

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

West Virginia Retiree Health Benefit Trust Fund  
Year Ended June 30, 2023  
With Independent Auditors' Report

Ernst & Young LLP



West Virginia Retiree Health Benefit Trust Fund

Audited Schedules of Employer OPEB Allocations and  
OPEB Amounts by Employer

Year Ended June 30, 2023

**Contents**

Independent Auditors' Report.....	1
Schedule of Employer OPEB Allocations .....	3
Schedule of OPEB Amounts by Employer .....	22
Notes to the Schedules of OPEB Allocations and OPEB Amounts by Employer.....	47



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## Independent Auditors' Report

Finance Board  
West Virginia Retiree Health Benefit Trust Fund

### *Opinions*

We have audited the schedule of employer Other Postemployment Benefit (OPEB) allocations of the 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, 2023, 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, 2023, 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, 2023, in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Schedules*

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

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

Our objectives are to obtain reasonable assurance about whether the schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect

a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS, we:

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

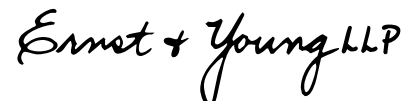
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of RHBT as of and for the year ended June 30, 2023, and our report thereon, dated October 13, 2023, 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.



June 27, 2024

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of Employer OPEB Allocations

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 66,858	0.066668027%
881000502	Accountancy, Board of	2,520	0.002512831%
858000001	Adjutant General	300,798	0.299942631%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	16,590	0.016542801%
	Consolidated Public Retirement Board	62,510	0.062332157%
	Ethics Commission	4,690	0.004676657%
	Finance Division	25,060	0.024988704%
	General Services Division/Building Commission	207,239	0.206649450%
	Public Employees Grievance Board	7,630	0.007608292%
	Information Services And Communications	151,340	0.150909434%
	Office of Technology	1,680	0.001675220%
	Public Employees Insurance Agency	24,297	0.024227874%
	Division of Personnel	34,650	0.034551420%
	Prosecuting Attorneys Institute	3,780	0.003769246%
	Public Defender Services	17,710	0.017659615%
	Purchasing Division	20,510	0.020451649%
	Real Estate Division	14,210	0.014169572%
	Retiree Health Benefit Trust Fund	13,083	0.013045779%
	Secretary of Administration	8,330	0.008306301%
	Surplus Property	10,920	0.010888932%
	Travel Management	4,480	0.004467254%
	Travel Management - Aviation	-	0.000000000%
	Fleet Management	5,460	0.005444466%
867001902	Aeronautics Commission	1,610	0.001605420%
808019911	Aging & Family Services Of Mineral County	7,630	0.007608292%
851000001	Agriculture	278,247	0.277455400%
803018810	Anmoore, Town of	13,790	0.013750767%
837700501	Anthony Correctional Center	47,814	0.047678008%
885550902	Architects, Board of	840	0.000837610%
808869911	Armstrong Public Service District	1,890	0.001884623%
807009911	Association Of Co Officials	1,820	0.001814822%
803068810	Athens, City Of	8,470	0.008445903%
824000001	Attorney General	125,739	0.125380950%
815000001	Auditors Office	144,936	0.144523793%
800010005	Barbour Co Board Of Education	32,884	0.032790165%
802007709	Barbour Co Commission	26,110	0.026035716%
807269911	Barbour Co Health Department	2,380	0.002373229%
886460902	Bd of Exam Speech, Language Path & Audio	840	0.000837610%
802932911	Beckley Housing Authority	13,160	0.013122559%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	3,113	0.003104283%
809239911	Benedum Airport Authority	22,260	0.022196670%
800030005	Berkeley Co Board Of Education	279,032	0.278238456%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802928911	Berkeley Co. Farmland Protection Board	1,680	0.001675220%
896006625	Berkeley County Commission	88,964	0.088710895%
897186625	Berkeley County P.S.D.	7,392	0.007370970%
802629911	Berkeley Senior Services	7,560	0.007538492%
807279911	Berkeley-Morgan Co Board Of Health	15,637	0.015592951%
806729911	Big Bend PSD	1,120	0.001116814%
804839911	Bingamon PSD	1,470	0.001465818%
832401103	Blue Ridge Community & Technical College	117,506	0.117171852%
809739911	Bluefield Housing Authority	6,580	0.006561280%
804409911	Bluefield Sanitary Board	30,870	0.030782174%
832906503	Bluefield State College	166,679	0.166204535%
803328810	Bluefield, City of	89,181	0.088926959%
804439911	Bluemwell Public Service District	10,290	0.010260725%
857300001	Board of Coal Mine Health & Safety	1,750	0.001745021%
885400901	Board of Examiners of Psychologists	840	0.000837610%
881311002	Board of Funeral Service Examiners	-	0.000000000%
891600002	Board of Medicine	10,500	0.010470127%
886760002	Board of Respiratory Care	630	0.000628208%
800050005	Boone Co Board Of Education	128,710	0.128344066%
802217709	Boone Co Commission	61,626	0.061450583%
807289911	Boone Co Health Department	1,820	0.001814822%
805149911	Boone Co Housing and Redevelopment Authority	6,370	0.006351877%
808959911	Boone Co Parks & Recreation Comm.	4,441	0.004428206%
805829911	Boone County Ambulance Authority	25,130	0.025058505%
806209911	Boone County Public Service District	5,040	0.005025661%
808769911	Boone-Madison Public Library	840	0.000837610%
806859911	Bradley Public Service District	3,850	0.003839047%
809359911	Branchland-Midkiff Public Service Dist	3,413	0.003403130%
800070005	Braxton Co Board Of Education	55,191	0.055034429%
807029911	Braxton Co Health Department	1,050	0.001047013%
807579911	Braxton Co Senior Citizens Center	6,160	0.006142475%
802037709	Braxton County Commission	44,520	0.044393339%
886109304	Bridgevalley Community And Technical College	128,661	0.128294797%
800090005	Brooke Co Board of Education	92,464	0.092200758%
897136625	Brooke Co Commission	167,929	0.167451238%
804739911	Brooke County Committee on Aging	2,240	0.002233627%
807309911	Brooke County Health Department	5,040	0.005025661%
808719911	Brooke County Public Library	1,960	0.001954424%
802549911	Buckhannon Housing Authority	3,710	0.003699445%
802838810	Buckhannon, City of	74,340	0.074128501%
805009911	Buffalo Creek Memorial Library	-	0.000000000%
808979911	Buffalo Creek Public Service District	11,482	0.011449174%
878621302	Bureau of Senior Services	20,645	0.020586065%
802519911	Burnsville Public Utility	1,680	0.001675220%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
800110005	Cabell Co Board Of Education	358,850	0.357829382%
802618709	Cabell Co Comm	255,165	0.254438730%
807319911	Cabell Co Health Department	31,956	0.031864765%
896936625	Cabell Co. Comm. - Non-Par	-	0.000000000%
807939911	Cabell County Public Library	52,178	0.052029552%
800130005	Calhoun Co Board of Education	52,587	0.052437528%
802067709	Calhoun County Commission	12,320	0.012284949%
802589911	Camp Dawson Event Center	16,870	0.016822004%
804389911	Canaan Valley Public Service District	2,800	0.002792034%
806849911	Capon Bridge Public Library	840	0.000837610%
805008810	Capon Bridge, Inc. Town of	2,520	0.002512831%
805639911	Central Communication, Inc.	10,430	0.010400326%
805479911	Central Hampshire PSD	8,400	0.008376102%
802679911	Central WV Regional Airport Authority	52,010	0.051862030%
808519911	Central WV Transit Authority	27,160	0.027082729%
803749911	Century Volga Public Service District	4,200	0.004188051%
805779911	Chapmanville Public Library	-	0.000000000%
804589911	Charles Town Utility Board	23,170	0.023104081%
803418810	Charles Town, City of	22,190	0.022126869%
804419911	Charleston Convention & Visitors Bureau	5,040	0.005025661%
805609911	Charleston Housing	56,474	0.056313729%
807869911	Charleston Urban Renewal Authority	1,680	0.001675220%
802839810	Charleston, City of	515,410	0.513943645%
809859911	Chestnut Ridge Public Service District	3,360	0.003350441%
803098810	City of Barboursville	66,695	0.066505470%
896366625	City of Beckley	95,745	0.095472603%
803168810	City of Belmont	5,320	0.005304864%
897146625	City of Benwood	4,080	0.004068392%
804038810	City of Bridgeport	117,548	0.117213892%
896356625	City of Buckhannon	-	0.000000000%
896276625	City of Charleston	-	0.000000000%
896386625	City of Follansbee	52,359	0.052210037%
803708810	City of Franklin	6,440	0.006421678%
803728810	City Of Gary	4,855	0.004841626%
803778810	City of Glenville	3,430	0.003420242%
804848810	City of Grafton	30,730	0.030642572%
896226625	City of Huntington	5,676	0.005659852%
896446625	City of Kenova	-	0.000000000%
802836810	City of Kenova	28,980	0.028897551%
803108810	City of Keyser	29,050	0.028967352%
804148810	City of Madison	12,250	0.012215148%
897206625	City of Mannington	-	0.000000000%
896156625	City of Martinsburg	8,820	0.008794907%
804048810	City of Milton	23,056	0.022990674%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804318810	City of Montgomery	12,880	0.012843356%
804338810	City of Moorefield	23,380	0.023313483%
896436625	City of New Martinsville	120,185	0.119843071%
804498810	City of Paden City	11,270	0.011237937%
804518810	City of Parsons	7,840	0.007817695%
802820810	City of Pennsboro	7,280	0.007259288%
803148810	City of Petersburg	13,020	0.012982958%
804478810	City of Philippi	21,140	0.021079856%
803188810	City of Ravenswood	23,878	0.023809638%
803428810	City of Richwood	11,060	0.011028534%
804758810	City of Ripley	43,904	0.043779431%
804788810	City of Ronceverte	15,400	0.015356187%
804018810	City of Salem	17,010	0.016961606%
804868810	City of Shinnston	17,911	0.017860462%
804828810	City of Smithers	4,410	0.004397453%
896846625	City of South Charleston/Sanitary Board	1,596	0.001591459%
896836625	City of Summersville	3,192	0.003182919%
804998810	City of Thomas	4,351	0.004338611%
897096625	City of Weirton	140,082	0.139683463%
897106625	City of Weirton/Water Board	62,268	0.062090846%
896216625	City of Wellsburg	-	0.000000000%
803128810	City of White Sulphur Springs	24,990	0.024918903%
805248810	City of Williamstown	17,990	0.017938818%
897196625	City/Co Building Management Corporation	-	0.000000000%
809669911	Clarksburg Harrison Reg Housing Authority	19,040	0.018985831%
805979911	Clarksburg Water Board	28,140	0.028059941%
804028810	Clarksburg, City of	147,876	0.147455678%
808239911	Clarksburg-Harrison Public Library	5,880	0.005863271%
800150005	Clay Co Board of Education	64,886	0.064701836%
807339911	Clay Co Health Department	7,560	0.007538492%
806089911	Clay Co. Emergency Ambulance Authority	-	0.000000000%
802077709	Clay County Commission	15,750	0.015705191%
897236625	Claywood Park PSD	9,756	0.009728244%
809099911	Coalfield Comm. Action Partnership, Inc.	61,740	0.061564348%
803270001	Commerce, Office Of Secretary, Dept. of	27,930	0.027850538%
808279911	Committee on Aging For Randolph County Inc.	7,700	0.007678093%
809479911	Community Action of South	78,680	0.078456153%
832502103	Concord College	259,096	0.258358576%
802499911	Concord University Research & Dev. Corporation	12,880	0.012843356%
807739911	Cool Ridge Flat Top PSD	3,360	0.003350441%
837701801	Corrections/Salem Corrections, Dept. of	101,075	0.100786990%
837702101	Corrections/St. Marys Corrections, Dept. of	152,430	0.151996592%
805559911	Corridor G Regional Development Authority	-	0.000000000%
806899911	Cottageville Public Service District	4,200	0.004188051%



## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807119911	Council of The Southern Mts	4,130	0.004118250%
805439911	County Commissioners' Association of WV	1,120	0.001116814%
811200001	Courthouse Facilities Imp	840	0.000837610%
805689911	Cowen Public Library	-	0.000000000%
809139911	Cowen Public Service District	7,070	0.007049886%
806939911	Crab Orchard-Mac Arthur PSD	8,050	0.008027098%
808389911	Craft Memorial Library	3,710	0.003699445%
806429911	Craigsville Public Library	-	0.000000000%
809699911	Craigsville Public Service District	10,010	0.009981521%
802810911	Crum Public Service District	1,960	0.001954424%
835100001	Culture And History	81,650	0.081417225%
806619911	Danese Public Service District	2,520	0.002512831%
836600001	DCR-Academy	6,790	0.006770682%
836700001	DCR-Beckley Correctional Center	21,350	0.021289259%
866500001	DCR-Central Regional Jail	16,660	0.016612602%
836900001	DCR-Charleston Correctional Center	25,130	0.025058505%
836100001	DCR-Chick Buckbee Juvenile Center	14,560	0.014518576%
836110001	DCR-Correctional Industries	12,600	0.012564153%
876500001	DCR-Donald Kuhn Juvenile Center	18,690	0.018636826%
886500001	DCR-Eastern Regional Jail	11,060	0.011028534%
836120001	DCR-Gene Spadaro Juvenile Center	15,610	0.015565589%
896500001	DCR-Investigators	3,920	0.003908847%
836130001	DCR-K-9	8,610	0.008585504%
836140001	DCR-Lorrie Yeager Juvenile Center	17,990	0.017938818%
816500001	DCR-North Central Regional Jail	14,770	0.014727979%
826500001	DCR-Northern Regional Jail	12,460	0.012424551%
836200001	DCR-Parkersburg Correctional Center	19,250	0.019195233%
836300001	DCR-Parole Services	18,060	0.018008619%
836400001	DCR-Potomac Highlands Regional Jail	5,460	0.005444466%
836150001	DCR-Robert Shell Juvenile Center	19,460	0.019404636%
837000001	DCR-Rubenstein Juvenile Center	15,680	0.015635390%
836160001	DCR-Sam Perdue Juvenile Center	20,510	0.020451649%
837100001	DCR-South Central Regional Jail	18,970	0.018916030%
837200001	DCR-Southern Regional Jail	16,170	0.016123996%
837300001	DCR-Southwestern Regional Jail	23,240	0.023173882%
836170001	DCR-Tiger Morton Juvenile Center	18,550	0.018497225%
837400001	DCR-Tygart Valley Regional Jail	14,840	0.014797780%
836180001	DCR-Vicki Douglas Juvenile Center	9,590	0.009562716%
837500001	DCR-Western Regional Jail	16,520	0.016473000%
837600001	DCR-Youth Reporting Centers	18,270	0.018218021%
881021502	Dental Examiners, Board of	1,680	0.001675220%
836500001	Department of Corrections	41,837	0.041717933%
828600001	Department of Education	433,503	0.432269683%
867001602	Department of Highways	4,365,626	4.353205761%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
84500001	Department of Labor	51,722	0.051574710%
837704001	Dept. of Corrections/Denmar Facility	48,479	0.048340916%
812102101	Development Office	93,479	0.093213040%
836510001	Division of Corrections and Rehabilitation	656,670	0.654801757%
879572602	Division of Administrative Service	68,460	0.068265230%
883952702	Division of Financial Institution	21,358	0.021296917%
853543001	Division of Protective Services	33,134	0.033039733%
885460602	Division of Tourism	33,488	0.033393125%
800170005	Doddridge Co Board Of Education	65,065	0.064880078%
802087709	Doddridge Co Commission	61,880	0.061703950%
807349911	Doddridge County Health Department	4,200	0.004188051%
806279911	Doddridge County Public Library	840	0.000837610%
867001503	DOT Office of Administrative Hearings	672	0.000670088%
809319911	Dunbar Housing Authority	1,610	0.001605420%
800329911	Dunbar Sanitary Board	9,590	0.009562716%
803048810	Dunbar, City of	49,700	0.049558602%
897246625	East Ridge Health Services	17,640	0.017589814%
800841005	Eastern Panhandle Instructional Cooperative	98,070	0.097790988%
804359911	Eastern Panhandle Regional PDC Region 9	3,640	0.003629644%
830700103	Eastern WV Community & Technical College	27,648	0.027569201%
812112201	Economic Development Authority	21,821	0.021758839%
829100001	Educational Broadcasting	79,135	0.078909998%
805089911	Elk Valley Public Service District	5,110	0.005095462%
803598810	Elkins, City of	68,974	0.068777967%
805839911	Elkins-Randolph Co. Airport Authority	1,680	0.001675220%
806599911	Emergency Services Authority/Raleigh	25,130	0.025058505%
805469911	Enlarged Hepzibah PSD	3,220	0.003210839%
847750001	Environmental Protection, Department of	683,616	0.681670706%
856403501	Environmental Quality Board	1,680	0.001675220%
883702502	Examiners In Counseling, Board of	1,680	0.001675220%
881105502	Examiners/Registered Nurses, Board of	11,113	0.011081224%
804699911	Fairmont - Morgantown Housing Authority	11,270	0.011237937%
832101103	Fairmont State University	363,859	0.362823343%
803618816	Fairmont, City of	118,860	0.118521840%
808509911	Fairmont-Marion Co Transit Authority	21,560	0.021498661%
800190005	Fayette Co Board Of Education	146,947	0.146529082%
807359911	Fayette Co Health Department	12,296	0.012260838%
802097709	Fayette County Commission	106,986	0.106681702%
808229911	Fayette County Public Library	9,240	0.009213712%
809029911	Fayette County Solid Waste Authority	-	0.000000000%
861700001	Fire Commission	32,529	0.032436444%
802923911	Five Rivers Public Library	2,520	0.002512831%
809579911	Flatwoods-Canoe Run Public Service Dist	16,656	0.016608693%
830850001	Forestry, Division of	77,698	0.077477386%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805029911	Gauley River Public Service District	2,520	0.002512831%
852000901	Geological Survey	26,283	0.026208085%
809199911	Gilmer Co Ambulance Service	4,480	0.004467254%
800210005	Gilmer Co Board Of Education	24,924	0.024853031%
807369911	Gilmer Co Health Department	3,649	0.003638459%
802107709	Gilmer County Commission	18,429	0.018376090%
805489911	Gilmer County Senior Center	4,200	0.004188051%
832200003	Glennville State College	164,275	0.163807933%
804349911	Glennville Utility	8,750	0.008725106%
812000001	Governors Office	25,480	0.025407509%
804969911	Grandview Doolin PSD	1,680	0.001675220%
800230005	Grant Co Board of Education	39,715	0.039602269%
802587709	Grant Co Commission	45,780	0.045649755%
807049911	Grant County Commission on Aging	14,070	0.014029970%
807379911	Grant County Health Department	6,347	0.006329212%
804479911	Grant County Housing Authority	2,240	0.002233627%
804509911	Grant County Public Service District	5,740	0.005723670%
802619911	Grant Memorial Hospital	-	0.000000000%
897156625	Greater Huntington Parks	14,496	0.014454759%
802689911	Greater Paw Paw Sanitary District	1,680	0.001675220%
896866625	Green Acres Reg. Center	33,456	0.033360817%
800250005	Greenbrier Co Board of Education	124,009	0.123656460%
805429911	Greenbrier Co C.V.B.	4,200	0.004188051%
802127709	Greenbrier Co Commission	90,419	0.090161835%
807629911	Greenbrier Co Committee on Aging	910	0.000907411%
807389911	Greenbrier Co Health Department	8,400	0.008376102%
808949911	Greenbrier Co Solid Waste Authority	8,680	0.008655305%
807089911	Greenbrier Co. Public Service Dist. #2	9,310	0.009283513%
805389911	Greenbrier Housing Authority	-	0.000000000%
809189911	Greenbrier PSD	4,677	0.004664053%
808039911	Greenbrier Valley Airport	13,440	0.013401763%
808319911	Greenbrier Valley Soil Conservation Dist.	840	0.000837610%
804959911	Hamlin Public Service District	1,680	0.001675220%
800270005	Hampshire Co Board of Education	93,498	0.093232185%
807399911	Hampshire Co Health Dept	4,480	0.004467254%
805849911	Hampshire Co. Development Authority	1,680	0.001675220%
802137709	Hampshire County Commission	88,449	0.088197081%
804649911	Hampshire County Committee	5,040	0.005025661%
804829911	Hampshire County Public Library	840	0.000837610%
809509911	Hamrick Public Service District	1,680	0.001675220%
800290005	Hancock Co Board of Education	106,272	0.105969853%
802924911	Hancock Co PSD	1,680	0.001675220%
809589911	Hancock Co Sheltered Workshop	7,630	0.007608292%
802147709	Hancock County Commission	62,980	0.062800800%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807409911	Hancock County Health Department	3,360	0.003350441%
800310005	Hardy Co Board of Education	58,864	0.058696650%
804669911	Hardy Co Committee on Agency, Inc	5,600	0.005584068%
807419911	Hardy Co Health Department	5,040	0.005025661%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	6,440	0.006421678%
802157709	Hardy County Commission	55,090	0.054933268%
805169911	Hardy County Public Service District	6,720	0.006700881%
807069911	Hardy County Rural Development Authority	840	0.000837610%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	1,069	0.001065799%
800330005	Harrison Co Board of Education	407,316	0.406157355%
802167709	Harrison County Commission	200,401	0.199831273%
807429911	Harrison County Health Department	8,400	0.008376102%
806699911	Harrison County Solid Was	840	0.000837610%
805099911	Hatfield-Mccoy Regional Recreation Authority	21,000	0.020940254%
885640802	Health Care Authority	6,126	0.006108252%
840000001	Health Department	624,747	0.622969718%
827851203	Higher Education Policy Commission	69,287	0.069090276%
803928810	Hinton, City of	15,540	0.015495788%
813000102	Homeland Security - Emergency Management	54,448	0.054292655%
843000001	Hopemont State Hospital	78,349	0.078126564%
810200601	House of Delegates	26,773	0.026697189%
899999911	House of Delegates	12,600	0.012564153%
808899911	Housing Authority of City of Keyser	4,200	0.004188051%
805789911	Housing Authority, City of Spencer	3,780	0.003769246%
808576625	Housing Development Fund	78,660	0.078436210%
859800001	Human Rights Commission	14,066	0.014025982%
891500002	Human Services, Dept. of	2,401,326	2.394494634%
897276625	Huntington Sanitary Board	8,820	0.008794907%
802931911	Huntington Water Quality Board	74,500	0.074288046%
806169911	Huntington WV Housing Authority	18,008	0.017956607%
806399911	Huntington/Cabell/Wayne Animal Shelter	6,090	0.006072674%
896286625	Hurricane Water & Sewer	46,044	0.045913004%
837700901	Huttonsville Correctional Center	142,630	0.142224094%
804612911	Huttonsville PSD	6,370	0.006351877%
880143502	Insurance Commission	161,392	0.160932905%
841800501	Jackie Withrow Hospital	63,330	0.063149376%
800350005	Jackson Co Board of Education	205,280	0.204695853%
809629911	Jackson Co Public Library	2,940	0.002931636%
802177709	Jackson County Commission	94,080	0.093812340%
802569911	Jackson County Development Authority	1,680	0.001675220%
807439911	Jackson County Health Department	2,520	0.002512831%
800370005	Jefferson Co Board of Education	159,702	0.159248043%
808729911	Jefferson Co Parks & Recreation Comm	4,340	0.004327653%
896046625	Jefferson County Commission	95,120	0.094849381%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807449911	Jefferson County Health Department	9,240	0.009213712%
808099911	Jefferson County PSD	–	0.000000000%
882550002	Jobs Investment Trust Board	–	0.000000000%
842500001	John Manchin Sr. Health Care	35,387	0.035286144%
810300001	Joint Comm on Govt & Finance	78,707	0.078483475%
879571602	Justice & Community Service	210	0.000209403%
800390206	Kan Co Public Library/Kan Co Boe	84,349	0.084108925%
806649911	Kan Valley Senior Services Inc	19,040	0.018985831%
805959911	Kanawha Co Ambulance Authority	148,680	0.148257002%
800390005	Kanawha Co Board of Education	726,165	0.724099361%
804369911	Kanawha Co Parks & Recreation	16,030	0.015984394%
896056625	Kanawha County Commission	–	0.000000000%
802620709	Kanawha County Commission	348,880	0.347887427%
807909911	Kanawha Falls Public Service District	9,807	0.009779039%
806719911	Kanawha Public Service District	10,220	0.010190924%
808489911	Kanawha Valley Transit Authority	103,600	0.103305255%
807459911	Kanawha/Charleston Health Department	18,826	0.018772310%
807889911	Keyser-Mineral County Library	840	0.000837610%
809599911	Kingwood Parks & Recreation Board	840	0.000837610%
806289911	Kingwood Sanitary Sewer Works	5,040	0.005025661%
809569911	Kingwood Water Works	8,400	0.008376102%
803318810	Kingwood, City of	14,700	0.014658178%
808409911	Kyova Interstate Planning Commission	5,880	0.005863271%
842310001	Lakin Correctional Facility	92,893	0.092628717%
842300001	Lakin State Hospital	80,532	0.080303353%
804269911	Lavalette Public Service District	10,290	0.010260725%
809389911	Leadsville P.S.D.	4,423	0.004410755%
800410005	Lewis Co Board of Education	148,102	0.147680407%
802597709	Lewis County Commission	59,080	0.058911916%
807469911	Lewis County Health Department	3,360	0.003350441%
896236625	Lewisburg, City of	79,919	0.079691628%
835000001	Library Commission	27,065	0.026987880%
800430005	Lincoln Co Board of Education	58,101	0.057935950%
802017709	Lincoln Co Commission	22,470	0.022406072%
807479911	Lincoln Co Health Dept.	1,610	0.001605420%
806969911	Lincoln Co Public Service District	6,160	0.006142475%
809069911	Logan Co Ambulance Authority	–	0.000000000%
800450005	Logan Co Board Of Education	108,587	0.108278257%
802227709	Logan Co Commission	95,831	0.095558717%
807489911	Logan Co Health Department	4,130	0.004118250%
809839911	Logan Co PSD	28,770	0.028688149%
809779911	Louis Bennett Memorial Library	840	0.000837610%
804309911	Lubeck Public Service District	14,700	0.014658178%
808329911	Lynn Murray Memorial Library	–	0.000000000%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809949911	Malden Public Service District	6,650	0.006631081%
800490005	Marion Co Board of Education	254,462	0.253737710%
802237709	Marion Co Commission	130,690	0.130318184%
809089911	Marion Co Parks & Recreation Comm	10,850	0.010819131%
809499911	Marion Co Public Library	12,160	0.012125404%
807499911	Marion County Health Department	3,360	0.003350441%
802922911	Marlinton Vol. Fire Department	840	0.000837610%
803218810	Marmet, City of	8,680	0.008655305%
800510005	Marshall Co Board of Education	227,857	0.227208960%
807989911	Marshall Co Public Service	2,520	0.002512831%
896906625	Marshall County Commission	20,076	0.020018883%
896916625	Marshall County Health Dept.	1,596	0.001591459%
804899911	Marshall Univ Research Corp	180,110	0.179597582%
828401503	Marshall University	1,550,225	1.545814191%
883940101	Martinsburg Correctional Center	28,000	0.027920339%
897456625	Martinsburg Public Library	2,040	0.002034196%
897076625	Mary H Weir Public Library	-	0.000000000%
800530005	Mason Co Board of Education	117,320	0.116986521%
802027709	Mason County Commission	66,640	0.066450407%
804499911	Mason County Emergency Ambulance Service Authority	-	0.000000000%
807519911	Mason County Health Department	8,256	0.008232432%
806449911	Mason County Public Library	-	0.000000000%
805019911	Mason County Public Service District	14,210	0.014169572%
800470005	McDowell Co Board of Education	74,746	0.074533106%
802257709	McDowell County Commission	42,401	0.042280767%
805649911	McDowell County Emergency Comm Ctr.	-	0.000000000%
807529911	McDowell County Health Department	1,680	0.001675220%
804988810	McMechen, City of	8,540	0.008515703%
880790602	Medical Imaging Board	840	0.000837610%
809999911	Mercer Co Airport Authority	3,290	0.003280640%
800550005	Mercer Co Board Of Education	309,966	0.309083840%
802277709	Mercer Co Comm/Verlin T. Moye	115,706	0.115376833%
807539911	Mercer Co Health Dept.	4,200	0.004188051%
805989911	Mercer Co. Solid Waste Authority	5,460	0.005444466%
804249911	Mercer County Communications Center	17,220	0.017171009%
809719911	Midland Public Service District	6,650	0.006631081%
804909911	Midland Trail Scenic Highway Association	-	0.000000000%
805409911	Mid-Ohio Valley Health Department	40,760	0.040643807%
805799911	Mid-Ohio Valley Regional Airport	7,980	0.007957297%
809339911	Mid-Ohio Valley Transit Authority	26,180	0.026105517%
842200001	Mildred Mitchell-Bateman Hospital	194,221	0.193668356%
853542501	Military Affairs & Public Safety	12,810	0.012773555%
800570005	Mineral Co Board of Education	84,014	0.083775018%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807549911	Mineral Co Health Dept	8,042	0.008018801%
802287709	Mineral County Commission	65,240	0.065054391%
808069911	Mineral Wells Public Service District	5,936	0.005918793%
800590005	Mingo Co Board of Education	117,823	0.117487970%
807559911	Mingo Co Health Dept.	8,610	0.008585504%
802557709	Mingo County Commission	49,833	0.049691224%
804989911	Mingo County Redevelopment	2,520	0.002512831%
800610005	Monongalia Co Board of Education	296,083	0.295240457%
806369911	Monongalia Co Health Dept.	58,054	0.057889214%
897016625	Monongalia County Commission	170,455	0.169970051%
896536625	Monongalia General Hospital	133	0.000132622%
800630005	Monroe Co Board Of Education	66,699	0.066509080%
802621709	Monroe County Commission	34,090	0.033993013%
808749911	Monroe County Health Center	49,070	0.048930395%
805709911	Monroe County Public Library	840	0.000837610%
800650005	Morgan Co Board Of Education	48,572	0.048433752%
807699911	Morgan Co Health Dept.	-	0.000000000%
802617709	Morgan County Commission	39,830	0.039716683%
804299911	Morgantown Monongalia MPO	1,960	0.001954424%
802934911	Morgantown Utility Board	109,970	0.109657133%
867101702	Motor Vehicles	482,231	0.480859210%
807039911	Moundsville-Marshall County Public Library	3,500	0.003490042%
802700910	Mount Hope, City of	6,930	0.006910284%
800842005	Mountain State Educational Services Cooperative	118,974	0.118635197%
808639911	Mountain Transit Authority	7,630	0.007608292%
828401403	Mountwest Community & Technical College	94,904	0.094634414%
808889911	MOVRC	8,820	0.008794907%
806679911	Mt Hope Housing Authority	3,920	0.003908847%
837701701	Mt Olive Correctional Facility	156,228	0.155783328%
806639911	Mt Top Public Service District	3,550	0.003539950%
804908810	Mullens, City of	4,550	0.004537055%
883400002	Municipal Bond Commission	2,380	0.002373229%
877650002	National Coal Heritage Area Authority	2,170	0.002163826%
883000002	Natural Resources	743,734	0.741618008%
808839911	Nettie Levisay PSD	4,690	0.004676657%
832906403	New River Comm. & Tech.	90,933	0.090674732%
807219911	New River Gorge Regional Development Authority	10,010	0.009981521%
802639911	New River Transit Authority	980	0.000977212%
800670005	Nicholas Co Board of Education	134,697	0.134313993%
802337709	Nicholas County Commission	59,613	0.059443599%
807599911	Nicholas County Health Department	3,265	0.003255472%
802539911	Nitro Convention & Visitors Bureau	-	0.000000000%
804428810	Nitro, City of	71,824	0.071619539%
806919911	NO. Jackson Co. Public Service	3,360	0.003350441%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807929911	North Beckley Public Service District	19,137	0.019082654%
808479911	North Central Community Action Association	71,400	0.071196865%
837701601	Northern Correctional Facility	61,025	0.060851662%
802529911	Northern Panhandle Community Criminal Justice Board	13,580	0.013541365%
802925911	Northern Wayne Co PSD	5,670	0.005653869%
806309911	Norton-Harding-Jimtown PSD	3,360	0.003350441%
804458810	Oak Hill, City of	48,314	0.048176545%
806419911	Oakvale Road Public Service District	2,520	0.002512831%
885310901	Occupational Therapy, Board of	840	0.000837610%
847200001	Off of Miners Health, Safety & Training	85,582	0.085338318%
800690005	Ohio Co Board of Education	205,701	0.205116264%
896976625	Ohio Co Commission	123,193	0.122842932%
837707501	Ohio Co Correctional Center	10,570	0.010539928%
896606625	Ohio County Public Library	13,344	0.013306036%
896746625	Ohio Public Service District	8,820	0.008794907%
896896625	Ohio Valley Reg Transit Authority	15,552	0.015507754%
880973502	Oil And Gas Conservation	4,032	0.004020529%
858000501	Optometry, Board of	840	0.000837610%
881095002	Osteopathy, Board of	3,360	0.003350441%
806989911	Page-Kincaid Public Service	840	0.000837610%
808159911	Parkersburg & Wood Co Library	16,870	0.016822004%
804459911	Parkersburg Housing Authority	12,600	0.012564153%
805419911	Parkersburg Utility Board	59,080	0.058911916%
804578810	Parkersburg, City of	175,910	0.175409532%
800710005	Pendleton Co Board of Education	52,071	0.051922897%
807619911	Pendleton Co Health Department	3,710	0.003699445%
802357725	Pendleton County Commission	38,981	0.038870098%
807979911	Pendleton Senior & Family	3,710	0.003699445%
881053002	Pharmacy, Board of	8,990	0.008964383%
884900602	Physical Therapy, Board of	1,680	0.001675220%
804749911	Piedmont Housing Authority	3,360	0.003350441%
832102103	Pierpont Community & Technical College	72,710	0.072503078%
804659911	Pleasant Valley Public Service District	2,520	0.002512831%
800730005	Pleasants Co Board of Education	46,590	0.046457251%
802367709	Pleasants County Commission	32,690	0.032596996%
806029911	Pleasants County Public Library	840	0.000837610%
800750005	Pocahontas Co Board of Education	28,598	0.028516658%
807639911	Pocahontas Co Health Department	2,660	0.002652432%
808599911	Pocahontas Co Seniors Citizens Inc.	-	0.000000000%
802377709	Pocahontas County Commission	54,950	0.054793666%
808539911	Pocahontas County PSD	10,290	0.010260725%
807159911	Pocahontas Memorial Hospital	101,734	0.101444644%
808259911	Point Pleasant Housing Authority	5,880	0.005863271%



## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808939911	Potomac Highlands Support	6,300	0.006282076%
808249911	Potomac Valley Transit Authority	20,580	0.020521449%
896646625	Pretera Center For Mental Health Services	28,776	0.028694132%
800770005	Preston Co Board of Education	109,168	0.108857045%
802567709	Preston Co Commission	63,350	0.063169768%
807649911	Preston County Health Dept.	3,360	0.003350441%
808049911	Preston County Senior Citizens Inc.	2,450	0.002443030%
897326625	Preston Memorial Hospital	-	0.000000000%
806979911	Pride Community Services, Inc.	30,100	0.030014365%
806579911	Princeton Sanitary Board	16,731	0.016683240%
804648810	Princeton, City of	54,749	0.054593078%
881032002	Professional Surveyors, WV Board of	840	0.000837610%
837701301	Pruntytown Correctional Center	100,573	0.100286668%
804628810	Pt Pleasant, City of	31,780	0.031689585%
805379911	Public Defender 10th Judicial Circuit	8,820	0.008794907%
805809911	Public Defender 11th Judicial Circuit	4,760	0.004746458%
805079911	Public Defender 12th Judicial Circuit	4,270	0.004257852%
806009911	Public Defender Corp 18th Judicial	2,520	0.002512831%
805879911	Public Defender Corp 1st Judicial Cir.	10,640	0.010609729%
806039911	Public Defender Corp 25th Judicial	4,550	0.004537055%
805889911	Public Defender Corp 2nd Judicial Cir	4,340	0.004327653%
802680911	Public Defender Corp 4th Circuit	11,340	0.011307737%
804929911	Public Defender Corp 6th & 24th Judicial	13,020	0.012982958%
804610911	Public Defender Corp 8th Judicial District	4,550	0.004537055%
809149911	Public Defender Corp Fifth Judicial	9,100	0.009074110%
806819911	Public Defender Corp. 23R	15,190	0.015146784%
804609911	Public Defender Corp. 9th	9,380	0.009353314%
807569911	Public Defender Corp/15th Judicial	10,640	0.010609729%
806909911	Public Defender Corp/30th Jud Circuit	6,099	0.006081369%
808439911	Public Defender/28th Jud. Ct.	3,430	0.003420242%
808269911	Public Defender/7th Judicial Circuit	3,360	0.003350441%
808379911	Public Defender-13th Circuit	25,620	0.025547110%
867001802	Public Port Authority	-	0.000000000%
857000001	Public Safety	747,589	0.745462140%
882800002	Public Service Commission	176,672	0.176169084%
879831702	Public Transit	5,880	0.005863271%
800790005	Putnam Co Board of Education	178,539	0.178031401%
809369911	Putnam Co Development Authority	1,750	0.001745021%
807659911	Putnam Co Health Dept	3,010	0.003001436%
808799911	Putnam Co Solid Waste Authority	1,610	0.001605420%
806949911	Putnam Co. Aging Program	17,360	0.017310610%
808469911	Putnam Co. Fire Service	840	0.000837610%
802397709	Putnam County Commission	137,383	0.136991643%
808699911	Putnam County Parks & Recreation Comm	3,220	0.003210839%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806839911	Putnam Public Service District	28,140	0.028059941%
880830002	Racing Commission	19,899	0.019842746%
856901401	Railroad Maintenance Authority	14,323	0.014281902%
804678810	Rainelle, Town of	4,200	0.004188051%
800810005	Raleigh Co Board of Education	210,457	0.209858653%
809459911	Raleigh Co PSD	12,390	0.012354750%
804719911	Raleigh Co Recreation Authority	3,710	0.003699445%
807109911	Raleigh Co Solid Waste Authority	43,049	0.042926415%
802327709	Raleigh County Commission	161,420	0.160960756%
807669911	Raleigh County Health Department	10,710	0.010679530%
804429911	Raleigh County Housing Authority	7,630	0.007608292%
808929911	Raleigh County Memorial Airport	5,320	0.005304864%
807999911	Raleigh County Public Library	19,539	0.019483511%
800830005	Randolph Co Board Of Education	89,330	0.089076253%
809279911	Randolph Co Emergency Ambulance Squad	25,600	0.025526878%
807679911	Randolph Co Health Department	19,673	0.019617429%
802417709	Randolph County Commission	72,590	0.072383480%
806829911	Randolph County Housing Authority	16,520	0.016473000%
804938810	Ranson, City of	-	0.000000000%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	3,360	0.003350441%
885571602	Real Estate Appraiser/Lic Cert Board	1,330	0.001326216%
880100002	Real Estate Commission	4,550	0.004537055%
804469911	Red Sulphur Public Service District	5,880	0.005863271%
880500702	Reg Jail & Correctional Fac Authority	21,397	0.021335806%
804629911	Region 1 Workforce Invest	8,489	0.008465208%
808709911	Region 2 Planning/Development Council	4,340	0.004327653%
808569911	Region 4 Planning/Development Authority	6,790	0.006770682%
808369911	Region 7 Planning/Development Council	5,880	0.005863271%
808289911	Region 8 Planning/Development Council	3,273	0.003263529%
808299911	Region 8 Solid Waste Authority	5,950	0.005933072%
809689911	Region I Planning & Development Council	6,440	0.006421678%
808219911	Regional Intergovernmental Council	5,530	0.005514267%
844050001	Rehabilitation Services, Division of	339,966	0.338999237%
802559911	Ripley Convention & Visitors Bureau	630	0.000628208%
800850005	Ritchie Co Board of Education	57,371	0.057207768%
802659911	Ritchie Co Economic Development Authority	840	0.000837610%
805159911	Ritchie Co. Ambulance Authority, Inc.	16,730	0.016682403%
802427709	Ritchie County Commission	28,630	0.028548547%
806959911	Ritchie County Public Library	3,430	0.003420242%
804768810	Rivesville, Town of	2,170	0.002163826%
800870005	Roane Co Board of Education	49,273	0.049132697%
807079911	Roane Co Public Library	2,520	0.002512831%
808689911	Roane Co. Committee on Aging, Inc.	3,360	0.003350441%
802437709	Roane County Commission	31,343	0.031253669%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805539911	Robert C Byrd Clinic	55,510	0.055352073%
804529911	Romney Public Housing Authority	2,730	0.002722233%
804948810	Romney, City of	15,820	0.015774992%
804718810	Saint Albans, City of	97,057	0.096781189%
896506625	Sanitary Board of Charleston	-	0.000000000%
804615911	Sanitary Board of Charleston	52,570	0.052420437%
839590001	School Building Authority	5,460	0.005444466%
828101403	School of Osteopathic Medicine	243,719	0.243025932%
893020002	Secondary Schools Activities Comm.	5,460	0.005444466%
825000001	Secretary of State	34,048	0.033950813%
810100001	Senate	32,197	0.032105518%
899999802	Senate	4,970	0.004955860%
807179911	Shady Spring PSD	9,590	0.009562716%
832401003	Shepherd University	283,146	0.282340283%
804858810	Shepherdstown, Town of	23,450	0.023383284%
808609911	Short Line Public Service District	1,680	0.001675220%
806539911	Sissonville Public Service District	2,940	0.002931636%
804878810	Sistersville, City of	6,020	0.006002873%
805919911	So Highlands Comm. Mental	150,360	0.149932222%
809619911	So Jackson Co Public Service District	5,880	0.005863271%
804449911	South Charleston Housing Authority	4,200	0.004188051%
808009911	South Charleston Library Board	5,950	0.005933072%
800840005	Southern Education Services	45,080	0.044951746%
809179911	Southern Soil Conservation District	3,640	0.003629644%
806499911	Southwestern Water District	9,374	0.009347012%
804928810	Spencer, City of	17,146	0.017096820%
805909911	St Albans Municipal Water Board	29,949	0.029863635%
802810810	St. Marys, City of	12,600	0.012564153%
897226625	St. Marys, City of NP	-	0.000000000%
802699910	Star City, Town of	14,070	0.014029970%
808879911	State Bar Association	15,436	0.015391765%
802921911	Stevens Correctional Center	47,180	0.047045772%
804958810	Stonewood City of	9,030	0.009004309%
809009911	Sugar Creek PSD	1,680	0.001675220%
800890005	Summers Co Board of Education	38,200	0.038090881%
807709911	Summers Co Health Department	140	0.000139602%
802447709	Summers County Commission	29,190	0.029106954%
805679911	Summers County Public Library	3,360	0.003350441%
807229911	Sun Valley Public Service District	5,950	0.005933072%
811100001	Supreme Court / Judicial	1,159,709	1.156409259%
818000001	Tax Dept	339,669	0.338702932%
818010001	Tax Dept - Budget Office	4,257	0.004245248%
800910005	Taylor Co Board of Education	79,725	0.079498031%
802457709	Taylor Co Commission	35,490	0.035389030%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807719911	Taylor Co Health Dept.	6,917	0.006897451%
804289911	Taylor Co PSD	4,690	0.004676657%
805129911	Taylor County Public Library	1,680	0.001675220%
802669911	The Housing Authority of The County of Jackson	5,880	0.005863271%
802920911	Tomlinson PSD	1,680	0.001675220%
803058810	Town of Ansted	3,850	0.003839047%
805368810	Town of Bath	7,700	0.007678093%
803158810	Town of Belle	6,790	0.006770682%
805438810	Town of Beverly	6,860	0.006840483%
802821810	Town of Chapmanville	11,060	0.011028534%
803458810	Town of Clay	1,120	0.001116814%
897166625	Town of Davis	10,584	0.010553888%
803568810	Town of Eleanor	5,040	0.005025661%
805088810	Town of Fairview	-	0.000000000%
804488810	Town of Fayetteville	18,620	0.018567026%
803248810	Town of Gauley Bridge	1,820	0.001814822%
803768810	Town of Glendale	19,919	0.019862051%
803808810	Town of Grant Town	1,680	0.001675220%
803798810	Town of Grantsville	5,785	0.005768252%
804508810	Town of Hamlin	2,870	0.002861835%
803698810	Town of Harpers Ferry	8,890	0.008864708%
804178810	Town of Marlinton	3,080	0.003071237%
802822810	Town of Middlebourne	5,740	0.005723670%
804308810	Town of Monongah	5,390	0.005374665%
804738810	Town of New Haven	2,100	0.002094025%
804548810	Town of Nutter Fort	14,070	0.014029970%
802824810	Town of Paw Paw	840	0.000837610%
804898810	Town of Pineville	3,570	0.003559843%
805038810	Town of Union	2,240	0.002233627%
803298810	Town of Wardensville	1,680	0.001675220%
805138810	Town of West Hamlin	5,178	0.005163119%
805188810	Town of West Union	7,420	0.007398890%
803228810	Town of Winfield	6,650	0.006631081%
816000001	Treasurer of State's Office	105,438	0.105138046%
806019911	Tri River Transit	8,470	0.008445903%
802927911	Tri-State Airport Authority	15,190	0.015146784%
806929911	Tri-State Transit Authority	45,850	0.045719556%
800930005	Tucker Co Board of Education	28,405	0.028324626%
807729911	Tucker Co Health Dept.	2,520	0.002512831%
808119911	Tucker Co. Solid Waste Authority	8,820	0.008794907%
802467709	Tucker County Commission	37,940	0.037832060%
804519911	Tucker County Development Authority	840	0.000837610%
805579911	Tug River Health Association	40,530	0.040414691%
800950005	Tyler Co Board of Education	134,188	0.133806670%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802477709	Tyler County Commission	34,580	0.034481619%
808169911	Union PSD	12,799	0.012762427%
809919911	Union Williams PSD	4,200	0.004188051%
805449911	Upper Ohio Conservation District	-	0.000000000%
800970005	Upshur Co Board of Education	91,243	0.090983651%
807139911	Upshur Co Public Library	3,430	0.003420242%
802487725	Upshur County Commission	-	0.000000000%
802619709	Upshur County Commission	67,060	0.066869213%
802579911	Upshur County Development Authority	910	0.000907411%
807749911	Upshur-Buckhannon Health Department	2,730	0.002722233%
896716625	Valley Comprehensive Mental Health Ctr	11,211	0.011179104%
804616911	Valley Healthcare System	95,340	0.095068755%
840400001	Veterans Affairs	140,290	0.139890632%
809129911	Vienna Public Library	3,360	0.003350441%
809939911	Warm Springs PSD	4,970	0.004955860%
883430602	Water Development Authority	9,940	0.009911720%
800990005	Wayne Co Board of Education	218,059	0.217438736%
806869911	Wayne Co Health Dept.	3,259	0.003249449%
896136625	Wayne County Commission	1,596	0.001591459%
801010005	Webster Co Board of Education	47,065	0.046931139%
802507709	Webster County Commission	20,370	0.020312047%
807769911	Webster County Health Dept.	1,680	0.001675220%
808349911	Webster Springs Public Service District	2,450	0.002443030%
897066625	Weirton Board of Park Commissioners	-	0.000000000%
897086625	Weirton Sanitary Board	65,835	0.065647698%
841901801	Welch Emergency Hospital	109,435	0.109123216%
803288810	Welch, City of	23,824	0.023756220%
831000503	West Liberty State College	264,559	0.263806442%
800900005	West Virginia Academy	2,910	0.002901721%
880130602	West Virginia Lottery Commission	129,100	0.128732777%
886107204	West Virginia University	6,338,253	6.320220905%
804709911	Westbrook Health Services	173,880	0.173385307%
804613911	Western Conservation District	210	0.000209403%
807149911	Weston Sanitary Board	5,880	0.005863271%
803238810	Weston, City of	16,446	0.016399211%
801030005	Wetzel Co Board of Education	145,071	0.144657880%
806049911	Wetzel Co Emergency Ambulance Authority	5,530	0.005514267%
896736625	Wetzel Co Hospital	89,765	0.089509616%
802517709	Wetzel County Commission	68,670	0.068474632%
807779911	Wetzel-Tyler Health Department	4,939	0.004924669%
896926625	Wheeling Housing Authority	18,525	0.018472296%
807609911	Wheeling-Ohio Co Health Department	26,904	0.026827138%
806689911	White Oak Public Service District	4,200	0.004188051%
804889911	Whitehall Public Service District	2,520	0.002512831%

## West Virginia Retiree Health Benefit Trust Fund

### Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
809079911	Wilderness Public Service District	6,720	0.006700881%
842000001	William R Sharpe Jr Hospital	254,901	0.254175920%
804489911	Williamson Housing Authority	10,500	0.010470127%
807019911	Williamson Utility Board	1,680	0.001675220%
803118810	Williamson, City of	8,750	0.008725106%
801050005	Wirt Co Board of Education	19,681	0.019624927%
802577709	Wirt County Commission	7,630	0.007608292%
801070005	Wood Co Board of Education	272,458	0.271682521%
808669925	Wood Co Parks & Recreation	1,596	0.001591459%
806249911	Wood Co Solid Waste Authority	1,400	0.001396017%
896146625	Wood County Commission	261,167	0.260423973%
890000002	Workers Compensation Comm.	369	0.000368309%
805139911	Workforce Investment Board of Kanawha Co	8,540	0.008515703%
882500602	Workforce WV/Payroll-05303	296,733	0.295889206%
804639911	WV Affordable Housing Trust	-	0.000000000%
883802402	WV Bd of Social Worker Examiners	1,610	0.001605420%
855069301	WV Bd. of Chiropractic Examiners	910	0.000907411%
882200002	WV Board of Barbers And Cosmetologists	6,300	0.006282076%
881116002	WV Board of Veterinary Medicine	840	0.000837610%
847752301	WV Division of Energy	210	0.000209403%
837707001	WV Division of Juvenile Services	8,854	0.008828890%
881074002	WV Engineers Registration Board	3,360	0.003350441%
814000001	WV Enterprise Planning Board	29,999	0.029913333%
881300002	WV Massage Therapy Licensure Board	840	0.000837610%
886001602	WV Multimodal Transportation	560	0.000558407%
816000002	WV Mun. Pensions Oversight Board	1,260	0.001256415%
809649911	WV Municipal League	3,360	0.003350441%
887200504	WV Network For Educational Telecom	68,870	0.068674542%
830703503	WV Northern Community College	127,611	0.127248322%
818020001	WV Office Of Tax Appeals	4,970	0.004955860%
834957902	WV Parkways Econ. Dev.& Tourism Authority	368,194	0.367146628%
837701401	WV Parole Board	8,050	0.008027098%
884200001	WV Professional Charter School Board	840	0.000837610%
833300001	WV School for the Deaf and Blind	111,912	0.111593338%
884610002	WV Solid Waste Management Board	5,880	0.005863271%
832603203	WV Southern Community College	164,635	0.164166549%
881063502	WV State Board of Examiners for LPNs	3,969	0.003957708%
832802203	WV State University	217,491	0.216871744%
802599911	WVSC R & D Corporation	53,393	0.053240936%
804259911	WVSU Metro Area Agency on Aging	15,820	0.015774992%
886410704	WVU Parkersburg	167,233	0.166757517%
801090005	Wyoming Co Board of Education	88,015	0.087764475%
808429911	Wyoming Co Council on Aging	9,520	0.009492915%
807809911	Wyoming Co Health Department	2,940	0.002931636%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2023

