714)	53,286	53,286	(80,692)	(247,873)	(80,841)	(9,784)	(4,079)	(423,270)	(196,934)	23,832	(6,485)	(179,588)

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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
896226625	City of Huntington	(926)	-	-	(6,375)	(19,584)	(6,387)	(17,431)	(459)	(50,236)	(15,560)	(13,556)	(746)	(29,861)
896446625	City of Kenova	-	350,370	350,370	-	-	-	(395,549)	-	(395,549)	-	26,704	-	26,704
802836810	City of Kenova	(9,679)	404,893	404,893	(66,674)	(204,813)	(66,798)	-	(352)	(338,637)	(162,723)	144,863	(207)	(18,066)
803108810	City of Keyser	(11,088)	66,168	66,168	(76,379)	(234,624)	(76,520)	(30,788)	(4,134)	(422,446)	(186,408)	3,834	(6,609)	(189,182)
804148810	City of Madison	(4,826)	12,430	12,430	(33,247)	(102,130)	(33,309)	(11,893)	(1,879)	(182,458)	(81,142)	2,174	(3,011)	(81,979)
897206625	City of Mannington	(349)	1,343	1,343	(2,406)	(7,391)	(2,410)	(9,152)	(190)	(21,549)	(5,872)	(3,974)	(308)	(10,154)
896156625	City of Martinsburg	(2,526)	105,671	105,671	(17,401)	(53,453)	(17,433)	-	(92)	(88,379)	(42,468)	37,807	(54)	(4,715)
804048810	City of Milton	(9,669)	64,525	64,525	(66,607)	(204,607)	(66,731)	(28,409)	(3,606)	(369,960)	(162,560)	24,649	(5,764)	(143,674)
804318810	City of Montgomery	(4,696)	59,615	59,615	(32,349)	(99,370)	(32,409)	(9,356)	(1,629)	(175,112)	(78,949)	21,518	(2,588)	(60,019)
804338810	City of Moorefield	(8,244)	46,927	46,927	(56,790)	(174,450)	(56,895)	(31,125)	(2,858)	(322,118)	(138,600)	(3,377)	(4,543)	(146,520)
896436625	City of New Martinsville	(22,595)	103,618	103,618	(155,647)	(478,126)	(155,936)	(15,863)	(7,535)	(813,107)	(379,869)	(31,624)	(11,945)	(423,438)
804498810	City of Paden City	(3,992)	11,051	11,051	(27,496)	(84,465)	(27,547)	(31,083)	(1,418)	(172,009)	(67,107)	(56,110)	(2,258)	(125,475)
804518810	City of Parsons	(3,261)	11,506	11,506	(22,464)	(69,007)	(22,506)	(6,513)	(1,216)	(121,706)	(54,826)	(1,933)	(1,944)	(58,702)
802820810	City of Pennsboro	(2,531)	48,289	48,289	(17,432)	(53,549)	(17,465)	(265)	(619)	(89,331)	(42,545)	41,403	(953)	(2,095)
803148810	City of Petersburg	(4,957)	15,064	15,064	(34,146)	(104,891)	(34,209)	(40,916)	(2,173)	(216,335)	(83,335)	(10,342)	(3,508)	(97,185)
804478810	City of Philippi	(7,409)	18,142	18,142	(51,039)	(156,784)	(51,134)	(52,613)	(3,166)	(314,736)	(124,564)	(20,898)	(5,104)	(150,567)
803188810	City of Ravenswood	(8,628)	11,730	11,730	(59,436)	(182,579)	(59,546)	(16,386)	(3,314)	(321,260)	(145,058)	6,601	(5,304)	(143,761)
803428810	City of Richwood	(3,652)	-	-	(25,160)	(77,288)	(25,207)	(49,123)	(1,529)	(178,307)	(61,405)	(40,842)	(2,461)	(104,708)
804758810	City of Ripley	(14,141)	19,468	19,468	(97,410)	(299,229)	(97,591)	(31,523)	(5,473)	(531,227)	(237,736)	(28,008)	(8,768)	(274,513)
804788810	City of Ronceverte	(6,053)	11,539	11,539	(41,694)	(128,077)	(41,771)	(4,517)	(2,239)	(218,298)	(101,757)	(1,331)	(3,576)	(106,664)
804018810	City of Salem	(7,670)	97,824	97,824	(52,836)	(162,305)	(52,934)	-	(2,166)	(270,241)	(128,950)	49,117	(3,387)	(83,220)
804868810	City of Shinnston	(7,305)	114,871	114,871	(50,320)	(154,576)	(50,413)	(6,109)	(1,801)	(263,219)	(122,810)	21,570	(2,779)	(104,019)
804828810	City of Smithers	(1,357)	1,827	1,827	(9,345)	(28,707)	(9,362)	(18,104)	(646)	(66,165)	(22,808)	(11,074)	(1,048)	(34,929)
896846625	City of South Charleston/Sanitary Board	(260)	1,183	1,183	(1,793)	(5,507)	(1,796)	(41)	(86)	(9,223)	(4,375)	(104)	(137)	(4,616)
896836625	City of Summersville	(824)	3,745	3,745	(5,674)	(17,431)	(5,685)	(131)	(273)	(29,194)	(13,849)	(330)	(432)	(14,611)
804998810	City of Thomas	(1,252)	2,077	2,077	(8,626)	(26,499)	(8,642)	(1,022)	(468)	(45,256)	(21,053)	(942)	(746)	(22,741)
897096625	City of Weirton	(20,970)	167,285	167,285	(144,450)	(443,729)	(144,718)	(14,718)	(6,315)	(753,930)	(352,541)	(13,570)	(9,928)	(376,039)
897106625	City of Weirton/Water Board	(14,465)	113,955	113,955	(99,643)	(306,088)	(99,828)	-	(4,709)	(510,267)	(243,185)	29,032	(7,452)	(221,605)
896216625	City of Wellsburg	(564)	2,562	2,562	(3,882)	(11,924)	(3,889)	(89)	(186)	(19,971)	(9,474)	(3,443)	(295)	(13,212)
803128810	City of White Sulphur Springs	(8,218)	54,148	54,148	(56,610)	(173,898)	(56,715)	(15,489)	(2,757)	(305,469)	(138,161)	3,905	(4,373)	(138,629)
805248810	City of Williamstown	(5,714)	8,603	8,603	(39,357)	(120,900)	(39,430)	(6,216)	(2,156)	(208,060)	(96,055)	(166)	(3,450)	(99,671)
897196625	City/Co Building Management Corporation	-	-	-	-	-	-	(6,368)	-	(6,368)	-	(8,569)	-	(8,569)
809669911	Clarksburg Harrison Reg Housing Authority	(6,601)	27,720	27,720	(45,468)	(139,670)	(45,552)	(3,418)	(2,233)	(236,342)	(110,967)	7,970	(3,543)	(106,540)
805979911	Clarksburg Water Board	(10,931)	23,096	23,096	(75,300)	(231,312)	(75,440)	(7,862)	(4,041)	(393,954)	(183,776)	(2,040)	(6,453)	(192,269)
804028810	Clarksburg, City of	(50,738)	90,251	90,251	(349,509)	(1,073,639)	(350,157)	(201,093)	(20,394)	(1,994,792)	(853,001)	(65,538)	(32,756)	(951,295)
808239911	Clarksburg-Harrison Public Library	(2,505)	8,317	8,317	(17,253)	(52,997)	(17,285)	(14,024)	(1,039)	(102,598)	(42,106)	(1,725)	(1,672)	(45,504)
800150005	Clay Co Board of Education	(14,204)	79,786	79,786	(97,847)	(300,571)	(98,028)	(286,456)	(7,026)	(789,929)	(238,803)	(158,102)	(11,419)	(408,324)
807339911	Clay Co Health Department	(3,626)	26,992	26,992	(24,980)	(76,736)	(25,027)	(12,748)	(1,097)	(140,588)	(60,966)	(22,358)	(1,726)	(85,051)
806089911	Clay Co. Emergency Ambulance Authority	-	-	-	-	-	-	(8,959)	-	(8,959)	-	(11,337)	-	(11,337)
802077709	Clay County Commission	(5,009)	32,144	32,144	(34,505)	(105,995)	(34,569)	(30,759)	(2,060)	(207,889)	(84,212)	5,907	(3,315)	(81,621)
897236625	Claywood Park PSD	(1,591)	37,488	37,488	(10,958)	(33,662)	(10,978)	(43,274)	(660)	(99,532)	(26,744)	(7,010)	(1,064)	(34,818)
809099911	Coalfield Comm. Action Partnership, Inc.	(25,776)	54,239	54,239	(177,558)	(545,432)	(177,887)	(15,388)	(9,495)	(925,761)	(433,343)	(10,642)	(15,165)	(459,149)
803270001	Commerce, Office Of Secretary, Dept. of	(4,253)	131,875	131,875	(29,293)	(89,985)	(29,348)	(92,417)	(1,112)	(242,155)	(71,493)	(40,072)	(1,725)	(113,289)
808279911	Committee on Aging For Randolph County Inc.	(2,896)	16,120	16,120	(19,948)	(61,278)	(19,985)	(24,658)	(930)	(126,800)	(48,685)	(28,028)	(1,471)	(78,184)
809479911	Community Action of South	(31,124)	66,062	66,062	(214,399)	(658,603)	(214,797)	(76,275)	(12,017)	(1,176,091)	(523,257)	10,953	(19,251)	(531,555)
832502103	Concord College	(78,594)	62,718	62,718	(541,396)	(1,663,087)	(542,400)	(9,341)	(28,630)	(2,784,854)	(1,321,315)	(133,641)	(45,684)	(1,500,640)
802499911	Concord University Research & Dev. Corporation	(6,861)	73,327	73,327	(47,265)	(145,191)	(47,353)	(8,784)	(2,102)	(250,694)	(115,353)	38,868	(3,310)	(79,795)
807739911	Cool Ridge Flat Top PSD	(991)	2,816	2,816	(6,829)	(20,978)	(6,842)	(9,735)	(449)	(44,833)	(16,667)	(256)	(725)	(17,648)
837701801	Corrections/Salem Corrections, Dept. of	(40,091)	153,015	153,015	(276,170)	(848,354)	(276,682)	(13,979)	(13,652)	(1,428,838)	(674,014)	(88,709)	(21,678)	(784,401)
837702101	Corrections/St. Marys Corrections, Dept. of	(56,235)	100,464	100,464	(387,377)	(1,189,964)	(388,095)	(133,007)	(21,823)	(2,120,266)	(945,421)	(161,694)	(34,969)	(1,142,084)
805559911	Corridor G Regional Development Authority	-	245	245	-	-	-	(7,992)	(26)	(8,018)	-	(5,588)	(45)	(5,633)
806899911	Cottageville Public Service District	(1,565)	10,254	10,254	(10,783)	(33,123)	(10,803)	(1,277)	(584)	(56,570)	(26,316)	10,168	(932)	(17,081)
807119911	Council of The Southern Mts	(1,800)	1,950	1,950	(12,400)	(38,092)	(12,423)	(16,094)	(802)	(79,812)	(30,264)	(17,227)	(1,297)	(48,788)
805439911	County Commissioners' Association of WV	(626)	1,176	1,176	(4,313)	(13,249)	(4,321)	(233)	(225)	(22,341)	(10,527)	(430)	(358)	(11,315)
811200001	Courthouse Facilities Imp	(313)	4,055	4,055	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	5,529	(187)	79
805689911	Cowen Public Library	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
809139911	Cowen Public Service District	(2,765)	13,811	13,811	(19,050)	(58,518)	(19,085)	(4,681)	(979)	(102,312)	(46,492)	(3,339)	(1,558)	(51,389)
806939911	Crab Orchard-Mac Arthur PSD	(2,531)	8,692	8,692	(17,432)	(53,549)	(17,465)	(13,157)	(1,040)	(102,643)	(42,545)	951	(1,673)	(43,266)
808389911	Craft Memorial Library	(1,252)	1,634	1,634	(8,626)	(26,499)	(8,642)	(7,081)	(468)	(51,315)	(21,053)	(6,406)	(746)	(28,205)
806429911	Craigsville Public Library	(235)	417	417	(1,617)	(4,969)	(1,620)	(3,427)	(115)	(11,748)	(3,947)	(1,407)	(185)	(5,539)
809699911	Craigsville Public Service District	(3,626)	4,010	4,010	(24,980)	(76,736)	(25,027)	(16,219)	(1,475)	(144,437)	(60,966)	(8,674)	(2,370)	(72,010)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
802810911	Crum Public Service District	(365)	5,646	5,646	(2,516)	(7,729)	(2,521)	(255)	(119)	(13,140)	(6,140)	6,190	(188)	(139)
835100001	Culture And History	(31,152)	62,797	62,797	(214,593)	(659,199)	(214,991)	(89,595)	(12,073)	(1,190,451)	(523,730)	(89,668)	(19,345)	(632,744)
806619911	Danese Public Service District	(939)	1,558	1,558	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	(706)	(560)	(17,056)
881021502	Dental Examiners, Board of	(626)	1,058	1,058	(4,313)	(13,249)	(4,321)	(16,408)	(352)	(38,644)	(10,527)	(9,566)	(576)	(20,669)
836500001	Department of Corrections	(135,450)	666,258	666,258	(933,046)	(2,866,180)	(934,777)	-	(46,621)	(4,780,624)	(2,277,167)	112,641	(74,085)	(2,238,611)
828600001	Department of Education	(150,200)	196,575	196,575	(1,034,651)	(3,178,296)	(1,036,570)	(184,561)	(56,932)	(5,491,010)	(2,525,142)	(309,610)	(91,087)	(2,925,839)
867001602	Department of Highways	(1,535,292)	2,332,868	2,332,868	(10,575,870)	(32,487,505)	(10,595,484)	-	(552,341)	(54,211,200)	(25,811,178)	(2,403,705)	(880,552)	(29,095,435)
845000001	Department of Labor	(21,085)	32,603	32,603	(145,246)	(446,173)	(145,515)	(137,965)	(8,888)	(883,786)	(354,482)	(144,212)	(14,317)	(513,011)
837704001	Dept. of Corrections/Denmar Facility	(19,352)	62,768	62,768	(133,309)	(409,504)	(133,556)	(29,544)	(6,717)	(712,630)	(325,349)	(22,498)	(10,680)	(358,528)
812102101	Development Office	(34,715)	198,043	198,043	(239,136)	(734,591)	(239,580)	(31,043)	(12,086)	(1,256,436)	(583,629)	107,080	(19,220)	(495,769)
883952702	Division of Financial Institution	(7,522)	26,133	26,133	(51,813)	(159,161)	(51,909)	(35,918)	(3,063)	(301,862)	(126,452)	(7,474)	(4,923)	(138,849)
853543001	Division of Protective Services	(11,941)	50,559	50,559	(82,256)	(252,680)	(82,409)	(12,857)	(4,147)	(434,349)	(200,753)	14,027	(6,595)	(193,320)
885460602	Division of Tourism	(10,766)	3,938	3,938	(74,165)	(227,823)	(74,302)	(134,325)	(4,531)	(515,146)	(181,005)	(146,638)	(7,299)	(334,942)
800170005	Doddridge Co Board Of Education	(22,520)	208,530	208,530	(155,129)	(476,534)	(155,417)	(262,914)	(9,684)	(1,059,679)	(378,604)	5,379	(15,619)	(388,844)
802087709	Doddridge Co Commission	(22,358)	98,281	98,281	(154,015)	(473,112)	(154,301)	(44,444)	(8,336)	(834,209)	(375,886)	41,056	(13,323)	(348,152)
807349911	Doddridge County Health Department	(1,461)	9,551	9,551	(10,064)	(30,915)	(10,083)	(5,356)	(537)	(56,955)	(24,562)	2,704	(855)	(22,713)
806279911	Doddridge County Public Library	(574)	24,010	24,010	(3,954)	(12,145)	(3,961)	-	(21)	(20,081)	(9,649)	8,590	(12)	(1,071)
867001503	DOT Office of Administrative Hearings	(3,753)	11,306	11,306	(25,850)	(79,407)	(25,898)	(99,145)	(2,013)	(232,314)	(63,089)	(60,592)	(3,284)	(126,964)
809319911	Dunbar Housing Authority	(957)	1,342	1,342	(6,589)	(20,240)	(6,601)	(6,113)	(395)	(39,938)	(16,081)	(6,360)	(635)	(23,076)
803048810	Dunbar, City of	(21,631)	3,544	3,544	(149,005)	(457,722)	(149,281)	(96,175)	(8,555)	(860,738)	(363,658)	(105,693)	(13,726)	(483,077)
897246625	East Ridge Health Services	(2,876)	12,207	12,207	(19,814)	(60,864)	(19,850)	(7,964)	(958)	(109,450)	(48,356)	(15,096)	(1,517)	(64,969)
800841005	Eastern Panhandle Instructional Cooperative	(36,915)	844,004	844,004	(254,292)	(781,147)	(254,764)	-	(12,860)	(1,303,063)	(620,618)	618,058	(20,453)	(23,013)
804359911	Eastern Panhandle Regional PDC Region 9	(939)	13,301	13,301	(6,470)	(19,874)	(6,482)	(10,992)	(271)	(44,089)	(15,790)	(10,169)	(425)	(26,384)
830700103	Eastern WV Community & Technical College	(8,841)	33,205	33,205	(60,900)	(187,076)	(61,013)	(14,538)	(2,965)	(326,492)	(148,631)	(31,613)	(4,701)	(184,945)
812112201	Economic Development Authority	(4,205)	24,064	24,064	(28,968)	(88,985)	(29,021)	(32,556)	(1,465)	(180,994)	(70,698)	(65,072)	(2,330)	(138,100)
829100001	Educational Broadcasting	(19,743)	4,361	4,361	(135,999)	(417,770)	(136,252)	(82,256)	(7,585)	(779,862)	(331,916)	(155,285)	(12,148)	(499,349)
805089911	Elk Valley Public Service District	(1,983)	8,950	8,950	(13,658)	(41,956)	(13,684)	(2,206)	(652)	(72,156)	(33,334)	(3,504)	(1,031)	(37,869)
803598810	Elkins, City of	(22,894)	31,033	31,033	(157,707)	(484,451)	(157,999)	(37,726)	(8,738)	(846,621)	(384,894)	(22,691)	(13,988)	(421,574)
805839911	Elkins-Randolph Co. Airport Authority	(626)	3,038	3,038	(4,313)	(13,249)	(4,321)	(3,486)	(260)	(25,630)	(10,527)	(622)	(418)	(11,567)
806599911	Emergency Services Authority/Raleigh	(8,665)	33,743	33,743	(59,688)	(183,353)	(59,799)	(62,601)	(3,709)	(369,150)	(145,673)	(6,534)	(5,980)	(158,188)
805469911	Enlarged Hepzibah PSD	(1,252)	5,305	5,305	(8,626)	(26,499)	(8,642)	(11,932)	(564)	(56,263)	(21,053)	(5,313)	(911)	(27,277)
847750001	Environmental Protection, Department of	(242,837)	24,528	24,528	(1,672,782)	(5,138,540)	(1,675,885)	(231,049)	(90,659)	(8,808,915)	(4,082,547)	(659,623)	(144,903)	(4,887,073)
856403501	Environmental Quality Board	(626)	1,038	1,038	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	(471)	(373)	(11,371)
883702502	Examiners In Counseling, Board of	(626)	3,125	3,125	(4,313)	(13,249)	(4,321)	(32,959)	(488)	(55,330)	(10,527)	(4,117)	(807)	(15,451)
881105502	Examiners/Registered Nurses, Board of	(3,848)	25,883	25,883	(26,504)	(81,416)	(26,553)	(12,069)	(1,465)	(148,006)	(64,685)	9,843	(2,345)	(57,186)
804699911	Fairmont - Morgantown Housing Authority	(3,444)	9,182	9,182	(23,722)	(72,871)	(23,766)	(42,497)	(1,627)	(164,485)	(57,896)	(10,509)	(2,637)	(71,041)
832101103	Fairmont State University	(129,466)	343,831	343,831	(891,829)	(2,739,566)	(893,483)	(1,238,299)	(56,323)	(5,819,499)	(2,176,573)	(735,346)	(90,893)	(3,002,812)
803618816	Fairmont, City of	(45,369)	72,949	72,949	(312,524)	(960,026)	(313,103)	(92,565)	(17,110)	(1,695,328)	(762,736)	(80,369)	(27,368)	(870,473)
808509911	Fairmont-Marion Co Transit Authority	(7,853)	50,877	50,877	(54,094)	(166,169)	(54,194)	-	(2,595)	(277,052)	(132,021)	19,651	(4,110)	(116,479)
800190005	Fayette Co Board Of Education	(44,531)	838,470	838,470	(306,754)	(942,304)	(307,323)	(1,191,079)	(15,587)	(2,763,047)	(748,656)	(25,585)	(24,800)	(799,042)
807359911	Fayette Co Health Department	(3,587)	73,862	73,862	(24,711)	(75,910)	(24,757)	(6,090)	(761)	(132,230)	(60,310)	12,047	(1,155)	(49,418)
802097709	Fayette County Commission	(40,435)	99,861	99,861	(278,534)	(855,614)	(279,050)	(46,814)	(15,193)	(1,475,203)	(679,781)	(20,363)	(24,292)	(724,435)
808229911	Fayette County Public Library	(3,261)	11,354	11,354	(22,464)	(69,007)	(22,506)	(1,520)	(1,145)	(116,641)	(54,826)	(479)	(1,824)	(57,128)
809029911	Fayette County Solid Waste Authority	-	-	-	-	-	-	-	-	-	-	(4,301)	-	(4,301)
861700001	Fire Commission	(12,663)	57,304	57,304	(87,231)	(267,960)	(87,393)	(13,814)	(4,696)	(461,093)	(212,893)	21,460	(7,500)	(198,934)
802923911	Five Rivers Public Library	(939)	11,356	11,356	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	16,668	(560)	318
809579911	Flatwoods-Canoe Run Public Service Dist	(5,978)	11,769	11,769	(41,180)	(126,498)	(41,256)	(64,267)	(2,598)	(275,798)	(100,502)	(9,859)	(4,193)	(114,554)
830850001	Forestry, Division of	(29,359)	83,133	83,133	(202,237)	(621,243)	(202,612)	(76,471)	(11,423)	(1,113,987)	(493,575)	(74,648)	(18,307)	(586,530)
805029911	Gauley River Public Service District	(939)	307	307	(6,470)	(19,874)	(6,482)	(25,585)	(535)	(58,946)	(15,790)	(10,297)	(874)	(26,961)
852000901	Geological Survey	(8,895)	-	-	(61,276)	(188,232)	(61,390)	(84,418)	(3,972)	(399,288)	(149,550)	(77,476)	(6,418)	(233,444)
809199911	Gilmer Co Ambulance Service	(1,565)	-	-	(10,783)	(33,123)	(10,803)	(11,543)	(663)	(66,915)	(26,316)	(4,461)	(1,067)	(31,845)
800210005	Gilmer Co Board Of Education	(4,928)	67,881	67,881	(33,949)	(104,285)	(34,011)	(305,987)	(3,452)	(481,684)	(82,854)	(61,568)	(5,694)	(150,116)
807369911	Gilmer Co Health Department	(949)	13,395	13,395	(6,540)	(20,089)	(6,552)	(2,792)	(307)	(36,279)	(15,961)	4,494	(485)	(11,952)
802107709	Gilmer County Commission	(7,159)	12,935	12,935	(49,315)	(151,489)	(49,407)	(26,868)	(2,664)	(279,744)	(120,357)	(15,363)	(4,259)	(139,980)
805489911	Gilmer County Senior Center	(1,565)	16,256	16,256	(10,783)	(33,123)	(10,803)	(1,992)	(479)	(57,180)	(26,316)	3,657	(752)	(23,412)
832200003	Glenville State College	(54,566)	117,104	117,104	(375,879)	(1,154,644)	(376,576)	(83,993)	(19,903)	(2,010,995)	(917,360)	(109,684)	(31,759)	(1,058,803)
804349911	Glenville Utility	(3,444)	14,757	14,757	(23,722)	(72,871)	(23,766)	-	(1,186)	(121,546)	(57,896)	4,156	(1,888)	(55,628)
812000001	Governors Office	(9,627)	60,046	60,046	(66,315)	(203,709)	(66,438)	(43,507)	(3,044)	(383,012)	(161,846)	(64,543)	(4,808)	(231,196)
804969911	Grandview Doolin PSD	(626)	1,038	1,038	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	(471)	(373)	(11,371)
800230005	Grant Co Board of Education	(8,510)	187,462	187,462	(58,622)	(180,078)	(58,731)	(327,165)	(3,626)	(628,221)	(143,071)	(60,399)	(5,844)	(209,314)
802587709	Grant Co Commission	(14,636)	69,842	69,842	(100,820)	(309,704)	(101,007)	-	(5,053)	(516,584)	(246,058)	18,849	(8,032)	(235,241)

