



# Actuarial Valuation Report

Commonwealth of Virginia State Health Benefits Program  
for Pre-Medicare Retirees, Survivors and LTD Participants

Public Employees' Postretirement Medical Plan

For the Measurement Period Ending June 30, 2019 and the  
Reporting Period Ending June 30, 2020

Measurement Date June 30, 2019

## Introduction

This report documents the results of the actuarial valuation for the measurement period ending June 30, 2019 and the reporting period ending June 30, 2020 of the Commonwealth of Virginia State Health Benefits Program for Pre-Medicare Retirees, Survivors and LTD Participants. The plan is a single-employer plan and does not issue a separate financial statement. As a result, all reporting requirements are included in the employer's financial statement. These results are based on a Measurement Date of June 30, 2019 and a reporting date of June 30, 2020. The information provided in this report is intended strictly for documenting information relating to company and plan disclosure and reporting requirements.

Determinations for purposes other than the financial accounting requirements may be significantly different from the results in this report. Thus, the use of this report for purposes other than those expressed here may not be appropriate.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the financial accounting and reporting requirements under U.S. Generally Accepted Accounting Principles as set forth in Government Accounting Standards Board Statement 75 (GASB 75) including any guidance or interpretations provided by the Company and/or its audit partners prior to the issuance of this report. The information in this report is not intended to supersede or supplant the advice and interpretations of the Commonwealth of Virginia's auditors. Additional disclosures may be required under GASB 74.

Future actuarial measurements may differ significantly from the current measurements presented in this report due (but not limited to) to such factors as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions;
- Changes in actuarial methods or in economic or demographic assumptions;
- Increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and
- Changes in plan provisions or applicable law.

Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

Funded status measurements shown in this report are determined based on various measures of plan assets and liabilities. For entity and plan disclosure and reporting purposes, funded status is determined using plan assets measured at market value. Plan liabilities are measured based on the interest rates and other assumptions summarized in the Actuarial Assumptions and Methods section of this report.

These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, and funded status measurements for the Commonwealth of Virginia and plan disclosure and reporting purposes may not be appropriate for assessing the need for or the amount of future contributions. In conducting the valuation, we have relied on personnel, plan design, health care claim cost, and asset information supplied by the Commonwealth of Virginia as of the valuation date. While we cannot verify the accuracy of all the information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

The actuarial assumptions and methods used in this valuation are described in the Actuarial Assumptions and Methods section of this report. The Commonwealth of Virginia selected the economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB 75. Aon provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience.

The undersigned are familiar with the near-term and long-term aspects of OPEB valuations and collectively meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. The information provided in this report is dependent upon various factors as documented throughout this report, which may be subject to change. Each section of this report is considered to be an integral part of the actuarial opinions.

To our knowledge, no colleague of Aon providing services to the Commonwealth of Virginia has any material direct or indirect financial interest in the Commonwealth of Virginia. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report for the Commonwealth of Virginia.



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# Table of Contents

## Accounting Requirements

Development of OPEB Expense	2
Reconciliation of Total OPEB Liability	4
Gain/Loss	5
Deferred Outflows/Inflows	7
Pla Fiduciary Net Position	8
Sensitivity	9
Disclosure	10
Changes in Total OPEB Liability and Related Ratios	
Contributions	

## Appendix

Participant Data	13
Asset Allocation	14
Health Care Claims Development	15
Actuarial Assumptions and Methods	18
Plan Provisions	30
Employer Allocations	
Appendix A	34
Appendix B	39
Appendix C	46
Appendix D	53
Appendix E	62
Appendix F	69
Appendix G	78

# Accounting Requirements

## Development of GASB 75 OPEB Expense

### Calculation Details (\$ millions)

The following table illustrates the Total OPEB Liability under GASB 75. (\$millions)

	Measurement Period Ending 6/30/2018	Measurement Period Ending 6/30/2019
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 209.1	\$ 170.7
(b) Active Participants	<u>\$ 796.5</u>	<u>\$ 508.2</u>
(c) Total	\$ 1,005.6	\$ 678.9
(2) Plan Assets	<u>\$ 0.0</u>	<u>\$ 0.0</u>
(3) Total OPEB Liability	\$ 1,005.6	\$ 678.9
(4) Plan Assets as a Percentage of the Total OPEB Liability	0.00%	0.00%
(5) Deferred Outflow of Resources for Amounts Associated with Transactions after the Measurement Date	\$ 41.3	\$ 28.9
(6) Discount Rate	3.87%	3.51%

## Expense

The following table illustrates the OPEB expense under GASB 75. (\$millions)

	Measurement Period Ending 06/30/2018	Measurement Period Ending 6/30/2019
(1) Service Cost	\$ 94.7	\$ 72.7
(2) Interest Cost	49.2	40.9
(3) Expected Investment Return	0.0	0.0
(4) Employee Contributions	0.0	0.0
(5) Administrative Expense	0.0	0.0
(6) Plan Changes	0.0	0.0
(7) Amortization of Unrecognized		
(a) Demographic Experience (Gain)/Loss	(40.5)	(75.2)
(b) Asset (Gain)/Loss	0.0	0.0
(c) Assumption Change (Gain)/Loss	<u>(84.9)</u>	<u>(114.1)</u>
(9) Total Expense	\$ 18.5	\$ (75.6)
(10) Discount Rate	3.58%	3.87%
(11) Expected Rate of Return on Assets	N/A	N/A

Shown below are details regarding the calculation of Service Cost, Interest Cost and Expected Investment Return components of the Expense (\$ millions):

	<b>Measurement Period Ending 6/30/2018</b>	<b>Measurement Period Ending 6/30/2019</b>
(1) Development of Service Cost:		
(a) Normal Cost at Beginning of Measurement Period	\$ 94.7	\$ 72.7
(2) Development of Interest Cost:		
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 1,298.9	\$ 1,005.6
(b) Normal Cost at Beginning of Measurement Period	94.7	72.7
(c) Actual Benefit Payments	34.4	41.3
(d) Discount Rate	3.58%	3.87%
(e) Interest Cost	\$ 49.2	\$ 40.9
(3) Development of Expected Investment Return:		
(a) Plan Fiduciary Net Position at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(b) Actual Contributions—Employer	34.4	41.3
(c) Actual Contributions—Employee	0.0	0.0
(d) Actual Benefit Payments	34.4	41.3
(e) Administrative Expenses	0.0	0.0
(f) Other	0.0	0.0
(g) Expected Rate of Return on Assets	3.58%	3.87%
(h) Expected Return	\$ 0.0	\$ 0.0

## Reconciliation of Total OPEB Liability

Shown below are details regarding the Total OPEB Liability, Plan Fiduciary Net Position, and Net OPEB Liability for the Measurement Period from June 30, 2018 to June 30, 2019 (\$ millions):

	<b>Increase (Decrease)</b>	<b>Total OPEB Liability</b>
Balance at 6/30/2018 Measurement Date		\$ 1,005.6
Changes Recognized for the Measurement Period:		
Service Cost		72.7
Interest on the Total OPEB Liability		40.9
Changes of Benefit Terms		0.0
Differences Between Expected and Actual Experience		(216.9)
Changes of Assumptions		(182.2)
Benefit Payments		0.0
Contributions From the Employer		(41.3)
Contributions From the Employee		0.0
Net Investment Income		0.0
Administrative Expense		0.0
Rounding Adjustment		0.1
Net Changes		<u>(326.7)</u>
Balance at 6/30/2019 Measurement Date		\$ 678.9



## Liability (Gain)/Loss

The following table illustrates the liability gain/loss under GASB 75 (\$ millions).

	Measurement Period Ending 6/30/2018	Measurement Period Ending 6/30/2019
(1) OPEB Liability at Beginning of Measurement Period	\$ 1,298.9	\$ 1,005.6
(2) Service Cost	94.7	72.7
(3) Interest on the Total OPEB Liability	49.2	40.9
(4) Changes of Benefit Terms	0.0	0.0
(5) Benefit Payments	(34.4)	(41.3)
(6) Rounding Adjustment	0.1	0.1
(7) Expected OPEB Liability at End of Measurement Period	1,408.4	1,078.0
(8) Actual OPEB Liability at End of Measurement Period	1,005.6	678.9
(9) OPEB Liability (Gain)/Loss	\$ (402.8)	\$ (399.1)
(a) Demographic Experience (Gain)/Loss	(191.0)	(216.9)
(b) Assumption changes (Gain)/Loss	(211.8)	(182.2)
(10) Average Future Working Life Expectancy	6.19	6.25
(11) OPEB Liability (Gain)/Loss Amortization	\$ (65.1)	\$ (63.9)
(a) Demographic Experience (Gain)/Loss Amortization	(30.9)	(34.7)
(b) Assumption changes (Gain)/Loss Amortization	(34.2)	(29.2)
(12) Discount Rate for Interest Cost	3.58%	3.87%

## Liability (Gain)/Loss Impact on Expense

The following table details the allocation of the current year liability gain/loss in the expense calculation under GASB 75 (\$ millions).

	Measurement Period Ending 6/30/2019
(1) Total OPEB Liability (Gain)/Loss	\$ (216.9)
(2) Recognized in Current Year Expense	<u>(34.7)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (182.2)

## Assumptions Change Impact on Expense

The following table details the allocation of the current year liability assumption change in the expense calculation under GASB 75 (\$ millions).

	Measurement Period Ending 6/30/2019
(1) Total OPEB Liability Assumption Change (Gain)/Loss	\$ (182.2)
(2) Recognized in Current Year Expense	<u>(29.2)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (153.0)

## Asset (Gain)/Loss

The following table illustrates the asset gain/loss under GASB 75 (\$ millions).

	<b>Measurement Period Ending 6/30/2018</b>	<b>Measurement Period Ending 6/30/2019</b>
(1) OPEB Asset at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(2) Contributions—Employer	34.4	41.3
(3) Contributions—Employee	0.0	0.0
(4) Expected Investment Income	0.0	0.0
(5) Benefit Payments	(34.4)	(41.3)
(6) Administrative Expense	0.0	0.0
(7) Other	0.0	0.0
(8) Expected OPEB Asset at End of Measurement Period	0.0	0.0
(9) Actual OPEB Asset at End of Measurement Period	<u>0.0</u>	<u>0.0</u>
(10) OPEB Asset (Gain)/Loss	\$ 0.0	\$ 0.0
(11) Amortization Factor	<u>5.0</u>	<u>5.0</u>
(12) OPEB Asset (Gain)/Loss Amortization	\$ 0.0	\$ 0.0
(13) Discount Rate for Expected Investment Return	3.58%	3.87%

## Asset (Gain)/Loss Impact on Expense

The following table details the allocation of the current year asset gain/loss in the expense calculation under GASB 75 (\$ millions).

	<b>Measurement Period Ending 6/30/2019</b>
(1) Total OPEB Asset (Gain)/Loss	\$ 0.0
(2) Recognized in Current Year Expense	<u>0.0</u>
(3) Amount to be recognized in Future Years as Deferred Inflows (1. – 2.)	0.0

## Deferred Outflows/Inflows

The following table illustrates the Deferred Inflows and Outflows as of the Measurement date of June 30, 2019 under GASB 75 (\$ millions).

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 0.0	\$ (344.5)
(2) Assumption Changes	0.0	(470.3)
(3) Assumption Changes	45.1	(45.1)
(4) Rounding Adjustment	<u>0.1</u>	<u>(0.1)</u>
(5) Sub Total	\$ 45.2	\$ (860.0)
(6) Amounts Associated with Transactions after the Measurement Date	<u>\$ 28.9</u>	<u>\$ N/A</u>
(7) Total	\$ 74.1	\$ (860.0)

## Amortization of Deferred Inflows/Outflows

The table below lists the amortization bases included in the deferred inflows/outflows as of the Measurement date of June 30, 2019 (\$ millions).

Date Established	Type of Base	Period		Balance		Annual Payment
		Original	Remaining	Original	Remaining	
6/30/2017	Liability (Gain)/Loss	6.43	3.43	\$ (61.9)	\$ (33.0)	\$ (9.6)
6/30/2017	Assumptions	6.43	3.43	\$ (326.1)	\$ (173.9)	\$ (50.7)
6/30/2018	Liability (Gain)/Loss	6.19	4.19	\$ (191.0)	\$ (129.3)	\$ (30.9)
6/30/2018	Assumptions	6.19	4.19	\$ (211.7)	\$ (143.3)	\$ (34.2)
6/30/2019	Liability (Gain)/Loss	6.25	5.25	\$ (216.9)	\$ (182.2)	\$ (34.7)
6/30/2019	Assumptions	6.25	5.25	\$ (182.2)	\$ (153.1)	\$ (29.2)
<b>Total Charges</b>				<b>\$ (1,189.8)</b>	<b>\$ (814.8)</b>	

Amounts Recognized in the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows (\$ millions):

### Measurement Year End June 30:

2021	\$ (189.3)
2022	\$ (189.3)
2023	\$ (189.3)
2024	\$ (154.9)
2025	\$ (76.2)
Total Thereafter	\$ (16.0)

## Plan Fiduciary Net Position

The discount rate is based solely on the Municipal Bond Index because the plan is not pre-funded. As such, a projection of the fiduciary net position is not needed for use in the calculation of the discount rate.

## Interest Rate Sensitivity

The following table illustrates the impact of interest rate sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2018 (\$ millions):

	<b>1% Decrease (2.87%)</b>	<b>Current Rate (3.87%)</b>	<b>1% Increase (4.87%)</b>
(1) Total OPEB Liability	\$ 1,076.0	\$ 1,005.6	\$ 938.7

The following table illustrates the impact of interest rate sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2019:

	<b>1% Decrease (2.51%)</b>	<b>Current Rate (3.51%)</b>	<b>1% Increase (4.51%)</b>
(1) Total OPEB Liability	\$ 726.2	\$ 678.9	\$ 634.5

## Healthcare Cost Trend Sensitivity

The following table illustrates the impact of healthcare cost trend sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2018:

	<b>1% Decrease (7.21% decreasing to 4.00%)</b>	<b>Trend Rate (8.21% decreasing to 5.00%)</b>	<b>1% Increase (9.21% decreasing to 6.00%)</b>
(1) Total OPEB Liability	\$ 897.0	\$ 1,005.6	\$ 1,133.4

The following table illustrates the impact of healthcare cost trend sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2019:

	<b>1% Decrease (6.00% decreasing to 3.50%)</b>	<b>Trend Rate (7.00% decreasing to 4.50%)</b>	<b>1% Increase (8.00% decreasing to 5.50%)</b>
(1) Total OPEB Liability	\$ 606.3	\$ 678.9	\$ 764.8

## Disclosure—Changes in the Total OPEB Liability and Related Ratios

Changes in the Total OPEB Liability and Related Ratios<sup>1</sup>(\$ millions)

	<b>Measurement Period</b>		
	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total OPEB Liability</b>			
Service Cost	\$ 116.6	\$ 94.7	\$ 72.7
Interest Cost	47.3	49.2	40.9
Changes of Benefit Terms	0.0	0.0	0.0
Differences Between Expected and Actual Experiences	( 61.9)	( 191.0)	( 216.9)
Changes of Assumptions	( 326.1)	( 211.9)	( 182.2)
Benefit Payments	( 43.2)	( 34.4)	( 41.3)
Rounding Adjustment	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
<b>Net Change in Total OPEB Liability</b>	(\$ 267.2)	(\$ 293.3)	(\$ 326.7)
<b>Total OPEB Liability (Beginning)</b>	\$1,566.1	\$1,298.9	\$1,005.6
<b>Total OPEB Liability (Ending)</b>	<b>\$1,298.9</b>	<b>\$1,005.6</b>	<b>\$ 678.9</b>
<b>Covered-Employee Payroll</b>	<b>\$4,181.7</b>	<b>\$4,318.5</b>	<b>\$4,365.4</b>
<b>Total OPEB Liability as a Percentage of Payroll</b>	<b>31.06%</b>	<b>23.29%</b>	<b>15.55%</b>
<b>Discount Rate</b>	<b>3.58%</b>	<b>3.87%</b>	<b>3.51%</b>

<sup>1</sup> GASB 75 was effective first for employer fiscal years beginning after June 15, 2017.

## Disclosure—Contribution Schedule

Contributions are made on a pay-go basis.

# Appendix



## Participant Data

The actuarial valuation was based on personnel information from the Commonwealth of Virginia records as of June 30, 2019. Following are some of the pertinent characteristics from the personnel data as of that date. Prior year characteristics are also provided for comparison purposes. Both age and service have been determined using years and months as of the valuation date.

	June 30, 2018	June 30, 2019
<b>Health Care Participants</b>		
Active Participants		
Number	91,806	88,997
Average Age	47.2	46.9
Average Service	10.4	10.4
Inactive Participants (under age 65) <sup>1</sup>		
Number	5,229	4,845
Average Age	61.1	61.1

<sup>1</sup> Retirees, survivors, LTDs.

## Asset Allocation

The plan is not pre-funded.

## Health Care Claims Development

The sample per capita claims cost assumptions shown below by age, benefit, and plan represent the true underlying baseline experience estimated for Commonwealth of Virginia’s sponsored postretirement benefits and costs. These rates are used in the expense calculation for the period 7/1/2019–6/30/2020 and disclosures as of 6/30/2020.

<b>Age</b>	<b>Medical/Rx/Admin</b>	<b>Dental</b>
40	\$7,273	\$398
45	\$8,555	\$398
50	\$10,309	\$398
55	\$12,724	\$398
60	\$15,781	\$398
64	\$18,320	\$398

The average per capita claims costs were developed from self-funded premium-equivalent rates of the plan effective July 1, 2019 through June 30, 2020. The premium-equivalent rates were provided by the Commonwealth of Virginia’s Department of Human Resource Management website. The expected per capita claims costs were based on the active and pre-65 enrollment weighted average of the 2019-2020 three-tier rate structure already centered at the mid-point of the annual period following the valuation date. Average medical per capita claims costs were then age-adjusted based on the demographics of the population, and the assumed health care aging factors shown in the table below. Average dental per capita claims costs were not adjusted for aging. Implicit administrative expenses were assumed to have been included in the premium-equivalents.

The 2019-2020 monthly premium-equivalent rates used in the per capita claims cost development are shown below:

	<b>Plan</b>	<b>Single</b>	<b>Plus One</b>	<b>Plus Two or more</b>
COVA HealthAware		\$694	\$1,287	\$1,861
COVA HealthAware + Expandable dental		\$725	\$1,344	\$1,945
COVA HealthAware + Expandable dental and vision		\$736	\$1,365	\$1,974
COVA HDHP		\$584	\$1,086	\$1,587
COVA HDHP + Expandable dental		\$616	\$1,145	\$1,673
COVA Care		\$779	\$1,440	\$2,089
COVA Care + Expandable Dental		\$812	\$1,501	\$2,178
COVA Care+ Out of Network		\$797	\$1,440	\$2,089
COVA Care + Out of Network + Expandable Dental		\$830	\$1,534	\$2,227
COVA Care + Out of Network + Expandable dental+ Vision and Hearing		\$849	\$1,569	\$2,278
COVA Care + Expandable Dental + Vision and Hearing		\$831	\$1,536	\$2,229
Kaiser Permanente HMO		\$659	\$1,212	\$1,766
Tricare Voluntary supplement		\$ 61	\$ 120	\$ 161

### Health Care Aging (Morbidity) Factors:

Since health care costs increase with age, and an OPEB valuation is by its nature an analysis of a closed group that will age throughout the measurement, the effect that this aging of the population will have on claims costs must be reflected in the valuation. The claim costs for medical and prescription drugs were assumed to increase with age according to the table below.

<b>Age Band</b>	<b>Composite</b>
40-44	3.3%
45-49	3.8%
50-54	4.3%
55-59	4.4%
60-64	3.8%

The aging factor assumptions shown above were based on normative data analyses, along with consideration of the results from the 2013 Society of Actuaries sponsored study “Health Care Costs—From Birth to Death” prepared by Dale H. Yamamoto, reporting on the effect of age on claims costs. In addition to age, this study shows the effect of service type (medical vs. pharmacy) and gender on claims costs.

### Health Care Cost Trend Rates:

The health care cost trend assumptions shown below were based on national average information from a variety of sources, including S&P Healthcare Economic Index, NHCE data, plan renewal data, and vendor Rx reports, with adjustments based on the provisions of the benefits sponsored by the Commonwealth of Virginia.

