

**COUNTY BOARDS OF EDUCATION
ESTIMATED LIABILITY FOR OTHER POST EMPLOYMENT BENEFITS (OPEB)
FOR THE 2009-10 YEAR**

County	Estimated Number of PEIA Insureds State Aid Funded	Estimated OPEB Liability State Aid Funded (\$761/Mo)	Estimated Number of PEIA Insureds Beyond State Aid	Estimated OPEB Liability All Other Pers (\$761/Mo)	Total Estimated OPEB Liability at 6/30/10
Barbour	245.73	\$ 2,243,988	29.27	\$ 267,312	\$ 2,511,300
Berkeley	1,633.34	14,915,683	320.01	2,922,309	17,837,992
Boone	438.02	3,999,990	98.98	903,894	4,903,884
Braxton	230.81	2,107,757	64.19	586,183	2,693,940
Brooke	336.42	3,072,182	59.58	544,090	3,616,272
Cabell	1,228.46	11,218,297	150.99	1,378,841	12,597,138
Calhoun	103.53	945,436	31.47	287,384	1,232,820
Clay	204.63	1,868,699	35.37	322,981	2,191,680
Doddridge	121.34	1,108,085	40.16	366,733	1,474,818
Fayette	676.61	6,178,809	145.39	1,327,695	7,506,504
Gilmer	89.03	813,045	13.97	127,551	940,596
Grant	166.95	1,524,587	25.55	233,323	1,757,910
Greenbrier	544.62	4,973,510	131.48	1,200,636	6,174,146
Hampshire	331.04	3,023,022	46.71	426,591	3,449,613
Hancock	400.69	3,659,078	56.81	518,812	4,177,890
Hardy	196.79	1,797,086	22.21	202,822	1,999,908
Harrison	1,113.17	10,165,468	104.33	952,696	11,118,164
Jackson	465.11	4,247,389	86.39	788,909	5,036,298
Jefferson	750.93	6,857,485	215.07	1,964,027	8,821,512
Kanawha	2,758.53	25,190,933	438.47	4,004,071	29,195,004
Lewis	245.82	2,244,811	56.18	513,053	2,757,864
Lincoln	363.45	3,319,007	73.05	667,111	3,986,118
Logan	604.44	5,519,774	106.56	973,078	6,492,852
Marion	850.27	7,764,636	182.93	1,670,547	9,435,183
Marshall	408.48	3,730,231	81.52	744,449	4,474,680
Mason	400.71	3,659,302	71.79	655,564	4,314,866
McDowell	340.43	3,108,803	109.57	1,000,597	4,109,400
Mercer	926.97	8,465,053	143.48	1,310,296	9,775,349
Mineral	412.19	3,764,157	75.81	692,259	4,456,416
Mingo	445.52	4,068,447	137.22	1,253,080	5,321,527
Monongalia	1,003.65	9,165,332	156.15	1,425,962	10,591,294
Monroe	195.47	1,785,014	57.40	524,171	2,309,185
Morgan	247.54	2,260,567	49.96	456,203	2,716,770
Nicholas	386.98	3,533,865	74.77	682,833	4,216,698
Ohio	499.51	4,561,567	67.24	613,994	5,175,561
Pendleton	127.12	1,160,869	20.19	184,412	1,345,281
Pleasants	114.75	1,047,928	47.75	436,022	1,483,950
Pocahontas	126.80	1,157,947	21.70	198,155	1,356,102
Preston	442.65	4,042,306	77.06	703,686	4,745,992
Putnam	918.89	8,391,276	70.61	644,838	9,036,114
Raleigh	1,165.78	10,645,903	104.52	954,477	11,600,380
Randolph	436.69	3,987,851	56.81	518,791	4,506,642
Ritchie	147.10	1,343,294	34.87	318,422	1,661,716
Roane	246.65	2,252,424	38.35	350,196	2,602,620
Summers	156.44	1,428,647	28.56	260,773	1,689,420
Taylor	246.90	2,254,666	24.10	220,106	2,474,772
Tucker	116.08	1,060,070	14.92	136,222	1,196,292
Tyler	142.02	1,296,911	36.48	333,151	1,630,062
Upshur	387.80	3,541,390	58.50	534,222	4,075,612
Wayne	755.70	6,901,076	128.44	1,172,890	8,073,966
Webster	149.84	1,368,321	35.66	325,665	1,693,986
Wetzel	277.33	2,532,596	54.67	499,228	3,031,824
Wirt	106.64	973,835	20.36	185,929	1,159,764
Wood	1,335.24	12,193,412	139.63	1,275,056	13,468,468
Wyoming	402.86	3,678,883	78.64	718,175	4,397,058
State	27,170.47	248,120,700	4,651.83	42,480,473	\$ 290,601,173