

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, 2024
With Independent Auditors' Report



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West Virginia Retiree Health Benefit Trust Fund

Audited Schedules of Employer OPEB Allocations and
OPEB Amounts by Employer

Year Ended June 30, 2024

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Independent Auditors' Report

The Finance Board
West Virginia Retiree Health Benefit Trust Fund

Opinions

We have audited the schedule of employer allocations of the Other Postemployment Benefit (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia as of and for the year ended June 30, 2024, 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 (benefit) (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, 2024, 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 (benefit) for the total of all participating entities for RHBT as of and for the year ended June 30, 2024, 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,



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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.



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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, 2024, and our report thereon, dated October 15, 2024, expressed an unmodified opinion on those financial statements.

Restrictions on Use

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

Ernst & Young LLP

March 28, 2025

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
892703502	ABC Commission	\$ 13,111	0.033149388%
881000502	Accountancy, Board of	—	0.000000000%
858000001	Adjutant General	11,910	0.030111804%
881510002	Administration, Dept. of		
	Board of Risk and Insurance Management	—	0.000000000%
	Consolidated Public Retirement Board	3,325	0.008406761%
	Ethics Commission	—	0.000000000%
	Finance Division	—	0.000000000%
	General Services Division/Building Commission	37,333	0.094390858%
	Public Employees Grievance Board	—	0.000000000%
	Information Services and Communications	35,291	0.089227969%
	Office of Technology	—	0.000000000%
	Public Employees Insurance Agency	651	0.001645955%
	Division of Personnel	12,849	0.032486758%
	Prosecuting Attorneys Institute	—	0.000000000%
	Public Defender Services	5,727	0.014479855%
	Purchasing Division	10,451	0.026423777%
	Real Estate Division	—	0.000000000%
	Retiree Health Benefit Trust Fund	—	0.000000000%
	Secretary of Administration	—	0.000000000%
	Surplus Property	1,195	0.003021377%
	Travel Management	—	0.000000000%
	Fleet Management	—	0.000000000%
867001902	Aeronautics Commission	—	0.000000000%
808019911	Aging & Family Services of Mineral County	—	0.000000000%
851000001	Agriculture	66,423	0.167941394%
803018810	Anmoore, Town of	—	0.000000000%
837700501	Anthony Correctional Center	1,144	0.002891875%
885550902	Architects, Board of	—	0.000000000%
808869911	Armstrong Public Service District	—	0.000000000%
807009911	Association of Co officials	—	0.000000000%
803068810	Athens, City of	—	0.000000000%
824000001	Attorney General	14,215	0.035941444%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
815000001	Auditors office	16,700	0.042222293%
800010005	Barbour Co Board of Education	17,053	0.043116544%
802007709	Barbour Co Commission	—	0.000000000%
807269911	Barbour Co Health Department	—	0.000000000%
886460902	Bd of Exam Speech, Language Path & Audio	—	0.000000000%
802932911	Beckley Housing Authority	—	0.000000000%
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	—	0.000000000%
809239911	Benedum Airport Authority	—	0.000000000%
800030005	Berkeley Co Board of Education	78,068	0.197383817%
802928911	Berkeley Co. Farmland Protection Board	—	0.000000000%
896006625	Berkeley County Commission	107,037	0.270626905%
897186625	Berkeley County P.S.D.	25,024	0.063269409%
802629911	Berkeley Senior Services	—	0.000000000%
807279911	Berkeley-Morgan Co Board of Health	1,777	0.004493989%
806729911	Big Bend PSD	—	0.000000000%
804839911	Bingamon PSD	—	0.000000000%
832401103	Blue Ridge Community & Technical College	2,524	0.006381452%
809739911	Bluefield Housing Authority	—	0.000000000%
804409911	Bluefield Sanitary Board	—	0.000000000%
832906503	Bluefield State College	30,964	0.078288359%
803328810	Bluefield, City of	3,312	0.008373210%
804439911	Bluewell Public Service District	—	0.000000000%
857300001	Board of Coal Mine Health & Safety	—	0.000000000%
885400901	Board of Examiners of Psychologists	—	0.000000000%
881311002	Board of Funeral Service Examiners	—	0.000000000%
891600002	Board of Medicine	—	0.000000000%
886760002	Board of Respiratory Care	—	0.000000000%
800050005	Boone Co Board of Education	41,448	0.104794989%
802217709	Boone Co Commission	9,728	0.024596867%
807289911	Boone Co Health Department	—	0.000000000%
805149911	Boone Co Housing and Redevelopment Authority	—	0.000000000%
808959911	Boone Co Parks & Recreation Comm.	—	0.000000000%
805829911	Boone County Ambulance Authority	—	0.000000000%
806209911	Boone County Public Service District	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808769911	Boone-Madison Public Library	—	0.000000000%
806859911	Bradley Public Service District	—	0.000000000%
809359911	Branchland-Midkiff Public Service Dist.	403	0.001018520%
800070005	Braxton Co Board of Education	31,219	0.078932228%
807029911	Braxton Co Health Department	—	0.000000000%
807579911	Braxton Co Senior Citizens Center	—	0.000000000%
802037709	Braxton County Commission	—	0.000000000%
886109304	Bridgevalley Community and Technical College	27,391	0.069253455%
800090005	Brooke Co Board of Education	32,127	0.081227640%
897136625	Brooke Co Commission	170,178	0.430269398%
804739911	Brooke County Committee on Aging	—	0.000000000%
807309911	Brooke County Health Department	—	0.000000000%
808719911	Brooke County Public Library	—	0.000000000%
802549911	Buckhannon Housing Authority	—	0.000000000%
802838810	Buckhannon, City of	—	0.000000000%
808979911	Buffalo Creek Public Service District	2,716	0.006866238%
878621302	Bureau of Senior Services	1,987	0.005024942%
802519911	Burnsville Public Utility	—	0.000000000%
800110005	Cabell Co Board of Education	86,748	0.219328244%
802618709	Cabell Co Comm	2,492	0.006299837%
807319911	Cabell Co Health Department	806	0.002037040%
896936625	Cabell Co. Comm. - Non-Par	—	0.000000000%
807939911	Cabell County Public Library	—	0.000000000%
800130005	Calhoun Co Board of Education	25,179	0.063662516%
802067709	Calhoun County Commission	—	0.000000000%
802589911	Camp Dawson Event Center	—	0.000000000%
804389911	Canaan Valley Public Service District	—	0.000000000%
806849911	Capon Bridge Public Library	—	0.000000000%
805008810	Capon Bridge, Inc. Town of	—	0.000000000%
805639911	Central Communication, Inc.	—	0.000000000%
805479911	Central Hampshire PSD	—	0.000000000%
802679911	Central WV Regional Airport Authority	—	0.000000000%
808519911	Central WV Transit Authority	—	0.000000000%
803749911	Century Volga Public Service District	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804589911	Charles Town Utility Board	—	0.000000000%
803418810	Charles Town, City of	—	0.000000000%
804419911	Charleston Convention & Visitors Bureau	—	0.000000000%
805609911	Charleston Housing	1,935	0.004892533%
807869911	Charleston Urban Renewal Authority	—	0.000000000%
802839810	Charleston, City of	—	0.000000000%
809859911	Chestnut Ridge Public Service District	—	0.000000000%
803098810	City of Barboursville	10,626	0.026865783%
896366625	City of Beckley	82,478	0.208533179%
803168810	City of Belmont	—	0.000000000%
897146625	City of Benwood	4,080	0.010315664%
804038810	City of Bridgeport	3,347	0.008462486%
896356625	City of Buckhannon	—	0.000000000%
896276625	City of Charleston	—	0.000000000%
896386625	City of Follansbee	53,839	0.136123789%
803708810	City of Franklin	—	0.000000000%
803728810	City of Gary	1,693	0.004281608%
803778810	City of Glenville	—	0.000000000%
804848810	City of Grafton	—	0.000000000%
896226625	City of Huntington	1,936	0.004894884%
896446625	City of Kenova	—	0.000000000%
802836810	City of Kenova	—	0.000000000%
803108810	City of Keyser	—	0.000000000%
804148810	City of Madison	—	0.000000000%
897206625	City of Mannington	—	0.000000000%
896156625	City of Martinsburg	8,820	0.022300039%
804048810	City of Milton	—	0.000000000%
804318810	City of Montgomery	—	0.000000000%
804338810	City of Moorefield	—	0.000000000%
896436625	City of New Martinsville	117,420	0.296878754%
804498810	City of Paden City	—	0.000000000%
804518810	City of Parsons	—	0.000000000%
802820810	City of Pennsboro	—	0.000000000%
803148810	City of Petersburg	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804478810	City of Philippi	—	0.000000000%
803188810	City of Ravenswood	—	0.000000000%
803428810	City of Richwood	—	0.000000000%
804758810	City of Ripley	12,355	0.031238411%
804788810	City of Ronceverte	—	0.000000000%
804018810	City of Salem	—	0.000000000%
804868810	City of Shinnston	1,558	0.003938763%
804828810	City of Smithers	—	0.000000000%
896846625	City of South Charleston/Sanitary Board	1,596	0.004035245%
896836625	City of Summersville	3,192	0.008070490%
804998810	City of Thomas	3,259	0.008239485%
897096625	City of Weirton	142,405	0.360049557%
897106625	City of Weirton/Water Board	55,932	0.141415623%
896216625	City of Wellsburg	—	0.000000000%
803128810	City of White Sulphur Springs	—	0.000000000%
805248810	City of Williamstown	—	0.000000000%
809669911	Clarksburg Harrison Reg Housing Authority	—	0.000000000%
805979911	Clarksburg Water Board	—	0.000000000%
804028810	Clarksburg, City of	19,989	0.050540233%
808239911	Clarksburg-Harrison Public Library	—	0.000000000%
800150005	Clay Co Board of Education	8,801	0.022252405%
807339911	Clay Co Health Department	—	0.000000000%
802077709	Clay County Commission	—	0.000000000%
897236625	Claywood Park PSD	9,756	0.024666574%
809099911	Coalfield Comm. Action Partnership, Inc.	—	0.000000000%
803270001	Commerce, office of Secretary, Dept. of	—	0.000000000%
808279911	Committee on Aging for Randolph County Inc.	—	0.000000000%
809479911	Community Action of South	—	0.000000000%
832502103	Concord College	60,962	0.154134054%
802499911	Concord University Research & Dev. Corporation	—	0.000000000%
807739911	Cool Ridge Flat Top PSD	—	0.000000000%
837701801	Corrections/Salem Corrections, Dept. of	5,142	0.013000468%
837702101	Corrections/St. Marys Corrections, Dept. of	21,310	0.053879423%
805559911	Corridor G Regional Development Authority	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806899911	Cottageville Public Service District	—	0.000000000%
807119911	Council of The Southern Mts	—	0.000000000%
805439911	County Commissioners' Association of WV	—	0.000000000%
811200001	Courthouse Facilities Imp	—	0.000000000%
805689911	Cowen Public Library	—	0.000000000%
809139911	Cowen Public Service District	—	0.000000000%
806939911	Crab Orchard-Mac Arthur PSD	—	0.000000000%
808389911	Craft Memorial Library	—	0.000000000%
806429911	Craigsville Public Library	—	0.000000000%
809699911	Craigsville Public Service District	—	0.000000000%
802810911	Crum Public Service District	—	0.000000000%
835100001	Culture and History	8,850	0.022375789%
806619911	Danese Public Service District	—	0.000000000%
836600001	DCR-Academy	—	0.000000000%
836700001	DCR-Beckley Correctional Center	—	0.000000000%
866500001	DCR-Central Regional Jail	—	0.000000000%
836900001	DCR-Charleston Correctional Center	—	0.000000000%
836100001	DCR-Chick Buckbee Juvenile Center	—	0.000000000%
836110001	DCR-Correctional Industries	—	0.000000000%
876500001	DCR-Donald Kuhn Juvenile Center	—	0.000000000%
886500001	DCR-Eastern Regional Jail	—	0.000000000%
836120001	DCR-Gene Spadaro Juvenile Center	—	0.000000000%
896500001	DCR-Investigators	—	0.000000000%
836130001	DCR-K-9	—	0.000000000%
836140001	DCR-Lorrie Yeager Juvenile Center	—	0.000000000%
816500001	DCR-North Central Regional Jail	—	0.000000000%
826500001	DCR-Northern Regional Jail	—	0.000000000%
836200001	DCR-Parkersburg Correctional Center	—	0.000000000%
836300001	DCR-Parole Services	—	0.000000000%
836400001	DCR-Potomac Highlands Regional Jail	—	0.000000000%
836150001	DCR-Robert Shell Juvenile Center	—	0.000000000%
837000001	DCR-Rubenstein Juvenile Center	—	0.000000000%
836160001	DCR-Sam Perdue Juvenile Center	—	0.000000000%
837100001	DCR-South Central Regional Jail	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
837200001	DCR-Southern Regional Jail	1,053	0.002662883%
837300001	DCR-Southwestern Regional Jail	—	0.000000000%
836170001	DCR-Tiger Morton Juvenile Center	—	0.000000000%
837400001	DCR-Tygart Valley Regional Jail	—	0.000000000%
836180001	DCR-Vicki Douglas Juvenile Center	—	0.000000000%
837500001	DCR-Western Regional Jail	—	0.000000000%
837600001	DCR-Youth Reporting Centers	—	0.000000000%
881021502	Dental Examiners, Board of	—	0.000000000%
836500001	Department of Corrections	25,559	0.064622581%
828600001	Department of Education	63,569	0.160724373%
867001602	Department of Highways	635,265	1.606172845%
845000001	Department of Labor	3,913	0.009894163%
837704001	Dept. of Corrections/Denmar Facility	3,259	0.008239485%
812102101	Development office	17,453	0.044128289%
836510001	Division of Corrections and Rehabilitation	5,891	0.014895187%
879572602	Division of Administrative Service	—	0.000000000%
883952702	Division of Financial Institution	1,688	0.004267044%
853543001	Division of Protective Services	2,544	0.006432120%
885460602	Division of Tourism	8,600	0.021742690%
800170005	Doddridge Co Board of Education	6,087	0.015390668%
802087709	Doddridge Co Commission	—	0.000000000%
807349911	Doddridge County Health Department	—	0.000000000%
806279911	Doddridge County Public Library	—	0.000000000%
867001503	DOT office of Administrative Hearings	672	0.001699051%
809319911	Dunbar Housing Authority	—	0.000000000%
800329911	Dunbar Sanitary Board	—	0.000000000%
803048810	Dunbar, City of	890	0.002249498%
897246625	East Ridge Health Services	17,640	0.044600079%
800841005	Eastern Panhandle Instructional Cooperative	—	0.000000000%
804359911	Eastern Panhandle Regional PDC Region 9	—	0.000000000%
830700103	Eastern WV Community & Technical College	1,390	0.003514608%
812112201	Economic Development Authority	7,122	0.018006296%
829100001	Educational Broadcasting	37,787	0.095539537%
805089911	Elk Valley Public Service District	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803598810	Elkins, City of	8,326	0.021052122%
805839911	Elkins-Randolph Co. Airport Authority	—	0.000000000%
806599911	Emergency Services Authority/Raleigh	339	0.000856048%
805469911	Enlarged Hepzibah PSD	—	0.000000000%
847750001	Environmental Protection, Department of	131,442	0.332330280%
856403501	Environmental Quality Board	—	0.000000000%
883702502	Examiners In Counseling, Board of	—	0.000000000%
881105502	Examiners/Registered Nurses, Board of	1,663	0.004204240%
804699911	Fairmont - Morgantown Housing Authority	—	0.000000000%
832101103	Fairmont State University	98,053	0.247911029%
803618816	Fairmont, City of	—	0.000000000%
808509911	Fairmont-Marion Co Transit Authority	—	0.000000000%
800190005	Fayette Co Board of Education	60,626	0.153284351%
807359911	Fayette Co Health Department	2,167	0.005478528%
802097709	Fayette County Commission	1,216	0.003074675%
808229911	Fayette County Public Library	—	0.000000000%
861700001	Fire Commission	4,434	0.011210397%
802923911	Five Rivers Public Library	—	0.000000000%
809579911	Flatwoods-Canoe Run Public Service Dist	1,399	0.003537565%
830850001	forestry, Division of	16,337	0.041305741%
805029911	Gauley River Public Service District	—	0.000000000%
852000901	Geological Survey	4,244	0.010730718%
809199911	Gilmer Co Ambulance Service	—	0.000000000%
800210005	Gilmer Co Board of Education	9,167	0.023177326%
807369911	Gilmer Co Health Department	—	0.000000000%
802107709	Gilmer County Commission	4,467	0.011293984%
805489911	Gilmer County Senior Center	—	0.000000000%
832200003	Glenville State College	31,423	0.079447177%
804349911	Glenville Utility	—	0.000000000%
812000001	Governors office	—	0.000000000%
804969911	Grandview Doolin PSD	—	0.000000000%
800230005	Grant Co Board of Education	16,950	0.042855922%
802587709	Grant Co Commission	—	0.000000000%
807049911	Grant County Commission on Aging	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807379911	Grant County Health Department	3,259	0.008239485%
804479911	Grant County Housing Authority	—	0.000000000%
804509911	Grant County Public Service District	—	0.000000000%
897156625	Greater Huntington Parks	18,192	0.045995727%
802689911	Greater Paw Paw Sanitary District	—	0.000000000%
896866625	Green Acres Reg. Center	33,456	0.084588448%
800250005	Greenbrier Co Board of Education	18,341	0.046373362%
805429911	Greenbrier Co C.V.B.	—	0.000000000%
802127709	Greenbrier Co Commission	9,057	0.022900168%
807629911	Greenbrier Co Committee on Aging	—	0.000000000%
807389911	Greenbrier Co Health Department	—	0.000000000%
808949911	Greenbrier Co Solid Waste Authority	—	0.000000000%
807089911	Greenbrier Co. Public Service Dist. #2	—	0.000000000%
809189911	Greenbrier PSD	477	0.001206933%
808039911	Greenbrier Valley Airport	—	0.000000000%
808319911	Greenbrier Valley Soil Conservation Dist.	—	0.000000000%
804959911	Hamlin Public Service District	—	0.000000000%
800270005	Hampshire Co Board of Education	22,217	0.056172863%
807399911	Hampshire Co Health Dept	—	0.000000000%
805849911	Hampshire Co. Development Authority	—	0.000000000%
802137709	Hampshire County Commission	739	0.001867742%
804649911	Hampshire County Committee	—	0.000000000%
804829911	Hampshire County Public Library	—	0.000000000%
809509911	Hamrick Public Service District	—	0.000000000%
800290005	Hancock Co Board of Education	19,909	0.050336220%
802924911	Hancock Co PSD	—	0.000000000%
809589911	Hancock Co Sheltered Workshop	—	0.000000000%
802147709	Hancock County Commission	2,279	0.005762057%
807409911	Hancock County Health Department	—	0.000000000%
800310005	Hardy Co Board of Education	14,890	0.037646208%
804669911	Hardy Co Committee on Agency, Inc	—	0.000000000%
807419911	Hardy Co Health Department	—	0.000000000%
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	—	0.000000000%
802157709	Hardy County Commission	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
805169911	Hardy County Public Service District	—	0.000000000%
807069911	Hardy County Rural Development Authority	—	0.000000000%
808829911	Harpers Ferry-Bolivar Pub Serv Dist	—	0.000000000%
800330005	Harrison Co Board of Education	94,062	0.237822283%
802167709	Harrison County Commission	—	0.000000000%
807429911	Harrison County Health Department	—	0.000000000%
806699911	Harrison County Solid Was	—	0.000000000%
805099911	Hatfield-Mc coy Regional Recreation Authority	—	0.000000000%
885640802	Health Care Authority	789	0.001994716%
840000001	Health Department	36,986	0.093513344%
827851203	Higher Education Policy Commission	13,899	0.035140817%
803928810	Hinton, City of	—	0.000000000%
813000102	Homeland Security - Emergency Management	930	0.002350151%
843000001	Hopemont State Hospital	22,644	0.057251609%
810200601	House of Delegates	970	0.002452473%
899999911	House of Delegates	—	0.000000000%
808899911	Housing Authority of City of Keyser	—	0.000000000%
805789911	Housing Authority, City of Spencer	—	0.000000000%
808576625	Housing Development Fund	76,685	0.193886453%
859800001	Human Rights Commission	486	0.001228778%
891500002	Human Services, Dept. of	241,577	0.610792084%
897276625	Huntington Sanitary Board	8,820	0.022300039%
802931911	Huntington Water Quality Board	3,973	0.010043867%
806169911	Huntington WV Housing Authority	2,115	0.005347383%
806399911	Huntington/Cabell/Wayne Animal Shelter	—	0.000000000%
896286625	Hurricane Water & Sewer	45,060	0.113927412%
837700901	Huttonsville Correctional Center	24,448	0.061812523%
804612911	Huttonsville PSD	—	0.000000000%
880143502	Insurance Commission	30,881	0.078077064%
841800501	Jackie Withrow Hospital	9,514	0.024054916%
800350005	Jackson Co Board of Education	110,881	0.280346967%
809629911	Jackson Co Public Library	—	0.000000000%
802177709	Jackson County Commission	—	0.000000000%
802569911	Jackson County Development Authority	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
807439911	Jackson County Health Department	–	0.000000000%
800370005	Jefferson Co Board of Education	32,656	0.082565921%
808729911	Jefferson Co Parks & Recreation Comm	–	0.000000000%
896046625	Jefferson County Commission	92,016	0.232648573%
807449911	Jefferson County Health Department	–	0.000000000%
808099911	Jefferson County PSD	–	0.000000000%
882550002	Jobs Investment Trust Board	–	0.000000000%
842500001	John Manchin Sr. Health Care	6,660	0.016839943%
810300001	Joint Comm on Govt & Finance	5,837	0.014758581%
879571602	Justice & Community Service	–	0.000000000%
800390206	Kan Co Public Library/Kan Co Boe	17,818	0.045050327%
806649911	Kan Valley Senior Services Inc	–	0.000000000%
805959911	Kanawha Co Ambulance Authority	–	0.000000000%
800390005	Kanawha Co Board of Education	262,471	0.663617413%
804369911	Kanawha Co Parks & Recreation	–	0.000000000%
896056625	Kanawha County Commission	–	0.000000000%
802620709	Kanawha County Commission	–	0.000000000%
807909911	Kanawha Falls Public Service District	1,209	0.003055560%
806719911	Kanawha Public Service District	–	0.000000000%
808489911	Kanawha Valley Transit Authority	–	0.000000000%
807459911	Kanawha/Charleston Health Department	3,855	0.009746482%
807889911	Keyser-Mineral County Library	–	0.000000000%
809599911	Kingwood Parks & Recreation Board	–	0.000000000%