<b>Year</b>	<b>Trend</b>
2019 to 2020	7.00%
2020 to 2021	6.75%
2021 to 2022	6.50%
2022 to 2023	6.25%
2023 to 2024	6.00%
2024 to 2025	5.75%
2025 to 2026	5.50%
2026 to 2027	5.25%
2027 to 2028	5.00%
2028 to 2029	4.75%
2029 to 2030+	4.50%

Dental Trend 4.00%

## Health Care Reform Excise Tax Adjustment:

### For Measurement Period Ending June 30, 2019

For the excise tax, the overall value of the benefit was compared to the projected excise tax thresholds in each future year. The key assumptions for determining the excise tax are:

- Plan costs were developed on a two-tier basis (individual and individual plus spouse) for all retirees and assumed to increase with the valuation trend
- The 2022 cost thresholds are assumed to be \$10,200 for individual and \$27,500 for family coverage (\$11,850 and \$30,950 for non-Medicare retirees).
- 2022 thresholds are adjusted accordingly by the amount that the accumulated 2010-2022 cost increases, observed for the BCBS “standard” plan option under the FEHBP program, exceeds 55% x chained CPI<sup>4</sup>.
- After 2022, the cost thresholds are indexed by chained CPI (chained CPI+1% in 2021 only). Chained CPI is assumed to be 2.25% in all future years.

Our excise tax model determined the additional trend loads to be applied to the existing valuation trend table to reflect the present value of expected tax amounts (40%) of the excess over the thresholds.

On a blended basis, the excise tax threshold is estimated to be reached in fiscal year 2022, which means the first trend load is applied to the valuation trend from 2021 to 2022.

### Looking Ahead to Measurement Period Ending June 30, 2020

The “*Further Consolidated Appropriations Act, 2020*” signed into law on December 20, 2019, included a permanent repeal of the excise tax on high-cost plans (a.k.a. “the Cadillac tax”) originally imposed by the Affordable Care Act in 2010. As a result, based on the current valuation, we expect the total OPEB liability will drop by approximately \$100 million as of June 30, 2020 after reflecting the repeal of the tax.

## Actuarial Assumptions and Methods

### Discussion of Actuarial Assumptions and Methods

The Commonwealth of Virginia selected the economic, demographic and health care claim cost assumptions and prescribed them for use for purposes of compliance with GASB 75. Aon provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience.

### Calculation of Normal Costs and Liabilities

The method used to calculate the service cost and accumulated postretirement benefit obligation for determining OPEB expense is the entry age normal cost method. Under this cost method, the actuarial accrued liability is based on a prorated portion of the present value of all benefits earned to date over expected future working life time as defined by GASB. The proration is determined so that the cost with respect to service accrued from date of hire is recognized as a level percentage of pay each year. The Normal Cost is equal to the prorated cost for the year of the valuation.

### Accounting Information Under GASB 75

Benefit obligations and expense/(income) are calculated under U.S. Generally Accepted Accounting Principles as set forth in Government Accounting Standards Board Statement 75.

1. The total OPEB liability represents the actuarial present value of benefits based on the entry age normal cost method as of the measurement date. The service cost represents the actuarial present value of benefits that are attributed to the 2019 Measurement Period, reflecting the effect of assumed future health care claim cost and/or pay increases.

or

2. The total OPEB liability represents the actuarial present value of benefits based on the entry age normal cost method as of the measurement date reflecting all normal costs over the period when benefits were earned.

The OPEB expense is the annual amount to be recognized in the income statement as the cost of OPEB benefits for this plan for the reporting period ending June 30, 2020.

## Actuarial Assumptions and Methods

<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Valuation Date</b>	June 30, 2019
<b>Measurement Date</b>	June 30, 2019
<b>Reporting Period End Date</b>	June 30, 2020
<b>Discount Rate</b>	3.87% for 2018 and 3.51% for 2019

### Assumed Trends on Retiree Costs (Unadjusted and Adjusted For Excise Tax)

<b>Year Beginning</b>	<b>Medical/Rx Unadjusted*</b>	<b>Medical/Rx Adjusted*</b>	<b>Dental*</b>
7/1/2019	7.00%	7.00%	4.00%
7/1/2020	6.75%	6.75%	4.00%
7/1/2021	6.50%	21.38%	4.00%
7/1/2022	6.25%	6.94%	4.00%
7/1/2023	6.00%	6.83%	4.00%
7/1/2024	5.75%	6.49%	4.00%
7/1/2025	5.50%	6.16%	4.00%
7/1/2026	5.25%	5.84%	4.00%
7/1/2027	5.00%	5.52%	4.00%
7/1/2028	4.75%	5.21%	4.00%
7/1/2029	4.50%	4.90%	4.00%
7/1/2030	4.50%	4.89%	4.00%
7/1/2031	4.50%	4.88%	4.00%
7/1/2032	4.50%	4.87%	4.00%
7/1/2033	4.50%	4.86%	4.00%
7/1/2034	4.50%	4.85%	4.00%
7/1/2035	4.50%	4.84%	4.00%
7/1/2036	4.50%	4.83%	4.00%
7/1/2037	4.50%	4.83%	4.00%
7/1/2038	4.50%	4.82%	4.00%
7/1/2039	4.50%	4.81%	4.00%
7/1/2040	4.50%	4.80%	4.00%
7/1/2041	4.50%	4.80%	4.00%
7/1/2042	4.50%	4.79%	4.00%
7/1/2043	4.50%	4.78%	4.00%
7/1/2044	4.50%	4.77%	4.00%
7/1/2045	4.50%	4.77%	4.00%
7/1/2046	4.50%	4.76%	4.00%
7/1/2047	4.50%	4.76%	4.00%
7/1/2048	4.50%	4.75%	4.00%
7/1/2049	4.50%	4.74%	4.00%
7/1/2050	4.50%	4.74%	4.00%
7/1/2051	4.50%	4.73%	4.00%
7/1/2052	4.50%	4.73%	4.00%
7/1/2053	4.50%	4.72%	4.00%
7/1/2054	4.50%	4.72%	4.00%

<b>Year Beginning</b>	<b>Medical/Rx Unadjusted*</b>	<b>Medical/Rx Adjusted*</b>	<b>Dental*</b>
7/1/2055	4.50%	4.71%	4.00%
7/1/2056	4.50%	4.71%	4.00%
7/1/2057	4.50%	4.70%	4.00%
7/1/2058	4.50%	4.70%	4.00%
7/1/2059	4.50%	4.69%	4.00%
7/1/2060	4.50%	4.69%	4.00%
7/1/2061	4.50%	4.68%	4.00%
7/1/2062	4.50%	4.68%	4.00%
7/1/2063	4.50%	4.67%	4.00%
7/1/2064	4.50%	4.67%	4.00%
7/1/2065	4.50%	4.67%	4.00%
7/1/2066	4.50%	4.66%	4.00%
7/1/2067	4.50%	4.66%	4.00%
7/1/2068	4.50%	4.66%	4.00%
7/1/2069	4.50%	4.65%	4.00%
7/1/2070	4.50%	4.65%	4.00%
7/1/2071	4.50%	4.64%	4.00%
7/1/2072	4.50%	4.64%	4.00%
7/1/2073	4.50%	4.64%	4.00%
7/1/2074	4.50%	4.64%	4.00%
7/1/2075	4.50%	4.63%	4.00%
7/1/2076	4.50%	4.63%	4.00%
7/1/2077	4.50%	4.63%	4.00%
7/1/2078	4.50%	4.62%	4.00%
7/1/2079	4.50%	4.62%	4.00%
7/1/2080	4.50%	4.62%	4.00%
7/1/2081	4.50%	4.61%	4.00%
7/1/2082	4.50%	4.61%	4.00%
7/1/2083	4.50%	4.61%	4.00%
7/1/2084	4.50%	4.61%	4.00%
7/1/2085	4.50%	4.60%	4.00%
7/1/2086	4.50%	4.60%	4.00%
7/1/2087	4.50%	4.60%	4.00%
7/1/2088	4.50%	4.60%	4.00%
7/1/2089	4.50%	4.60%	4.00%
7/1/2090	4.50%	4.59%	4.00%
7/1/2091	4.50%	4.59%	4.00%
7/1/2092	4.50%	4.59%	4.00%
7/1/2093	4.50%	4.59%	4.00%
7/1/2094	4.50%	4.59%	4.00%
7/1/2095	4.50%	4.58%	4.00%
7/1/2096	4.50%	4.58%	4.00%
7/1/2097	4.50%	4.58%	4.00%
7/1/2098	4.50%	4.58%	4.00%
7/1/2099	4.50%	4.58%	4.00%

\* For purposes of this valuation we have assumed that the current level of retiree cost sharing will continue in the future. This may be accomplished by increasing retiree contributions, co-payments, or out-of-pocket limits so that the level of retiree cost sharing increases at least at the rate of assumed medical trend.



**Excise tax** The anticipated future impact of the excise tax due to Health Care Reform has been reflected by applying loads to the medical and prescription drugs trend rates. The effective date of this tax is in 2022.

**Salary Increases** 4.0%

**Inflation** 2.25%

**COLAs** There are no automatic cost of living adjustments nor ad hoc COLAs included in the valuation.

**Mortality** Mortality rates vary by participant status.

**Pre-Retirement**

RP-2014 Employee Rates; males setback 1 year, 85% of rates; females setback 1 year

**Post-Retirement**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females setback 1 year

**Post-Disablement**

RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males 115% of rates; females 130% of rates

**Retirement  
 Rates**  
 Plan 1  
 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2019 valuation of the Virginia Retirement System.

	<b>Male Members - Years of Service</b>						
	<b>0-4</b>	<b>5</b>	<b>6-9</b>	<b>10</b>	<b>11-29</b>	<b>30</b>	<b>&gt;=31</b>
50	0.000	0.000	0.000	0.033	0.033	0.125	0.125
51	0.000	0.000	0.000	0.033	0.030	0.080	0.090
52	0.000	0.000	0.000	0.033	0.030	0.080	0.090
53	0.000	0.000	0.000	0.033	0.030	0.050	0.090
54	0.000	0.000	0.000	0.033	0.030	0.050	0.090
55	0.000	0.045	0.045	0.045	0.035	0.050	0.090
56	0.000	0.045	0.040	0.040	0.040	0.050	0.090
57	0.000	0.045	0.040	0.040	0.040	0.075	0.090
58	0.000	0.045	0.040	0.040	0.040	0.100	0.090
59	0.000	0.045	0.050	0.040	0.040	0.100	0.090
60	0.000	0.045	0.075	0.050	0.050	0.115	0.090
61	0.000	0.150	0.100	0.075	0.075	0.165	0.150
62	0.000	0.150	0.100	0.100	0.100	0.200	0.200
63	0.000	0.150	0.135	0.100	0.100	0.200	0.175
64	0.000	0.150	0.250	0.135	0.135	0.200	0.175
65	0.000	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.275	0.220	0.250	0.250	0.250	0.250
67	0.000	0.275	0.220	0.220	0.220	0.220	0.220
68	0.000	0.200	0.220	0.220	0.220	0.220	0.220
69	0.000	0.200	0.220	0.220	0.220	0.220	0.220
70	0.000	0.200	0.220	0.220	0.220	0.220	0.220
71	0.000	0.200	0.220	0.220	0.220	0.220	0.220
72	0.000	0.200	0.220	0.220	0.220	0.220	0.220
73	0.000	0.200	0.220	0.220	0.220	0.220	0.220
74	0.000	0.200	0.220	0.220	0.220	0.220	0.220
75+	0.000	1.000	1.000	1.000	1.000	1.000	1.000

**Retirement  
 Rates**  
 Plan 1  
 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2019 valuation of the Virginia Retirement System.

	<b>Female Members - Years of Service</b>						
	<b>0-4</b>	<b>5</b>	<b>6-9</b>	<b>10</b>	<b>11-29</b>	<b>30</b>	<b>&gt;=31</b>
50	0.000	0.000	0.000	0.030	0.030	0.075	0.075
51	0.000	0.000	0.000	0.035	0.030	0.075	0.060
52	0.000	0.000	0.000	0.035	0.030	0.075	0.060
53	0.000	0.000	0.000	0.035	0.035	0.100	0.090
54	0.000	0.000	0.000	0.050	0.035	0.100	0.090
55	0.000	0.050	0.050	0.050	0.040	0.100	0.090
56	0.000	0.050	0.050	0.050	0.050	0.100	0.090
57	0.000	0.050	0.050	0.050	0.050	0.100	0.090
58	0.000	0.050	0.050	0.050	0.050	0.100	0.090
59	0.000	0.050	0.050	0.050	0.050	0.100	0.090
60	0.000	0.050	0.050	0.050	0.050	0.120	0.125
61	0.000	0.075	0.080	0.080	0.080	0.165	0.175
62	0.000	0.100	0.120	0.120	0.120	0.225	0.250
63	0.000	0.175	0.120	0.120	0.120	0.225	0.175
64	0.000	0.175	0.150	0.150	0.150	0.225	0.175
65	0.000	0.275	0.275	0.275	0.275	0.275	0.300
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.250	0.250	0.250	0.250	0.250
68	0.000	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.250	0.250	0.250	0.250	0.250	0.250
75+	0.000	1.000	1.000	1.000	1.000	1.000	1.000

**Retirement Rates**  
 Plan 2 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2019 valuation of the Virginia Retirement System.

Male Members - Years of Service																		
Age	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40+
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.125
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.090
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.045	0.045	0.045	0.045	0.045	0.045	0.115	0.115	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
61	0.000	0.150	0.075	0.075	0.075	0.075	0.165	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
62	0.000	0.150	0.100	0.100	0.100	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
63	0.000	0.150	0.100	0.100	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
64	0.000	0.150	0.135	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
65	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
67	0.000	0.275	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
68	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
69	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
70	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
71	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
72	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
73	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
74	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
75+	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

**Retirement Rates**  
 Plan 2 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2019 valuation of the Virginia Retirement System.

Female Members - Years of Service																		
Age	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40+
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.060
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.090	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.090	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.050	0.050	0.050	0.050	0.050	0.050	0.120	0.120	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
61	0.000	0.075	0.080	0.080	0.080	0.080	0.165	0.165	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
62	0.000	0.100	0.120	0.120	0.120	0.225	0.225	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
63	0.000	0.175	0.120	0.120	0.225	0.225	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
64	0.000	0.175	0.150	0.225	0.225	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
65	0.000	0.275	0.275	0.275	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
68	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
75+	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

**Disability Rates**

As shown below for selected ages. 25% of disability cases are assumed to be service related. The rates are for State Employees used in the June 30, 2019 valuation of the Virginia Retirement System.

<b>Age</b>	<b>Disability Rates</b>	
	<b>Male</b>	<b>Female</b>
20	0.00039	0.00033
25	0.00072	0.00100
30	0.00091	0.00211
35	0.00129	0.00281
40	0.00212	0.00354
45	0.00343	0.00474
50	0.00497	0.00629
55	0.00629	0.00742
60	0.00690	0.00735
65	0.00657	0.00653

**Withdrawal Rates**

The following withdrawal rates are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement). The rates are for State Employees used in the June 30, 2019 valuation of the Virginia Retirement System.

<b>Male Members: Years of Service</b>											
<b>Age</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10+</b>
20	0.25852	0.25852	0.25694	0.23691	0.19663	0.15321	0.11602	0.09132	0.08331	0.08331	0.08331
25	0.22297	0.22297	0.22056	0.20171	0.16921	0.13670	0.10954	0.09132	0.08251	0.07732	0.07214
30	0.17601	0.17601	0.17095	0.15425	0.13244	0.11401	0.10011	0.08993	0.08095	0.06790	0.05485
35	0.15120	0.14553	0.13631	0.12195	0.10694	0.09577	0.08902	0.08387	0.07574	0.05878	0.04183
40	0.14480	0.12618	0.11198	0.09890	0.08767	0.08029	0.07681	0.07442	0.06799	0.04938	0.03077
45	0.14223	0.11470	0.09617	0.08321	0.07345	0.06888	0.06600	0.06412	0.05934	0.04282	0.02630
50	0.13789	0.10668	0.08617	0.07370	0.06544	0.06362	0.05994	0.05630	0.05128	0.03879	0.02630
55	0.13242	0.10032	0.08050	0.07094	0.06491	0.06348	0.05950	0.05391	0.04470	0.03550	0.02630
60	0.13038	0.09617	0.07857	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.13038	0.09477	0.07859	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.13038	0.09477	0.07859	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

<b>Female Members: Years of Service</b>											
<b>Age</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10+</b>
20	0.31434	0.31434	0.30334	0.27392	0.23350	0.18606	0.14708	0.12545	0.12362	0.12362	0.12362
25	0.26747	0.26747	0.25594	0.23170	0.20061	0.16601	0.13663	0.11705	0.11136	0.11136	0.11136
30	0.21874	0.20726	0.19398	0.17630	0.15700	0.13853	0.12163	0.10538	0.09500	0.09045	0.09045
35	0.19257	0.17078	0.15532	0.14101	0.12758	0.11658	0.10633	0.09380	0.08241	0.07177	0.06019
40	0.17770	0.14790	0.12987	0.11685	0.10577	0.09775	0.09030	0.08135	0.07188	0.05904	0.03747
45	0.17029	0.13335	0.11247	0.09984	0.08920	0.08275	0.07531	0.06872	0.06277	0.05214	0.03025
50	0.16721	0.12286	0.09934	0.08763	0.07822	0.07316	0.06479	0.05936	0.05545	0.05088	0.03025
55	0.16695	0.11694	0.09149	0.08236	0.07660	0.07039	0.06175	0.05711	0.05138	0.05088	0.03025
60	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

**Participation Rate** It was assumed that 50% of future eligible retirees will elect the plan coverage.

**Spouse Coverage** Twenty-five percent (25%) of actives are assumed to be married at retirement. It was assumed that males are three years older than females. Actual spousal data was used for current retirees. It was assumed that all surviving spouses retained coverage until their death.

**New Entrants** The valuation is performed on a closed group of current participants. Future entrants to the plan were not included.

**Administrative Expenses** No liability for administrative expenses is included in the valuation as both the baseline claims and the retiree contributions valued include expenses, and these expenses are assumed to cancel each other out.

**Health Care Claims Cost** The actual claims experience for the retiree group and the premium-equivalent rates of the program were collected. This data was used to calculate age-specific claim costs using factors developed by Aon. Representative 2019-2020 annual per capita medical, prescription drug, and dental plan costs at specific ages are shown below. The costs represent claims based on the plan design in effect on June 30, 2019. They are blended for healthy and disabled lives.

Age	Cost	
	Medical/Rx	Dental
30	\$5,257	\$354
31	\$5,430	\$354
32	\$5,609	\$354
33	\$5,795	\$354
34	\$5,986	\$354
35	\$6,183	\$354
36	\$6,387	\$354
37	\$6,598	\$354
38	\$6,816	\$354
39	\$7,041	\$354
40	\$7,273	\$354
41	\$7,513	\$354
42	\$7,761	\$354
43	\$8,017	\$354
44	\$8,282	\$354
45	\$8,555	\$354
46	\$8,880	\$354
47	\$9,218	\$354
48	\$9,568	\$354
49	\$9,931	\$354
50	\$10,309	\$354
51	\$10,752	\$354
52	\$11,215	\$354
53	\$11,697	\$354
54	\$12,200	\$354
55	\$12,724	\$354
56	\$13,284	\$354
57	\$13,869	\$354
58	\$14,479	\$354
59	\$15,116	\$354
60	\$15,781	\$354
61	\$16,381	\$354
62	\$17,003	\$354
63	\$17,649	\$354
64	\$18,320	\$354
65 and over	Not applicable	



**Baseline Retiree Contributions (2019 Measurement Year)**

<b>Group</b>	<b>Medical/Rx</b>	<b>Dental</b>
<b>Retiree Contributions</b>	\$9,292	\$397
<b>Spouse Contributions</b>	\$7,884	\$338

**Changes in Assumption since Prior Valuation**

The following assumptions were updated since the June 30, 2018 valuation:

- Discount rate
- Mortality
- Trend Rates
- Excise Tax
- Spousal coverage
- Participation

## Summary of Plan Provisions

### **Plan Eligibility**

Plan provisions in effect as of June 30, 2019 are shown.

For a retiree to participate in the Plan, the participant must be eligible for a monthly annuity from the Virginia Retirement System (VRS) or a periodic benefit from one of the qualified Optional Retirement Plan (ORP) vendors, and:

- be receiving (not deferring) the annuity or periodic benefit immediately upon retirement\*, and
- have his or her last employer before retirement be the state, and
- be eligible for coverage as an active employee in the State Health Benefits Program until his or her retirement date (not including Extended Coverage), and
- Have submitted within 31 days of his or her retirement date an Enrollment Form to his or her Benefits Administrator to enroll.

\*For VRS retirees, this means that the employing agency reported a retirement contribution in the month immediately prior to an employee's retirement date.

Participant coverage in only until age 65.

Surviving spouses of a participating retiree may continue coverage until age 65 after the death of the retiree.

For this valuation, employees were considered eligible to retire and receive medical, prescription drug and dental benefits if they are (a) age 50 with at least ten years of service for Plan 1 participants, (b) age 55 with 5 years of service for Plan 1 participants, (c) age 60 with 5 years of service for Plan 2 participants or (d) disabled and are eligible for a VRS or ORP benefit. Employees must retire directly from VRS or ORP sponsored employment and they must apply for coverage within 31 days of retirement. If a retiree fails to enroll initially or cancels their coverage subsequent to retirement, then they are not eligible to enroll at a later date.