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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
807049911	Grant County Commission on Aging	(5,140)	35,883	35,883	(35,404)	(108,755)	(35,469)	-	(1,802)	(181,430)	(86,405)	34,729	(2,868)	(54,545)
807379911	Grant County Health Department	(1,997)	2,143	2,143	(13,756)	(42,256)	(13,782)	(24,832)	(899)	(95,525)	(33,573)	(21,746)	(1,453)	(56,772)
804479911	Grant County Housing Authority	(626)	13,199	13,199	(4,313)	(13,249)	(4,321)	(16,397)	(181)	(38,462)	(10,527)	(4,714)	(283)	(15,523)
804509911	Grant County Public Service District	(1,878)	1,069	1,069	(12,939)	(39,748)	(12,963)	(4,271)	(691)	(70,614)	(31,580)	(12,346)	(1,104)	(45,030)
897156625	Greater Huntington Parks	(2,364)	5,602	5,602	(16,282)	(50,016)	(16,312)	(15,101)	(928)	(98,639)	(39,738)	(18,304)	(1,488)	(59,531)
802689911	Greater Paw Paw Sanitary District	(861)	18,055	18,055	(5,931)	(18,218)	(5,942)	(7,298)	(242)	(37,630)	(14,474)	12,091	(378)	(2,761)
896866625	Green Acres Reg. Center	(5,629)	5,396	5,396	(38,773)	(119,106)	(38,845)	(10,315)	(2,028)	(209,067)	(94,629)	(30,314)	(3,235)	(128,178)
800250005	Greenbrier Co Board of Education	(42,662)	322,652	322,652	(293,877)	(902,748)	(294,422)	(700,871)	(18,675)	(2,210,593)	(717,229)	(161,080)	(30,146)	(908,455)
805429911	Greenbrier Co C.V.B.	(1,565)	8,289	8,289	(10,783)	(33,123)	(10,803)	(1,277)	(584)	(56,570)	(26,316)	4,368	(932)	(22,880)
802127709	Greenbrier Co Commission	(31,840)	114,294	114,294	(219,333)	(673,759)	(219,740)	-	(11,115)	(1,123,947)	(535,298)	1,989	(17,682)	(550,992)
807629911	Greenbrier Co Committee on Aging	(313)	4,044	4,044	(2,157)	(6,625)	(2,161)	(4,229)	(117)	(15,288)	(5,263)	110	(187)	(5,340)
807389911	Greenbrier Co Health Department	(2,635)	5,764	5,764	(18,151)	(55,758)	(18,185)	(10,775)	(921)	(103,790)	(44,299)	(17,272)	(1,465)	(63,037)
808949911	Greenbrier Co Solid Waste Authority	(3,444)	6,963	6,963	(23,722)	(72,871)	(23,766)	(2,809)	(1,284)	(124,454)	(57,896)	(285)	(2,053)	(60,233)
807089911	Greenbrier Co. Public Service Dist. #2	(3,444)	11,636	11,636	(23,722)	(72,871)	(23,766)	(1,817)	(1,274)	(123,452)	(57,896)	2,915	(2,038)	(57,019)
805389911	Greenbrier Housing Authority	-	2,001	2,001	-	-	-	(13,493)	-	(13,493)	-	(10,238)	-	(10,238)
809189911	Greenbrier PSD	(1,680)	5,905	5,905	(11,576)	(35,560)	(11,598)	-	(588)	(59,322)	(28,252)	724	(935)	(28,464)
808039911	Greenbrier Valley Airport	(4,279)	22,199	22,199	(29,473)	(90,537)	(29,528)	(39,175)	(1,903)	(190,616)	(71,931)	(5,395)	(3,074)	(80,401)
808319911	Greenbrier Valley Soil Conservation Dist.	(313)	11,861	11,861	(2,157)	(6,625)	(2,161)	-	(11)	(10,953)	(5,263)	2,053	(7)	(3,217)
804959911	Hamlin Public Service District	(626)	1,615	1,615	(4,313)	(13,249)	(4,321)	(1,503)	(242)	(23,628)	(10,527)	(512)	(388)	(11,427)
800270005	Hampshire Co Board of Education	(20,456)	600,921	600,921	(140,910)	(432,854)	(141,171)	(499,090)	(4,070)	(1,218,094)	(343,900)	(36,914)	(6,115)	(386,930)
807399911	Hampshire Co Health Dept	(1,748)	9,268	9,268	(12,041)	(36,988)	(12,063)	(1,277)	(591)	(62,959)	(29,387)	(1,036)	(936)	(31,359)
805849911	Hampshire Co. Development Authority	(522)	1,963	1,963	(3,594)	(11,041)	(3,601)	(4,970)	(212)	(23,418)	(8,772)	(1,950)	(341)	(11,064)
802137709	Hampshire County Commission	(30,723)	169,991	169,991	(211,638)	(650,121)	(212,031)	-	(10,141)	(1,083,931)	(516,518)	20,582	(16,065)	(512,001)
804649911	Hampshire County Committee	(2,191)	27,498	27,498	(15,096)	(46,373)	(15,124)	-	(607)	(77,199)	(36,843)	7,709	(946)	(30,080)
804829911	Hampshire County Public Library	(626)	12,574	12,574	(4,313)	(13,249)	(4,321)	-	(129)	(22,012)	(10,527)	5,055	(193)	(5,665)
809509911	Hamrick Public Service District	(861)	-	-	(5,931)	(18,218)	(5,942)	(14,181)	(381)	(44,653)	(14,474)	(13,271)	(618)	(28,363)
800290005	Hancock Co Board of Education	(25,178)	209,375	209,375	(173,440)	(532,782)	(173,762)	(426,076)	(9,320)	(1,315,379)	(423,293)	(131,523)	(14,887)	(569,702)
802924911	Hancock Co PSD	(313)	5,133	5,133	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	5,419	(187)	(31)
809589911	Hancock Co Sheltered Workshop	(3,626)	4,368	4,368	(24,980)	(76,736)	(25,027)	(34,487)	(1,537)	(162,767)	(60,966)	(13,140)	(2,475)	(76,582)
802147709	Hancock County Commission	(24,695)	20,601	20,601	(170,109)	(522,550)	(170,425)	(57,524)	(9,595)	(930,202)	(415,163)	(48,882)	(15,377)	(479,423)
807409911	Hancock County Health Department	(939)	823	823	(6,470)	(19,874)	(6,482)	(3,298)	(349)	(36,472)	(15,790)	(7,215)	(560)	(23,564)
800310005	Hardy Co Board of Education	(7,953)	133,983	133,983	(54,787)	(168,296)	(54,888)	(393,822)	(3,459)	(675,252)	(133,711)	(123,148)	(5,582)	(262,440)
804669911	Hardy Co Committee on Agency, Inc	(1,878)	1,379	1,379	(12,939)	(39,748)	(12,963)	(4,478)	(701)	(70,830)	(31,580)	(6,836)	(1,119)	(39,534)
807419911	Hardy Co Health Department	(1,878)	15,936	15,936	(12,939)	(39,748)	(12,963)	(7,313)	(683)	(73,647)	(31,580)	4,818	(1,089)	(27,850)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	(1,278)	17,244	17,244	(8,806)	(27,051)	(8,822)	(32,047)	(713)	(77,440)	(21,492)	13,146	(1,166)	(9,513)
802157709	Hardy County Commission	(19,515)	82,780	82,780	(134,426)	(412,938)	(134,676)	(7,870)	(6,758)	(696,668)	(328,078)	2,636	(10,744)	(336,185)
805169911	Hardy County Public Service District	(1,878)	3,115	3,115	(12,939)	(39,748)	(12,963)	(1,532)	(701)	(67,885)	(31,580)	(1,413)	(1,119)	(34,112)
807069911	Hardy County Rural Development Authority	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	(685)	7,071	7,071	(4,718)	(14,492)	(4,726)	(2,443)	(266)	(26,645)	(11,514)	6,434	(426)	(5,506)
800330005	Harrison Co Board of Education	(83,754)	1,116,624	1,116,624	(576,941)	(1,772,277)	(578,011)	(1,685,958)	(30,280)	(4,643,467)	(1,408,066)	(371,676)	(48,290)	(1,828,032)
802167709	Harrison County Commission	(77,009)	202,480	202,480	(530,477)	(1,629,547)	(531,461)	-	(27,987)	(2,719,472)	(1,294,668)	31,177	(44,650)	(1,308,141)
807429911	Harrison County Health Department	(3,366)	3,974	3,974	(23,189)	(71,234)	(23,232)	(32,772)	(1,245)	(151,673)	(56,595)	(38,277)	(1,990)	(96,862)
806699911	Harrison County Solid Was	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
805099911	Hatfield-Mccoy Regional Recreation Authority	(7,070)	59,368	59,368	(48,703)	(149,607)	(48,793)	-	(2,179)	(249,282)	(118,862)	43,985	(3,434)	(78,311)
885640802	Health Care Authority	(3,234)	95,151	95,151	(22,277)	(68,430)	(22,318)	(299,312)	(3,412)	(415,749)	(54,367)	(169,361)	(5,692)	(229,420)
840000001	Health Department	(216,772)	402,219	402,219	(1,493,232)	(4,586,987)	(1,496,001)	(251,697)	(78,089)	(7,906,005)	(3,644,341)	(361,549)	(124,501)	(4,130,390)
827851203	Higher Education Policy Commission	(22,126)	88,079	88,079	(152,412)	(468,188)	(152,695)	(94,547)	(8,049)	(875,892)	(371,974)	(50,638)	(12,841)	(435,452)
803928810	Hinton, City of	(6,314)	2,695	2,695	(43,491)	(133,598)	(43,572)	(47,830)	(2,617)	(271,107)	(106,143)	(24,023)	(4,212)	(134,378)
813000102	Homeland Security - Emergency Management	(11,886)	274,865	274,865	(81,880)	(251,523)	(82,032)	(203,112)	(4,016)	(622,563)	(199,834)	(13,824)	(6,373)	(220,031)
843000001	Hopemont State Hospital	(32,795)	8,891	8,891	(225,910)	(693,964)	(226,329)	(243,766)	(13,560)	(1,403,529)	(551,351)	(260,577)	(21,817)	(833,745)
810200601	House of Delegates	(11,191)	27,425	27,425	(77,089)	(236,807)	(77,232)	(206,881)	(5,460)	(603,471)	(188,142)	(94,750)	(8,865)	(291,757)
899999911	House of Delegates	(5,740)	240,098	240,098	(39,537)	(121,452)	(39,611)	-	(209)	(200,809)	(96,493)	85,903	(123)	(10,713)
808899911	Housing Authority of City of Keyser	(1,565)	4,208	4,208	(10,783)	(33,123)	(10,803)	(1,277)	(584)	(56,570)	(26,316)	2,784	(932)	(24,465)
805789911	Housing Authority, City of Spencer	(939)	1,558	1,558	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	(706)	(560)	(17,056)
808576625	Housing Development Fund	(11,621)	92,065	92,065	(80,049)	(245,900)	(80,198)	(15,792)	(3,489)	(425,428)	(195,366)	(3,427)	(5,483)	(204,276)
859800001	Human Rights Commission	(5,461)	4,072	4,072	(37,619)	(115,559)	(37,689)	(38,805)	(2,080)	(231,752)	(91,811)	(38,545)	(3,329)	(133,685)
891500002	Human Services, Dept. of	(934,296)	1,008,714	1,008,714	(6,435,901)	(19,770,134)	(6,447,837)	(448,185)	(339,231)	(33,441,287)	(15,707,283)	(1,918,184)	(541,161)	(18,166,627)
897276625	Huntington Sanitary Board	(1,438)	6,464	6,464	(9,907)	(30,432)	(9,925)	(3,216)	(475)	(53,955)	(24,178)	(8,992)	(753)	(33,923)
802931911	Huntington Water Quality Board	(23,454)	768,169	768,169	(161,563)	(496,299)	(161,863)	-	(3,250)	(822,975)	(394,307)	416,456	(4,593)	17,555
806169911	Huntington WV Housing Authority	(7,161)	-	-	(49,328)	(151,527)	(49,419)	(53,612)	(3,017)	(306,903)	(120,388)	(60,572)	(4,859)	(185,818)
806399911	Huntington/Cabell/Wayne Animal Shelter	(1,878)	56,200	56,200	(12,939)	(39,748)	(12,963)	(10,214)	(287)	(76,152)	(31,580)	23,244	(415)	(8,751)