<b>Employer Account Number</b>	<b>Employer Name</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
809559911	Wyoming Co Public Library	2,940	0.002931636%
802547709	Wyoming County Commission	65,675	0.065488013%
809749911	Wyoming County Economic Dev Authority	2,520	0.002512831%
	State Of West Virginia Special Funding - Public School Support Plan (PSSP)	19,808,865	19.752508267%
	State of West Virginia Special Funding - OPEB Supplemental for Unfunded Liability	30,000,000	29.914649225%
	State of West Virginia Special Funding - Financial Stability Fund	–	0.000000000%
		<u>\$ 100,285,314</u>	<u>100.000000000%</u>

*See accompanying notes.*

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
892703502	ABC Commission	\$ (105,502)	\$ 11,941	\$ 29,091	\$ 41,032	\$ (61,413)	\$ (58,861)	\$ (1,759)	\$ (48,613)	\$ (170,647)	\$ (243,988)	\$ (48,983)	\$ (292,971)
881000502	Accountancy, Board of	(3,977)	87	1,096	1,184	(2,315)	(2,219)	(66)	(2,682)	(7,282)	(9,196)	(1,455)	(10,652)
858000001	Adjutant General	(474,657)	17,640	130,883	148,523	(276,301)	(264,821)	(7,915)	(275,058)	(824,095)	(1,097,712)	50,036	(1,047,676)
881510002	Administration, Dept. of	-	-	-	-	-	-	-	-	-	-	-	-
	Board of Risk and Insurance Management	(26,179)	538	7,219	7,757	(15,239)	(14,606)	(437)	(34,207)	(64,489)	(60,542)	(18,787)	(79,329)
	Consolidated Public Retirement Board	(98,640)	133,197	27,199	160,396	(57,419)	(55,033)	(1,645)	(94,264)	(208,361)	(228,119)	(117,640)	(345,760)
	Ethics Commission	(7,401)	1,056	2,041	3,096	(4,308)	(4,129)	(123)	(12,757)	(21,317)	(17,115)	(5,662)	(22,777)
	Finance Division	(39,544)	69,843	10,904	80,747	(23,019)	(22,063)	(659)	(24,429)	(70,170)	(91,452)	28,075	(63,377)
	General Services Division/Building Commission	(327,021)	410,643	90,173	500,817	(190,361)	(182,452)	(5,453)	(369,386)	(747,652)	(756,283)	172,618	(583,665)
	Public Employees Grievance Board	(12,040)	1,587	3,320	4,907	(7,009)	(6,717)	(201)	(32,534)	(46,461)	(27,844)	2,296	(25,548)
	Information Services and Communications	(238,813)	128,908	65,851	194,758	(139,014)	(133,239)	(3,982)	(203,623)	(479,858)	(552,289)	(326,887)	(879,176)
	Office of Technology	(2,651)	406	731	1,137	(1,543)	(1,479)	(44)	(9,356)	(12,422)	(6,131)	(1,534)	(7,665)
	Public Employees Insurance Agency	(38,340)	1,659	10,572	12,231	(22,318)	(21,391)	(639)	(69,273)	(113,621)	(88,668)	(26,010)	(114,678)
	Division of Personnel	(54,677)	6,704	15,077	21,781	(31,828)	(30,506)	(912)	(206,356)	(269,601)	(126,449)	(59,690)	(186,139)
	Prosecuting Attorneys Institute	(5,965)	798	1,645	2,443	(3,472)	(3,328)	(99)	(12,725)	(19,625)	(13,794)	3,884	(9,911)
	Public Defender Services	(27,946)	1,291	7,706	8,997	(16,268)	(15,592)	(466)	(40,273)	(72,599)	(64,630)	4,429	(60,201)
	Purchasing Division	(32,365)	5,821	8,924	14,746	(18,840)	(18,057)	(540)	(44,586)	(82,022)	(74,848)	(31,067)	(105,914)
	Real Estate Division	(22,423)	2,646	6,183	8,829	(13,053)	(12,510)	(374)	(47,571)	(73,508)	(51,857)	2,817	(49,040)
	Retiree Health Benefit Trust Fund	(20,645)	785	5,693	6,478	(12,017)	(11,518)	(344)	(37,302)	(61,182)	(47,744)	(16,807)	(64,551)
	Secretary of Administration	(13,145)	428,658	3,625	432,283	(7,652)	(7,334)	(219)	(345,010)	(360,214)	(30,399)	311,846	281,447
	Surplus Property	(17,232)	2,301	4,751	7,052	(10,031)	(9,614)	(287)	(15,026)	(34,958)	(39,851)	(21,299)	(61,150)
	Travel Management	(7,069)	1,340	1,949	3,289	(4,115)	(3,944)	(118)	(7,732)	(15,910)	(16,349)	(28,445)	(44,794)
	Travel Management - Aviation	-	-	-	-	-	-	-	-	-	-	-	-
	Fleet Management	(8,616)	306	2,376	2,681	(5,015)	(4,807)	(144)	(2,094)	(12,060)	(19,925)	2,941	(16,984)
867001902	Aeronautics Commission	(2,541)	2,325	701	3,026	(1,479)	(1,417)	(42)	(7,264)	(10,202)	(5,875)	(4,827)	(10,703)
808019911	Aging & Family Services of Mineral County	(12,040)	3,083	3,320	6,403	(7,009)	(6,717)	(201)	(2,753)	(16,680)	(27,844)	349	(27,495)
851000001	Agriculture	(439,071)	22,021	121,070	143,091	(255,586)	(244,967)	(7,322)	(180,440)	(688,314)	(1,015,414)	(125,841)	(1,141,256)
803018810	Anmoore, Town of	(21,760)	4,173	6,000	10,174	(12,667)	(12,141)	(363)	(23,106)	(48,277)	(50,324)	34,134	(16,190)
837700501	Anthony Correctional Center	(75,450)	-	20,805	20,805	(43,920)	(42,095)	(1,258)	(92,208)	(179,481)	(174,489)	(107,265)	(281,754)
885550902	Architects, Board of	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
808869911	Armstrong Public Service District	(2,982)	-	822	822	(1,736)	(1,664)	(50)	(3,818)	(7,268)	(6,897)	(5,309)	(12,206)



# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
807009911	Association of Co Officials	(2,872)	670	792	1,462	(1,672)	(1,602)	(48)	(2,143)	(5,465)	(6,642)	(1,234)	(7,875)
803068810	Athens, City of	(13,366)	1,511	3,685	5,197	(7,780)	(7,457)	(223)	(6,852)	(22,312)	(30,910)	(4,197)	(35,107)
824000001	Attorney General	(198,414)	31,090	54,711	85,801	(115,498)	(110,699)	(3,309)	(183,106)	(412,612)	(458,862)	(31,061)	(489,923)
815000001	Auditors Office	(228,708)	-	63,064	63,064	(133,132)	(127,601)	(3,814)	(95,659)	(360,206)	(528,919)	(66,221)	(595,141)
800010005	Barbour Co Board of Education	(51,890)	37,301	14,308	51,610	(30,206)	(28,951)	(865)	(49,221)	(109,242)	(120,003)	(145,692)	(265,695)
802007709	Barbour Co Commission	(41,201)	10,388	11,361	21,749	(23,984)	(22,987)	(687)	(16,105)	(63,763)	(95,284)	13,079	(82,205)
807269911	Barbour Co Health Department	(3,756)	-	1,036	1,036	(2,186)	(2,095)	(63)	(10,600)	(14,944)	(8,685)	(24,612)	(33,297)
886460902	Bd of Exam Speech, Language Path & Audio	(1,326)	3,435	365	3,801	(772)	(740)	(22)	-	(1,533)	(3,065)	1,989	(1,076)
802932911	Beckley Housing Authority	(20,766)	12,683	5,726	18,409	(12,088)	(11,586)	(346)	(11,145)	(35,165)	(48,025)	70,253	22,228
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	(4,913)	13,177	1,355	14,531	(2,860)	(2,741)	(82)	(17,315)	(22,997)	(11,361)	7,867	(3,494)
809239911	Benedum Aiirport Authority	(35,126)	17,691	9,686	27,377	(20,447)	(19,598)	(586)	(5,518)	(46,148)	(81,234)	12,175	(69,059)
800030005	Berkeley Co Board of Education	(440,310)	388,687	121,412	510,099	(256,307)	(245,658)	(7,343)	(393,453)	(902,761)	(1,018,280)	(1,194,011)	(2,212,291)
802928911	Berkeley Co. Farmland Protection Board	(2,651)	2,380	731	3,111	(1,543)	(1,479)	(44)	-	(3,066)	(6,131)	3,366	(2,765)
896006625	Berkeley County Commission	(140,384)	175,953	38,710	214,663	(81,719)	(78,323)	(2,341)	-	(162,383)	(324,659)	162,083	(162,576)
897186625	Berkeley County P.S.D.	(11,664)	11,814	3,216	15,030	(6,790)	(6,508)	(195)	-	(13,492)	(26,976)	25,402	(1,573)
802629911	Berkeley Senior Services	(11,930)	8,572	3,289	11,862	(6,944)	(6,656)	(199)	(787)	(14,586)	(27,589)	4,207	(23,382)
807279911	Berkeley-Morgan Co Board of Health	(24,676)	272	6,804	7,076	(14,364)	(13,767)	(411)	(23,128)	(51,671)	(57,066)	6	(57,060)
806729911	Big Bend PSD	(1,767)	58	487	546	(1,029)	(986)	(29)	(3,691)	(5,735)	(4,087)	(4,408)	(8,495)
804839911	Bingamon PSD	(2,320)	58	640	698	(1,350)	(1,294)	(39)	(2,229)	(4,912)	(5,365)	(1,088)	(6,452)
832401103	Blue Ridge Community & Technical College	(185,423)	45,611	51,129	96,740	(107,936)	(103,452)	(3,092)	(75,583)	(290,063)	(428,818)	12,811	(416,007)
809739911	Bluefield Housing Authority	(10,383)	1,676	2,863	4,539	(6,044)	(5,793)	(173)	(6,418)	(18,428)	(24,013)	3,888	(20,125)
804409911	Bluefield Sanitary Board	(48,713)	10,922	13,432	24,354	(28,356)	(27,178)	(812)	(32,247)	(88,593)	(112,655)	(24,652)	(137,307)
832906503	Bluefield State College	(263,017)	11,725	72,525	84,250	(153,104)	(146,743)	(4,386)	(31,711)	(335,944)	(608,265)	(79,130)	(687,395)
803328810	Bluefield, City of	(140,726)	21,459	38,804	60,263	(81,918)	(78,514)	(2,347)	(81,879)	(244,657)	(325,449)	24,288	(301,161)
804439911	Bluewell Public Service District	(16,238)	155	4,477	4,633	(9,452)	(9,059)	(271)	(14,097)	(32,878)	(37,552)	(5,571)	(43,122)
857300001	Board of Coal Mine Health & Safety	(2,761)	2,985	761	3,746	(1,607)	(1,541)	(46)	(150)	(3,344)	(6,386)	1,240	(5,146)
885400901	Board of Examiners of Psychologists	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
881311002	Board of Funeral Service Examiners	-	-	-	-	-	-	-	(1,706)	(1,706)	-	(5,340)	(5,340)
891600002	Board of Medicine	(16,569)	414	4,569	4,983	(9,645)	(9,244)	(276)	(7,881)	(27,046)	(38,318)	(5,622)	(43,939)
886760002	Board of Respiratory Care	(994)	2,036	274	2,310	(579)	(555)	(17)	(850)	(2,000)	(2,299)	(4,825)	(7,124)
800050005	Boone Co Board of Education	(203,103)	136,355	56,004	192,359	(118,228)	(113,316)	(3,387)	(36,889)	(271,819)	(469,706)	53,109	(416,597)
802217709	Boone Co Commission	(97,245)	-	26,814	26,814	(56,607)	(54,255)	(1,622)	(108,750)	(221,234)	(224,893)	(200,478)	(425,371)
807289911	Boone Co Health Department	(2,872)	4,832	792	5,624	(1,672)	(1,602)	(48)	(5,956)	(9,278)	(6,642)	(6,937)	(13,578)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
805149911	Boone Co Housing and Redevelopment Authority	(10,052)	372	2,772	3,144	(5,851)	(5,608)	(168)	(4,415)	(16,042)	(23,246)	1,994	(21,253)
808959911	Boone Co Parks & Recreation Comm.	(7,008)	898	1,932	2,831	(4,079)	(3,910)	(117)	(5,612)	(13,717)	(16,206)	(11,935)	(28,141)
805829911	Boone County Ambulance Authority	(39,655)	7,119	10,934	18,054	(23,083)	(22,124)	(661)	(42,094)	(87,963)	(91,708)	(46,097)	(137,805)
806209911	Boone County Public Service District	(7,953)	28	2,193	2,221	(4,630)	(4,437)	(133)	(8,013)	(17,212)	(18,393)	(2,221)	(20,613)
808769911	Boone-Madison Public Library	(1,326)	2,522	365	2,887	(772)	(740)	(22)	(3,708)	(5,241)	(3,065)	1,554	(1,511)
806859911	Bradley Public Service District	(6,075)	1,300	1,675	2,975	(3,536)	(3,390)	(101)	(10,640)	(17,667)	(14,050)	(456)	(14,506)
809359911	Branchland-Midkiff Public Service Dist	(5,385)	438	1,485	1,923	(3,135)	(3,005)	(90)	(3,181)	(9,411)	(12,455)	(1,244)	(13,699)
800070005	Braxton Co Board of Education	(87,091)	71,967	24,015	95,982	(50,697)	(48,590)	(1,452)	(38,754)	(139,493)	(201,412)	(63,859)	(265,271)
807029911	Braxton Co Health Department	(1,657)	494	457	950	(964)	(924)	(28)	(4,938)	(6,855)	(3,832)	(4,057)	(7,889)
807579911	Braxton Co Senior Citizens Center	(9,720)	111	2,680	2,791	(5,658)	(5,423)	(162)	(11,107)	(22,351)	(22,480)	(2,181)	(24,661)
802037709	Braxton County Commission	(70,252)	-	19,371	19,371	(40,894)	(39,195)	(1,172)	(50,602)	(131,863)	(162,468)	(45,779)	(208,247)
886109304	Bridgevalley Community and Technical College	(203,025)	20,363	55,983	76,345	(118,182)	(113,272)	(3,386)	(164,121)	(398,961)	(469,525)	(82,322)	(551,847)
800090005	Brooke Co Board of Education	(145,907)	-	40,233	40,233	(84,933)	(81,404)	(2,433)	(146,651)	(315,422)	(337,431)	(244,242)	(581,673)
897136625	Brooke Co Commission	(264,990)	295,430	73,069	368,499	(154,252)	(147,843)	(4,419)	(12,506)	(319,021)	(612,828)	164,774	(448,054)
804739911	Brooke County Committee on Aging	(3,535)	480	975	1,455	(2,058)	(1,972)	(59)	(15,582)	(19,670)	(8,174)	(23,219)	(31,393)
807309911	Brooke County Health Department	(7,953)	4,374	2,193	6,567	(4,630)	(4,437)	(133)	(1,111)	(10,310)	(18,393)	4,957	(13,435)
808719911	Brooke County Public Library	(3,093)	3,690	853	4,542	(1,800)	(1,726)	(52)	(4,244)	(7,822)	(7,153)	(8,342)	(15,494)
802549911	Buckhannon Housing Authority	(5,854)	390	1,614	2,005	(3,408)	(3,266)	(98)	(5,565)	(12,337)	(13,539)	(6,853)	(20,392)
802838810	Buckhannon, City of	(117,308)	329,978	32,347	362,325	(68,286)	(65,448)	(1,956)	(77,379)	(213,069)	(271,291)	370,590	99,299
805009911	Buffalo Creek Memorial Library	-	-	-	-	-	-	-	-	-	-	(1,562)	(1,562)
808979911	Buffalo Creek Public Service District	(18,118)	11,891	4,996	16,887	(10,547)	(10,109)	(302)	(29,578)	(50,535)	(41,901)	30,408	(11,493)
878621302	Bureau of Senior Services	(32,577)	-	8,983	8,983	(18,963)	(18,176)	(543)	(42,261)	(79,943)	(75,340)	(66,522)	(141,861)
802519911	Burnsville Public Utility	(2,651)	116	731	847	(1,543)	(1,479)	(44)	(1,776)	(4,842)	(6,131)	(1,133)	(7,264)
800110005	Cabell Co Board of Education	(566,262)	285,422	156,142	441,564	(329,625)	(315,929)	(9,443)	-	(654,997)	(1,309,562)	(36,861)	(1,346,423)
802618709	Cabell Co Comm	(402,647)	1,190,905	111,027	1,301,931	(234,383)	(224,645)	(6,714)	(326,319)	(792,062)	(931,179)	1,315,197	384,018
807319911	Cabell Co Health Department	(50,426)	121	13,904	14,026	(29,353)	(28,134)	(841)	(9,313)	(67,641)	(116,617)	(13,271)	(129,887)
896936625	Cabell Co. Comm. - Non-Par	-	44,685	-	44,685	-	-	-	(1,103,986)	(1,103,986)	-	(486,294)	(486,294)
807939911	Cabell County Public Library	(82,336)	8,395	22,704	31,098	(47,928)	(45,937)	(1,373)	(99,094)	(194,333)	(190,415)	(33,902)	(224,317)
800130005	Calhoun Co Board of Education	(82,982)	147,207	22,882	170,089	(48,304)	(46,297)	(1,384)	(3,693)	(99,678)	(191,908)	(1,450)	(193,358)
802067709	Calhoun County Commission	(19,441)	-	5,361	5,361	(11,317)	(10,846)	(324)	(19,872)	(42,359)	(44,960)	(33,372)	(78,332)
802589911	Camp Dawson Event Center	(26,621)	262	7,340	7,603	(15,496)	(14,852)	(444)	(39,178)	(69,970)	(61,564)	(22,011)	(83,575)
804389911	Canaan Valley Public Service District	(4,418)	3,308	1,218	4,526	(2,572)	(2,465)	(74)	(1,418)	(6,528)	(10,218)	232	(9,986)
806849911	Capon Bridge Public Library	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
805008810	Capon Bridge, Inc. Town of	(3,977)	2,185	1,096	3,282	(2,315)	(2,219)	(66)	(1,815)	(6,415)	(9,196)	2,989	(6,207)
805639911	Central Communication, Inc.	(16,458)	19	4,538	4,558	(9,581)	(9,182)	(274)	(10,605)	(29,642)	(38,062)	(6,108)	(44,170)
805479911	Central Hampshire PSD	(13,255)	6,324	3,655	9,979	(7,716)	(7,395)	(221)	(17,017)	(32,349)	(30,654)	1,689	(28,965)
802679911	Central WV Regional Airport Authority	(82,071)	12,125	22,630	34,756	(47,774)	(45,789)	(1,369)	(35,311)	(130,243)	(189,801)	62,208	(127,593)
808519911	Central WV Transit Authority	(42,858)	1,286	11,818	13,104	(24,948)	(23,911)	(715)	(34,830)	(84,405)	(99,116)	(21,986)	(121,102)
803749911	Century Volga Public Service District	(6,628)	17	1,827	1,844	(3,858)	(3,698)	(111)	(4,333)	(11,999)	(15,327)	(898)	(16,225)
805779911	Chapmanville Public Library	-	-	-	-	-	-	-	-	-	-	(3,124)	(3,124)
804589911	Charles Town Utility Board	(36,562)	4,229	10,082	14,311	(21,283)	(20,399)	(610)	(27,384)	(69,675)	(84,555)	11,393	(73,161)
803418810	Charles Town, City of	(35,016)	5,308	9,655	14,963	(20,383)	(19,536)	(584)	(28,135)	(68,638)	(80,979)	1,639	(79,340)
804419911	Charleston Convention & Visitors Bureau	(7,953)	20	2,193	2,213	(4,630)	(4,437)	(133)	(13,831)	(23,030)	(18,393)	(11,810)	(30,202)
805609911	Charleston Housing	(89,116)	23,081	24,573	47,654	(51,875)	(49,720)	(1,486)	(88,762)	(191,842)	(206,094)	(45,964)	(252,058)
807869911	Charleston Urban Renewal Authority	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(1,788)	(4,854)	(6,131)	(1,145)	(7,276)
802839810	Charleston, City of	(813,311)	2,240,622	224,264	2,464,886	(473,434)	(453,763)	(13,563)	(497,445)	(1,438,204)	(1,880,900)	2,520,996	640,096
809859911	Chestnut Ridge Public Service District	(5,302)	858	1,462	2,320	(3,086)	(2,958)	(88)	(3,499)	(9,632)	(12,262)	(2,767)	(15,028)
803098810	City of Barboursville	(105,244)	786	29,020	29,807	(61,263)	(58,718)	(1,755)	(33,592)	(155,328)	(243,393)	(2,418)	(245,811)
896366625	City of Beckley	(151,085)	152,661	41,660	194,321	(87,947)	(84,293)	(2,519)	-	(174,760)	(349,405)	107,023	(242,382)
803168810	City of Belmont	(8,395)	283	2,315	2,598	(4,887)	(4,684)	(140)	(30)	(9,740)	(19,414)	(213)	(19,627)
897146625	City of Benwood	(6,438)	7,888	1,775	9,663	(3,748)	(3,592)	(107)	-	(7,447)	(14,889)	3,449	(11,440)
804038810	City of Bridgeport	(185,490)	41,426	51,147	92,573	(107,975)	(103,489)	(3,093)	(411)	(214,968)	(428,972)	36,822	(392,151)
896356625	City of Buckhannon	-	128	-	128	-	-	-	(225,451)	(225,451)	-	(279,555)	(279,555)
896276625	City of Charleston	-	102	-	102	-	-	-	(22,330)	(22,330)	-	(26,038)	(26,038)
896386625	City of Follansbee	(82,622)	90,853	22,782	113,635	(48,095)	(46,096)	(1,378)	(7,756)	(103,325)	(191,075)	80,836	(110,239)
803708810	City of Franklin	(10,162)	233	2,802	3,035	(5,916)	(5,670)	(169)	(8,843)	(20,598)	(23,502)	(11,665)	(35,167)
803728810	City of Gary	(7,662)	4,184	2,113	6,297	(4,460)	(4,275)	(128)	(8,339)	(17,202)	(17,719)	(3,116)	(20,836)
803778810	City of Glenville	(5,413)	-	1,492	1,492	(3,151)	(3,020)	(90)	(3,041)	(9,302)	(12,517)	(3,981)	(16,498)
804848810	City of Grafton	(48,492)	5,343	13,371	18,714	(28,227)	(27,054)	(809)	(38,661)	(94,751)	(112,144)	(15,388)	(127,532)
896226625	City of Huntington	(8,957)	21,060	2,470	23,529	(5,214)	(4,997)	(149)	(10,693)	(21,053)	(20,714)	5,110	(15,604)
896446625	City of Kenova	-	8,245	-	8,245	-	-	-	(111,186)	(111,186)	-	30,228	30,228
802836810	City of Kenova	(45,730)	115,166	12,610	127,776	(26,620)	(25,514)	(763)	(14,544)	(67,440)	(105,757)	136,597	30,839
803108810	City of Keyser	(45,841)	7,896	12,640	20,536	(26,684)	(25,575)	(764)	(36,238)	(89,262)	(106,013)	(19,385)	(125,398)
804148810	City of Madison	(19,330)	141	5,330	5,471	(11,252)	(10,785)	(322)	(16,197)	(38,556)	(44,704)	(12,578)	(57,283)
897206625	City of Mannington	-	31	-	31	-	-	-	(7,796)	(7,796)	-	(5,955)	(5,955)
896156625	City of Martinsburg	(13,918)	40,797	3,838	44,635	(8,102)	(7,765)	(232)	(6,862)	(22,961)	(32,187)	41,992	9,805