**Plan  
Benefit  
Summary**

**Health Benefits Effective June 30, 2019  
Retiree Group Not Eligible for Medicare**

	Plan			
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente
<b>Benefits</b>	<b>Participant Pays</b>			
<b>Deductible - per plan year</b>				
- One person	\$300	\$1,500	\$1,750	None
- Two or more persons	\$600	\$3,000	\$3,500	None
<b>Out-of-pocket expense limit - per plan year</b>				
- One person	\$1,500	\$3,000	\$5,000	\$1,500
- Two or more persons	\$3,000	\$6,000	\$10,000	\$3,000
<b>Doctor's visits</b>				
- Primary Care Physician	\$25	20% after deductible	20% after deductible	\$25
- Specialist	\$40	20% after deductible	20% after deductible	\$40
<b>Hospital Services</b>				
- Inpatient	\$300 per stay	20% after deductible	20% after deductible	\$300 per admission
- Outpatient	\$125 per visit	20% after deductible	20% after deductible	\$75 per visit
<b>Emergency Room Visits</b>	\$150 per visit (waived if admitted)	20% after deductible	20% after deductible	\$75 per visit  (waived if admitted)
<b>Outpatient diagnostic laboratory, test, shots and x-rays</b>	20% after deductible	20% after deductible	20% after deductible	\$75 specialty imaging \$0 copayment lab, pathology, shots, radiology, diagnostic testing
<b>Wellness &amp; Preventive Services</b>				
Through age 18 <i>(Office visits at specified intervals, immunizations, lab and x-rays. Annual check-up visit (primary care or specialist), immunizations, lab and x-rays)</i>	\$0	\$0	\$0	\$0
19 years and older <i>(Routine gynecological exam, Pap test, mammography screening, prostate exam (digital rectal exam), prostate specific antigen (PSA) test, and colorectal cancer screening)</i>	\$0	\$0	\$0	\$0

**Plan  
 Benefit  
 Summary  
 (continued)**

**Health Benefits Effective June 30, 2019  
 Retiree Group Not Eligible for Medicare**

Benefits	Plan			
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente
	<b>Participant Pays</b>			
<b>Prescription drugs - mandatory generic</b>				<i>Up to 30-day supply</i>
Retail Pharmacy	Up to 34-day supply: \$15/\$25/\$40/\$50	Up to 34-day supply: 20% after deductible	Up to 34-day supply: 20% after deductible	- Medical Center Pharmacy \$15/\$25/\$40 - Community Pharmacy \$20/\$40/\$60 (3x copayment for 90 days)
Home Delivery Pharmacy	Up to 90-day supply: \$30/\$50/\$80/\$100	Up to 90-day supply: 20% after deductible	Up to 90-day supply: 20% after deductible	<i>Up to 30-day supply</i>  Mail Service \$13/\$23/\$38 (2x copayment for 90 days)
<b>Out - of - Network</b>	Buy-up available	Additional deductible out-of-pocket limits apply. 40% coinsurance after deductible. Provider may balance bill for amount above allowable charge.	Not available	Not available
<b>Expanded Dental</b>	Buy-up available	Buy-up available	Buy-up available	Not available
<b>Vision &amp; Hearing</b>	Buy-up available	Buy-up available	Not available	Routine vision only

<b>Dental -per plan year</b>	<b>Expanded – Buy-Up</b>	<b>Preventive – Included in Non- Kaiser Plans</b>
	-\$50/\$100 /\$150 Deductible -Plan pays up to \$2,000 per member	In-plan:\$25 deductible per member; plan pays up to \$1,000 per member



Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	B		C	D	E		F	G	H	I	J	K	L
		MP 2019				MP 2018								
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability	Discount Rate		Trend				
							Down	Base	Up	Down	Base	Up		
171	State Corporation Commission	8,912,513	0.74611%	5,065,175	8,429,525	0.74590%	7,501,092	5,417,971	5,065,175	4,734,316	4,523,413	5,065,175	5,706,350	
172	State Lottery Department	3,786,665	0.31700%	2,152,045	3,532,413	0.31257%	3,143,351	2,301,938	2,152,045	2,011,473	1,921,866	2,152,045	2,424,462	
173	Dept of Charitable Gaming	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
174	Virginia College Savings Plan	1,508,062	0.12625%	857,063	1,358,324	0.12019%	1,208,718	916,758	857,063	801,079	765,393	857,063	965,554	
175	Va Off Protection & Advocacy	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
180	Secretary of Administration	114,445	0.00958%	65,045	91,837	0.00813%	81,722	69,575	65,045	60,796	58,088	65,045	73,279	
181	Dept of Labor and Industry	1,726,884	0.14457%	981,427	1,731,621	0.15323%	1,540,898	1,049,785	981,427	917,320	876,455	981,427	1,105,661	
182	Virginia Employment Commission	7,166,586	0.59995%	4,072,928	6,864,100	0.60738%	6,108,086	4,356,612	4,072,928	3,806,883	3,637,295	4,072,928	4,588,500	
183	Secretary of Natural Resources	51,073	0.00428%	29,025	59,419	0.00526%	52,875	31,047	29,025	27,129	25,921	29,025	32,699	
184	Secretary of Technology	17,495	0.00146%	9,942	28,678	0.00254%	25,521	10,634	9,942	9,293	8,879	9,942	11,201	
185	Secretary of Education	36,201	0.00303%	20,574	35,676	0.00316%	31,747	22,007	20,574	19,230	18,373	20,574	23,178	
186	Secretary of Transportation	40,492	0.00339%	23,013	49,380	0.00437%	43,941	24,616	23,013	21,510	20,552	23,013	25,926	
187	Secretary of Public Safety	81,698	0.00684%	46,429	62,225	0.00551%	55,371	49,663	46,429	43,396	41,463	46,429	52,306	
188	Sec of Health & Human Resource	39,644	0.00332%	22,533	45,147	0.00399%	40,175	24,102	22,533	21,061	20,123	22,533	25,385	
190	Secretary of Finance	38,270	0.00320%	21,750	35,681	0.00316%	31,751	23,265	21,750	20,329	19,424	21,750	24,503	
191	Va Workers Compensation Comm	3,732,123	0.31243%	2,121,048	3,679,426	0.32558%	3,274,173	2,268,782	2,121,048	1,982,500	1,894,185	2,121,048	2,389,541	
192	Secretary of Commerce & Trade	105,888	0.00886%	60,177	55,966	0.00495%	49,801	64,368	60,177	56,246	53,741	60,177	67,795	
193	Secretary of Agr and Forestry	31,764	0.00266%	18,052	18,603	0.00165%	16,554	19,309	18,052	16,873	16,121	18,052	20,337	
194	Dept of General Services	7,768,388	0.65033%	4,414,945	7,314,360	0.64722%	6,508,753	4,722,451	4,414,945	4,126,559	3,942,730	4,414,945	4,973,811	
197	Direct Aid to Public Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
199	Dept Conservation & Recreation	5,827,360	0.48783%	3,311,815	5,397,129	0.47757%	4,802,686	3,542,487	3,311,815	3,095,486	2,957,589	3,311,815	3,731,041	
200	Comp Svs At-Risk Youth & Family	176,123	0.01474%	100,095	166,316	0.01472%	100,095	107,067	100,095	93,557	89,389	100,095	112,766	
201	Dept of Education	3,761,496	0.31489%	2,137,740	3,487,086	0.30856%	3,103,016	2,286,636	2,137,740	1,998,102	1,909,091	2,137,740	2,408,346	
202	The Library of Virginia	1,320,988	0.11059%	750,746	1,264,690	0.11191%	1,125,396	803,036	750,746	701,707	670,448	750,746	845,779	
203	Woodrow Wilson Rehab Center	3,223,739	0.26987%	1,832,120	3,321,585	0.29392%	2,955,745	1,959,729	1,832,120	1,712,445	1,636,160	1,832,120	2,064,039	
204	College of William and Mary	27,223,862	2.27903%	15,471,916	25,478,255	2.25449%	22,672,064	16,549,553	15,471,916	14,461,285	13,817,068	15,471,916	17,430,429	
206	VCU Health System Authority	4,671,690	0.39109%	2,655,024	4,885,739	0.43232%	4,347,621	2,839,950	2,655,024	2,481,597	2,371,047	2,655,024	2,991,110	
207	University of Virginia	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
208	VPI & State University	92,914,945	7.77833%	52,805,588	85,729,610	7.58594%	76,287,298	56,483,560	52,805,588	49,356,309	47,157,597	52,805,588	59,489,984	
209	UVA Medical Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
211	Virginia Military Institute	7,816,900	0.65439%	4,442,517	7,296,316	0.64563%	6,492,696	4,751,944	4,442,517	4,152,330	3,967,353	4,442,517	5,004,873	
212	Virginia State University	8,069,494	0.67553%	4,586,069	7,539,425	0.67144%	6,709,027	4,905,494	4,586,069	4,286,505	4,095,551	4,586,069	5,166,597	
213	Norfolk State University	10,248,592	0.85796%	5,824,499	9,404,523	0.83218%	8,368,704	6,230,182	5,824,499	5,444,041	5,201,521	5,824,499	6,561,793	
214	Longwood University	10,561,424	0.88414%	6,002,288	9,901,342	0.87614%	8,810,802	6,420,355	6,002,288	5,610,216	5,360,294	6,002,288	6,762,088	
215	University of Mary Washington	9,010,357	0.75430%	5,120,781	8,612,228	0.76207%	7,663,672	5,477,450	5,120,781	4,786,290	4,573,071	5,120,781	5,768,995	
216	James Madison University	42,687,092	3.57353%	24,260,004	39,134,991	3.46293%	34,824,640	25,949,742	24,260,004	22,675,332	21,665,198	24,260,004	27,330,957	
217	Radford University	16,854,525	1.41097%	9,578,793	16,145,754	1.42869%	14,367,451	10,245,967	9,578,793	8,953,103	8,554,263	9,578,793	10,791,325	
218	Va Sch for Deaf/Blind	1,846,375	0.15457%	1,049,337	1,718,144	0.15203%	1,528,907	1,122,425	1,049,337	980,794	937,102	1,049,337	1,182,167	
219	Va Sch for Deaf/Blind-Hampton	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
220	Melchers-Monroe Memorials	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
221	Old Dominion University	30,128,331	2.52218%	17,122,587	28,362,604	2.50972%	25,238,729	18,315,196	17,122,587	16,004,134	15,291,186	17,122,587	19,290,050	
222	Dept of Professional & Occ Reg	2,311,682	0.19352%	1,313,778	2,168,076	0.19185%	1,929,283	1,405,284	1,313,778	1,227,962	1,173,259	1,313,778	1,480,083	
223	Dept of Health Professions	2,708,182	0.22671%	1,539,121	2,433,381	0.21532%	2,165,368	1,646,323	1,539,121	1,438,585	1,374,499	1,539,121	1,733,951	
226	Board of Accountancy	150,436	0.01259%	85,498	142,514	0.01261%	126,819	91,453	85,498	79,913	76,353	85,498	96,321	
229	Coop Ext & Agric Exp Station	11,275,400	0.94392%	6,408,057	10,629,246	0.94055%	9,458,534	6,854,386	6,408,057	5,989,480	5,722,663	6,408,057	7,219,221	
230	VPI & SU Research Department	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
231	VPI & SU Extension Department	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
232	Dept of Minority Bus Enterpris	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
233	Board of Bar Examiners	106,735	0.00894%	60,659	112,221	0.00993%	99,860	64,884	60,659	56,697	54,171	60,659	68,338	
234	Cooper Ext & Agric Res Service	974,822	0.08161%	554,011	870,573	0.07703%	774,686	592,599	554,011	517,823	494,755	554,011	624,140	
236	Virginia Commonwealth Univ	81,345,359	6.80979%	46,230,342	75,184,807	6.65287%	66,903,907	49,450,341	46,230,342	43,210,560	41,285,628	46,230,342	52,082,410	
238	Virginia Museum of Fine Arts	2,665,626	0.22315%	1,514,933	2,381,363	0.21072%	2,119,079	1,620,450	1,514,933	1,415,977	1,352,898	1,514,933	1,706,701	
239	Frontier Culture Museum of Va	418,370	0.03502%	237,768	380,070	0.03363%	338,210	254,329	237,768	222,237	212,337	237,768	267,866	
241	Richard Bland College	1,444,934	0.12096%	821,189	1,507,225	0.13337%	1,341,219	878,386	821,189	767,549	733,356	821,189	925,139	
242	Christopher Newport University	11,732,936	0.98222%	6,668,084	10,769,290	0.95294%	9,583,155	7,132,524	6,668,084	6,232,522	5,954,878	6,668,084	7,512,163	
245	St Council of Higher Education	637,809	0.05339%	362,480	556,565	0.04925%	495,264	387,727	362,480	338,803	323,710	362,480	408,365	
246	UVA College at Wise	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	
247	George Mason University	48,628,334	4.07900%	27,636,542	44,901,545	3.97320%	39,956,062	29,561,460	27,636,542	25,831,313	24,680,587	27,636,542	31,134,914	
261	Virginia Community College Sys	2,883,127	0.24136%	1,638,546	2,869,877	0.25395%	2,553,787	1,752,673	1,638,546	1,531,516	1,463,290	1,638,546	1,845,961	
262	Dept #Aging & Rehab Services	10,511,677	0.87998%	5,974,016	10,346,605	0.91554%	9,207,025	6,390,113	5,974,016	5,583,791	5,335,046	5,974,016	6,730,237	
263	Va Rehab Center for the Blind	239,226	0.02003%	135,957	270,899	0.02397%	241,061	145,427	135,957	127,076	121,415	135,957	153,167	
268	Va Institute of Marine Science	3,883,874	0.32514%	2,207,288	3,703,150	0.32768%	3,295,282	2,361,028	2,207,288	2,063,107	1,971,200	2,207,288	2,486,698	

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C	D		E		F	G		H		I	J	K		L
		MP 2019		MP 2018			Discount Rate		Trend											
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability	Down	Base	Up	Down	Base	Up							
270	Va Community Coll Sys Utility	1,158,952	0.09702%	658,657	636,861	0.05635%	566,716	704,533	658,657	615,633	588,208	658,657	742,033							
275	New River Community College	1,673,757	0.14012%	951,233	1,621,878	0.14351%	1,443,244	1,017,488	951,233	889,098	849,491	951,233	1,071,645							
276	Southside Va Community College	2,358,576	0.19745%	1,340,431	2,210,405	0.19559%	1,966,948	1,433,794	1,340,431	1,252,874	1,197,061	1,340,431	1,510,109							
277	Paul D Camp Community College	900,929	0.07542%	512,018	844,622	0.07474%	751,594	547,681	512,018	478,573	457,253	512,018	576,832							
278	Rappahannock Community College	1,402,347	0.11740%	796,984	1,230,480	0.10888%	1,094,954	852,495	796,984	744,925	711,740	796,984	897,870							
279	Danville Community College	1,600,417	0.13398%	909,550	1,670,594	0.14783%	1,486,593	972,901	909,550	850,138	812,266	909,550	1,024,685							
280	Northern Va Community College	19,040,599	1.59398%	10,821,187	18,015,216	1.59411%	16,031,008	11,574,896	10,821,187	10,114,343	9,663,772	10,821,187	12,190,987							
282	Piedmont Va Community College	2,621,247	0.21944%	1,489,710	2,440,166	0.21592%	2,171,403	1,593,470	1,489,710	1,392,402	1,330,373	1,489,710	1,678,285							
283	J Sargeant Reynolds Comm Coll	5,104,989	0.42736%	2,901,276	5,101,241	0.45139%	4,539,388	3,103,353	2,901,276	2,711,764	2,590,961	2,901,276	3,268,534							
284	Eastern Shore Community Coll	655,049	0.05484%	372,279	657,161	0.05815%	584,783	398,209	372,279	347,962	332,461	372,279	419,404							
285	Patrick Henry Comm Coll	2,381,263	0.19935%	1,353,323	2,252,167	0.19929%	2,004,112	1,447,584	1,353,323	1,264,923	1,208,574	1,353,323	1,524,633							
286	Va Western Community College	3,204,753	0.26828%	1,821,333	3,138,554	0.27772%	2,792,873	1,948,191	1,821,333	1,702,363	1,626,527	1,821,333	2,051,886							
287	Dabney S Lancaster Comm Coll	939,411	0.07864%	533,890	911,662	0.08067%	811,251	571,076	533,890	499,016	476,786	533,890	601,472							
288	Wytheville Community College	1,531,359	0.12820%	870,303	1,515,475	0.13410%	1,348,560	930,921	870,303	813,455	777,217	870,303	980,470							
290	John Tyler Community College	3,592,386	0.30074%	2,041,631	3,329,677	0.29463%	2,962,944	2,183,833	2,041,631	1,908,271	1,823,262	2,041,631	2,300,071							
291	Blue Ridge Community College	4,246,680	0.20733%	1,407,551	2,219,596	0.19641%	1,975,127	1,505,589	1,407,551	1,315,609	1,257,002	1,407,551	1,585,726							
292	Central Va Community College	1,888,744	0.15812%	1,073,416	1,762,340	0.15594%	1,568,235	1,148,181	1,073,416	1,003,300	958,605	1,073,416	1,209,294							
293	Thomas Nelson Comm College	4,340,514	0.36336%	2,466,809	4,444,512	0.39328%	3,954,991	2,638,625	2,466,809	2,305,676	2,202,964	2,466,809	2,779,070							
294	Southwest Virginia Comm Coll	1,743,724	0.14598%	990,995	1,657,837	0.14670%	1,475,241	1,060,019	990,995	926,263	885,000	990,995	1,116,440							
295	Tidewater Community College	10,195,257	0.85349%	5,794,186	10,874,882	0.96228%	9,677,115	6,197,758	5,794,186	5,415,708	5,174,450	5,794,186	6,527,643							
296	VA Highlands Community College	1,635,109	0.13688%	929,270	1,560,705	0.13810%	1,388,808	993,995	929,270	868,570	828,877	929,270	1,046,902							
297	Germania Community College	2,820,906	0.23615%	1,603,184	2,634,544	0.23312%	2,344,375	1,714,848	1,603,184	1,498,463	1,431,710	1,603,184	1,806,123							
298	Lord Fairfax Community College	2,989,178	0.25024%	1,698,814	2,786,826	0.24660%	2,479,882	1,817,138	1,698,814	1,587,847	1,517,112	1,698,814	1,913,858							
299	Mountain Empire Community Coll	1,788,372	0.14971%	1,016,371	1,660,230	0.14691%	1,477,371	1,087,162	1,016,371	949,981	907,662	1,016,371	1,145,028							
301	Dept of Agri & Cons Services	5,912,661	0.49498%	3,360,295	5,585,587	0.49425%	4,970,387	3,594,344	3,360,295	3,140,799	3,000,884	3,360,295	3,785,658							
305	State Milk Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
310	Va Economic Dev Partnership	1,465,574	0.12269%	832,916	1,465,662	0.12969%	1,304,233	890,930	832,916	778,510	743,829	832,916	938,351							
311	Va National Defense Industrial	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
319	Chippokes Plantation Farm Fd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
320	Virginia Tourism Authority	1,002,815	0.08395%	569,920	887,007	0.07849%	789,311	609,616	569,920	532,693	508,962	569,920	642,063							
325	Dept of Business Assistance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
326	Off of Workforce Development	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
330	Virginia-Israel Advisory Board	8,278	0.00069%	4,704	3,491	0.00031%	3,106	5,032	4,704	4,397	4,201	4,704	5,299							
350	Dept Small Bus/Supplier Div	420,932	0.03524%	239,225	359,497	0.03181%	319,904	255,887	239,225	223,599	213,638	239,225	269,507							
360	Fort Monroe Authority	315,489	0.02641%	179,301	340,565	0.03014%	303,056	191,790	179,301	167,589	160,123	179,301	201,998							
400	Jamestown-Yorktown Commemor	103,111	0.00863%	58,601	67,011	0.00593%	59,630	62,683	58,601	54,773	52,333	58,601	68,019							
402	Marine Resources Commission	2,064,180	0.17280%	1,173,120	1,920,041	0.16990%	1,708,568	1,254,829	1,173,120	1,096,491	1,047,645	1,173,120	1,321,619							
403	Dept Game and Inland Fisheries	6,361,062	0.53251%	3,615,129	6,058,986	0.53614%	5,391,645	3,866,927	3,615,129	3,378,988	3,228,461	3,615,129	4,072,750							
405	Virginia Racing Commission	36,523	0.00306%	20,759	34,438	0.00305%	30,644	22,205	20,759	19,403	18,539	20,759	23,387							
407	Virginia Port Authority	21,714	0.00182%	12,340	37,532	0.00332%	33,398	13,199	12,340	11,534	11,020	12,340	13,902							
408	Chesapeake Bay Local Asst Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
409	Dept Mines Minerals & Energy	2,547,061	0.21323%	1,447,552	2,524,813	0.22341%	2,246,729	1,548,376	1,447,552	1,352,997	1,292,724	1,447,552	1,630,790							
411	Dept of Forestry	3,442,273	0.28817%	1,956,319	3,219,094	0.28485%	2,864,541	2,092,579	1,956,319	1,828,532	1,747,075	1,956,319	2,203,960							
413	Comm on Va Alcohol Saf Act Pro	107,852	0.00903%	61,295	113,945	0.01008%	101,397	65,564	61,295	57,291	54,739	61,295	69,054							
417	Gunston Hall	47,760	0.00400%	27,143	54,091	0.00479%	48,133	29,034	27,143	25,370	24,240	27,143	30,579							
423	Dept of Historic Resources	512,022	0.04286%	290,993	464,095	0.04107%	412,977	311,261	290,993	271,985	259,869	290,993	327,828							
425	Jamestown-Yorktown Foundation	1,787,963	0.14968%	1,016,140	1,595,266	0.14116%	1,419,564	1,086,915	1,016,140	949,765	907,455	1,016,140	1,144,768							
440	Dept of Environmental Quality	10,643,765	0.89104%	6,049,084	10,162,533	0.89925%	9,043,226	6,470,410	6,049,084	5,653,956	5,402,085	6,049,084	6,814,807							
450	Gov Adv Cncl Self-Det & Fed	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
451	Govs Comm On Comp & Equit Tax	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
452	Govs Comm On Env Stewardship	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
453	Govs Comm on Phy Fitness & Sp	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
454	Secretary of Veterans Affairs and Homeland Security	50,983	0.00427%	28,973	42,139	0.00373%	37,497	30,991	28,973	27,080	25,874	28,973	32,641							
501	Dept of Transportation	107,189,842	8.97335%	60,918,294	102,341,127	9.05584%	91,069,205	65,161,321	60,918,294	56,939,093	54,402,583	60,918,294	68,629,639							
502	Central Garage	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
505	Dept of Rail & Public Trans	767,927	0.06429%	436,428	734,551	0.06500%	653,646	466,826	436,428	407,920	389,748	436,428	491,673							
506	Motor Vehicle Dealer Board	287,765	0.02409%	163,542	286,835	0.02538%	256,241	174,933	163,542	152,859	146,050	163,542	184,244							
507	BRD Towing and Recovery Operator	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-							
601	Dept of Health	40,275,872	3.37168%	22,889,659	38,166,687	3.37725%	33,962,987	24,483,951	22,889,659	21,394,499	20,441,422	22,889,659	25,787,147							
602	Dept of Medical Asst Services	5,727,146	0.47945%	3,254,862	5,233,428	0.46309%	4,657,016	3,481,567	3,254,862	3,042,253	2,906,728	3,254,862	3,666,879							
606	Va Bd for People With Disabil	127,499	0.01067%	72,462	115,949	0.01026%	103,180	77,509	72,462	67,729	64,712	72,462	81,635							



Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C	D		E		F	G		H		I	J		K		L	
		Employer Contributions	Allocation Percentage	MP 2019			Employer Contributions	Allocation Percentage	Total OPEB Liability	MP 2018		Discount Rate		Down	Base		Up	Down	Trend		Base	Up
				Down	Base	Down				Up												
701	Dept of Corrections	4,597,429	0.38487%	2,612,819	4,257,775	0.37676%	3,788,823	2,794,805	2,612,819	2,442,149	2,333,357	2,612,819	2,943,563									
702	Dept ft Blind & Vision Impair	2,973,051	0.24889%	1,689,650	2,925,805	0.25890%	2,603,556	1,807,336	1,689,650	1,579,281	1,508,928	1,689,650	1,903,534									
703	Central State Hospital	9,005,843	0.75392%	5,118,218	8,646,160	0.76507%	7,693,867	5,474,708	5,118,218	4,783,894	4,570,783	5,118,218	5,766,108									
704	Eastern State Hospital	7,160,112	0.59941%	4,069,249	7,506,889	0.66426%	6,680,078	4,352,677	4,069,249	3,803,444	3,634,009	4,069,249	4,584,355									
705	Southwestern Va Ment Hlth Inst	6,243,282	0.52265%	3,548,193	5,972,583	0.52849%	5,314,760	3,795,329	3,548,193	3,316,424	3,168,685	3,548,193	3,997,341									
706	Western State Hospital	8,341,696	0.69832%	4,740,767	7,779,667	0.68840%	6,922,809	5,070,967	4,740,767	4,431,098	4,233,703	4,740,767	5,340,877									
707	Central Virginia Training Ctr	4,166,046	0.34876%	2,367,657	5,790,344	0.51237%	5,152,592	2,532,567	2,367,657	2,213,001	2,114,417	2,367,657	2,667,367									
708	COV Center for Child & Adoles	1,714,199	0.14350%	974,216	1,447,321	0.12807%	1,287,913	1,042,071	974,216	910,580	870,016	974,216	1,097,537									
709	Powhatan Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
711	Virginia Corr Enterprises	2,734,190	0.22889%	1,553,899	2,478,639	0.21933%	2,205,641	1,662,130	1,553,899	1,452,398	1,387,697	1,553,899	1,750,599									
716	Virginia Corr Center for Women	3,491,826	0.29232%	1,984,481	3,022,906	0.26749%	2,689,960	2,122,702	1,984,481	1,854,854	1,772,224	1,984,481	2,235,687									
717	Southampton Memorial Hospital	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
718	Bland Correctional Center	3,551,882	0.29734%	2,018,612	3,413,890	0.30208%	3,037,882	2,159,211	2,018,612	1,886,756	1,802,705	2,018,612	2,274,138									
719	James River Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
720	Dept Behav Hlth & Develop Svcs	5,927,801	0.49624%	3,368,898	5,325,979	0.47128%	4,739,371	3,603,546	3,368,898	3,148,840	3,008,567	3,368,898	3,795,350									
721	Powhatan Recept and Class Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
722	Office Inspec Gen Behav & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
723	Southeastern Va Training Center	3,256,157	0.27259%	1,850,547	3,074,135	0.27202%	2,735,549	1,979,440	1,850,547	1,729,669	1,652,616	1,850,547	2,084,799									
724	Catawba Hospital	3,132,062	0.26220%	1,780,018	2,865,589	0.25357%	2,549,970	1,903,998	1,780,018	1,663,747	1,589,630	1,780,018	2,005,342									
725	Northern Virginia Training Ctr	-	0.00000%	-	5,118	0.00045%	4,554	-	-	-	-	-	-									
726	Southside Va Training Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
728	No Va Mental Health Institute	3,876,989	0.32456%	2,203,376	3,635,018	0.32165%	3,234,655	2,356,844	2,203,376	2,059,451	1,967,707	2,203,376	2,482,290									
729	Piedmont Geriatric Hospital	4,089,187	0.34232%	2,323,972	3,876,002	0.34298%	3,449,096	2,485,839	2,323,972	2,172,169	2,075,404	2,323,972	2,618,152									
730	Brunswick Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
731	Staunton Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
733	Sussex I State Prison	3,764,714	0.31516%	2,139,570	3,768,697	0.33348%	3,353,610	2,288,594	2,139,570	1,999,813	1,910,725	2,139,570	2,410,407									
734	Sussex II State Prison	3,548,520	0.29706%	2,016,701	3,330,235	0.29468%	2,963,441	2,157,167	2,016,701	1,884,969	1,800,998	2,016,701	2,271,985									
735	Wallens Ridge State Prison	6,253,323	0.52349%	3,553,898	5,965,868	0.52790%	5,308,783	3,801,431	3,553,898	3,321,756	3,173,779	3,553,898	4,003,768									
736	Southampton Intensive Treat Ct	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
737	St Brides Correctional Center	3,089,199	0.25861%	1,755,659	3,131,169	0.27707%	2,786,302	1,877,943	1,755,659	1,640,979	1,567,877	1,755,659	1,977,899									
738	Southwestern Va Training Ctr	1,581,191	0.13237%	898,623	3,215,481	0.28453%	2,861,325	961,213	898,623	839,925	802,508	898,623	1,012,375									
739	Southern Va Mental Health Inst	2,354,451	0.19710%	1,338,084	2,167,716	0.19181%	1,928,961	1,431,283	1,338,084	1,250,680	1,194,965	1,338,084	1,507,465									
740	Southampton Reception & Class	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
741	Red Onion State Prison	6,171,736	0.51666%	3,507,532	6,135,479	0.54291%	5,459,714	3,751,836	3,507,532	3,278,419	3,132,373	3,507,532	3,951,533									
742	Employee Rel & Trg Div	1,588,141	0.13295%	902,576	1,462,161	0.12938%	1,301,118	965,442	902,576	843,619	806,038	902,576	1,016,829									
743	Fluvanna Corr Ctr for Women	4,007,737	0.33551%	2,277,685	3,601,037	0.31864%	3,204,417	2,436,328	2,277,685	2,128,906	2,034,068	2,277,685	2,566,006									
744	Mecklenburg Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
745	Nottoway Correctional Center	5,093,225	0.42638%	2,894,591	4,917,613	0.43514%	4,375,985	3,096,203	2,894,591	2,705,515	2,584,991	2,894,591	3,261,003									
747	Marion Correctional Center	3,193,143	0.26731%	1,814,732	3,060,587	0.27082%	2,723,493	1,941,130	1,814,732	1,696,193	1,620,632	1,814,732	2,044,450									
748	Hiram W Davis Medical Center	1,747,155	0.14628%	992,945	1,727,808	0.15289%	1,537,506	1,062,105	992,945	928,085	886,741	992,945	1,118,637									
749	Buckingham Correctional Center	4,501,987	0.37688%	2,558,581	4,326,475	0.38284%	3,849,955	2,736,789	2,558,581	2,391,454	2,284,920	2,558,581	2,862,459									
750	Dept of Correctional Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
751	Va Dep F/T Deaf & Hard of Hear	107,376	0.00899%	61,024	101,709	0.00900%	90,506	65,274	61,024	57,038	54,497	61,024	68,749									
752	Deep Meadow Correctional Ctr	7,064,818	0.59143%	4,015,091	6,956,788	0.61558%	6,190,562	4,294,747	4,015,091	3,752,824	3,585,644	4,015,091	4,523,341									
753	Deerfield Correctional Center	5,629,130	0.46287%	3,142,325	5,280,802	0.46728%	4,699,170	3,361,192	3,142,325	2,937,067	2,806,228	3,142,325	3,540,996									
754	Augusta Correctional Center	3,648,305	0.30542%	2,073,413	3,410,229	0.30176%	3,034,625	2,217,829	2,073,413	1,937,977	1,851,644	2,073,413	2,335,876									
756	Div of Institutions	7,640,658	0.63963%	4,342,353	7,109,214	0.62907%	6,326,201	4,644,803	4,342,353	4,058,709	3,877,903	4,342,353	4,892,030									
757	Western Region Corr Fid Units	1,936,002	0.16207%	1,100,271	1,899,111	0.16805%	1,689,941	1,176,906	1,100,271	1,028,401	982,588	1,100,271	1,239,549									
759	Northern Region Corr Fid Units	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
760	Central Region Corr Fid Unit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
761	Eastern Region Corr Fid Unit	1,884,983	0.15780%	1,071,276	1,802,792	0.15952%	1,604,231	1,145,892	1,071,276	1,001,300	956,694	1,071,276	1,206,883									
762	Dept ft Rights of Va w/Disab	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
765	Dept of Social Services	20,950,174	1.75383%	11,906,439	19,432,326	1.71950%	17,292,039	12,735,737	11,906,439	11,128,706	10,632,948	11,906,439	13,413,616									
766	Virginia Parole Board	101,396	0.00849%	57,625	121,176	0.10722%	107,829	61,639	57,625	53,861	51,462	57,625	64,919									
767	Div of Community Corrections	16,848,194	1.41044%	9,575,197	15,681,594	1.38761%	10,242,121	7,575,197	9,575,197	8,949,742	8,551,051	9,575,197	10,787,273									
768	Keen Mountain Correctional Ctr	4,218,252	0.35313%	2,397,323	4,078,521	0.36090%	3,629,310	2,564,299	2,397,323	2,240,729	2,140,910	2,397,323	2,700,788									
769	Greensville Correctional Ctr	9,589,407	0.80277%	5,449,868	9,192,098	0.81338%	8,179,674	5,829,458	5,449,868	5,093,881	4,866,960	5,449,868	6,139,740									
770	Dillwyn Correctional Center	4,356,556	0.36471%	2,475,925	4,263,633	0.37728%	3,794,033	2,648,376	2,475,925	2,314,197	2,211,105	2,475,925	2,789,340									
771	Indian Creek Corr Center	2,642,429	0.22121%	1,501,751	2,468,593	0.21844%	2,196,701	1,606,350	1,501,751	1,403,656	1,341,126	1,501,751	1,691,850									
772	Haynesville Correctional Ctr	4,844,062	0.40522%	2,752,988	4,769,187	0.42201%	4,243,907	2,944,737	2,752,988	2,573,162	2,458,533	2,752,988	3,101,475									
773	Coffeewood Correctional Center	3,282,498	0.27479%	1,865,516	3,221,432	0.28505%	2,866,623	1,995,451	1,865,516	1,743,660	1,665,984	1,865,516	2,101,662									
774	Lunenburg Correctional Center	3,578,276	0.29955%	2,033,612	3,386,417	0.29965%	3,013,436	2,175,256	2,033,612	1,900,776	1,816,101	2,033,612	2,291,037									
775	Pocahontas Correctional Center	3,797,041	0.31787%	2,157,942	3,706,187	0.32795%	3,297,985	2,308,245	2,157,942	2,016,984	1,927,132	2,157,942	2,431,105									

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	MP 2019			MP 2018			Discount Rate				Trend	
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability	Down	Base	Up	Down	Base	Up
776	Green Rock Correctional Center	3,778,640	0.31633%	2,147,484	3,564,879	0.31544%	3,172,241	2,297,059	2,147,484	2,007,210	1,917,793	2,147,484	2,419,323
777	Dept of Juvenile Justice	19,271,839	1.61333%	10,952,606	18,547,394	1.64120%	16,504,571	11,715,468	10,952,606	10,237,178	9,781,135	10,952,606	12,339,042
778	Dept of Forensic Science	4,224,441	0.35365%	2,400,842	3,903,600	0.34542%	3,473,655	2,568,064	2,400,842	2,244,018	2,144,052	2,400,842	2,704,753
785	River North Correctional Cntr	4,709,176	0.39423%	2,676,329	4,531,304	0.40096%	4,032,225	2,862,739	2,676,329	2,501,510	2,390,074	2,676,329	3,015,112
786	Culpeper Correctional Facility for Women	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	4,582,584	0.38363%	2,604,385	4,244,434	0.37558%	3,776,950	2,785,784	2,604,385	2,434,266	2,325,825	2,604,385	2,934,061
820	Capital Sq Preservation Coun	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
837	Virginia Disability Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
839	Virginia Commission on Youth	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
840	Virginia Housing Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
841	Dept of Aviation	411,434	0.03444%	233,827	376,667	0.03333%	335,182	250,113	233,827	218,553	208,817	233,827	263,426
842	Chesapeake Bay Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
844	Joint Comm on Health Care	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
848	Indigent Defense Commission	6,564,178	0.54952%	3,730,563	6,232,907	0.55153%	5,546,408	3,990,401	3,730,563	3,486,881	3,331,549	3,730,563	4,202,796
850	Personal Prop Tax Relief Act	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
851	Tobacco Commission	202,683	0.01697%	115,191	181,803	0.01609%	161,780	123,214	115,191	107,667	102,870	115,191	129,772
852	Va Foundation Healthy Youth	224,964	0.01883%	127,851	225,748	0.01998%	200,884	136,756	127,851	119,500	114,176	127,851	144,035
853	Substance Abuse Prevention Off	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
862	Small Business Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Bd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
912	Dept of Veterans Services	2,159,704	0.18098%	1,227,407	1,974,561	0.17472%	1,757,083	1,312,897	1,227,407	1,147,232	1,096,126	1,227,407	1,382,778
913	Veteran Services Foundation	8,278	0.00069%	4,704	7,146	0.00063%	6,360	5,032	4,704	4,397	4,201	4,704	5,299
916	Gov Employment & Training Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	3,338,148	0.27945%	1,897,144	3,143,131	0.27813%	2,796,947	2,029,282	1,897,144	1,773,222	1,694,229	1,897,144	2,137,294
937	Southern Va Higher Education	465,663	0.03898%	264,646	453,410	0.04012%	403,471	283,079	264,646	247,359	236,340	264,646	298,146
938	New College Institute	168,693	0.01412%	95,873	148,529	0.01314%	132,170	102,551	95,873	89,611	85,619	95,873	108,009
942	Va Museum of Natural History	412,510	0.03453%	234,438	433,157	0.03833%	385,449	250,767	234,438	219,124	209,363	234,438	264,114
946	Council on Indians	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	274,509	0.02298%	156,008	266,680	0.02360%	237,309	166,874	156,008	145,818	139,322	156,008	175,756
957	Commonwealth Att Serv Council	87,813	0.00735%	49,906	81,067	0.00717%	72,138	53,382	49,906	46,646	44,568	49,906	56,223
960	Dept of Fire Programs	939,200	0.07862%	533,767	881,715	0.07802%	784,603	570,945	533,767	498,901	476,676	533,767	601,334
961	Div of Capitol Police	964,342	0.08073%	548,053	928,381	0.08215%	826,128	586,226	548,053	512,254	489,434	548,053	617,428
962	Dept of Emp Dispute Resolution	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
963	Virginia Liaison Office	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
968	Commission on Local Government	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
972	Virginia Resources Authority	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
980	Higher Education Tuition Moderation Incentive Fund	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
989	Higher Education Research Init	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
992	Planned Reversions	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
995	Central Appropriations	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	14,017,541	1.17347%	7,966,474	12,963,616	1.14711%	11,535,796	8,521,348	7,966,474	7,446,101	7,114,394	7,966,474	8,974,910
<b>TOTAL</b>		<b>\$ 1,194,535,294</b>	<b>100.0000%</b>	<b>\$ 678,880,423</b>	<b>\$1,130,111,678</b>	<b>100.0000%</b>	<b>\$ 1,005,640,502</b>	<b>\$ 726,165,258</b>	<b>\$ 678,880,423</b>	<b>\$ 634,535,718</b>	<b>\$ 606,268,596</b>	<b>\$ 678,880,423</b>	<b>\$ 764,816,506</b>