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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
896286625	Hurricane Water & Sewer	(8,613)	113,976	113,976	(59,333)	(182,261)	(59,443)	(2,089)	(2,239)	(305,366)	(144,806)	42,304	(3,475)	(105,976)
837700901	Huttonsville Correctional Center	(60,187)	-	-	(414,602)	(1,273,595)	(415,371)	(272,852)	(22,686)	(2,399,105)	(1,011,865)	(496,336)	(36,282)	(1,544,484)
804612911	Huttonsville PSD	(2,191)	86,959	86,959	(15,096)	(46,373)	(15,124)	-	(80)	(76,672)	(36,843)	36,430	(47)	(460)
880143502	Insurance Commission	(64,840)	5,525	5,525	(446,650)	(1,372,041)	(447,478)	(388,845)	(26,441)	(2,681,455)	(1,090,081)	(371,463)	(42,508)	(1,504,051)
841800501	Jackie Withrow Hospital	(24,947)	-	-	(171,850)	(527,897)	(172,168)	(294,395)	(10,909)	(1,177,219)	(419,412)	(317,025)	(17,610)	(754,046)
800350005	Jackson Co Board of Education	(43,597)	464,231	464,231	(300,315)	(922,523)	(300,872)	(470,591)	(14,993)	(2,009,293)	(732,940)	14,291	(23,823)	(742,473)
809629911	Jackson Co Public Library	(1,252)	5,560	5,560	(8,626)	(26,499)	(8,642)	(1,022)	(468)	(45,256)	(21,053)	(3,954)	(746)	(25,753)
802177709	Jackson County Commission	(36,786)	89,138	89,138	(253,398)	(778,400)	(253,867)	(42,945)	(13,848)	(1,342,457)	(618,435)	23,967	(22,145)	(616,612)
802569911	Jackson County Development Authority	(626)	9,521	9,521	(4,313)	(13,249)	(4,321)	-	(181)	(22,064)	(10,527)	5,240	(283)	(5,570)
807439911	Jackson County Health Department	(1,565)	2,596	2,596	(10,783)	(33,123)	(10,803)	(1,277)	(584)	(56,570)	(26,316)	(7,270)	(932)	(34,519)
800370005	Jefferson Co Board of Education	(62,530)	504,496	504,496	(430,741)	(1,323,172)	(431,540)	(1,211,823)	(25,012)	(3,422,289)	(1,051,254)	(305,967)	(40,160)	(1,397,381)
808729911	Jefferson Co Parks & Recreation Comm	(1,774)	8,385	8,385	(12,221)	(37,540)	(12,243)	(3,751)	(662)	(66,416)	(29,825)	3,516	(1,057)	(27,366)
896046625	Jefferson County Commission	(15,204)	155,494	155,494	(104,734)	(321,728)	(104,929)	(28,494)	(4,908)	(564,793)	(255,612)	29,855	(7,759)	(233,515)
807449911	Jefferson County Health Department	(2,713)	29,955	29,955	(18,690)	(57,414)	(18,725)	(17,322)	(915)	(113,066)	(45,615)	(5,070)	(1,452)	(52,137)
808099911	Jefferson County PSD	-	-	-	-	-	-	(74,674)	(422)	(75,096)	-	(45,801)	(719)	(46,520)
882550002	Jobs Investment Trust Board	(1,252)	13,919	13,919	(8,626)	(26,499)	(8,642)	(7,597)	(361)	(51,725)	(21,053)	(14,489)	(567)	(36,109)
842500001	John Manchin Sr. Health Care	(13,071)	16,121	16,121	(90,042)	(276,595)	(90,209)	(88,841)	(4,899)	(550,586)	(219,754)	(121,205)	(7,832)	(348,791)
810300001	Joint Comm on Govt & Finance	(27,952)	85,994	85,994	(192,550)	(591,486)	(192,908)	-	(9,736)	(986,680)	(469,933)	(53,337)	(15,483)	(538,754)
879571602	Justice & Community Service	(8,375)	50,519	50,519	(57,688)	(177,210)	(57,795)	(52,902)	(3,090)	(348,686)	(140,793)	(27,533)	(4,935)	(173,261)
800390206	Kan Co Public Library/Kan Co Boe	(28,894)	72,493	72,493	(199,036)	(611,410)	(199,405)	-	(10,316)	(1,020,168)	(485,763)	5,008	(16,438)	(497,193)
806649911	Kan Valley Senior Services Inc	(9,001)	37,908	37,908	(62,002)	(190,459)	(62,117)	(24,945)	(3,513)	(343,036)	(151,319)	39,592	(5,633)	(117,361)
805959911	Kanawha Co Ambulance Authority	(51,761)	-	-	(356,554)	(1,095,280)	(357,215)	(137,806)	(19,536)	(1,966,390)	(870,195)	(255,608)	(31,247)	(1,157,051)
800390005	Kanawha Co Board of Education	(216,541)	2,223,023	2,223,023	(1,491,642)	(4,582,105)	(1,494,409)	(3,364,883)	(77,047)	(11,010,086)	(3,640,462)	(110,289)	(122,734)	(3,873,484)
804369911	Kanawha Co Parks & Recreation	(5,531)	31,899	31,899	(38,099)	(117,036)	(38,170)	(3,921)	(1,988)	(199,215)	(92,985)	16,180	(3,169)	(79,974)
896056625	Kanawha County Commission	-	16,135	16,135	-	-	-	(2,102,073)	(16,608)	(2,118,681)	-	(923,994)	(28,357)	(952,351)
802620709	Kanawha County Commission	(133,367)	5,579,011	5,579,011	(918,701)	(2,822,112)	(920,405)	-	(4,850)	(4,666,068)	(2,242,156)	1,996,068	(2,848)	(248,936)
807909911	Kanawha Falls Public Service District	(3,664)	6,123	6,123	(25,242)	(77,539)	(25,289)	(18,623)	(1,494)	(148,188)	(61,605)	(17,564)	(2,401)	(81,570)
806719911	Kanawha Public Service District	(3,392)	31,718	31,718	(23,363)	(71,767)	(23,406)	(11,289)	(1,176)	(131,002)	(57,019)	8,340	(1,871)	(50,551)
808489911	Kanawha Valley Transit Authority	(38,247)	72,327	72,327	(263,462)	(809,315)	(263,950)	(31,136)	(14,234)	(1,382,097)	(642,997)	(23,220)	(22,746)	(688,963)
807459911	Kanawha/Charleston Health Department	(6,846)	30,991	30,991	(47,159)	(144,865)	(47,246)	(78,177)	(2,711)	(320,158)	(115,094)	(60,275)	(4,351)	(179,721)
807889911	Keyser-Mineral County Library	(313)	833	833	(2,157)	(6,625)	(2,161)	(12,729)	(222)	(23,893)	(5,263)	(11,051)	(367)	(16,681)
809599911	Kingwood Parks & Recreation Board	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(2,744)	(187)	(8,194)
806289911	Kingwood Sanitary Sewer Works	(2,035)	1,130	1,130	(14,018)	(43,060)	(14,044)	(8,665)	(811)	(80,598)	(34,211)	335	(1,302)	(35,179)
809569911	Kingwood Water Works	(3,105)	19,603	19,603	(21,386)	(65,695)	(21,426)	-	(1,018)	(109,524)	(52,194)	12,552	(1,610)	(41,252)
803318810	Kingwood, City of	(6,691)	52,928	52,928	(46,093)	(141,589)	(46,178)	(18,032)	(2,370)	(254,262)	(112,492)	10,667	(3,773)	(105,598)
808409911	Kyova Interstate Planning Commission	(2,191)	12,376	12,376	(15,096)	(46,373)	(15,124)	(1,788)	(817)	(79,197)	(36,843)	14,191	(1,306)	(23,957)
842310001	Lakin Correctional Facility	(35,402)	156,020	156,020	(243,868)	(749,127)	(244,320)	(129,108)	(13,135)	(1,379,558)	(595,178)	(89,613)	(20,985)	(705,776)
842300001	Lakin State Hospital	(29,986)	-	-	(206,556)	(634,508)	(206,939)	(283,731)	(12,705)	(1,344,437)	(504,114)	(311,404)	(20,470)	(835,988)
804269911	Lavalette Public Service District	(3,235)	6,490	6,490	(22,285)	(68,455)	(22,326)	(11,990)	(1,277)	(126,332)	(54,387)	(9,220)	(2,048)	(65,655)
809389911	Leadsville P.S.D.	(1,252)	1,634	1,634	(8,626)	(26,499)	(8,642)	(11,234)	(556)	(55,557)	(21,053)	(6,818)	(896)	(28,767)
800410005	Lewis Co Board of Education	(30,304)	149,432	149,432	(208,751)	(641,251)	(209,138)	(304,014)	(12,330)	(1,375,484)	(509,471)	(95,240)	(19,818)	(624,529)
802597709	Lewis County Commission	(22,489)	30,043	30,043	(154,914)	(475,873)	(155,201)	(46,450)	(8,657)	(841,094)	(378,079)	(32,044)	(13,865)	(423,988)
807469911	Lewis County Health Department	(1,122)	7,947	7,947	(7,728)	(23,738)	(7,742)	(3,861)	(356)	(43,425)	(18,860)	(3,655)	(564)	(23,079)
896236625	Lewisburg, City of	(12,993)	131,651	131,651	(89,499)	(274,928)	(89,665)	(32,890)	(4,062)	(491,043)	(218,429)	19,984	(6,406)	(204,851)
835000001	Library Commission	(10,138)	22,417	22,417	(69,835)	(214,523)	(69,965)	(132,988)	(4,876)	(492,187)	(170,438)	(58,267)	(7,913)	(236,618)
800430005	Lincoln Co Board of Education	(29,651)	290,641	290,641	(204,252)	(627,430)	(204,630)	(331,558)	(11,047)	(1,378,918)	(498,491)	77,902	(17,655)	(438,244)
802017709	Lincoln Co Commission	(8,218)	28,010	28,010	(56,610)	(173,898)	(56,715)	(77,826)	(3,276)	(368,325)	(138,161)	(66,171)	(5,257)	(209,588)
807479911	Lincoln Co Health Dept.	(626)	8,078	8,078	(4,313)	(13,249)	(4,321)	(11,897)	(163)	(33,944)	(10,527)	(15,591)	(253)	(26,371)
806969911	Lincoln Co Public Service District	(1,644)	5,232	5,232	(11,322)	(34,780)	(11,343)	(15,893)	(693)	(74,030)	(27,632)	(1,153)	(1,114)	(29,899)
800450005	Logan Co Board Of Education	(36,141)	387,880	387,880	(248,960)	(764,767)	(249,421)	(925,505)	(13,017)	(2,201,670)	(607,604)	(414,595)	(20,756)	(1,042,955)
802227709	Logan Co Commission	(35,760)	48,089	48,089	(246,333)	(756,698)	(246,790)	(92,372)	(13,963)	(1,356,156)	(601,193)	(63,677)	(22,385)	(687,255)
807489911	Logan Co Health Department	(1,252)	11,925	11,925	(8,626)	(26,499)	(8,642)	(12,126)	(468)	(56,361)	(21,053)	(7,192)	(746)	(28,991)
809839911	Logan Co PSD	(10,018)	45,508	45,508	(69,010)	(211,990)	(69,138)	(14,084)	(3,497)	(367,720)	(168,425)	(2,694)	(5,565)	(176,684)
809779911	Louis Bennett Memorial Library	(313)	102	102	(2,157)	(6,625)	(2,161)	(14,175)	(117)	(25,234)	(5,263)	(21,992)	(187)	(27,442)
804309911	Lubeck Public Service District	(5,635)	23,019	23,019	(38,818)	(119,244)	(38,890)	(523)	(1,952)	(199,428)	(94,739)	13,305	(3,103)	(84,537)
808329911	Lynn Murray Memorial Library	-	-	-	-	-	-	(3,868)	-	(3,868)	-	(10,367)	-	(10,367)
809949911	Malden Public Service District	(2,505)	2,937	2,937	(17,253)	(52,997)	(17,285)	(1,670)	(899)	(90,104)	(42,106)	(7,464)	(1,432)	(51,002)
800490005	Marion Co Board of Education	(73,978)	360,419	360,419	(509,599)	(1,565,413)	(510,544)	(700,090)	(28,484)	(3,314,130)	(1,243,713)	(22,376)	(45,621)	(1,311,710)
802237709	Marion Co Commission	(49,491)	98,323	98,323	(340,918)	(1,047,251)	(341,551)	(1,898)	(17,522)	(1,749,141)	(832,036)	(55,315)	(27,902)	(915,253)
809089911	Marion Co Parks & Recreation Comm	(3,026)	1,259	1,259	(20,847)	(64,039)	(20,886)	(2,340)	(1,119)	(109,230)	(50,878)	379	(1,789)	(52,288)
809499911	Marion Co Public Library	(3,142)	6,442	6,442	(21,647)	(66,497)	(21,687)	(35,230)	(1,385)	(146,446)	(52,831)	(10,596)	(2,238)	(65,665)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
807499911	Marion County Health Department	(1,435)	5,693	5,693	(9,884)	(30,363)	(9,903)	(16,730)	(525)	(67,406)	(24,123)	(17,356)	(840)	(42,319)
802922911	Marlinton Vol. Fire Department	(313)	3,954	3,954	(2,157)	(6,625)	(2,161)	(980)	(117)	(12,040)	(5,263)	5,440	(187)	(10)
803218810	Marmet, City of	(2,922)	7,695	7,695	(20,128)	(61,830)	(20,165)	(20,067)	(1,247)	(123,438)	(49,124)	(14,096)	(2,011)	(65,232)
800510005	Marshall Co Board of Education	(80,266)	506,460	506,460	(552,915)	(1,698,472)	(553,940)	(349,207)	(29,860)	(3,184,393)	(1,349,428)	182,092	(47,714)	(1,215,050)
807989911	Marshall Co Public Service	(939)	8,124	8,124	(6,470)	(19,874)	(6,482)	-	(332)	(33,158)	(15,790)	2,331	(530)	(13,989)
896906625	Marshall County Commission	(3,274)	19,915	19,915	(22,550)	(69,269)	(22,592)	(520)	(1,083)	(116,013)	(55,034)	9,956	(1,714)	(46,792)
896916625	Marshall County Health Dept.	(538)	1,475	1,475	(3,708)	(11,390)	(3,715)	(4,103)	(186)	(23,101)	(9,049)	(8,677)	(294)	(18,020)
804899911	Marshall Univ Research Corp	(63,266)	406,000	406,000	(435,808)	(1,338,737)	(436,616)	(47,571)	(20,982)	(2,279,713)	(1,063,620)	17,119	(33,247)	(1,079,749)
828401503	Marshall University	(546,745)	762,383	762,383	(3,766,257)	(11,569,383)	(3,773,242)	(224,961)	(203,284)	(19,537,126)	(9,191,823)	(369,811)	(324,823)	(9,886,457)
883940101	Martinsburg Correctional Center	(14,662)	31,416	31,416	(101,000)	(310,256)	(101,187)	(55,841)	(5,738)	(574,021)	(246,497)	(69,332)	(9,201)	(325,030)
897456625	Martinsburg Public Library	(482)	317	317	(3,322)	(10,206)	(3,329)	(30,611)	(417)	(47,885)	(8,109)	(10,834)	(692)	(19,635)
808149911	Martinsburg Public Library	-	-	-	-	-	-	(5,745)		(5,745)	-	(60,375)		(60,375)
897076625	Mary H Weir Public Library	-	-	-	-	-	-	-	-	-	-	(1,462)	-	(1,462)
800530005	Mason Co Board of Education	(33,141)	248,383	248,383	(228,289)	(701,270)	(228,713)	(528,374)	(14,620)	(1,701,267)	(557,156)	(5,645)	(23,614)	(586,415)
802027709	Mason County Commission	(24,993)	253,535	253,535	(172,167)	(528,870)	(172,486)	(72,879)	(7,826)	(954,228)	(420,185)	16,873	(12,345)	(415,656)
804499911	Mason County Emergency Ambulance Service Authority	(52)	34,548	34,548	(359)	(1,104)	(360)	(263,887)	(1,757)	(267,467)	(877)	(95,928)	(2,999)	(99,804)
807519911	Mason County Health Department	(1,734)	12,977	12,977	(11,943)	(36,686)	(11,965)	(16,626)	(735)	(77,955)	(29,147)	10,025	(1,185)	(20,307)
806449911	Mason County Public Library	-	735	735	-	-	-	(20,239)	-	(20,239)	-	(16,392)	-	(16,392)
805019911	Mason County Public Service District	(4,748)	17,916	17,916	(32,708)	(100,474)	(32,769)	(2,106)	(1,639)	(169,696)	(79,826)	(1,182)	(2,604)	(83,612)
800470005	McDowell Co Board of Education	(29,988)	112,872	112,872	(206,572)	(634,558)	(206,955)	(658,240)	(12,919)	(1,719,243)	(504,153)	(522,657)	(20,836)	(1,047,647)
802257709	McDowell County Commission	(17,503)	-	-	(120,572)	(370,380)	(120,796)	(323,149)	(6,618)	(941,514)	(294,265)	(707,912)	(10,587)	(1,012,764)
805649911	McDowell County Emergency Comm Ctr.	-	-	-	-	-	-	-	-	-	-	(4,301)	-	(4,301)
807529911	McDowell County Health Department	(313)	-	-	(2,157)	(6,625)	(2,161)	(16,644)	(222)	(27,808)	(5,263)	(15,167)	(367)	(20,797)
804988810	McMechen, City of	(4,305)	28,304	28,304	(29,653)	(91,089)	(29,708)	(7,581)	(1,369)	(159,400)	(72,370)	14,524	(2,160)	(60,006)
880790602	Medical Imaging Board	(313)	1,177	1,177	(2,157)	(6,625)	(2,161)	(9,200)	(143)	(20,286)	(5,263)	(2,184)	(232)	(7,679)
809999911	Mercer Co Airport Authority	(913)	2,632	2,632	(6,290)	(19,322)	(6,302)	(2,707)	(348)	(34,969)	(15,351)	3,031	(560)	(12,880)
800550005	Mercer Co Board Of Education	(66,640)	661,902	661,902	(459,048)	(1,410,128)	(459,899)	(1,133,992)	(25,773)	(3,488,840)	(1,120,340)	19,542	(41,290)	(1,142,088)
802277709	Mercer Co Comm/Verlin T. Moye	(40,700)	50,208	50,208	(280,363)	(861,233)	(280,883)	(20,928)	(15,067)	(1,458,474)	(684,246)	(39,994)	(24,068)	(748,308)
807539911	Mercer Co Health Dept.	(2,452)	9,169	9,169	(16,893)	(51,893)	(16,924)	(20,080)	(1,064)	(106,855)	(41,229)	(7,989)	(1,716)	(50,934)
805989911	Mercer Co. Solid Waste Authority	(2,113)	6,024	6,024	(14,557)	(44,717)	(14,584)	(15,704)	(911)	(90,472)	(35,527)	(7,386)	(1,469)	(44,382)
804249911	Mercer County Communications Center	(4,905)	18,775	18,775	(33,786)	(103,787)	(33,849)	(19,482)	(1,977)	(192,881)	(82,458)	12,774	(3,178)	(72,862)
809719911	Midland Public Service District	(2,531)	7,280	7,280	(17,432)	(53,549)	(17,465)	(4,997)	(952)	(94,396)	(42,545)	(3,187)	(1,523)	(47,255)
804909911	Midland Trail Scenic Highway Association	-	878	878	-	-	-	(1,687)	-	(1,687)	-	82	-	82
805409911	Mid-Ohio Valley Health Department	(11,602)	-	-	(79,924)	(245,514)	(80,072)	(110,372)	(4,843)	(520,725)	(195,060)	(135,897)	(7,795)	(338,752)
805799911	Mid-Ohio Valley Regional Airport	(3,052)	3,226	3,226	(21,027)	(64,591)	(21,066)	(40,487)	(1,378)	(148,547)	(51,317)	(24,579)	(2,229)	(78,125)
809339911	Mid-Ohio Valley Transit Authority	(10,644)	43,757	43,757	(73,324)	(225,239)	(73,460)	-	(3,722)	(375,744)	(178,951)	15,779	(5,923)	(169,096)
842200001	Mildred Mitchell-Bateman Hospital	(85,013)	124,917	124,917	(585,611)	(1,798,911)	(586,697)	(184,954)	(32,193)	(3,188,366)	(1,429,227)	(288,399)	(51,504)	(1,769,129)
853542501	Military Affairs & Public Safety	(3,574)	54,874	54,874	(24,621)	(75,632)	(24,667)	(58,450)	(1,016)	(184,386)	(60,089)	(40,475)	(1,590)	(102,154)
895000903	Military Authority							(243,405)	-	(243,405)		(1,181,479)	-	(1,181,479)
800570005	Mineral Co Board of Education	(28,182)	254,118	254,118	(194,133)	(596,347)	(194,493)	(458,875)	(10,490)	(1,454,337)	(473,795)	(65,471)	(16,764)	(556,030)
807549911	Mineral Co Health Dept	(2,488)	17,549	17,549	(17,140)	(52,652)	(17,172)	(8,416)	(762)	(96,144)	(41,832)	(25,969)	(1,202)	(69,003)
802287709	Mineral County Commission	(24,002)	55,782	55,782	(165,337)	(507,892)	(165,644)	(15,251)	(8,765)	(862,889)	(403,518)	6,859	(13,988)	(410,646)
808069911	Mineral Wells Public Service District	(1,535)	13,411	13,411	(10,573)	(32,477)	(10,592)	(12,243)	(478)	(66,363)	(25,803)	(5,802)	(752)	(32,357)
800590005	Mingo Co Board of Education	(18,683)	290,287	290,287	(128,701)	(395,351)	(128,940)	(1,173,455)	(10,409)	(1,836,856)	(314,105)	(687,899)	(17,009)	(1,019,013)
807559911	Mingo Co Health Dept.	(1,866)	13,434	13,434	(12,853)	(39,484)	(12,877)	(18,907)	(677)	(84,798)	(31,370)	(10,172)	(1,080)	(42,622)
802557709	Mingo County Commission	(19,747)	53,093	53,093	(136,025)	(417,847)	(136,277)	(85,156)	(7,100)	(782,405)	(331,978)	(158,184)	(11,319)	(501,481)
804989911	Mingo County Redevelopment	(939)	10,200	10,200	(6,470)	(19,874)	(6,482)	-	(288)	(33,114)	(15,790)	5,046	(455)	(11,199)
800610005	Monongalia Co Board of Education	(76,604)	746,883	746,883	(527,691)	(1,620,987)	(528,669)	(1,563,629)	(28,464)	(4,269,440)	(1,287,867)	(492,461)	(45,481)	(1,825,809)
806369911	Monongalia Co Health Dept.	(18,106)	159,881	159,881	(124,722)	(383,127)	(124,953)	-	(5,586)	(638,389)	(304,393)	17,684	(8,802)	(295,510)
897016625	Monongalia County Commission	(29,855)	34,850	34,850	(205,656)	(631,746)	(206,038)	(62,270)	(10,743)	(1,116,453)	(501,919)	(172,854)	(17,128)	(691,901)
896536625	Monongalia General Hospital	(781)	2,281	2,281	(5,378)	(16,520)	(5,388)	(15,702)	(334)	(43,322)	(13,125)	(14,361)	(540)	(28,026)
800630005	Monroe Co Board Of Education	(18,675)	99,108	99,108	(128,644)	(395,175)	(128,883)	(202,519)	(7,908)	(863,129)	(313,965)	(666)	(12,741)	(327,371)
802621709	Monroe County Commission	(6,888)	288,118	288,118	(47,445)	(145,743)	(47,533)	-	(250)	(240,971)	(115,792)	103,083	(147)	(12,856)
808749911	Monroe County Health Center	(15,914)	243,893	243,893	(109,626)	(336,754)	(109,829)	-	(4,345)	(560,554)	(267,550)	126,491	(6,770)	(147,829)
805709911	Monroe County Public Library	(313)	3,785	3,785	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	5,556	(187)	106
800650005	Morgan Co Board Of Education	(15,008)	132,312	132,312	(103,385)	(317,584)	(103,577)	(413,905)	(6,984)	(945,435)	(252,319)	(86,775)	(11,316)	(350,409)
807699911	Morgan Co Health Dept.	-	-	-	-	-	-	(37,851)	(43)	(37,894)	-	(31,525)	(75)	(31,600)
802617709	Morgan County Commission	(15,210)	56,425	56,425	(104,774)	(321,849)	(104,968)	-	(5,161)	(536,752)	(255,708)	1,971	(8,194)	(261,930)
804299911	Morgantown Monongalia MPO	(939)	13,287	13,287	(6,470)	(19,874)	(6,482)	-	(245)	(33,071)	(15,790)	4,474	(380)	(11,696)
802934911	Morgantown Utility Board	(6,861)	287,027	287,027	(47,265)	(145,191)	(47,353)	-	(250)	(240,058)	(115,353)	102,693	(147)	(12,807)
867101702	Motor Vehicles	(164,531)	374,965	374,965	(1,133,370)	(3,481,544)	(1,135,472)	-	(59,116)	(5,809,501)	(2,766,071)	(156,370)	(94,234)	(3,016,675)