806289911	Kingwood Sanitary Sewer Works	–	0.000000000%
809569911	Kingwood Water Works	–	0.000000000%
803318810	Kingwood, City of	–	0.000000000%
808409911	Kyova Interstate Planning Commission	–	0.000000000%
842310001	Lakin Correctional Facility	1,578	0.003989735%
842300001	Lakin State Hospital	16,764	0.042384790%
804269911	Lavalette Public Service District	–	0.000000000%
809389911	Leadsville P.S.D.	1,249	0.003157504%
800410005	Lewis Co Board of Education	77,043	0.194792032%
802597709	Lewis County Commission	–	0.000000000%
807469911	Lewis County Health Department	–	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
896236625	Lewisburg, City of	73,152	0.184953795%
835000001	Library Commission	12,547	0.031722969%
800430005	Lincoln Co Board of Education	10,857	0.027449983%
802017709	Lincoln Co Commission	—	0.000000000%
807479911	Lincoln Co Health Dept.	—	0.000000000%
806969911	Lincoln Co Public Service District	—	0.000000000%
800450005	Logan Co Board of Education	34,082	0.086170639%
802227709	Logan Co Commission	1,611	0.004074081%
807489911	Logan Co Health Department	—	0.000000000%
809839911	Logan Co PSD	—	0.000000000%
809779911	Louis Bennett Memorial Library	—	0.000000000%
804309911	Lubeck Public Service District	—	0.000000000%
809949911	Malden Public Service District	—	0.000000000%
800490005	Marion Co Board of Education	44,330	0.112081034%
802237709	Marion Co Commission	—	0.000000000%
809089911	Marion Co Parks & Recreation Comm	—	0.000000000%
809499911	Marion Co Public Library	3,060	0.007736748%
807499911	Marion County Health Department	—	0.000000000%
802922911	Marlinton Vol. Fire Department	—	0.000000000%
803218810	Marmet, City of	—	0.000000000%
800510005	Marshall Co Board of Education	50,693	0.128170386%
807989911	Marshall Co Public Service	—	0.000000000%
896906625	Marshall County Commission	18,613	0.047060162%
896916625	Marshall County Health Dept.	1,596	0.004035245%
804899911	Marshall Univ Research Corp	—	0.000000000%
828401503	Marshall University	297,761	0.752842500%
883940101	Martinsburg Correctional Center	672	0.001700113%
897456625	Martinsburg Public Library	2,040	0.005157832%
800530005	Mason Co Board of Education	32,441	0.082022427%
802027709	Mason County Commission	—	0.000000000%
804499911	Mason County Emergency Ambulance Service Authority	—	0.000000000%
807519911	Mason County Health Department	6,542	0.016539651%
805019911	Mason County Public Service District	—	0.000000000%
800470005	McDowell Co Board of Education	45,253	0.114415459%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802257709	McDowell County Commission	1,498	0.003787062%
807529911	McDowell County Health Department	—	0.000000000%
804988810	McMechen, City of	—	0.000000000%
880790602	Medical Imaging Board	—	0.000000000%
809999911	Mercer Co Airport Authority	—	0.000000000%
800550005	Mercer Co Board of Education	89,277	0.225722262%
802277709	Mercer Co Comm/Verlin T. Moye	12,845	0.032477858%
807539911	Mercer Co Health Dept.	—	0.000000000%
805989911	Mercer Co. Solid Waste Authority	—	0.000000000%
804249911	Mercer County Communications Center	—	0.000000000%
809719911	Midland Public Service District	—	0.000000000%
805409911	Mid-Ohio Valley Health Department	8,660	0.021895301%
805799911	Mid-Ohio Valley Regional Airport	—	0.000000000%
809339911	Mid-Ohio Valley Transit Authority	—	0.000000000%
842200001	Mildred Mitchell-Bateman Hospital	10,917	0.027601785%
853542501	Military Affairs & Public Safety	—	0.000000000%
800570005	Mineral Co Board of Education	12,157	0.030737393%
807549911	Mineral Co Health Dept	2,689	0.006798124%
802287709	Mineral County Commission	—	0.000000000%
808069911	Mineral Wells Public Service District	92	0.000232962%
800590005	Mingo Co Board of Education	43,598	0.110231471%
807559911	Mingo Co Health Dept.	—	0.000000000%
802557709	Mingo County Commission	—	0.000000000%
804989911	Mingo County Redevelopment	—	0.000000000%
800610005	Monongalia Co Board of Education	86,538	0.218797442%
806369911	Monongalia Co Health Dept.	13,830	0.034966639%
897016625	Monongalia County Commission	184,241	0.465825571%
896536625	Monongalia General Hospital	—	0.000000000%
800630005	Monroe Co Board of Education	26,601	0.067256994%
802621709	Monroe County Commission	—	0.000000000%
808749911	Monroe County Health Center	266	0.000672541%
805709911	Monroe County Public Library	—	0.000000000%
800650005	Morgan Co Board of Education	7,995	0.020213696%
807699911	Morgan Co Health Dept.	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
802617709	Morgan County Commission	1,461	0.003694980%
804299911	Morgantown Monongalia MPO	—	0.000000000%
802934911	Morgantown Utility Board	—	0.000000000%
867101702	Motor Vehicles	30,690	0.077593998%
807039911	Moundsville-Marshall County Public Library	—	0.000000000%
802700910	Mount Hope, City of	—	0.000000000%
800842005	Mountain State Educational Services Cooperative	7,176	0.018143180%
808639911	Mountain Transit Authority	—	0.000000000%
828401403	Mountwest Community & Technical College	23,492	0.059396635%
808889911	MOVRC	—	0.000000000%
806679911	Mt Hope Housing Authority	—	0.000000000%
837701701	Mt Olive Correctional Facility	4,724	0.011944275%
806639911	Mt Top Public Service District	369	0.000933871%
804908810	Mullens, City of	—	0.000000000%
883400002	Municipal Bond Commission	—	0.000000000%
877650002	National Coal Heritage Area Authority	—	0.000000000%
883000002	Natural Resources	193,496	0.489224684%
808839911	Nettie Levisay PSD	—	0.000000000%
832906403	New River Comm. & Tech.	4,872	0.012319331%
807219911	New River Gorge Regional Development Authority	—	0.000000000%
802639911	New River Transit Authority	—	0.000000000%
800670005	Nicholas Co Board of Education	64,292	0.162551484%
802337709	Nicholas County Commission	2,963	0.007490588%
807599911	Nicholas County Health Department	1,039	0.002626247%
804428810	Nitro, City of	9,850	0.024905200%
806919911	NO. Jackson Co. Public Service	3,559	0.008997990%
807929911	North Beckley Public Service District	5,846	0.014779920%
808479911	North Central Community Action Association	—	0.000000000%
837701601	Northern Correctional Facility	10,671	0.026981126%
802529911	Northern Panhandle Community Criminal Justice Board	—	0.000000000%
802925911	Northern Wayne Co PSD	—	0.000000000%
806309911	Norton-Harding-Jimtown PSD	—	0.000000000%
804458810	Oak Hill, City of	4,494	0.011362401%
806419911	Oakvale Road Public Service District	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
885310901	Occupational Therapy, Board of	—	0.000000000%
847200001	off of Miners Health, Safety & Training	10,294	0.026027079%
800690005	Ohio Co Board of Education	45,993	0.116286816%
896976625	Ohio Co Commission	127,893	0.323357750%
837707501	Ohio Co Correctional Center	—	0.000000000%
896606625	Ohio County Public Library	17,784	0.044964161%
896746625	Ohio Public Service District	8,820	0.022300039%
896896625	Ohio Valley Reg Transit Authority	11,880	0.030036788%
880973502	Oil and Gas Conservation	3,192	0.008070490%
858000501	Optometry, Board of	—	0.000000000%
881095002	Osteopathy, Board of	—	0.000000000%
806989911	Page-Kincaid Public Service	—	0.000000000%
808159911	Parkersburg & Wood Co Library	—	0.000000000%
804459911	Parkersburg Housing Authority	—	0.000000000%
805419911	Parkersburg Utility Board	—	0.000000000%
804578810	Parkersburg, City of	—	0.000000000%
800710005	Pendleton Co Board of Education	33,316	0.084235491%
807619911	Pendleton Co Health Department	—	0.000000000%
802357725	Pendleton County Commission	34,212	0.086499880%
807979911	Pendleton Senior & Family	—	0.000000000%
881053002	Pharmacy, Board of	—	0.000000000%
884900602	Physical Therapy, Board of	—	0.000000000%
804749911	Piedmont Housing Authority	—	0.000000000%
832102103	Pierpont Community & Technical College	5,659	0.014306664%
804659911	Pleasant Valley Public Service District	—	0.000000000%
800730005	Pleasants Co Board of Education	17,889	0.045229056%
802367709	Pleasants County Commission	—	0.000000000%
806029911	Pleasants County Public Library	—	0.000000000%
800750005	Pocahontas Co Board of Education	4,683	0.011839956%
807639911	Pocahontas Co Health Department	—	0.000000000%
802377709	Pocahontas County Commission	—	0.000000000%
808539911	Pocahontas County PSD	—	0.000000000%
807159911	Pocahontas Memorial Hospital	16,491	0.041693994%
808259911	Point Pleasant Housing Authority	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808939911	Potomac Highlands Support	—	0.000000000%
808249911	Potomac Valley Transit Authority	—	0.000000000%
896646625	Pretera Center for Mental Health Services	27,180	0.068720529%
800770005	Preston Co Board of Education	72,244	0.182658257%
802567709	Preston Co Commission	—	0.000000000%
807649911	Preston County Health Dept.	—	0.000000000%
808049911	Preston County Senior Citizens Inc.	—	0.000000000%
897326625	Preston Memorial Hospital	—	0.000000000%
806979911	Pride Community Services, Inc.	—	0.000000000%
806579911	Princeton Sanitary Board	631	0.001594984%
804648810	Princeton, City of	3,918	0.009906426%
881032002	Professional Surveyors, WV Board of	—	0.000000000%
837701301	Pruntytown Correctional Center	11,041	0.027914997%
804628810	Pt Pleasant, City of	—	0.000000000%
805379911	Public Defender 10th Judicial Circuit	—	0.000000000%
805809911	Public Defender 11th Judicial Circuit	—	0.000000000%
805079911	Public Defender 12th Judicial Circuit	—	0.000000000%
806009911	Public Defender Corp 18th Judicial	—	0.000000000%
805879911	Public Defender Corp 1st Judicial Cir.	—	0.000000000%
806039911	Public Defender Corp 25th Judicial	—	0.000000000%
805889911	Public Defender Corp 2nd Judicial Cir	—	0.000000000%
802680911	Public Defender Corp 4th Circuit	—	0.000000000%
804929911	Public Defender Corp 6th & 24th Judicial	—	0.000000000%
804610911	Public Defender Corp 8th Judicial District	—	0.000000000%
809149911	Public Defender Corp Fifth Judicial	—	0.000000000%
806819911	Public Defender Corp. 23R	—	0.000000000%
804609911	Public Defender Corp. 9th	—	0.000000000%
807569911	Public Defender Corp/15th Judicial	—	0.000000000%
806909911	Public Defender Corp/30th Jud Circuit	810	0.002049176%
808439911	Public Defender/28th Jud. Ct.	—	0.000000000%
808269911	Public Defender/7th Judicial Circuit	—	0.000000000%
808379911	Public Defender-13th Circuit	—	0.000000000%
857000001	Public Safety	57,398	0.145123220%
882800002	Public Service Commission	19,191	0.048522787%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
879831702	Public Transit	—	0.000000000%
800790005	Putnam Co Board of Education	75,176	0.190069910%
809369911	Putnam Co Development Authority	—	0.000000000%
807659911	Putnam Co Health Dept	—	0.000000000%
808799911	Putnam Co Solid Waste Authority	—	0.000000000%
806949911	Putnam Co. Aging Program	—	0.000000000%
808469911	Putnam Co. Fire Service	—	0.000000000%
802397709	Putnam County Commission	12,189	0.030818958%
808699911	Putnam County Parks & Recreation Comm	—	0.000000000%
806839911	Putnam Public Service District	—	0.000000000%
880830002	Racing Commission	369	0.000933871%
856901401	Railroad Maintenance Authority	2,396	0.006057318%
804678810	Rainelle, Town of	—	0.000000000%
800810005	Raleigh Co Board of Education	83,897	0.212119794%
809459911	Raleigh Co PSD	—	0.000000000%
804719911	Raleigh Co Recreation Authority	—	0.000000000%
807109911	Raleigh Co Solid Waste Authority	14,789	0.037392918%
802327709	Raleigh County Commission	—	0.000000000%
807669911	Raleigh County Health Department	—	0.000000000%
804429911	Raleigh County Housing Authority	—	0.000000000%
808929911	Raleigh County Memorial Airport	—	0.000000000%
807999911	Raleigh County Public Library	1,847	0.004670164%
800830005	Randolph Co Board of Education	21,365	0.054017876%
809279911	Randolph Co Emergency Ambulance Squad	3,559	0.008997990%
807679911	Randolph Co Health Department	1,199	0.003032553%
802417709	Randolph County Commission	—	0.000000000%
806829911	Randolph County Housing Authority	—	0.000000000%
802649911	Ravencliff-Mcgraws-Saulsville P.S.D.	—	0.000000000%
885571602	Real Estate Appraiser/Lic Cert Board	—	0.000000000%
880100002	Real Estate Commission	—	0.000000000%
804469911	Red Sulphur Public Service District	—	0.000000000%
880500702	Reg Jail & Correctional Fac Authority	11,637	0.029423511%
804629911	Region 1 Workforce Invest	369	0.000933871%
808709911	Region 2 Planning/Development Council	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
808569911	Region 4 Planning/Development Authority	—	0.000000000%
808369911	Region 7 Planning/Development Council	—	0.000000000%
808289911	Region 8 Planning/Development Council	1,663	0.004204240%
808299911	Region 8 Solid Waste Authority	—	0.000000000%
809689911	Region I Planning & Development Council	—	0.000000000%
808219911	Regional Intergovernmental Council	—	0.000000000%
844050001	Rehabilitation Services, Division of	46,645	0.117934314%
802559911	Ripley Convention & Visitors Bureau	—	0.000000000%
800850005	Ritchie Co Board of Education	21,922	0.055426975%
802659911	Ritchie Co Economic Development Authority	—	0.000000000%
805159911	Ritchie Co. Ambulance Authority, Inc.	—	0.000000000%
802427709	Ritchie County Commission	—	0.000000000%
806959911	Ritchie County Public Library	326	0.000823433%
804768810	Rivesville, Town of	—	0.000000000%
800870005	Roane Co Board of Education	16,969	0.042904062%
807079911	Roane Co Public Library	—	0.000000000%
808689911	Roane Co. Committee on Aging, Inc.	—	0.000000000%
802437709	Roane County Commission	375	0.000947979%
805539911	Robert C Byrd Clinic	—	0.000000000%
804529911	Romney Public Housing Authority	—	0.000000000%
804948810	Romney, City of	—	0.000000000%
804718810	Saint Albans, City of	8,779	0.022195391%
896506625	Sanitary Board of Charleston	—	0.000000000%
804615911	Sanitary Board of Charleston	—	0.000000000%
839590001	School Building Authority	—	0.000000000%
828101403	School of Osteopathic Medicine	19,877	0.050255136%
893020002	Secondary Schools Activities Comm.	—	0.000000000%
825000001	Secretary of State	3,038	0.007680316%
810100001	Senate	7,490	0.018936526%
899999802	Senate	—	0.000000000%
807179911	Shady Spring PSD	—	0.000000000%
832401003	Shepherd University	57,691	0.145862787%
804858810	Shepherdstown, Town of	—	0.000000000%
808609911	Short Line Public Service District	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
806539911	Sissonville Public Service District	—	0.000000000%
804878810	Sistersville, City of	—	0.000000000%
805919911	So Highlands Comm. Mental	—	0.000000000%
809619911	So Jackson Co Public Service District	—	0.000000000%
804449911	South Charleston Housing Authority	—	0.000000000%
808009911	South Charleston Library Board	—	0.000000000%
800840005	Southern Education Services	—	0.000000000%
809179911	Southern Soil Conservation District	—	0.000000000%
806499911	Southwestern Water District	1,293	0.003270217%
804928810	Spencer, City of	—	0.000000000%
805909911	St Albans Municipal Water Board	3,559	0.008997990%
802810810	St. Marys, City of	134	0.000337712%
802699910	Star City, Town of	—	0.000000000%
808879911	State Bar Association	3,326	0.008408480%
802921911	Stevens Correctional Center	—	0.000000000%
804958810	Stonewood City of	346	0.000875416%
809009911	Sugar Creek PSD	—	0.000000000%
800890005	Summers Co Board of Education	12,317	0.031142839%
807709911	Summers Co Health Department	—	0.000000000%
802447709	Summers County Commission	—	0.000000000%
805679911	Summers County Public Library	—	0.000000000%
807229911	Sun Valley Public Service District	—	0.000000000%
811100001	Supreme Court / Judicial	102,893	0.260150160%
818000001	Tax Dept	79,491	0.200980925%
818010001	Tax Dept - Budget office	477	0.001206933%
800910005	Taylor Co Board of Education	20,977	0.053038317%
802457709	Taylor Co Commission	—	0.000000000%
807719911	Taylor Co Health Dept.	—	0.000000000%
804289911	Taylor Co PSD	—	0.000000000%
805129911	Taylor County Public Library	—	0.000000000%
802669911	The Housing Authority of The County of Jackson	—	0.000000000%
802920911	Tomlinson PSD	—	0.000000000%
803058810	Town of Ansted	—	0.000000000%
805368810	Town of Bath	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
803158810	Town of Belle	—	0.000000000%
805438810	Town of Beverly	—	0.000000000%
802821810	Town of Chapmanville	—	0.000000000%
803458810	Town of Clay	—	0.000000000%
897166625	Town of Davis	10,584	0.026760047%
803568810	Town of Eleanor	—	0.000000000%
805088810	Town of Fairview	—	0.000000000%
804488810	Town of Fayetteville	—	0.000000000%
803248810	Town of Gauley Bridge	—	0.000000000%
803768810	Town of Glendale	2,600	0.006574719%
803808810	Town of Grant Town	—	0.000000000%
803798810	Town of Grantsville	3,259	0.008239485%
804508810	Town of Hamlin	—	0.000000000%
803698810	Town of Harpers Ferry	—	0.000000000%
804178810	Town of Marlinton	—	0.000000000%
802822810	Town of Middlebourne	—	0.000000000%
804308810	Town of Monongah	—	0.000000000%
804738810	Town of New Haven	—	0.000000000%
804548810	Town of Nutter fort	—	0.000000000%
802824810	Town of Paw Paw	—	0.000000000%
804898810	Town of Pineville	—	0.000000000%
805038810	Town of Union	—	0.000000000%
803298810	Town of Wardensville	—	0.000000000%
805138810	Town of West Hamlin	835	0.002110767%
805188810	Town of West Union	—	0.000000000%
803228810	Town of Winfield	—	0.000000000%
816000001	Treasurer of State's office	9,984	0.025242734%
806019911	Tri River Transit	—	0.000000000%
802927911	Tri-State Airport Authority	—	0.000000000%
806929911	Tri-State Transit Authority	—	0.000000000%
800930005	Tucker Co Board of Education	12,655	0.031997371%
807729911	Tucker Co Health Dept.	—	0.000000000%
808119911	Tucker Co. Solid Waste Authority	—	0.000000000%
802467709	Tucker County Commission	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804519911	Tucker County Development Authority	—	0.000000000%
805579911	Tug River Health Association	—	0.000000000%
800950005	Tyler Co Board of Education	61,376	0.155179956%
802477709	Tyler County Commission	—	0.000000000%
808169911	Union PSD	2,890	0.007306524%
809919911	Union Williams PSD	—	0.000000000%
805449911	Upper Ohio Conservation District	—	0.000000000%
800970005	Upshur Co Board of Education	40,430	0.102221813%
807139911	Upshur Co Public Library	—	0.000000000%
802487725	Upshur County Commission	—	0.000000000%
802619709	Upshur County Commission	—	0.000000000%
802579911	Upshur County Development Authority	—	0.000000000%
807749911	Upshur-Buckhannon Health Department	—	0.000000000%
896716625	Valley Comprehensive Mental Health Ctr	9,756	0.024666574%
804616911	Valley Healthcare System	—	0.000000000%
840400001	Veterans Affairs	6,064	0.015332061%
809129911	Vienna Public Library	—	0.000000000%
809939911	Warm Springs PSD	—	0.000000000%
883430602	Water Development Authority	—	0.000000000%
800990005	Wayne Co Board of Education	24,066	0.060846997%
806869911	Wayne Co Health Dept.	308	0.000778226%
896136625	Wayne County Commission	1,596	0.004035245%
801010005	Webster Co Board of Education	33,022	0.083490058%
802507709	Webster County Commission	—	0.000000000%
807769911	Webster County Health Dept.	—	0.000000000%
808349911	Webster Springs Public Service District	—	0.000000000%
897086625	Weirton Sanitary Board	64,824	0.163897704%
841901801	Welch Emergency Hospital	13,906	0.035159577%
803288810	Welch, City of	799	0.002020151%
831000503	West Liberty State College	47,457	0.119986701%
800900005	West Virginia Academy	—	0.000000000%
880130602	West Virginia Lottery Commission	2,187	0.005530410%
886107204	West Virginia University	1,395,207	3.527570804%
804709911	Westbrook Health Services	—	0.000000000%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
804613911	Western Conservation District	—	0.000000000%
807149911	Weston Sanitary Board	—	0.000000000%
803238810	Weston, City of	1,746	0.004414498%
801030005	Wetzel Co Board of Education	14,132	0.035730984%
806049911	Wetzel Co Emergency Ambulance Authority	—	0.000000000%
896736625	Wetzel Co Hospital	88,080	0.222696991%
802517709	Wetzel County Commission	4,064	0.010274452%
807779911	Wetzel-Tyler Health Department	739	0.001867742%
896926625	Wheeling Housing Authority	15,555	0.039328471%
807609911	Wheeling-Ohio Co Health Department	8,496	0.021480045%
806689911	White Oak Public Service District	—	0.000000000%
804889911	Whitehall Public Service District	—	0.000000000%
809079911	Wilderness Public Service District	—	0.000000000%
842000001	William R Sharpe Jr Hospital	26,665	0.067417418%
804489911	Williamson Housing Authority	—	0.000000000%
807019911	Williamson Utility Board	—	0.000000000%
803118810	Williamson, City of	—	0.000000000%
801050005	Wirt Co Board of Education	10,906	0.027573670%
802577709	Wirt County Commission	—	0.000000000%
801070005	Wood Co Board of Education	115,119	0.291060315%
808669925	Wood Co Parks & Recreation	1,596	0.004035245%
806249911	Wood Co Solid Waste Authority	—	0.000000000%
896146625	Wood County Commission	258,619	0.653879123%
890000002	Workers Compensation Comm.	154	0.000389113%
805139911	Workforce Investment Board of Kanawha Co	—	0.000000000%
882500602	Workforce WV/Payroll-05303	68,981	0.174408557%
883802402	WV Bd of Social Worker Examiners	—	0.000000000%
855069301	WV Bd. of Chiropractic Examiners	—	0.000000000%
882200002	WV Board of Barbers and Cosmetologists	—	0.000000000%
881116002	WV Board of Veterinary Medicine	—	0.000000000%
847752301	WV Division of Energy	—	0.000000000%
837707001	WV Division of Juvenile Services	6,471	0.016361554%
881074002	WV Engineers Registration Board	—	0.000000000%
814000001	WV Enterprise Planning Board	2,337	0.005907943%