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate	Service Cost	Interest Cost	Expected	Contributions	Administrative	Plan	Amortization of	Amortization of	Amortization of	Net	Total OPEB
		share of											
		allocable plan			Return	Employer			Liability	Asset	Assumption	amounts from	Expense
		OPEB Expense				Contributing					Change	change in	
						Entities						proportion	
5	VRS Retirees, Survivors, LTD Participants	0.00000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	0.00000%	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	0.00000%	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	0.00000%	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	0.00415%	3,021	1,700	-	-	-	-	(3,122)	-	(4,737)	(549)	(3,687)
91	New River Valley Emergency Communications	0.00433%	3,148	1,772	-	-	-	-	(3,254)	-	(4,938)	10,088	6,816
100	Senate of Virginia	0.11735%	85,358	48,044	-	-	-	-	(88,223)	-	(133,869)	(16,800)	(105,490)
101	Virginia House of Delegates	0.24911%	181,196	101,987	-	-	-	-	(187,279)	-	(284,174)	40,709	(147,561)
102	Leg Dept Reversion Clear Acct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.37444%	272,359	153,300	-	-	-	-	(281,503)	-	(427,149)	(23,465)	(306,458)
107	Div of Legislative Services	0.08074%	58,732	33,058	-	-	-	-	(60,703)	-	(92,110)	11,554	(49,469)
109	Div of Legislative Auto Sys	0.02572%	18,710	10,531	-	-	-	-	(19,338)	-	(29,343)	(6,529)	(25,969)
110	Joint Leg Audit & Review Comm	0.02945%	21,418	12,055	-	-	-	-	(22,137)	-	(33,590)	(2,962)	(25,216)
111	Supreme Court of Virginia	0.31696%	230,545	129,764	-	-	-	-	(238,285)	-	(361,571)	23,100	(216,447)
112	Judicial Inquiry And Rev Comm	0.00306%	2,224	1,252	-	-	-	-	(2,299)	-	(3,488)	833	(1,478)
113	Circuit Courts	0.20570%	149,618	84,214	-	-	-	-	(154,641)	-	(234,651)	4,159	(151,301)
114	General District Courts	1.00487%	730,918	411,403	-	-	-	-	(755,457)	-	(1,146,319)	(2,831)	(762,286)
115	Juv and Dom Relations Dist Crt	0.70071%	509,679	286,877	-	-	-	-	(526,791)	-	(799,344)	26,905	(502,674)
116	Combined District Courts	0.18789%	136,668	76,925	-	-	-	-	(141,256)	-	(214,340)	(18,988)	(160,991)
117	Virginia State Bar	0.09973%	72,538	40,828	-	-	-	-	(74,973)	-	(113,763)	(10,418)	(85,788)
119	Lieutenant Governor	0.00390%	2,839	1,598	-	-	-	-	(2,935)	-	(4,453)	3,716	765
121	Office of the Governor	0.03998%	29,079	16,367	-	-	-	-	(30,055)	-	(45,605)	25,733	(4,481)
122	Dept of Planning and Budget	0.04476%	32,566	18,324	-	-	-	-	(33,649)	-	(51,059)	(12,145)	(45,973)
123	Dept of Military Affairs	0.24846%	180,722	101,721	-	-	-	-	(186,789)	-	(283,431)	(61,626)	(249,403)
124	Governors Comm on Govt Reform	0.00000%	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.06869%	49,964	28,123	-	-	-	-	(51,641)	-	(78,360)	(3,916)	(55,830)
126	Gov Comm on Champion Schools	0.00000%	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.13951%	101,475	57,116	-	-	-	-	(104,881)	-	(159,145)	51,976	(53,459)
128	Virginia Veterans Care Center	0.22311%	162,282	91,342	-	-	-	-	(167,731)	-	(254,512)	(36,379)	(204,998)
129	Dept of Human Resource Mgmt	0.11302%	82,205	46,270	-	-	-	-	(84,965)	-	(128,924)	13,229	(72,185)
131	Dept of Veterans Affairs	0.00000%	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.04532%	32,962	18,553	-	-	-	-	(34,069)	-	(51,696)	44,322	10,072
133	Auditor of Public Accounts	0.12123%	88,182	49,634	-	-	-	-	(91,143)	-	(138,299)	14,979	(76,647)
135	Va Inform Providers Net Auth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.22446%	163,268	91,897	-	-	-	-	(168,750)	-	(256,058)	(51,680)	(221,323)
137	Dept of Technology Planning	0.00000%	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.00000%	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.11795%	85,791	48,288	-	-	-	-	(88,671)	-	(134,548)	7,887	(81,253)
141	Attorney General & Dept of Law	0.43316%	315,072	177,341	-	-	-	-	(325,650)	-	(494,137)	(11,450)	(338,824)
142	Virginia Crime Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.02949%	21,450	12,074	-	-	-	-	(22,171)	-	(33,641)	(1,524)	(23,812)
146	The Science Museum of Virginia	0.06810%	49,536	27,882	-	-	-	-	(51,199)	-	(77,688)	7,133	(44,336)
147	Office State Inspector General	0.04121%	29,975	16,872	-	-	-	-	(30,982)	-	(47,011)	13,583	(17,563)
148	Virginia Comm for the Arts	0.00737%	5,362	3,018	-	-	-	-	(5,542)	-	(8,410)	3,413	(2,159)
149	Admin of Health Insurance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.15613%	113,564	63,920	-	-	-	-	(117,376)	-	(178,105)	(4,820)	(122,817)
152	Dept of the Treasury	0.11492%	83,593	47,051	-	-	-	-	(86,400)	-	(131,102)	18,890	(67,968)
154	Dept of Motor Vehicles	1.91515%	1,393,028	784,077	-	-	-	-	(1,439,795)	-	(2,184,724)	(40,092)	(1,487,506)

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate	Service Cost	Interest Cost	Expected	Contributions	Administrative	Plan	Amortization of	Amortization of	Amortization of	Net	Total OPEB
		share of				from Non-					Unrecognized		
		allocable plan			Investment	Employer	Expense	Changes	Liability	Asset	Change	amounts from	Expense
		OPEB Expense			Return	Contributing						change in	
156	Dept of State Police	3.27108%	2,379,295	1,339,206	-	-	-	-	(2,459,174)	-	(3,731,513)	(129,455)	(2,601,641)
157	Compensation Board	0.01586%	11,534	6,492	-	-	-	-	(11,921)	-	(18,089)	(2,100)	(14,084)
158	Virginia Retirement System	0.00000%	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.01086%	7,897	4,445	-	-	-	-	(8,163)	-	(12,386)	5,258	(2,949)
161	Dept of Taxation	0.89548%	651,350	366,618	-	-	-	-	(673,217)	-	(1,021,530)	43,253	(633,526)
162	Dept Accounts Transfer Payments	0.00182%	1,322	744	-	-	-	-	(1,367)	-	(2,074)	49	(1,326)
163	Dept for the Aging	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	0.00469%	3,415	1,922	-	-	-	-	(3,529)	-	(5,356)	12,151	8,603
165	Dept of Housing and Comm Dev	0.09932%	72,243	40,663	-	-	-	-	(74,669)	-	(113,301)	(1,713)	(76,777)
166	Secretary of the Commonwealth	0.01654%	12,032	6,772	-	-	-	-	(12,436)	-	(18,870)	(7,666)	(20,168)
169	Commonwealth Competition Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.74611%	542,698	305,462	-	-	-	-	(560,918)	-	(851,128)	40,904	(522,982)
172	State Lottery Department	0.31700%	230,576	129,782	-	-	-	-	(238,317)	-	(361,619)	(5,513)	(245,091)
173	Dept of Charitable Gaming	0.00000%	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.12625%	91,828	51,686	-	-	-	-	(94,911)	-	(144,017)	33,265	(62,149)
175	Va Off Protection & Advocacy	0.00000%	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.00958%	6,969	3,922	-	-	-	-	(7,203)	-	(10,929)	4,017	(3,224)
181	Dept of Labor and Industry	0.14457%	105,153	59,186	-	-	-	-	(108,683)	-	(164,914)	(31,658)	(140,916)
182	Virginia Employment Commission	0.59995%	436,385	245,623	-	-	-	-	(451,036)	-	(684,395)	(130,752)	(584,175)
183	Secretary of Natural Resources	0.00428%	3,110	1,750	-	-	-	-	(3,214)	-	(4,877)	(1,462)	(4,693)
184	Secretary of Technology	0.00146%	1,065	600	-	-	-	-	(1,101)	-	(1,671)	(2,077)	(3,184)
185	Secretary of Education	0.00303%	2,204	1,241	-	-	-	-	(2,278)	-	(3,457)	(2,452)	(4,742)
186	Secretary of Transportation	0.00339%	2,466	1,388	-	-	-	-	(2,548)	-	(3,867)	(2,668)	(5,229)
187	Secretary of Public Safety	0.00684%	4,975	2,800	-	-	-	-	(5,142)	-	(7,802)	2,213	(2,956)
188	Sec of Health & Human Resource	0.00332%	2,414	1,359	-	-	-	-	(2,495)	-	(3,786)	(4,078)	(6,586)
190	Secretary of Finance	0.00320%	2,330	1,312	-	-	-	-	(2,409)	-	(3,655)	174	(2,248)
191	Va Workers Compensation Comm	0.31243%	227,255	127,912	-	-	-	-	(234,885)	-	(356,411)	(7,023)	(243,152)
192	Secretary of Commerce & Trade	0.00886%	6,448	3,629	-	-	-	-	(6,664)	-	(10,112)	5,630	(1,069)
193	Secretary of Agr and Forestry	0.00266%	1,934	1,089	-	-	-	-	(1,999)	-	(3,033)	718	(1,291)
194	Dept of General Services	0.65033%	473,030	266,249	-	-	-	-	(488,911)	-	(741,866)	(9,047)	(500,545)
197	Direct Aid to Public Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.48783%	354,838	199,723	-	-	-	-	(366,751)	-	(556,502)	73,671	(295,021)
200	Comp Svcs At-Risk Youth & Family	0.01474%	10,724	6,036	-	-	-	-	(11,084)	-	(16,819)	3,988	(7,155)
201	Dept of Education	0.31489%	229,044	128,919	-	-	-	-	(236,733)	-	(359,216)	86,953	(151,033)
202	The Library of Virginia	0.11059%	80,437	45,275	-	-	-	-	(83,138)	-	(126,152)	(18,419)	(101,997)
203	Woodrow Wilson Rehab Center	0.26987%	196,299	110,488	-	-	-	-	(202,889)	-	(307,861)	(56,653)	(260,616)
204	College of William and Mary	2.27903%	1,657,707	933,054	-	-	-	-	(1,713,360)	-	(2,599,827)	394,459	(1,327,967)
206	VCU Health System Authority	0.39109%	284,467	160,115	-	-	-	-	(294,017)	-	(446,137)	(336,908)	(632,480)
207	University of Virginia	0.00000%	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	7.77833%	5,657,747	3,184,510	-	-	-	-	(5,847,692)	-	(8,873,200)	1,411,913	(4,466,722)
209	VVA Medical Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	0.65439%	475,984	267,912	-	-	-	-	(491,964)	-	(746,499)	80,320	(414,247)
212	Virginia State University	0.67553%	491,365	276,569	-	-	-	-	(507,861)	-	(770,621)	(5,748)	(516,296)
213	Norfolk State University	0.85796%	624,054	351,254	-	-	-	-	(645,005)	-	(978,721)	34,641	(613,777)
214	Longwood University	0.88414%	643,103	361,976	-	-	-	-	(664,693)	-	(1,008,596)	103,049	(565,161)
215	University of Mary Washington	0.75430%	548,656	308,815	-	-	-	-	(567,076)	-	(860,472)	92,484	(477,593)
216	James Madison University	3.57353%	2,599,289	1,463,031	-	-	-	-	(2,686,554)	-	(4,076,536)	652,713	(2,048,057)
217	Radford University	1.41097%	1,026,300	577,662	-	-	-	-	(1,060,756)	-	(1,609,575)	(9,951)	(1,076,320)
218	Va Sch for Deaf/Blind	0.15457%	112,429	63,282	-	-	-	-	(116,203)	-	(176,325)	(16,554)	(133,371)

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate	Service Cost	Interest Cost	Expected	Contributions	Administrative	Plan	Amortization of	Amortization of	Amortization of	Net	Total OPEB
		share of				from Non-					Unrecognized		
		allocable plan			Investment	Employer	Expense	Changes	Liability	Asset	Change	amounts from	Expense
		OPEB Expense			Return	Contributing						change in	
						Entities						proportion	
219	Va Sch for Deaf/Blind-Hampton	0.00000%	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.00000%	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.52218%	1,834,565	1,032,600	-	-	-	-	(1,896,156)	-	(2,877,198)	204,411	(1,701,778)
222	Dept of Professional & Occ Reg	0.19352%	140,762	79,229	-	-	-	-	(145,488)	-	(220,761)	30,767	(115,491)
223	Dept of Health Professions	0.22671%	164,906	92,819	-	-	-	-	(170,442)	-	(258,626)	36,648	(134,695)
226	Board of Accountancy	0.01259%	9,160	5,156	-	-	-	-	(9,468)	-	(14,366)	4,383	(5,135)
229	Coop Ext & Agric Exp Station	0.94392%	686,578	386,446	-	-	-	-	(709,628)	-	(1,076,779)	(163,249)	(876,632)
230	VPI & SU Research Department	0.00000%	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	0.00000%	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	0.00000%	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	0.00894%	6,499	3,658	-	-	-	-	(6,717)	-	(10,193)	(1,061)	(7,814)
234	Cooper Ext & Agric Res Service	0.08161%	59,359	33,410	-	-	-	-	(61,351)	-	(93,094)	2,337	(59,339)
236	Virginia Commonwealth Univ	6.80979%	4,953,256	2,787,981	-	-	-	-	(5,119,549)	-	(7,768,327)	1,101,442	(4,045,197)
238	Virginia Museum of Fine Arts	0.22315%	162,314	91,360	-	-	-	-	(167,764)	-	(254,562)	93,525	(75,127)
239	Frontier Culture Museum of Va	0.03502%	25,475	14,339	-	-	-	-	(26,331)	-	(39,954)	8,324	(18,147)
241	Richard Bland College	0.12096%	87,984	49,523	-	-	-	-	(90,938)	-	(137,988)	24,586	(66,833)
242	Christopher Newport University	0.98222%	714,438	402,127	-	-	-	-	(738,424)	-	(1,120,473)	188,383	(553,949)
245	St Council of Higher Education	0.05339%	38,837	21,860	-	-	-	-	(40,141)	-	(60,910)	28,892	(11,462)
246	UVA College at Wise	0.00000%	-	-	-	-	-	-	-	-	-	(139)	(139)
247	George Mason University	4.07090%	2,961,061	1,666,658	-	-	-	-	(3,060,472)	-	(4,643,913)	421,221	(2,655,445)
261	Virginia Community College Sys	0.24136%	175,558	98,815	-	-	-	-	(181,452)	-	(275,333)	32,152	(150,260)
262	Dept f/Aging & Rehab Services	0.87998%	640,074	360,271	-	-	-	-	(661,563)	-	(1,003,845)	(84,725)	(749,788)
263	Va Rehab Center for the Blind	0.02003%	14,567	8,199	-	-	-	-	(15,056)	-	(22,846)	(1,699)	(16,835)
268	Va Institute of Marine Science	0.32514%	236,496	133,114	-	-	-	-	(244,435)	-	(370,903)	(18,857)	(264,585)
270	Va Community Coll Sys Utility	0.09702%	70,571	39,721	-	-	-	-	(72,940)	-	(110,678)	252,877	179,551
275	New River Community College	0.14012%	101,918	57,365	-	-	-	-	(105,340)	-	(159,841)	(32,858)	(138,756)
276	Southside Va Community College	0.19745%	143,618	80,836	-	-	-	-	(148,439)	-	(225,240)	(85,748)	(234,973)
277	Paul D Camp Community College	0.07542%	54,859	30,878	-	-	-	-	(56,701)	-	(86,037)	3,021	(53,980)
278	Rappahannock Community College	0.11740%	85,391	48,063	-	-	-	-	(88,258)	-	(133,921)	16,698	(72,027)
279	Danville Community College	0.13398%	97,452	54,852	-	-	-	-	(100,724)	-	(152,837)	(76,153)	(177,410)
280	Northern Va Community College	1.59398%	1,159,414	652,586	-	-	-	-	(1,198,339)	-	(1,818,341)	(440,626)	(1,645,306)
282	Piedmont Va Community College	0.21944%	159,612	89,839	-	-	-	-	(164,971)	-	(250,324)	62,318	(103,526)
283	J Sargeant Reynolds Comm Coll	0.42736%	310,851	174,965	-	-	-	-	(321,287)	-	(487,517)	(214,378)	(537,366)
284	Eastern Shore Community Coll	0.05484%	39,887	22,451	-	-	-	-	(41,226)	-	(62,556)	(16,781)	(58,225)
285	Patrick Henry Comm Coll	0.19935%	144,999	81,614	-	-	-	-	(149,867)	-	(227,406)	20,507	(130,153)
286	Va Western Community College	0.26828%	195,143	109,838	-	-	-	-	(201,694)	-	(306,048)	(67,168)	(269,929)
287	Dabney S Lancaster Comm Coll	0.07864%	57,202	32,197	-	-	-	-	(59,123)	-	(89,712)	(8,342)	(67,778)
288	Wytheville Community College	0.12820%	93,247	52,485	-	-	-	-	(96,378)	-	(146,242)	(17,911)	(114,799)
290	John Tyler Community College	0.30074%	218,746	123,123	-	-	-	-	(226,090)	-	(343,066)	(54,412)	(281,699)
291	Blue Ridge Community College	0.20733%	150,809	84,884	-	-	-	-	(155,872)	-	(236,518)	(19,267)	(175,964)
292	Central Va Community College	0.15812%	115,009	64,734	-	-	-	-	(118,870)	-	(180,371)	(11,910)	(131,408)
293	Thomas Nelson Comm College	0.36336%	264,301	148,764	-	-	-	-	(273,174)	-	(414,511)	(94,251)	(368,871)
294	Southwest Virginia Comm Coll	0.14598%	106,178	59,763	-	-	-	-	(109,743)	-	(166,522)	(5,718)	(116,042)
295	Tidewater Community College	0.85349%	620,806	349,426	-	-	-	-	(641,648)	-	(973,628)	(458,306)	(1,103,350)
296	VA Highlands Community College	0.13688%	99,565	56,041	-	-	-	-	(102,907)	-	(156,150)	8,757	(94,694)
297	Germanna Community College	0.23615%	171,770	96,682	-	-	-	-	(177,536)	-	(269,391)	6,105	(172,370)
298	Lord Fairfax Community College	0.25024%	182,016	102,449	-	-	-	-	(188,127)	-	(285,461)	(37,105)	(226,228)
299	Mountain Empire Community Coll	0.14971%	108,897	61,294	-	-	-	-	(112,553)	-	(170,786)	12,966	(100,182)
301	Dept of Agri & Cons Services	0.49498%	360,032	202,647	-	-	-	-	(372,119)	-	(564,648)	(13,196)	(387,284)
305	State Milk Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate	Service Cost	Interest Cost	Expected	Contributions	Administrative	Plan	Amortization of	Amortization of	Amortization of	Net	Total OPEB
		share of											
		OPEB Expense			Return	Employer			Liability	Asset	Change	change in	
						Entities						proportion	
310	Va Economic Dev Partnership	0.12269%	89,241	50,230	-	-	-	-	(92,237)	-	(139,960)	28,394	(64,332)
311	Va National Defense Industrial	0.00000%	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.08395%	61,063	34,370	-	-	-	-	(63,113)	-	(95,767)	26,962	(36,485)
325	Dept of Business Assistance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.00000%	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.00069%	504	284	-	-	-	-	(521)	-	(791)	(1,421)	(1,945)
350	Dept Small Bus/Supplier Div	0.03524%	25,631	14,427	-	-	-	-	(26,492)	-	(40,198)	16,410	(10,222)
360	Fort Monroe Authority	0.02641%	19,211	10,813	-	-	-	-	(19,856)	-	(30,129)	11,102	(8,859)
400	Jamestown-Yorktown Commemor	0.00863%	6,279	3,534	-	-	-	-	(6,489)	-	(9,847)	21,942	15,419
402	Marine Resources Commission	0.17280%	125,691	70,746	-	-	-	-	(129,911)	-	(197,125)	(11,571)	(142,170)
403	Dept Game and Inland Fisheries	0.53251%	387,336	218,015	-	-	-	-	(400,340)	-	(607,469)	43,320	(359,138)
405	Virginia Racing Commission	0.00306%	2,224	1,252	-	-	-	-	(2,299)	-	(3,488)	693	(1,618)
407	Virginia Port Authority	0.00182%	1,322	744	-	-	-	-	(1,367)	-	(2,074)	(9,038)	(10,413)
408	Chesapeake Bay Local Asst Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.21323%	155,095	87,296	-	-	-	-	(160,302)	-	(243,239)	(55,002)	(216,152)
411	Dept of Forestry	0.28817%	209,606	117,978	-	-	-	-	(216,643)	-	(328,731)	(134)	(217,924)
413	Comm on Va Alcohol Saf Act Pro	0.00903%	6,567	3,696	-	-	-	-	(6,788)	-	(10,300)	142	(6,683)
417	Gunston Hall	0.00400%	2,908	1,637	-	-	-	-	(3,006)	-	(4,561)	(1,854)	(4,876)
423	Dept of Historic Resources	0.04286%	31,178	17,549	-	-	-	-	(32,225)	-	(48,897)	14,052	(18,343)
425	Jamestown-Yorktown Foundation	0.14968%	108,872	61,280	-	-	-	-	(112,527)	-	(170,747)	80,641	(32,481)
440	Dept of Environmental Quality	0.89104%	648,117	364,798	-	-	-	-	(669,876)	-	(1,016,459)	(68,829)	(742,249)
450	Gov Adv Cncl Self-Det & Fed	0.00000%	-	-	-	-	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	0.00000%	-	-	-	-	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	0.00000%	-	-	-	-	-	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	Secretary of Veterans Affairs and Homeland												
454	Security	0.00427%	3,104	1,747	-	-	-	-	(3,209)	-	(4,869)	4,727	1,500
501	Dept of Transportation	8.97335%	6,526,977	3,673,757	-	-	-	-	(6,746,098)	-	(10,236,419)	625,616	(6,156,167)
502	Central Garage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.06429%	46,760	26,319	-	-	-	-	(48,330)	-	(73,336)	30,228	(18,359)
506	Motor Vehicle Dealer Board	0.02409%	17,522	9,863	-	-	-	-	(18,111)	-	(27,481)	214	(17,993)
507	BRD Towing and Recovery Operator	0.00000%	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	3.37168%	2,452,466	1,380,391	-	-	-	-	(2,534,801)	-	(3,846,269)	(206,989)	(2,755,202)
602	Dept of Medical Asst Services	0.47945%	348,736	196,289	-	-	-	-	(360,444)	-	(546,932)	138,350	(224,001)
606	Va Bd for People With Disabil	0.01067%	7,764	4,370	-	-	-	-	(8,024)	-	(12,176)	1,641	(6,425)
701	Dept of Corrections	0.38487%	279,945	157,569	-	-	-	-	(289,344)	-	(439,046)	88,374	(202,502)
702	Dept f/t Blind & Vision Impair	0.24889%	181,034	101,897	-	-	-	-	(187,112)	-	(283,921)	22,600	(165,502)
703	Central State Hospital	0.75392%	548,381	308,661	-	-	-	-	(566,791)	-	(860,041)	(155,015)	(724,805)
704	Eastern State Hospital	0.59941%	435,991	245,401	-	-	-	-	(450,629)	-	(683,777)	(357,664)	(810,678)
705	Southwestern Va Ment Hlth Inst	0.52265%	380,164	213,978	-	-	-	-	(392,927)	-	(596,222)	325	(394,682)
706	Western State Hospital	0.69832%	507,940	285,898	-	-	-	-	(524,993)	-	(796,616)	96,753	(431,018)
707	Central Virginia Training Ctr	0.34876%	253,678	142,785	-	-	-	-	(262,194)	-	(397,849)	(1,372,925)	(1,636,505)
708	COV Center for Child & Adoles	0.14350%	104,380	58,751	-	-	-	-	(107,885)	-	(163,703)	47,719	(60,738)
709	Powhatan Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.22889%	166,489	93,710	-	-	-	-	(172,079)	-	(261,110)	92,030	(80,960)
716	Virginia Corr Center for Women	0.29232%	212,623	119,677	-	-	-	-	(219,761)	-	(333,463)	10,861	(210,063)
717	Southampton Memorial Hospital	0.00000%	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.29734%	216,280	121,735	-	-	-	-	(223,541)	-	(339,198)	(9,815)	(234,539)
719	James River Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.49624%	360,954	203,166	-	-	-	-	(373,072)	-	(566,094)	312,169	(62,877)