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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
807039911	Moundsville-Marshall County Public Library	(1,878)	2,329	2,329	(12,939)	(39,748)	(12,963)	(10,985)	(780)	(77,417)	(31,580)	(5,456)	(1,254)	(38,289)
802700910	Mount Hope, City of	(3,313)	19,173	19,173	(22,824)	(70,111)	(22,866)	(24,244)	(1,420)	(141,464)	(55,703)	10,649	(2,289)	(47,343)
800842005	Mountain State Educational Services Cooperative	(28,426)	800,701	800,701	(195,816)	(601,518)	(196,179)	-	(7,197)	(1,000,710)	(477,903)	471,122	(11,129)	(17,910)
808639911	Mountain Transit Authority	(3,339)	28,182	28,182	(23,003)	(70,663)	(23,046)	(5,214)	(1,060)	(122,987)	(56,142)	13,856	(1,675)	(43,961)
828401403	Mountwest Community & Technical College	(34,909)	88,249	88,249	(240,470)	(738,687)	(240,916)	(71,570)	(12,582)	(1,304,224)	(586,884)	(54,330)	(20,062)	(661,275)
808889911	MOVRC	(6,522)	93,281	93,281	(44,929)	(138,014)	(45,012)	-	(1,755)	(229,710)	(109,652)	32,112	(2,732)	(80,272)
806679911	Mt Hope Housing Authority	(1,331)	8,397	8,397	(9,165)	(28,155)	(9,182)	(27,463)	(715)	(74,681)	(22,369)	(9,796)	(1,167)	(33,332)
837701701	Mt Olive Correctional Facility	(79,299)	342,254	342,254	(546,250)	(1,677,998)	(547,263)	(32,198)	(27,437)	(2,831,145)	(1,333,162)	(59,846)	(43,619)	(1,436,626)
806639911	Mt Top Public Service District	(1,180)	913	913	(8,128)	(24,968)	(8,143)	(1,322)	(439)	(43,000)	(19,837)	(2,098)	(699)	(22,634)
804908810	Mullens, City of	(1,252)	-	-	(8,626)	(26,499)	(8,642)	(54,923)	(696)	(99,386)	(21,053)	(44,299)	(1,136)	(66,488)
883400002	Municipal Bond Commission	(861)	3,251	3,251	(5,931)	(18,218)	(5,942)	(21,099)	(470)	(51,659)	(14,474)	(6,922)	(767)	(22,164)
877650002	National Coal Heritage Area Authority	(313)	79	79	(2,157)	(6,625)	(2,161)	(17,220)	(222)	(28,384)	(5,263)	(11,293)	(367)	(16,922)
883000002	Natural Resources	(246,581)	157,717	157,717	(1,698,572)	(5,217,762)	(1,701,722)	(263,723)	(92,430)	(8,974,209)	(4,145,488)	(489,764)	(147,775)	(4,783,028)
808839911	Nettie Levisay PSD	(1,878)	5,817	5,817	(12,939)	(39,748)	(12,963)	(3,717)	(701)	(70,069)	(31,580)	3,317	(1,119)	(29,382)
832906403	New River Comm. & Tech.	(33,054)	85,422	85,422	(227,692)	(699,436)	(228,114)	(37,647)	(11,918)	(1,204,808)	(555,699)	(116,793)	(19,004)	(691,496)
807219911	New River Gorge Regional Development Authority	(2,322)	46,515	46,515	(15,995)	(49,133)	(16,024)	(4,798)	(637)	(86,587)	(39,036)	24,883	(994)	(15,147)
802639911	New River Transit Authority	(313)	102	102	(2,157)	(6,625)	(2,161)	(4,183)	(117)	(15,242)	(5,263)	(2,787)	(187)	(8,237)
800670005	Nicholas Co Board of Education	(29,995)	546,576	546,576	(206,623)	(634,714)	(207,006)	(584,367)	(9,711)	(1,642,421)	(504,278)	(106,985)	(15,360)	(626,622)
802337709	Nicholas County Commission	(20,943)	29,734	29,734	(144,264)	(443,159)	(144,532)	(44,831)	(8,071)	(784,858)	(352,088)	(44,868)	(12,927)	(409,884)
807599911	Nicholas County Health Department	(1,287)	-	-	(8,866)	(27,236)	(8,883)	(63,161)	(904)	(109,049)	(21,639)	(38,974)	(1,490)	(62,103)
802539911	Nitro Convention & Visitors Bureau	-	-	-	-	-	-	(4,884)	-	(4,884)	-	(5,628)	-	(5,628)
804428810	Nitro, City of	(24,909)	108,811	108,811	(171,587)	(527,088)	(171,905)	(18,423)	(8,955)	(897,958)	(418,769)	36,329	(14,274)	(396,714)
806919911	NO. Jackson Co. Public Service	(1,252)	2,077	2,077	(8,626)	(26,499)	(8,642)	(1,022)	(468)	(45,256)	(21,053)	(942)	(746)	(22,741)
807929911	North Beckley Public Service District	(3,486)	8,991	8,991	(24,011)	(73,757)	(24,055)	(11,515)	(1,383)	(134,721)	(58,600)	(7,297)	(2,217)	(68,114)
808479911	North Central Community Action Association	(26,793)	73,929	73,929	(184,567)	(566,962)	(184,909)	(46,440)	(10,122)	(993,001)	(450,449)	(6,484)	(16,190)	(473,123)
837701601	Northern Correctional Facility	(30,863)	78,594	78,594	(212,601)	(653,080)	(212,996)	(83,623)	(11,794)	(1,174,094)	(518,869)	(60,325)	(18,882)	(598,076)
802529911	Northern Panhandle Community Criminal Justice Board	(3,887)	57,209	57,209	(26,777)	(82,256)	(26,827)	(69,326)	(1,651)	(206,839)	(65,352)	(35,415)	(2,661)	(103,429)
802925911	Northern Wayne Co PSD	(1,905)	31,451	31,451	(13,119)	(40,300)	(13,143)	(5,010)	(745)	(72,318)	(32,018)	33,038	(1,195)	(175)
806309911	Norton-Harding-Jimtown PSD	(1,252)	12,928	12,928	(8,626)	(26,499)	(8,642)	(153)	(361)	(44,281)	(21,053)	4,822	(567)	(16,798)
804458810	Oak Hill, City of	(15,463)	84,161	84,161	(106,517)	(327,206)	(106,715)	(28,391)	(5,327)	(574,157)	(259,963)	21,005	(8,466)	(247,425)
806419911	Oakvale Road Public Service District	(626)	549	549	(4,313)	(13,249)	(4,321)	(1,083)	(234)	(23,201)	(10,527)	(2,560)	(373)	(13,460)
885310901	Occupational Therapy, Board of	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(1,990)	(187)	(7,440)
847200001	Off of Miners Health, Safety & Training	(31,372)	10,572	10,572	(216,105)	(663,843)	(216,506)	(97,877)	(12,335)	(1,206,665)	(527,420)	(159,831)	(19,783)	(707,034)
800690005	Ohio Co Board of Education	(67,310)	356,169	356,169	(463,663)	(1,424,304)	(464,523)	(859,179)	(26,952)	(3,238,621)	(1,131,603)	(198,717)	(43,278)	(1,373,597)
896976625	Ohio Co Commission	(20,859)	116,973	116,973	(143,684)	(441,376)	(143,950)	(6,660)	(6,855)	(742,525)	(350,671)	(8,552)	(10,854)	(370,078)
837707501	Ohio Co Correctional Center	(6,861)	53,298	53,298	(47,265)	(145,191)	(47,353)	(16,760)	(2,067)	(258,635)	(115,353)	(15,847)	(3,250)	(134,450)
896606625	Ohio County Public Library	(2,536)	55,473	55,473	(17,468)	(53,660)	(17,501)	(5,659)	(484)	(94,772)	(42,633)	22,648	(722)	(20,706)
896746625	Ohio Public Service District	(1,438)	6,538	6,538	(9,907)	(30,432)	(9,925)	(228)	(475)	(50,968)	(24,178)	(576)	(753)	(25,507)
896896625	Ohio Valley Reg Transit Authority	(4,027)	15,690	15,690	(27,739)	(85,210)	(27,790)	(17,842)	(1,354)	(159,936)	(67,699)	(11,349)	(2,149)	(81,197)
880973502	Oil And Gas Conservation	(834)	5,070	5,070	(5,742)	(17,638)	(5,753)	-	(288)	(29,421)	(14,013)	6,350	(459)	(8,123)
858000501	Optometry, Board of	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
881095002	Osteopathy, Board of	(991)	3,706	3,706	(6,829)	(20,978)	(6,842)	(6,660)	(422)	(41,731)	(16,667)	667	(681)	(16,681)
806989911	Page-Kincaid Public Service	(313)	4,906	4,906	(2,157)	(6,625)	(2,161)	(20,327)	(291)	(31,560)	(5,263)	(6,210)	(487)	(11,960)
808159911	Parkersburg & Wood Co Library	(6,157)	8,837	8,837	(42,413)	(130,285)	(42,491)	(6,784)	(2,322)	(224,295)	(103,511)	(2,485)	(3,714)	(109,709)
804459911	Parkersburg Housing Authority	(4,383)	34,130	34,130	(30,192)	(92,745)	(30,248)	(13,725)	(1,468)	(168,379)	(73,686)	8,676	(2,327)	(67,337)
805419911	Parkersburg Utility Board	(23,219)	51,258	51,258	(159,946)	(491,330)	(160,243)	(18,899)	(8,639)	(839,057)	(390,360)	(9,769)	(13,806)	(413,935)
804578810	Parkersburg, City of	(66,318)	92,390	92,390	(456,834)	(1,403,327)	(457,682)	(32,233)	(24,700)	(2,374,776)	(1,114,937)	(93,698)	(39,473)	(1,248,109)
800710005	Pendleton Co Board of Education	(8,772)	95,437	95,437	(60,428)	(185,626)	(60,540)	(343,824)	(4,709)	(655,126)	(147,479)	(104,638)	(7,683)	(259,800)
807619911	Pendleton Co Health Department	(1,539)	14,082	14,082	(10,603)	(32,571)	(10,623)	(1,022)	(478)	(55,297)	(25,878)	3,353	(752)	(23,276)
802357725	Pendleton County Commission	(6,042)	82,299	82,299	(41,617)	(127,842)	(41,695)	(11,465)	(1,631)	(224,250)	(101,570)	40,300	(2,536)	(63,806)
807979911	Pendleton Senior & Family	(939)	1,169	1,169	(6,470)	(19,874)	(6,482)	(6,807)	(341)	(39,974)	(15,790)	(5,928)	(545)	(22,262)
881053002	Pharmacy, Board of	(3,312)	20,205	20,205	(22,817)	(70,091)	(22,860)	(16,917)	(1,218)	(133,904)	(55,687)	10,497	(1,946)	(47,136)
884900602	Physical Therapy, Board of	(522)	10,249	10,249	(3,594)	(11,041)	(3,601)	(2,748)	(132)	(21,116)	(8,772)	3,673	(206)	(5,305)
804749911	Piedmont Housing Authority	(1,252)	3,044	3,044	(8,626)	(26,499)	(8,642)	(1,022)	(468)	(45,256)	(21,053)	(501)	(746)	(22,299)
832102103	Pierpont Community & Technical College	(26,659)	1,023,520	1,023,520	(183,638)	(564,110)	(183,979)	(26,726)	(970)	(959,423)	(448,183)	490,155	(569)	41,402
804659911	Pleasant Valley Public Service District	(496)	10,868	10,868	(3,415)	(10,489)	(3,421)	(11,732)	(211)	(29,268)	(8,334)	(3,569)	(341)	(12,243)
800730005	Pleasants Co Board of Education	(11,952)	80,674	80,674	(82,332)	(252,911)	(82,484)	(286,881)	(6,310)	(710,918)	(200,937)	(33,625)	(10,286)	(244,848)
802367709	Pleasants County Commission	(11,427)	27,388	27,388	(78,715)	(241,801)	(78,861)	(24,204)	(4,199)	(427,780)	(192,110)	(20,496)	(6,704)	(219,310)
806029911	Pleasants County Public Library	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
800750005	Pocahontas Co Board of Education	(9,435)	120,749	120,749	(64,992)	(199,645)	(65,112)	(261,336)	(3,649)	(594,734)	(158,617)	(152,460)	(5,846)	(316,923)
807639911	Pocahontas Co Health Department	(783)	7,586	7,586	(5,391)	(16,562)	(5,401)	(511)	(239)	(28,105)	(13,158)	1,872	(377)	(11,663)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
808599911	Pocahontas Co Seniors Citizens Inc.	-	-	-	-	-	-	-	-	-	-	(18,995)	-	(18,995)
802377709	Pocahontas County Commission	(20,897)	55,118	55,118	(143,951)	(442,197)	(144,218)	-	(7,467)	(737,834)	(351,324)	10,898	(11,897)	(352,323)
808539911	Pocahontas County PSD	(3,757)	39,522	39,522	(25,879)	(79,496)	(25,927)	-	(1,367)	(132,669)	(63,159)	30,918	(2,178)	(34,420)
807159911	Pocahontas Memorial Hospital	(34,759)	173,607	173,607	(239,436)	(735,511)	(239,880)	(18,933)	(11,587)	(1,245,347)	(584,360)	52,545	(18,369)	(550,185)
808259911	Point Pleasant Housing Authority	(1,826)	5,914	5,914	(12,580)	(38,644)	(12,603)	(15,437)	(786)	(80,051)	(30,702)	(3,091)	(1,268)	(35,061)
808939911	Potomac Highlands Support	(2,087)	-	-	(14,377)	(44,165)	(14,404)	(60,020)	(1,147)	(134,112)	(35,089)	(47,322)	(1,874)	(84,284)
808249911	Potomac Valley Transit Authority	(6,235)	50,672	50,672	(42,952)	(131,941)	(43,031)	(7,530)	(2,132)	(227,586)	(104,827)	13,259	(3,386)	(94,954)
896646625	Prestera Center For Mental Health Services	(6,258)	26,592	26,592	(43,111)	(132,431)	(43,191)	(1,001)	(2,083)	(221,818)	(105,216)	(3,275)	(3,303)	(111,794)
800770005	Preston Co Board of Education	(28,160)	281,884	281,884	(193,978)	(595,872)	(194,338)	(656,722)	(9,674)	(1,650,585)	(473,418)	(200,372)	(15,370)	(689,161)
802567709	Preston Co Commission	(25,385)	79,452	79,452	(174,862)	(537,151)	(175,187)	(8,785)	(9,350)	(905,335)	(426,764)	15,029	(14,931)	(426,667)
807649911	Preston County Health Dept.	(939)	13,063	13,063	(6,470)	(19,874)	(6,482)	-	(245)	(33,071)	(15,790)	4,647	(380)	(11,523)
808049911	Preston County Senior Citizens Inc.	(1,565)	7,490	7,490	(10,783)	(33,123)	(10,803)	(20,098)	(549)	(75,356)	(26,316)	(39,803)	(872)	(66,991)
897326625	Preston Memorial Hospital	-	13	13	-	-	-	(8,780)	(77)	(8,857)	-	(4,752)	(131)	(4,883)
806979911	Pride Community Services, Inc.	(12,523)	44,175	44,175	(86,263)	(264,987)	(86,423)	(26,760)	(4,837)	(469,270)	(210,531)	23,642	(7,746)	(194,636)
806579911	Princeton Sanitary Board	(6,088)	3,332	3,332	(41,937)	(128,823)	(42,014)	(28,455)	(2,452)	(243,682)	(102,349)	(37,812)	(3,939)	(144,101)
804648810	Princeton, City of	(20,277)	33,410	33,410	(139,676)	(429,063)	(139,935)	(20,480)	(7,540)	(736,695)	(340,889)	(18,752)	(12,049)	(371,690)
881032002	Professional Surveyors, WV Board of	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
837701301	Pruntytown Correctional Center	(34,879)	137,169	137,169	(240,266)	(738,061)	(240,711)	(25,453)	(12,339)	(1,256,829)	(586,386)	(1,356)	(19,648)	(607,390)
804628810	Pt Pleasant, City of	(12,523)	60,248	60,248	(86,265)	(264,993)	(86,425)	(28,054)	(4,410)	(470,148)	(210,536)	(8,094)	(7,019)	(225,649)
805379911	Public Defender 10th Judicial Circuit	(3,600)	17,697	17,697	(24,801)	(76,184)	(24,847)	(42,048)	(1,483)	(169,362)	(60,528)	(11,178)	(2,385)	(74,091)
805809911	Public Defender 11th Judicial Circuit	(2,165)	1,667	1,667	(14,916)	(45,821)	(14,944)	(11,139)	(887)	(87,707)	(36,404)	(6,624)	(1,425)	(44,454)
805079911	Public Defender 12th Judicial Circuit	(1,565)	14,220	14,220	(10,783)	(33,123)	(10,803)	-	(479)	(55,188)	(26,316)	7,385	(752)	(19,683)
806009911	Public Defender Corp 18th Judicial	(1,122)	2,084	2,084	(7,728)	(23,738)	(7,742)	(17,971)	(568)	(57,747)	(18,860)	(8,853)	(923)	(28,636)
805879911	Public Defender Corp 1st Judicial Cir.	(3,418)	11,774	11,774	(23,543)	(72,319)	(23,586)	(23,509)	(1,459)	(144,416)	(57,457)	(7,290)	(2,351)	(67,099)
806039911	Public Defender Corp 25th Judicial	(2,609)	7,542	7,542	(17,971)	(55,206)	(18,005)	(102)	(937)	(92,221)	(43,861)	394	(1,495)	(44,962)
805889911	Public Defender Corp 2nd Judicial Cir	(1,565)	7,345	7,345	(10,783)	(33,123)	(10,803)	(25,167)	(777)	(80,653)	(26,316)	(626)	(1,262)	(28,205)
802680911	Public Defender Corp 4th Circuit	(4,748)	24,126	24,126	(32,708)	(100,474)	(32,769)	(10,561)	(1,727)	(178,239)	(79,826)	40,390	(2,754)	(42,191)
804929911	Public Defender Corp 6th & 24th Judicial	(4,148)	-	-	(28,575)	(87,777)	(28,628)	(37,595)	(1,766)	(184,340)	(69,738)	(28,671)	(2,847)	(101,256)
804610911	Public Defender Corp 8th Judicial District	(1,122)	42,213	42,213	(7,728)	(23,738)	(7,742)	-	(41)	(39,249)	(18,860)	20,421	(24)	1,537
809149911	Public Defender Corp Fifth Judicial	(3,131)	17,573	17,573	(21,566)	(66,247)	(21,606)	(2,156)	(1,106)	(112,680)	(52,633)	97	(1,761)	(54,296)
806819911	Public Defender Corp. 23R	(7,852)	17,903	17,903	(54,088)	(166,149)	(54,188)	(4,296)	(2,929)	(281,649)	(132,005)	6,472	(4,681)	(130,213)
804609911	Public Defender Corp. 9th	(3,052)	12,493	12,493	(21,027)	(64,591)	(21,066)	(15,853)	(1,076)	(123,612)	(51,317)	(200)	(1,714)	(53,231)
807569911	Public Defender Corp/15th Judicial	(3,339)	8,551	8,551	(23,003)	(70,663)	(23,046)	-	(1,192)	(117,905)	(56,142)	(4,495)	(1,900)	(62,537)
806909911	Public Defender Corp/30th Jud Circuit	(2,097)	13,786	13,786	(14,445)	(44,373)	(14,472)	(8,623)	(845)	(82,758)	(35,254)	5,151	(1,357)	(31,460)
808439911	Public Defender/28th Jud. Ct.	(783)	960	960	(5,391)	(16,562)	(5,401)	(6,302)	(335)	(33,992)	(13,158)	(3,366)	(542)	(17,066)
808269911	Public Defender/7th Judicial Circuit	(1,644)	4,646	4,646	(11,322)	(34,780)	(11,343)	(3,319)	(587)	(61,350)	(27,632)	(5,797)	(934)	(34,364)
808379911	Public Defender-13th Circuit	(9,992)	28,426	28,426	(68,831)	(211,438)	(68,958)	(41,523)	(4,023)	(394,773)	(167,986)	(13,213)	(6,463)	(187,662)
867001802	Public Port Authority	-	-	-	-	-	-	-	-	-	-	(12,544)	-	(12,544)
857000001	Public Safety	(270,800)	238,259	238,259	(1,865,409)	(5,730,261)	(1,868,869)	(280,104)	(101,537)	(9,846,179)	(4,552,666)	(693,027)	(162,338)	(5,408,031)
882800002	Public Service Commission	(66,587)	23,557	23,557	(458,682)	(1,409,003)	(459,533)	(160,000)	(25,773)	(2,512,991)	(1,119,447)	(281,106)	(41,292)	(1,441,845)
879831702	Public Transit	(2,870)	27,070	27,070	(19,769)	(60,726)	(19,805)	(1,046)	(841)	(102,187)	(48,247)	5,946	(1,320)	(43,621)
800790005	Putnam Co Board of Education	(52,138)	721,343	721,343	(359,154)	(1,103,269)	(359,820)	(1,057,725)	(20,881)	(2,900,849)	(876,542)	162,635	(33,528)	(747,435)
809369911	Putnam Co Development Authority	(939)	9,420	9,420	(6,470)	(19,874)	(6,482)	(3,678)	(349)	(36,852)	(15,790)	4,689	(560)	(11,661)
808799911	Putnam Co Solid Waste Authority	(313)	1,164	1,164	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	4,360	(187)	(1,090)
806949911	Putnam Co. Aging Program	(10,827)	84,159	84,159	(74,582)	(229,103)	(74,720)	(32,191)	(3,774)	(414,369)	(182,022)	22,647	(6,002)	(165,377)
808469911	Putnam Co. Fire Service	(626)	1,038	1,038	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	(471)	(373)	(11,371)
807659911	Putnam Co Health Dept	(887)	33,289	33,289	(6,110)	(18,770)	(6,122)	-	(32)	(31,034)	(14,913)	16,215	(19)	1,283
802397709	Putnam County Commission	(52,384)	51,607	51,607	(360,849)	(1,108,475)	(361,519)	(58,302)	(19,627)	(1,908,772)	(880,679)	(50,098)	(31,379)	(962,155)
808699911	Putnam County Parks & Recreation Comm	(1,017)	-	-	(7,009)	(21,530)	(7,022)	(12,786)	(412)	(48,758)	(17,106)	(17,602)	(660)	(35,368)
806839911	Putnam Public Service District	(9,496)	2,871	2,871	(65,416)	(200,949)	(65,537)	(64,473)	(4,041)	(400,416)	(159,653)	(47,197)	(6,513)	(213,363)
880830002	Racing Commission	(7,298)	-	-	(50,271)	(154,425)	(50,364)	(55,382)	(2,895)	(313,337)	(122,690)	(74,672)	(4,646)	(202,008)
856901401	Railroad Maintenance Authority	(3,940)	2,952	2,952	(27,138)	(83,363)	(27,188)	(7,094)	(1,426)	(146,209)	(66,232)	(10,585)	(2,275)	(79,092)
804678810	Rainelle, Town of	(1,722)	3,595	3,595	(11,861)	(36,436)	(11,883)	(32,352)	(888)	(93,420)	(28,948)	(32,934)	(1,446)	(63,328)
800810005	Raleigh Co Board of Education	(69,215)	1,568,309	1,568,309	(476,791)	(1,464,632)	(477,676)	(1,368,567)	(17,594)	(3,805,260)	(1,163,644)	(154,948)	(27,222)	(1,345,814)
809459911	Raleigh Co PSD	(4,809)	17,079	17,079	(33,128)	(101,763)	(33,189)	(58,390)	(2,059)	(228,529)	(80,851)	(6,492)	(3,320)	(90,662)
804719911	Raleigh Co Recreation Authority	(1,252)	25,888	25,888	(8,626)	(26,499)	(8,642)	(3,644)	(283)	(47,694)	(21,053)	5,129	(432)	(16,356)
807109911	Raleigh Co Solid Waste Authority	(13,440)	112,339	112,339	(92,579)	(284,388)	(92,750)	-	(4,172)	(473,888)	(225,945)	44,491	(6,576)	(188,030)
802327709	Raleigh County Commission	(57,552)	110,888	110,888	(396,450)	(1,217,836)	(397,186)	(8,728)	(20,905)	(2,041,105)	(967,566)	(25,027)	(33,350)	(1,025,943)
807669911	Raleigh County Health Department	(4,226)	2,439	2,439	(29,114)	(89,433)	(29,168)	(7,530)	(1,550)	(156,795)	(71,054)	(19,160)	(2,473)	(92,687)