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
804048810	City of Milton	(36,383)	478	10,032	10,510	(21,179)	(20,299)	(607)	(46,195)	(88,279)	(84,140)	(12,658)	(96,798)
804318810	City of Montgomery	(20,324)	6,745	5,604	12,349	(11,831)	(11,339)	(339)	(9,888)	(33,398)	(47,003)	6,724	(40,279)
804338810	City of Moorefield	(36,893)	2,019	10,173	12,192	(21,476)	(20,584)	(615)	(27,126)	(69,800)	(85,321)	(4,000)	(89,322)
896436625	City of New Martinsville	(189,651)	211,894	52,295	264,189	(110,397)	(105,810)	(3,163)	(86)	(219,456)	(438,594)	139,606	(298,989)
804498810	City of Paden City	(17,784)	3,143	4,904	8,047	(10,352)	(9,922)	(297)	(8,687)	(29,258)	(41,128)	(5,311)	(46,439)
804518810	City of Parsons	(12,371)	97	3,411	3,509	(7,201)	(6,902)	(206)	(14,848)	(29,158)	(28,611)	(6,893)	(35,504)
802820810	City of Pennsboro	(11,488)	4,801	3,168	7,968	(6,687)	(6,409)	(192)	(6,012)	(19,300)	(26,567)	12,355	(14,212)
803148810	City of Petersburg	(20,545)	-	5,665	5,665	(11,960)	(11,463)	(343)	(21,167)	(44,932)	(47,514)	(26,035)	(73,549)
804478810	City of Philippi	(33,359)	-	9,198	9,198	(19,418)	(18,611)	(556)	(24,142)	(62,728)	(77,147)	(27,857)	(105,004)
803188810	City of Ravenswood	(37,679)	-	10,390	10,390	(21,933)	(21,022)	(628)	(24,315)	(67,898)	(87,137)	(18,573)	(105,710)
803428810	City of Richwood	(17,453)	3,121	4,812	7,933	(10,159)	(9,737)	(291)	(11,079)	(31,267)	(40,362)	(14,151)	(54,513)
804758810	City of Ripley	(69,281)	473	19,104	19,577	(40,329)	(38,653)	(1,155)	(21,970)	(102,107)	(160,221)	(23,358)	(183,579)
804788810	City of Ronceverte	(24,301)	68	6,701	6,768	(14,146)	(13,558)	(405)	(20,359)	(48,468)	(56,200)	(8,893)	(65,093)
804018810	City of Salem	(26,842)	20,660	7,401	28,062	(15,625)	(14,975)	(448)	(35,321)	(66,368)	(62,075)	12,531	(49,544)
804868810	City of Shinnston	(28,264)	27,228	7,794	35,022	(16,453)	(15,769)	(471)	(25,360)	(58,053)	(65,365)	29,329	(36,036)
804828810	City of Smithers	(6,959)	712	1,919	2,631	(4,051)	(3,883)	(116)	(5,975)	(14,025)	(16,094)	(7,668)	(23,762)
896846625	City of South Charleston/Sanitary Board	(2,518)	3,086	694	3,780	(1,466)	(1,405)	(42)	-	(2,913)	(5,824)	2,131	(3,693)
896836625	City of Summersville	(5,037)	6,780	1,389	8,169	(2,932)	(2,810)	(84)	(3,183)	(9,009)	(11,649)	4,250	(7,399)
804998810	City of Thomas	(6,866)	5,479	1,893	7,372	(3,997)	(3,831)	(114)	(6,812)	(14,753)	(15,878)	(2,500)	(18,379)
897096625	City of Weirton	(221,048)	287,809	60,952	348,761	(128,673)	(123,327)	(3,686)	-	(255,687)	(511,205)	230,428	(280,777)
897106625	City of Weirton/Water Board	(98,258)	80,973	27,094	108,067	(57,197)	(54,820)	(1,639)	-	(113,656)	(227,236)	71,105	(156,131)
896216625	City of Wellsburg	-	398	-	398	-	-	-	(7,175)	(7,175)	-	(2,673)	(2,673)
803128810	City of White Sulphur Springs	(39,434)	17,578	10,874	28,451	(22,955)	(22,001)	(658)	(17,701)	(63,314)	(91,197)	609	(90,587)
805248810	City of Williamstown	(28,388)	-	7,828	7,828	(16,525)	(15,838)	(473)	(5,711)	(38,547)	(65,651)	(4,573)	(70,225)
897196625	City/Co Building Management Corporation	-	-	-	-	-	-	-	-	-	-	(1,174)	(1,174)
809669911	Clarksburg Harrison Reg Housing Authority	(30,045)	572	8,285	8,856	(17,489)	(16,763)	(501)	(13,562)	(48,315)	(69,483)	3,340	(66,143)
805979911	Clarksburg Water Board	(44,405)	1,941	12,244	14,185	(25,848)	(24,774)	(740)	(37,622)	(88,985)	(102,692)	(22,305)	(124,997)
804028810	Clarksburg, City of	(233,347)	-	64,344	64,344	(135,833)	(130,189)	(3,891)	(123,573)	(393,486)	(539,649)	(140,431)	(680,080)
808239911	Clarksburg-Harrison Public Library	(9,279)	-	2,558	2,558	(5,401)	(5,177)	(155)	(12,195)	(22,927)	(21,458)	(10,170)	(31,628)
800150005	Clay Co Board of Education	(102,390)	69,387	28,233	97,620	(59,602)	(57,126)	(1,707)	(29,659)	(148,094)	(236,792)	(68,743)	(305,535)
807339911	Clay Co Health Department	(11,930)	945	3,289	4,234	(6,944)	(6,656)	(199)	(17,988)	(31,787)	(27,589)	2,304	(25,285)
806089911	Clay Co. Emergency Ambulance Authority	-	-	-	-	-	-	-	-	-	-	(1,172)	(1,172)
802077709	Clay County Commission	(24,853)	2,308	6,853	9,161	(14,467)	(13,866)	(414)	(6,208)	(34,955)	(57,477)	(12,525)	(70,002)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
897236625	Claywood Park PSD	(15,395)	18,417	4,245	22,662	(8,961)	(8,589)	(257)	(11,855)	(29,662)	(35,603)	11,259	(24,344)
809099911	Coalfield Comm. Action Partnership, Inc.	(97,425)	311	26,864	27,175	(56,712)	(54,355)	(1,625)	(104,366)	(217,057)	(225,309)	(50,379)	(275,688)
803270001	Commerce, Office of Secretary, Dept. of	(44,073)	52,300	12,153	64,453	(25,655)	(24,589)	(735)	(10,076)	(61,056)	(101,926)	64,355	(37,571)
808279911	Committee on Aging for Randolph County Inc.	(12,151)	2,322	3,350	5,672	(7,073)	(6,779)	(203)	(8,856)	(22,911)	(28,100)	(1,790)	(29,890)
809479911	Community Action of South	(124,156)	3,821	34,235	38,056	(72,272)	(69,269)	(2,070)	(106,978)	(250,590)	(287,129)	(91,891)	(379,020)
832502103	Concord College	(408,850)	8,701	112,737	121,438	(237,994)	(228,106)	(6,818)	(27,096)	(500,014)	(945,525)	(5,935)	(951,460)
802499911	Concord University Research & Dev. Corporation	(20,324)	7,994	5,604	13,598	(11,831)	(11,339)	(339)	(38,831)	(62,341)	(47,003)	(958)	(47,961)
807739911	Cool Ridge Flat Top PSD	(5,302)	1,181	1,462	2,643	(3,086)	(2,958)	(88)	(970)	(7,103)	(12,262)	(3,699)	(15,961)
837701801	Corrections/Salem Corrections, Dept. of	(159,495)	37,722	43,979	81,702	(92,843)	(88,985)	(2,660)	(131,616)	(316,103)	(368,854)	(17,082)	(385,936)
837702101	Corrections/St. Marys Corrections, Dept. of	(240,533)	-	66,325	66,325	(140,016)	(134,198)	(4,011)	(169,187)	(447,412)	(556,268)	(118,478)	(674,746)
805559911	Corridor G Regional Development Authority	-	-	-	-	-	-	-	(70)	(70)	-	(2,614)	(2,614)
806899911	Cottageville Public Service District	(6,628)	146	1,827	1,973	(3,858)	(3,698)	(111)	(4,470)	(12,136)	(15,327)	(2,211)	(17,538)
807119911	Council of The Southern Mts	(6,517)	-	1,797	1,797	(3,794)	(3,636)	(109)	(8,171)	(15,710)	(15,072)	(10,749)	(25,820)
805439911	County Commissioners' Association of WV	(1,767)	70	487	557	(1,029)	(986)	(29)	(3,537)	(5,581)	(4,087)	(1,417)	(5,505)
811200001	Courthouse Facilities Imp	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(443)	(3,508)
805689911	Cowen Public Library	-	29	-	29	-	-	-	(3,609)	(3,609)	-	(1,606)	(1,606)
809139911	Cowen Public Service District	(11,156)	2,721	3,076	5,798	(6,494)	(6,224)	(186)	(9,137)	(22,041)	(25,801)	(2,728)	(28,529)
806939911	Crab Orchard-Mac Arthur PSD	(12,703)	-	3,503	3,503	(7,394)	(7,087)	(212)	(4,378)	(19,072)	(29,377)	(5,388)	(34,765)
808389911	Craft Memorial Library	(5,854)	507	1,614	2,121	(3,408)	(3,266)	(98)	(2,835)	(9,607)	(13,539)	(3,421)	(16,960)
806429911	Craigsville Public Library	-	-	-	-	-	-	-	(4,418)	(4,418)	-	(3,460)	(3,460)
809699911	Craigsville Public Service District	(15,796)	-	4,356	4,356	(9,195)	(8,813)	(263)	(10,417)	(28,687)	(36,530)	(12,381)	(48,911)
802810911	Crum Public Service District	(3,093)	4,489	853	5,342	(1,800)	(1,726)	(52)	(453)	(4,030)	(7,153)	3,001	(4,152)
835100001	Culture and History	(128,842)	-	35,527	35,527	(75,000)	(71,884)	(2,149)	(101,173)	(250,205)	(297,966)	(63,544)	(361,510)
806619911	Danese Public Service District	(3,977)	87	1,096	1,184	(2,315)	(2,219)	(66)	(2,682)	(7,282)	(9,196)	(1,716)	(10,912)
836600001	DCR-ACADEMY	(10,715)	21,944	2,954	24,899	(6,237)	(5,978)	(179)	-	(12,394)	(24,779)	8,349	(16,430)
836700001	DCR-Beckley Correctional Center	(33,690)	69,000	9,290	78,290	(19,611)	(18,796)	(562)	-	(38,969)	(77,913)	26,253	(51,660)
866500001	DCR-Central Regional Jail	(26,289)	53,843	7,249	61,092	(15,303)	(14,667)	(438)	-	(30,409)	(60,798)	20,486	(40,312)
836900001	DCR-Charleston Correctional Center	(39,655)	81,216	10,934	92,151	(23,083)	(22,124)	(661)	-	(45,869)	(91,708)	30,901	(60,807)
836100001	DCR-Chick Buckbee Juvenile Center	(22,976)	47,056	6,335	53,391	(13,374)	(12,819)	(383)	-	(26,576)	(53,134)	17,903	(35,231)
836110001	DCR-Correctional Industries	(19,883)	40,721	5,482	46,204	(11,574)	(11,093)	(332)	-	(22,998)	(45,982)	15,493	(30,488)
876500001	DCR-Donald Kuhn Juvenile Center	(29,493)	60,403	8,132	68,536	(17,168)	(16,455)	(492)	-	(34,114)	(68,206)	22,982	(45,224)
886500001	DCR-Eastern Regional Jail	(17,453)	35,744	4,812	40,557	(10,159)	(9,737)	(291)	-	(20,187)	(40,362)	13,600	(26,762)
836120001	DCR-Gene Spadaro Juvenile Center	(24,632)	50,449	6,792	57,241	(14,339)	(13,743)	(411)	-	(28,492)	(56,966)	19,195	(37,771)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
896500001	DCR-Investigators	(6,186)	12,669	1,706	14,375	(3,601)	(3,451)	(103)	–	(7,155)	(14,305)	4,820	(9,485)
836130001	DCR-K-9	(13,586)	27,826	3,746	31,573	(7,909)	(7,580)	(227)	–	(15,716)	(31,421)	10,587	(20,834)
836140001	DCR-Lorrie Yeager Juvenile Center	(28,388)	58,141	7,828	65,969	(16,525)	(15,838)	(473)	–	(32,837)	(65,651)	22,121	(43,530)
816500001	DCR-North Central Regional Jail	(23,307)	47,734	6,427	54,161	(13,567)	(13,003)	(389)	–	(26,959)	(53,901)	18,162	(35,739)
826500001	DCR-Northern Regional Jail	(19,662)	40,269	5,422	45,690	(11,445)	(10,970)	(328)	–	(22,743)	(45,471)	15,321	(30,149)
836200001	DCR-Parkersburg Correctional Center	(30,376)	62,213	8,376	70,589	(17,682)	(16,948)	(507)	–	(35,136)	(70,250)	23,670	(46,579)
836300001	DCR-PAROLE SERVICES	(28,498)	58,367	7,858	66,225	(16,589)	(15,900)	(475)	–	(32,964)	(65,907)	22,207	(43,700)
836400001	DCR-Potomac Highlands Regional Jail	(8,616)	17,646	2,376	20,022	(5,015)	(4,807)	(144)	–	(9,966)	(19,925)	6,714	(13,212)
836150001	DCR-Robert Shell Juvenile Center	(30,708)	62,892	8,467	71,359	(17,875)	(17,132)	(512)	–	(35,520)	(71,016)	23,929	(47,087)
837000001	DCR-Rubenstein Juvenile Center	(24,743)	50,675	6,823	57,498	(14,403)	(13,805)	(413)	–	(28,620)	(57,221)	19,281	(37,941)
836160001	DCR-Sam Perdue Juvenile Center	(32,365)	66,285	8,924	75,209	(18,840)	(18,057)	(540)	–	(37,436)	(74,848)	25,220	(49,628)
837100001	DCR-South Central Regional Jail	(29,934)	61,308	8,254	69,562	(17,425)	(16,701)	(499)	–	(34,625)	(69,228)	23,326	(45,902)
837200001	DCR-Southern Regional Jail	(25,516)	52,259	7,036	59,295	(14,853)	(14,236)	(426)	–	(29,515)	(59,010)	19,883	(39,126)
837300001	DCR-Southwestern Regional Jail	(36,672)	75,108	10,112	85,220	(21,347)	(20,460)	(612)	–	(42,419)	(84,810)	28,577	(56,234)
836170001	DCR-Tiger Morton Juvenile Center	(29,272)	59,951	8,071	68,022	(17,039)	(16,331)	(488)	–	(33,859)	(67,695)	22,810	(44,885)
837400001	DCR-Tygart Valley Regional Jail	(23,417)	47,961	6,457	54,418	(13,631)	(13,065)	(391)	–	(27,087)	(54,156)	18,248	(35,908)
836180001	DCR-Vicki Douglas Juvenile Center	(15,133)	30,993	4,173	35,166	(8,809)	(8,443)	(252)	–	(17,504)	(34,997)	11,792	(23,205)
837500001	DCR-Western Regional Jail	(26,068)	53,390	7,188	60,578	(15,175)	(14,544)	(435)	–	(30,153)	(60,287)	20,314	(39,973)
837600001	DCR-Youth Reporting Centers	(28,830)	59,046	7,950	66,995	(16,782)	(16,085)	(481)	–	(33,348)	(66,673)	22,465	(44,208)
881021502	Dental Examiners, Board of	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(2,104)	(5,171)	(6,131)	(8,354)	(14,485)
836500001	Department of Corrections	(66,018)	104,869	18,204	123,073	(38,430)	(36,833)	(1,101)	(1,476,019)	(1,552,383)	(152,677)	(499,785)	(652,462)
828600001	Department of Education	(684,063)	–	188,625	188,625	(398,197)	(381,653)	(11,407)	(292,349)	(1,083,607)	(1,581,994)	(215,459)	(1,797,453)
867001602	Department of Highways	(6,888,910)	263,935	1,899,559	2,163,494	(4,010,079)	(3,843,464)	(114,878)	(3,309,056)	(11,277,476)	(15,931,597)	(1,222,038)	(17,153,635)
845000001	Department of Labor	(81,617)	–	22,505	22,505	(47,510)	(45,536)	(1,361)	(101,424)	(195,830)	(188,750)	(91,374)	(280,124)
837704001	Dept. of Corrections/Denmar Facility	(76,499)	12,353	21,094	33,447	(44,531)	(42,680)	(1,276)	(73,429)	(161,916)	(176,915)	(34,158)	(211,073)
812102101	Development Office	(147,509)	34,617	40,674	75,292	(85,866)	(82,298)	(2,460)	(100,574)	(271,198)	(341,135)	(32,398)	(373,533)
879572602	Division of Administrative Service	(108,029)	232,698	29,788	262,486	(62,884)	(60,272)	(1,801)	–	(124,958)	(249,833)	99,376	(150,457)
836510001	Division of Corrections and Rehabilitation	(1,036,218)	2,316,385	285,728	2,602,113	(603,189)	(578,127)	(17,280)	–	(1,198,596)	(2,396,404)	1,065,194	(1,331,209)
883952702	Division of Financial Institution	(33,702)	–	9,293	9,293	(19,618)	(18,803)	(562)	(22,108)	(61,092)	(77,941)	(16,143)	(94,084)
853543001	Division of Protective Services	(52,285)	5,193	14,417	19,610	(30,435)	(29,171)	(872)	(30,478)	(90,956)	(120,917)	(9,426)	(130,343)
885460602	Division of Tourism	(52,844)	1,120	14,571	15,692	(30,761)	(29,483)	(881)	(11,007)	(72,132)	(122,210)	(47,406)	(169,616)
800170005	Doddridge Co Board of Education	(102,672)	33,516	28,311	61,826	(59,766)	(57,283)	(1,712)	(47,395)	(166,156)	(237,444)	(106,878)	(344,322)
802087709	Doddridge Co Commission	(97,646)	10,397	26,925	37,322	(56,840)	(54,479)	(1,628)	(57,163)	(170,110)	(225,820)	(29,151)	(254,972)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
807349911	Doddridge County Health Department	(6,628)	2,148	1,827	3,976	(3,858)	(3,698)	(111)	(6,870)	(14,536)	(15,327)	(3,376)	(18,703)
806279911	Doddridge County Public Library	(1,326)	6,829	365	7,195	(772)	(740)	(22)	(4,263)	(5,797)	(3,065)	6,274	3,209
867001503	DOT Office of Administrative Hearings	(1,060)	266	292	558	(617)	(592)	(18)	(78,439)	(79,665)	(2,452)	(60,778)	(63,231)
809319911	Dunbar Housing Authority	(2,541)	-	701	701	(1,479)	(1,417)	(42)	(7,012)	(9,951)	(5,875)	(5,950)	(11,825)
800329911	Dunbar Sanitary Board	(15,133)	30,993	4,173	35,166	(8,809)	(8,443)	(252)	-	(17,504)	(34,997)	11,792	(23,205)
803048810	Dunbar, City of	(78,426)	708	21,625	22,334	(45,652)	(43,755)	(1,308)	(86,018)	(176,733)	(181,372)	(80,340)	(261,712)
897246625	East Ridge Health Services	(27,836)	34,087	7,675	41,763	(16,203)	(15,530)	(464)	-	(32,198)	(64,374)	22,134	(42,241)
800841005	Eastern Panhandle Instructional Cooperative	(154,753)	14,012	42,672	56,684	(90,083)	(86,340)	(2,581)	(108,092)	(287,095)	(357,890)	148,637	(209,252)
804359911	Eastern Panhandle Regional PDC Region 9	(5,744)	7,487	1,584	9,071	(3,344)	(3,205)	(96)	(3,067)	(9,711)	(13,284)	1,465	(11,819)
830700103	Eastern WV Community & Technical College	(43,628)	9,665	12,030	21,695	(25,396)	(24,341)	(728)	(20,852)	(71,316)	(100,896)	2,863	(98,033)
812112201	Economic Development Authority	(34,433)	34,058	9,495	43,553	(20,044)	(19,211)	(574)	(131)	(39,960)	(79,632)	20,389	(59,243)
853322303	Education and Arts	-	-	-	-	-	-	-	-	-	-	(36,448)	(36,448)
829100001	Educational Broadcasting	(124,874)	45,313	34,433	79,746	(72,690)	(69,670)	(2,082)	(932)	(145,374)	(288,790)	(3,044)	(291,834)
805089911	Elk Valley Public Service District	(8,064)	1,733	2,223	3,957	(4,694)	(4,499)	(134)	(8,846)	(18,173)	(18,648)	(1,044)	(19,692)
803598810	Elkins, City of	(108,841)	-	30,012	30,012	(63,357)	(60,724)	(1,815)	(41,543)	(167,439)	(251,709)	(32,062)	(283,771)
805839911	Elkins-Randolph Co. Airport Authority	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(1,858)	(4,924)	(6,131)	(2,067)	(8,198)
806599911	Emergency Services Authority/Raleigh	(39,655)	-	10,934	10,934	(23,083)	(22,124)	(661)	(27,705)	(73,573)	(91,708)	(31,456)	(123,164)
805469911	Enlarged Hepzibah PSD	(5,081)	117	1,401	1,518	(2,958)	(2,835)	(85)	(4,285)	(10,162)	(11,751)	(7,882)	(19,633)
847750001	Environmental Protection, Department of	(1,078,738)	-	297,453	297,453	(627,940)	(601,850)	(17,989)	(586,865)	(1,834,644)	(2,494,737)	(390,179)	(2,884,916)
856403501	Environmental Quality Board	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(1,907)	(4,973)	(6,131)	(1,302)	(7,433)
883702502	Examiners In Counseling, Board of	(2,651)	-	731	731	(1,543)	(1,479)	(44)	(3,283)	(6,350)	(6,131)	(15,815)	(21,946)
881105502	Examiners/Registered Nurses, Board of	(17,536)	125	4,835	4,961	(10,208)	(9,784)	(292)	(11,359)	(31,643)	(40,554)	(2,057)	(42,612)
804699911	Fairmont - Morgantown Housing Authority	(17,784)	2,903	4,904	7,807	(10,352)	(9,922)	(297)	(11,582)	(32,152)	(41,128)	(18,944)	(60,072)
832101103	Fairmont State University	(574,165)	74,220	158,321	232,542	(334,225)	(320,338)	(9,575)	(299,532)	(963,670)	(1,327,839)	(643,796)	(1,971,634)
803618816	Fairmont, City of	(187,560)	12,846	51,718	64,564	(109,180)	(104,643)	(3,128)	(142,509)	(359,459)	(433,759)	(110,237)	(543,996)
808509911	Fairmont-Marion Co Transit Authority	(34,021)	5,174	9,381	14,555	(19,804)	(18,981)	(567)	(20,779)	(60,131)	(78,679)	5,884	(72,796)
800190005	Fayette Co Board of Education	(231,881)	119,070	63,939	183,009	(134,979)	(129,371)	(3,867)	(190,666)	(458,883)	(536,258)	(86,706)	(622,964)
807359911	Fayette Co Health Department	(19,403)	21,643	5,350	26,993	(11,294)	(10,825)	(324)	(4,911)	(27,354)	(44,871)	31,284	(13,587)
802097709	Fayette County Commission	(168,823)	3,997	46,551	50,548	(98,273)	(94,190)	(2,815)	(124,200)	(319,478)	(390,427)	(85,130)	(475,557)
808229911	Fayette County Public Library	(14,581)	2,459	4,020	6,480	(8,487)	(8,135)	(243)	(7,192)	(24,058)	(33,720)	(1,700)	(35,420)
809029911	Fayette County Solid Waste Authority	-	-	-	-	-	-	-	-	-	-	-	-
861700001	Fire Commission	(51,330)	3,226	14,154	17,380	(29,880)	(28,638)	(856)	(41,052)	(100,426)	(118,709)	(19,383)	(138,092)
802923911	Five Rivers Public Library	(3,977)	87	1,096	1,184	(2,315)	(2,219)	(66)	(2,682)	(7,282)	(9,196)	(1,716)	(10,912)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
809579911	Flatwoods-Canoe Run Public Service Dist	(26,283)	-	7,247	7,247	(15,300)	(14,664)	(438)	(28,540)	(58,942)	(60,783)	(30,657)	(91,440)
830850001	Forestry, Division of	(122,607)	-	33,808	33,808	(71,370)	(68,405)	(2,045)	(106,695)	(248,516)	(283,547)	(64,122)	(347,669)
850209911	Gauley River Public Service District	(3,977)	87	1,096	1,184	(2,315)	(2,219)	(66)	(2,767)	(7,366)	(9,196)	(12,191)	(21,387)
852000901	Geological Survey	(41,474)	-	11,436	11,436	(24,142)	(23,139)	(692)	(21,769)	(69,743)	(95,915)	(40,778)	(136,693)
809199911	Gilmer Co Ambulance Service	(7,069)	2,239	1,949	4,189	(4,115)	(3,944)	(118)	(9,274)	(17,451)	(16,349)	(7,573)	(23,922)
800210005	Gilmer Co Board of Education	(39,330)	35,336	10,845	46,180	(22,894)	(21,943)	(656)	(48,477)	(93,970)	(90,956)	(79,551)	(170,506)
807369911	Gilmer Co Health Department	(5,758)	4,198	1,588	5,786	(3,352)	(3,212)	(96)	(66)	(6,726)	(13,316)	3,670	(9,646)
802107709	Gilmer County Commission	(29,080)	-	8,019	8,019	(16,928)	(16,224)	(485)	(19,748)	(53,385)	(67,252)	(15,757)	(83,008)
805489911	Gilmer County Senior Center	(6,628)	4,150	1,827	5,977	(3,858)	(3,698)	(111)	(4,487)	(12,153)	(15,327)	1,786	(13,541)
832200003	Glenville State College	(259,225)	20,770	71,479	92,249	(150,896)	(144,627)	(4,323)	(87,925)	(387,770)	(599,494)	(60,526)	(660,021)
804349911	Glenville Utility	(13,807)	2,507	3,807	6,314	(8,037)	(7,703)	(230)	(11,351)	(27,322)	(31,932)	(2,081)	(34,013)
812000001	Governor's Office	(40,207)	10,428	11,087	21,514	(23,405)	(22,432)	(670)	(29,272)	(75,779)	(92,985)	1,154	(91,830)
804969911	Grandview Doolin PSD	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(1,788)	(4,854)	(6,131)	(1,145)	(7,276)
800230005	Grant Co Board of Education	(62,670)	120,298	17,281	137,579	(36,481)	(34,965)	(1,045)	(38,760)	(111,251)	(144,934)	(31,389)	(176,323)
802587709	Grant Co Commission	(72,240)	5,543	19,920	25,462	(42,052)	(40,304)	(1,205)	(17,784)	(101,344)	(167,066)	7,534	(159,532)
807049911	Grant County Commission on Aging	(22,202)	2,679	6,122	8,801	(12,924)	(12,387)	(370)	(13,044)	(38,726)	(51,346)	(97)	(51,443)
807379911	Grant County Health Department	(10,016)	5,694	2,762	8,456	(5,830)	(5,588)	(167)	(11,058)	(22,644)	(23,163)	(13,982)	(37,146)
804479911	Grant County Housing Authority	(3,535)	5,194	975	6,168	(2,058)	(1,972)	(59)	(1,552)	(5,640)	(8,174)	611	(7,564)
804509911	Grant County Public Service District	(9,058)	1,326	2,498	3,824	(5,273)	(5,053)	(151)	(4,229)	(14,706)	(20,947)	(2,222)	(23,169)
802619911	Grant Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-
897156625	Greater Huntington Parks	(22,875)	27,904	6,307	34,211	(13,315)	(12,762)	(381)	(268)	(26,727)	(52,901)	10,497	(42,403)
802689911	Greater Paw Paw Sanitary District	(2,651)	353	731	1,084	(1,543)	(1,479)	(44)	(6,956)	(10,022)	(6,131)	2,181	(3,950)
896866625	Green Acres Reg. Center	(52,793)	59,506	14,557	74,064	(30,731)	(29,454)	(880)	-	(61,066)	(122,092)	33,089	(89,003)
800250005	Greenbrier Co Board of Education	(195,685)	-	53,959	53,959	(113,910)	(109,177)	(3,263)	(144,517)	(370,867)	(452,550)	(272,134)	(724,685)
805429911	Greenbrier Co C.V.B.	(6,628)	146	1,827	1,973	(3,858)	(3,698)	(111)	(4,470)	(12,136)	(15,327)	(1,690)	(17,017)
802127709	Greenbrier Co Commission	(142,680)	4,424	39,343	43,767	(83,055)	(79,604)	(2,379)	(70,807)	(235,845)	(329,969)	(4,429)	(334,397)
807629911	Greenbrier Co Committee on Aging	(1,436)	126	396	522	(836)	(801)	(24)	(1,906)	(3,567)	(3,321)	(141)	(3,462)
807389911	Greenbrier Co Health Department	(13,255)	390	3,655	4,045	(7,716)	(7,395)	(221)	(2,570)	(17,902)	(30,654)	(619)	(31,273)
808949911	Greenbrier Co Solid Waste Authority	(13,697)	320	3,777	4,097	(7,973)	(7,642)	(228)	(10,252)	(26,095)	(31,676)	(5,397)	(37,073)
807089911	Greenbrier Co. Public Service Dist. #2	(14,691)	320	4,051	4,371	(8,552)	(8,196)	(245)	(9,584)	(26,577)	(33,975)	(4,295)	(38,270)
805389911	Greenbrier Housing Authority	-	-	-	-	-	-	-	-	-	-	(3,124)	(3,124)
809189911	Greenbrier PSD	(7,381)	900	2,035	2,935	(4,296)	(4,118)	(123)	(4,014)	(12,552)	(17,069)	(671)	(17,740)
808039911	Greenbrier Valley Airport	(21,208)	1,151	5,848	6,999	(12,345)	(11,832)	(354)	(5,920)	(30,451)	(49,047)	(17,683)	(66,730)



# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense	
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
808319911	Greenbrier Valley Soil Conservation Dist.	(1,326)	588	365	954	(772)	(740)	(22)	(888)	(2,421)	(3,065)	5,113	2,047
804959911	Hamlin Public Service District	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(1,811)	(4,878)	(6,131)	(1,495)	(7,625)
800270005	Hampshire Co Board of Education	(147,539)	152,814	40,683	193,497	(85,883)	(82,315)	(2,460)	-	(170,659)	(341,205)	118,825	(222,380)
807399911	Hampshire Co Health Dept	(7,069)	2,319	1,949	4,268	(4,115)	(3,944)	(118)	(5,455)	(13,632)	(16,349)	(412)	(16,761)
805849911	Hampshire Co. Development Authority	(2,651)	189	731	920	(1,543)	(1,479)	(44)	(1,554)	(4,620)	(6,131)	(1,010)	(7,141)
802137709	Hampshire County Commission	(139,571)	28,102	38,486	66,587	(81,245)	(77,870)	(2,327)	(63,975)	(225,417)	(322,778)	21,167	(301,612)
804649911	Hampshire County Committee	(7,953)	3,288	2,193	5,481	(4,630)	(4,437)	(133)	(8,930)	(18,130)	(18,393)	6,377	(12,016)
804829911	Hampshire County Public Library	(1,326)	1,752	365	2,118	(772)	(740)	(22)	(5,567)	(7,100)	(3,065)	1,732	(1,334)
809509911	Hamrick Public Service District	(2,651)	-	731	731	(1,543)	(1,479)	(44)	(6,241)	(9,307)	(6,131)	(7,698)	(13,829)
800290005	Hancock Co Board of Education	(167,696)	88,287	46,241	134,528	(97,617)	(93,561)	(2,796)	(217)	(194,192)	(387,822)	(49,740)	(437,562)
802924911	Hancock Co PSD	(2,651)	3,303	731	4,034	(1,543)	(1,479)	(44)	(376)	(3,443)	(6,131)	2,540	(3,591)
809589911	Hancock Co Sheltered Workshop	(12,040)	-	3,320	3,320	(7,009)	(6,717)	(201)	(23,847)	(37,773)	(27,844)	(22,947)	(50,791)
802147709	Hancock County Commission	(99,382)	-	27,404	27,404	(57,851)	(55,447)	(1,657)	(83,328)	(198,283)	(229,835)	(70,383)	(300,217)
807409911	Hancock County Health Department	(5,302)	2,247	1,462	3,709	(3,086)	(2,958)	(88)	(2,126)	(8,259)	(12,262)	(683)	(12,945)
800310005	Hardy Co Board of Education	(92,887)	120,523	25,613	146,136	(54,070)	(51,824)	(1,549)	(22,593)	(130,036)	(214,814)	(34,263)	(249,077)
804669911	Hardy Co Committee on Agency, Inc	(8,837)	92	2,437	2,528	(5,144)	(4,930)	(147)	(4,089)	(14,310)	(20,436)	(2,692)	(23,128)
807419911	Hardy Co Health Department	(7,953)	2,639	2,193	4,832	(4,630)	(4,437)	(133)	(5,500)	(14,699)	(18,393)	(2,904)	(21,296)
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	(10,162)	6,970	2,802	9,772	(5,916)	(5,670)	(169)	(5,098)	(16,853)	(23,502)	(9,997)	(33,498)
802157709	Hardy County Commission	(86,931)	17,832	23,971	41,802	(50,603)	(48,501)	(1,450)	(42,546)	(143,100)	(201,041)	(2,906)	(203,948)
805169911	Hardy County Public Service District	(10,604)	3,911	2,924	6,835	(6,173)	(5,916)	(177)	(1,517)	(13,783)	(24,523)	1,490	(23,034)
807069911	Hardy County Rural Development Authority	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	(1,687)	16	465	481	(982)	(941)	(28)	(5,312)	(7,263)	(3,901)	(2,194)	(6,095)
800330005	Harrison Co Board of Education	(642,740)	588,747	177,230	765,977	(374,143)	(358,598)	(10,718)	(9,641)	(753,101)	(1,486,430)	(108,111)	(1,594,541)
802167709	Harrison County Commission	(316,231)	12,374	87,198	99,573	(184,080)	(176,432)	(5,273)	(240,632)	(606,417)	(731,330)	(101,411)	(832,741)
807429911	Harrison County Health Department	(13,255)	1,130	3,655	4,785	(7,716)	(7,395)	(221)	(10,750)	(26,083)	(30,654)	(11,049)	(41,704)
806699911	Harrison County Solid Was	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
805099911	Hatfield-Mccoy Regional Recreation Authority	(33,138)	9,435	9,137	18,573	(19,290)	(18,488)	(553)	(11,713)	(50,044)	(76,636)	14,219	(62,417)
885640802	Health Care Authority	(9,666)	-	2,665	2,665	(5,627)	(5,393)	(161)	(32,902)	(44,083)	(22,355)	(109,341)	(131,696)
840000001	Health Department	(985,844)	75,062	271,838	346,900	(573,866)	(550,023)	(16,440)	(446,439)	(1,586,768)	(2,279,907)	(244,379)	(2,524,285)
827851203	Higher Education Policy Commission	(109,335)	20,644	30,148	50,792	(63,644)	(61,000)	(1,823)	(24,161)	(150,629)	(252,852)	(24,238)	(277,090)
803928810	Hinton, City of	(24,522)	-	6,762	6,762	(14,274)	(13,681)	(409)	(30,816)	(59,180)	(56,711)	(31,591)	(88,302)
813000102	Homeland Security - Emergency Management	(85,918)	134,942	23,691	158,633	(50,013)	(47,935)	(1,433)	(5,880)	(105,261)	(198,697)	35,540	(163,157)
843000001	Hopemont State Hospital	(123,635)	-	34,091	34,091	(71,968)	(68,978)	(2,062)	(160,670)	(303,679)	(285,923)	(154,870)	(440,793)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
810200601	House of Delegates	(42,248)	522	11,650	12,172	(24,593)	(23,571)	(705)	(99,340)	(148,209)	(97,705)	(86,950)	(184,654)
899999911	House of Delegates	(19,883)	68,293	5,482	73,775	(11,574)	(11,093)	(332)	(24,619)	(47,617)	(45,982)	73,801	27,820
808899911	Housing Authority of City of Keyser	(6,628)	146	1,827	1,973	(3,858)	(3,698)	(111)	(4,470)	(12,136)	(15,327)	(2,862)	(18,189)
805789911	Housing Authority, City of Spencer	(5,965)	4,617	1,645	6,261	(3,472)	(3,328)	(99)	(1,342)	(8,241)	(13,794)	2,219	(11,575)
808576625	Housing Development Fund	(124,125)	167,025	34,226	201,251	(72,254)	(69,252)	(2,070)	-	(143,575)	(287,056)	128,244	(158,812)
859800001	Human Rights Commission	(22,196)	1,301	6,120	7,421	(12,920)	(12,384)	(370)	(19,753)	(45,427)	(51,331)	(21,881)	(73,213)
891500002	Human Services, Dept. of	(3,789,267)	208,970	1,044,858	1,253,828	(2,205,757)	(2,114,109)	(63,189)	(3,026,197)	(7,409,252)	(8,763,226)	(1,607,737)	(10,370,962)
897276625	Huntington Sanitary Board	(13,918)	17,052	3,838	20,890	(8,102)	(7,765)	(232)	-	(16,099)	(32,187)	11,782	(20,405)
802931911	Huntington Water Quality Board	(117,560)	19,766	32,416	52,182	(68,433)	(65,589)	(1,960)	(17,783)	(153,765)	(271,875)	321,998	50,123
806169911	Huntington WV Housing Authority	(28,416)	-	7,836	7,836	(16,541)	(15,854)	(474)	(28,706)	(61,575)	(65,716)	(34,806)	(100,523)
806399911	Huntington/Cabell/Wayne Animal Shelter	(9,610)	1,594	2,650	4,243	(5,594)	(5,362)	(160)	(3,920)	(15,035)	(22,224)	23,083	859
896286625	Hurricane Water & Sewer	(72,657)	78,436	20,035	98,470	(42,294)	(40,537)	(1,212)	-	(84,042)	(168,030)	96,175	(71,855)
837700901	Huttonsville Correctional Center	(225,068)	-	62,061	62,061	(131,014)	(125,570)	(3,753)	(244,262)	(504,599)	(520,503)	(189,791)	(710,294)
804612911	Huttonsville PSD	(10,052)	14,099	2,772	16,871	(5,851)	(5,608)	(168)	(3,555)	(15,182)	(23,246)	34,796	11,550
880143502	Insurance Commission	(254,675)	-	70,224	70,224	(148,248)	(142,088)	(4,247)	(251,603)	(546,186)	(588,972)	(281,767)	(870,740)
841800501	Jackie Withrow Hospital	(99,933)	-	27,556	27,556	(58,172)	(55,755)	(1,666)	(123,281)	(238,874)	(231,110)	(139,661)	(370,772)
800350005	Jackson Co Board of Education	(323,929)	296,534	89,321	385,855	(188,561)	(180,727)	(5,402)	(1,579)	(376,269)	(749,133)	84,248	(664,885)
809629911	Jackson Co Public Library	(4,639)	918	1,279	2,198	(2,701)	(2,588)	(77)	(6,812)	(12,178)	(10,729)	(3,975)	(14,704)
802177709	Jackson County Commission	(148,457)	2,807	40,936	43,743	(86,418)	(82,827)	(2,476)	(125,058)	(296,779)	(343,329)	(83,977)	(427,306)
802569911	Jackson County Development Authority	(2,651)	186	731	917	(1,543)	(1,479)	(44)	(1,776)	(4,842)	(6,131)	2,522	(3,609)
807439911	Jackson County Health Department	(3,977)	146	1,096	1,242	(2,315)	(2,219)	(66)	(10,194)	(14,794)	(9,196)	(5,319)	(14,515)
800370005	Jefferson Co Board of Education	(252,009)	190	69,489	69,679	(146,696)	(140,601)	(4,202)	(290,017)	(581,517)	(582,806)	(440,958)	(1,023,764)
808729911	Jefferson Co Parks & Recreation Comm	(6,848)	57	1,888	1,946	(3,987)	(3,821)	(114)	(6,594)	(14,515)	(15,838)	(2,269)	(18,107)
896046625	Jefferson County Commission	(150,098)	167,072	41,388	208,461	(87,373)	(83,743)	(2,503)	(7,903)	(181,522)	(347,124)	136,610	(210,514)
807449911	Jefferson County Health Department	(14,581)	6,635	4,020	10,656	(8,487)	(8,135)	(243)	(11,767)	(28,633)	(33,720)	4,865	(28,855)
808099911	Jefferson County PSD	-	-	-	-	-	-	-	(1,120)	(1,120)	-	(29,075)	(29,075)
882550002	Jobs Investment Trust Board	-	3,812	-	3,812	-	-	-	(14,429)	(14,429)	-	(1,685)	(1,685)
842500001	John Manchin Sr. Health Care	(55,840)	379	15,397	15,777	(32,505)	(31,154)	(931)	(41,706)	(106,296)	(129,138)	(30,253)	(159,391)
810300001	Joint Comm on Govt & Finance	(124,199)	1,759	34,247	36,005	(72,297)	(69,293)	(2,071)	(64,837)	(208,498)	(287,229)	(3,514)	(290,743)
879571602	Justice & Community Service	(331)	14,023	91	14,114	(193)	(185)	(6)	(98,478)	(98,861)	(766)	(49,812)	(50,579)
800390206	Kan Co Public Library/Kan Co BOE	(133,102)	1,664	36,702	38,365	(77,479)	(74,260)	(2,220)	(52,072)	(206,031)	(307,817)	(8,960)	(316,777)
806649911	Kan Valley Senior Services Inc	(30,045)	-	8,285	8,285	(17,489)	(16,763)	(501)	(54,042)	(88,795)	(69,483)	(34,406)	(103,889)
805959911	Kanawha Co Ambulance Authority	(234,615)	-	64,693	64,693	(136,571)	(130,897)	(3,912)	(111,939)	(383,320)	(542,582)	(94,791)	(637,373)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
800390005	Kanawha Co Board of Education	(1,145,881)	40,606	315,967	356,573	(667,025)	(639,310)	(19,109)	(109,451)	(1,434,895)	(2,650,015)	(547,202)	(3,197,217)
804369911	Kanawha Co Parks & Recreation	(25,295)	2,990	6,975	9,965	(14,724)	(14,113)	(422)	(11,525)	(40,784)	(58,499)	(3,241)	(61,740)
896056625	Kanawha County Commission	-	-	-	-	-	-	-	(563,835)	(563,835)	-	(754,928)	(754,928)
802620709	Kanawha County Commission	(550,529)	1,586,874	151,804	1,738,678	(320,466)	(307,151)	(9,181)	(413,873)	(1,050,671)	(1,273,177)	1,753,136	479,958
807909911	Kanawha Falls Public Service District	(15,475)	8	4,267	4,275	(9,008)	(8,634)	(258)	(15,347)	(33,247)	(35,789)	(10,873)	(46,662)
806719911	Kanawha Public Service District	(16,127)	6,168	4,447	10,614	(9,388)	(8,998)	(269)	(5,009)	(23,664)	(37,296)	1,054	(36,242)
808489911	Kanawha Valley Transit Authority	(163,480)	4,483	45,078	49,561	(95,163)	(91,209)	(2,726)	(107,941)	(297,039)	(378,070)	(72,133)	(450,203)
807459911	Kanawha/Charleston Health Department	(29,707)	9,291	8,191	17,483	(17,293)	(16,574)	(495)	(20,708)	(55,070)	(68,702)	(31,583)	(100,285)
807889911	Keyser-Mineral County Library	(1,326)	-	365	365	(772)	(740)	(22)	(2,856)	(4,389)	(3,065)	(5,825)	(8,891)
809599911	Kingwood Parks & Recreation Board	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
806289911	Kingwood Sanitary Sewer Works	(7,953)	-	2,193	2,193	(4,630)	(4,437)	(133)	(9,368)	(18,567)	(18,393)	(7,838)	(26,231)
809569911	Kingwood Water Works	(13,255)	2,029	3,655	5,684	(7,716)	(7,395)	(221)	(8,489)	(23,822)	(30,654)	2,053	(28,602)
803318810	Kingwood, City of	(23,196)	9,107	6,396	15,503	(13,503)	(12,942)	(387)	(32,320)	(59,152)	(53,645)	(11,574)	(65,220)
808409911	Kyova Interstate Planning Commission	(9,279)	204	2,558	2,762	(5,401)	(5,177)	(155)	(6,258)	(16,990)	(21,458)	(3,094)	(24,552)
842310001	Lakin Correctional Facility	(146,584)	1,914	40,419	42,333	(85,328)	(81,782)	(2,444)	(140,854)	(310,408)	(338,997)	(47,491)	(386,488)
842300001	Lakin State Hospital	(127,079)	-	35,041	35,041	(73,974)	(70,900)	(2,119)	(127,439)	(274,432)	(293,889)	(151,776)	(445,665)
804269911	Lavalette Public Service District	(16,238)	3,035	4,477	7,512	(9,452)	(9,059)	(271)	(9,996)	(28,778)	(37,552)	(5,664)	(43,215)
809389911	Leadsville P.S.D.	(6,980)	5,233	1,925	7,158	(4,063)	(3,894)	(116)	(3,343)	(11,417)	(16,142)	(3,203)	(19,346)
800410005	Lewis Co Board of Education	(233,703)	180,716	64,442	245,158	(136,040)	(130,388)	(3,897)	(3,907)	(274,232)	(540,472)	(5,195)	(545,667)
802597709	Lewis County Commission	(93,228)	-	25,707	25,707	(54,268)	(52,014)	(1,555)	(81,765)	(189,602)	(215,602)	(58,011)	(273,613)
807469911	Lewis County Health Department	(5,302)	2,260	1,462	3,722	(3,086)	(2,958)	(88)	(1,501)	(7,634)	(12,262)	1,375	(10,887)
896236625	Lewisburg, City of	(126,111)	191,429	34,774	226,203	(73,410)	(70,360)	(2,103)	(735)	(146,608)	(291,651)	125,272	(166,379)
835000001	Library Commission	(42,708)	-	11,776	11,776	(24,861)	(23,828)	(712)	(36,956)	(86,357)	(98,769)	(66,947)	(165,716)
800430005	Lincoln Co Board of Education	(91,683)	1,599	25,281	26,880	(53,369)	(51,152)	(1,529)	(180,230)	(286,280)	(212,030)	(132,017)	(344,047)
802017709	Lincoln Co Commission	(35,457)	6,617	9,777	16,394	(20,640)	(19,782)	(591)	(21,804)	(62,818)	(82,000)	(33,779)	(115,780)
807479911	Lincoln Co Health Dept.	(2,541)	3,143	701	3,844	(1,479)	(1,417)	(42)	(2,912)	(5,851)	(5,875)	1,070	(4,805)
806969911	Lincoln Co Public Service District	(9,720)	8,573	2,680	11,253	(5,658)	(5,423)	(162)	(11,678)	(22,922)	(22,480)	(7,753)	(30,233)
809069911	Logan Co Ambulance Authority	-	-	-	-	-	-	-	-	-	-	-	-
800450005	Logan Co Board of Education	(171,349)	3,252	47,248	50,500	(99,744)	(95,599)	(2,857)	(82,523)	(280,723)	(396,270)	(186,769)	(583,039)
802227709	Logan Co Commission	(151,221)	-	41,698	41,698	(88,027)	(84,369)	(2,522)	(106,192)	(281,109)	(349,720)	(88,608)	(438,328)
807489911	Logan Co Health Department	(6,517)	4,944	1,797	6,741	(3,794)	(3,636)	(109)	(3,064)	(10,602)	(15,072)	(2,207)	(17,279)
809839911	Logan Co PSD	(45,399)	10,788	12,518	23,306	(26,427)	(25,329)	(757)	(19,922)	(72,435)	(104,991)	(3,777)	(108,769)
809779911	Louis Bennett Memorial Library	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(2,265)	(5,331)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
804309911	Lubeck Public Service District	(23,196)	813	6,396	7,209	(13,503)	(12,942)	(387)	(18,270)	(45,101)	(53,645)	(4,657)	(58,302)
808329911	Lynn Murray Memorial Library	-	-	-	-	-	-	-	-	-	-	-	-
809949911	Malden Public Service District	(10,494)	278	2,894	3,172	(6,108)	(5,855)	(175)	(7,379)	(19,517)	(24,268)	(3,066)	(27,334)
800490005	Marion Co Board of Education	(401,538)	26,662	110,721	137,383	(233,738)	(224,026)	(6,696)	(25,185)	(489,645)	(928,614)	(176,628)	(1,105,242)
802237709	Marion Co Commission	(206,227)	6,415	56,865	63,280	(120,046)	(115,058)	(3,439)	(144,974)	(383,518)	(476,931)	(45,641)	(522,571)
809089911	Marion Co Parks & Recreation Comm	(17,121)	3,146	4,721	7,867	(9,966)	(9,552)	(286)	(542)	(20,346)	(39,595)	1,397	(38,198)
809499911	Marion Co Public Library	(19,188)	12,493	5,291	17,784	(11,170)	(10,706)	(320)	(9,759)	(31,954)	(44,376)	(6,435)	(50,811)
807499911	Marion County Health Department	(5,302)	134	1,462	1,596	(3,086)	(2,958)	(88)	(6,927)	(13,060)	(12,262)	(3,856)	(16,118)
802922911	Marlinton Vol. Fire Department	(1,326)	17	365	382	(772)	(740)	(22)	(1,167)	(2,700)	(3,065)	(486)	(3,552)
803218810	Marmet, City of	(13,697)	465	3,777	4,241	(7,973)	(7,642)	(228)	(8,044)	(23,887)	(31,676)	(12,103)	(43,780)
800510005	Marshall Co Board of Education	(359,556)	45,148	99,145	144,293	(209,300)	(200,604)	(5,996)	(160,588)	(576,487)	(831,526)	(147,447)	(978,973)
807989911	Marshall Co Public Service	(3,977)	116	1,096	1,213	(2,315)	(2,219)	(66)	(2,664)	(7,263)	(9,196)	547	(8,649)
896906625	Marshall County Commission	(31,680)	38,814	8,735	47,549	(18,441)	(17,675)	(528)	-	(36,644)	(73,264)	26,816	(46,448)
896916625	Marshall County Health Dept.	(2,518)	856	694	1,551	(1,466)	(1,405)	(42)	(2,012)	(4,925)	(5,824)	(1,020)	(6,844)
804899911	Marshall Univ Research Corp	(284,212)	42,972	78,369	121,341	(165,441)	(158,567)	(4,739)	(144,913)	(473,661)	(657,280)	54,848	(602,433)
828401503	Marshall University	(2,446,237)	-	674,529	674,529	(1,423,971)	(1,364,806)	(40,793)	(1,176,973)	(4,006,543)	(5,657,277)	(681,662)	(6,338,939)
883940101	Martinsburg Correctional Center	(44,184)	274	12,183	12,457	(25,720)	(24,651)	(737)	(105,674)	(156,782)	(102,181)	(64,857)	(167,038)
897456625	Martinsburg Public Library	(3,219)	1,479	888	2,367	(1,874)	(1,796)	(54)	(8,682)	(12,405)	(7,445)	(10,107)	(17,552)
808149911	Martinsburg Public Library	-	-	-	-	-	-	-	-	-	-	-	-
897076625	Mary H Weir Public Library	-	-	-	-	-	-	-	-	-	-	-	-
800530005	Mason Co Board of Education	(185,130)	30,923	51,048	81,971	(107,765)	(103,288)	(3,087)	(68,866)	(283,006)	(428,140)	(152,361)	(580,501)
802027709	Mason County Commission	(105,157)	66,081	28,996	95,077	(61,213)	(58,669)	(1,754)	(71,942)	(193,578)	(243,191)	12,423	(230,768)
804499911	Mason County Emergency Ambulance Service Authority	-	471	-	471	-	-	-	(69,458)	(69,458)	-	(82,317)	(82,317)
807519911	Mason County Health Department	(13,028)	11,421	3,592	15,013	(7,584)	(7,268)	(217)	(342)	(15,411)	(30,129)	102	(30,026)
806449911	Mason County Public Library	-	-	-	-	-	-	-	-	-	-	(4,686)	(4,686)
805019911	Mason County Public Service District	(22,423)	3,838	6,183	10,021	(13,053)	(12,510)	(374)	(6,861)	(32,798)	(51,857)	813	(51,044)
800470005	McDowell Co Board of Education	(117,948)	64,402	32,523	96,925	(68,658)	(65,806)	(1,967)	(185,006)	(321,437)	(272,772)	(197,886)	(470,658)
802257709	McDowell County Commission	(66,909)	-	18,450	18,450	(38,948)	(37,330)	(1,116)	(69,490)	(146,884)	(154,737)	(51,160)	(205,897)
805649911	McDowell County Emergency Comm Ctr.	-	-	-	-	-	-	-	-	-	-	-	-
807529911	McDowell County Health Department	(2,651)	2,547	731	3,278	(1,543)	(1,479)	(44)	(3,679)	(6,745)	(6,131)	(3,708)	(9,839)
804988810	McMechen, City of	(13,476)	3,800	3,716	7,516	(7,844)	(7,519)	(225)	(23,563)	(39,151)	(31,165)	(3,821)	(34,986)
880790602	Medical Imaging Board	(1,326)	29	365	395	(772)	(740)	(22)	(964)	(2,497)	(3,065)	(3,448)	(6,513)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
80999911	Mercer Co Airport Authority	(5,192)	4,829	1,432	6,260	(3,022)	(2,896)	(87)	(5,214)	(11,219)	(12,006)	(2,317)	(14,323)
800550005	Mercer Co Board of Education	(489,122)	320,220	134,871	455,091	(284,721)	(272,891)	(8,157)	(4,606)	(570,376)	(1,131,166)	(151,046)	(1,282,212)
802277709	Mercer Co Comm/Verlin T. Moye	(182,583)	108	50,346	50,453	(106,283)	(101,867)	(3,045)	(90,472)	(301,666)	(422,249)	(53,667)	(475,916)
807539911	Mercer Co Health Dept.	(6,628)	-	1,827	1,827	(3,858)	(3,698)	(111)	(22,858)	(30,524)	(15,327)	(17,440)	(32,767)
805989911	Mercer Co. Solid Waste Authority	(8,616)	-	2,376	2,376	(5,015)	(4,807)	(144)	(9,172)	(19,138)	(19,925)	(9,780)	(29,705)
804249911	Mercer County Communications Center	(27,173)	5,163	7,493	12,656	(15,818)	(15,160)	(453)	(2,179)	(33,610)	(62,841)	(5,903)	(68,745)
809719911	Midland Public Service District	(10,494)	851	2,894	3,745	(6,108)	(5,855)	(175)	(7,837)	(19,975)	(24,268)	(5,311)	(29,579)
804909911	Midland Trail Scenic Highway Association	-	-	-	-	-	-	-	-	-	-	(391)	(391)
805409911	Mid-Ohio Valley Health Department	(64,318)	19,953	17,735	37,688	(37,440)	(35,885)	(1,073)	(25,283)	(99,680)	(148,746)	(41,849)	(190,594)
805799911	Mid-Ohio Valley Regional Airport	(12,592)	1,521	3,472	4,993	(7,330)	(7,026)	(210)	(14,183)	(28,749)	(29,122)	(23,632)	(52,754)
809339911	Mid-Ohio Valley Transit Authority	(41,312)	5,717	11,391	17,108	(24,048)	(23,049)	(689)	(40,575)	(88,361)	(95,539)	(13,530)	(109,069)
842200001	Mildred Mitchell-Bateman Hospital	(306,478)	26,822	84,509	111,330	(178,403)	(170,991)	(5,111)	(362,100)	(716,604)	(708,776)	(245,337)	(954,113)
853542501	Military Affairs & Public Safety	(20,214)	28,358	5,574	33,932	(11,767)	(11,278)	(337)	(7,540)	(30,921)	(46,748)	7,560	(39,187)
895000903	Military Authority	-	-	-	-	-	-	-	-	-	-	-	-
800570005	Mineral Co Board of Education	(132,573)	17,086	36,556	53,642	(77,172)	(73,965)	(2,211)	(57,653)	(211,001)	(306,595)	(109,827)	(416,421)
807549911	Mineral Co Health Dept	(12,690)	2,419	3,499	5,918	(7,387)	(7,080)	(212)	(2,076)	(16,754)	(29,347)	7,626	(21,721)
802287709	Mineral County Commission	(102,948)	7,470	28,387	35,857	(59,927)	(57,437)	(1,717)	(61,400)	(180,480)	(238,082)	(30,691)	(268,774)
808069911	Mineral Wells Public Service District	(9,366)	5,788	2,583	8,371	(5,452)	(5,226)	(156)	-	(10,834)	(21,661)	2,874	(18,787)
800590005	Mingo Co Board of Education	(185,924)	205,577	51,267	256,844	(108,227)	(103,731)	(3,100)	(171,953)	(387,011)	(429,975)	(177,768)	(607,743)
807559911	Mingo Co Health Dept.	(13,586)	11,969	3,746	15,716	(7,909)	(7,580)	(227)	(256)	(15,972)	(31,421)	1,714	(29,707)
802557709	Mingo County Commission	(78,636)	15,101	21,683	36,785	(45,774)	(43,873)	(1,311)	(69,186)	(160,144)	(181,857)	(39,447)	(221,304)
804989911	Mingo County Redevelopment	(3,977)	233	1,096	1,329	(2,315)	(2,219)	(66)	(2,664)	(7,263)	(9,196)	2,302	(6,895)
800610005	Monongalia Co Board of Education	(467,215)	334,118	128,831	462,948	(271,969)	(260,669)	(7,791)	(102,339)	(642,768)	(1,080,503)	(201,737)	(1,282,240)
806369911	Monongalia Co Health Dept.	(91,609)	33,135	25,260	58,396	(53,326)	(51,111)	(1,528)	(10,634)	(116,598)	(211,859)	52,209	(159,650)
897016625	Monongalia County Commission	(268,976)	279,762	74,168	353,930	(156,573)	(150,067)	(4,485)	(2,099)	(313,224)	(622,046)	161,449	(460,597)
896536625	Monongalia General Hospital	(210)	54	58	112	(122)	(117)	(3)	(10,931)	(11,174)	(485)	(6,316)	(6,801)
800630005	Monroe Co Board of Education	(105,250)	13,807	29,022	42,829	(61,267)	(58,721)	(1,755)	(3,514)	(125,257)	(243,406)	(69,887)	(313,293)
802621709	Monroe County Commission	(53,794)	138,944	14,833	153,777	(31,314)	(30,013)	(897)	(6,463)	(68,686)	(124,406)	136,800	12,394
808749911	Monroe County Health Center	(77,432)	36,767	21,351	58,118	(45,074)	(43,201)	(1,291)	(17,015)	(106,581)	(179,072)	73,450	(105,623)
805709911	Monroe County Public Library	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
800650005	Morgan Co Board of Education	(76,646)	6,305	21,134	27,439	(44,616)	(42,762)	(1,278)	(47,845)	(136,502)	(177,255)	(125,768)	(303,023)
807699911	Morgan Co Health Dept.	-	-	-	-	-	-	-	(117)	(117)	-	(9,563)	(9,563)
802617709	Morgan County Commission	(62,851)	1,907	17,331	19,238	(36,586)	(35,066)	(1,048)	(49,599)	(122,300)	(145,353)	(7,004)	(152,357)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
80429911	Morgantown Monongalia MPO	(3,093)	2,916	853	3,769	(1,800)	(1,726)	(52)	(4,830)	(8,407)	(7,153)	2,115	(5,038)
802934911	Morgantown Utility Board	(173,531)	506,510	47,850	554,360	(101,014)	(96,817)	(2,894)	(29,225)	(229,950)	(401,316)	362,051	(39,266)
867101702	Motor Vehicles	(760,955)	48,638	209,827	258,465	(442,957)	(424,553)	(12,690)	(312,100)	(1,192,299)	(1,759,819)	(100,913)	(1,860,732)
807039911	Moundsville-Marshall County Public Library	(5,523)	175	1,523	1,698	(3,215)	(3,081)	(92)	(10,551)	(16,939)	(12,773)	(10,048)	(22,821)
802700910	Mount Hope, City of	(10,935)	-	3,015	3,015	(6,366)	(6,101)	(182)	(20,022)	(32,671)	(25,290)	(14,023)	(39,313)
800842005	Mountain State Educational Services Cooperative	(187,739)	167,317	51,767	219,085	(109,284)	(104,744)	(3,131)	-	(217,158)	(434,174)	304,125	(130,049)
808639911	Mountain Transit Authority	(12,040)	5,584	3,320	8,904	(7,009)	(6,717)	(201)	(12,658)	(26,584)	(27,844)	805	(27,039)
828401403	Mountwest Community & Technical College	(149,758)	1,547	41,295	42,841	(87,175)	(83,553)	(2,497)	(101,877)	(275,102)	(346,337)	(40,710)	(387,047)
808889911	MOVRC	(13,918)	17,934	3,838	21,772	(8,102)	(7,765)	(232)	(59,141)	(75,240)	(32,187)	(3,665)	(35,852)
806679911	Mt Hope Housing Authority	(6,186)	1,069	1,706	2,775	(3,601)	(3,451)	(103)	(7,033)	(14,188)	(14,305)	(11,913)	(26,218)
837701701	Mt Olive Correctional Facility	(246,526)	46,445	67,977	114,422	(143,504)	(137,542)	(4,111)	(432,757)	(717,914)	(570,126)	(121,727)	(691,854)
806639911	Mt Top Public Service District	(5,602)	1,573	1,545	3,117	(3,261)	(3,125)	(93)	(4,126)	(10,606)	(12,955)	(2,391)	(15,346)
804908810	Mullens, City of	(7,180)	1,252	1,980	3,232	(4,179)	(4,006)	(120)	(4,792)	(13,097)	(16,604)	(16,621)	(33,225)
883400002	Municipal Bond Commission	(3,756)	528	1,036	1,564	(2,186)	(2,095)	(63)	(5,546)	(9,891)	(8,685)	(8,582)	(17,267)
877650002	National Coal Heritage Area Authority	(3,424)	4,495	944	5,439	(1,993)	(1,910)	(57)	(1,398)	(5,358)	(7,919)	(4,094)	(12,013)
883000002	Natural Resources	(1,173,604)	3,779	323,611	327,390	(683,162)	(654,778)	(19,571)	(363,227)	(1,720,738)	(2,714,128)	(318,507)	(3,032,635)
808839911	Nettie Levisay PSD	(7,401)	55	2,041	2,096	(4,308)	(4,129)	(123)	(7,565)	(16,126)	(17,115)	(3,584)	(20,700)
832906403	New River Comm. & Tech.	(143,492)	1,466	39,567	41,033	(83,528)	(80,057)	(2,393)	(89,109)	(255,087)	(331,846)	(23,396)	(355,242)
807219911	New River Gorge Regional Development Authority	(15,796)	7,843	4,356	12,199	(9,195)	(8,813)	(263)	(1,495)	(19,766)	(36,530)	19,058	(17,472)
802639911	New River Transit Authority	(1,546)	296	426	723	(900)	(863)	(26)	(709)	(2,498)	(3,576)	(921)	(4,498)
800670005	Nicholas Co Board of Education	(212,551)	229,713	58,609	288,322	(123,727)	(118,586)	(3,544)	(3,884)	(249,742)	(491,554)	17,100	(474,454)
802337709	Nicholas County Commission	(94,069)	1,353	25,939	27,291	(54,758)	(52,483)	(1,569)	(46,540)	(155,350)	(217,548)	(44,558)	(262,106)
807599911	Nicholas County Health Department	(5,152)	-	1,421	1,421	(2,999)	(2,874)	(86)	(11,639)	(17,598)	(11,914)	(25,569)	(37,483)
802539911	Nitro Convention & Visitors Bureau	-	-	-	-	-	-	-	-	-	-	(781)	(781)
804428810	Nitro, City of	(113,337)	13,657	31,252	44,908	(65,974)	(63,233)	(1,890)	(49,844)	(180,942)	(262,109)	(9,926)	(272,035)
806919911	NO. Jackson Co. Public Service	(5,302)	117	1,462	1,579	(3,086)	(2,958)	(88)	(3,527)	(9,660)	(12,262)	(2,224)	(14,486)
807929911	North Beckley Public Service District	(30,198)	25,534	8,327	33,861	(17,579)	(16,848)	(504)	(1,215)	(36,146)	(69,838)	6,953	(62,885)
808479911	North Central Community Action Association	(112,668)	5,573	31,067	36,641	(65,585)	(62,860)	(1,879)	(78,606)	(208,930)	(260,562)	(52,371)	(312,933)
837701601	Northern Correctional Facility	(96,297)	620	26,553	27,173	(56,055)	(53,726)	(1,606)	(201,669)	(313,057)	(222,701)	(113,857)	(336,558)
802529911	Northern Panhandle Community Criminal Justice Board	(21,429)	19,681	5,909	25,590	(12,474)	(11,956)	(357)	(5,314)	(30,101)	(49,558)	(9,300)	(58,858)
802925911	Northern Wayne Co PSD	(8,947)	-	2,467	2,467	(5,208)	(4,992)	(149)	(2,990)	(13,339)	(20,692)	259	(20,433)
806309911	Norton-Harding - Jintown PSD	(5,302)	3,224	1,462	4,686	(3,086)	(2,958)	(88)	(3,552)	(9,685)	(12,262)	2,619	(9,643)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
804458810	Oak Hill, City of	(76,239)	17,503	21,022	38,525	(44,379)	(42,535)	(1,271)	(14,975)	(103,161)	(176,314)	3,919	(172,395)
806419911	Oakvale Road Public Service District	(3,977)	1,836	1,096	2,933	(2,315)	(2,219)	(66)	(12)	(4,612)	(9,196)	1,002	(8,194)
885310901	Occupational Therapy, Board of	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
847200001	Off of Miners Health, Safety & Training	(135,047)	-	37,238	37,238	(78,612)	(75,346)	(2,252)	(110,944)	(267,153)	(312,316)	(85,080)	(397,396)
800690005	Ohio Co Board of Education	(324,595)	-	89,504	89,504	(188,949)	(181,098)	(5,413)	(124,080)	(499,539)	(750,672)	(285,601)	(1,036,273)
896976625	Ohio Co Commission	(194,398)	221,465	53,604	275,069	(113,160)	(108,459)	(3,242)	-	(224,861)	(449,573)	172,617	(276,956)
837707501	Ohio Co Correctional Center	(16,679)	3,240	4,599	7,839	(9,709)	(9,306)	(278)	(49,891)	(69,184)	(38,573)	(7,010)	(45,583)
896606625	Ohio County Public Library	(21,057)	30,147	5,806	35,954	(12,257)	(11,748)	(351)	-	(24,356)	(48,697)	34,502	(14,195)
896746625	Ohio Public Service District	(13,918)	17,052	3,838	20,890	(8,102)	(7,765)	(232)	-	(16,099)	(32,187)	11,782	(20,405)
896896625	Ohio Valley Reg Transit Authority	(24,541)	23,207	6,767	29,974	(14,285)	(13,692)	(409)	(8,525)	(36,912)	(56,754)	11,881	(44,873)
880973502	Oil and Gas Conservation	(6,362)	5,306	1,754	7,061	(3,704)	(3,550)	(106)	-	(7,359)	(14,714)	3,953	(10,761)
858000501	Optometry, Board of	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
881095002	Osteopathy, Board of	(5,302)	1,088	1,462	2,550	(3,086)	(2,958)	(88)	(1,378)	(7,511)	(12,262)	(2,473)	(14,735)
806989911	Page-Kincaid Public Service	(1,326)	-	365	365	(772)	(740)	(22)	(2,187)	(3,720)	(3,065)	(9,150)	(12,216)
808159911	Parkersburg & Wood Co Library	(26,621)	-	7,340	7,340	(15,496)	(14,852)	(444)	(17,552)	(48,344)	(61,564)	(10,692)	(72,257)
804459911	Parkersburg Housing Authority	(19,883)	679	5,482	6,162	(11,574)	(11,093)	(332)	(13,019)	(36,017)	(45,982)	4,297	(41,685)
805419911	Parkersburg Utility Board	(93,228)	2,777	25,707	28,484	(54,268)	(52,014)	(1,555)	(77,959)	(185,796)	(215,602)	(44,676)	(260,278)
804578810	Parkersburg, City of	(277,584)	-	76,541	76,541	(161,583)	(154,870)	(4,629)	(189,748)	(510,830)	(641,953)	(103,973)	(745,926)
800710005	Pendleton Co Board of Education	(82,168)	97,400	22,657	120,057	(47,830)	(45,843)	(1,370)	(31,185)	(126,228)	(190,024)	(51,453)	(241,478)
807619911	Pendleton Co Health Department	(5,854)	3,531	1,614	5,145	(3,408)	(3,266)	(98)	(5,657)	(12,429)	(13,539)	1,128	(12,411)
802357725	Pendleton County Commission	(61,512)	93,454	16,961	110,415	(35,806)	(34,319)	(1,026)	-	(71,151)	(142,254)	70,951	(71,304)
807979911	Pendleton Senior & Family	(5,854)	3,681	1,614	5,295	(3,408)	(3,266)	(98)	(2,517)	(9,288)	(13,539)	(1,612)	(15,151)
881053002	Pharmacy, Board of	(14,186)	2,683	3,912	6,594	(8,258)	(7,915)	(237)	(10,375)	(26,784)	(32,807)	(9,269)	(42,076)
884900602	Physical Therapy, Board of	(2,651)	2,667	731	3,398	(1,543)	(1,479)	(44)	(400)	(3,466)	(6,131)	2,153	(3,978)
804749911	Piedmont Housing Authority	(5,302)	117	1,462	1,579	(3,086)	(2,958)	(88)	(3,576)	(9,709)	(12,262)	(2,290)	(14,551)
832102103	Pierpont Community & Technical College	(114,735)	24,086	31,637	55,724	(66,788)	(64,013)	(1,913)	(78,914)	(211,629)	(265,342)	447,652	182,310
804659911	Pleasant Valley Public Service District	(3,977)	5,692	1,096	6,789	(2,315)	(2,219)	(66)	(239)	(4,839)	(9,196)	554	(8,642)
800730005	Pleasants Co Board of Education	(73,518)	25,623	20,272	45,895	(42,795)	(41,017)	(1,226)	(27,824)	(112,862)	(170,021)	(110,825)	(280,846)
802367709	Pleasants County Commission	(51,584)	6,915	14,224	21,139	(30,028)	(28,780)	(860)	(22,837)	(82,505)	(119,297)	(14,232)	(133,528)
806029911	Pleasants County Public Library	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
800750005	Pocahontas Co Board of Education	(45,127)	34,255	12,443	46,698	(26,269)	(25,177)	(753)	(35,171)	(87,370)	(104,364)	(72,459)	(176,822)
807639911	Pocahontas Co Health Department	(4,197)	2,152	1,157	3,310	(2,443)	(2,342)	(70)	(115)	(4,970)	(9,707)	2,339	(7,368)
808599911	Pocahontas Co Seniors Citizens Inc.	-	-	-	-	-	-	-	-	-	-	-	-