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate	Service Cost	Interest Cost	Expected	Contributions	Administrative	Plan	Amortization of	Amortization of	Amortization of	Net	Total OPEB
		share of				from Non-					Unrecognized		
		allocable plan			Investment	Employer	Expense	Changes	Liability	Asset	Change	amounts from	Expense
		OPEB Expense			Return	Contributing						change in	
						Entities						proportion	
721	Powhatan Recpt and Class Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Ctr	0.27259%	198,273	111,600	-	-	-	-	(204,929)	-	(310,957)	(106,463)	(312,476)
724	Catawba Hospital	0.26220%	190,717	107,346	-	-	-	-	(197,119)	-	(299,106)	1,528	(196,634)
725	Northern Virginia Training Ctr	0.00000%	-	-	-	-	-	-	-	-	-	(709,007)	(709,007)
726	Southside Va Training Center	0.00000%	-	-	-	-	-	-	-	-	-	(995)	(995)
728	No Va Mental Health Institute	0.32456%	236,076	132,878	-	-	-	-	(244,002)	-	(370,245)	38,623	(206,670)
729	Piedmont Geriatric Hospital	0.34232%	248,997	140,150	-	-	-	-	(257,357)	-	(390,510)	(29,896)	(288,616)
730	Brunswick Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.31516%	229,240	129,029	-	-	-	-	(236,936)	-	(359,523)	(106,759)	(344,949)
734	Sussex II State Prison	0.29706%	216,075	121,620	-	-	-	-	(223,330)	-	(338,877)	(131,459)	(355,971)
735	Wallens Ridge State Prison	0.52349%	380,775	214,323	-	-	-	-	(393,559)	-	(597,180)	(56,137)	(451,778)
736	Southampton Intensive Treat Ct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.25861%	188,107	105,877	-	-	-	-	(194,422)	-	(295,013)	(32,652)	(228,103)
738	Southwestern Va Training Ctr	0.13237%	96,281	54,193	-	-	-	-	(99,514)	-	(151,001)	(661,483)	(761,524)
739	Southern Va Mental Health Inst	0.19710%	143,366	80,695	-	-	-	-	(148,180)	-	(224,846)	27,449	(121,516)
740	Southampton Reception & Class	0.00000%	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.51666%	375,807	211,526	-	-	-	-	(388,424)	-	(589,389)	(59,910)	(450,390)
742	Employee Rel & Trg Div	0.13295%	96,705	54,431	-	-	-	-	(99,951)	-	(151,664)	28,820	(71,659)
743	Fluvanna Corr Ctr for Women	0.33551%	244,038	137,359	-	-	-	-	(252,231)	-	(382,731)	(25,387)	(278,952)
744	Mecklenburg Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.42638%	310,135	174,562	-	-	-	-	(320,547)	-	(486,393)	3,535	(318,708)
747	Marion Correctional Center	0.26731%	194,436	109,440	-	-	-	-	(200,964)	-	(304,939)	5,485	(196,542)
748	Hiram W Davis Medical Center	0.14626%	106,387	59,881	-	-	-	-	(109,959)	-	(166,850)	(46,293)	(156,834)
749	Buckingham Correctional Center	0.37688%	274,134	154,298	-	-	-	-	(283,337)	-	(429,931)	(92,170)	(377,006)
750	Dept of Correctional Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.00899%	6,538	3,680	-	-	-	-	(6,758)	-	(10,254)	2,498	(4,296)
752	Deep Meadow Correctional Ctr	0.59143%	430,189	242,135	-	-	-	-	(444,631)	-	(674,677)	(55,523)	(502,507)
753	Deerfield Correctional Center	0.46287%	336,678	189,502	-	-	-	-	(347,981)	-	(528,021)	(33,038)	(382,860)
754	Augusta Correctional Center	0.30542%	222,151	125,040	-	-	-	-	(229,610)	-	(348,406)	(84,709)	(315,534)
756	Div of Institutions	0.63963%	465,253	261,871	-	-	-	-	(480,872)	-	(729,668)	74,573	(408,843)
757	Western Region Corr Fld Units	0.16207%	117,886	66,353	-	-	-	-	(121,844)	-	(184,885)	(29,216)	(151,706)
759	Northern Region Corr Fld Units	0.00000%	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.15780%	114,780	64,605	-	-	-	-	(118,633)	-	(180,012)	(10,778)	(130,038)
762	Dept f/t Rights of Va w/Disab	0.00000%	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.75383%	1,275,691	718,033	-	-	-	-	(1,318,520)	-	(2,000,702)	(41,266)	(1,366,764)
766	Virginia Parole Board	0.00849%	6,174	3,475	-	-	-	-	(6,381)	-	(9,683)	(10,010)	(16,425)
767	Div of Community Corrections	1.41044%	1,025,915	577,445	-	-	-	-	(1,060,357)	-	(1,608,970)	72,013	(993,954)
768	Keen Mountain Correctional Ctr	0.35313%	256,856	144,574	-	-	-	-	(265,480)	-	(402,835)	(44,695)	(311,580)
769	Greensville Correctional Ctr	0.80277%	583,915	328,661	-	-	-	-	(603,519)	-	(915,770)	(178,027)	(784,740)
770	Dillwyn Correctional Center	0.36471%	265,278	149,314	-	-	-	-	(274,184)	-	(416,043)	(87,786)	(363,421)
771	Indian Creek Corr Center	0.22121%	160,902	90,565	-	-	-	-	(166,304)	-	(252,347)	(37,683)	(204,867)
772	Haynesville Correctional Ctr	0.40552%	294,963	166,022	-	-	-	-	(304,866)	-	(462,599)	(33,153)	(339,633)
773	Coffeewood Correctional Center	0.27479%	199,877	112,502	-	-	-	-	(206,587)	-	(313,472)	(54,101)	(261,781)
774	Lunenburg Correctional Center	0.29955%	217,887	122,640	-	-	-	-	(225,202)	-	(341,719)	9,613	(216,781)
775	Pocahontas Correctional Center	0.31787%	231,208	130,137	-	-	-	-	(238,970)	-	(362,610)	(23,860)	(264,095)
776	Green Rock Correctional Center	0.31633%	230,088	129,507	-	-	-	-	(237,812)	-	(360,853)	(15,103)	(254,173)
777	Dept of Juvenile Justice	1.61333%	1,173,495	660,511	-	-	-	-	(1,212,892)	-	(1,840,424)	(431,002)	(1,650,312)

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate			Expected	Contributions	Administrative	Plan	Amortization of	Amortization of	Amortization of	Net	Total OPEB
		share of	Service Cost	Interest Cost	Investment	from Non-	Expense	Changes	Unrecognized	Unrecognized	Unrecognized	amortization of	Expense
		allocable plan			Return	Employer			Liability	Asset	Change	deferred	
		OPEB Expense				Contributing						amounts from	
						Entities						change in	
												proportion	
778	Dept of Forensic Science	0.35365%	257,233	144,786	-	-	-	-	(265,869)	-	(403,426)	121,246	(146,030)
785	River North Correctional Cntr	0.39423%	286,750	161,399	-	-	-	-	(296,377)	-	(449,717)	89,115	(208,830)
786	Culpeper Correctional Facility for Women	0.00000%	-	-	-	-	-	-	-	-	-	(7,022)	(7,022)
794	Va Center for Behavioral Rehab	0.38363%	279,041	157,061	-	-	-	-	(288,409)	-	(437,628)	(79,544)	(369,479)
820	Capital Sq Preservation Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	0.00000%	-	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	0.03444%	25,053	14,101	-	-	-	-	(25,894)	-	(39,291)	(1,688)	(27,719)
842	Chesapeake Bay Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	0.00000%	-	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	0.00000%	-	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	0.54952%	399,704	224,977	-	-	-	-	(413,123)	-	(626,866)	(9,130)	(424,438)
850	Personal Prop Tax Relief Act	0.00000%	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.01697%	12,342	6,947	-	-	-	-	(12,756)	-	(19,356)	6,751	(6,072)
852	Va Foundation Healthy Youth	0.01883%	13,698	7,710	-	-	-	-	(14,158)	-	(21,484)	(4,649)	(18,883)
853	Substance Abuse Prevention Off	0.00000%	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	0.00000%	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	0.00000%	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	0.00000%	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	0.00000%	-	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	0.00000%	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	0.00000%	-	-	-	-	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	0.00000%	-	-	-	-	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	0.18080%	131,508	74,020	-	-	-	-	(135,923)	-	(206,248)	129,151	(7,492)
913	Veteran Services Foundation	0.00069%	504	284	-	-	-	-	(521)	-	(791)	1,818	1,294
916	Gov Employment & Training Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.00000%	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.27945%	203,265	114,410	-	-	-	-	(210,090)	-	(318,787)	107,226	(103,976)
937	Southern Va Higher Education	0.03898%	28,355	15,960	-	-	-	-	(29,307)	-	(44,470)	6,119	(23,343)
938	New College Institute	0.01412%	10,272	5,782	-	-	-	-	(10,617)	-	(16,110)	5,418	(5,255)
942	Va Museum of Natural History	0.03453%	25,118	14,138	-	-	-	-	(25,962)	-	(39,394)	(10,408)	(36,508)
946	Council on Indians	0.00000%	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.02298%	16,715	9,408	-	-	-	-	(17,276)	-	(26,215)	(8,445)	(25,813)
957	Commonwealth Att Serv Council	0.00735%	5,347	3,010	-	-	-	-	(5,527)	-	(8,386)	1,491	(4,065)
960	Dept of Fire Programs	0.07862%	57,189	32,190	-	-	-	-	(59,109)	-	(89,692)	2,302	(57,120)
961	Div of Capitol Police	0.08073%	58,720	33,051	-	-	-	-	(60,692)	-	(92,093)	(24,744)	(85,758)
962	Dept of Emp Dispute Resolution	0.00000%	-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	0.00000%	-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	0.00000%	-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	0.00000%	-	-	-	-	-	-	-	-	-	-	-



**Appendix B - OPEB Expense**

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate share of allocable plan OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
980	Higher Education Tuition Moderation Incentive Fund	0.00000%	-	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	0.00000%	-	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init	0.00000%	-	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions	0.00000%	-	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	0.00000%	-	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	0.00000%	-	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	1.17347%	853,552	480,429	-	-	-	-	(882,208)	-	(1,338,648)	221,988	(664,887)
<b>TOTAL</b>		<b>100.0000%</b>	<b>\$ 72,737,262</b>	<b>\$40,940,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (75,179,241)</b>	<b>\$ -</b>	<b>\$ (114,075,845)</b>	<b>\$ -</b>	<b>\$ (75,577,055)</b>

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	43,062	3,021	1,700	-	(9,007)	(7,567)	-	(1,717)	(13,570)	41,762	28,192
91	New River Valley Emergency Communications	48,230	3,148	1,772	-	(9,388)	(7,887)	-	(1,790)	(14,145)	43,530	29,385
100	Senate of Virginia	1,196,224	85,358	48,044	-	(254,516)	(213,820)	-	(48,520)	(383,454)	1,180,126	796,672
101	Virginia House of Delegates	2,484,199	181,196	101,987	-	(540,284)	(453,894)	-	(102,997)	(813,992)	2,505,148	1,691,156
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	3,900,272	272,359	153,300	-	(812,113)	(682,258)	-	(154,817)	(1,223,529)	3,765,548	2,542,019
107	Div of Legislative Services	796,954	58,732	33,058	-	(175,123)	(147,122)	-	(33,385)	(263,840)	812,003	548,163
109	Div of Legislative Auto Sys	269,704	18,710	10,531	-	(55,789)	(46,868)	-	(10,635)	(84,051)	258,676	174,625
110	Joint Leg Audit & Review Comm	318,364	21,418	12,055	-	(63,862)	(53,651)	-	(12,174)	(96,214)	296,113	199,899
111	Supreme Court of Virginia	3,169,989	230,545	129,764	-	(687,435)	(577,515)	-	(131,049)	(1,035,690)	3,187,443	2,151,753
112	Judicial Inquiry And Rev Comm	38,658	2,224	1,252	-	(6,632)	(5,571)	-	(1,264)	(9,991)	30,748	20,757
113	Circuit Courts	2,068,736	149,618	84,214	-	(446,127)	(374,793)	-	(85,047)	(672,135)	2,068,572	1,396,437
114	General District Courts	10,160,371	730,918	411,403	-	(2,179,429)	(1,830,944)	-	(415,475)	(3,283,527)	10,105,420	6,821,893
115	Juv and Dom Relations Dist Cr	6,895,333	509,679	286,877	-	(1,519,746)	(1,276,743)	-	(289,716)	(2,289,649)	7,046,652	4,757,003
116	Combined District Courts	2,013,130	136,668	76,925	-	(407,510)	(342,352)	-	(77,686)	(613,955)	1,889,525	1,275,570
117	Virginia State Bar	1,022,397	72,538	40,828	-	(216,294)	(181,706)	-	(41,233)	(325,867)	1,002,881	677,014
119	Lieutenant Governor	27,277	2,839	1,598	-	(8,465)	(7,112)	-	(1,614)	(12,754)	39,255	26,501
121	Office of the Governor	362,796	29,079	16,367	-	(86,707)	(72,842)	-	(16,529)	(130,632)	402,033	271,401
122	Dept of Planning and Budget	463,536	32,556	18,324	-	(97,073)	(81,553)	-	(18,506)	(146,252)	450,109	303,857
123	Dept of Military Affairs	2,585,154	180,722	101,721	-	(538,871)	(452,706)	-	(102,727)	(811,861)	2,498,594	1,686,733
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	719,009	49,964	28,123	-	(148,983)	(125,159)	-	(28,401)	(224,456)	690,784	466,328
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	1,427,442	101,475	57,116	-	(302,574)	(254,193)	-	(57,681)	(455,857)	1,402,953	947,096
128	Virginia Veterans Care Center	2,294,502	162,282	91,342	-	(483,888)	(406,516)	-	(92,246)	(729,026)	2,243,661	1,514,635
129	Dept of Human Resource Mgmt	1,177,025	82,205	46,270	-	(245,118)	(205,923)	-	(46,728)	(369,294)	1,136,539	767,245
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	372,394	32,962	18,553	-	(98,286)	(82,570)	-	(18,737)	(148,078)	455,725	307,647
133	Auditor of Public Accounts	1,200,797	88,182	49,634	-	(262,941)	(220,896)	-	(50,125)	(396,146)	1,219,177	823,031
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	2,374,110	163,268	91,897	-	(486,828)	(408,986)	-	(92,806)	(733,455)	2,257,293	1,523,838
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	1,220,827	85,791	48,288	-	(255,809)	(214,906)	-	(48,766)	(385,402)	1,186,117	800,715
141	Attorney General & Dept of Law	4,443,313	315,072	177,341	-	(939,475)	(789,254)	-	(179,096)	(1,415,412)	4,356,082	2,940,670
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	298,982	21,450	12,074	-	(63,961)	(53,733)	-	(12,193)	(96,363)	296,566	200,203
146	The Science Museum of Virginia	667,118	49,536	27,882	-	(147,704)	(124,086)	-	(28,157)	(222,529)	684,862	462,333
147	Office State Inspector General	424,183	29,975	16,872	-	(89,380)	(75,088)	-	(17,039)	(134,660)	414,428	279,768
148	Virginia Comm for the Arts	61,588	5,362	3,018	-	(15,992)	(13,432)	-	(3,048)	(24,092)	74,137	50,045
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
151	Dept of Accounts	1,625,371	113,564	63,920	-	(338,620)	(284,476)	-	(64,553)	(510,165)	1,570,091	1,059,926
152	Dept of the Treasury	1,097,751	83,593	47,051	-	(249,258)	(209,400)	-	(47,517)	(375,531)	1,155,732	780,201
154	Dept of Motor Vehicles	19,207,420	1,393,028	784,077	-	(4,153,690)	(3,489,524)	-	(791,837)	(6,257,946)	19,259,524	13,001,578
156	Dept of State Police	32,243,688	2,379,295	1,339,206	-	(7,094,511)	(5,960,116)	-	(1,352,459)	(10,688,585)	32,895,315	22,206,730
157	Compensation Board	139,485	11,534	6,492	-	(34,393)	(28,893)	-	(6,556)	(51,816)	159,467	107,651
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	86,631	7,897	4,445	-	(23,547)	(19,783)	-	(4,489)	(35,477)	109,187	73,710
161	Dept of Taxation	8,967,785	651,350	366,618	-	(1,942,176)	(1,631,626)	-	(370,246)	(2,926,080)	9,005,338	6,079,258
162	Dept Accounts Transfer Payments	18,218	1,322	744	-	(3,942)	(3,312)	-	(752)	(5,940)	18,280	12,340
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	10,407	3,415	1,922	-	(10,181)	(8,554)	-	(1,941)	(15,339)	47,212	31,873
165	Dept of Housing and Comm Dev	988,105	72,243	40,663	-	(215,414)	(180,969)	-	(41,065)	(324,542)	998,813	674,271
166	Secretary of the Commonwealth	175,423	12,032	6,772	-	(35,878)	(30,140)	-	(6,839)	(54,053)	166,352	112,299
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	7,501,092	542,698	305,462	-	(1,618,201)	(1,359,454)	-	(308,485)	(2,437,980)	7,503,155	5,065,175
172	State Lottery Department	3,143,351	230,576	129,782	-	(687,525)	(577,592)	-	(131,066)	(1,035,825)	3,187,870	2,152,045
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	1,208,718	91,828	51,686	-	(273,811)	(230,030)	-	(52,198)	(412,525)	1,269,588	857,063
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	81,722	6,969	3,922	-	(20,776)	(17,457)	-	(3,961)	(31,303)	96,348	65,045
181	Dept of Labor and Industry	1,540,898	105,153	59,186	-	(313,541)	(263,407)	-	(59,772)	(472,381)	1,453,808	981,427
182	Virginia Employment Commission	6,108,086	436,385	245,623	-	(1,301,200)	(1,093,142)	-	(248,054)	(1,960,388)	6,033,316	4,072,928
183	Secretary of Natural Resources	52,875	3,110	1,750	-	(9,274)	(7,790)	-	(1,768)	(13,972)	42,997	29,025
184	Secretary of Technology	25,521	1,065	600	-	(3,176)	(2,669)	-	(606)	(4,786)	14,728	9,942
185	Secretary of Education	31,747	2,204	1,241	-	(6,572)	(5,522)	-	(1,253)	(9,902)	30,476	20,574
186	Secretary of Transportation	43,941	2,466	1,388	-	(7,352)	(6,176)	-	(1,402)	(11,076)	34,089	23,013
187	Secretary of Public Safety	55,371	4,975	2,800	-	(14,835)	(12,462)	-	(2,828)	(22,350)	68,779	46,429
188	Sec of Health & Human Resource	40,175	2,414	1,359	-	(7,196)	(6,047)	-	(1,372)	(10,842)	33,375	22,533
190	Secretary of Finance	31,751	2,330	1,312	-	(6,948)	(5,837)	-	(1,325)	(10,468)	32,218	21,750
191	Va Workers Compensation Comm	3,274,173	227,255	127,912	-	(677,621)	(569,273)	-	(129,178)	(1,020,905)	3,141,953	2,121,048
192	Secretary of Commerce & Trade	49,801	6,448	3,629	-	(19,228)	(16,151)	-	(3,665)	(28,967)	89,144	60,177
193	Secretary of Agr and Forestry	16,554	1,934	1,089	-	(5,768)	(4,845)	-	(1,099)	(8,689)	26,741	18,052
194	Dept of General Services	6,508,753	473,030	266,249	-	(1,410,467)	(1,184,937)	-	(268,884)	(2,125,009)	6,539,954	4,414,945
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	4,802,686	354,838	199,723	-	(1,058,045)	(888,866)	-	(201,700)	(1,594,050)	4,905,865	3,311,815
200	Comp Sns At-Risk Youth & Family	147,999	10,724	6,036	-	(31,976)	(26,865)	-	(6,096)	(48,177)	148,272	100,095
201	Dept of Education	3,103,016	229,044	128,919	-	(682,956)	(573,753)	-	(130,195)	(1,028,941)	3,166,681	2,137,740
202	The Library of Virginia	1,125,396	80,437	45,275	-	(239,845)	(201,495)	-	(45,723)	(361,351)	1,112,097	750,746
203	Woodrow Wilson Rehab Center	2,955,745	196,299	110,488	-	(585,319)	(491,727)	-	(111,582)	(881,841)	2,713,961	1,832,120
204	College of William and Mary	22,672,064	1,657,707	933,054	-	(4,942,900)	(4,152,543)	-	(942,288)	(7,446,970)	22,918,886	15,471,916
206	VCU Health System Authority	4,347,621	284,467	160,115	-	(848,215)	(712,588)	-	(161,699)	(1,277,920)	3,932,944	2,655,024
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	76,287,298	5,657,747	3,184,510	-	(16,870,106)	(14,172,614)	-	(3,216,026)	(25,416,489)	78,222,077	52,805,588
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	6,492,696	475,984	267,912	-	(1,419,273)	(1,192,337)	-	(270,563)	(2,138,277)	6,580,794	4,442,517
212	Virginia State University	6,709,027	491,365	276,569	-	(1,465,138)	(1,230,866)	-	(279,306)	(2,207,376)	6,793,445	4,586,069