West Virginia Retiree Health Benefit Trust Fund

Schedule of Employer OPEB Allocations (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Employer Contributions	Employer Allocation Percentage
881300002	WV Massage Therapy Licensure Board	—	0.000000000%
886001602	WV Multimodal Transportation	—	0.000000000%
816000002	WV Mun. Pensions Oversight Board	—	0.000000000%
809649911	WV Municipal League	—	0.000000000%
887200504	WV Network for Educational Telecom	26,402	0.066752386%
830703503	WV Northern Community College	40,065	0.101298561%
818020001	WV office of Tax Appeals	—	0.000000000%
834957902	WV Parkways Econ. Dev.& Tourism Authority	81,708	0.206585415%
837701401	WV Parole Board	—	0.000000000%
884200001	WV Professional Charter School Board	—	0.000000000%
833300001	WV School for the Deaf and Blind	19,661	0.049709619%
884610002	WV Solid Waste Management Board	—	0.000000000%
832603203	WV Southern Community College	47,094	0.119069366%
881063502	WV State Board of Examiners for LPNs	—	0.000000000%
832802203	WV State University	38,450	0.097216136%
802599911	WVSC R & D Corporation	168	0.000424383%
804259911	WVSU Metro Area Agency on Aging	—	0.000000000%
886410704	WVU Parkersburg	48,326	0.122184747%
801090005	Wyoming Co Board of Education	15,288	0.038653578%
808429911	Wyoming Co Council on Aging	—	0.000000000%
807809911	Wyoming Co Health Department	—	0.000000000%
809559911	Wyoming Co Public Library	—	0.000000000%
802547709	Wyoming County Commission	3,414	0.008631733%
809749911	Wyoming County Economic Dev Authority	—	0.000000000%
	State of West Virginia Special Funding - Public	—	
PSSP	School Support Plan (PSSP)	—	0.000000000%
	State of West Virginia Special Funding - OPEB	—	
OPEB	Supplemental for Unfunded Liability	30,000,000	75.850473779%
	State of West Virginia Special Funding - Financial	—	
FSF	Stability Fund	—	0.000000000%
		<u>\$ 39,551,500</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, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability (Asset)	Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and
892703502	ABC Commission	\$ (13,802)	\$ 4,484	\$ 5,269	\$ 48,075	\$ 57,829	\$ (13,879)	\$ (16,321)	\$ (15,725)	\$ (23,811)	\$ (69,736)	\$ (1,867)	\$ (11,030)	\$ (12,898)	
881000502	Accountancy, Board of	–	336	–	–	336	–	–	–	(1,135)	(1,135)	–	(1,323)	(1,323)	
858000001	Adjutant General	(12,537)	36,096	4,786	43,670	84,552	(12,607)	(14,825)	(14,284)	(125,271)	(166,987)	(1,696)	(117,413)	(119,109)	
881510002	Administration, Dept. of	–	–	–	–	–	–	–	–	–	–	–	–	–	
	Board of Risk and Insurance Management	–	7,071	–	–	7,071	–	–	–	(6,683)	(6,683)	–	(30,941)	(30,941)	
	Consolidated Public Retirement Board	(3,500)	7,214	1,336	12,192	20,742	(3,520)	(4,139)	(3,988)	(71,189)	(82,836)	(474)	113,066	112,592	
	Ethics Commission	–	3,618	–	–	3,618	–	–	–	(996)	(996)	–	(13,442)	(13,442)	
	Finance Division	–	3,343	–	–	3,343	–	–	–	(28,906)	(28,906)	–	75,685	75,685	
	General Services Division/Building Commission	(39,301)	336,281	15,004	136,892	488,177	(39,519)	(46,472)	(44,776)	(21,388)	(152,155)	(5,318)	(252,489)	(257,807)	
	Public Employees Grievance Board	–	5,944	–	–	5,944	–	–	–	(5,654)	(5,654)	–	(29,803)	(29,803)	
	Information Services and Communications	(37,151)	8,251	14,183	129,404	151,839	(37,357)	(43,931)	(42,327)	(108,480)	(232,095)	(5,027)	37,133	32,107	
	office of Technology	–	1,155	–	–	1,155	–	–	–	(2,675)	(2,675)	–	(7,114)	(7,114)	
	Public Employees Insurance Agency	(685)	12,187	262	2,387	14,835	(689)	(810)	(781)	(13,351)	(15,631)	(93)	(62,196)	(62,289)	
	Division of Personnel	(13,526)	33,013	5,164	47,114	85,291	(13,601)	(15,995)	(15,411)	(32,028)	(77,035)	(1,830)	(200,248)	(202,078)	
	Prosecuting Attorneys Institute	–	2,693	–	–	2,693	–	–	–	(2,126)	(2,126)	–	(11,784)	(11,784)	
	Public Defender Services	(6,029)	1,422	2,302	21,000	24,723	(6,062)	(7,129)	(6,869)	(17,648)	(37,708)	(816)	(22,157)	(22,973)	
	Purchasing Division	(11,002)	–	4,200	38,322	42,522	(11,063)	(13,009)	(12,535)	(24,393)	(61,000)	(1,489)	(15,496)	(16,985)	
	Real Estate Division	–	10,586	–	–	10,586	–	–	–	(5,572)	(5,572)	–	(47,271)	(47,271)	
	Retiree Health Benefit Trust Fund	–	6,681	–	–	6,681	–	–	–	(7,189)	(7,189)	–	(33,551)	(33,551)	
	Secretary of Administration	–	55,232	–	–	55,232	–	–	–	(285,823)	(285,823)	–	315,804	315,804	
	Surplus Property	(1,258)	4,619	480	4,382	9,481	(1,265)	(1,488)	(1,433)	(2,271)	(6,456)	(170)	(13,591)	(13,762)	
	Travel Management	–	1,922	–	–	1,922	–	–	–	(2,206)	(2,206)	–	(5,267)	(5,267)	
	Fleet Management	–	1,239	–	–	1,239	–	–	–	(258)	(258)	–	(1,744)	(1,744)	
867001902	Aeronautics Commission	–	2,117	–	–	2,117	–	–	–	(1,972)	(1,972)	–	(4,781)	(4,781)	
808019911	Aging & Family Services of Mineral County	–	1,840	–	–	1,840	–	–	–	(1,440)	(1,440)	–	1,364	1,364	
851000001	Agriculture	(69,924)	14,650	26,695	243,560	284,905	(70,312)	(82,684)	(79,666)	(80,803)	(313,466)	(9,461)	(71,636)	(81,097)	
803018810	Annoore, Town of	–	1,839	–	–	1,839	–	–	–	(11,184)	(11,184)	–	(6,998)	(6,998)	
837700501	Anthony Correctional Center	(1,204)	11,979	460	4,194	16,632	(1,211)	(1,424)	(1,372)	(28,278)	(32,284)	(163)	(67,472)	(67,635)	
885550902	Architects, Board of	–	112	–	–	112	–	–	–	(378)	(378)	–	(441)	(441)	
808869911	Armstrong Public Service District	–	1,031	–	–	1,031	–	–	–	(439)	(439)	–	(4,056)	(4,056)	
807009911	Association of Co officials	–	622	–	–	622	–	–	–	(791)	(791)	–	(962)	(962)	
803068810	Athens, City of	–	1,130	–	–	1,130	–	–	–	(3,246)	(3,246)	–	(1,634)	(1,634)	
824000001	Attorney General	(14,965)	11,965	5,713	52,125	69,802	(15,048)	(17,695)	(17,049)	(84,269)	(134,061)	(2,025)	(62,863)	(64,888)	
815000001	Auditors office	(17,580)	15,867	6,711	61,234	83,132	(17,677)	(20,788)	(20,029)	(34,831)	(93,325)	(2,379)	(57,424)	(59,803)	
800010005	Barbour Co Board of Education	(17,952)	17,018	6,854	62,531	86,402	(18,052)	(21,228)	(20,453)	(21,687)	(81,420)	(2,429)	(9,195)	(11,624)	
802007709	Barbour Co Commission	–	3,483	–	–	3,483	–	–	–	(10,600)	(10,600)	–	6,304	6,304	
807269911	Barbour Co Health Department	–	1,882	–	–	1,882	–	–	–	(1,677)	(1,677)	–	(10,358)	(10,358)	

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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 Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense	
886460902	Bd of Exam Speech, Language Path & Audio	—	1,561	—	—	1,561	—	—	—	—	—	—	2,032	2,032
802932911	Beckley Housing Authority	—	1,755	—	—	1,755	—	—	—	(7,053)	(7,053)	—	9,307	9,307
807879911	Beckley-Raleigh Co. Convention Ctr., Inc.	—	4,338	—	—	4,338	—	—	—	(11,287)	(11,287)	—	3,396	3,396
809239911	Benedum Airport Authority	—	8,615	—	—	8,615	—	—	—	(4,209)	(4,209)	—	11,949	11,949
800030005	Berkeley Co Board of Education	(82,183)	210,542	31,375	286,259	528,176	(82,639)	(97,180)	(93,633)	(91,802)	(365,254)	(11,120)	(108,274)	(119,394)
802928911	Berkeley Co. Farmland Protection Board	—	1,379	—	—	1,379	—	—	—	(8)	(8)	—	1,324	1,324
896006625	Berkeley County Commission	(112,678)	57,441	43,017	392,481	492,939	(113,304)	(133,241)	(128,377)	(32,340)	(407,262)	(15,246)	116,584	101,338
897186625	Berkeley County P.S.D.	(26,343)	2,918	10,057	91,758	104,733	(26,489)	(31,150)	(30,013)	(8,639)	(96,291)	(3,564)	7,004	3,440
802629911	Berkeley Senior Services	—	5,387	—	—	5,387	—	—	—	—	—	—	3,819	3,819
807279911	Berkeley-Morgan Co Board of Health	(1,871)	1,812	714	6,517	9,043	(1,882)	(2,213)	(2,132)	(9,572)	(15,797)	(253)	(13,006)	(13,259)
806729911	Big Bend PSD	—	149	—	—	149	—	—	—	(1,878)	(1,878)	—	(1,694)	(1,694)
804839911	Bingamon PSD	—	196	—	—	196	—	—	—	(1,254)	(1,254)	—	(837)	(837)
832401103	Blue Ridge Community & Technical College	(2,657)	21,889	1,014	9,255	32,158	(2,672)	(3,142)	(3,027)	(36,315)	(45,156)	(359)	5,325	4,966
809739911	Bluefield Housing Authority	—	878	—	—	878	—	—	—	(3,992)	(3,992)	—	(392)	(392)
804409911	Bluefield Sanitary Board	—	4,118	—	—	4,118	—	—	—	(16,336)	(16,336)	—	(3,309)	(3,309)
832906503	Bluefield State College	(32,596)	11,761	12,444	113,539	137,744	(32,777)	(38,545)	(37,137)	(20,178)	(128,638)	(4,410)	4,993	583
803328810	Bluefield, City of	(3,486)	10,776	1,331	12,143	24,250	(3,506)	(4,122)	(3,972)	(37,845)	(49,445)	(472)	(18,176)	(18,648)
804439911	Bluemell Public Service District	—	1,675	—	—	1,675	—	—	—	(4,952)	(4,952)	—	(8,731)	(8,731)
857300001	Board of Coal Mine Health & Safety	—	858	—	—	858	—	—	—	(417)	(417)	—	2,723	2,723
885400901	Board of Examiners of Psychologists	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
881311002	Board of Funeral Service Examiners	—	397	—	—	397	—	—	—	—	—	—	(2,103)	(2,103)
891600002	Board of Medicine	—	1,730	—	—	1,730	—	—	—	(2,717)	(2,717)	—	(4,508)	(4,508)
886760002	Board of Respiratory Care	—	1,504	—	—	1,504	—	—	—	—	—	—	(200)	(200)
800050005	Boone Co Board of Education	(43,633)	65,969	16,658	151,981	234,607	(43,875)	(51,595)	(49,711)	—	(145,181)	(5,904)	37,934	32,031
802217709	Boone Co Commission	(10,241)	15,240	3,910	35,672	54,822	(10,298)	(12,110)	(11,668)	(28,970)	(63,046)	(1,386)	(88,078)	(89,464)
807289911	Boone Co Health Department	—	1,075	—	—	1,075	—	—	—	(4,035)	(4,035)	—	2,177	2,177
805149911	Boone Co Housing and Redevelopment Authority	—	850	—	—	850	—	—	—	(1,737)	(1,737)	—	(1,960)	(1,960)
808959911	Boone Co Parks & Recreation Comm.	—	2,406	—	—	2,406	—	—	—	(169)	(169)	—	(6,116)	(6,116)
805829911	Boone County Ambulance Authority	—	3,352	—	—	3,352	—	—	—	(20,151)	(20,151)	—	(13,455)	(13,455)
806209911	Boone County Public Service District	—	860	—	—	860	—	—	—	(4,004)	(4,004)	—	(3,894)	(3,894)
808769911	Boone-Madison Public Library	—	1,941	—	—	1,941	—	—	—	(796)	(796)	—	(2,173)	(2,173)
806859911	Bradley Public Service District	—	514	—	—	514	—	—	—	(4,685)	(4,685)	—	(4,446)	(4,446)
809359911	Branchland-Midkiff Public Service Dist	(424)	319	162	1,477	1,958	(426)	(501)	(483)	(1,840)	(3,251)	(57)	(772)	(830)
800070005	Braxton Co Board of Education	(32,864)	32,519	12,547	114,473	159,539	(33,047)	(38,862)	(37,443)	(11,393)	(120,744)	(4,447)	7,584	3,138
807029911	Braxton Co Health Department	—	831	—	—	831	—	—	—	(1,250)	(1,250)	—	(3,828)	(3,828)
807579911	Braxton Co Senior Citizens Center	—	1,156	—	—	1,156	—	—	—	(4,870)	(4,870)	—	(6,126)	(6,126)
802037709	Braxton County Commission	—	6,490	—	—	6,490	—	—	—	(20,815)	(20,815)	—	(27,915)	(27,915)
886109304	Bridgevalley Community and Technical College	(28,834)	7,898	11,008	100,436	119,342	(28,995)	(34,096)	(32,852)	(78,976)	(174,918)	(3,901)	(61,558)	(65,460)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
800090005	Brooke Co Board of Education	(33,820)	14,831	12,911	117,802	145,545	(34,008)	(39,992)	(38,532)	(45,956)	(158,487)	(4,576)	(113,459)	(118,035)
897136625	Brooke Co Commission	(179,147)	125,112	68,393	624,006	817,511	(180,142)	(211,839)	(204,106)	(35,158)	(631,245)	(24,239)	143,460	119,221
804739911	Brooke County Committee on Aging	—	2,155	—	—	2,155	—	—	—	(3,300)	(3,300)	—	(13,536)	(13,536)
807309911	Brooke County Health Department	—	841	—	—	841	—	—	—	(1,679)	(1,679)	—	5,047	5,047
808719911	Brooke County Public Library	—	2,848	—	—	2,848	—	—	—	—	—	—	(3,035)	(3,035)
802549911	Buckhannon Housing Authority	—	1,422	—	—	1,422	—	—	—	(1,024)	(1,024)	—	(4,875)	(4,875)
802838810	Buckhannon, City of	—	9,916	—	—	9,916	—	—	—	(118,555)	(118,555)	—	375,202	375,202
808979911	Buffalo Creek Public Service District	(2,859)	2,025	1,091	9,958	13,075	(2,875)	(3,381)	(3,257)	(20,066)	(29,578)	(387)	1,217	830
878621302	Bureau of Senior Services	(2,092)	4,275	799	7,288	12,362	(2,104)	(2,474)	(2,384)	(13,185)	(20,146)	(283)	(30,420)	(30,703)
802519911	Burnsville Public Utility	—	224	—	—	224	—	—	—	(756)	(756)	—	(812)	(812)
800110005	Cabell Co Board of Education	(91,320)	117,710	34,863	318,085	470,658	(91,827)	(107,984)	(104,042)	(27,550)	(331,404)	(12,356)	221,353	208,997
802618709	Cabell Co Comm	(2,623)	33,194	1,001	9,136	43,332	(2,638)	(3,102)	(2,988)	(452,669)	(461,397)	(355)	1,330,805	1,330,450
807319911	Cabell Co Health Department	(848)	6,063	324	2,954	9,341	(853)	(1,003)	(966)	(455)	(3,277)	(115)	(9,181)	(9,296)
896936625	Cabell Co. Comm. - Non-Par	—	284,676	—	—	284,676	—	—	—	—	—	—	(1,343,977)	(1,343,977)
807939911	Cabell County Public Library	—	6,960	—	—	6,960	—	—	—	(44,617)	(44,617)	—	(43,242)	(43,242)
800130005	Calhoun Co Board of Education	(26,507)	42,240	10,119	92,328	144,687	(26,654)	(31,344)	(30,199)	(13,616)	(101,813)	(3,586)	112,776	109,189
802067709	Calhoun County Commission	—	3,042	—	—	3,042	—	—	—	(5,503)	(5,503)	—	(15,096)	(15,096)
802589911	Camp Dawson Event Center	—	6,536	—	—	6,536	—	—	—	(10,743)	(10,743)	—	(31,539)	(31,539)
804389911	Canaan Valley Public Service District	—	2,387	—	—	2,387	—	—	—	(527)	(527)	—	556	556
806849911	Capon Bridge Public Library	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
805008810	Capon Bridge, Inc. Town of	—	388	—	—	388	—	—	—	(1,158)	(1,158)	—	1,614	1,614
805639911	Central Communication, Inc.	—	1,539	—	—	1,539	—	—	—	(3,852)	(3,852)	—	(6,314)	(6,314)
805479911	Central Hampshire PSD	—	1,120	—	—	1,120	—	—	—	(8,841)	(8,841)	—	(1,395)	(1,395)
802679911	Central WV Regional Airport Authority	—	6,938	—	—	6,938	—	—	—	(16,604)	(16,604)	—	(3,750)	(3,750)
808519911	Central WV Transit Authority	—	3,623	—	—	3,623	—	—	—	(14,441)	(14,441)	—	(17,624)	(17,624)
803749911	Century Volga Public Service District	—	603	—	—	603	—	—	—	(1,673)	(1,673)	—	(2,457)	(2,457)
804589911	Charles Town Utility Board	—	3,091	—	—	3,091	—	—	—	(13,169)	(13,169)	—	(8,724)	(8,724)
803418810	Charles Town, City of	—	2,960	—	—	2,960	—	—	—	(14,080)	(14,080)	—	(7,539)	(7,539)
804419911	Charleston Convention & Visitors Bureau	—	2,051	—	—	2,051	—	—	—	(3,884)	(3,884)	—	(11,030)	(11,030)
805609911	Charleston Housing	(2,037)	6,879	778	7,095	14,752	(2,048)	(2,409)	(2,321)	(42,622)	(49,400)	(276)	(20,251)	(20,527)
807869911	Charleston Urban Renewal Authority	—	224	—	—	224	—	—	—	(756)	(756)	—	(882)	(882)
802839810	Charleston, City of	—	68,751	—	—	68,751	—	—	—	(781,680)	(781,680)	—	2,552,921	2,552,921
809859911	Chestnut Ridge Public Service District	—	1,272	—	—	1,272	—	—	—	(828)	(828)	—	(2,453)	(2,453)
803098810	City of Barboursville	(11,186)	6,388	4,270	38,963	49,621	(11,248)	(13,227)	(12,744)	(12,033)	(49,252)	(1,513)	(19,693)	(21,207)
896366625	City of Beckley	(86,825)	54,965	33,147	302,429	390,541	(87,307)	(102,669)	(98,921)	(18,147)	(307,045)	(11,748)	94,545	82,797
803168810	City of Belmont	—	789	—	—	789	—	—	—	(38)	(38)	—	501	501
897146625	City of Benwood	(4,295)	3,197	1,640	14,960	19,797	(4,319)	(5,079)	(4,893)	(948)	(15,239)	(581)	4,462	3,881
804038810	City of Bridgeport	(3,523)	17,063	1,345	12,273	30,681	(3,543)	(4,166)	(4,014)	(9,626)	(21,350)	(477)	54,064	53,587