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
802377709	Pocahontas County Commission	(86,710)	3,263	23,910	27,172	(50,475)	(48,378)	(1,446)	(63,837)	(164,135)	(200,531)	(22,519)	(223,049)
808539911	Pocahontas County PSD	(16,238)	371	4,477	4,848	(9,452)	(9,059)	(271)	(10,243)	(29,025)	(37,552)	1,729	(35,823)
807159911	Pocahontas Memorial Hospital	(160,535)	32,092	44,266	76,359	(93,449)	(89,566)	(2,677)	(62,513)	(248,205)	(371,261)	17,465	(353,796)
808259911	Point Pleasant Housing Authority	(9,279)	478	2,558	3,036	(5,401)	(5,177)	(155)	(1,451)	(12,183)	(21,458)	(7,318)	(28,776)
808939911	Potomac Highlands Support	(9,941)	-	2,741	2,741	(5,787)	(5,546)	(166)	(9,345)	(20,844)	(22,991)	(23,823)	(46,814)
808249911	Potomac Valley Transit Authority	(32,475)	8,280	8,955	17,235	(18,904)	(18,118)	(542)	(1,973)	(39,537)	(75,103)	9,195	(65,908)
896646625	Pretera Center For Mental Health Services	(45,408)	35,481	12,521	48,002	(26,432)	(25,334)	(757)	-	(52,524)	(105,013)	29,351	(75,662)
800770005	Preston Co Board of Education	(172,265)	144,018	47,501	191,519	(100,277)	(96,110)	(2,873)	(39,641)	(238,901)	(398,388)	(60,798)	(459,186)
802567709	Preston Co Commission	(99,966)	2,670	27,565	30,235	(58,191)	(55,773)	(1,667)	(93,249)	(208,879)	(231,185)	(46,057)	(277,242)
807649911	Preston County Health Dept.	(5,302)	3,775	1,462	5,237	(3,086)	(2,958)	(88)	(421)	(6,554)	(12,262)	5,754	(6,508)
808049911	Preston County Senior Citizens Inc.	(3,866)	494	1,066	1,560	(2,250)	(2,157)	(64)	(10,390)	(14,862)	(8,941)	(2,786)	(11,727)
897326625	Preston Memorial Hospital	-	-	-	-	-	-	-	(429)	(429)	-	(4,165)	(4,165)
806979911	Pride Community Services, Inc.	(47,497)	-	13,097	13,097	(27,649)	(26,500)	(792)	(48,520)	(103,460)	(109,845)	(27,223)	(137,068)
806579911	Princeton Sanitary Board	(26,401)	2,325	7,280	9,605	(15,368)	(14,730)	(440)	(22,170)	(52,708)	(61,056)	(22,345)	(83,402)
804648810	Princeton, City of	(86,393)	3,832	23,822	27,655	(50,290)	(48,200)	(1,441)	(55,302)	(155,233)	(199,796)	(33,903)	(233,699)
881032002	Professional Surveyors, WV Board of	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
837701301	Pruntytown Correctional Center	(158,703)	26,146	43,761	69,907	(92,382)	(88,544)	(2,646)	(67,760)	(251,332)	(367,023)	(10,705)	(377,728)
804628810	Pt Pleasant, City of	(50,148)	1,004	13,828	14,832	(29,192)	(27,979)	(836)	(49,694)	(107,701)	(115,976)	(14,274)	(130,249)
805379911	Public Defender 10th Judicial Circuit	(13,918)	6,140	3,838	9,978	(8,102)	(7,765)	(232)	(19,133)	(35,231)	(32,187)	(23,550)	(55,737)
805809911	Public Defender 11th Judicial Circuit	(7,511)	-	2,071	2,071	(4,372)	(4,191)	(125)	(12,142)	(20,831)	(17,371)	(10,109)	(27,480)
805079911	Public Defender 12th Judicial Circuit	(6,738)	1,536	1,858	3,394	(3,922)	(3,759)	(112)	(4,213)	(12,007)	(15,583)	2,650	(12,933)
806009911	Public Defender Corp 18th Judicial	(3,977)	-	1,096	1,096	(2,315)	(2,219)	(66)	(7,133)	(11,733)	(9,196)	(11,231)	(20,428)
805879911	Public Defender Corp 1st Judicial Cir.	(16,790)	-	4,630	4,630	(9,773)	(9,367)	(280)	(6,490)	(25,911)	(38,829)	(11,315)	(50,143)
806039911	Public Defender Corp 25th Judicial	(7,180)	859	1,980	2,839	(4,179)	(4,006)	(120)	(16,882)	(25,187)	(16,604)	(8,104)	(24,708)
805889911	Public Defender Corp 2nd Judicial Cir	(6,848)	1,015	1,888	2,904	(3,987)	(3,821)	(114)	(12,511)	(20,433)	(15,838)	(11,626)	(27,464)
802680911	Public Defender Corp 4th Circuit	(17,894)	4,138	4,934	9,072	(10,416)	(9,984)	(298)	(19,030)	(39,728)	(41,383)	(10,473)	(51,856)
804929911	Public Defender Corp 6th & 24th Judicial	(20,545)	-	5,665	5,665	(11,960)	(11,463)	(343)	(9,584)	(33,349)	(47,514)	(14,576)	(62,091)
804610911	Public Defender Corp 8th Judicial District	(7,180)	6,848	1,980	8,827	(4,179)	(4,006)	(120)	(4,112)	(12,417)	(16,604)	19,865	3,261
809149911	Public Defender Corp Fifth Judicial	(14,360)	6,938	3,960	10,898	(8,359)	(8,012)	(239)	(13,079)	(29,689)	(33,209)	(2,225)	(35,434)
806819911	Public Defender Corp. 23R	(23,970)	-	6,609	6,609	(13,953)	(13,373)	(400)	(46,409)	(74,135)	(55,433)	(27,923)	(83,357)
804609911	Public Defender Corp. 9th	(14,802)	959	4,081	5,041	(8,616)	(8,258)	(247)	(3,605)	(20,726)	(34,231)	(3,356)	(37,586)
807569911	Public Defender Corp/15th Judicial	(16,790)	3,007	4,630	7,636	(9,773)	(9,367)	(280)	(6,352)	(25,773)	(38,829)	(482)	(39,310)
806909911	Public Defender Corp/30th Jud Circuit	(9,624)	-	2,654	2,654	(5,602)	(5,369)	(160)	(4,914)	(16,046)	(22,256)	(2,906)	(25,162)



# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
808439911	Public Defender/28th Jud. Ct.	(5,413)	5,291	1,492	6,783	(3,151)	(3,020)	(90)	(5,520)	(11,781)	(12,517)	(2,526)	(15,043)
808269911	Public Defender/7th Judicial Circuit	(5,302)	1,077	1,462	2,539	(3,086)	(2,958)	(88)	(8,453)	(14,585)	(12,262)	(3,600)	(15,862)
808379911	Public Defender-13th Circuit	(40,428)	-	11,148	11,148	(23,533)	(22,556)	(674)	(39,218)	(85,981)	(93,496)	(30,129)	(123,625)
867001802	Public Port Authority	-	-	-	-	-	-	-	-	-	-	-	-
857000001	Public Safety	(1,179,687)	23,568	325,289	348,857	(686,704)	(658,172)	(19,672)	(699,304)	(2,063,852)	(2,728,197)	(510,941)	(3,239,138)
882800002	Public Service Commission	(278,786)	-	76,873	76,873	(162,283)	(155,540)	(4,649)	(225,219)	(547,692)	(644,733)	(163,346)	(808,078)
879831702	Public Transit	(9,279)	3,385	2,558	5,944	(5,401)	(5,177)	(155)	(14,201)	(24,933)	(21,458)	3,485	(17,973)
800790005	Putnam Co Board of Education	(281,733)	112,185	77,686	189,870	(163,999)	(157,185)	(4,698)	(54,143)	(380,025)	(651,548)	(247,845)	(899,394)
809369911	Putnam Co Development Authority	(2,761)	1,011	761	1,773	(1,607)	(1,541)	(46)	(5,337)	(8,531)	(6,386)	(2,401)	(8,788)
808799911	Putnam Co Solid Waste Authority	(2,541)	2,332	701	3,033	(1,479)	(1,417)	(42)	(709)	(3,647)	(5,875)	374	(5,502)
806949911	Putnam Co. Aging Program	(27,394)	1,246	7,554	8,800	(15,946)	(15,284)	(457)	(84,933)	(116,619)	(63,352)	(23,047)	(86,399)
808469911	Putnam Co. Fire Service	(1,326)	58	365	424	(772)	(740)	(22)	(5,579)	(7,112)	(3,065)	(3,607)	(6,672)
807659911	Putnam Co Health Dept	(4,750)	3,861	1,310	5,171	(2,765)	(2,650)	(79)	(4,035)	(9,529)	(10,984)	14,771	3,787
802397709	Putnam County Commission	(216,788)	233	59,777	60,011	(126,194)	(120,950)	(3,615)	(182,576)	(433,335)	(501,354)	(118,276)	(619,629)
808699911	Putnam County Parks & Recreation Comm	(5,081)	698	1,401	2,099	(2,958)	(2,835)	(85)	(2,224)	(8,101)	(11,751)	(2,853)	(14,604)
806839911	Putnam Public Service District	(44,405)	-	12,244	12,244	(25,848)	(24,774)	(740)	(25,701)	(77,064)	(102,692)	(38,857)	(141,549)
880830002	Racing Commission	(31,401)	-	8,659	8,659	(18,279)	(17,519)	(524)	(23,896)	(60,217)	(72,619)	(30,561)	(103,180)
856901401	Railroad Maintenance Authority	(22,601)	7,842	6,232	14,074	(13,156)	(12,610)	(377)	(5,347)	(31,489)	(52,268)	(824)	(53,093)
804678810	Rainelle, Town of	(6,628)	-	1,827	1,827	(3,858)	(3,698)	(111)	(11,412)	(19,079)	(15,327)	(14,872)	(30,199)
800810005	Raleigh Co Board of Education	(332,099)	401,947	91,574	493,520	(193,317)	(185,285)	(5,538)	(157,053)	(541,194)	(768,028)	52,806	(715,221)
809459911	Raleigh Co PSD	(19,551)	-	5,391	5,391	(11,381)	(10,908)	(326)	(20,568)	(43,183)	(45,215)	(26,511)	(71,726)
804719911	Raleigh Co Recreation Authority	(5,854)	1,543	1,614	3,158	(3,408)	(3,266)	(98)	(2,811)	(9,583)	(13,539)	9,240	(4,299)
807109911	Raleigh Co Solid Waste Authority	(67,931)	10,849	18,731	29,580	(39,543)	(37,900)	(1,133)	(17,063)	(95,639)	(157,099)	36,208	(120,891)
802327709	Raleigh County Commission	(254,719)	13,056	70,237	83,292	(148,274)	(142,113)	(4,248)	(133,637)	(428,271)	(589,074)	(61,014)	(650,088)
807669911	Raleigh County Health Department	(16,900)	1,018	4,660	5,678	(9,838)	(9,429)	(282)	(17,555)	(37,104)	(39,084)	(10,679)	(49,763)
804429911	Raleigh County Housing Authority	(12,040)	7,582	3,320	10,902	(7,009)	(6,717)	(201)	(12,344)	(26,271)	(27,844)	12,787	(15,058)
808929911	Raleigh County Memorial Airport	(8,395)	820	2,315	3,135	(4,887)	(4,684)	(140)	(8,220)	(17,930)	(19,414)	(5,008)	(24,423)
807999911	Raleigh County Public Library	(30,832)	8,133	8,502	16,635	(17,948)	(17,202)	(514)	(17,631)	(53,295)	(71,305)	22,716	(48,589)
800830005	Randolph Co Board of Education	(140,962)	65,595	38,869	104,464	(82,055)	(78,646)	(2,351)	(8,282)	(171,333)	(325,996)	(131,215)	(457,211)
809279911	Randolph Co Emergency Ambulance Squad	(40,396)	11,133	11,139	22,272	(23,515)	(22,538)	(674)	(26,529)	(73,255)	(93,422)	(9,453)	(102,875)
807679911	Randolph Co Health Department	(31,044)	242	8,560	8,802	(18,071)	(17,320)	(518)	(7,640)	(43,549)	(71,795)	(542)	(72,337)
802417709	Randolph County Commission	(114,546)	9,582	31,585	41,167	(66,678)	(63,908)	(1,910)	(61,032)	(193,528)	(264,905)	(11,109)	(276,013)
806829911	Randolph County Housing Authority	(26,068)	10,986	7,188	18,174	(15,175)	(14,544)	(435)	(7,372)	(37,525)	(60,287)	3,326	(56,961)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
804938810	Ranson, City of	-	0	-	0	-	-	-	-	-	-	(2,426)	(2,426)
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	(5,302)	-	1,462	1,462	(3,086)	(2,958)	(88)	(5,684)	(11,817)	(12,262)	(11,832)	(24,094)
885571602	Real Estate Appraiser/Lic Cert Board	(2,099)	710	579	1,289	(1,222)	(1,171)	(35)	(2,858)	(5,286)	(4,854)	937	(3,916)
880100002	Real Estate Commission	(7,180)	407	1,980	2,387	(4,179)	(4,006)	(120)	(6,469)	(14,774)	(16,604)	5,005	(11,600)
804469911	Red Sulphur Public Service District	(9,279)	-	2,558	2,558	(5,401)	(5,177)	(155)	(9,629)	(20,361)	(21,458)	(4,621)	(26,079)
880500702	Reg Jail & Correctional Fac Authority	(33,764)	7,302	9,310	16,612	(19,654)	(18,837)	(563)	(2,739,705)	(2,778,759)	(78,083)	(1,189,460)	(1,267,544)
804629911	Region 1 Workforce Invest	(13,396)	12,360	3,694	16,054	(7,798)	(7,474)	(223)	(6,299)	(21,794)	(30,980)	6,151	(24,829)
808709911	Region 2 Planning/Development Council	(6,848)	380	1,888	2,269	(3,987)	(3,821)	(114)	(3,200)	(11,121)	(15,838)	(495)	(16,333)
808569911	Region 4 Planning/Development Authority	(10,715)	4,686	2,954	7,641	(6,237)	(5,978)	(179)	(20,472)	(32,866)	(24,779)	512	(24,267)
808369911	Region 7 Planning/Development Council	(9,279)	2,238	2,558	4,796	(5,401)	(5,177)	(155)	(166)	(10,898)	(21,458)	1,893	(19,565)
808289911	Region 8 Planning/Development Council	(5,165)	1,464	1,424	2,888	(3,006)	(2,881)	(86)	(1,440)	(7,414)	(11,944)	(543)	(12,487)
808299911	Region 8 Solid Waste Authority	(9,389)	4,237	2,589	6,826	(5,465)	(5,238)	(157)	(9,641)	(20,502)	(21,713)	5,837	(15,877)
809689911	Region I Planning & Development Council	(10,162)	22	2,802	2,824	(5,916)	(5,670)	(169)	(7,683)	(19,437)	(23,502)	(4,384)	(27,885)
808219911	Regional Intergovernmental Council	(8,726)	9,439	2,406	11,845	(5,080)	(4,869)	(146)	(6,880)	(16,974)	(20,181)	6,124	(14,057)
844050001	Rehabilitation Services, Division of	(536,463)	-	147,925	147,925	(312,279)	(299,304)	(8,946)	(466,047)	(1,086,576)	(1,240,649)	(575,133)	(1,815,782)
802559911	Ripley Convention & Visitors Bureau	(994)	29	274	303	(579)	(555)	(17)	(1,573)	(2,723)	(2,299)	(831)	(3,130)
800850005	Ritchie Co Board of Education	(90,531)	39,328	24,963	64,292	(52,699)	(50,509)	(1,510)	(3,674)	(108,391)	(209,366)	(50,242)	(259,608)
802659911	Ritchie Co Economic Development Authority	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
805159911	Ritchie Co. Ambulance Authority, Inc.	(26,400)	3,746	7,280	11,025	(15,367)	(14,729)	(440)	(19,494)	(50,030)	(61,053)	(1,941)	(62,994)
802427709	Ritchie County Commission	(45,178)	3,999	12,457	16,457	(26,298)	(25,206)	(753)	(24,125)	(76,382)	(104,480)	5,526	(98,954)
806959911	Ritchie County Public Library	(5,413)	117	1,492	1,609	(3,151)	(3,020)	(90)	(3,350)	(9,610)	(12,517)	(2,204)	(14,721)
804768810	Rivesville, Town of	(3,424)	3,630	944	4,575	(1,993)	(1,910)	(57)	(3,555)	(7,516)	(7,919)	(5,004)	(12,923)
800870005	Roane Co Board of Education	(77,752)	2,970	21,439	24,409	(45,260)	(43,379)	(1,297)	(67,979)	(157,915)	(179,813)	(72,883)	(252,696)
807079911	Roane Co Public Library	(3,977)	163	1,096	1,259	(2,315)	(2,219)	(66)	(6,431)	(11,031)	(9,196)	(1,798)	(10,994)
808689911	Roane Co. Committee on Aging, Inc.	(5,302)	-	1,462	1,462	(3,086)	(2,958)	(88)	(7,718)	(13,851)	(12,262)	(6,032)	(18,294)
802437709	Roane County Commission	(49,459)	967	13,638	14,605	(28,790)	(27,594)	(825)	(29,013)	(86,222)	(114,380)	(19,230)	(133,611)
805539911	Robert C Byrd Clinic	(87,594)	23,744	24,153	47,897	(50,989)	(48,871)	(1,461)	(27,875)	(129,196)	(202,574)	3,404	(199,170)
804529911	Romney Public Housing Authority	(4,308)	211	1,188	1,398	(2,508)	(2,403)	(72)	(2,126)	(7,109)	(9,963)	(1,458)	(11,420)
804948810	Romney, City of	(24,964)	2,746	6,884	9,629	(14,532)	(13,928)	(416)	(21,786)	(50,662)	(57,732)	(9,287)	(67,019)
804718810	Saint Albans, City of	(153,155)	23,858	42,231	66,090	(89,153)	(85,449)	(2,554)	(112,773)	(289,928)	(354,194)	16,395	(337,799)
896506625	Sanitary Board of Charleston	-	108	-	108	-	-	-	(23,584)	(23,584)	-	(27,499)	(27,499)
804615911	Sanitary Board of Charleston	(82,955)	242,439	22,874	265,313	(48,289)	(46,282)	(1,383)	(67,008)	(162,963)	(191,845)	265,063	73,218
839590001	School Building Authority	(8,616)	3,775	2,376	6,151	(5,015)	(4,807)	(144)	(14,448)	(24,413)	(19,925)	(2,523)	(22,448)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
828101403	School of Osteopathic Medicine	(384,586)	35,164	106,046	141,210	(223,870)	(214,569)	(6,413)	(185,344)	(630,196)	(889,412)	(48,795)	(938,207)
893020002	Secondary Schools Activities Comm.	(8,616)	204	2,376	2,580	(5,015)	(4,807)	(144)	(7,713)	(17,679)	(19,925)	(7,776)	(27,702)
825000001	Secretary of State	(53,727)	-	14,815	14,815	(31,275)	(29,975)	(896)	(50,060)	(112,206)	(124,251)	(60,719)	(184,971)
810100001	Senate	(50,807)	8,384	14,010	22,394	(29,575)	(28,346)	(847)	(46,077)	(104,845)	(117,498)	(37,647)	(155,145)
899999802	Senate	(7,843)	23,282	2,163	25,444	(4,565)	(4,376)	(131)	(6,466)	(15,537)	(18,137)	25,653	7,516
807179911	Shady Spring PSD	(15,133)	3,786	4,173	7,958	(8,809)	(8,443)	(252)	(12,443)	(29,947)	(34,997)	(1,780)	(36,777)
832401003	Shepherd University	(446,801)	-	123,202	123,202	(260,086)	(249,279)	(7,451)	(326,131)	(842,947)	(1,033,292)	(274,637)	(1,307,929)
804858810	Shepherdstown, Town of	(37,004)	5,000	10,203	15,204	(21,540)	(20,645)	(617)	(25,248)	(68,051)	(85,577)	(6,079)	(91,656)
808609911	Short Line Public Service District	(2,651)	1,129	731	1,860	(1,543)	(1,479)	(44)	(15,501)	(18,568)	(6,131)	(957)	(7,088)
806539911	Sissonville Public Service District	(4,639)	-	1,279	1,279	(2,701)	(2,588)	(77)	(12,142)	(17,508)	(10,729)	(7,005)	(17,734)
804878810	Sistersville, City of	(9,499)	-	2,619	2,619	(5,530)	(5,300)	(158)	(305,846)	(316,834)	(21,969)	(340,380)	(362,349)
805919911	So Highlands Comm. Mental	(237,266)	24,146	65,424	89,570	(138,114)	(132,376)	(3,957)	(139,814)	(414,260)	(548,713)	39,594	(509,119)
809619911	So Jackson Co Public Service District	(9,279)	1,382	2,558	3,940	(5,401)	(5,177)	(155)	(3,708)	(14,441)	(21,458)	(1,815)	(23,274)
804449911	South Charleston Housing Authority	(6,628)	146	1,827	1,973	(3,858)	(3,698)	(111)	(4,446)	(12,113)	(15,327)	(2,511)	(17,838)
808009911	South Charleston Library Board	(9,389)	1,760	2,589	4,349	(5,465)	(5,238)	(157)	(4,234)	(15,094)	(21,713)	(8,712)	(30,426)
800840005	Southern Education Services	(71,136)	23,687	19,615	43,302	(41,409)	(39,688)	(1,186)	(9,615)	(91,898)	(164,512)	109,781	(54,731)
809179911	Southern Soil Conservation District	(5,744)	117	1,584	1,700	(3,344)	(3,205)	(96)	(2,425)	(9,069)	(13,284)	(968)	(14,252)
806499911	Southwestern Water District	(14,792)	17,583	4,079	21,662	(8,610)	(8,253)	(247)	(373)	(17,483)	(34,208)	7,926	(26,281)
804928810	Spencer, City of	(27,056)	4,982	7,460	12,442	(15,749)	(15,095)	(451)	(11,642)	(42,938)	(62,570)	(4,409)	(66,979)
805909911	St Albans Municipal Water Board	(47,259)	2,882	13,031	15,914	(27,510)	(26,367)	(788)	(16,219)	(70,884)	(109,293)	5,951	(103,342)
802810810	St. Marys, City of	(19,883)	8,625	5,482	14,107	(11,574)	(11,093)	(332)	(16,709)	(39,707)	(45,982)	(6,737)	(52,719)
897226625	St. Marys, City of NP	-	-	-	-	-	-	-	-	-	-	-	-
802699910	Star City, Town of	(22,202)	11,028	6,122	17,150	(12,924)	(12,387)	(370)	(23,072)	(48,754)	(51,346)	(1,086)	(52,432)
808879911	State Bar Association	(24,357)	-	6,716	6,716	(14,179)	(13,589)	(406)	(13,841)	(42,015)	(56,330)	(12,566)	(68,895)
802921911	Stevens Correctional Center	(74,450)	1,548	20,529	22,076	(43,338)	(41,537)	(1,242)	(214,461)	(300,577)	(172,175)	(142,054)	(314,229)
804958810	Stonewood City of	(14,249)	900	3,929	4,829	(8,295)	(7,950)	(238)	(5,607)	(22,089)	(32,953)	(2,384)	(35,337)
809009911	Sugar Creek PSD	(2,651)	1,414	731	2,145	(1,543)	(1,479)	(44)	(1,776)	(4,842)	(6,131)	2,587	(3,543)
800890005	Summers Co Board of Education	(60,278)	54,696	16,621	71,317	(35,088)	(33,631)	(1,005)	(52,213)	(121,937)	(139,403)	(34,608)	(174,010)
807709911	Summers Co Health Department	(221)	326	61	387	(129)	(123)	(4)	(11,056)	(11,311)	(511)	(151)	(662)
802447709	Summers County Commission	(46,061)	5,824	12,701	18,525	(26,813)	(25,699)	(768)	(12,271)	(65,551)	(106,524)	(5,960)	(112,484)
805679911	Summers County Public Library	(5,302)	326	1,462	1,788	(3,086)	(2,958)	(88)	(3,552)	(9,685)	(12,262)	2,781	(9,481)
807229911	Sun Valley Public Service District	(9,389)	-	2,589	2,589	(5,465)	(5,238)	(157)	(5,304)	(16,164)	(21,713)	(4,431)	(26,144)
811100001	Supreme Court / Judicial	(1,830,007)	75,529	504,609	580,139	(1,065,259)	(1,020,999)	(30,517)	(772,251)	(2,889,025)	(4,232,156)	(382,333)	(4,614,489)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense				
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
818000001	Tax Dept	(535,994)	-	147,796	147,796	(312,006)	(299,042)	(8,938)	(233,702)	(853,688)	(1,239,564)	(159,298)	(1,398,862)
818010001	Tax Dept - Budget Office	(6,718)	101	1,852	1,954	(3,911)	(3,748)	(112)	(9,976)	(17,747)	(15,536)	(5,785)	(21,322)
800910005	Taylor Co Board of Education	(125,805)	58,003	34,690	92,693	(73,232)	(70,189)	(2,098)	(16,932)	(162,451)	(290,942)	(42,202)	(333,144)
802457709	Taylor Co Commission	(56,003)	2,226	15,442	17,668	(32,600)	(31,245)	(934)	(33,237)	(98,016)	(129,515)	7,148	(122,366)
807719911	Taylor Co Health Dept.	(10,915)	-	3,010	3,010	(6,354)	(6,090)	(182)	(23,292)	(35,917)	(25,243)	(31,446)	(56,689)
804289911	Taylor Co PSD	(7,401)	1,106	2,041	3,147	(4,308)	(4,129)	(123)	(6,588)	(15,149)	(17,115)	(1,620)	(18,736)
805129911	Taylor County Public Library	(2,651)	58	731	789	(1,543)	(1,479)	(44)	(1,788)	(4,854)	(6,131)	(1,145)	(7,276)
802669911	The Housing Authority of The County of Jackson	(9,279)	325	2,558	2,884	(5,401)	(5,177)	(155)	(6,265)	(16,997)	(21,458)	(1,226)	(22,684)
802920911	Tomlinson PSD	(2,651)	-	731	731	(1,543)	(1,479)	(44)	(2,482)	(5,548)	(6,131)	(11,198)	(17,329)
803058810	Town of Ansted	(6,075)	2,420	1,675	4,095	(3,536)	(3,390)	(101)	(7,311)	(14,338)	(14,050)	(9,849)	(23,899)
805368810	Town of Bath	(12,151)	41,262	3,350	44,612	(7,073)	(6,779)	(203)	(5,206)	(19,260)	(28,100)	24,299	(3,801)
803158810	Town of Belle	(10,715)	250	2,954	3,204	(6,237)	(5,978)	(179)	(6,346)	(18,740)	(24,779)	(9,153)	(33,932)
805438810	Town of Beverly	(10,825)	3,007	2,985	5,992	(6,301)	(6,039)	(181)	(814)	(13,335)	(25,034)	6,018	(19,016)
802821810	Town of Chapmanville	(17,453)	8,083	4,812	12,896	(10,159)	(9,737)	(291)	(3)	(20,190)	(40,362)	5,284	(35,077)
803458810	Town of Clay	(1,767)	-	487	487	(1,029)	(986)	(29)	(9,939)	(11,983)	(4,087)	(11,816)	(15,903)
897166625	Town of Davis	(16,701)	20,462	4,605	25,068	(9,722)	(9,318)	(279)	-	(19,319)	(38,624)	14,138	(24,487)
803568810	Town of Eleanor	(7,953)	1,344	2,193	3,537	(4,630)	(4,437)	(133)	(5,328)	(14,527)	(18,393)	3,521	(14,871)
805088810	Town of Fairview	-	29	-	29	-	-	-	(4,329)	(4,329)	-	(2,562)	(2,562)
804488810	Town of Fayetteville	(29,382)	4,473	8,102	12,575	(17,104)	(16,393)	(490)	(26,963)	(60,950)	(67,950)	(4,030)	(71,980)
803248810	Town of Gauley Bridge	(2,872)	3,150	792	3,941	(1,672)	(1,602)	(48)	(2,818)	(6,140)	(6,642)	6,621	(20)
803768810	Town of Glendale	(31,432)	3,756	8,667	12,423	(18,296)	(17,536)	(524)	(23,810)	(60,167)	(72,690)	(5,333)	(78,023)
803808810	Town of Grant Town	(2,651)	326	731	1,057	(1,543)	(1,479)	(44)	(1,776)	(4,842)	(6,131)	4,366	(1,765)
803798810	Town of Grantsville	(9,128)	-	2,517	2,517	(5,314)	(5,093)	(152)	(10,064)	(20,622)	(21,110)	(8,856)	(29,967)
804508810	Town of Hamlin	(4,529)	8,342	1,249	9,590	(2,636)	(2,527)	(76)	(5,135)	(10,374)	(10,474)	18,033	7,560
803698810	Town of Harpers Ferry	(14,028)	4,251	3,868	8,119	(8,166)	(7,827)	(234)	(9,137)	(25,364)	(32,443)	1,466	(30,976)
804178810	Town of Marlinton	(4,860)	353	1,340	1,693	(2,829)	(2,712)	(81)	(13,686)	(19,308)	(11,240)	2,055	(9,185)
802822810	Town of Middlebourne	(9,058)	4,555	2,498	7,053	(5,273)	(5,053)	(151)	(7,913)	(18,390)	(20,947)	6,333	(14,615)
804308810	Town of Monongah	(8,505)	857	2,345	3,202	(4,951)	(4,745)	(142)	(8,466)	(18,304)	(19,670)	(12,779)	(32,449)
804738810	Town of New Haven	(3,314)	5,442	914	6,356	(1,929)	(1,849)	(55)	(21,077)	(24,910)	(7,664)	(16,398)	(24,062)
804548810	Town of Nutter Fort	(22,202)	12,118	6,122	18,240	(12,924)	(12,387)	(370)	(10,871)	(36,552)	(51,346)	(9,182)	(60,528)
802824810	Town of Paw Paw	(1,326)	2,911	365	3,277	(772)	(740)	(22)	(4,996)	(6,529)	(3,065)	(13,621)	(16,687)
804898810	Town of Pineville	(5,633)	1,150	1,553	2,703	(3,279)	(3,143)	(94)	(19,467)	(25,983)	(13,028)	(10,119)	(23,147)
805038810	Town of Union	(3,535)	87	975	1,062	(2,058)	(1,972)	(59)	(3,587)	(7,675)	(8,174)	(2,060)	(10,235)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
803298810	Town of Wardensville	(2,651)	-	731	731	(1,543)	(1,479)	(44)	(5,426)	(8,492)	(6,131)	(4,387)	(10,517)
805138810	Town of West Hamlin	(8,171)	3,840	2,253	6,093	(4,756)	(4,559)	(136)	(24)	(9,475)	(18,896)	2,299	(16,596)
805188810	Town of West Union	(11,709)	98	3,229	3,326	(6,816)	(6,533)	(195)	(22,637)	(36,180)	(27,078)	(12,762)	(39,840)
803228810	Town of Winfield	(10,494)	-	2,894	2,894	(6,108)	(5,855)	(175)	(19,859)	(31,997)	(24,268)	(7,383)	(31,651)
816000001	Treasurer of State's Office	(166,380)	-	45,878	45,878	(96,851)	(92,827)	(2,775)	(93,087)	(285,540)	(384,778)	(54,997)	(439,775)
806019911	Tri River Transit	(13,366)	13,204	3,685	16,889	(7,780)	(7,457)	(223)	(2,695)	(18,155)	(30,910)	37,278	6,368
802927911	Tri-State Airport Authority	(23,970)	-	6,609	6,609	(13,953)	(13,373)	(400)	(21,223)	(48,949)	(55,433)	12,369	(43,064)
806929911	Tri-State Transit Authority	(72,351)	678	19,950	20,629	(42,116)	(40,366)	(1,207)	(50,656)	(134,344)	(167,322)	(48,056)	(215,377)
800930005	Tucker Co Board of Education	(44,823)	36,191	12,360	48,551	(26,092)	(25,008)	(747)	(5,955)	(57,803)	(103,661)	(34,630)	(138,291)
807729911	Tucker Co Health Dept.	(3,977)	2,403	1,096	3,499	(2,315)	(2,219)	(66)	(1,418)	(6,017)	(9,196)	(112)	(9,308)
808119911	Tucker Co. Solid Waste Authority	(13,918)	5,931	3,838	9,768	(8,102)	(7,765)	(232)	(8,386)	(24,485)	(32,187)	(14,073)	(46,260)
802467709	Tucker County Commission	(59,869)	1,210	16,508	17,719	(34,850)	(33,402)	(998)	(27,493)	(96,744)	(138,455)	(7,761)	(146,217)
804519911	Tucker County Development Authority	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(703)	(3,769)
805579911	Tug River Health Association	(63,956)	21,781	17,635	39,417	(37,229)	(35,682)	(1,067)	(47,806)	(121,784)	(147,907)	13,606	(134,301)
800950005	Tyler Co Board of Education	(211,748)	165,319	58,388	223,706	(123,260)	(118,138)	(3,531)	(45,933)	(290,862)	(489,698)	91,897	(397,801)
802477709	Tyler County Commission	(54,567)	14,662	15,046	29,708	(31,764)	(30,444)	(910)	(41,472)	(104,590)	(126,194)	13,316	(112,877)
808169911	Union PSD	(20,196)	6,529	5,569	12,098	(11,756)	(11,268)	(337)	(2,439)	(25,800)	(46,707)	1,610	(45,097)
809919911	Union Williams PSD	(6,628)	-	1,827	1,827	(3,858)	(3,698)	(111)	(9,401)	(17,067)	(15,327)	(13,868)	(29,196)
805449911	Upper Ohio Conservation District	-	134	-	134	-	-	-	(3,696)	(3,696)	-	(1,849)	(1,849)
800970005	Upshur Co Board of Education	(143,981)	45,332	39,701	85,033	(83,812)	(80,330)	(2,401)	(90,406)	(256,949)	(332,976)	(41,341)	(374,318)
807139911	Upshur Co Public Library	(5,413)	349	1,492	1,841	(3,151)	(3,020)	(90)	(6,928)	(13,189)	(12,517)	1,652	(10,865)
802487725	Upshur County Commission	-	-	-	-	-	-	-	(134,350)	(134,350)	-	(176,669)	(176,669)
802619709	Upshur County Commission	(105,820)	280,311	29,179	309,490	(61,598)	(59,039)	(1,765)	(52,536)	(174,938)	(244,724)	320,361	75,637
802579911	Upshur County Development Authority	(1,436)	390	396	786	(836)	(801)	(24)	(1,147)	(2,808)	(3,321)	(644)	(3,965)
807749911	Upshur-Buckhannon Health Department	(4,308)	1,414	1,188	2,602	(2,508)	(2,403)	(72)	(5,710)	(10,693)	(9,963)	3,282	(6,681)
896716625	Valley Comprehensive Mental Health Ctr	(17,691)	31,903	4,878	36,781	(10,298)	(9,870)	(295)	(8,127)	(28,590)	(40,913)	19,898	(21,015)
804616911	Valley Healthcare System	(150,445)	383,279	41,484	424,763	(87,575)	(83,937)	(2,509)	(42,425)	(216,446)	(347,927)	463,526	115,599
840400001	Veterans Affairs	(221,376)	-	61,042	61,042	(128,864)	(123,510)	(3,692)	(204,004)	(460,070)	(511,963)	(181,771)	(693,734)
809129911	Vienna Public Library	(5,302)	3,924	1,462	5,386	(3,086)	(2,958)	(88)	(14,334)	(20,467)	(12,262)	(135)	(12,397)
809939911	Warm Springs PSD	(7,843)	6,889	2,163	9,051	(4,565)	(4,376)	(131)	(1,047)	(10,118)	(18,137)	13,257	(4,880)
883430602	Water Development Authority	(15,685)	7,744	4,325	12,069	(9,130)	(8,751)	(262)	(11,629)	(29,772)	(36,274)	1,206	(35,068)
800990005	Wayne Co Board of Education	(344,095)	191,235	94,881	286,116	(200,300)	(191,978)	(5,738)	(68,024)	(466,040)	(795,769)	134,517	(661,252)
806869911	Wayne Co Health Dept.	(5,142)	-	1,418	1,418	(2,993)	(2,869)	(86)	(12,903)	(18,851)	(11,892)	(22,053)	(33,945)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
896136625	Wayne County Commission	(2,518)	-	694	694	(1,466)	(1,405)	(42)	(7,560)	(10,473)	(5,824)	(24,939)	(30,763)
801010005	Webster Co Board of Education	(74,268)	61,576	20,479	82,055	(43,232)	(41,436)	(1,238)	(56,601)	(142,507)	(171,756)	(25,639)	(197,394)
802507709	Webster County Commission	(32,144)	-	8,863	8,863	(18,711)	(17,934)	(536)	(32,428)	(69,609)	(74,337)	(29,941)	(104,278)
807769911	Webster County Health Dept.	(2,651)	-	731	731	(1,543)	(1,479)	(44)	(4,815)	(7,881)	(6,131)	(6,131)	(12,262)
808349911	Webster Springs Public Service District	(3,866)	3,818	1,066	4,884	(2,250)	(2,157)	(64)	(2,890)	(7,362)	(8,941)	3,633	(5,308)
897066625	Weirton Board of Park Commissioners	-	-	-	-	-	-	-	-	-	-	-	-
897086625	Weirton Sanitary Board	(103,887)	146,741	28,646	175,387	(60,473)	(57,961)	(1,732)	(119)	(120,285)	(240,253)	73,593	(166,660)
841901801	Welch Emergency Hospital	(172,687)	-	47,617	47,617	(100,522)	(96,345)	(2,880)	(210,203)	(409,950)	(399,362)	(187,025)	(586,387)
803288810	Welch, City of	(37,594)	-	10,366	10,366	(21,884)	(20,974)	(627)	(19,289)	(62,774)	(86,942)	(14,952)	(101,893)
831000503	West Liberty State College	(417,471)	9,364	115,114	124,479	(243,013)	(232,916)	(6,962)	(121,810)	(604,701)	(965,463)	(57,424)	(1,022,887)
800900005	West Virginia Academy	(4,592)	9,405	1,266	10,671	(2,673)	(2,562)	(77)	-	(5,312)	(10,620)	3,578	(7,041)
880130602	West Virginia Lottery Commission	(203,718)	17,782	56,174	73,955	(118,586)	(113,659)	(3,397)	(106,495)	(342,137)	(471,128)	(64,963)	(536,092)
886107204	West Virginia University	(10,001,694)	553,043	2,757,883	3,310,926	(5,822,050)	(5,580,150)	(166,786)	(3,625,467)	(15,194,453)	(23,130,360)	(1,278,201)	(24,408,560)
804709911	Westbrook Health Services	(274,381)	36,483	75,658	112,141	(159,719)	(153,083)	(4,576)	(132,312)	(449,689)	(634,545)	(111,562)	(746,107)
804613911	Western Conservation District	(331)	3,019	91	3,110	(193)	(185)	(6)	(3,954)	(4,337)	(766)	2,478	1,712
807149911	Weston Sanitary Board	(9,279)	2,047	2,558	4,605	(5,401)	(5,177)	(155)	(7,548)	(18,281)	(21,458)	(10,997)	(32,455)
803238810	Weston, City of	(25,952)	-	7,156	7,156	(15,107)	(14,479)	(433)	(32,733)	(62,752)	(60,017)	(36,031)	(96,048)
801030005	Wetzel Co Board of Education	(228,920)	115,114	63,123	178,236	(133,256)	(127,719)	(3,817)	(309,583)	(574,375)	(529,410)	(19,107)	(548,517)
806049911	Wetzel Co Emergency Ambulance Authority	(8,726)	93	2,406	2,499	(5,080)	(4,869)	(146)	(24,871)	(34,965)	(20,181)	(16,866)	(37,047)
896736625	Wetzel Co Hospital	(141,648)	143,532	39,058	182,590	(82,454)	(79,028)	(2,362)	(757)	(164,602)	(327,582)	59,274	(268,308)
802517709	Wetzel County Commission	(108,361)	19,777	29,879	49,657	(63,077)	(60,457)	(1,807)	(50,317)	(175,658)	(250,599)	39,840	(210,760)
807779911	Wetzel-Tyler Health Department	(7,793)	9,579	2,149	11,728	(4,536)	(4,348)	(130)	(493)	(9,508)	(18,023)	(6,279)	(24,302)
896926625	Wheeling Housing Authority	(29,232)	35,297	8,061	43,357	(17,016)	(16,309)	(487)	-	(33,813)	(67,604)	24,299	(43,305)
807609911	Wheeling-Ohio Co Health Department	(42,454)	26,192	11,706	37,898	(24,713)	(23,686)	(708)	(12,848)	(61,954)	(98,180)	(20,451)	(118,631)
806689911	White Oak Public Service District	(6,628)	291	1,827	2,118	(3,858)	(3,698)	(111)	(7,990)	(15,656)	(15,327)	(994)	(16,321)
804889911	Whitehall Public Service District	(3,977)	87	1,096	1,184	(2,315)	(2,219)	(66)	(2,682)	(7,282)	(9,196)	(1,586)	(10,782)
809079911	Wilderness Public Service District	(10,604)	4,292	2,924	7,216	(6,173)	(5,916)	(177)	(10,696)	(22,962)	(24,523)	3,607	(20,917)
842000001	William R Sharpe Jr Hospital	(402,231)	-	110,912	110,912	(234,141)	(224,413)	(6,708)	(350,544)	(815,806)	(930,218)	(275,656)	(1,205,873)
804489911	Williamson Housing Authority	(16,569)	4,735	4,569	9,304	(9,645)	(9,244)	(276)	(6,492)	(25,657)	(38,318)	2,683	(35,635)
807019911	Williamson Utility Board	(2,651)	1,899	731	2,630	(1,543)	(1,479)	(44)	(942)	(4,009)	(6,131)	(2,896)	(9,027)
803118810	Williamson, City of	(13,807)	7,258	3,807	11,066	(8,037)	(7,703)	(230)	(4,337)	(20,308)	(31,932)	(9,813)	(41,744)
801050005	Wirt Co Board of Education	(31,056)	9,065	8,564	17,629	(18,078)	(17,327)	(518)	(19,904)	(55,827)	(71,822)	(39,522)	(111,344)
802577709	Wirt County Commission	(12,040)	8,430	3,320	11,750	(7,009)	(6,717)	(201)	(735)	(14,662)	(27,844)	5,936	(21,908)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	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	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	Total OPEB Expense
801070005	Wood Co Board of Education	(429,935)	42,111	118,551	160,662	(250,268)	(239,870)	(7,170)	(58,760)	(556,067)	(994,287)	(567,847)	(1,562,134)
808669925	Wood Co Parks & Recreation	(2,518)	3,086	694	3,780	(1,466)	(1,405)	(42)	–	(2,913)	(5,824)	2,131	(3,693)
806249911	Wood Co Solid Waste Authority	(2,209)	1,434	609	2,043	(1,286)	(1,233)	(37)	(6)	(2,561)	(5,109)	757	(4,352)
896146625	Wood County Commission	(412,119)	426,953	113,638	540,591	(239,897)	(229,929)	(6,872)	–	(476,699)	(953,084)	353,768	(599,316)
890000002	Workers Compensation Comm.	(583)	39	161	200	(339)	(325)	(10)	(7,631)	(8,305)	(1,348)	(21,534)	(22,882)
805139911	Workforce Investment Board of Kanawha Co	(13,476)	4,137	3,716	7,853	(7,844)	(7,519)	(225)	(5,041)	(20,629)	(31,165)	16,685	(14,480)
882500602	Workforce WV/Payroll-05303	(468,242)	85,361	129,114	214,475	(272,567)	(261,242)	(7,808)	(108,062)	(649,679)	(1,082,877)	(82,466)	(1,165,343)
804639911	WV Affordable Housing Trust	–	–	–	–	–	–	–	–	–	–	(130)	(130)
883802402	WV Bd of Social Worker Examiners	(2,541)	1,578	701	2,279	(1,479)	(1,417)	(42)	(4,036)	(6,975)	(5,875)	1,501	(4,374)
855069301	WV Bd. of Chiropractic Examiners	(1,436)	70	396	466	(836)	(801)	(24)	(709)	(2,370)	(3,321)	(487)	(3,808)
882200002	WV Board of Barbers and Cosmetologists	(9,941)	1,012	2,741	3,754	(5,787)	(5,546)	(166)	(3,782)	(15,281)	(22,991)	1,585	(21,406)
881116002	WV Board of Veterinary Medicine	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
847752301	WV Division of Energy	(331)	265	91	357	(193)	(185)	(6)	(12,814)	(13,198)	(766)	(7,570)	(8,337)
837707001	WV Division of Juvenile Services	(13,972)	–	3,853	3,853	(8,133)	(7,795)	(233)	(1,748,881)	(1,765,042)	(32,311)	(821,186)	(853,497)
881074002	WV Engineers Registration Board	(5,302)	219	1,462	1,681	(3,086)	(2,958)	(88)	(3,398)	(9,531)	(12,262)	(3,896)	(16,157)
814000001	WV Enterprise Planning Board	(47,338)	13,031	13,053	26,084	(27,556)	(26,411)	(789)	(5,883)	(60,638)	(109,475)	12,082	(97,393)
881300002	WV Massage Therapy Licensure Board	(1,326)	29	365	395	(772)	(740)	(22)	(894)	(2,427)	(3,065)	(573)	(3,638)
886001602	WV Multimodal Transportation	(884)	1,810	244	2,054	(514)	(493)	(15)	–	(1,022)	(2,044)	689	(1,355)
816000002	WV Mun. Pensions Oversight Board	(1,988)	5,326	548	5,874	(1,157)	(1,109)	(33)	(4,712)	(7,011)	(4,598)	5,020	422
809649911	WV Municipal League	(5,302)	2,301	1,462	3,763	(3,086)	(2,958)	(88)	(2,150)	(8,283)	(12,262)	(1,268)	(13,530)
887200504	WV Network for Educational Telecom	(108,677)	39,022	29,967	68,989	(63,261)	(60,633)	(1,812)	–	(125,707)	(251,331)	42,291	(209,040)
830703503	WV Northern Community College	(201,369)	1,014	55,526	56,540	(117,218)	(112,348)	(3,358)	(67,676)	(300,601)	(465,696)	(31,840)	(497,536)
818020001	WV Office of Tax Appeals	(7,843)	2,284	2,163	4,447	(4,565)	(4,376)	(131)	(1,445)	(10,517)	(18,137)	906	(17,231)
834957902	WV Parkways Econ. Dev. & Tourism Authority	(581,006)	–	160,208	160,208	(338,208)	(324,155)	(9,689)	(133,811)	(805,862)	(1,343,661)	(121,852)	(1,465,513)
837701401	WV Parole Board	(12,703)	–	3,503	3,503	(7,394)	(7,087)	(212)	(14,943)	(29,636)	(29,377)	(18,494)	(47,872)
884200001	WV Professional Charter School Board	(1,326)	2,715	365	3,080	(772)	(740)	(22)	–	(1,533)	(3,065)	1,033	(2,033)
833300001	WV School for the Deaf and Blind	(176,595)	31,539	48,695	80,233	(102,797)	(98,526)	(2,945)	(227,432)	(431,701)	(408,403)	(122,945)	(531,347)
884610002	WV Solid Waste Management Board	(9,279)	3,102	2,558	5,660	(5,401)	(5,177)	(155)	(5,495)	(16,228)	(21,458)	1,479	(19,980)
832603203	WV Southern Community College	(259,792)	12,090	71,635	83,725	(151,227)	(144,943)	(4,332)	(41,635)	(342,137)	(600,807)	8,026	(592,781)
881063502	WV State Board of Examiners for LPNs	(6,263)	3,761	1,727	5,488	(3,646)	(3,494)	(104)	(10,521)	(17,766)	(14,484)	1,957	(12,527)
832802203	WV State University	(343,198)	1,727	94,634	96,361	(199,778)	(191,477)	(5,723)	(317,381)	(714,358)	(793,694)	(201,253)	(994,947)
804259911	WVSU Metro Area Agency on Aging	(24,964)	9,018	6,884	15,902	(14,532)	(13,928)	(416)	(9,580)	(38,455)	(57,732)	(2,213)	(59,946)
802599911	WVSC R & D Corporation	(84,253)	8,636	23,232	31,868	(49,044)	(47,007)	(1,405)	(35,998)	(133,454)	(194,848)	(36,925)	(231,772)