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
213	Norfolk State University	8,368,704	624,054	351,254	-	(1,860,785)	(1,563,251)	-	(354,730)	(2,803,458)	8,627,957	5,824,499
214	Longwood University	8,810,802	643,103	361,976	-	(1,917,585)	(1,610,968)	-	(365,558)	(2,889,032)	8,891,320	6,002,288
215	University of Mary Washington	7,663,672	548,656	308,815	-	(1,635,966)	(1,374,379)	-	(311,872)	(2,464,746)	7,585,527	5,120,781
216	James Madison University	34,824,640	2,599,289	1,463,031	-	(7,750,485)	(6,511,199)	-	(1,477,510)	(11,676,874)	35,936,878	24,260,004
217	Radford University	14,367,451	1,026,300	577,662	-	(3,060,193)	(2,570,875)	-	(583,379)	(4,610,485)	14,189,278	9,578,793
218	Va Sch for Deaf/Blind	1,528,907	112,429	63,282	-	(335,236)	(281,633)	-	(63,908)	(505,066)	1,554,403	1,049,337
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	25,238,729	1,834,565	1,032,600	-	(5,470,252)	(4,595,571)	-	(1,042,819)	(8,241,477)	25,364,064	17,122,587
222	Dept of Professional & Occ Reg	1,929,283	140,762	79,229	-	(419,722)	(352,608)	-	(80,013)	(632,352)	1,946,130	1,313,778
223	Dept of Health Professions	2,165,368	164,906	92,819	-	(491,710)	(413,088)	-	(93,737)	(740,810)	2,279,931	1,539,121
226	Board of Accountancy	126,819	9,160	5,156	-	(27,312)	(22,946)	-	(5,207)	(41,149)	126,647	85,498
229	Coop Ext & Agric Exp Station	9,458,534	686,578	386,446	-	(2,047,216)	(1,719,873)	-	(390,271)	(3,084,336)	9,492,393	6,408,057
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	99,860	6,499	3,658	-	(19,380)	(16,281)	-	(3,694)	(29,198)	89,857	60,659
234	Cooper Ext & Agric Res Service	774,686	59,359	33,410	-	(176,995)	(148,693)	-	(33,741)	(266,660)	820,671	554,011
236	Virginia Commonwealth Univ	66,903,907	4,953,256	2,787,981	-	(14,769,472)	(12,407,868)	-	(2,815,573)	(22,251,676)	68,482,018	46,230,342
238	Virginia Museum of Fine Arts	2,119,079	162,314	91,360	-	(483,985)	(406,596)	-	(92,264)	(729,171)	2,244,104	1,514,933
239	Frontier Culture Museum of Va	338,210	25,475	14,339	-	(75,962)	(63,815)	-	(14,481)	(114,444)	352,212	237,768
241	Richard Bland College	1,341,219	87,984	49,523	-	(262,348)	(220,400)	-	(50,013)	(395,254)	1,216,443	821,189
242	Christopher Newport University	9,583,155	714,438	402,127	-	(2,130,290)	(1,789,662)	-	(406,107)	(3,209,494)	9,877,578	6,668,084
245	St Council of Higher Education	495,264	38,837	21,860	-	(115,805)	(97,287)	-	(22,076)	(174,471)	536,951	362,480
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	39,956,062	2,961,061	1,666,658	-	(8,829,205)	(7,417,436)	-	(1,683,152)	(13,302,074)	40,938,616	27,636,542
261	Virginia Community College Sys	2,553,787	175,558	98,815	-	(523,473)	(439,773)	-	(99,792)	(788,665)	2,427,211	1,638,546
262	Dept f/Aging & Rehab Services	9,207,025	640,074	360,271	-	(1,908,553)	(1,603,380)	-	(363,836)	(2,875,424)	8,849,440	5,974,016
263	Va Rehab Center for the Blind	241,061	14,567	8,199	-	(43,436)	(36,490)	-	(8,280)	(65,440)	201,397	135,957
268	Va Institute of Marine Science	3,295,282	236,496	133,114	-	(705,178)	(592,420)	-	(134,431)	(1,062,419)	3,269,707	2,207,288
270	Va Community Coll Sys Utility	566,716	70,571	39,721	-	(210,426)	(176,779)	-	(40,114)	(317,027)	975,684	658,657
275	New River Community College	1,443,244	101,918	57,365	-	(303,895)	(255,304)	-	(57,933)	(457,849)	1,409,082	951,233
276	Southside Va Community College	1,966,948	143,618	80,836	-	(428,235)	(359,761)	-	(81,636)	(645,178)	1,985,609	1,340,431
277	Paul D Camp Community College	751,594	54,859	30,878	-	(163,577)	(137,422)	-	(31,183)	(246,445)	758,463	512,018
278	Rappahannock Community College	1,094,954	85,391	48,063	-	(254,617)	(213,904)	-	(48,539)	(383,606)	1,180,590	796,984
279	Danville Community College	1,486,593	97,452	54,852	-	(290,581)	(244,117)	-	(55,395)	(437,789)	1,347,339	909,550
280	Northern Va Community College	16,031,008	1,159,414	652,586	-	(3,457,107)	(2,904,324)	-	(659,044)	(5,208,475)	16,029,662	10,821,187
282	Piedmont Va Community College	2,171,403	159,612	89,839	-	(475,929)	(399,827)	-	(90,728)	(717,033)	2,206,743	1,489,710
283	J Sargeant Reynolds Comm Coll	4,539,388	310,851	174,965	-	(926,888)	(778,680)	-	(176,697)	(1,396,449)	4,297,725	2,901,276
284	Eastern Shore Community Coll	584,783	39,887	22,451	-	(118,933)	(99,917)	-	(22,673)	(179,185)	551,464	372,279
285	Patrick Henry Comm Coll	2,004,112	144,999	81,614	-	(432,354)	(363,222)	-	(82,422)	(651,385)	2,004,708	1,353,323
286	Va Western Community College	2,792,873	195,143	109,838	-	(581,870)	(488,831)	-	(110,925)	(876,645)	2,697,978	1,821,333
287	Dabney S Lancaster Comm Coll	811,251	57,202	32,197	-	(170,563)	(143,291)	-	(32,515)	(256,970)	790,860	533,890
288	Wytheville Community College	1,348,560	93,247	52,485	-	(278,043)	(233,583)	-	(53,004)	(418,898)	1,289,201	870,303
290	John Tyler Community College	2,962,944	218,746	123,123	-	(652,251)	(547,958)	-	(124,342)	(982,682)	3,024,313	2,041,631
291	Blue Ridge Community College	1,975,127	150,809	84,884	-	(449,679)	(377,776)	-	(85,724)	(677,486)	2,085,037	1,407,551
292	Central Va Community College	1,568,235	115,009	64,734	-	(342,929)	(288,096)	-	(65,374)	(516,656)	1,590,072	1,073,416

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
293	Thomas Nelson Comm College	3,954,991	264,301	148,764	-	(788,085)	(662,073)	-	(150,236)	(1,187,329)	3,654,138	2,466,809
294	Southwest Virginia Comm Coll	1,475,241	106,178	59,763	-	(316,600)	(265,976)	-	(60,355)	(476,990)	1,467,985	990,995
295	Tidewater Community College	9,677,115	620,806	349,426	-	(1,851,103)	(1,555,115)	-	(352,884)	(2,788,870)	8,583,056	5,794,186
296	VA Highlands Community College	1,388,808	99,565	56,041	-	(296,878)	(249,408)	-	(56,595)	(447,275)	1,376,545	929,270
297	Germanna Community College	2,344,375	171,770	96,682	-	(512,176)	(430,282)	-	(97,639)	(771,645)	2,374,829	1,603,184
298	Lord Fairfax Community College	2,479,882	182,016	102,449	-	(542,731)	(455,949)	-	(103,463)	(817,678)	2,516,492	1,698,814
299	Mountain Empire Community Coll	1,477,371	108,897	61,294	-	(324,706)	(272,786)	-	(61,900)	(489,201)	1,505,572	1,016,371
301	Dept of Agri & Cons Services	4,970,387	360,032	202,647	-	(1,073,532)	(901,877)	-	(204,652)	(1,617,382)	4,977,677	3,360,295
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	1,304,233	89,241	50,230	-	(266,098)	(223,549)	-	(50,727)	(400,903)	1,233,819	832,916
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	789,311	61,063	34,370	-	(182,077)	(152,963)	-	(34,710)	(274,317)	844,237	569,920
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	3,106	504	284	-	(1,503)	(1,263)	-	(287)	(2,265)	6,969	4,704
350	Dept Small Bus/Supplier Div	319,904	25,631	14,427	-	(76,426)	(64,206)	-	(14,570)	(115,144)	354,369	239,225
360	Fort Monroe Authority	303,056	19,211	10,813	-	(57,280)	(48,123)	-	(10,920)	(86,299)	265,600	179,301
400	Jamestown-Yorktown Commemor	59,630	6,279	3,534	-	(18,721)	(15,728)	-	(3,569)	(28,205)	86,806	58,601
402	Marine Resources Commission	1,708,568	125,691	70,746	-	(374,780)	(314,856)	-	(71,447)	(564,646)	1,737,766	1,173,120
403	Dept Game and Inland Fisheries	5,391,645	387,336	218,015	-	(1,154,948)	(970,273)	-	(220,173)	(1,740,043)	5,355,172	3,615,129
405	Virginia Racing Commission	30,644	2,224	1,252	-	(6,630)	(5,571)	-	(1,264)	(9,989)	30,748	20,759
407	Virginia Port Authority	33,398	1,322	744	-	(3,942)	(3,312)	-	(752)	(5,940)	18,280	12,340
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	2,246,729	155,095	87,296	-	(462,456)	(388,511)	-	(88,160)	(696,736)	2,144,288	1,447,552
411	Dept of Forestry	2,864,541	209,606	117,978	-	(624,996)	(525,061)	-	(119,146)	(941,619)	2,897,938	1,956,319
413	Comm on Va Alcohol Saf Act Pro	101,397	6,567	3,696	-	(19,581)	(16,451)	-	(3,733)	(29,502)	90,797	61,295
417	Gunston Hall	48,133	2,908	1,637	-	(8,672)	(7,285)	-	(1,653)	(13,065)	40,208	27,143
423	Dept of Historic Resources	412,977	31,178	17,549	-	(92,967)	(78,100)	-	(17,722)	(140,062)	431,055	290,993
425	Jamestown-Yorktown Foundation	1,419,564	108,872	61,280	-	(324,630)	(272,724)	-	(61,886)	(489,088)	1,505,228	1,016,140
440	Dept of Environmental Quality	9,043,226	648,117	364,798	-	(1,932,535)	(1,623,528)	-	(368,408)	(2,911,556)	8,960,640	6,049,084
450	Gov Adv Cncl Self-Det & Fed	-	-	-	-	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	-	-	-	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	-	-	-	-	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	-	-	-	-	-	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	37,497	3,104	1,747	-	(9,257)	(7,777)	-	(1,765)	(13,948)	42,921	28,973
501	Dept of Transportation	91,069,205	6,526,977	3,673,757	-	(19,461,961)	(16,350,012)	-	(3,710,120)	(29,321,359)	90,239,653	60,918,294
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	653,646	46,760	26,319	-	(139,430)	(117,134)	-	(26,580)	(210,065)	646,493	436,428
506	Motor Vehicle Dealer Board	255,241	17,522	9,863	-	(52,249)	(43,894)	-	(9,960)	(78,718)	242,260	163,542
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	33,962,987	2,452,466	1,380,391	-	(7,312,688)	(6,143,408)	-	(1,394,052)	(11,017,291)	33,906,950	22,889,659
602	Dept of Medical Asst Services	4,657,016	348,736	196,289	-	(1,039,850)	(873,580)	-	(198,231)	(1,566,636)	4,821,498	3,254,862
606	Va Bd for People With Disabil	103,180	7,764	4,370	-	(23,148)	(19,448)	-	(4,413)	(34,875)	107,337	72,462
701	Dept of Corrections	3,788,823	279,945	157,569	-	(834,731)	(701,261)	-	(159,129)	(1,257,607)	3,870,426	2,612,819
702	Dept f/ Blind & Vision Impair	2,603,556	181,034	101,897	-	(539,802)	(453,489)	-	(102,905)	(813,265)	2,502,915	1,689,650
703	Central State Hospital	7,693,867	548,381	308,661	-	(1,635,146)	(1,373,690)	-	(311,715)	(2,463,509)	7,581,727	5,118,218

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F		G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Total OPEB Liability	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
704	Eastern State Hospital	6,680,078	435,991	245,401	-	(1,300,024)	(1,092,155)	-	(247,830)	(1,958,617)	6,027,866	4,069,249	
705	Southwestern Va Ment Hlth Inst	5,314,760	380,164	213,978	-	(1,133,562)	(952,308)	-	(216,096)	(1,707,824)	5,256,017	3,548,193	
706	Western State Hospital	6,922,809	507,940	285,898	-	(1,514,560)	(1,272,386)	-	(288,728)	(2,281,836)	7,022,603	4,740,767	
707	Central Virginia Training Ctr	5,152,592	253,678	142,785	-	(756,407)	(635,460)	-	(144,198)	(1,139,602)	3,507,259	2,367,657	
708	COV Center for Child & Adoles	1,287,913	104,380	58,751	-	(311,239)	(261,472)	-	(59,333)	(468,913)	1,443,129	974,216	
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	
711	Virginia Corr Enterprises	2,205,641	166,489	93,710	-	(496,434)	(417,055)	-	(94,637)	(747,927)	2,301,826	1,553,899	
716	Virginia Corr Center for Women	2,689,960	212,623	119,677	-	(633,994)	(532,619)	-	(120,861)	(955,174)	2,939,655	1,984,481	
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	
718	Bland Correctional Center	3,037,882	216,280	121,735	-	(644,897)	(541,780)	-	(122,940)	(971,602)	2,990,214	2,018,612	
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	
720	Dept Behav Hlth & Develop Svcs	4,739,371	360,954	203,166	-	(1,076,283)	(904,186)	-	(205,176)	(1,621,525)	4,990,423	3,368,898	
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	
723	Southeastern Va Training Centr	2,735,549	198,273	111,600	-	(591,203)	(496,672)	-	(112,704)	(890,706)	2,741,253	1,850,547	
724	Catawba Hospital	2,549,970	190,717	107,346	-	(568,674)	(477,743)	-	(108,409)	(856,763)	2,636,781	1,780,018	
725	Northern Virginia Training Ctr	4,554	-	-	-	-	-	-	-	-	-	-	
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	
728	No Va Mental Health Institute	3,234,655	236,076	132,878	-	(703,926)	(591,370)	-	(134,193)	(1,060,535)	3,263,911	2,203,376	
729	Piedmont Geriatric Hospital	3,449,096	248,997	140,150	-	(742,455)	(623,737)	-	(141,537)	(1,118,582)	3,442,554	2,323,972	
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	
733	Sussex I State Prison	3,353,610	229,240	129,029	-	(683,540)	(574,244)	-	(130,306)	(1,029,821)	3,169,391	2,139,570	
734	Sussex II State Prison	2,963,441	216,075	121,620	-	(644,288)	(541,267)	-	(122,823)	(970,683)	2,987,384	2,016,701	
735	Wallens Ridge State Prison	5,308,783	380,775	214,323	-	(1,135,387)	(953,839)	-	(216,444)	(1,710,572)	5,264,470	3,553,898	
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	
737	St Brides Correctional Center	2,786,302	188,107	105,877	-	(560,891)	(471,205)	-	(106,925)	(845,037)	2,600,696	1,755,659	
738	Southwestern Va Training Ctr	2,861,325	96,281	54,193	-	(287,091)	(241,184)	-	(54,729)	(432,530)	1,331,153	898,623	
739	Southern Va Mental Health Inst	1,928,961	143,366	80,695	-	(427,487)	(359,132)	-	(81,494)	(644,052)	1,982,136	1,338,084	
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	
741	Red Onion State Prison	5,459,714	375,807	211,526	-	(1,120,570)	(941,395)	-	(213,620)	(1,688,252)	5,195,784	3,507,532	
742	Employee Rel & Trg Div	1,301,118	96,705	54,431	-	(288,350)	(242,244)	-	(54,970)	(434,428)	1,337,004	902,576	
743	Fluvanna Corr Ctr for Women	3,204,417	244,038	137,359	-	(727,665)	(611,313)	-	(138,718)	(1,096,299)	3,373,984	2,277,685	
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	
745	Nottoway Correctional Center	4,375,985	310,135	174,562	-	(924,751)	(776,886)	-	(176,290)	(1,393,230)	4,287,821	2,894,591	
747	Marion Correctional Center	2,723,493	194,436	109,440	-	(579,764)	(487,060)	-	(110,523)	(873,471)	2,688,203	1,814,732	
748	Hiram W Davis Medical Center	1,537,506	106,387	59,881	-	(317,223)	(266,499)	-	(60,474)	(477,928)	1,470,873	992,945	
749	Buckingham Correctional Center	3,849,955	274,134	154,298	-	(817,400)	(686,703)	-	(155,825)	(1,231,496)	3,790,077	2,558,581	
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	
751	Va Dep F/T Deaf & Hard of Hear	90,506	6,538	3,680	-	(19,495)	(16,378)	-	(3,717)	(29,372)	90,396	61,024	
752	Deep Meadow Correctional Ctr	6,190,562	430,189	242,135	-	(1,282,723)	(1,077,619)	-	(244,532)	(1,932,550)	5,947,641	4,015,091	
753	Deerfield Correctional Center	4,699,170	336,678	189,502	-	(1,003,897)	(843,376)	-	(191,377)	(1,512,470)	4,654,795	3,142,325	
754	Augusta Correctional Center	3,034,625	222,151	125,040	-	(662,403)	(556,488)	-	(126,277)	(997,977)	3,071,390	2,073,413	
756	Div of Institutions	6,326,201	465,253	261,871	-	(1,387,276)	(1,165,454)	-	(264,463)	(2,090,069)	6,432,422	4,342,353	
757	Western Region Corr Fld Units	1,689,941	117,886	66,353	-	(351,510)	(295,305)	-	(67,010)	(529,586)	1,629,857	1,100,271	
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F		G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)	
761	Eastern Region Corr Fld Unit	1,604,231	114,780	64,605	-	(342,249)	(287,522)	-	(65,244)	(515,630)	1,586,906	1,071,276	
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	
765	Dept of Social Services	17,292,039	1,275,691	718,033	-	(3,803,820)	(3,195,597)	-	(725,140)	(5,730,833)	17,637,272	11,906,439	
766	Virginia Parole Board	107,829	6,174	3,475	-	(18,410)	(15,466)	-	(3,510)	(27,737)	85,362	57,625	
767	Div of Community Corrections	13,954,413	1,025,915	577,445	-	(3,059,043)	(2,569,909)	-	(583,159)	(4,608,751)	14,183,948	9,575,197	
768	Keen Mountain Correctional Ctr	3,629,310	256,856	144,574	-	(765,888)	(643,423)	-	(146,005)	(1,153,886)	3,551,209	2,397,323	
769	Greensville Correctional Ctr	8,179,674	583,915	328,661	-	(1,741,102)	(1,462,703)	-	(331,914)	(2,623,143)	8,073,011	5,449,868	
770	Dillwyn Correctional Center	3,794,033	265,278	149,314	-	(790,999)	(664,519)	-	(150,792)	(1,191,718)	3,667,643	2,475,925	
771	Indian Creek Corr Center	2,196,701	160,902	90,565	-	(479,772)	(403,058)	-	(91,461)	(722,824)	2,224,575	1,501,751	
772	Haynesville Correctional Ctr	4,243,907	294,963	166,022	-	(879,511)	(738,880)	-	(167,665)	(1,325,071)	4,078,059	2,752,988	
773	Coffeewood Correctional Center	2,866,623	199,877	112,502	-	(595,986)	(500,690)	-	(113,616)	(897,913)	2,763,429	1,865,516	
774	Lunenburg Correctional Center	3,013,436	217,887	122,640	-	(649,690)	(545,806)	-	(123,853)	(978,822)	3,012,434	2,033,612	
775	Pocahontas Correctional Center	3,297,985	231,208	130,137	-	(689,409)	(579,175)	-	(131,425)	(1,038,664)	3,196,606	2,157,942	
776	Green Rock Correctional Center	3,172,241	230,088	129,507	-	(686,069)	(576,368)	-	(130,788)	(1,033,630)	3,181,114	2,147,484	
777	Dept of Juvenile Justice	16,504,571	1,173,495	660,511	-	(3,499,093)	(2,939,595)	-	(667,048)	(5,271,730)	16,224,336	10,952,606	
778	Dept of Forensic Science	3,473,655	257,233	144,786	-	(767,010)	(644,368)	-	(146,219)	(1,155,578)	3,556,420	2,400,842	
785	River North Correctional Cntr	4,032,225	286,750	161,399	-	(855,019)	(718,306)	-	(162,997)	(1,288,173)	3,964,502	2,676,329	
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	
794	Va Center for Behavioral Rehab	3,776,950	279,041	157,061	-	(832,035)	(698,996)	-	(158,615)	(1,253,544)	3,857,929	2,604,385	
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-	-	
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-	-	-	-	-	-	
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-	
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-	
839	Virginia Commission on Youth	-	-	-	-	-	-	-	-	-	-	-	
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-	-	
841	Dept of Aviation	335,182	25,053	14,101	-	(74,702)	(62,757)	-	(14,241)	(112,546)	346,373	233,827	
842	Chesapeake Bay Commission	-	-	-	-	-	-	-	-	-	-	-	
844	Joint Comm on Health Care	-	-	-	-	-	-	-	-	-	-	-	
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-	
847	Joint Comm on Techn & Science	-	-	-	-	-	-	-	-	-	-	-	
848	Indigent Defense Commission	5,546,408	399,704	224,977	-	(1,191,828)	(1,001,255)	-	(227,203)	(1,795,605)	5,526,168	3,730,563	
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	161,780	12,342	6,947	-	(36,799)	(30,916)	-	(7,015)	(55,441)	170,632	115,191	
852	Va Foundation Healthy Youth	200,884	13,698	7,710	-	(40,846)	(34,314)	-	(7,787)	(61,539)	189,390	127,851	
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-	
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-	
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-	
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-	
863	Comm on Electric Utility Restr	-	-	-	-	-	-	-	-	-	-	-	
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-	-	
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-	-	
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-	-	
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-	-	-	-	-	-	
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-	
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-	
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-	
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-	