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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 Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Differences Between Expected and Actual Non-Investment Experience	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
896356625	City of Buckhannon	—	58,135	—	—	58,135	—	—	—	—	—	—	(283,459)	(283,459)
896276625	City of Charleston	—	5,758	—	—	5,758	—	—	—	—	—	—	(27,985)	(27,985)
896386625	City of Follansbee	(56,677)	31,167	21,637	197,416	250,221	(56,991)	(67,019)	(64,573)	(17,178)	(205,761)	(7,669)	53,300	45,631
803708810	City of Franklin	—	859	—	—	859	—	—	—	(3,430)	(3,430)	—	(4,829)	(4,829)
803728810	City of Gary	(1,783)	75	681	6,209	6,965	(1,793)	(2,108)	(2,031)	(5,041)	(10,972)	(241)	916	675
803778810	City of Glenville	—	668	—	—	668	—	—	—	(917)	(917)	—	(2,148)	(2,148)
804848810	City of Grafton	—	4,099	—	—	4,099	—	—	—	(15,560)	(15,560)	—	(16,085)	(16,085)
896226625	City of Huntington	(2,038)	8,686	778	7,099	16,563	(2,049)	(2,410)	(2,322)	(4,400)	(11,181)	(276)	6,225	5,949
896446625	City of Kenova	—	28,671	—	—	28,671	—	—	—	—	—	—	(131,611)	(131,611)
802836810	City of Kenova	—	3,866	—	—	3,866	—	—	—	(36,160)	(36,160)	—	138,360	138,360
803108810	City of Keyser	—	3,875	—	—	3,875	—	—	—	(15,984)	(15,984)	—	(10,777)	(10,777)
804148810	City of Madison	—	1,634	—	—	1,634	—	—	—	(7,164)	(7,164)	—	(8,224)	(8,224)
897206625	City of Mannington	—	664	—	—	664	—	—	—	(1,902)	(1,902)	—	(6,528)	(6,528)
896156625	City of Martinsburg	(9,285)	3,913	3,545	32,341	39,798	(9,336)	(10,979)	(10,578)	(13,808)	(44,702)	(1,256)	41,287	40,031
804048810	City of Milton	—	5,159	—	—	5,159	—	—	—	(16,793)	(16,793)	—	(29,753)	(29,753)
804318810	City of Montgomery	—	1,772	—	—	1,772	—	—	—	(7,691)	(7,691)	—	5,195	5,195
804338810	City of Moorefield	—	5,349	—	—	5,349	—	—	—	(7,692)	(7,692)	—	(18,372)	(18,372)
896436625	City of New Martinsville	(123,609)	74,980	47,190	430,554	552,724	(124,295)	(146,165)	(140,830)	(31,243)	(442,533)	(16,725)	134,721	117,996
804498810	City of Paden City	—	1,503	—	—	1,503	—	—	—	(4,713)	(4,713)	—	(216)	(216)
804518810	City of Parsons	—	1,523	—	—	1,523	—	—	—	(5,424)	(5,424)	—	(9,378)	(9,378)
802820810	City of Pennsboro	—	1,175	—	—	1,175	—	—	—	(3,204)	(3,204)	—	2,185	2,185
803148810	City of Petersburg	—	2,889	—	—	2,889	—	—	—	(6,061)	(6,061)	—	(15,549)	(15,549)
804478810	City of Philippi	—	5,025	—	—	5,025	—	—	—	(6,859)	(6,859)	—	(18,336)	(18,336)
803188810	City of Ravenswood	—	3,944	—	—	3,944	—	—	—	(9,051)	(9,051)	—	(14,723)	(14,723)
803428810	City of Richwood	—	3,795	—	—	3,795	—	—	—	(3,930)	(3,930)	—	(5,747)	(5,747)
804758810	City of Ripley	(13,006)	3,036	4,965	45,304	53,306	(13,079)	(15,380)	(14,818)	(6,352)	(49,629)	(1,760)	(15,818)	(17,578)
804788810	City of Ronceverte	—	2,386	—	—	2,386	—	—	—	(9,110)	(9,110)	—	(10,674)	(10,674)
804018810	City of Salem	—	2,269	—	—	2,269	—	—	—	(20,842)	(20,842)	—	7,108	7,108
804868810	City of Shinnston	(1,640)	1,862	626	5,712	8,201	(1,649)	(1,939)	(1,868)	(19,221)	(24,677)	(222)	21,849	21,628
804828810	City of Smithers	—	2,109	—	—	2,109	—	—	—	(623)	(623)	—	(5,921)	(5,921)
896846625	City of South Charleston/Sanitary Board	(1,680)	1,251	641	5,852	7,744	(1,689)	(1,987)	(1,914)	(371)	(5,961)	(227)	1,746	1,518
896836625	City of Summersville	(3,360)	2,258	1,283	11,704	15,245	(3,379)	(3,973)	(3,828)	(2,765)	(13,946)	(455)	3,184	2,729
804998810	City of Thomas	(3,431)	3,322	1,310	11,949	16,581	(3,450)	(4,057)	(3,909)	(3,024)	(14,439)	(464)	(2,365)	(2,830)
897096625	City of Weirton	(149,911)	122,041	57,231	522,168	701,440	(150,743)	(177,267)	(170,796)	(31,668)	(530,474)	(20,283)	155,925	135,641
897106625	City of Weirton/Water Board	(58,880)	21,896	22,478	205,091	249,465	(59,207)	(69,625)	(67,083)	(16,179)	(212,094)	(7,967)	60,313	52,347
896216625	City of Wellsburg	—	—	—	—	—	—	—	—	(3,567)	(3,567)	—	(3,210)	(3,210)
803128810	City of White Sulphur Springs	—	5,736	—	—	5,736	—	—	—	(9,871)	(9,871)	—	8,707	8,707
805248810	City of Williamstown	—	2,580	—	—	2,580	—	—	—	(2,308)	(2,308)	—	(2,603)	(2,603)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
809669911	Clarksburg Harrison Reg Housing Authority	—	2,699	—	—	2,699	—	—	—	(5,631)	(5,631)	—	(6,482)	(6,482)
805979911	Clarksburg Water Board	—	3,754	—	—	3,754	—	—	—	(14,991)	(14,991)	—	(19,158)	(19,158)
804028810	Clarksburg, City of	(21,043)	18,427	8,034	73,297	99,758	(21,160)	(24,883)	(23,975)	(38,693)	(108,711)	(2,847)	(85,050)	(87,897)
808239911	Clarksburg-Harrison Public Library	—	1,360	—	—	1,360	—	—	—	(4,648)	(4,648)	—	(7,802)	(7,802)
800150005	Clay Co Board of Education	(9,265)	41,915	3,537	32,272	77,724	(9,316)	(10,956)	(10,556)	—	(30,828)	(1,254)	5,810	4,556
807339911	Clay Co Health Department	—	1,008	—	—	1,008	—	—	—	(8,503)	(8,503)	—	(8,128)	(8,128)
802077709	Clay County Commission	—	2,288	—	—	2,288	—	—	—	(2,515)	(2,515)	—	(714)	(714)
897236625	Claywood Park PSD	(10,270)	10,702	3,921	35,773	50,396	(10,327)	(12,144)	(11,701)	(1,998)	(36,171)	(1,390)	(4,955)	(6,345)
809099911	Coalfield Comm. Action Partnership, Inc.	—	9,364	—	—	9,364	—	—	—	(44,441)	(44,441)	—	(57,380)	(57,380)
803270001	Commerce, office of Secretary, Dept. of	—	31,450	—	—	31,450	—	—	—	—	—	—	16,021	16,021
808279911	Committee on Aging for Randolph County Inc.	—	1,027	—	—	1,027	—	—	—	(3,981)	(3,981)	—	(2,135)	(2,135)
809479911	Community Action of South	—	10,495	—	—	10,495	—	—	—	(47,082)	(47,082)	—	(51,791)	(51,791)
832502103	Concord College	(64,175)	14,219	24,500	223,536	262,255	(64,532)	(75,886)	(73,116)	(11,940)	(225,474)	(8,683)	(1,041)	(9,724)
802499911	Concord University Research & Dev. Corporation	—	1,718	—	—	1,718	—	—	—	(20,625)	(20,625)	—	(9,512)	(9,512)
807739911	Cool Ridge Flat Top PSD	—	845	—	—	845	—	—	—	(483)	(483)	—	480	480
837701801	Corrections/Salem Corrections, Dept. of	(5,413)	11,743	2,066	18,854	32,664	(5,443)	(6,401)	(6,167)	(71,162)	(89,173)	(732)	(17,938)	(18,670)
837702101	Corrections/St. Marys Corrections, Dept. of	(22,433)	18,098	8,564	78,140	104,802	(22,558)	(26,527)	(25,559)	(65,483)	(140,126)	(3,035)	(103,318)	(106,354)
805559911	Corridor G Regional Development Authority	—	—	—	—	—	—	—	—	—	—	—	(70)	(70)
806899911	Cottageville Public Service District	—	560	—	—	560	—	—	—	(1,891)	(1,891)	—	(2,204)	(2,204)
807119911	Council of The Southern Mts	—	746	—	—	746	—	—	—	(3,620)	(3,620)	—	(4,521)	(4,521)
805439911	County Commissioners' Association of WV	—	149	—	—	149	—	—	—	(1,894)	(1,894)	—	(1,512)	(1,512)
811200001	Courthouse Facilities Imp	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
805689911	Cowen Public Library	—	—	—	—	—	—	—	—	(2,060)	(2,060)	—	(1,519)	(1,519)
809139911	Cowen Public Service District	—	943	—	—	943	—	—	—	(4,656)	(4,656)	—	(1,375)	(1,375)
806939911	Crab Orchard-Mac Arthur PSD	—	1,728	—	—	1,728	—	—	—	(915)	(915)	—	(3,679)	(3,679)
808389911	Craft Memorial Library	—	737	—	—	737	—	—	—	(1,054)	(1,054)	—	(1,314)	(1,314)
806429911	Craigsville Public Library	—	233	—	—	233	—	—	—	(1,278)	(1,278)	—	(3,372)	(3,372)
809699911	Craigsville Public Service District	—	1,645	—	—	1,645	—	—	—	(3,879)	(3,879)	—	(6,303)	(6,303)
802810911	Crum Public Service District	—	1,660	—	—	1,660	—	—	—	(444)	(444)	—	3,189	3,189
835100001	Culture and History	(9,316)	10,671	3,557	32,451	46,679	(9,368)	(11,017)	(10,614)	(42,381)	(73,380)	(1,261)	(58,341)	(59,601)
806619911	Danese Public Service District	—	336	—	—	336	—	—	—	(1,135)	(1,135)	—	(1,323)	(1,323)
836600001	DCR-Academy	—	14,501	—	—	14,501	—	—	—	—	—	—	8,719	8,719
836700001	DCR-Beckley Correctional Center	—	45,595	—	—	45,595	—	—	—	—	—	—	27,415	27,415
866500001	DCR-Central Regional Jail	—	35,579	—	—	35,579	—	—	—	—	—	—	21,393	21,393
836900001	DCR-Charleston Correctional Center	—	53,668	—	—	53,668	—	—	—	—	—	—	32,269	32,269
836100001	DCR-Chick Buckbee Juvenile Center	—	31,094	—	—	31,094	—	—	—	—	—	—	18,696	18,696
836110001	DCR-Correctional Industries	—	26,909	—	—	26,909	—	—	—	—	—	—	16,179	16,179
876500001	DCR-Donald Kuhn Juvenile Center	—	39,914	—	—	39,914	—	—	—	—	—	—	24,000	24,000

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
886500001	DCR-Eastern Regional Jail	—	23,620	—	—	23,620	—	—	—	—	—	—	14,202	14,202
836120001	DCR-Gene Spadaro Juvenile Center	—	33,337	—	—	33,337	—	—	—	—	—	—	20,045	20,045
896500001	DCR-Investigators	—	8,372	—	—	8,372	—	—	—	—	—	—	5,034	5,034
836130001	DCR-K-9	—	18,388	—	—	18,388	—	—	—	—	—	—	11,056	11,056
836140001	DCR-Lorrie Yeager Juvenile Center	—	38,420	—	—	38,420	—	—	—	—	—	—	23,101	23,101
816500001	DCR-North Central Regional Jail	—	31,543	—	—	31,543	—	—	—	—	—	—	18,966	18,966
826500001	DCR-Northern Regional Jail	—	26,610	—	—	26,610	—	—	—	—	—	—	16,000	16,000
836200001	DCR-Parkersburg Correctional Center	—	41,110	—	—	41,110	—	—	—	—	—	—	24,719	24,719
836300001	DCR-Parole Services	—	38,569	—	—	38,569	—	—	—	—	—	—	23,191	23,191
836400001	DCR-Potomac Highlands Regional Jail	—	11,660	—	—	11,660	—	—	—	—	—	—	7,011	7,011
836150001	DCR-Robert Shell Juvenile Center	—	41,559	—	—	41,559	—	—	—	—	—	—	24,988	24,988
837000001	DCR-Rubenstein Juvenile Center	—	33,486	—	—	33,486	—	—	—	—	—	—	20,134	20,134
836160001	DCR-Sam Perdue Juvenile Center	—	43,801	—	—	43,801	—	—	—	—	—	—	26,337	26,337
837100001	DCR-South Central Regional Jail	—	40,512	—	—	40,512	—	—	—	—	—	—	24,359	24,359
837200001	DCR-Southern Regional Jail	(1,109)	34,177	423	3,862	38,462	(1,115)	(1,311)	(1,263)	(3,689)	(150)	20,618	20,468	
837300001	DCR-Southwestern Regional Jail	—	49,631	—	—	49,631	—	—	—	—	—	—	29,842	29,842
836170001	DCR-Tiger Morton Juvenile Center	—	39,615	—	—	39,615	—	—	—	—	—	—	23,820	23,820
837400001	DCR-Tygart Valley Regional Jail	—	31,692	—	—	31,692	—	—	—	—	—	—	19,056	19,056
836180001	DCR-Vicki Douglas Juvenile Center	—	20,480	—	—	20,480	—	—	—	—	—	—	12,314	12,314
837500001	DCR-Western Regional Jail	—	35,280	—	—	35,280	—	—	—	—	—	—	21,213	21,213
837600001	DCR-Youth Reporting Centers	—	39,018	—	—	39,018	—	—	—	—	—	—	23,460	23,460
881021502	Dental Examiners, Board of	—	224	—	—	224	—	—	—	(756)	(756)	—	(1,198)	(1,198)
836500001	Department of Corrections	(26,906)	—	10,272	93,720	103,992	(27,056)	(31,816)	(30,655)	(817,169)	(906,696)	(3,641)	(558,296)	(561,937)
828600001	Department of Education	(66,919)	37,127	25,548	233,093	295,768	(67,291)	(79,131)	(76,242)	(130,462)	(353,126)	(9,054)	(147,861)	(156,916)
867001602	Department of Highways	(668,748)	367,477	255,306	2,329,381	2,952,164	(672,460)	(790,784)	(761,917)	(1,469,536)	(3,694,697)	(90,484)	(1,425,582)	(1,516,065)
845000001	Department of Labor	(4,120)	11,522	1,573	14,349	27,444	(4,142)	(4,871)	(4,693)	(34,165)	(47,872)	(557)	(70,929)	(71,486)
837704001	Dept. of Corrections/Denmar Facility	(3,431)	5,364	1,310	11,949	18,624	(3,450)	(4,057)	(3,909)	(30,559)	(41,974)	(464)	(28,327)	(28,791)
812102101	Development office	(18,373)	6,566	7,014	63,998	77,578	(18,475)	(21,726)	(20,933)	(48,564)	(109,699)	(2,486)	(14,712)	(17,198)
879572602	Division of Administrative Service	—	142,503	—	—	142,503	—	—	—	—	—	—	103,054	103,054
836510001	Division of Corrections and Rehabilitation	(6,202)	1,337,635	2,368	21,602	1,361,605	(6,236)	(7,334)	(7,066)	—	(20,636)	(839)	1,099,294	1,098,455
883952702	Division of Financial Institution	(1,777)	4,263	678	6,188	11,130	(1,786)	(2,101)	(2,024)	(7,628)	(13,539)	(240)	(15,536)	(15,776)
853543001	Division of Protective Services	(2,678)	3,559	1,022	9,328	13,910	(2,693)	(3,167)	(3,051)	(13,163)	(22,074)	(362)	(10,669)	(11,031)
885460602	Division of Tourism	(9,053)	1,559	3,456	31,533	36,547	(9,103)	(10,705)	(10,314)	(5,847)	(35,969)	(1,225)	(3,403)	(4,628)
800170005	Doddridge Co Board of Education	(6,408)	6,620	2,446	22,321	31,387	(6,444)	(7,577)	(7,301)	(28,495)	(49,816)	(867)	17,317	16,450
802087709	Doddridge Co Commission	—	8,254	—	—	8,254	—	—	—	(25,757)	(25,757)	—	(17,640)	(17,640)
807349911	Doddridge County Health Department	—	2,055	—	—	2,055	—	—	—	(2,215)	(2,215)	—	(3,772)	(3,772)
806279911	Doddridge County Public Library	—	112	—	—	112	—	—	—	(3,722)	(3,722)	—	6,333	6,333
867001503	DOT office of Administrative Hearings	(707)	6,761	270	2,464	9,495	(711)	(837)	(806)	(19,773)	(22,127)	(96)	(65,355)	(65,451)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Changes in Assumptions	Proportionate Share of Contributions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
809319911	Dunbar Housing Authority	—	365	—	—	365	—	—	—	(2,868)	(2,868)	—	(4,207)	(4,207)
800329911	Dunbar Sanitary Board	—	20,480	—	—	20,480	—	—	—	—	—	—	12,314	12,314
803048810	Dunbar, City of	(937)	6,329	358	3,262	9,949	(942)	(1,108)	(1,067)	(43,754)	(46,871)	(127)	(38,972)	(39,099)
897246625	East Ridge Health Services	(18,570)	13,823	7,089	64,682	85,594	(18,673)	(21,958)	(21,157)	(4,099)	(65,887)	(2,513)	19,276	16,763
800841005	Eastern Panhandle Instructional Cooperative	—	13,082	—	—	13,082	—	—	—	(48,958)	(48,958)	—	(39,782)	(39,782)
804359911	Eastern Panhandle Regional PDC Region 9	—	2,780	—	—	2,780	—	—	—	(2,063)	(2,063)	—	4,386	4,386
830700103	Eastern WV Community & Technical College	(1,463)	8,295	559	5,097	13,951	(1,471)	(1,730)	(1,667)	(7,789)	(12,658)	(198)	(7,161)	(7,359)
812112201	Economic Development Authority	(7,497)	14,306	2,862	26,114	43,282	(7,539)	(8,865)	(8,542)	(1,230)	(26,175)	(1,014)	21,557	20,543
829100001	Educational Broadcasting	(39,779)	23,988	15,186	138,558	177,732	(40,000)	(47,038)	(45,321)	(2,544)	(134,903)	(5,382)	19,805	14,423
805089911	Elk Valley Public Service District	—	1,520	—	—	1,520	—	—	—	(3,270)	(3,270)	—	(4,403)	(4,403)
803598810	Elkins, City of	(8,765)	8,433	3,346	30,531	42,310	(8,814)	(10,365)	(9,986)	(14,321)	(43,486)	(1,186)	(26,665)	(27,851)
805839911	Elkins-Randolph Co. Airport Authority	—	224	—	—	224	—	—	—	(756)	(756)	—	(952)	(952)
806599911	Emergency Services Authority/Raleigh	(356)	6,061	136	1,241	7,438	(358)	(421)	(406)	(7,240)	(8,426)	(48)	(21,966)	(22,014)
805469911	Enlarged Hepzibah PSD	—	430	—	—	430	—	—	—	(1,793)	(1,793)	—	(2,200)	(2,200)
847750001	Environmental Protection, Department of	(138,369)	57,130	52,825	481,968	591,922	(139,138)	(163,620)	(157,647)	(235,953)	(696,357)	(18,722)	(342,233)	(360,955)
856403501	Environmental Quality Board	—	224	—	—	224	—	—	—	(718)	(718)	—	(1,039)	(1,039)
883702502	Examiners In Counseling, Board of	—	453	—	—	453	—	—	—	(741)	(741)	—	(2,680)	(2,680)
881105502	Examiners/Registered Nurses, Board of	(1,750)	1,805	668	6,097	8,571	(1,760)	(2,070)	(1,994)	(3,116)	(8,940)	(237)	(8,628)	(8,865)
804699911	Fairmont - Morgantown Housing Authority	—	4,728	—	—	4,728	—	—	—	(2,006)	(2,006)	—	(9,284)	(9,284)
832101103	Fairmont State University	(103,220)	15,372	39,406	359,537	414,316	(103,794)	(122,057)	(117,601)	(153,306)	(496,757)	(13,966)	(65,731)	(79,697)
803618816	Fairmont, City of	—	15,855	—	—	15,855	—	—	—	(61,966)	(61,966)	—	(61,225)	(61,225)
808509911	Fairmont-Marion Co Transit Authority	—	2,876	—	—	2,876	—	—	—	(9,510)	(9,510)	—	(4,921)	(4,921)
800190005	Fayette Co Board of Education	(63,822)	65,755	24,365	222,303	312,423	(64,176)	(75,468)	(72,713)	(56,855)	(269,213)	(8,635)	(81,768)	(90,403)
807359911	Fayette Co Health Department	(2,281)	3,678	871	7,945	12,494	(2,294)	(2,697)	(2,599)	(6,538)	(14,127)	(309)	20,870	20,561
802097709	Fayette County Commission	(1,280)	13,860	489	4,459	18,808	(1,287)	(1,514)	(1,459)	(50,775)	(55,034)	(173)	(63,771)	(63,944)
808229911	Fayette County Public Library	—	1,233	—	—	1,233	—	—	—	(3,679)	(3,679)	—	(550)	(550)
861700001	Fire Commission	(4,668)	2,839	1,782	16,258	20,879	(4,693)	(5,519)	(5,318)	(18,684)	(34,214)	(632)	(17,983)	(18,615)
802923911	Five Rivers Public Library	—	336	—	—	336	—	—	—	(1,135)	(1,135)	—	(1,323)	(1,323)
809579911	Flatwoods-Canoe Run Public Service Dist	(1,473)	5,245	562	5,130	10,937	(1,481)	(1,742)	(1,678)	(5,855)	(10,756)	(199)	(25,468)	(25,667)
830850001	Forestry, Division of	(17,198)	10,029	6,566	59,904	76,499	(17,294)	(20,336)	(19,594)	(37,015)	(94,240)	(2,327)	(72,895)	(75,222)
805029911	Gauley River Public Service District	—	336	—	—	336	—	—	—	(1,266)	(1,266)	—	(1,276)	(1,276)
852000901	Geological Survey	(4,468)	4,264	1,706	15,562	21,532	(4,493)	(5,283)	(5,090)	(7,437)	(22,303)	(605)	(15,681)	(16,285)
809199911	Gilmer Co Ambulance Service	—	2,662	—	—	2,662	—	—	—	(2,409)	(2,409)	—	(6,446)	(6,446)
800210005	Gilmer Co Board of Education	(9,650)	26,387	3,684	33,613	63,685	(9,704)	(11,411)	(10,995)	—	(32,109)	(1,306)	(39,213)	(40,519)
807369911	Gilmer Co Health Department	—	1,275	—	—	1,275	—	—	—	(625)	(625)	—	4,168	4,168
802107709	Gilmer County Commission	(4,702)	956	1,795	16,379	19,130	(4,728)	(5,560)	(5,358)	(11,069)	(26,715)	(636)	(8,301)	(8,937)
805489911	Gilmer County Senior Center	—	560	—	—	560	—	—	—	(2,924)	(2,924)	—	2,815	2,815
832200003	Glennville State College	(33,079)	11,285	12,628	115,220	139,133	(33,262)	(39,115)	(37,687)	(37,469)	(147,533)	(4,476)	(25,079)	(29,555)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Proportionate Share of Contributions and Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
804349911	Glenville Utility	—	1,167	—	1,167	—	—	—	(5,698)	(5,698)	—	(2,670)	(2,670)
812000001	Governors office	—	3,399	—	3,399	—	—	—	(14,364)	(14,364)	—	(3,092)	(3,092)
804969911	Grandview Doolin PSD	—	224	—	224	—	—	—	(756)	(756)	—	(882)	(882)
800230005	Grant Co Board of Education	(17,844)	35,657	6,812	104,621	(17,943)	(21,100)	(20,329)	(28,388)	(87,759)	(2,414)	73,657	71,242
802587709	Grant Co Commission	—	6,969	—	6,969	—	—	—	(7,385)	(7,385)	—	(3,225)	(3,225)
807049911	Grant County Commission on Aging	—	1,877	—	1,877	—	—	—	(6,408)	(6,408)	—	(3,191)	(3,191)
807379911	Grant County Health Department	(3,431)	3,834	1,310	11,949	(3,450)	(4,057)	(3,909)	(3,726)	(15,141)	(464)	(5,832)	(6,296)
804479911	Grant County Housing Authority	—	1,191	—	1,191	—	—	—	(1,480)	(1,480)	—	4,352	4,352
804509911	Grant County Public Service District	—	1,479	—	1,479	—	—	—	(1,581)	(1,581)	—	(1,723)	(1,723)
897156625	Greater Huntington Parks	(19,151)	11,359	7,311	66,706	(19,257)	(22,646)	(21,819)	(4,619)	(68,340)	(2,591)	14,953	12,362
802689911	Greater Paw Paw Sanitary District	—	759	—	759	—	—	—	(2,151)	(2,151)	—	(4,895)	(4,895)
896866625	Green Acres Reg. Center	(35,219)	25,271	13,446	122,676	(35,415)	(41,646)	(40,126)	(7,175)	(124,362)	(4,765)	31,760	26,995
800250005	Greenbrier Co Board of Education	(19,308)	26,111	7,371	67,254	(19,415)	(22,831)	(21,998)	(34,697)	(98,942)	(2,612)	(121,373)	(123,985)
805429911	Greenbrier Co C.V.B.	—	560	—	560	—	—	—	(1,891)	(1,891)	—	(2,204)	(2,204)
802127709	Greenbrier Co Commission	(9,535)	8,998	3,640	33,211	(9,588)	(11,275)	(10,863)	(29,593)	(61,318)	(1,290)	(33,117)	(34,407)
807629911	Greenbrier Co Committee on Aging	—	457	—	457	—	—	—	(256)	(256)	—	(1,809)	(1,809)
807389911	Greenbrier Co Health Department	—	1,294	—	1,294	—	—	—	(913)	(913)	—	(983)	(983)
808949911	Greenbrier Co Solid Waste Authority	—	1,158	—	1,158	—	—	—	(5,732)	(5,732)	—	(3,727)	(3,727)
807089911	Greenbrier Co. Public Service Dist. #2	—	1,242	—	1,242	—	—	—	(4,020)	(4,020)	—	(4,736)	(4,736)
809189911	Greenbrier PSD	(503)	462	192	1,750	(505)	(594)	(573)	(1,948)	(3,620)	(68)	(978)	(1,046)
808039911	Greenbrier Valley Airport	—	2,068	—	2,068	—	—	—	(2,003)	(2,003)	—	(2,310)	(2,310)
808319911	Greenbrier Valley Soil Conservation Dist.	—	112	—	112	—	—	—	(458)	(458)	—	204	204
804959911	Hamlin Public Service District	—	224	—	224	—	—	—	(756)	(756)	—	(905)	(905)
800270005	Hampshire Co Board of Education	(23,388)	47,457	8,929	81,466	(23,518)	(27,656)	(26,647)	(12,277)	(90,098)	(3,164)	124,615	121,451
807399911	Hampshire Co Health Dept	—	598	—	598	—	—	—	(3,156)	(3,156)	—	264	264
805849911	Hampshire Co. Development Authority	—	585	—	585	—	—	—	(229)	(229)	—	(1,405)	(1,405)
802137709	Hampshire County Commission	(778)	11,548	297	2,709	(782)	(920)	(886)	(32,503)	(35,091)	(105)	1,344	1,239
804649911	Hampshire County Committee	—	672	—	672	—	—	—	(5,044)	(5,044)	—	(323)	(323)
804829911	Hampshire County Public Library	—	112	—	112	—	—	—	(2,487)	(2,487)	—	(1,282)	(1,282)
809509911	Hamrick Public Service District	—	442	—	442	—	—	—	(2,020)	(2,020)	—	(4,347)	(4,347)
800290005	Hancock Co Board of Education	(20,958)	44,353	8,001	73,001	(21,074)	(24,783)	(23,878)	(307)	(70,041)	(2,836)	54,504	51,668
802924911	Hancock Co PSD	—	1,417	—	1,417	—	—	—	(237)	(237)	—	2,062	2,062
809589911	Hancock Co Sheltered Workshop	—	2,281	—	2,281	—	—	—	(7,948)	(7,948)	—	(16,747)	(16,747)
802147709	Hancock County Commission	(2,399)	8,196	916	8,357	(2,412)	(2,837)	(2,733)	(36,025)	(44,008)	(325)	(44,754)	(45,079)
807409911	Hancock County Health Department	—	1,786	—	1,786	—	—	—	(791)	(791)	—	(244)	(244)
800310005	Hardy Co Board of Education	(15,674)	67,391	5,984	54,597	(15,761)	(18,535)	(17,858)	—	(52,154)	(2,121)	34,504	32,383
804669911	Hardy Co Committee on Agency, Inc	—	977	—	977	—	—	—	(1,217)	(1,217)	—	(2,706)	(2,706)
807419911	Hardy Co Health Department	—	672	—	672	—	—	—	(2,905)	(2,905)	—	318	318