804429911	Raleigh County Housing Authority	(3,183)	47,628	47,628	(21,925)	(67,351)	(21,966)	(2,339)	(783)	(114,363)	(53,510)	13,903	(1,207)	(40,814)
808929911	Raleigh County Memorial Airport	(2,191)	5,800	5,800	(15,096)	(46,373)	(15,124)	(3,729)	(817)	(81,138)	(36,843)	(5,405)	(1,306)	(43,554)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
807999911	Raleigh County Public Library	(7,258)	77,415	77,415	(49,995)	(153,578)	(50,088)	-	(2,111)	(255,772)	(122,017)	14,098	(3,310)	(111,229)
800830005	Randolph Co Board Of Education	(21,394)	192,437	192,437	(147,375)	(452,714)	(147,648)	(648,896)	(8,489)	(1,405,122)	(359,679)	(297,810)	(13,621)	(671,110)
809279911	Randolph Co Emergency Ambulance Squad	(8,740)	30,297	30,297	(60,204)	(184,939)	(60,316)	(11,287)	(3,167)	(319,913)	(146,933)	(30,502)	(5,052)	(182,487)
807679911	Randolph Co Health Department	(6,397)	10,293	10,293	(44,062)	(135,353)	(44,144)	(8,500)	(2,286)	(234,345)	(107,538)	(22,001)	(3,641)	(133,179)
802417709	Randolph County Commission	(25,828)	96,691	96,691	(177,917)	(546,536)	(178,247)	-	(9,103)	(911,804)	(434,220)	13,659	(14,492)	(435,053)
806829911	Randolph County Housing Authority	(4,905)	21,167	21,167	(33,786)	(103,787)	(33,849)	(3,880)	(1,653)	(176,955)	(82,458)	(6,647)	(2,623)	(91,727)
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	(1,252)	6,554	6,554	(8,626)	(26,499)	(8,642)	(23,106)	(661)	(67,534)	(21,053)	(390)	(1,076)	(22,519)
885571602	Real Estate Appraiser/Lic Cert Board	(626)	7,180	7,180	(4,313)	(13,249)	(4,321)	(5,410)	(199)	(27,493)	(10,527)	(10,390)	(313)	(21,230)
880100002	Real Estate Commission	(1,852)	17,313	17,313	(12,760)	(39,196)	(12,783)	(1,160)	(533)	(66,433)	(31,141)	1,940	(834)	(30,035)
804469911	Red Sulphur Public Service District	(2,478)	4,734	4,734	(17,073)	(52,445)	(17,105)	(1,412)	(924)	(88,959)	(41,668)	2,952	(1,477)	(40,193)
880500702	Reg Jail & Correctional Fac Authority	(224,750)	490,037	490,037	(1,548,193)	(4,755,820)	(1,551,065)	(347,000)	(81,707)	(8,283,785)	(3,778,478)	(696,549)	(130,356)	(4,605,383)
804629911	Region 1 Workforce Invest	(2,993)	58,101	58,101	(20,618)	(63,335)	(20,656)	(19,257)	(928)	(124,794)	(50,320)	16,541	(1,462)	(35,241)
808709911	Region 2 Planning/Development Council	(1,487)	6,496	6,496	(10,244)	(31,467)	(10,263)	(3,084)	(546)	(55,604)	(25,001)	(435)	(871)	(26,307)
808569911	Region 4 Planning/Development Authority	(3,598)	31,165	31,165	(24,784)	(76,131)	(24,829)	-	(1,108)	(126,852)	(60,486)	10,998	(1,747)	(51,235)
808369911	Region 7 Planning/Development Council	(1,618)	8,822	8,822	(11,142)	(34,227)	(11,163)	(1,277)	(586)	(58,396)	(27,194)	8,998	(934)	(19,129)
808289911	Region 8 Planning/Development Council	(939)	1,558	1,558	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	(706)	(560)	(17,056)
808299911	Region 8 Solid Waste Authority	(2,505)	26,903	26,903	(17,253)	(52,997)	(17,285)	(1,433)	(697)	(89,664)	(42,106)	3,963	(1,087)	(39,230)
809689911	Region I Planning & Development Council	(2,218)	9,573	9,573	(15,276)	(46,925)	(15,304)	(12,798)	(897)	(91,199)	(37,282)	(251)	(1,441)	(38,974)
808219911	Regional Intergovernmental Council	(2,139)	39,637	39,637	(14,737)	(45,269)	(14,764)	(8,678)	(588)	(84,035)	(35,966)	1,602	(915)	(35,278)
844050001	Rehabilitation Services, Division of	(129,591)	-	-	(892,685)	(2,742,197)	(894,341)	(1,017,536)	(53,910)	(5,600,670)	(2,178,664)	(976,165)	(86,768)	(3,241,596)
802559911	Ripley Convention & Visitors Bureau	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
800850005	Ritchie Co Board of Education	(15,908)	150,484	150,484	(109,583)	(336,624)	(109,787)	(288,257)	(5,987)	(850,238)	(267,446)	(86,440)	(9,573)	(363,459)
802659911	Ritchie Co Economic Development Authority	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
805159911	Ritchie Co. Ambulance Authority, Inc.	(6,418)	32,618	32,618	(44,210)	(135,806)	(44,292)	-	(2,235)	(226,543)	(107,897)	8,318	(3,554)	(103,134)
802427709	Ritchie County Commission	(10,305)	49,579	49,579	(70,987)	(218,062)	(71,119)	-	(3,483)	(363,651)	(173,250)	7,590	(5,526)	(171,186)
806959911	Ritchie County Public Library	(1,252)	2,077	2,077	(8,626)	(26,499)	(8,642)	(1,022)	(468)	(45,256)	(21,053)	(942)	(746)	(22,741)
804768810	Rivesville, Town of	(339)	7,205	7,205	(2,336)	(7,177)	(2,341)	(27,014)	(292)	(39,160)	(5,702)	(13,718)	(487)	(19,907)
800870005	Roane Co Board of Education	(16,060)	236,914	236,914	(110,631)	(339,842)	(110,836)	(433,353)	(6,104)	(1,000,766)	(270,003)	(68,270)	(9,768)	(348,040)
807079911	Roane Co Public Library	(991)	10,469	10,469	(6,829)	(20,978)	(6,842)	(10,504)	(386)	(45,539)	(16,667)	3,097	(621)	(14,191)
808689911	Roane Co. Committee on Aging, Inc.	(1,435)	3,373	3,373	(9,884)	(30,363)	(9,903)	(6,222)	(579)	(56,951)	(24,123)	(2,900)	(930)	(27,953)
802437709	Roane County Commission	(11,413)	25,390	25,390	(78,621)	(241,512)	(78,767)	(15,578)	(4,314)	(418,793)	(191,880)	(13,863)	(6,900)	(212,644)
805539911	Robert C Byrd Clinic	(17,741)	97,697	97,697	(122,206)	(375,398)	(122,433)	(16,341)	(6,184)	(642,562)	(298,252)	2,198	(9,837)	(305,891)
804529911	Romney Public Housing Authority	(939)	1,558	1,558	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	3,594	(560)	(12,756)
804948810	Romney, City of	(6,340)	27,412	27,412	(43,671)	(134,150)	(43,752)	(7,006)	(2,320)	(230,898)	(106,581)	6,072	(3,702)	(104,212)
804718810	Saint Albans, City of	(37,462)	247,748	247,748	(258,059)	(792,719)	(258,538)	-	(12,504)	(1,321,820)	(629,812)	85,300	(19,827)	(564,339)
896506625	Sanitary Board of Charleston	-	4,704	4,704	-	-	-	(83,246)	(616)	(83,862)	-	(32,234)	(1,054)	(33,288)
804615911	Sanitary Board of Charleston	(20,376)	852,349	852,349	(140,357)	(431,156)	(140,617)	-	(741)	(712,872)	(342,552)	304,955	(435)	(38,032)
839590001	School Building Authority	(2,635)	20,166	20,166	(18,151)	(55,758)	(18,185)	(5,572)	(816)	(98,482)	(44,299)	72	(1,285)	(45,512)
828101403	School of Osteopathic Medicine	(85,943)	322,398	322,398	(592,018)	(1,818,592)	(593,116)	(29,002)	(30,922)	(3,063,649)	(1,444,863)	125,374	(49,297)	(1,368,786)
893020002	Secondary Schools Activities Comm.	(2,191)	2,921	2,921	(15,096)	(46,373)	(15,124)	(14,078)	(817)	(91,487)	(36,843)	(12,576)	(1,306)	(50,725)
825000001	Secretary of State	(12,084)	18,246	18,246	(83,243)	(255,710)	(83,397)	(106,905)	(5,331)	(534,587)	(203,160)	(48,435)	(8,613)	(260,208)
810100001	Senate	(10,607)	10,924	10,924	(73,067)	(224,452)	(73,203)	(87,678)	(4,341)	(462,742)	(178,326)	(70,883)	(6,981)	(256,190)
899999802	Senate	(1,957)	81,852	81,852	(13,479)	(41,404)	(13,504)	-	(71)	(68,458)	(32,895)	29,285	(42)	(3,652)
807179911	Shady Spring PSD	(3,731)	17,683	17,683	(25,699)	(78,944)	(25,747)	(430)	(1,250)	(132,070)	(62,721)	2,601	(1,984)	(62,104)
832401003	Shepherd University	(105,526)	62,580	62,580	(726,917)	(2,232,982)	(728,265)	(319,132)	(41,091)	(4,048,387)	(1,774,094)	(325,969)	(65,863)	(2,165,926)
804858810	Shepherdstown, Town of	(8,662)	31,366	31,366	(59,665)	(183,283)	(59,776)	(144)	(2,983)	(305,851)	(145,617)	10,865	(4,742)	(139,494)
808609911	Short Line Public Service District	(1,693)	21,158	21,158	(11,664)	(35,831)	(11,686)	-	(505)	(59,686)	(28,468)	14,657	(792)	(14,602)
806539911	Sissonville Public Service District	(1,852)	-	-	(12,760)	(39,196)	(12,783)	(3,531)	(700)	(68,970)	(31,141)	(6,263)	(1,119)	(38,523)
804878810	Sistersville, City of	(9,444)	156,246	156,246	(65,057)	(199,844)	(65,177)	(749,983)	(9,306)	(1,089,368)	(158,776)	77,548	(15,506)	(96,734)
805919911	So Highlands Comm. Mental	(54,944)	344,813	344,813	(378,479)	(1,162,631)	(379,181)	-	(18,186)	(1,938,477)	(923,705)	143,492	(28,812)	(809,026)
809619911	So Jackson Co Public Service District	(1,878)	3,332	3,332	(12,939)	(39,748)	(12,963)	(6,714)	(701)	(73,066)	(31,580)	(17,792)	(1,119)	(50,491)
804449911	South Charleston Housing Authority	(1,565)	2,019	2,019	(10,783)	(33,123)	(10,803)	(285)	(575)	(55,569)	(26,316)	(1,136)	(917)	(28,370)
808009911	South Charleston Library Board	(2,061)	17,109	17,109	(14,197)	(43,612)	(14,224)	(22,446)	(927)	(95,407)	(34,650)	(1,978)	(1,498)	(38,126)
800840005	Southern Education Services	(13,801)	368,405	368,405	(95,069)	(292,038)	(95,245)	-	(3,802)	(486,154)	(232,023)	231,691	(5,931)	(6,263)
809179911	Southern Soil Conservation District	(1,252)	3,908	3,908	(8,626)	(26,499)	(8,642)	(1,462)	(468)	(45,697)	(21,053)	7,184	(746)	(14,615)
806499911	Southwestern Water District	(1,967)	31,486	31,486	(13,547)	(41,613)	(13,572)	(15,859)	(667)	(85,257)	(33,062)	3,899	(1,059)	(30,222)
804928810	Spencer, City of	(5,792)	16,980	16,980	(39,897)	(122,557)	(39,971)	(9,211)	(2,028)	(213,663)	(97,371)	(8,464)	(3,227)	(109,061)
805909911	St Albans Municipal Water Board	(9,992)	40,418	40,418	(68,831)	(211,438)	(68,958)	(6,375)	(3,347)	(358,949)	(167,986)	(18,986)	(5,309)	(192,282)
802810810	St. Marys, City of	(4,513)	42,945	42,945	(31,091)	(95,506)	(31,148)	(8,383)	(1,586)	(167,714)	(75,879)	68,197	(2,524)	(10,206)
897226625	St. Marys, City of NP	-	-	-	-	-	-	(8,922)	-	(8,922)	-	(30,681)	-	(30,681)
802699910	Star City, Town of	(5,974)	40,031	40,031	(41,155)	(126,421)	(41,231)	(10,084)	(1,911)	(220,802)	(100,441)	6,485	(3,021)	(96,976)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
808879911	State Bar Association	(5,392)	5,860	5,860	(37,144)	(114,100)	(37,213)	(14,899)	(2,059)	(205,414)	(90,652)	(11,329)	(3,296)	(105,277)
802921911	Stevens Correctional Center	(24,811)	351,781	351,781	(170,909)	(525,006)	(171,225)	(229,247)	(10,207)	(1,106,594)	(417,115)	438,269	(16,418)	4,736
804958810	Stonewood City of	(3,052)	10,448	10,448	(21,027)	(64,591)	(21,066)	(6,133)	(1,129)	(113,945)	(51,317)	(9,312)	(1,804)	(62,433)
809009911	Sugar Creek PSD	(626)	10,154	10,154	(4,313)	(13,249)	(4,321)	(2,386)	(149)	(24,419)	(10,527)	1,870	(227)	(8,884)
800890005	Summers Co Board of Education	(11,877)	128,290	128,290	(81,817)	(251,330)	(81,969)	(292,446)	(4,217)	(711,779)	(199,681)	(136,257)	(6,717)	(342,655)
807709911	Summers Co Health Department	(939)	11,861	11,861	(6,470)	(19,874)	(6,482)	-	(253)	(33,079)	(15,790)	910	(395)	(15,275)
802447709	Summers County Commission	(9,627)	23,677	23,677	(66,315)	(203,709)	(66,438)	(15,484)	(3,510)	(355,455)	(161,846)	(16,892)	(5,602)	(184,339)
805679911	Summers County Public Library	(1,252)	14,976	14,976	(8,626)	(26,499)	(8,642)	-	(379)	(44,146)	(21,053)	2,841	(597)	(18,809)
807229911	Sun Valley Public Service District	(2,113)	2,917	2,917	(14,557)	(44,717)	(14,584)	(4,233)	(814)	(78,904)	(35,527)	(1,473)	(1,304)	(38,304)
811100001	Supreme Court / Judicial	(398,500)	594,366	594,366	(2,745,066)	(8,432,437)	(2,750,157)	(76,041)	(145,304)	(14,149,007)	(6,699,534)	(326,306)	(231,864)	(7,257,704)
818000001	Tax Dept	(115,505)	148,514	148,514	(795,657)	(2,444,142)	(797,133)	(226,631)	(44,396)	(4,307,959)	(1,941,860)	(406,742)	(71,098)	(2,419,700)
818010001	Tax Dept - Budget Office	(1,878)	7,083	7,083	(12,939)	(39,748)	(12,963)	(9,405)	(691)	(75,747)	(31,580)	849	(1,104)	(31,835)
800910005	Taylor Co Board of Education	(19,707)	112,143	112,143	(135,752)	(417,010)	(136,004)	(302,690)	(7,751)	(999,206)	(331,313)	(51,761)	(12,430)	(395,503)
802457709	Taylor Co Commission	(12,601)	83,802	83,802	(86,802)	(266,643)	(86,963)	(2,374)	(4,233)	(447,016)	(211,847)	59,894	(6,714)	(158,667)
807719911	Taylor Co Health Dept.	(2,875)	32,214	32,214	(19,807)	(60,845)	(19,844)	(69,747)	(1,638)	(171,880)	(48,341)	1,716	(2,680)	(49,305)
804289911	Taylor Co PSD	(1,957)	10,464	10,464	(13,479)	(41,404)	(13,504)	(1,532)	(704)	(70,623)	(32,895)	4,393	(1,121)	(29,623)
805129911	Taylor County Public Library	(626)	1,038	1,038	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	2,396	(373)	(8,504)
802669911	The Housing Authority of The County of Jackson	(2,191)	9,652	9,652	(15,096)	(46,373)	(15,124)	(1,146)	(756)	(78,495)	(36,843)	2,411	(1,201)	(35,633)
802920911	Tomlinson PSD	(626)	11,824	11,824	(4,313)	(13,249)	(4,321)	(21,874)	(409)	(44,166)	(10,527)	10,016	(673)	(1,184)
803058810	Town of Ansted	(1,226)	12,809	12,809	(8,447)	(25,947)	(8,462)	(24,470)	(660)	(67,985)	(20,614)	(10,145)	(1,075)	(31,835)
803158810	Town of Belle	(2,426)	10,306	10,306	(16,713)	(51,341)	(16,744)	(16,926)	(940)	(102,665)	(40,790)	(2,710)	(1,506)	(45,007)
805438810	Town of Beverly	(2,009)	21,175	21,175	(13,838)	(42,508)	(13,864)	-	(643)	(70,853)	(33,773)	9,352	(1,017)	(25,438)
802821810	Town of Chapmanville	(2,609)	34,403	34,403	(17,971)	(55,206)	(18,005)	(123)	(947)	(92,252)	(43,861)	45,982	(1,510)	611
803458810	Town of Clay	(991)	7,534	7,534	(6,829)	(20,978)	(6,842)	(21,098)	(520)	(56,267)	(16,667)	(12,728)	(845)	(30,241)
897166625	Town of Davis	(1,726)	10,885	10,885	(11,888)	(36,519)	(11,910)	(274)	(571)	(61,162)	(29,014)	16,949	(904)	(12,969)
803568810	Town of Eleanor	(1,878)	21,670	21,670	(12,939)	(39,748)	(12,963)	-	(569)	(66,220)	(31,580)	13,972	(894)	(18,502)
805088810	Town of Fairview	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	123	(187)	(5,327)
804488810	Town of Fayetteville	(7,044)	34,505	34,505	(48,523)	(149,055)	(48,613)	-	(2,398)	(248,589)	(118,424)	13,988	(3,807)	(108,243)
803248810	Town of Gauley Bridge	(730)	16,603	16,603	(5,032)	(15,458)	(5,041)	-	(133)	(25,663)	(12,281)	6,876	(196)	(5,600)
803768810	Town of Glendale	(7,760)	24,252	24,252	(53,457)	(164,211)	(53,556)	-	(2,709)	(273,932)	(130,465)	(3,838)	(4,312)	(138,614)
803808810	Town of Grant Town	(626)	11,596	11,596	(4,313)	(13,249)	(4,321)	(2,279)	(129)	(24,291)	(10,527)	257	(193)	(10,463)
803798810	Town of Grantsville	(2,191)	3,656	3,656	(15,096)	(46,373)	(15,124)	(14,320)	(922)	(91,834)	(36,843)	(6,064)	(1,486)	(44,393)
804508810	Town of Hamlin	(1,252)	49,803	49,803	(8,626)	(26,499)	(8,642)	-	(46)	(43,813)	(21,053)	20,731	(27)	(349)
803698810	Town of Harpers Ferry	(2,452)	29,978	29,978	(16,893)	(51,893)	(16,924)	(23,020)	(949)	(109,680)	(41,229)	7,941	(1,521)	(34,810)
804178810	Town of Marlinton	(1,931)	39,795	39,795	(13,299)	(40,852)	(13,324)	-	(640)	(68,115)	(32,457)	33,186	(1,015)	(286)
802822810	Town of Middlebourne	(2,191)	45,046	45,046	(15,096)	(46,373)	(15,124)	-	(616)	(77,208)	(36,843)	37,847	(961)	43
804308810	Town of Monongah	(2,191)	3,845	3,845	(15,096)	(46,373)	(15,124)	(21,825)	(927)	(99,345)	(36,843)	(18,703)	(1,492)	(57,038)
804738810	Town of New Haven	(2,218)	26,668	26,668	(15,276)	(46,925)	(15,304)	(26,243)	(897)	(104,644)	(37,282)	3,098	(1,441)	(35,625)
804548810	Town of Nutter Fort	(3,966)	11,505	11,505	(27,317)	(83,913)	(27,367)	(21,033)	(1,540)	(161,169)	(66,668)	(11,371)	(2,468)	(80,507)
802824810	Town of Paw Paw	-	22,634	22,634	-	-	-	(44,221)	(377)	(44,598)	-	(344)	(645)	(989)
804898810	Town of Pineville	(2,426)	8,704	8,704	(16,713)	(51,341)	(16,744)	(2,157)	(877)	(87,833)	(40,790)	(10,582)	(1,401)	(52,773)
805038810	Town of Union	(939)	4,824	4,824	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	5,085	(560)	(11,265)
803298810	Town of Wardensville	(783)	2,217	2,217	(5,391)	(16,562)	(5,401)	(7,007)	(343)	(34,705)	(13,158)	(1,533)	(557)	(15,248)
805138810	Town of West Hamlin	(1,304)	4,259	4,259	(8,986)	(27,603)	(9,002)	(1,022)	(469)	(47,082)	(21,930)	(161)	(747)	(22,838)
805188810	Town of West Union	(3,343)	20,378	20,378	(23,028)	(70,740)	(23,071)	(24,976)	(1,393)	(143,208)	(56,202)	(4,326)	(2,241)	(62,769)
803228810	Town of Winfield	(3,444)	18,209	18,209	(23,722)	(72,871)	(23,766)	(3,912)	(1,292)	(125,564)	(57,896)	17,599	(2,068)	(42,365)
816000001	Treasurer of State's Office	(37,981)	24,210	24,210	(261,635)	(803,703)	(262,120)	(14,670)	(14,105)	(1,356,233)	(638,538)	(47,769)	(22,535)	(708,842)
806019911	Tri River Transit	(2,087)	69,015	69,015	(14,377)	(44,165)	(14,404)	-	(182)	(73,127)	(35,089)	36,799	(225)	1,486
802927911	Tri-State Airport Authority	(5,505)	136,636	136,636	(37,920)	(116,484)	(37,990)	(31,508)	(2,281)	(226,183)	(92,546)	93,195	(3,670)	(3,020)
806929911	Tri-State Transit Authority	(17,219)	15,322	15,322	(118,612)	(364,357)	(118,832)	(41,128)	(6,683)	(649,612)	(289,480)	(35,039)	(10,710)	(335,229)
800930005	Tucker Co Board of Education	(5,702)	63,303	63,303	(39,281)	(120,665)	(39,354)	(192,742)	(2,506)	(394,548)	(95,868)	(49,728)	(4,047)	(149,642)
807729911	Tucker Co Health Dept.	(626)	1,361	1,361	(4,313)	(13,249)	(4,321)	(511)	(234)	(22,628)	(10,527)	1,468	(373)	(9,432)
808119911	Tucker Co. Solid Waste Authority	(2,713)	6,239	6,239	(18,690)	(57,414)	(18,725)	(33,919)	(1,117)	(129,864)	(45,615)	(10,093)	(1,797)	(57,505)
802467709	Tucker County Commission	(13,262)	40,643	40,643	(91,355)	(280,629)	(91,525)	(4,863)	(4,710)	(473,082)	(222,959)	13,688	(7,501)	(216,772)
804519911	Tucker County Development Authority	(313)	640	640	(2,157)	(6,625)	(2,161)	(646)	(117)	(11,705)	(5,263)	(208)	(187)	(5,658)
805579911	Tug River Health Association	(15,262)	131,612	131,612	(105,133)	(322,953)	(105,328)	-	(4,787)	(538,201)	(256,585)	57,214	(7,551)	(206,922)
800950005	Tyler Co Board of Education	(36,270)	332,274	332,274	(249,846)	(767,489)	(250,309)	(76,819)	(12,579)	(1,357,042)	(609,767)	238,558	(19,999)	(391,207)
802477709	Tyler County Commission	(13,358)	111,225	111,225	(92,014)	(282,653)	(92,184)	-	(4,235)	(471,086)	(224,566)	59,311	(6,685)	(171,941)
808169911	Union PSD	(3,444)	4,563	4,563	(23,722)	(72,871)	(23,766)	(2,414)	(1,248)	(124,023)	(57,896)	(16,435)	(1,993)	(76,323)
809919911	Union Williams PSD	(1,800)	5,104	5,104	(12,400)	(38,092)	(12,423)	(22,692)	(820)	(86,428)	(30,264)	(12,481)	(1,327)	(44,072)
805449911	Upper Ohio Conservation District	-	5,782	5,782	-	-	-	(14,504)	(53)	(14,557)	-	(4,838)	(90)	(4,928)

