

**COUNTY BOARDS OF EDUCATION
ESTIMATED LIABILITY FOR OTHER POST EMPLOYMENT BENEFITS (OPEB)
FOR THE 2008-09 YEAR**

County	Estimated Number of PEIA Insureds State Aid Funded	Estimated OPEB Liability State Aid Funded (\$102.29/Mo)	Estimated Number of PEIA Insureds Beyond State Aid	Estimated OPEB Liability All Other Pers (\$223.54/Mo)	Total Estimated OPEB Liability at 6/30/09
Barbour	246.14	\$ 302,131	31.86	\$ 85,466	\$ 387,597
Berkeley	1,593.12	1,955,520	290.93	780,421	2,735,941
Boone	430.86	528,873	96.14	257,892	786,765
Braxton	235.60	289,189	55.40	148,620	437,809
Brooke	333.58	409,463	53.92	144,639	554,102
Cabell	1,231.18	1,511,249	137.27	368,224	1,879,473
Calhoun	102.76	126,136	32.74	87,824	213,960
Clay	201.69	247,569	35.81	96,062	343,631
Doddridge	123.78	151,935	35.72	95,823	247,758
Fayette	678.21	832,495	140.79	377,654	1,210,149
Gilmer	83.65	102,681	19.45	52,169	154,850
Grant	171.56	210,591	31.44	84,327	294,918
Greenbrier	534.54	656,140	130.56	350,219	1,006,359
Hampshire	339.77	417,060	43.46	116,582	533,642
Hancock	400.50	491,600	52.00	139,502	631,102
Hardy	205.11	251,768	13.39	35,918	287,686
Harrison	1,084.55	1,331,266	140.56	377,046	1,708,312
Jackson	463.30	568,695	71.70	192,327	761,022
Jefferson	716.57	879,580	228.21	612,160	1,491,740
Kanawha	2,768.19	3,397,900	424.81	1,139,541	4,537,441
Lewis	252.89	310,416	58.11	155,882	466,298
Lincoln	359.28	441,012	60.72	162,874	603,886
Logan	607.29	745,434	90.21	241,991	987,425
Marion	858.21	1,053,438	173.99	466,720	1,520,158
Marshall	409.98	503,245	84.02	225,375	728,620
Mason	400.17	491,206	79.33	212,791	703,997
McDowell	339.13	416,281	109.37	293,371	709,652
Mercer	916.18	1,124,588	150.32	403,238	1,527,826
Mineral	418.14	513,263	67.86	182,022	695,285
Mingo	445.10	546,355	116.30	311,967	858,322
Monongalia	960.26	1,178,698	186.04	499,053	1,677,751
Monroe	195.50	239,968	55.38	148,559	388,527
Morgan	250.07	306,961	44.93	120,513	427,474
Nicholas	393.00	482,397	84.50	226,674	709,071
Ohio	498.58	612,002	66.59	178,616	790,618
Pendleton	120.05	147,365	22.37	60,008	207,373
Pleasants	121.21	148,789	41.79	112,088	260,877
Pocahontas	123.28	151,327	25.22	67,644	218,971
Preston	434.23	533,012	78.82	211,425	744,437
Putnam	896.88	1,100,905	69.12	185,408	1,286,313
Raleigh	1,147.04	1,407,966	122.26	327,965	1,735,931
Randolph	443.06	543,842	45.84	122,976	666,818
Ritchie	142.24	174,598	42.26	113,360	287,958
Roane	242.74	297,964	37.26	99,936	397,900
Summers	154.69	189,883	33.31	89,343	279,226
Taylor	240.72	295,478	26.78	71,840	367,318
Tucker	114.82	140,936	15.18	40,728	181,664
Tyler	140.96	173,024	37.54	100,705	273,729
Upshur	380.74	467,351	51.56	138,309	605,660
Wayne	764.76	938,728	115.74	310,469	1,249,197
Webster	144.76	177,685	32.74	87,834	265,519
Wetzel	275.31	337,935	52.44	140,661	478,596
Wirt	101.46	124,540	21.54	57,781	182,321
Wood	1,336.09	1,640,024	132.53	355,509	1,995,533
Wyoming	402.18	493,668	78.07	209,421	703,089
State	26,975.69	\$ 33,112,125	4,576.17	\$ 12,275,472	\$ 45,387,597