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability (Asset)	Proportionate Share of Contributions and Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
802509911	Hardy Co. Emergency Ambulance Authority, Inc.	—	6,331	—	6,331	—	—	—	—	—	—	(3,250)	(3,250)
802157709	Hardy County Commission	—	7,349	—	7,349	—	—	—	(23,587)	(23,587)	—	1,872	1,872
805169911	Hardy County Public Service District	—	2,257	—	2,257	—	—	—	(963)	(963)	—	2,361	2,361
807069911	Hardy County Rural Development Authority	—	112	—	112	—	—	—	(378)	(378)	—	(441)	(441)
808829911	Harpers Ferry-Bolivar Pub Serv Dist	—	322	—	322	—	—	—	(2,289)	(2,289)	—	(3,128)	(3,128)
800330005	Harrison Co Board of Education	(99,020)	261,102	37,803	344,906	643,811	(99,570)	(117,089)	(112,815)	(38,703)	(13,398)	388,418	375,020
802167709	Harrison County Commission	—	26,732	—	26,732	—	—	—	(106,143)	(106,143)	—	(111,203)	(111,203)
807429911	Harrison County Health Department	—	1,120	—	1,120	—	—	—	(5,848)	(5,848)	—	(3,314)	(3,314)
806699911	Harrison County Solid Was	—	112	—	112	—	—	—	(378)	(378)	—	(441)	(441)
805099911	Hatfield-Mccoy Regional Recreation Authority	—	2,801	—	2,801	—	—	—	(7,197)	(7,197)	—	6,062	6,062
885640802	Health Care Authority	(831)	2,666	317	2,893	5,876	(835)	(982)	(946)	(8,296)	(11,059)	(112)	(26,497)
840000001	Health Department	(38,935)	70,827	14,864	135,619	221,310	(39,151)	(46,040)	(44,360)	(199,393)	(5,268)	(143,073)	(148,341)
827851203	Higher Education Policy Commission	(14,631)	4,542	5,586	50,964	61,091	(14,712)	(17,301)	(16,670)	(14,178)	(1,980)	12,515	10,535
803928810	Hinton, City of	—	3,748	—	3,748	—	—	—	(9,765)	(9,765)	—	(21,880)	(21,880)
813000102	Homeland Security - Emergency Management	(979)	30,990	374	3,408	34,772	(984)	(1,157)	(1,115)	(18,847)	(132)	126,704	126,572
843000001	Hopemont State Hospital	(23,837)	11,620	9,100	83,030	103,751	(23,970)	(28,187)	(27,158)	(57,871)	(137,186)	(3,225)	(110,487)
810200601	House of Delegates	(1,021)	17,435	390	3,557	21,381	(1,027)	(1,207)	(1,163)	(19,103)	(138)	(92,582)	(92,720)
899999911	House of Delegates	—	1,681	—	1,681	—	—	—	(30,242)	(30,242)	—	74,602	74,602
808899911	Housing Authority of City of Keyser	—	560	—	560	—	—	—	(1,891)	(1,891)	—	(2,204)	(2,204)
805789911	Housing Authority, City of Spencer	—	2,154	—	2,154	—	—	—	(843)	(843)	—	2,673	2,673
808576625	Housing Development Fund	(80,727)	69,219	30,819	281,187	381,225	(81,175)	(95,458)	(91,974)	(17,407)	(10,923)	93,465	82,543
859800001	Human Rights Commission	(512)	1,800	195	1,782	3,777	(514)	(605)	(583)	(7,396)	(9,098)	(69)	(10,446)
891500002	Human Services, Dept. of	(254,310)	238,610	97,087	885,812	1,221,510	(255,722)	(300,718)	(289,740)	(1,360,924)	(34,409)	(1,358,904)	(1,393,313)
897276625	Huntington Sanitary Board	(9,285)	6,911	3,545	32,341	42,797	(9,336)	(10,979)	(10,578)	(2,050)	(32,944)	(1,256)	9,646
802931911	Huntington Water Quality Board	(4,182)	8,594	1,597	14,566	24,757	(4,205)	(4,945)	(4,764)	(9,791)	(23,706)	(566)	15,282
806169911	Huntington WV Housing Authority	(2,226)	2,704	850	7,755	11,309	(2,239)	(2,633)	(2,537)	(10,946)	(18,354)	(301)	(18,088)
806399911	Huntington/Cabell/Wayne Animal Shelter	—	1,672	—	1,672	—	—	—	(628)	(628)	—	(2,226)	(2,226)
896286625	Hurricane Water & Sewer	(47,435)	28,330	18,109	165,225	211,665	(47,698)	(56,091)	(54,044)	(10,051)	(167,884)	(6,418)	47,344
837700901	Huttonsville Correctional Center	(25,736)	11,804	9,825	89,645	111,274	(25,879)	(30,433)	(29,322)	(106,625)	(192,259)	(3,482)	(134,293)
804612911	Huttonsville PSD	—	850	—	850	—	—	—	(5,350)	(5,350)	—	16,241	16,241
880143502	Insurance Commission	(32,508)	16,513	12,411	113,233	142,156	(32,689)	(38,440)	(37,037)	(101,736)	(209,902)	(4,398)	(150,771)
841800501	Jackie Withrow Hospital	(10,016)	16,120	3,824	34,886	54,829	(10,071)	(11,843)	(11,411)	(37,673)	(70,998)	(1,355)	(94,363)
800350005	Jackson Co Board of Education	(116,726)	100,783	44,562	406,578	551,923	(117,374)	(138,026)	(132,988)	(25,418)	(413,806)	(15,793)	205,340
809629911	Jackson Co Public Library	—	889	—	889	—	—	—	(2,503)	(2,503)	—	(3,727)	(3,727)
802177709	Jackson County Commission	—	12,550	—	12,550	—	—	—	(51,987)	(51,987)	—	(65,141)	(65,141)
802569911	Jackson County Development Authority	—	224	—	224	—	—	—	(756)	(756)	—	(742)	(742)
807439911	Jackson County Health Department	—	336	—	336	—	—	—	(5,160)	(5,160)	—	(4,752)	(4,752)
800370005	Jefferson Co Board of Education	(34,377)	29,288	13,124	119,743	162,155	(34,568)	(40,651)	(39,167)	(86,082)	(200,468)	(4,651)	(218,588)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense		
808729911	Jefferson Co Parks & Recreation Comm	—	854	—	—	854	—	—	—	(3,220)	(3,220)	—	(3,355)	(3,355)
896046625	Jefferson County Commission	(96,866)	82,395	36,980	337,403	456,778	(97,404)	(114,542)	(110,361)	(18,434)	(340,741)	(13,106)	69,250	56,143
807449911	Jefferson County Health Department	—	6,000	—	—	6,000	—	—	—	(2,920)	(2,920)	—	(6,476)	(6,476)
808099911	Jefferson County PSD	—	—	—	—	—	—	—	—	—	—	—	(1,120)	(1,120)
882550002	Jobs Investment Trust Board	—	—	—	—	—	—	—	—	(9,193)	(9,193)	—	(1,423)	(1,423)
842500001	John Manchin Sr. Health Care	(7,011)	4,582	2,677	24,422	31,681	(7,050)	(8,291)	(7,988)	(15,672)	(39,002)	(949)	(26,761)	(27,710)
810300001	Joint Comm on Govt & Finance	(6,145)	8,525	2,346	21,404	32,274	(6,179)	(7,266)	(7,001)	(26,548)	(46,995)	(831)	(33,050)	(33,881)
879571602	Justice & Community Service	—	28	—	—	28	—	—	—	(57,543)	(57,543)	—	(26,900)	(26,900)
800390206	Kan Co Public Library/Kan Co Boe	(18,757)	5,225	7,161	65,335	77,721	(18,861)	(22,180)	(21,370)	(23,309)	(85,720)	(2,538)	(24,967)	(27,505)
806649911	Kan Valley Senior Services Inc	—	4,230	—	—	4,230	—	—	—	(19,144)	(19,144)	—	(35,552)	(35,552)
805959911	Kanawha Co Ambulance Authority	—	21,780	—	—	21,780	—	—	—	(45,373)	(45,373)	—	(60,418)	(60,418)
800390005	Kanawha Co Board of Education	(276,304)	37,758	105,484	962,423	1,105,665	(277,838)	(326,726)	(314,799)	(20,900)	(940,262)	(37,385)	(74,311)	(111,695)
804369911	Kanawha Co Parks & Recreation	—	2,138	—	—	2,138	—	—	—	(5,070)	(5,070)	—	(2,593)	(2,593)
896056625	Kanawha County Commission	—	144,738	—	—	144,738	—	—	—	—	—	—	(708,573)	(708,573)
802620709	Kanawha County Commission	—	46,538	—	—	46,538	—	—	—	(582,910)	(582,910)	—	1,774,908	1,774,908
807909911	Kanawha Falls Public Service District	(1,272)	2,265	486	4,431	7,182	(1,279)	(1,504)	(1,449)	(4,526)	(8,759)	(172)	(11,811)	(11,983)
806719911	Kanawha Public Service District	—	1,363	—	—	1,363	—	—	—	(3,770)	(3,770)	—	5,485	5,485
808489911	Kanawha Valley Transit Authority	—	13,819	—	—	13,819	—	—	—	(43,870)	(43,870)	—	(53,947)	(53,947)
807459911	Kanawha/Charleston Health Department	(4,058)	1,502	1,549	14,135	17,187	(4,081)	(4,799)	(4,623)	(9,394)	(22,896)	(549)	(1,825)	(2,374)
807889911	Keyser-Mineral County Library	—	581	—	—	581	—	—	—	(371)	(371)	—	(2,908)	(2,908)
809599911	Kingwood Parks & Recreation Board	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
806289911	Kingwood Sanitary Sewer Works	—	1,100	—	—	1,100	—	—	—	(3,077)	(3,077)	—	(6,445)	(6,445)
809569911	Kingwood Water Works	—	1,120	—	—	1,120	—	—	—	(4,037)	(4,037)	—	(1,967)	(1,967)
803318810	Kingwood, City of	—	1,961	—	—	1,961	—	—	—	(16,009)	(16,009)	—	(6,404)	(6,404)
808409911	Kyova Interstate Planning Commission	—	784	—	—	784	—	—	—	(2,648)	(2,648)	—	(3,086)	(3,086)
842310001	Lakin Correctional Facility	(1,661)	19,428	634	5,786	25,849	(1,670)	(1,964)	(1,893)	(44,723)	(50,250)	(225)	(96,948)	(97,173)
842300001	Lakin State Hospital	(17,647)	14,639	6,737	61,469	82,846	(17,745)	(20,868)	(20,106)	(34,100)	(92,819)	(2,388)	(100,836)	(103,224)
804269911	Lavalette Public Service District	—	4,047	—	—	4,047	—	—	—	(2,517)	(2,517)	—	(6,559)	(6,559)
809389911	Leadsville P.S.D.	(1,315)	2,031	502	4,579	7,113	(1,322)	(1,555)	(1,498)	(1,942)	(6,316)	(178)	2,036	1,859
800410005	Lewis Co Board of Education	(81,104)	81,643	30,963	282,501	395,106	(81,554)	(95,904)	(92,403)	(6,302)	(276,163)	(10,974)	92,594	81,620
802597709	Lewis County Commission	—	10,677	—	—	10,677	—	—	—	(28,225)	(28,225)	—	(53,119)	(53,119)
807469911	Lewis County Health Department	—	448	—	—	448	—	—	—	(1,394)	(1,394)	—	2,336	2,336
896236625	Lewisburg, City of	(77,008)	59,684	29,399	268,233	357,315	(77,435)	(91,060)	(87,736)	(23,313)	(279,544)	(10,419)	134,495	124,075
835000001	Library Commission	(13,208)	2,721	5,042	46,007	53,770	(13,282)	(15,618)	(15,048)	(14,543)	(58,491)	(1,787)	(26,026)	(27,813)
800430005	Lincoln Co Board of Education	(11,429)	10,836	4,363	39,810	55,009	(11,493)	(13,515)	(13,021)	(77,882)	(115,911)	(1,546)	(105,841)	(107,387)
802017709	Lincoln Co Commission	—	2,997	—	—	2,997	—	—	—	(11,016)	(11,016)	—	(2,948)	(2,948)
807479911	Lincoln Co Health Dept.	—	859	—	—	859	—	—	—	(2,137)	(2,137)	—	1,811	1,811
806969911	Lincoln Co Public Service District	—	6,808	—	—	6,808	—	—	—	(3,287)	(3,287)	—	(5,469)	(5,469)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Proportionate Share of Contributions and Changes in Assumptions	Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
800450005	Logan Co Board of Education	(35,878)	11,586	13,697	124,970	150,253	(36,077)	(42,425)	(40,877)	(24,681)	(144,060)	(4,854)	(62,011)	(66,865)
802227709	Logan Co Commission	(1,696)	13,990	648	5,909	20,547	(1,706)	(2,006)	(1,933)	(43,878)	(49,522)	(230)	(59,070)	(59,300)
807489911	Logan Co Health Department	—	1,634	—	—	1,634	—	—	—	(1,848)	(1,848)	—	2,871	2,871
809839911	Logan Co PSD	—	3,838	—	—	3,838	—	—	—	(11,726)	(11,726)	—	4,159	4,159
809779911	Louis Bennett Memorial Library	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
804309911	Lubeck Public Service District	—	1,961	—	—	1,961	—	—	—	(7,349)	(7,349)	—	(9,307)	(9,307)
809949911	Malden Public Service District	—	887	—	—	887	—	—	—	(3,150)	(3,150)	—	(3,588)	(3,588)
800490005	Marion Co Board of Education	(46,666)	33,803	17,816	162,547	214,166	(46,925)	(55,182)	(53,168)	(2,119)	(157,394)	(6,314)	(3,521)	(9,835)
802237709	Marion Co Commission	—	17,433	—	—	17,433	—	—	—	(64,782)	(64,782)	—	(66,661)	(66,661)
809089911	Marion Co Parks & Recreation Comm	—	2,676	—	—	2,676	—	—	—	(129)	(129)	—	2,095	2,095
809499911	Marion Co Public Library	(3,221)	6,555	1,230	11,220	19,005	(3,239)	(3,809)	(3,670)	(2,518)	(13,236)	(436)	(475)	(911)
807499911	Marion County Health Department	—	890	—	—	890	—	—	—	(2,823)	(2,823)	—	(4,230)	(4,230)
802922911	Marlinton Vol. Fire Department	—	184	—	—	184	—	—	—	(371)	(371)	—	(805)	(805)
803218810	Marmet, City of	—	1,931	—	—	1,931	—	—	—	(2,129)	(2,129)	—	(5,752)	(5,752)
800510005	Marshall Co Board of Education	(53,365)	13,249	20,373	185,881	219,503	(53,661)	(63,103)	(60,800)	(91,648)	(269,213)	(7,220)	(18,383)	(25,604)
807989911	Marshall Co Public Service	—	336	—	—	336	—	—	—	(1,135)	(1,135)	—	(1,276)	(1,276)
89690625	Marshall County Commission	(19,594)	15,731	7,480	68,250	91,462	(19,703)	(23,170)	(22,324)	(4,170)	(69,367)	(2,651)	22,159	19,508
896916625	Marshall County Health Dept.	(1,680)	470	641	5,852	6,964	(1,689)	(1,987)	(1,914)	(1,078)	(6,668)	(227)	(1,009)	(1,236)
804899911	Marshall Univ Research Corp	—	24,025	—	—	24,025	—	—	—	(64,765)	(64,765)	—	(27,368)	(27,368)
828401503	Marshall University	(313,454)	108,617	119,667	1,091,823	1,320,107	(315,194)	(370,655)	(357,124)	(519,241)	(1,562,215)	(42,411)	(616,971)	(659,382)
883940101	Martinsburg Correctional Center	(708)	7,603	270	2,466	10,339	(712)	(837)	(806)	(36,331)	(38,686)	(96)	(71,733)	(71,829)
897456625	Martinsburg Public Library	(2,148)	3,022	820	7,480	11,322	(2,159)	(2,539)	(2,447)	(418)	(7,563)	(291)	(10,396)	(10,686)
800530005	Mason Co Board of Education	(34,151)	32,045	13,038	118,954	164,037	(34,341)	(40,383)	(38,909)	(2,863)	(116,495)	(4,621)	(60,538)	(65,159)
802027709	Mason County Commission	—	8,889	—	—	8,889	—	—	—	(47,975)	(47,975)	—	45,742	45,742
804499911	Mason County Emergency Ambulance Service Authority	—	17,709	—	—	17,709	—	—	—	(284)	(284)	—	(86,412)	(86,412)
807519911	Mason County Health Department	(6,886)	4,011	2,629	23,987	30,627	(6,925)	(8,143)	(7,846)	(1,402)	(24,315)	(932)	6,904	5,973
805019911	Mason County Public Service District	—	1,895	—	—	1,895	—	—	—	(4,267)	(4,267)	—	2,017	2,017
800470005	McDowell Co Board of Education	(47,638)	36,759	18,187	165,933	220,879	(47,903)	(56,331)	(54,275)	(87,277)	(245,786)	(6,446)	(77,600)	(84,045)
802257709	McDowell County Commission	(1,577)	5,416	602	5,492	11,510	(1,586)	(1,865)	(1,796)	(28,670)	(33,916)	(213)	(38,985)	(39,198)
807529911	McDowell County Health Department	—	2,248	—	—	2,248	—	—	—	—	—	—	(3,064)	(3,064)
804988810	McMechen, City of	—	1,139	—	—	1,139	—	—	—	(11,496)	(11,496)	—	(7,803)	(7,803)
880790602	Medical Imaging Board	—	112	—	—	112	—	—	—	(378)	(378)	—	(511)	(511)
809999911	Mercer Co Airport Authority	—	3,187	—	—	3,187	—	—	—	(1,978)	(1,978)	—	(977)	(977)
800550005	Mercer Co Board of Education	(93,982)	173,051	35,879	327,358	536,288	(94,504)	(111,132)	(107,075)	(4,609)	(317,321)	(12,716)	162,875	150,159
802277709	Mercer Co Comm/Verlin T. Moye	(13,523)	12,209	5,162	47,102	64,473	(13,598)	(15,990)	(15,406)	(37,855)	(82,849)	(1,830)	(49,103)	(50,932)
807539911	Mercer Co Health Dept.	—	1,931	—	—	1,931	—	—	—	(6,744)	(6,744)	—	(17,256)	(17,256)
805989911	Mercer Co. Solid Waste Authority	—	1,234	—	—	1,234	—	—	—	(2,815)	(2,815)	—	(6,564)	(6,564)
804249911	Mercer County Communications Center	—	4,219	—	—	4,219	—	—	—	(975)	(975)	—	2,975	2,975