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, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
800970005	Upshur Co Board of Education	(34,181)	398,083	398,083	(235,457)	(723,288)	(235,893)	(355,693)	(10,766)	(1,561,097)	(574,649)	(46,279)	(16,991)	(637,919)
807139911	Upshur Co Public Library	(1,565)	12,681	12,681	(10,783)	(33,123)	(10,803)	(1,109)	(496)	(56,314)	(26,316)	4,423	(782)	(22,676)
802487725	Upshur County Commission	-	-	-	-	-	-	(503,738)	(3,830)	(507,568)	-	(201,341)	(6,539)	(207,880)
802619709	Upshur County Commission	(23,558)	985,494	985,494	(162,282)	(498,507)	(162,583)	-	(857)	(824,229)	(396,062)	352,592	(503)	(43,973)
802579911	Upshur County Development Authority	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
807749911	Upshur-Buckhannon Health Department	(1,148)	15,772	15,772	(7,907)	(24,290)	(7,922)	(5,502)	(384)	(46,006)	(19,299)	1,919	(610)	(17,989)
896716625	Valley Comprehensive Mental Health Ctr	(2,291)	21,878	21,878	(15,783)	(48,484)	(15,813)	(13,052)	(666)	(93,799)	(38,521)	(13,103)	(1,046)	(52,669)
804616911	Valley Healthcare System	(31,959)	1,336,911	1,336,911	(220,150)	(676,269)	(220,559)	-	(1,162)	(1,118,140)	(537,293)	478,322	(683)	(59,653)
840400001	Veterans Affairs	(52,912)	65,319	65,319	(364,488)	(1,119,653)	(365,164)	(276,510)	(21,086)	(2,146,902)	(889,559)	(191,159)	(33,849)	(1,114,568)
809129911	Vienna Public Library	(2,061)	29,153	29,153	(14,197)	(43,612)	(14,224)	-	(637)	(72,671)	(34,650)	13,165	(1,003)	(22,488)
809939911	Warm Springs PSD	(1,461)	33,879	33,879	(10,064)	(30,915)	(10,083)	-	(264)	(51,326)	(24,562)	13,234	(391)	(11,719)
883430602	Water Development Authority	(3,783)	41,269	41,269	(26,059)	(80,048)	(26,107)	(8,526)	(1,252)	(141,992)	(63,598)	5,234	(1,985)	(60,348)
800990005	Wayne Co Board of Education	(61,496)	537,955	537,955	(423,619)	(1,301,294)	(424,404)	(437,355)	(19,272)	(2,605,944)	(1,033,872)	143,640	(30,401)	(920,633)
806869911	Wayne Co Health Dept.	(1,395)	-	-	(9,606)	(29,509)	(9,624)	(50,263)	(876)	(99,878)	(23,445)	(41,625)	(1,439)	(66,508)
896136625	Wayne County Commission	(737)	134	134	(5,079)	(15,602)	(5,089)	(53,822)	(658)	(80,250)	(12,396)	(34,511)	(1,092)	(47,999)
801010005	Webster Co Board of Education	(13,899)	51,109	51,109	(95,741)	(294,103)	(95,919)	(172,497)	(5,538)	(663,798)	(233,664)	(60,732)	(8,891)	(303,286)
802507709	Webster County Commission	(8,035)	15,660	15,660	(55,352)	(170,033)	(55,455)	(36,855)	(3,250)	(320,945)	(135,091)	(16,698)	(5,223)	(157,011)
807769911	Webster County Health Dept.	(626)	-	-	(4,313)	(13,249)	(4,321)	(15,489)	(321)	(37,693)	(10,527)	(7,156)	(523)	(18,206)
808349911	Webster Springs Public Service District	(939)	14,774	14,774	(6,470)	(19,874)	(6,482)	(7,439)	(227)	(40,492)	(15,790)	(5,230)	(350)	(21,370)
897066625	Weirton Board of Park Commissioners	-	-	-	-	-	-	(875)	-	(875)	-	(3,909)	-	(3,909)
897086625	Weirton Sanitary Board	(8,169)	22,867	22,867	(56,273)	(172,863)	(56,377)	(13,845)	(3,032)	(302,390)	(137,339)	24,106	(4,844)	(118,077)
841901801	Welch Emergency Hospital	(44,939)	-	-	(309,566)	(950,940)	(310,140)	(332,432)	(18,392)	(1,921,471)	(755,518)	(427,355)	(29,573)	(1,212,446)
803288810	Welch, City of	(8,241)	4,279	4,279	(56,768)	(174,382)	(56,873)	(15,409)	(3,160)	(306,591)	(138,545)	(18,693)	(5,060)	(162,298)
831000503	West Liberty State College	(88,665)	206,650	206,650	(610,773)	(1,876,203)	(611,905)	(61,103)	(32,928)	(3,192,912)	(1,490,635)	(300)	(52,612)	(1,543,547)
880130602	West Virginia Lottery Commission	(45,617)	117,180	117,180	(314,235)	(965,283)	(314,818)	(62,707)	(16,856)	(1,673,899)	(766,913)	(54,265)	(26,923)	(848,101)
886107204	West Virginia University	(2,142,590)	3,612,893	3,612,893	(14,759,240)	(45,338,199)	(14,786,613)	-	(771,439)	(75,655,491)	(36,020,997)	(1,650,313)	(1,229,926)	(38,901,236)
804709911	Westbrook Health Services	(58,492)	61,368	61,368	(402,920)	(1,237,711)	(403,667)	(130,535)	(22,010)	(2,196,843)	(983,355)	(193,558)	(35,199)	(1,212,113)
804613911	Western Conservation District	(313)	12,759	12,759	(2,157)	(6,625)	(2,161)	-	(11)	(10,953)	(5,263)	4,945	(7)	(325)
807149911	Weston Sanitary Board	(2,191)	10,353	10,353	(15,096)	(46,373)	(15,124)	(18,543)	(922)	(96,057)	(36,843)	(5,483)	(1,486)	(43,812)
803238810	Weston, City of	(6,524)	19,293	19,293	(44,940)	(138,049)	(45,023)	(60,351)	(2,902)	(291,265)	(109,679)	(2,977)	(4,689)	(117,345)
801030005	Wetzel Co Board of Education	(67,331)	695,030	695,030	(463,809)	(1,424,752)	(464,669)	(88,615)	(21,264)	(2,463,109)	(1,131,959)	384,402	(33,563)	(781,120)
806049911	Wetzel Co Emergency Ambulance Authority	(3,183)	14,070	14,070	(21,925)	(67,351)	(21,966)	(28,295)	(1,293)	(140,830)	(53,510)	3,247	(2,076)	(52,339)
896736625	Wetzel Co Hospital	(16,234)	6,298	6,298	(111,828)	(343,521)	(112,036)	(102,329)	(6,213)	(675,928)	(272,926)	(190,809)	(9,946)	(473,681)
802517709	Wetzel County Commission	(24,144)	187,682	187,682	(166,318)	(510,903)	(166,626)	-	(7,730)	(851,577)	(405,910)	67,583	(12,215)	(350,542)
807779911	Wetzel-Tyler Health Department	(780)	935	935	(5,376)	(16,514)	(5,386)	(28,944)	(466)	(56,685)	(13,120)	(24,929)	(763)	(38,811)
896926625	Wheeling Housing Authority	(3,086)	13,869	13,869	(21,256)	(65,294)	(21,295)	(3,968)	(1,019)	(112,832)	(51,876)	(14,496)	(1,616)	(67,988)
807609911	Wheeling-Ohio Co Health Department	(5,747)	13,457	13,457	(39,591)	(121,619)	(39,665)	(77,511)	(2,763)	(281,149)	(96,626)	(9,645)	(4,485)	(110,755)
806689911	White Oak Public Service District	(1,565)	13,554	13,554	(10,783)	(33,123)	(10,803)	(12,482)	(567)	(67,758)	(26,316)	(1,160)	(902)	(28,379)
804889911	Whitehall Public Service District	(939)	2,149	2,149	(6,470)	(19,874)	(6,482)	(766)	(349)	(33,941)	(15,790)	1,205	(560)	(15,144)
809079911	Wilderness Public Service District	(2,867)	25,751	25,751	(19,746)	(60,658)	(19,783)	(3,115)	(861)	(104,163)	(48,192)	4,452	(1,354)	(45,094)
842000001	William R Sharpe Jr Hospital	(95,526)	-	-	(658,029)	(2,021,368)	(659,249)	(339,499)	(37,462)	(3,715,607)	(1,605,968)	(530,682)	(60,072)	(2,196,722)
804489911	Williamson Housing Authority	(3,365)	25,999	25,999	(23,183)	(71,215)	(23,226)	(1,583)	(1,175)	(120,383)	(56,580)	12,255	(1,871)	(46,196)
807019911	Williamson Utility Board	(548)	7,077	7,077	(3,774)	(11,593)	(3,781)	(10,589)	(231)	(29,968)	(9,211)	(2,421)	(372)	(12,004)
803118810	Williamson, City of	(2,531)	4,076	4,076	(17,432)	(53,549)	(17,465)	(41,777)	(1,118)	(131,341)	(42,545)	(53,482)	(1,808)	(97,835)
801050005	Wirt Co Board of Education	(7,241)	110,424	110,424	(49,879)	(153,219)	(49,971)	(124,472)	(2,808)	(380,350)	(121,732)	15,898	(4,500)	(110,334)
802577709	Wirt County Commission	(1,565)	34,763	34,763	(10,783)	(33,123)	(10,803)	(20,669)	(690)	(76,068)	(26,316)	3,793	(1,112)	(23,636)
801070005	Wood Co Board of Education	(84,448)	961,377	961,377	(581,719)	(1,786,955)	(582,798)	(1,926,392)	(35,140)	(4,913,005)	(1,419,728)	(251,869)	(56,562)	(1,728,159)
808669925	Wood Co Parks & Recreation	(260)	1,183	1,183	(1,793)	(5,507)	(1,796)	(41)	(86)	(9,223)	(4,375)	(104)	(137)	(4,616)
806249911	Wood Co Solid Waste Authority	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(748)	(187)	(6,198)
896146625	Wood County Commission	(48,003)	331,734	331,734	(330,666)	(1,015,756)	(331,279)	-	(15,801)	(1,693,502)	(807,014)	185,305	(25,023)	(646,732)
890000002	Workers Compensation Comm.	(333)	-	-	(2,297)	(7,055)	(2,301)	(56,259)	(467)	(68,379)	(5,605)	(51,393)	(784)	(57,783)
805139911	Workforce Investment Board of Kanawha Co	(2,947)	44,199	44,199	(20,304)	(62,370)	(20,341)	(1,956)	(713)	(105,684)	(49,553)	17,447	(1,097)	(33,203)
882500602	Workforce WV/Payroll-05303	(93,624)	94,864	94,864	(644,932)	(1,981,135)	(646,128)	(329,824)	(35,221)	(3,637,240)	(1,574,003)	(549,550)	(56,324)	(2,179,876)
804639911	WV Affordable Housing Trust	-	-	-	-	-	-	(7,318)	-	(7,318)	-	(13,924)	-	(13,924)
883802402	WV Bd of Social Worker Examiners	(626)	9,552	9,552	(4,313)	(13,249)	(4,321)	(2,596)	(155)	(24,635)	(10,527)	526	(238)	(10,239)
855069301	WV Bd. of Chiropractic Examiners	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
882200002	WV Board of Barbers And Cosmetologists	(2,191)	14,816	14,816	(15,096)	(46,373)	(15,124)	(7,402)	(713)	(84,707)	(36,843)	363	(1,126)	(37,605)
881116002	WV Board of Veterinary Medicine	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
847752301	WV Division of Energy	(939)	5,185	5,185	(6,470)	(19,874)	(6,482)	(16,134)	(456)	(49,416)	(15,790)	(14,850)	(739)	(31,379)
837707001	WV Division of Juvenile Services	(143,204)	373,650	373,650	(986,464)	(3,030,272)	(988,294)	(214,275)	(54,494)	(5,273,800)	(2,407,538)	(204,050)	(87,213)	(2,698,801)
881074002	WV Engineers Registration Board	(1,044)	1,667	1,667	(7,189)	(22,082)	(7,202)	(9,343)	(460)	(46,275)	(17,544)	(123)	(741)	(18,409)