# West Virginia Retiree Health Benefit Trust Fund

## Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2023

		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	Changes in Assumptions	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	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	Total OPEB Expense
886410704	WVU Parkersburg	(263,892)	708,480	72,766	781,246	(153,613)	(147,231)	(4,401)	-	(305,245)	(610,289)	512,881	(97,408)
801090005	Wyoming Co Board of Education	(138,887)	123,013	38,297	161,310	(80,847)	(77,488)	(2,316)	(95,341)	(255,991)	(321,195)	(116,810)	(438,005)
808429911	Wyoming Co Council on Aging	(15,022)	-	4,142	4,142	(8,745)	(8,381)	(251)	(29,778)	(47,155)	(34,742)	(36,449)	(71,191)
807809911	Wyoming Co Health Department	(4,639)	1,510	1,279	2,789	(2,701)	(2,588)	(77)	(2,906)	(8,272)	(10,729)	(916)	(11,645)
809559911	Wyoming Co Public Library	(4,639)	2,939	1,279	4,219	(2,701)	(2,588)	(77)	(12,150)	(17,516)	(10,729)	(4,178)	(14,907)
802547709	Wyoming County Commission	(103,634)	-	28,576	28,576	(60,326)	(57,820)	(1,728)	(86,753)	(206,627)	(239,669)	(59,726)	(299,395)
809749911	Wyoming County Economic Dev Authority	(3,977)	1,855	1,096	2,952	(2,315)	(2,219)	(66)	(3,715)	(8,314)	(9,196)	(2,600)	(11,796)
	State of West Virginia Special Funding - Public												
PSSP	School Support Plan (PSSP)	(31,258,170)	-	8,619,177	8,619,177	(18,195,582)	(17,439,573)	(521,256)	(26,911,028)	(63,067,438)	(72,289,027)	(14,342,418)	(86,631,445)
	State of West Virginia Special Funding - OPEB												
OPEB	Supplemental for Unfunded Liability	(47,339,668)	58,000,018	13,053,513	71,053,534	(27,556,726)	(26,411,769)	(789,428)	-	(54,757,924)	(109,479,811)	40,073,424	(69,406,387)
	State of West Virginia Special Funding - Financial												
FSF	Stability Fund	-	16,110	-	16,110	-	-	-	(9,166,473)	(9,166,473)	-	(10,660,582)	(10,660,582)
	Total	\$ (158,249,117)	\$ 85,493,994	\$ 43,635,860	\$ 129,129,854	\$ (92,117,832)	\$ (88,290,420)	\$ (2,638,934)	\$ (85,493,994)	\$ (268,541,180)	\$ (365,973,910)	\$ -	\$ (365,973,910)

See accompanying notes



# West Virginia Retiree Health Benefit Trust Fund

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

June 30, 2023

### **1. Introduction**

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

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

#### ***Plan description***

The West Virginia OPEB Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other postemployment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code Section 5-16D-2 (the Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board membership was expanded from eight to ten members with Senate Bill 205 on March 11, 2022, effective 90 days from passage on June 9, 2022. The Bill amends WV Code §15-16-4. Finance Board members are appointed by the Governor, serve a term of four years, and are eligible for reappointment. The State Department of Administration cabinet secretary, or designee, serves as Chairman of the Board and is a voting member. One member represents the hospitals, one member represents the non-hospital health care providers, four members represent labor, education, public employees, and public retirees and the remaining members represent the public at large.

The Plan had approximately 43,000 policyholders and 63,000 covered lives at June 30, 2023.

## West Virginia Retiree Health Benefit Trust Fund

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

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

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](http://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 57<sup>th</sup> Street, SE Suite 2, Charleston, West Virginia 25304.

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

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

## West Virginia Retiree Health Benefit Trust Fund

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

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

##### ***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, 2023. 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, 2022, was based on a measurement date of June 30, 2023, 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, 2024, financial reporting.

##### ***Accounting estimates***

The preparation of the Schedules of Employer OPEB Allocations and Schedules of OPEB Amounts by Employer in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of contributions, the net OPEB 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

## West Virginia Retiree Health Benefit Trust Fund

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

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

The 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, 2023. 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 \$60 million for the fiscal year ending 2023. The PAYGO rates for June 30, were:

July 1, 2022 to June 30, 2023	\$	70
February 1, 2022 to June 30, 2022		48
July 1, 2021 to January 31, 2022		116

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.

## West Virginia Retiree Health Benefit Trust Fund

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

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

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.

West Virginia Retiree Health Benefit Trust Fund

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

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

***Summary of membership information***

On June 30, 2023, the Plan's OPEB eligible membership consisted of the following:

Retirees and beneficiaries currently receiving benefit payments	42,713
Inactive plan members entitled to but not yet receiving benefit payments <sup>a</sup>	14,300
Active plan members	<u>29,117</u>
Totals	<u><u>86,130</u></u>

<sup>a</sup> *As of June 30, 2022, there were 20,360 annuitants who are receiving an annuity and are eligible to receive healthcare benefits but have waived healthcare coverage. The actuarial valuation assumes 2.5% of all waived annuitants under age 75 will elect to participate in the retiree healthcare program as of the actuarial valuation date. As of June 30, 2022, there were 14,300 waived annuitants under the age of 75 who were included in the actuarial valuation data. Therefore, approximately 358 were assumed to elect coverage as of June 30, 2022. 6,060 waived annuitants 75 years old or over were excluded from the actuarial valuation.*

The Plan is a closed plan to new entrants.

***Net OPEB asset of the Plan***

The components of the net OPEB asset of the Plan at June 30, 2022, measured at June 30, 2023, were as follows:

Total OPEB liability	\$ 1,637,416,883
Plan fiduciary net position	<u>\$ 1,795,666,000</u>
Net OPEB asset	<u><u>\$ (158,249,117)</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	109.66%
Covered payroll	\$ 1,545,094,703
Net OPEB asset as a percentage of covered payroll	(10.24)%

West Virginia Retiree Health Benefit Trust Fund

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

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

***Reconciliation of net OPEB liability (asset) of the Plan***

The reconciliation of the net OPEB liability of the RHBT at June 30, 2021, measured at June 30, 2022 to the net OPEB asset at June 30, 2022, measured at June 30, 2023, is as follows:

Net OPEB liability <sup>a</sup>	\$ 111,298,764
OPEB expense	(365,973,910)
Employer contributions	(100,285,000)
Change in liability experience outflows/(inflows) recognized in current liabilities	49,865,803
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	166,759,985
Change in investment experience outflows/(inflows) recognized in current assets	<u>(19,914,759)</u>
 Net OPEB asset <sup>b</sup>	 <u><u>\$ (158,249,117)</u></u>

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

*b Based on an actuarial valuation date of June 30, 2022, with a measurement date of June 30, 2023.*

***Components of OPEB expense***

The reconciliation of the OPEB expense of the RHBT at June 30, 2022, measured at June 30, 2023, is as follows:

Service cost	\$ 21,969,042
Interest on the total OPEB liability	115,420,903
Projected earnings on Plan investments	(108,060,638)
OPEB Plan operating expenses	2,567,000
Other changes in Plan fiduciary net position	(501,000)
Recognition of outflow/(inflow) of resources due to liabilities	(116,102,727)
Recognition of outflow/(inflow) of resources due to assumption changes	(271,740,888)
Recognition of outflow/(inflow) of resources due to assets	<u>(9,525,602)</u>
 Total OPEB expense	 <u><u>\$ (365,973,910)</u></u>

West Virginia Retiree Health Benefit Trust Fund

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

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

*Measurement date*

The net OPEB asset, deferred inflows of resources, deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2022 and was based on a measurement date of June 30, 2023.

*Actuarial assumptions*

The net OPEB asset was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions:

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



West Virginia Retiree Health Benefit Trust Fund

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

Mortality	<p>Postretirement: Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2021 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for Troopers A and B.</p> <p>Pre-Retirement: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2021 for Troopers A &amp; B.</p>
Healthcare cost trend rates	<p>Trend rate for pre-Medicare and Medicare per capita costs of 7.0% medical and 8.0% drug. The trends increase over four years to 9.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.50% is reached in plan year end 2032.</p>
Aging factors	<p>Based on the 2013 SOA Study “Health Care Costs – From Birth to Death”</p>
Expenses	<p>Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the annual expense.</p>

## West Virginia Retiree Health Benefit Trust Fund

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

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

The actuarial valuation as of June 30, 2022, reflects changes to the following healthcare-related assumptions which include:

- Per capita claim costs;
- Healthcare trend rates;
- Aging factors;
- Participation rates

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

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

The long-term rates of return on OPEB plan investments are determined using a building block method in which best estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA), and forecast returns were provided by the Plan's investment advisors, including West Virginia Investment Management Board (WVIMB). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments (WVBTI) was estimated based on WVIMB assumed inflation of 2.50% plus a 25-basis point spread.

West Virginia Retiree Health Benefit Trust Fund

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

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

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

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>
Equity	7.4%
Fixed Income	3.9%
Private Credit and Income	7.4%
Private Equity	10.0%
Real Estate	7.2%
Hedge Funds	4.5%

***Single discount rate***

A single discount rate of 7.40% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

West Virginia Retiree Health Benefit Trust Fund

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

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

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 a 5-year period.

At the beginning of the current measurement period, the expected remaining service lives of all active members expected to receive a plan benefit was approximately 261,922 years. Additionally, the total number of plan members expected to receive a plan benefit as of the actuarial valuation date was 72,188. 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 3.6283 years.

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

Deferred outflows and deferred inflows of Resources by Source to be Recognized in Future OPEB Expenses as of June 30, 2023.

	<b>Deferred (Inflows) of Resources</b>	<b>Deferred Outflows of Resources</b>
Difference between expected and actual experience	\$ (92,117,832)	\$ —
Changes in assumptions	(88,290,420)	43,635,860
Net difference between projected and actual earnings on OPEB plan investments	(142,755,713)	140,116,780
Total	\$ (323,163,965)	\$ 183,752,640

Total OPEB expense for plan year ended June 30, 2023, applicable to sponsors fiscal year ended June 30, 2024	\$ (365,973,910)
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West Virginia Retiree Health Benefit Trust Fund

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

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

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

Year Ending	Non-investment experience	Assumption changes	Investment Experience	Deferred (inflows)	Deferred outflows	Net Deferred (inflows)/ outflows
June 30, 2024	\$ (50,250,584)	\$ (13,436,802)	\$ (11,883,718)	\$ (156,917,704)	\$ 81,346,600	\$ (75,571,104)
June 30, 2025	(30,397,231)	(13,038,583)	(22,234,427)	(124,820,924)	59,150,682	(65,670,242)
June 30, 2026	(11,470,017)	(18,179,175)	37,367,283	(35,537,265)	43,255,358	7,718,093
June 30, 2027	-	-	(5,888,072)	(5,888,072)	-	(5,888,072)
Total	<u>\$ (92,117,832)</u>	<u>\$ (44,654,560)</u>	<u>\$ (2,638,934)</u>	<u>\$ (323,163,965)</u>	<u>\$ 183,752,640</u>	<u>\$ (139,411,325)</u>

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

	<b>1% Decrease (6.40%)</b>	<b>Discount Rate (7.40%)</b>	<b>1% Increase (8.40%)</b>
Net OPEB asset	\$ (26,776,943)	\$ (158,249,117)	\$ (302,443,674)

West Virginia Retiree Health Benefit Trust Fund

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

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

***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 or 1-percentage-point higher:

	<b>Healthcare cost</b>		
	<b>1% Decrease</b>	<b>trend rates</b>	<b>1% Increase</b>
Net OPEB (asset) liability	\$ (403,125,959)	\$ (158,249,117)	\$ 132,956,062

**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

## West Virginia Retiree Health Benefit Trust Fund

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

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

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

#### **4. Subsequent Events**

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

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

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

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