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Proportionate Share of Contributions and Changes in Assumptions	Changes in Assumptions	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
809719911	Midland Public Service District	—	887	—	—	887	—	—	—	(3,468)	(3,468)	—	(3,156)	(3,156)
805409911	Mid-Ohio Valley Health Department	(9,116)	15,879	3,480	31,754	51,113	(9,167)	(10,780)	(10,386)	(7,338)	(37,671)	(1,233)	(10,339)	(11,572)
805799911	Mid-Ohio Valley Regional Airport	—	2,331	—	—	2,331	—	—	—	(4,497)	(4,497)	—	(8,997)	(8,997)
809339911	Mid-Ohio Valley Transit Authority	—	3,492	—	—	3,492	—	—	—	(17,946)	(17,946)	—	(15,487)	(15,487)
842200001	Mildred Mitchell-Bateman Hospital	(11,492)	22,215	4,387	40,030	66,633	(11,556)	(13,589)	(13,093)	(173,108)	(211,347)	(1,555)	(153,102)	(154,657)
853542501	Military Affairs & Public Safety	—	6,532	—	—	6,532	—	—	—	(8,368)	(8,368)	—	25,060	25,060
800570005	Mineral Co Board of Education	(12,798)	15,701	4,886	44,577	65,164	(12,869)	(15,133)	(14,581)	(29,620)	(72,203)	(1,732)	(16,657)	(18,389)
807549911	Mineral Co Health Dept	(2,830)	635	1,081	9,859	11,574	(2,846)	(3,347)	(3,225)	(1,486)	(10,904)	(383)	1,424	1,041
802287709	Mineral County Commission	—	8,702	—	—	8,702	—	—	—	(30,063)	(30,063)	—	(20,316)	(20,316)
808069911	Mineral Wells Public Service District	(97)	2,104	37	338	2,479	(98)	(115)	(111)	(711)	(1,034)	(13)	5,466	5,453
800590005	Mingo Co Board of Education	(45,896)	146,948	17,522	159,865	324,334	(46,151)	(54,271)	(52,290)	—	(152,713)	(6,210)	(111,956)	(118,166)
807559911	Mingo Co Health Dept.	—	5,574	—	—	5,574	—	—	—	(985)	(985)	—	8,742	8,742
802557709	Mingo County Commission	—	6,647	—	—	6,647	—	—	—	(32,828)	(32,828)	—	(18,543)	(18,543)
804989911	Mingo County Redevelopment	—	336	—	—	336	—	—	—	(1,135)	(1,135)	—	(1,159)	(1,159)
800610005	Monongalia Co Board of Education	(91,099)	120,762	34,779	317,315	472,855	(91,604)	(107,723)	(103,790)	(69,479)	(372,597)	(12,326)	194,896	182,570
806369911	Monongalia Co Health Dept.	(14,659)	3,518	5,558	50,711	59,787	(14,640)	(17,215)	(16,587)	(14,671)	(63,113)	(1,970)	37,973	36,003
897016625	Monongalia County Commission	(193,952)	122,935	74,044	675,572	872,551	(195,028)	(229,345)	(220,973)	(39,577)	(684,923)	(26,242)	138,573	112,331
896536625	Monongalia General Hospital	—	640	—	—	640	—	—	—	(4,864)	(4,864)	—	(6,629)	(6,629)
800630005	Monroe Co Board of Education	(28,003)	7,067	10,691	97,541	115,299	(28,159)	(33,113)	(31,905)	(100)	(93,277)	(3,789)	3,184	(605)
802621709	Monroe County Commission	—	25,308	—	—	25,308	—	—	—	(25,136)	(25,136)	—	138,713	138,713
808749911	Monroe County Health Center	(280)	6,456	107	975	7,538	(282)	(331)	(319)	(17,645)	(18,577)	(38)	40,032	39,994
805709911	Monroe County Public Library	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
800650005	Morgan Co Board of Education	(8,416)	15,195	3,213	29,315	47,723	(8,463)	(9,952)	(9,589)	(6,945)	(34,949)	(1,139)	(44,473)	(45,612)
807699911	Morgan Co Health Dept.	—	—	—	—	—	—	—	—	—	—	—	(117)	(117)
802617709	Morgan County Commission	(1,538)	4,819	587	5,359	10,765	(1,547)	(1,819)	(1,753)	(19,115)	(24,234)	(208)	(26,611)	(26,819)
804299911	Morgantown Monongalia MPO	—	261	—	—	261	—	—	—	(2,856)	(2,856)	—	1,048	1,048
802934911	Morgantown Utility Board	—	169,437	—	—	169,437	—	—	—	(39,158)	(39,158)	—	367,662	367,662
867101702	Motor Vehicles	(32,307)	53,946	12,334	112,532	178,812	(32,486)	(38,203)	(36,808)	(133,006)	(240,503)	(4,371)	(108,435)	(112,806)
807039911	Moundsville-Marshall County Public Library	—	467	—	—	467	—	—	—	(5,353)	(5,353)	—	(4,833)	(4,833)
802700910	Mount Hope, City of	—	2,116	—	—	2,116	—	—	—	(8,015)	(8,015)	—	(12,820)	(12,820)
800842005	Mountain State Educational Services Cooperative	(7,554)	54,232	2,884	26,312	83,429	(7,596)	(8,933)	(8,607)	(18,678)	(43,813)	(1,022)	150,694	149,672
808639911	Mountain Transit Authority	—	1,018	—	—	1,018	—	—	—	(8,407)	(8,407)	—	1,749	1,749
828401403	Mountwest Community & Technical College	(24,730)	7,576	9,441	86,141	103,158	(24,868)	(29,243)	(28,176)	(40,221)	(122,508)	(3,346)	(61,047)	(64,393)
808889911	MOVRC	—	1,512	—	—	1,512	—	—	—	(25,909)	(25,909)	—	(15,153)	(15,153)
806679911	Mt Hope Housing Authority	—	1,868	—	—	1,868	—	—	—	(1,450)	(1,450)	—	(5,645)	(5,645)
837701701	Mt Olive Correctional Facility	(4,973)	19,242	1,899	17,322	38,463	(5,001)	(5,881)	(5,666)	(210,617)	(227,165)	(673)	(167,841)	(168,514)
806639911	Mt Top Public Service District	(389)	1,339	148	1,354	2,842	(391)	(460)	(443)	(1,479)	(2,773)	(53)	(1,923)	(1,975)
804908810	Mullens, City of	—	2,358	—	—	2,358	—	—	—	—	—	—	(5,043)	(5,043)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Changes in Assumptions	Proportionate Share of Contributions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense	
883400002	Municipal Bond Commission	—	1,363	—	—	1,363	—	—	—	(1,287)	(1,287)	—	(4,647)	(4,647)
877650002	National Coal Heritage Area Authority	—	2,541	—	—	2,541	—	—	—	—	—	—	964	964
883000002	Natural Resources	(203,694)	33,763	77,764	709,507	821,034	(204,825)	(240,865)	(232,072)	(152,878)	(830,641)	(27,560)	(192,788)	(220,348)
808839911	Nettie Levisay PSD	—	898	—	—	898	—	—	—	(2,909)	(2,909)	—	(4,618)	(4,618)
832906403	New River Comm. & Tech.	(5,129)	13,243	1,958	17,866	33,068	(5,158)	(6,065)	(5,844)	(37,259)	(54,326)	(694)	(48,866)	(49,560)
807219911	New River Gorge Regional Development Authority	—	6,117	—	—	6,117	—	—	—	(62)	(62)	—	2,174	2,174
802639911	New River Transit Authority	—	296	—	—	296	—	—	—	(264)	(264)	—	(261)	(261)
800670005	Nicholas Co Board of Education	(67,680)	60,304	25,838	235,743	321,885	(68,056)	(80,031)	(77,109)	(29,613)	(254,809)	(9,157)	189,820	180,662
802337709	Nicholas County Commission	(3,119)	6,950	1,191	10,863	19,004	(3,136)	(3,688)	(3,553)	(19,222)	(29,599)	(422)	(23,129)	(23,551)
807599911	Nicholas County Health Department	(1,093)	1,941	417	3,809	6,167	(1,100)	(1,293)	(1,246)	(2,041)	(5,680)	(148)	(11,421)	(11,568)
804428810	Nitro, City of	(10,370)	6,249	3,959	36,119	46,327	(10,427)	(12,262)	(11,814)	(24,680)	(59,183)	(1,403)	(8,957)	(10,360)
806919911	NO. Jackson Co. Public Service	(3,746)	—	1,430	13,049	14,480	(3,767)	(4,430)	(4,268)	(2,284)	(14,750)	(507)	(2,190)	(2,697)
807929911	North Beckley Public Service District	(6,154)	15,077	2,349	21,435	38,861	(6,188)	(7,277)	(7,011)	—	(20,476)	(833)	10,052	9,220
808479911	North Central Community Action Association	—	9,524	—	—	9,524	—	—	—	(34,166)	(34,166)	—	(34,978)	(34,978)
837701601	Northern Correctional Facility	(11,234)	10,664	4,289	39,130	54,083	(11,296)	(13,284)	(12,799)	(73,716)	(111,095)	(1,520)	(131,617)	(133,137)
802529911	Northern Panhandle Community Criminal Justice Board	—	4,473	—	—	4,473	—	—	—	(5,552)	(5,552)	—	17,997	17,997
802925911	Northern Wayne Co PSD	—	790	—	—	790	—	—	—	(1,405)	(1,405)	—	(1,310)	(1,310)
806309911	Norton-Harding-Jimtown PSD	—	448	—	—	448	—	—	—	(2,307)	(2,307)	—	2,162	2,162
804458810	Oak Hill, City of	(4,731)	4,925	1,806	16,479	23,209	(4,757)	(5,594)	(5,390)	(11,470)	(27,212)	(640)	16,008	15,368
806419911	Oakvale Road Public Service District	—	1,005	—	—	1,005	—	—	—	(15)	(15)	—	1,307	1,307
885310901	Occupational Therapy, Board of	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
847200001	off of Miners Health, Safety & Training	(10,837)	14,595	4,137	37,746	56,478	(10,897)	(12,814)	(12,346)	(34,164)	(70,221)	(1,466)	(80,202)	(81,669)
800690005	Ohio Co Board of Education	(48,417)	23,096	18,484	168,647	210,227	(48,686)	(57,253)	(55,163)	(39,702)	(200,804)	(6,551)	(90,740)	(97,291)
896976625	Ohio Co Commission	(134,634)	91,515	51,399	468,955	611,869	(135,381)	(159,202)	(153,391)	(28,015)	(475,989)	(18,216)	120,193	101,977
837707501	Ohio Co Correctional Center	—	1,410	—	—	1,410	—	—	—	(22,738)	(22,738)	—	(23,338)	(23,338)
896606625	Ohio County Public Library	(18,721)	7,766	7,147	65,210	80,123	(18,825)	(22,138)	(21,330)	(6,411)	(68,703)	(2,533)	22,829	20,296
896746625	Ohio Public Service District	(9,285)	6,911	3,545	32,341	42,797	(9,336)	(10,979)	(10,578)	(2,050)	(32,944)	(1,256)	9,646	8,390
896896625	Ohio Valley Reg Transit Authority	(12,506)	7,440	4,774	43,561	55,776	(12,576)	(14,788)	(14,248)	(7,906)	(49,518)	(1,692)	12,411	10,719
880973502	Oil and Gas Conservation	(3,360)	2,131	1,283	11,704	15,118	(3,379)	(3,973)	(3,828)	(637)	(11,818)	(455)	3,050	2,596
858000501	Optometry, Board of	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
881095002	Osteopathy, Board of	—	980	—	—	980	—	—	—	(459)	(459)	—	(179)	(179)
806989911	Page-Kincaid Public Service	—	343	—	—	343	—	—	—	(371)	(371)	—	(2,001)	(2,001)
808159911	Parkersburg & Wood Co Library	—	2,669	—	—	2,669	—	—	—	(6,729)	(6,729)	—	(10,323)	(10,323)
804459911	Parkersburg Housing Authority	—	2,687	—	—	2,687	—	—	—	(3,703)	(3,703)	—	(8,958)	(8,958)
805419911	Parkersburg Utility Board	—	7,881	—	—	7,881	—	—	—	(34,253)	(34,253)	—	(37,712)	(37,712)
804578810	Parkersburg, City of	—	23,859	—	—	23,859	—	—	—	(84,880)	(84,880)	—	(95,683)	(95,683)
800710005	Pendleton Co Board of Education	(35,072)	44,614	13,390	122,164	180,168	(35,267)	(41,473)	(39,959)	(4,323)	(121,021)	(4,745)	19,836	15,091
807619911	Pendleton Co Health Department	—	495	—	—	495	—	—	—	(3,603)	(3,603)	—	1,679	1,679