West Virginia Retiree Health Benefit Trust Fund
Schedule of Other Postemployment Benefits Amounts By Employer
As of and for the Year Ended June 30, 2021

			Deferred Outflows of Resources		Deferred Inflows of Resources						OPEB Expense			
Employer Account Number	Employer Name	Net OPEB Liability (Asset)	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	Net 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
814000001	WV Enterprise Planning Board	(9,399)	47,411	47,411	(64,746)	(198,889)	(64,866)	(8,163)	(3,151)	(339,815)	(158,017)	(6,294)	(4,997)	(169,308)
881300002	WV Massage Therapy Licensure Board	(313)	519	519	(2,157)	(6,625)	(2,161)	(255)	(117)	(11,315)	(5,263)	(235)	(187)	(5,685)
816000002	WV Mun. Pensions Oversight Board	(783)	19,796	19,796	(5,391)	(16,562)	(5,401)	-	(134)	(27,489)	(13,158)	6,879	(197)	(6,476)
809649911	WV Municipal League	(1,096)	12,411	12,411	(7,548)	(23,186)	(7,562)	(7,709)	(417)	(46,422)	(18,421)	1,321	(668)	(17,769)
887200504	WV Network For Educational Telecom	(18,080)	77,078	77,078	(124,544)	(382,582)	(124,775)	-	(6,422)	(638,323)	(303,959)	(4,883)	(10,229)	(319,072)
830703503	WV Northern Community College	(42,059)	67,178	67,178	(289,721)	(889,979)	(290,258)	(59,243)	(15,355)	(1,544,556)	(707,085)	(72,744)	(24,504)	(804,333)
818020001	WV Office Of Tax Appeals	(1,513)	6,864	6,864	(10,423)	(32,019)	(10,443)	(1,128)	(521)	(54,535)	(25,439)	300	(826)	(25,965)
834957902	WV Parkways Econ. Dev.& Tourism Authority	(118,452)	117,470	117,470	(815,958)	(2,506,501)	(817,471)	(129,235)	(44,726)	(4,313,890)	(1,991,404)	(128,587)	(71,543)	(2,191,533)
837701401	WV Parole Board	(3,235)	5	5	(22,285)	(68,455)	(22,326)	(34,375)	(1,411)	(148,851)	(54,387)	36,666	(2,279)	(20,000)
833300001	WV School for the Deaf and Blind	(49,467)	174,465	174,465	(340,755)	(1,046,749)	(341,387)	(82,559)	(18,066)	(1,829,515)	(831,637)	(105,782)	(28,832)	(966,251)
884610002	WV Solid Waste Management Board	(2,191)	15,809	15,809	(15,096)	(46,373)	(15,124)	(10,338)	(677)	(87,608)	(36,843)	(11,106)	(1,066)	(49,014)
832603203	WV Southern Community College	(52,134)	79,233	79,233	(359,124)	(1,103,175)	(359,790)	-	(18,848)	(1,840,937)	(876,468)	(75,963)	(30,057)	(982,488)
881063502	WV State Board of Examiners for LPNs	(1,985)	14,793	14,793	(13,674)	(42,005)	(13,699)	(5,194)	(620)	(75,192)	(33,372)	9,319	(980)	(25,034)
832802203	WV State University	(82,152)	125,214	125,214	(565,904)	(1,738,374)	(566,954)	(230,207)	(31,392)	(3,132,831)	(1,381,131)	(210,650)	(50,256)	(1,642,036)
804259911	WVSU Metro Area Agency on Aging	(4,383)	20,673	20,673	(30,192)	(92,745)	(30,248)	(8,878)	(1,687)	(163,751)	(73,686)	7,260	(2,702)	(69,127)
802599911	WVSC R & D Corporation	(16,605)	1,406	1,406	(114,384)	(351,371)	(114,596)	(71,248)	(6,634)	(658,234)	(279,163)	(86,627)	(10,652)	(376,442)
886410704	WVU Parkersburg	(8,885)	371,676	371,676	(61,204)	(188,010)	(61,318)	-	(323)	(310,856)	(149,373)	132,979	(190)	(16,584)
801090005	Wyoming Co Board of Education	(19,393)	187,727	187,727	(133,590)	(410,370)	(133,838)	(640,472)	(9,510)	(1,327,781)	(326,037)	(197,172)	(15,447)	(538,656)
808429911	Wyoming Co Council on Aging	(4,331)	14,914	14,914	(29,833)	(91,641)	(29,888)	(62,019)	(2,117)	(215,497)	(72,809)	(21,486)	(3,434)	(97,729)
807809911	Wyoming Co Health Department	(991)	5,204	5,204	(6,829)	(20,978)	(6,842)	(766)	(351)	(35,766)	(16,667)	1,328	(561)	(15,900)
809559911	Wyoming Co Public Library	(1,800)	10,334	10,334	(12,400)	(38,092)	(12,423)	(6,503)	(592)	(70,011)	(30,264)	(1,380)	(937)	(32,582)
802547709	Wyoming County Commission	(25,446)	35,135	35,135	(175,286)	(538,454)	(175,611)	(27,466)	(9,607)	(926,425)	(427,799)	(53,069)	(15,367)	(496,236)
809749911	Wyoming County Economic Dev Authority	(939)	5,889	5,889	(6,470)	(19,874)	(6,482)	(4,648)	(349)	(37,823)	(15,790)	(1,052)	(560)	(17,402)
PSSP	State Of West Virginia Special Funding - Public School Support Plan (PSSP)	(7,797,730)	25,307,516	25,307,516	(53,714,705)	(165,003,613)	(53,814,324)	(21,452,198)	(2,954,619)	(296,939,458)	(131,094,633)	(23,877,135)	(4,727,276)	(159,699,044)
OPEB	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	(4,891,696)	22,238,851	22,238,851	(33,696,476)	(103,510,581)	(33,758,970)	(776,451)	(1,616,985)	(173,359,464)	(82,238,694)	64,002,214	(2,561,653)	(20,798,134)
FSF	State of West Virginia Special Funding - Financial Stability Fund	-	1,828,387	1,828,387	-	-	-	(32,356,194)	(239,847)	(32,596,041)	-	(1,535,063)	(409,530)	(1,944,593)
		$ (29,734,708)	$ 140,254,176	$ 140,254,176	$ (204,827,705)	$ (629,200,355)	$ (205,207,578)	(129,314,950)	(10,939,226)	$ (1,179,489,814)	$ (499,896,871)	$ 17,466,936	(17,466,936)	$ (499,896,871)