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
802357725	Pendleton County Commission	(36,015)	31,772	13,749	125,448	170,969	(36,215)	(42,587)	(41,033)	(10,493)	(130,328)	(4,873)	63,202	58,329
807979911	Pendleton Senior & Family	—	2,718	—	—	2,718	—	—	—	(939)	(939)	—	83	83
881053002	Pharmacy, Board of	—	1,444	—	—	1,444	—	—	—	(4,309)	(4,309)	—	(3,139)	(3,139)
884900602	Physical Therapy, Board of	—	280	—	—	280	—	—	—	(877)	(877)	—	3,180	3,180
804749911	Piedmont Housing Authority	—	448	—	—	448	—	—	—	(1,513)	(1,513)	—	(1,763)	(1,763)
832102103	Pierpont Community & Technical College	(5,957)	9,745	2,274	20,748	32,768	(5,990)	(7,044)	(6,787)	(29,357)	(49,177)	(806)	(24,253)	(25,059)
804659911	Pleasant Valley Public Service District	—	1,792	—	—	1,792	—	—	—	(568)	(568)	—	4,702	4,702
800730005	Pleasants Co Board of Education	(18,832)	20,339	7,189	65,594	93,123	(18,936)	(22,268)	(21,455)	(2,662)	(65,321)	(2,548)	(19,647)	(22,195)
802367709	Pleasants County Commission	—	4,361	—	—	4,361	—	—	—	(12,382)	(12,382)	—	(1,760)	(1,760)
806029911	Pleasants County Public Library	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
800750005	Pocahontas Co Board of Education	(4,930)	10,774	1,882	17,171	29,827	(4,957)	(5,829)	(5,616)	(17,367)	(33,770)	(667)	8,819	8,152
807639911	Pocahontas Co Health Department	—	439	—	—	439	—	—	—	(559)	(559)	—	2,657	2,657
802377709	Pocahontas County Commission	—	7,330	—	—	7,330	—	—	—	(27,422)	(27,422)	—	(30,160)	(30,160)
808539911	Pocahontas County PSD	—	1,373	—	—	1,373	—	—	—	(4,032)	(4,032)	—	(5,279)	(5,279)
807159911	Pocahontas Memorial Hospital	(17,360)	7,993	6,627	60,467	75,088	(17,456)	(20,528)	(19,778)	(35,047)	(92,809)	(2,349)	7,889	5,540
808259911	Point Pleasant Housing Authority	—	784	—	—	784	—	—	—	(615)	(615)	—	(38)	(38)
808939911	Potomac Highlands Support	—	2,379	—	—	2,379	—	—	—	(1,342)	(1,342)	—	(9,198)	(9,198)
808249911	Potomac Valley Transit Authority	—	2,745	—	—	2,745	—	—	—	(2,924)	(2,924)	—	10,352	10,352
896646625	Prestera Center For Mental Health Services	(28,613)	13,145	10,923	99,663	123,731	(28,771)	(33,834)	(32,599)	(6,267)	(101,471)	(3,871)	21,064	17,192
800770005	Preston Co Board of Education	(76,052)	42,640	29,034	264,903	336,577	(76,474)	(89,930)	(86,647)	(41,291)	(294,342)	(10,290)	89,125	78,835
802567709	Preston Co Commission	—	8,450	—	—	8,450	—	—	—	(38,448)	(38,448)	—	(48,681)	(48,681)
807649911	Preston County Health Dept.	—	969	—	—	969	—	—	—	(839)	(839)	—	3,856	3,856
808049911	Preston County Senior Citizens Inc.	—	327	—	—	327	—	—	—	(5,379)	(5,379)	—	(4,383)	(4,383)
897326625	Preston Memorial Hospital	—	63	—	—	63	—	—	—	—	—	—	(492)	(492)
806979911	Pride Community Services, Inc.	—	4,985	—	—	4,985	—	—	—	(22,609)	(22,609)	—	(25,241)	(25,241)
806579911	Princeton Sanitary Board	(664)	3,898	254	2,313	6,464	(668)	(785)	(757)	(7,299)	(9,508)	(90)	(13,602)	(13,692)
804648810	Princeton, City of	(4,125)	5,978	1,575	14,367	21,919	(4,148)	(4,877)	(4,699)	(24,820)	(38,544)	(558)	(24,210)	(24,768)
881032002	Professional Surveyors, WV Board of	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
837701301	Pruntytown Correctional Center	(11,623)	9,681	4,437	40,484	54,603	(11,687)	(13,744)	(13,242)	(37,022)	(75,695)	(1,573)	(640)	(2,213)
804628810	Pt Pleasant, City of	—	5,872	—	—	5,872	—	—	—	(17,841)	(17,841)	—	(30,751)	(30,751)
805379911	Public Defender 10th Judicial Circuit	—	2,865	—	—	2,865	—	—	—	(7,606)	(7,606)	—	(6,595)	(6,595)
805809911	Public Defender 11th Judicial Circuit	—	1,139	—	—	1,139	—	—	—	(4,485)	(4,485)	—	(7,902)	(7,902)
805079911	Public Defender 12th Judicial Circuit	—	570	—	—	570	—	—	—	(2,069)	(2,069)	—	(376)	(376)
806009911	Public Defender Corp 18th Judicial	—	706	—	—	706	—	—	—	(2,106)	(2,106)	—	(5,260)	(5,260)
805879911	Public Defender Corp 1st Judicial Cir.	—	2,052	—	—	2,052	—	—	—	(1,510)	(1,510)	—	(5,034)	(5,034)
806039911	Public Defender Corp 25th Judicial	—	607	—	—	607	—	—	—	(7,711)	(7,711)	—	(8,065)	(8,065)
805889911	Public Defender Corp 2nd Judicial Cir	—	2,997	—	—	2,997	—	—	—	(2,024)	(2,024)	—	(11,654)	(11,654)
802680911	Public Defender Corp 4th Circuit	—	1,513	—	—	1,513	—	—	—	(9,237)	(9,237)	—	(5,037)	(5,037)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
804929911	Public Defender Corp 6th & 24th Judicial	—	3,305	—	—	3,305	—	—	—	(1,884)	(1,884)	—	(8,560)	(8,560)
804610911	Public Defender Corp 8th Judicial District	—	3,999	—	—	3,999	—	—	—	(1,604)	(1,604)	—	1,195	1,195
809149911	Public Defender Corp Fifth Judicial	—	4,187	—	—	4,187	—	—	—	(5,304)	(5,304)	—	(3,315)	(3,315)
806819911	Public Defender Corp. 23R	—	2,069	—	—	2,069	—	—	—	(19,484)	(19,484)	—	(26,140)	(26,140)
804609911	Public Defender Corp. 9th	—	1,251	—	—	1,251	—	—	—	(1,854)	(1,854)	—	(281)	(281)
807569911	Public Defender Corp/15th Judicial	—	3,042	—	—	3,042	—	—	—	(2,394)	(2,394)	—	(1,995)	(1,995)
806909911	Public Defender Corp/30th Jud Circuit	(853)	827	326	2,972	4,124	(858)	(1,009)	(972)	(1,774)	(4,613)	(115)	(3,207)	(3,322)
808439911	Public Defender/28th Jud. Ct.	—	4,190	—	—	4,190	—	—	—	(1,364)	(1,364)	—	(2,411)	(2,411)
808269911	Public Defender/7th Judicial Circuit	—	448	—	—	448	—	—	—	(4,208)	(4,208)	—	(2,985)	(2,985)
808379911	Public Defender-13th Circuit	—	5,243	—	—	5,243	—	—	—	(14,356)	(14,356)	—	(25,292)	(25,292)
857000001	Public Safety	(60,424)	80,309	23,068	210,468	313,844	(60,759)	(71,450)	(68,842)	(287,117)	(488,168)	(8,176)	(355,838)	(364,013)
882800002	Public Service Commission	(20,203)	25,544	7,713	70,371	103,627	(20,315)	(23,890)	(23,018)	(84,057)	(151,279)	(2,734)	(142,660)	(145,394)
879831702	Public Transit	—	784	—	—	784	—	—	—	(7,768)	(7,768)	—	(2,728)	(2,728)
800790005	Putnam Co Board of Education	(79,138)	27,836	30,212	275,652	333,701	(79,577)	(93,579)	(90,163)	(39,963)	(303,283)	(10,708)	67,901	57,194
809369911	Putnam Co Development Authority	—	233	—	—	233	—	—	—	(2,883)	(2,883)	—	(1,348)	(1,348)
808799911	Putnam Co Solid Waste Authority	—	1,642	—	—	1,642	—	—	—	(264)	(264)	—	548	548
806949911	Putnam Co. Aging Program	—	4,677	—	—	4,677	—	—	—	(33,870)	(33,870)	—	(51,232)	(51,232)
808469911	Putnam Co. Fire Service	—	112	—	—	112	—	—	—	(2,090)	(2,090)	—	(3,385)	(3,385)
807659911	Putnam Co Health Dept	—	2,261	—	—	2,261	—	—	—	(1,491)	(1,491)	—	(379)	(379)
802397709	Putnam County Commission	(12,832)	18,143	4,899	44,696	67,738	(12,903)	(15,173)	(14,620)	(65,640)	(108,336)	(1,736)	(114,846)	(116,582)
808699911	Putnam County Parks & Recreation Comm	—	944	—	—	944	—	—	—	(739)	(739)	—	(1,125)	(1,125)
806839911	Putnam Public Service District	—	5,750	—	—	5,750	—	—	—	(6,323)	(6,323)	—	(19,841)	(19,841)
880830002	Racing Commission	(389)	3,313	148	1,354	4,815	(391)	(460)	(443)	(7,725)	(9,019)	(53)	(15,921)	(15,973)
856901401	Railroad Maintenance Authority	(2,522)	5,590	963	8,785	15,337	(2,536)	(2,982)	(2,873)	(2,096)	(10,487)	(341)	551	209
804678810	Rainelle, Town of	—	1,869	—	—	1,869	—	—	—	(2,945)	(2,945)	—	(9,547)	(9,547)
800810005	Raleigh Co Board of Education	(88,318)	41,120	33,717	307,630	382,468	(88,809)	(104,435)	(100,623)	(171,859)	(465,726)	(11,950)	375,207	363,257
809459911	Raleigh Co PSD	—	3,275	—	—	3,275	—	—	—	(7,150)	(7,150)	—	(14,366)	(14,366)
804719911	Raleigh Co Recreation Authority	—	737	—	—	737	—	—	—	(1,213)	(1,213)	—	(95)	(95)
807109911	Raleigh Co Solid Waste Authority	(15,569)	3,888	5,944	54,230	64,061	(15,655)	(18,410)	(17,738)	(7,247)	(59,051)	(2,107)	(1,812)	(3,919)
802327709	Raleigh County Commission	—	21,532	—	—	21,532	—	—	—	(59,823)	(59,823)	—	(51,969)	(51,969)
807669911	Raleigh County Health Department	—	2,161	—	—	2,161	—	—	—	(6,202)	(6,202)	—	(10,484)	(10,484)
804429911	Raleigh County Housing Authority	—	1,018	—	—	1,018	—	—	—	(7,293)	(7,293)	—	2,946	2,946
808929911	Raleigh County Memorial Airport	—	710	—	—	710	—	—	—	(3,893)	(3,893)	—	(3,217)	(3,217)
807999911	Raleigh County Public Library	(1,944)	1,982	742	6,773	9,497	(1,955)	(2,299)	(2,215)	(11,199)	(17,669)	(263)	2,509	2,246
800830005	Randolph Co Board of Education	(22,491)	37,670	8,586	78,340	124,596	(22,616)	(26,595)	(25,624)	—	(74,835)	(3,043)	26,247	23,204
809279911	Randolph Co Emergency Ambulance Squad	(3,746)	6,346	1,430	13,049	20,826	(3,767)	(4,430)	(4,268)	(10,742)	(23,208)	(507)	(7,886)	(8,393)
807679911	Randolph Co Health Department	(1,263)	2,411	482	4,398	7,291	(1,270)	(1,493)	(1,439)	(3,561)	(7,762)	(171)	(3,124)	(3,294)
802417709	Randolph County Commission	—	9,683	—	—	9,683	—	—	—	(26,878)	(26,878)	—	(20,620)	(20,620)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
806829911	Randolph County Housing Authority	—	5,483	—	—	5,483	—	—	—	(4,147)	(4,147)	—	5,382	5,382
802649911	Ravenclyff-Mcgraws-Saulsville P.S.D.	—	895	—	—	895	—	—	—	(1,483)	(1,483)	—	(4,464)	(4,464)
885571602	Real Estate Appraiser/Lic Cert Board	—	177	—	—	177	—	—	—	(1,632)	(1,632)	—	(444)	(444)
880100002	Real Estate Commission	—	642	—	—	642	—	—	—	(3,124)	(3,124)	—	(2,724)	(2,724)
804469911	Red Sulphur Public Service District	—	804	—	—	804	—	—	—	(4,474)	(4,474)	—	(4,855)	(4,855)
880500702	Reg Jail & Correctional Fac Authority	(12,251)	15,675	4,677	42,672	63,024	(12,319)	(14,486)	(13,958)	(1,379,496)	(1,420,259)	(1,658)	(1,370,106)	(1,371,763)
804629911	Region 1 Workforce Invest	(389)	1,007	148	1,354	2,510	(391)	(460)	(443)	(6,189)	(7,483)	(53)	12,661	12,609
808709911	Region 2 Planning/Development Council	—	897	—	—	897	—	—	—	(1,496)	(1,496)	—	(1,405)	(1,405)
808569911	Region 4 Planning/Development Authority	—	906	—	—	906	—	—	—	(10,811)	(10,811)	—	(4,605)	(4,605)
808369911	Region 7 Planning/Development Council	—	1,696	—	—	1,696	—	—	—	(247)	(247)	—	1,728	1,728
808289911	Region 8 Planning/Development Council	(1,750)	853	668	6,097	7,619	(1,760)	(2,070)	(1,994)	(666)	(6,491)	(237)	(339)	(576)
808299911	Region 8 Solid Waste Authority	—	794	—	—	794	—	—	—	(5,505)	(5,505)	—	425	425
809689911	Region 1 Planning & Development Council	—	1,679	—	—	1,679	—	—	—	(1,711)	(1,711)	—	(6,419)	(6,419)
808219911	Regional Intergovernmental Council	—	738	—	—	738	—	—	—	(5,398)	(5,398)	—	8,258	8,258
844050001	Rehabilitation Services, Division of	(49,103)	51,406	18,746	171,036	241,189	(49,376)	(58,064)	(55,944)	(175,863)	(339,247)	(6,644)	(299,947)	(306,591)
802559911	Ripley Convention & Visitors Bureau	—	84	—	—	84	—	—	—	(799)	(799)	—	(711)	(711)
800850005	Ritchie Co Board of Education	(23,078)	7,151	8,810	80,384	96,345	(23,206)	(27,289)	(26,293)	(6,377)	(83,165)	(3,122)	35,216	32,094
802659911	Ritchie Co Economic Development Authority	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
805159911	Ritchie Co. Ambulance Authority, Inc.	—	2,232	—	—	2,232	—	—	—	(9,624)	(9,624)	—	(5,213)	(5,213)
802427709	Ritchie County Commission	—	3,819	—	—	3,819	—	—	—	(11,749)	(11,749)	—	(6,818)	(6,818)
806959911	Ritchie County Public Library	(343)	347	131	1,194	1,672	(345)	(405)	(391)	(1,373)	(2,514)	(46)	(1,718)	(1,765)
804768810	Rivesville, Town of	—	3,108	—	—	3,108	—	—	—	—	—	—	(2,625)	(2,625)
800870005	Roane Co Board of Education	(17,864)	12,919	6,820	62,222	81,961	(17,963)	(21,123)	(20,352)	(8,084)	(67,523)	(2,417)	(68,670)	(71,087)
807079911	Roane Co Public Library	—	1,107	—	—	1,107	—	—	—	(1,396)	(1,396)	—	(5,506)	(5,506)
808689911	Roane Co. Committee on Aging, Inc.	—	811	—	—	811	—	—	—	(2,477)	(2,477)	—	(5,420)	(5,420)
802437709	Roane County Commission	(395)	4,054	151	1,375	5,580	(397)	(467)	(450)	(12,777)	(14,090)	(53)	(13,615)	(13,668)
805539911	Robert C Byrd Clinic	—	11,169	—	—	11,169	—	—	—	(14,570)	(14,570)	—	9,696	9,696
804529911	Romney Public Housing Authority	—	440	—	—	440	—	—	—	(791)	(791)	—	(1,053)	(1,053)
804948810	Romney, City of	—	2,110	—	—	2,110	—	—	—	(10,664)	(10,664)	—	(7,514)	(7,514)
804718810	Saint Albans, City of	(9,241)	9,978	3,528	32,189	45,695	(9,293)	(10,928)	(10,529)	(58,481)	(89,230)	(1,250)	(26,360)	(27,611)
896506625	Sanitary Board of Charleston	—	6,081	—	—	6,081	—	—	—	—	—	—	(29,557)	(29,557)
804615911	Sanitary Board of Charleston	—	7,012	—	—	7,012	—	—	—	(90,062)	(90,062)	—	268,355	268,355
839590001	School Building Authority	—	728	—	—	728	—	—	—	(6,708)	(6,708)	—	(3,667)	(3,667)
828101403	School of Osteopathic Medicine	(20,924)	25,787	7,988	72,883	106,659	(21,040)	(24,743)	(23,839)	(89,951)	(159,573)	(2,831)	(49,703)	(52,534)
893020002	Secondary Schools Activities Comm.	—	728	—	—	728	—	—	—	(3,457)	(3,457)	—	(3,755)	(3,755)
825000001	Secretary of State	(3,198)	8,569	1,221	11,139	20,928	(3,216)	(3,781)	(3,643)	(10,884)	(21,524)	(433)	(42,796)	(43,229)
810100001	Senate	(7,884)	11,716	3,010	27,463	42,189	(7,928)	(9,323)	(8,983)	(9,834)	(36,069)	(1,067)	(37,093)	(38,160)
899999802	Senate	—	663	—	—	663	—	—	—	(8,877)	(8,877)	—	25,964	25,964

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Changes in Assumptions	Proportionate Share of Contributions and Differences Between Employer Contributions and Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Proportionate Share of OPEB Expense	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Total Deferred Inflows of Resources	Proportionate Share of Contributions and Differences Between Employer Contributions and Differences Between Expected and Actual Non-Investment Experience	Proportionate Share of OPEB Expense	Total OPEB Expense		
807179911	Shady Spring PSD	—	1,279	—	—	1,279	—	—	—	(6,059)	(6,059)	—	(2,076)	(2,076)
832401003	Shepherd University	(60,732)	29,330	23,185	211,540	264,056	(61,069)	(71,814)	(69,193)	(131,037)	(333,113)	(8,217)	(198,714)	(206,931)
804858810	Shepherdstown, Town of	—	3,128	—	—	3,128	—	—	—	(10,637)	(10,637)	—	(8,334)	(8,334)
808609911	Short Line Public Service District	—	224	—	—	224	—	—	—	(7,497)	(7,497)	—	(6,784)	(6,784)
806539911	Sissonville Public Service District	—	427	—	—	427	—	—	—	(6,208)	(6,208)	—	(5,809)	(5,809)
804878810	Sistersville, City of	—	50,770	—	—	50,770	—	—	—	(42,844)	(42,844)	—	(312,640)	(312,640)
805919911	So Highlands Comm. Mental	—	20,057	—	—	20,057	—	—	—	(66,492)	(66,492)	—	(40,988)	(40,988)
809619911	So Jackson Co Public Service District	—	1,532	—	—	1,532	—	—	—	(1,383)	(1,383)	—	(1,371)	(1,371)
804449911	South Charleston Housing Authority	—	560	—	—	560	—	—	—	(1,891)	(1,891)	—	(2,181)	(2,181)
808009911	South Charleston Library Board	—	1,028	—	—	1,028	—	—	—	(2,583)	(2,583)	—	199	199
800840005	Southern Education Services	—	7,421	—	—	7,421	—	—	—	(8,519)	(8,519)	—	23,638	23,638
809179911	Southern Soil Conservation District	—	486	—	—	486	—	—	—	(1,032)	(1,032)	—	(1,079)	(1,079)
806499911	Southwestern Water District	(1,362)	5,768	520	4,743	11,031	(1,369)	(1,610)	(1,551)	(1,825)	(6,355)	(184)	14,411	14,227
804928810	Spencer, City of	—	2,750	—	—	2,750	—	—	—	(5,320)	(5,320)	—	(870)	(870)
805909911	St Albans Municipal Water Board	(3,746)	2,791	1,430	13,049	17,271	(3,767)	(4,430)	(4,268)	(6,744)	(19,210)	(507)	(5,453)	(5,960)
802810810	St. Marys, City of	(141)	3,856	54	490	4,400	(141)	(166)	(160)	(7,323)	(7,791)	(19)	(2,314)	(2,333)
802699910	Star City, Town of	—	1,877	—	—	1,877	—	—	—	(13,926)	(13,926)	—	2,648	2,648
808879911	State Bar Association	(3,501)	1,390	1,337	12,195	14,921	(3,520)	(4,140)	(3,989)	(4,497)	(16,146)	(474)	(9,418)	(9,891)
802921911	Stevens Correctional Center	—	21,582	—	—	21,582	—	—	—	(61,046)	(61,046)	—	(164,587)	(164,587)
804958810	Stonewood City of	(364)	1,087	139	1,270	2,496	(367)	(431)	(415)	(2,299)	(3,512)	(49)	(1,964)	(2,013)
809009911	Sugar Creek PSD	—	224	—	—	224	—	—	—	(1,074)	(1,074)	—	804	804
800890005	Summers Co Board of Education	(12,967)	22,318	4,950	45,165	72,434	(13,039)	(15,333)	(14,773)	(28,011)	(71,155)	(1,754)	9,485	7,730
807709911	Summers Co Health Department	—	19	—	—	19	—	—	—	(5,674)	(5,674)	—	(5,048)	(5,048)
802447709	Summers County Commission	—	3,894	—	—	3,894	—	—	—	(7,633)	(7,633)	—	2,775	2,775
805679911	Summers County Public Library	—	448	—	—	448	—	—	—	(1,513)	(1,513)	—	(1,530)	(1,530)
807229911	Sun Valley Public Service District	—	902	—	—	902	—	—	—	(2,029)	(2,029)	—	(3,059)	(3,059)
811100001	Supreme Court / Judicial	(108,316)	119,895	41,352	377,287	538,534	(108,918)	(128,082)	(123,407)	(331,957)	(692,364)	(14,656)	(315,824)	(330,480)
818000001	Tax Dept	(83,681)	29,071	31,947	291,476	352,493	(84,145)	(98,951)	(95,339)	(90,428)	(368,863)	(11,322)	(146,401)	(157,723)
818010001	Tax Dept - Budget office	(503)	758	192	1,750	2,701	(505)	(594)	(573)	(3,548)	(5,220)	(68)	(6,513)	(6,581)
800910005	Taylor Co Board of Education	(22,083)	29,540	8,431	76,920	114,891	(22,206)	(26,113)	(25,160)	—	(73,478)	(2,988)	16,515	13,528
802457709	Taylor Co Commission	—	5,586	—	—	5,586	—	—	—	(11,861)	(11,861)	—	(18,069)	(18,069)
807719911	Taylor Co Health Dept.	—	3,920	—	—	3,920	—	—	—	(4,920)	(4,920)	—	(20,992)	(20,992)
804289911	Taylor Co PSD	—	626	—	—	626	—	—	—	(3,984)	(3,984)	—	(1,242)	(1,242)
805129911	Taylor County Public Library	—	224	—	—	224	—	—	—	(756)	(756)	—	(882)	(882)
802669911	The Housing Authority of The County of Jackson	—	784	—	—	784	—	—	—	(2,632)	(2,632)	—	(2,988)	(2,988)
802920911	Tomlinson PSD	—	288	—	—	288	—	—	—	(741)	(741)	—	(1,713)	(1,713)
803058810	Town of Ansted	—	2,619	—	—	2,619	—	—	—	(1,670)	(1,670)	—	(5,117)	(5,117)
805368810	Town of Bath	—	16,058	—	—	16,058	—	—	—	(3,225)	(3,225)	—	24,670	24,670

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

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	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense	
803158810	Town of Belle	—	921	—	—	921	—	—	—	(2,319)	(2,319)	—	(3,423)	(3,423)
805438810	Town of Beverly	—	1,453	—	—	1,453	—	—	—	(821)	(821)	—	2,850	2,850
802821810	Town of Chapmanville	—	5,930	—	—	5,930	—	—	—	(142)	(142)	—	4,370	4,370
803458810	Town of Clay	—	284	—	—	284	—	—	—	(3,851)	(3,851)	—	(6,162)	(6,162)
897166625	Town of Davis	(11,142)	8,294	4,254	38,809	51,356	(11,204)	(13,175)	(12,694)	(2,460)	(39,532)	(1,508)	11,576	10,068
803568810	Town of Eleanor	—	672	—	—	672	—	—	—	(2,508)	(2,508)	—	(1,201)	(1,201)
805088810	Town of Fairview	—	—	—	—	—	—	—	—	(1,827)	(1,827)	—	(2,473)	(2,473)
804488810	Town of Fayetteville	—	4,380	—	—	4,380	—	—	—	(10,070)	(10,070)	—	(13,302)	(13,302)
803248810	Town of Gauley Bridge	—	611	—	—	611	—	—	—	(2,240)	(2,240)	—	2,302	2,302
803768810	Town of Glendale	(2,737)	1,777	1,045	9,535	12,358	(2,753)	(3,237)	(3,119)	(12,296)	(21,404)	(370)	(7,033)	(7,403)
803808810	Town of Grant Town	—	224	—	—	224	—	—	—	(756)	(756)	—	(602)	(602)
803798810	Town of Grantsville	(3,431)	900	1,310	11,949	14,160	(3,450)	(4,057)	(3,909)	(3,116)	(14,531)	(464)	(8,313)	(8,777)
804508810	Town of Hamlin	—	383	—	—	383	—	—	—	(4,480)	(4,480)	—	7,842	7,842
803698810	Town of Harpers Ferry	—	5,283	—	—	5,283	—	—	—	(943)	(943)	—	(7,557)	(7,557)
804178810	Town of Marlinton	—	411	—	—	411	—	—	—	(6,077)	(6,077)	—	(7,089)	(7,089)
802822810	Town of Middlebourne	—	1,035	—	—	1,035	—	—	—	(3,888)	(3,888)	—	573	573
804308810	Town of Monongah	—	719	—	—	719	—	—	—	(3,704)	(3,704)	—	(3,612)	(3,612)
804738810	Town of New Haven	—	280	—	—	280	—	—	—	(11,179)	(11,179)	—	(4,341)	(4,341)
804548810	Town of Nutter Fort	—	8,011	—	—	8,011	—	—	—	(4,394)	(4,394)	—	274	274
802824810	Town of Paw Paw	—	2,842	—	—	2,842	—	—	—	—	—	—	(4,769)	(4,769)
804898810	Town of Pineville	—	476	—	—	476	—	—	—	(8,074)	(8,074)	—	(10,049)	(10,049)
805038810	Town of Union	—	299	—	—	299	—	—	—	(1,695)	(1,695)	—	(1,682)	(1,682)
803298810	Town of Wardensville	—	682	—	—	682	—	—	—	(1,750)	(1,750)	—	(4,042)	(4,042)
805138810	Town of West Hamlin	(879)	1,777	336	3,061	5,174	(884)	(1,039)	(1,001)	(190)	(3,114)	(119)	2,805	2,686
805188810	Town of West Union	—	2,822	—	—	2,822	—	—	—	(6,724)	(6,724)	—	(17,243)	(17,243)
803228810	Town of Winfield	—	1,043	—	—	1,043	—	—	—	(8,909)	(8,909)	—	(10,744)	(10,744)
816000001	Treasurer of State's office	(10,510)	11,554	4,012	36,609	52,175	(10,568)	(12,428)	(11,974)	(40,060)	(75,031)	(1,422)	(49,530)	(50,952)
806019911	Tri River Transit	—	4,786	—	—	4,786	—	—	—	(2,117)	(2,117)	—	9,431	9,431
802927911	Tri-State Airport Authority	—	4,038	—	—	4,038	—	—	—	(5,979)	(5,979)	—	(16,430)	(16,430)
806929911	Tri-State Transit Authority	—	6,116	—	—	6,116	—	—	—	(21,354)	(21,354)	—	(26,127)	(26,127)
800930005	Tucker Co Board of Education	(13,322)	17,609	5,086	46,405	69,100	(13,396)	(15,754)	(15,179)	(491)	(44,820)	(1,803)	12,426	10,624
807729911	Tucker Co Health Dept.	—	1,789	—	—	1,789	—	—	—	(527)	(527)	—	197	197
808119911	Tucker Co. Solid Waste Authority	—	4,122	—	—	4,122	—	—	—	(3,212)	(3,212)	—	(1,708)	(1,708)
802467709	Tucker County Commission	—	5,061	—	—	5,061	—	—	—	(12,004)	(12,004)	—	(12,213)	(12,213)
804519911	Tucker County Development Authority	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
805579911	Tug River Health Association	—	5,406	—	—	5,406	—	—	—	(23,341)	(23,341)	—	(477)	(477)
800950005	Tyler Co Board of Education	(64,611)	41,190	24,666	225,052	290,908	(64,970)	(76,401)	(73,612)	(43,668)	(258,651)	(8,742)	117,838	109,096
802477709	Tyler County Commission	—	4,613	—	—	4,613	—	—	—	(22,074)	(22,074)	—	(2,853)	(2,853)