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, 2021.

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

For additional financial information, which may be used for disclosure by participating employers, please refer to the audited financial statements of the RHBT. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. If you have any questions about this report or need additional information, contact the RHBT Controller, Jennifer Priddy, at 304-352-0298, ext. 20298. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57th Street, SE Suite 2, Charleston, 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, 2021. 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, 2021, 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, 2022, financial reporting. An addendum to the valuation was provided on April 13, 2022, updating the recognition of deferred inflows and deferred outflows of resources and OPEB expense to the measurement date of June 30, 2021. This addendum can be found on the PEIA website at www.peia.wv.gov.

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) or asset (NOA), 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, 2021. 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 $137 million for the fiscal year ending 2021. The paygo rates for June 30, were:

	2021	2020
Paygo premium	$ 160	$ 168

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, 2021, 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 11,913 waived annuitants over the age 75 in 2021.*

The Plan is a closed plan to new entrants.

Net OPEB (asset) liability of the Plan

The components of the net OPEB (asset) liability of the Plan at June 30, 2021, were as follows:

Total OPEB liability	$1,643,289,292
Plan fiduciary net position	1,673,024,000
Net OPEB (asset) liability	$ (29,734,708)
Plan fiduciary net position as a percentage of the total OPEB liability	101.81%
Covered payroll	$1,662,544,357
Net OPEB (asset) liability as a percentage of covered payroll	(1.79)%

Reconciliation of net OPEB liability (asset) of the Plan

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

Net OPEB liability at June 30, 2020, measured at June 30, 2020[a]	$ 441,691,746
OPEB expense	(499,896,871)
Employer contributions	(182,142,000)
Change in liability experience outflows/(inflows) recognized in current liabilities	81,557,184
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	367,790,037
Change in investment experience outflows/(inflows) recognized in current assets	(238,734,804)
Net OPEB (asset) June 30, 2020, measure at June 30, 2021 [b]	$ (29,734,708)

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

Components of OPEB expense

The reconciliation of the OPEB expense of the RHBT at June 30, 2020, measured at June 30, 2021 is as follows:

Service cost	$ 21,649,978
Interest on the total OPEB liability	108,544,912
Projected earnings on Plan investments	(83,622,443)
OPEB Plan operating expenses	2,943,000
Other changes in Plan fiduciary net position	(834,000)
Recognition of outflow/(inflow) of resources due to liabilities	(121,514,528)
Recognition of outflow/(inflow) of resources due to assumption changes	(367,790,037)
Recognition of outflow/(inflow) of resources due to assets	(59,273,753)
Total OPEB expense	$ (499,896,871)

Measurement date

The net OPEB liability (asset), deferred inflows of resources, deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2020 and was based on a measurement date of June 30, 2021.

Actuarial assumptions

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

Inflation	2.25%
Salary increases	Rates based on 2015-2020 OPEB Experience Study and dependent on pension plan participation and attained age, and range from 2.75% to 5.18%, including inflation. Rates were first applied to the 2020 valuation.
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2020, decreasing by 0.50% for one year then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of (31.11%) for plan year end 2022. 9.15% for plan year end 2023, decreasing ratably 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
Aging factors	Based on the 2013 SOA Study “Health Care Costs – From Birth to Death”
Retirement age	Rates based on 2015-2020 OPEB experience study and vary by pension plan participation and age/service at retirement. Rates first applied to the 2020 valuation.
Mortality	Postretirement: Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2019 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2019 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2019 for Troopers A and B. Pre-Retirement: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2019 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2019 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2019 for Troopers A & B.
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the annual expense.

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.

There were no assumption changes from the actuarial valuation as of June 30, 2020, measured at June 30, 2020 to a roll-forward measurement date of June 30, 2021.

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	4.8%
Core Plus Fixed Income	2.1%
Core Real Estate	4.1%
Hedge Fund	2.4%
Private Equity	6.8%

Single discount rate

A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

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

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 295,577 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 3.795 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, 2021

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	$ (39,957,344)	June 30, 2021	3.7950	$ -	$ (10,528,944)	$ (29,428,400)	$ -
	(204,502,688)	June 30, 2020	4.0482	(50,516,943)	(50,516,943)	(103,468,802)	-
	(222,869,315)	June 30, 2019	4.3013	(103,628,816)	(51,814,408)	(67,426,091)	-
	(32,789,568)	June 30, 2018	4.6370	(21,213,867)	(7,071,289)	(4,504,412)	-
	(10,450,977)	June 30, 2017	4.7140	(8,868,032)	(1,582,944)	-	-
	$ (510,569,892)			$ (184,227,658)	$ (121,514,528)	$ (204,827,705)	$ -
2. Assumption Changes	$ -	June 30, 2021	3.7950	$ -	$ -	$ -	$ -
	(1,028,295,411)	June 30, 2020	4.0482	(254,012,996)	(254,012,996)	(520,269,419)	-
	(236,043,521)	June 30, 2019	4.3013	(109,754,502)	(54,877,251)	(71,411,768)	-
	(273,118,328)	June 30, 2018	4.6370	(176,699,370)	(58,899,790)	(37,519,168)	-
	-	June 30, 2017	4.7140	-	-	-	-
	$ (1,537,457,260)			$ (540,466,868)	$ (367,790,037)	$ (629,200,355)	$ -
3. Difference Between Expected and Actual Investment Earnings	$ (298,008,557)	June 30, 2021	5.0000	$ -	$ (59,601,711)	$ (238,406,846)	$ -
	51,753,552	June 30, 2020	5.0000	10,350,710	10,350,710	-	31,052,132
	11,790,575	June 30, 2019	5.0000	4,716,230	2,358,115	-	4,716,230
	(12,845,466)	June 30, 2018	5.0000	(7,707,279)	(2,569,093)	(2,569,094)	-
	(49,058,870)	June 30, 2017	5.0000	(39,247,096)	(9,811,774)	-	-
	$ (296,368,766)			$ (31,887,435)	$ (59,273,753)	$ (240,975,940)	$ 35,768,362
4. Total	**$ (2,344,395,918)**			**$ (756,581,962)**	**$ (548,578,319)**	**$ (1,075,004,000)**	**$ 35,768,362**

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, 2022	$ (117,364,707)	$ (346,409,415)	$ (49,461,980)	$ (525,944,927)	$ 12,708,825	$ (513,236,102)
June 30, 2023	$ (76,657,570)	$ (270,547,513)	$ (46,892,886)	$ (406,806,794)	$ 12,708,825	$ (394,097,969)
June 30, 2024	$ (10,805,425)	$ (12,243,427)	$ (49,250,999)	$ (82,650,563)	$ 10,350,712	$ (72,299,851)
June 30, 2025	$ -	$ -	$ (59,601,713)	$ (59,601,713)	$ -	$ (59,601,713)
Total	$ (204,827,702)	$ (629,200,355)	$ (205,207,578)	$ (1,075,003,997)	$ 35,768,362	$ (1,039,235,635)

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, 2021	$ 81,557,184	$ 367,790,037	$ (238,734,804)

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 (asset) to changes in the discount rate

The following presents the net OPEB (asset) of the Plan, as well as what the net OPEB (asset) 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 (asset) liability	$ 159,559,746	$ (29,734,708)	$ (186,903,110)

Sensitivity of the net OPEB (asset) to changes in the healthcare cost trend rates.

The following presents the net OPEB (asset) of the Plan, as well as what the Plan's net OPEB (asset) 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 (asset) liability	$ (219,545,277)	$ (29,734,708)	$ 201,476,232

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

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

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

The State is a nonemployer contributing entity that provides funding through SB 469 which was passed February 10, 2012, granting OPEB liability relief to the 55 County Boards of Education effective July 1, 2012. The public school support plan (PSSP) is a basic foundation allowance program that provides funding to the local school boards for "any amount of the employer's annual required contribution allocated and billed to the county boards for employees who are employed 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 measured at June 30, 2021, 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.