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense	
808169911	Union PSD	(3,042)	4,194	1,161	10,596	15,952	(3,059)	(3,597)	(3,466)	(1,123)	(11,245)	(412)	2,046	1,635
809919911	Union Williams PSD	—	914	—	—	914	—	—	—	(3,209)	(3,209)	—	(6,318)	(6,318)
805449911	Upper Ohio Conservation District	—	953	—	—	953	—	—	—	—	—	—	(4,515)	(4,515)
800970005	Upshur Co Board of Education	(42,561)	—	16,248	148,249	164,497	(42,797)	(50,328)	(48,491)	(56,800)	(198,416)	(5,759)	9,608	3,849
807139911	Upshur Co Public Library	—	458	—	—	458	—	—	—	(3,433)	(3,433)	—	(2,960)	(2,960)
802487725	Upshur County Commission	—	34,583	—	—	34,583	—	—	—	—	—	—	(168,933)	(168,933)
802619709	Upshur County Commission	—	8,945	—	—	8,945	—	—	—	(93,064)	(93,064)	—	324,490	324,490
802579911	Upshur County Development Authority	—	345	—	—	345	—	—	—	(423)	(423)	—	(508)	(508)
807749911	Upshur-Buckhannon Health Department	—	1,102	—	—	1,102	—	—	—	(2,841)	(2,841)	—	(2,044)	(2,044)
896716625	Valley Comprehensive Mental Health Ctr	(10,270)	9,683	3,921	35,773	49,376	(10,327)	(12,144)	(11,701)	(8,190)	(42,363)	(1,390)	19,743	18,354
804616911	Valley Healthcare System	—	13,815	—	—	13,815	—	—	—	(124,339)	(124,339)	—	469,287	469,287
840400001	Veterans Affairs	(6,384)	29,298	2,437	22,236	53,970	(6,419)	(7,549)	(7,273)	(66,387)	(87,627)	(864)	(143,451)	(144,315)
809129911	Vienna Public Library	—	448	—	—	448	—	—	—	(7,311)	(7,311)	—	(2,916)	(2,916)
809939911	Warm Springs PSD	—	1,221	—	—	1,221	—	—	—	(1,846)	(1,846)	—	7,400	7,400
883430602	Water Development Authority	—	1,326	—	—	1,326	—	—	—	(6,890)	(6,890)	—	3,547	3,547
800990005	Wayne Co Board of Education	(25,334)	72,122	9,672	88,244	170,038	(25,475)	(29,957)	(28,864)	(53,781)	(138,077)	(3,428)	134,368	130,940
806869911	Wayne Co Health Dept.	(324)	2,044	124	1,129	3,297	(326)	(383)	(369)	(2,531)	(3,609)	(44)	(11,951)	(11,995)
896136625	Wayne County Commission	(1,680)	756	641	5,852	7,249	(1,689)	(1,987)	(1,914)	(1,806)	(7,396)	(227)	(6,970)	(7,197)
801010005	Webster Co Board of Education	(34,762)	25,547	13,271	121,083	159,901	(34,955)	(41,106)	(39,605)	(32,331)	(147,997)	(4,703)	4,872	169
802507709	Webster County Commission	—	4,113	—	—	4,113	—	—	—	(11,896)	(11,896)	—	(20,819)	(20,819)
807769911	Webster County Health Dept.	—	1,003	—	—	1,003	—	—	—	(741)	(741)	—	(4,761)	(4,761)
808349911	Webster Springs Public Service District	—	327	—	—	327	—	—	—	(2,228)	(2,228)	—	3,289	3,289
897086625	Weirton Sanitary Board	(68,241)	69,226	26,052	237,696	332,973	(68,619)	(80,693)	(77,748)	(13,143)	(240,204)	(9,233)	72,032	62,798
841901801	Welch Emergency Hospital	(14,639)	20,511	5,589	50,991	77,090	(14,720)	(17,310)	(16,679)	(74,328)	(123,037)	(1,981)	(142,453)	(144,434)
803288810	Welch, City of	(841)	3,747	321	2,930	6,998	(846)	(995)	(958)	(6,943)	(9,742)	(114)	(11,999)	(12,113)
831000503	West Liberty State College	(49,958)	19,239	19,072	174,013	212,324	(50,235)	(59,074)	(56,918)	(68,562)	(234,789)	(6,759)	(36,031)	(42,790)
800900005	West Virginia Academy	—	6,215	—	—	6,215	—	—	—	—	—	—	3,737	3,737
880130602	West Virginia Lottery Commission	(2,303)	16,481	879	8,021	25,381	(2,315)	(2,723)	(2,623)	(46,053)	(53,715)	(312)	(35,933)	(36,244)
886107204	West Virginia University	(1,468,743)	373,580	560,719	5,115,922	6,050,220	(1,476,897)	(1,736,765)	(1,673,366)	(1,674,731)	(6,561,759)	(198,725)	(1,245,199)	(1,443,925)
804709911	Westbrook Health Services	—	34,983	—	—	34,983	—	—	—	(51,769)	(51,769)	—	(46,380)	(46,380)
804613911	Western Conservation District	—	121	—	—	121	—	—	—	(2,162)	(2,162)	—	1,147	1,147
807149911	Weston Sanitary Board	—	972	—	—	972	—	—	—	(3,040)	(3,040)	—	(2,329)	(2,329)
803238810	Weston, City of	(1,838)	4,363	702	6,402	11,467	(1,848)	(2,173)	(2,094)	(9,982)	(16,098)	(249)	(24,856)	(25,105)
801030005	Wetzel Co Board of Education	(14,877)	14,571	5,680	51,819	72,070	(14,960)	(17,592)	(16,950)	(179,262)	(228,763)	(2,013)	(9,259)	(11,272)
806049911	Wetzel Co Emergency Ambulance Authority	—	2,170	—	—	2,170	—	—	—	(9,615)	(9,615)	—	(16,295)	(16,295)
896736625	Wetzel Co Hospital	(92,722)	60,862	35,398	322,970	419,231	(93,237)	(109,643)	(105,640)	(18,279)	(326,799)	(12,546)	75,102	62,557
802517709	Wetzel County Commission	(4,278)	7,786	1,633	14,901	24,319	(4,302)	(5,059)	(4,874)	(27,264)	(41,498)	(579)	(98)	(677)
807779911	Wetzel-Tyler Health Department	(778)	4,427	297	2,709	7,432	(782)	(920)	(886)	(69)	(2,656)	(105)	5,304	5,198

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

Employer Account Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability (Asset)	Proportionate Share of Contributions	Changes in Assumptions	Differences Between Expected and Actual Non- Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non- Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total OPEB Expense
896926625	Wheeling Housing Authority	(16,375)	14,030	6,251	57,037	77,318	(16,466)	(19,363)	(18,656)	(3,311)	(57,796)	(2,216)	20,650	18,434
807609911	Wheeling-Ohio Co Health Department	(8,943)	18,259	3,414	31,152	52,825	(8,993)	(10,575)	(10,189)	—	(29,758)	(1,210)	(3,908)	(5,118)
806689911	White Oak Public Service District	—	1,476	—	—	1,476	—	—	—	(1,854)	(1,854)	—	(6,532)	(6,532)
804889911	Whitehall Public Service District	—	336	—	—	336	—	—	—	(1,135)	(1,135)	—	(1,323)	(1,323)
809079911	Wilderness Public Service District	—	896	—	—	896	—	—	—	(6,576)	(6,576)	—	538	538
842000001	William R Sharpe Jr Hospital	(28,070)	43,314	10,716	97,773	151,804	(28,226)	(33,192)	(31,981)	(114,907)	(208,305)	(3,798)	(243,771)	(247,569)
804489911	Williamson Housing Authority	—	2,614	—	—	2,614	—	—	—	(3,067)	(3,067)	—	669	669
807019911	Williamson Utility Board	—	224	—	—	224	—	—	—	(767)	(767)	—	1,815	1,815
803118810	Williamson, City of	—	3,389	—	—	3,389	—	—	—	(2,624)	(2,624)	—	3,800	3,800
801050005	Wirt Co Board of Education	(11,481)	—	4,383	39,989	44,372	(11,544)	(13,576)	(13,080)	(11,748)	(49,948)	(1,553)	(588)	(2,141)
802577709	Wirt County Commission	—	5,576	—	—	5,576	—	—	—	—	—	—	3,553	3,553
801070005	Wood Co Board of Education	(121,186)	—	46,265	422,115	468,380	(121,859)	(143,301)	(138,070)	(36,593)	(439,822)	(16,397)	16,293	(104)
808669925	Wood Co Parks & Recreation	(1,680)	1,251	641	5,852	7,744	(1,689)	(1,987)	(1,914)	(371)	(5,961)	(227)	1,746	1,518
806249911	Wood Co Solid Waste Authority	—	781	—	—	781	—	—	—	(8)	(8)	—	917	917
896146625	Wood County Commission	(272,250)	170,655	103,936	948,300	1,222,891	(273,761)	(321,931)	(310,179)	(56,590)	(962,462)	(36,836)	238,770	201,934
890000002	Workers Compensation Comm.	(162)	1,197	62	564	1,823	(163)	(192)	(185)	(1,533)	(2,072)	(22)	(7,259)	(7,281)
805139911	Workforce Investment Board of Kanawha Co	—	1,139	—	—	1,139	—	—	—	(3,515)	(3,515)	—	3,076	3,076
882500602	Workforce WV/Payroll-05303	(72,617)	37,516	27,723	252,939	318,178	(73,020)	(85,868)	(82,734)	(71,436)	(313,058)	(9,825)	34,103	24,278
883802402	WV Bd of Social Worker Examiners	—	1,034	—	—	1,034	—	—	—	(1,485)	(1,485)	—	(1,704)	(1,704)
855069301	WV Bd. of Chiropractic Examiners	—	147	—	—	147	—	—	—	(264)	(264)	—	(351)	(351)
882200002	WV Board of Barbers and Cosmetologists	—	840	—	—	840	—	—	—	(2,314)	(2,314)	—	(113)	(113)
881116002	WV Board of Veterinary Medicine	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
847752301	WV Division of Energy	—	896	—	—	896	—	—	—	(6,042)	(6,042)	—	(7,364)	(7,364)
837707001	WV Division of Juvenile Services	(6,812)	10,655	2,601	23,729	36,984	(6,850)	(8,055)	(7,761)	(894,177)	(916,844)	(922)	(866,778)	(867,700)
881074002	WV Engineers Registration Board	—	1,194	—	—	1,194	—	—	—	(367)	(367)	—	(3,375)	(3,375)
814000001	WV Enterprise Planning Board	(2,460)	3,346	939	8,568	12,853	(2,473)	(2,909)	(2,803)	(6,838)	(15,023)	(333)	15,163	14,830
881300002	WV Massage Therapy Licensure Board	—	112	—	—	112	—	—	—	(378)	(378)	—	(441)	(441)
886001602	WV Multimodal Transportation	—	1,196	—	—	1,196	—	—	—	—	—	—	719	719
816000002	WV Mun. Pensions Oversight Board	—	168	—	—	168	—	—	—	(4,050)	(4,050)	—	4,732	4,732
809649911	WV Municipal League	—	666	—	—	666	—	—	—	(1,220)	(1,220)	—	1,336	1,336
887200504	WV Network for Educational Telecom	(27,793)	13,484	10,611	96,809	120,904	(27,947)	(32,865)	(31,665)	(1,371)	(93,848)	(3,760)	27,270	23,510
830703503	WV Northern Community College	(42,177)	5,778	16,102	146,910	168,790	(42,411)	(49,873)	(48,053)	(24,398)	(164,735)	(5,707)	(43,154)	(48,861)
818020001	WV office of Tax Appeals	—	1,037	—	—	1,037	—	—	—	(950)	(950)	—	1,686	1,686
834957902	WV Parkways Econ. Dev. & Tourism Authority	(86,014)	24,227	32,837	299,604	356,669	(86,492)	(101,710)	(97,997)	(56,273)	(342,472)	(11,638)	(71,519)	(83,157)
837701401	WV Parole Board	—	2,081	—	—	2,081	—	—	—	(5,245)	(5,245)	—	(10,267)	(10,267)
884200001	WV Professional Charter School Board	—	1,794	—	—	1,794	—	—	—	—	—	—	1,079	1,079
833300001	WV School for the Deaf and Blind	(20,697)	8,278	7,902	72,092	88,272	(20,812)	(24,474)	(23,581)	(102,591)	(171,458)	(2,800)	(89,923)	(92,723)
884610002	WV Solid Waste Management Board	—	784	—	—	784	—	—	—	(3,595)	(3,595)	—	1,522	1,522

West Virginia Retiree Health Benefit Trust Fund

Schedule of OPEB Amounts by Employer (continued)

As of and for the Year Ended June 30, 2024

		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	Differences Between Expected and Actual Non-Investment Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Non-Investment Experience	Changes in Assumptions	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and	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	
832603203	WV Southern Community College	(49,576)	8,757	18,926	172,682	200,366	(49,851)	(58,623)	(56,483)	(26,819)	(191,776)	(6,708)	(2,988)	(9,696)
881063502	WV State Board of Examiners for LPNs	—	1,384	—	—	1,384	—	—	—	(6,831)	(6,831)	—	(568)	(568)
832802203	WV State University	(40,477)	32,576	15,453	140,989	189,018	(40,702)	(47,863)	(46,116)	(99,712)	(234,393)	(5,477)	(225,977)	(231,454)
804259911	WVSU Metro Area Agency on Aging	—	8,148	—	—	8,148	—	—	—	(2,829)	(2,829)	—	(2,908)	(2,908)
802599911	WVSC R & D Corporation	(177)	15,536	67	615	16,219	(178)	(209)	(201)	(8,528)	(9,116)	(24)	(24,421)	(24,445)
886410704	WVU Parkersburg	(50,873)	229,353	19,422	177,201	425,976	(51,155)	(60,156)	(57,961)	(27,261)	(196,533)	(6,883)	514,784	507,900
801090005	Wyoming Co Board of Education	(16,094)	71,544	6,144	56,058	133,746	(16,183)	(19,031)	(18,336)	(10,311)	(63,861)	(2,178)	(24,309)	(26,486)
808429911	Wyoming Co Council on Aging	—	3,549	—	—	3,549	—	—	—	(8,963)	(8,963)	—	(22,575)	(22,575)
807809911	Wyoming Co Health Department	—	889	—	—	889	—	—	—	(1,235)	(1,235)	—	(498)	(498)
809559911	Wyoming Co Public Library	—	392	—	—	392	—	—	—	(6,381)	(6,381)	—	(2,669)	(2,669)
802547709	Wyoming County Commission	(3,594)	8,044	1,372	12,518	21,935	(3,614)	(4,250)	(4,095)	(34,055)	(46,013)	(486)	(50,032)	(50,518)
809749911	Wyoming County Economic Dev Authority	—	668	—	—	668	—	—	—	(1,653)	(1,653)	—	(401)	(401)
	State of West Virginia Special Funding - Public	—	—	—	—	—	—	—	—	—	—	—	—	—
PSSP	School Support Plan (PSSP)	—	2,661,528	—	—	2,661,528	—	—	—	(11,169,994)	(11,169,994)	—	(14,681,626)	(14,681,626)
	State of West Virginia Special Funding - OPEB	—	—	—	—	—	—	—	—	—	—	—	—	—
OPEB	Supplemental for Unfunded Liability	(31,581,177)	23,507,750	12,056,679	110,003,487	145,567,916	(31,756,505)	(37,344,243)	(35,981,031)	(6,971,441)	(112,053,220)	(4,273,030)	32,810,415	28,537,384
	State of West Virginia Special Funding -	—	—	—	—	—	—	—	—	—	—	—	—	—
FSF	Financial Stability Fund	—	2,363,681	—	—	2,363,681	—	—	—	—	—	—	(11,514,044)	(11,514,044)
		\$(41,636,097)	\$41,087,309	\$15,895,326	\$ 145,026,764	\$ 202,009,396	\$(41,867,247)	\$(49,234,028)	\$(47,436,791)	\$(41,087,309)	\$(179,625,375)	\$(5,633,492)	\$ —	\$(5,633,492)

See accompanying notes

West Virginia Retiree Health Benefit Trust Fund

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

June 30, 2024

1. General Information About the Plan

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

The Plan had approximately 43,000 policyholders and 62,000 covered lives at June 30, 2024.

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

West Virginia Retiree Health Benefit Trust Fund

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

1. General Information About the Plan (continued)

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.

Benefits provided

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

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

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

For additional financial information, which may be used for disclosure by participating employers, please refer to the audited financial statements of the RHBT. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. If you have any questions about this report or need additional information, contact the RHBT Controller, Jennifer Priddy, at +1 304 352 0298, ext. 20298. You can also submit your questions in writing to West Virginia Public Employees Insurance Agency, 601 57th Street, SE Suite 2, Charleston, West Virginia 25304.

West Virginia Retiree Health Benefit Trust Fund

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

2. Summary of Significant Accounting Policies

Basis of accounting

The Schedules of Employer OPEB Allocations and OPEB Amounts by Employer (collectively, the Schedules) for the RHBT, present amounts that are considered elements of the financial statements of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the participating employers. The accompanying Schedules have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units.

Basis of allocation

OPEB amounts have been allocated to each contributing employer based on their proportionate share of employer contributions to the RHBT for the fiscal year ended June 30, 2024. 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, 2023, based on a measurement date of June 30, 2024, 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, 2025, financial reporting.

Accounting estimates

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

West Virginia Retiree Health Benefit Trust Fund

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

2. Summary of Significant Accounting Policies (continued)

Contributions

Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal year ended June 30, 2024. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments.

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT the established premium rate for every active policyholder per month. In fiscal year 2024, there was no subsidization of the retirees' healthcare from paygo premiums. 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 passed on these savings to PEIA active employers by not billing paygo 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. The prior year paygo rate for fiscal year 2023 was \$70 per active health policy per month.

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

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

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

West Virginia Retiree Health Benefit Trust Fund

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

2. Summary of Significant Accounting Policies (continued)

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

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

- An employer is paying the retiree's health premium or the retiree's life insurance premium as they are a non CPRB agency.
- Contributions paid to the RHBT due to an approved payment plan for historic non-participating employer premium billings are excluded from the Schedules.
- RHBT receives special funding for the county school boards as discussed in Note 4.

3. Net OPEB Asset of the Plan

The components of the net OPEB asset of the Plan at June 30, 2023, measured at June 30, 2024, were as follows:

Total OPEB liability	\$ 1,903,880,796
Plan fiduciary net position	<u>\$ 1,945,516,893</u>
Net OPEB asset	<u><u>\$ (41,636,097)</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	102.19%
Covered payroll	\$ 1,505,608,570
Net OPEB asset as a percentage of covered payroll	(2.77)%

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (continued)

Reconciliation of net OPEB asset of the Plan

The reconciliation of the net OPEB asset of the RHBT at June 30, 2022, measured at June 30, 2023 to the net OPEB asset at June 30, 2023, measured at June 30, 2024, is as follows:

Net OPEB asset	\$ (158,248,174)
OPEB expense (benefit)	(5,633,492)
Employer contributions	(39,549,782)
Change in liability experience outflows/(inflows) recognized in current liabilities	195,277,348
Change in assumption changes experience outflows/(inflows) recognized in current liabilities	11,315,859
Change in investment experience outflows/(inflows) recognized in current assets	<u>(44,797,856)</u>
Net OPEB asset	<u><u>\$ (41,636,097)</u></u>

Components of OPEB expense (benefit)

The reconciliation of the OPEB expense (benefit) of the RHBT at June 30, 2023, measured at June 30, 2024, is as follows:

Service cost	\$ 19,242,542
Interest on the total OPEB liability	135,258,914
Projected earnings on Plan investments	(130,989,945)
OPEB Plan operating expenses	2,449,017
Other changes in Plan fiduciary net position	(186,191)
Recognition of outflow/(inflow) of resources due to liabilities	8,948,846
Recognition of outflow/(inflow) of resources due to assumption changes	(14,302,564)
Recognition of outflow/(inflow) of resources due to assets	<u>(26,054,111)</u>
Total OPEB expense (benefit)	<u><u>\$ (5,633,492)</u></u>

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (continued)

Measurement date

The net OPEB asset, deferred inflows of resources, deferred outflows of resources and OPEB expense (benefit) were determined by an actuarial valuation date as of June 30, 2023 and was based on a measurement date of June 30, 2024.

Actuarial assumptions

The net OPEB asset was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

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

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (continued)

Mortality	<p>Postretirement: Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2021 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for Troopers A and B.</p> <p>Pre-Retirement: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2021 for Troopers A & B.</p>
Healthcare cost trend rates	<p>Trend rates for pre-Medicare and Medicare per capita costs start at 5.0% medical and 8.0% drug. The trends increase over four years to 7.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.5% is reached in plan year end 2033.</p>
Aging factors	<p>Based on the 2013 SOA Study “Health Care Costs – From Birth to Death”</p>
Expenses	<p>Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the annual expense.</p>

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (continued)

The actuarial valuation as of June 30, 2023, reflects changes to the healthcare-related assumptions which include per capita claims costs, healthcare trend rate, coverage and continuance and participation rates.

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

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

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

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (continued)

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

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

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

Single discount rate

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

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

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

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (continued)

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense (benefit) using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense (benefit) as a level dollar amount over a 5-year period.

At the beginning of the current measurement period, the expected remaining service lives of all active members expected to receive a plan benefit was approximately 239,957 years. Additionally, the total number of plan members expected to receive a plan benefit as of the actuarial valuation date was 69,556. 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 3.4498 years.

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

Deferred outflows and deferred inflows of Resources by Source to be Recognized in Future OPEB Expenses as of June 30, 2024.

	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ (41,867,247)	\$ 145,026,764
Changes in assumptions	(49,234,028)	15,895,326
Difference between projected and actual earnings on OPEB plan investments	(133,947,503)	86,510,712
Total	<u>\$ (225,048,778)</u>	<u>\$ 247,432,802</u>

Total OPEB expense (benefit) for plan year ended June 30, 2024, applicable to sponsors fiscal year ended June 30, 2025	\$ (5,633,492)
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West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (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, 2025	\$ 28,802,199	\$ (13,904,345)	\$ (36,404,821)	\$ (139,857,080)	\$ 118,350,113	\$ (21,506,967)
June 30, 2026	47,729,414	(19,044,937)	23,196,890	(50,573,419)	102,454,786	51,881,367
June 30, 2027	26,627,903	(389,420)	(20,058,466)	(20,447,886)	26,627,903	6,180,017
June 30, 2028	—	—	(14,170,394)	(14,170,394)	—	(14,170,394)
Total	<u>\$ 103,159,516</u>	<u>\$ (33,338,702)</u>	<u>\$ (47,436,791)</u>	<u>\$ (225,048,779)</u>	<u>\$ 247,432,802</u>	<u>\$ 22,384,023</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:

	1% Decrease (6.40%)	Discount Rate (7.40%)	1% Increase (8.40%)
Net OPEB liability (asset)	\$ 182,034,248	\$ (41,636,097)	\$ (227,912,710)

West Virginia Retiree Health Benefit Trust Fund

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

3. Net OPEB Asset of the Plan (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:

	Healthcare cost		
	1% Decrease	trend rates	1% Increase
Net OPEB liability (asset)	\$ (327,362,095)	\$ (41,636,097)	\$ 305,338,086

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

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

The State of West Virginia is a nonemployer contributing entity that provides funding through SB 419, effective July 1, 2012, amended by West Virginia Code §11-21-96 (the Code). The State provides a supplemental pre-funding source dedicating \$30 million annually to the RHBT Fund from annual collections of the Personal Income Tax Fund and dedicated for payment of the unfunded liability of the RHBT. The \$30 million transferred pursuant to this Code shall be transferred until the Governor certifies to the Legislature that an independent actuarial study has determined that the unfunded liability of RHBT has been provided for in its entirety or July 1, 2037, whichever date is earlier. Under the current policy, the Plan is considered fully funded at a funded ratio, on a present value of benefits, of more than 120%. This funding is to the advantage of all RHBT contributing employers.

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

West Virginia Retiree Health Benefit Trust Fund

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

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

as professional employees, employees who are employed as service personnel and employees who are employed as professional student support personnel”, within the limits authorized by the State Code. This special funding under the school aid formula subsidizes employer contributions of the county boards of education and contributes to the overall unfunded OPEB liability. The amount of special funding for the Public School Support Plan for fiscal year 2024 was \$0 as a result of \$0 paygo billed in fiscal year 2024.

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