Appendix C - Reconciliation of OPEB Liability

		A	B	C	D	E	F	G	H	I	J	K	
		Total OPEB Liability											
Employer #	Employer	Net OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between		Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
						Expected and	Actual Experiences						
912	Dept of Veterans Services		1,757,083	131,508	74,020	-	(392,126)	(329,427)	-	(74,753)	(590,778)	1,818,185	1,227,407
913	Veteran Services Foundation		6,360	504	284	-	(1,503)	(1,263)	-	(287)	(2,265)	6,969	4,704
916	Gov Employment & Training Dept		-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst		-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care		2,796,947	203,265	114,410	-	(606,089)	(509,178)	-	(115,542)	(913,134)	2,810,278	1,897,144
937	Southern Va Higher Education		403,471	28,355	15,960	-	(84,549)	(71,029)	-	(16,118)	(127,381)	392,027	264,646
938	New College Institute		132,170	10,272	5,782	-	(30,628)	(25,731)	-	(5,839)	(46,144)	142,017	95,873
942	Va Museum of Natural History		385,449	25,118	14,138	-	(74,898)	(62,921)	-	(14,278)	(112,841)	347,279	234,438
946	Council on Indians		-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center		237,309	16,715	9,408	-	(49,842)	(41,872)	-	(9,501)	(75,092)	231,100	156,008
957	Commonwealth Att Serv Council		72,138	5,347	3,010	-	(15,945)	(13,394)	-	(3,039)	(24,021)	73,927	49,906
960	Dept of Fire Programs		784,603	57,189	32,190	-	(170,527)	(143,259)	-	(32,508)	(256,915)	790,682	533,767
961	Div of Capitol Police		826,128	58,720	33,051	-	(175,094)	(147,094)	-	(33,378)	(263,795)	811,848	548,053
962	Dept of Emp Dispute Resolution		-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office		-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council		-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government		-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority		-	-	-	-	-	-	-	-	-	-	-
980	Higher Education Tuition Moderation Incentive Fund		-	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys		-	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init		-	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions		-	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin		-	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations		-	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control		11,535,796	853,552	480,429	-	(2,545,097)	(2,138,140)	-	(485,183)	(3,834,439)	11,800,913	7,966,474
<b>TOTAL</b>			<b>\$ 1,005,640,502</b>	<b>\$ 72,737,262</b>	<b>\$ 40,940,769</b>	<b>\$ -</b>	<b>\$ (216,885,867)</b>	<b>\$ (182,206,296)</b>	<b>\$ -</b>	<b>\$ (41,345,947)</b>	<b>\$ (326,760,079)</b>	<b>\$ 1,005,640,502</b>	<b>\$ 678,880,423</b>



Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	Plan Fiduciary Net Position										Net OPEB Liability (Ending)
		A	B	C	D	E	F	G	H	I	J	
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	1,770	-	-	(1,770)	-	-	-	-	-	-	28,192
91	New River Valley Emergency Communications	1,983	-	-	(1,983)	-	-	-	-	-	-	29,386
100	Senate of Virginia	49,182	-	-	(49,182)	-	-	-	-	-	-	796,671
101	Virginia House of Delegates	102,135	-	-	(102,135)	-	-	-	-	-	-	1,691,157
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	160,356	-	-	(160,356)	-	-	-	-	-	-	2,542,019
107	Div of Legislative Services	32,766	-	-	(32,766)	-	-	-	-	-	-	548,161
109	Div of Legislative Auto Sys	11,089	-	-	(11,089)	-	-	-	-	-	-	174,625
110	Joint Leg Audit & Review Comm	13,089	-	-	(13,089)	-	-	-	-	-	-	199,898
111	Supreme Court of Virginia	130,331	-	-	(130,331)	-	-	-	-	-	-	2,151,755
112	Judicial Inquiry And Rev Comm	1,589	-	-	(1,589)	1,589	-	-	-	-	-	20,757
113	Circuit Courts	85,054	-	-	(85,054)	-	-	-	-	-	-	1,396,437
114	General District Courts	417,734	-	-	(417,734)	-	-	-	-	-	-	6,821,893
115	Juv and Dom Relations Dist Crt	283,495	-	-	(283,495)	-	-	-	-	-	-	4,757,002
116	Combined District Courts	82,768	-	-	(82,768)	-	-	-	-	-	-	1,275,566
117	Virginia State Bar	42,035	-	-	(42,035)	-	-	-	-	-	-	677,018
119	Lieutenant Governor	1,121	-	-	(1,121)	1,121	-	-	-	-	-	26,500
121	Office of the Governor	14,916	-	-	(14,916)	-	-	-	-	-	-	271,401
122	Dept of Planning and Budget	19,058	-	-	(19,058)	-	-	-	-	-	-	303,856
123	Dept of Military Affairs	106,286	-	-	(106,286)	-	-	-	-	-	-	1,686,732
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	29,561	-	-	(29,561)	-	-	-	-	-	-	466,330
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	58,688	-	-	(58,688)	-	-	-	-	-	-	947,095
128	Virginia Veterans Care Center	94,336	-	-	(94,336)	-	-	-	-	-	-	1,514,634
129	Dept of Human Resource Mgmt	48,392	-	-	(48,392)	-	-	-	-	-	-	767,246
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	15,311	-	-	(15,311)	-	-	-	-	-	-	307,647
133	Auditor of Public Accounts	49,370	-	-	(49,370)	-	-	-	-	-	-	823,033
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	97,609	-	-	(97,609)	-	-	-	-	-	-	1,523,837
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
140	Dept of Criminal Justice Svcs	50,193	-	-	(50,193)	-	-	-	-	-	800,715
141	Attorney General & Dept of Law	182,683	-	-	(182,683)	-	-	-	-	-	2,940,672
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	12,292	-	-	(12,292)	-	-	-	-	-	200,203
146	The Science Museum of Virginia	27,428	-	-	(27,428)	-	-	-	-	-	462,331
147	Office State Inspector General	17,440	-	-	(17,440)	-	-	-	-	-	279,769
148	Virginia Comm for the Arts	2,532	-	-	(2,532)	-	-	-	-	-	50,048
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	66,826	-	-	(66,826)	-	-	-	-	-	1,059,925
152	Dept of the Treasury	45,133	-	-	(45,133)	-	-	-	-	-	780,203
154	Dept of Motor Vehicles	789,695	-	-	(789,695)	-	-	-	-	-	13,001,579
156	Dept of State Police	1,325,668	-	-	(1,325,668)	-	-	-	-	-	22,206,729
157	Compensation Board	5,735	-	-	(5,735)	-	-	-	-	-	107,652
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	3,562	-	-	(3,562)	-	-	-	-	-	73,709
161	Dept of Taxation	368,702	-	-	(368,702)	-	-	-	-	-	6,079,257
162	Dept Accounts Transfer Payments	749	-	-	(749)	-	-	-	-	-	12,341
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	428	-	-	(428)	-	-	-	-	-	31,871
165	Dept of Housing and Comm Dev	40,625	-	-	(40,625)	-	-	-	-	-	674,271
166	Secretary of the Commonwealth	7,212	-	-	(7,212)	-	-	-	-	-	112,300
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	308,400	-	-	(308,400)	-	-	-	-	-	5,065,175
172	State Lottery Department	129,236	-	-	(129,236)	-	-	-	-	-	2,152,044
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	49,695	-	-	(49,695)	-	-	-	-	-	857,064
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	3,360	-	-	(3,360)	-	-	-	-	-	65,042
181	Dept of Labor and Industry	63,353	-	-	(63,353)	-	-	-	-	-	981,426
182	Virginia Employment Commission	251,128	-	-	(251,128)	-	-	-	-	-	4,072,927
183	Secretary of Natural Resources	2,174	-	-	(2,174)	-	-	-	-	-	29,026
184	Secretary of Technology	1,049	-	-	(1,049)	-	-	-	-	-	9,943
185	Secretary of Education	1,305	-	-	(1,305)	-	-	-	-	-	20,574
186	Secretary of Transportation	1,807	-	-	(1,807)	-	-	-	-	-	23,012
187	Secretary of Public Safety	2,277	-	-	(2,277)	-	-	-	-	-	46,431
188	Sec of Health & Human Resource	1,652	-	-	(1,652)	-	-	-	-	-	22,531

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
190	Secretary of Finance	1,305	-	-	(1,305)	-	-	-	-	-	21,750
191	Va Workers Compensation Comm	134,614	-	-	(134,614)	-	-	-	-	-	2,121,047
192	Secretary of Commerce & Trade	2,048	-	-	(2,048)	-	-	-	-	-	60,178
193	Secretary of Agr and Forestry	681	-	-	(681)	-	-	-	-	-	18,052
194	Dept of General Services	267,601	-	-	(267,601)	-	-	-	-	-	4,414,944
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	197,458	-	-	(197,458)	-	-	-	-	-	3,311,816
200	Comp Srvs At-Risk Youth & Family	6,085	-	-	(6,085)	-	-	-	-	-	100,095
201	Dept of Education	127,578	-	-	(127,578)	-	-	-	-	-	2,137,740
202	The Library of Virginia	46,270	-	-	(46,270)	-	-	-	-	-	750,746
203	Woodrow Wilson Rehab Center	121,523	-	-	(121,523)	-	-	-	-	-	1,832,121
204	College of William and Mary	932,140	-	-	(932,140)	-	-	-	-	-	15,471,914
206	VCU Health System Authority	178,748	-	-	(178,748)	-	-	-	-	-	2,655,023
207	University of Virginia	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	3,136,479	-	-	(3,136,479)	-	-	-	-	-	52,805,587
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	266,941	-	-	(266,941)	-	-	-	-	-	4,442,515
212	Virginia State University	275,835	-	-	(275,835)	-	-	-	-	-	4,586,069
213	Norfolk State University	344,071	-	-	(344,071)	-	-	-	-	-	5,824,498
214	Longwood University	362,248	-	-	(362,248)	-	-	-	-	-	6,002,287
215	University of Mary Washington	315,085	-	-	(315,085)	-	-	-	-	-	5,120,782
216	James Madison University	1,431,782	-	-	(1,431,782)	-	-	-	-	-	24,260,004
217	Radford University	590,704	-	-	(590,704)	-	-	-	-	-	9,578,794
218	Va Sch for Deaf/Blind	62,860	-	-	(62,860)	-	-	-	-	-	1,049,335
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	1,037,666	-	-	(1,037,666)	-	-	-	-	-	17,122,587
222	Dept of Professional & Occ Reg	79,321	-	-	(79,321)	-	-	-	-	-	1,313,779
223	Dept of Health Professions	89,027	-	-	(89,027)	-	-	-	-	-	1,539,119
226	Board of Accountancy	5,214	-	-	(5,214)	-	-	-	-	-	85,496
229	Coop Ext & Agric Exp Station	388,879	-	-	(388,879)	-	-	-	-	-	6,408,055
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	4,106	-	-	(4,106)	-	-	-	-	-	60,660
234	Cooper Ext & Agric Res Service	31,851	-	-	(31,851)	-	-	-	-	-	554,013
236	Virginia Commonwealth Univ	2,750,690	-	-	(2,750,690)	-	-	-	-	-	46,230,339
238	Virginia Museum of Fine Arts	87,124	-	-	(87,124)	-	-	-	-	-	1,514,933

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
239	Frontier Culture Museum of Va	13,905	-	-	(13,905)	-	-	-	-	-	237,769
241	Richard Bland College	55,143	-	-	(55,143)	-	-	-	-	-	821,187
242	Christopher Newport University	394,002	-	-	(394,002)	-	-	-	-	-	6,668,083
245	St Council of Higher Education	20,362	-	-	(20,362)	-	-	-	-	-	362,481
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,642,755	-	-	(1,642,755)	-	-	-	-	-	27,636,541
261	Virginia Community College Sys	104,997	-	-	(104,997)	-	-	-	-	-	1,638,544
262	Dept f/Aging & Rehab Services	378,538	-	-	(378,538)	-	-	-	-	-	5,974,015
263	Va Rehab Center for the Blind	9,911	-	-	(9,911)	-	-	-	-	-	135,957
268	Va Institute of Marine Science	135,482	-	-	(135,482)	-	-	-	-	-	2,207,290
270	Va Community Coll Sys Utility	23,300	-	-	(23,300)	-	-	-	-	-	658,658
275	New River Community College	59,338	-	-	(59,338)	-	-	-	-	-	951,233
276	Southside Va Community College	80,869	-	-	(80,869)	-	-	-	-	-	1,340,430
277	Paul D Camp Community College	30,901	-	-	(30,901)	-	-	-	-	-	512,018
278	Rappahannock Community College	45,018	-	-	(45,018)	-	-	-	-	-	796,984
279	Danville Community College	61,120	-	-	(61,120)	-	-	-	-	-	909,552
280	Northern Va Community College	659,100	-	-	(659,100)	-	-	-	-	-	10,821,187
282	Piedmont Va Community College	89,275	-	-	(89,275)	-	-	-	-	-	1,489,712
283	J Sargeant Reynolds Comm Coll	186,633	-	-	(186,633)	-	-	-	-	-	2,901,276
284	Eastern Shore Community Coll	24,043	-	-	(24,043)	-	-	-	-	-	372,279
285	Patrick Henry Comm Coll	82,397	-	-	(82,397)	-	-	-	-	-	1,353,324
286	Va Western Community College	114,826	-	-	(114,826)	-	-	-	-	-	1,821,331
287	Dabney S Lancaster Comm Coll	33,354	-	-	(33,354)	-	-	-	-	-	533,888
288	Wytheville Community College	55,445	-	-	(55,445)	-	-	-	-	-	870,305
290	John Tyler Community College	121,819	-	-	(121,819)	-	-	-	-	-	2,041,631
291	Blue Ridge Community College	81,206	-	-	(81,206)	-	-	-	-	-	1,407,551
292	Central Va Community College	64,476	-	-	(64,476)	-	-	-	-	-	1,073,414
293	Thomas Nelson Comm College	162,606	-	-	(162,606)	-	-	-	-	-	2,466,809
294	Southwest Virginia Comm Coll	60,653	-	-	(60,653)	-	-	-	-	-	990,996
295	Tidewater Community College	397,865	-	-	(397,865)	-	-	-	-	-	5,794,187
296	VA Highlands Community College	57,100	-	-	(57,100)	-	-	-	-	-	929,268
297	Germanna Community College	96,387	-	-	(96,387)	-	-	-	-	-	1,603,182
298	Lord Fairfax Community College	101,958	-	-	(101,958)	-	-	-	-	-	1,698,815
299	Mountain Empire Community Coll	60,741	-	-	(60,741)	-	-	-	-	-	1,016,371
301	Dept of Agri & Cons Services	204,353	-	-	(204,353)	-	-	-	-	-	3,360,294
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	53,622	-	-	(53,622)	-	-	-	-	-	832,918
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	32,452	-	-	(32,452)	-	-	-	-	-	569,922
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	128	-	-	(128)	-	-	-	-	-	4,705
350	Dept Small Bus/Supplier Div	13,152	-	-	(13,152)	-	-	-	-	-	239,225
360	Fort Monroe Authority	12,460	-	-	(12,460)	-	-	-	-	-	179,299
400	Jamestown-Yorktown Commemor	2,452	-	-	(2,452)	-	-	-	-	-	58,600
402	Marine Resources Commission	70,246	-	-	(70,246)	-	-	-	-	-	1,173,118
403	Dept Game and Inland Fisheries	221,672	-	-	(221,672)	-	-	-	-	-	3,615,130
405	Virginia Racing Commission	1,260	-	-	(1,260)	-	-	-	-	-	20,757
407	Virginia Port Authority	1,373	-	-	(1,373)	-	-	-	-	-	12,341
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	92,372	-	-	(92,372)	-	-	-	-	-	1,447,550
411	Dept of Forestry	117,773	-	-	(117,773)	-	-	-	-	-	1,956,319
413	Comm on Va Alcohol Saf Act Pro	4,169	-	-	(4,169)	-	-	-	-	-	61,295
417	Gunston Hall	1,979	-	-	(1,979)	-	-	-	-	-	27,143
423	Dept of Historic Resources	16,979	-	-	(16,979)	-	-	-	-	-	290,993
425	Jamestown-Yorktown Foundation	58,364	-	-	(58,364)	-	-	-	-	-	1,016,138
440	Dept of Environmental Quality	371,804	-	-	(371,804)	-	-	-	-	-	6,049,083
450	Gov Adv Cncl Self-Det & Fed	-	-	-	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	-	-	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	-	-	-	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	-	-	-	-	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	1,542	-	-	(1,542)	1,542	-	-	-	-	28,975
501	Dept of Transportation	3,744,218	-	-	(3,744,218)	-	-	-	-	-	60,918,320
502	Central Garage	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	26,874	-	-	(26,874)	-	-	-	-	-	436,430
506	Motor Vehicle Dealer Board	10,494	-	-	(10,494)	-	-	-	-	-	163,543
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	1,396,356	-	-	(1,396,356)	-	-	-	-	-	22,889,655
602	Dept of Medical Asst Services	191,469	-	-	(191,469)	-	-	-	-	-	3,254,862
606	Va Bd for People With Disabil	4,242	-	-	(4,242)	-	-	-	-	-	72,460
701	Dept of Corrections	155,774	-	-	(155,774)	-	-	-	-	-	2,612,819
702	Dept f/t Blind & Vision Impair	107,043	-	-	(107,043)	-	-	-	-	-	1,689,650
703	Central State Hospital	316,326	-	-	(316,326)	-	-	-	-	-	5,118,217
704	Eastern State Hospital	274,645	-	-	(274,645)	-	-	-	-	-	4,069,248
705	Southwestern Va Ment Hlth Inst	218,511	-	-	(218,511)	-	-	-	-	-	3,548,193

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
706	Western State Hospital	284,625	-	-	(284,625)	-	-	-	-	-	4,740,768
707	Central Virginia Training Ctr	211,844	-	-	(211,844)	-	-	-	-	-	2,367,655
708	COV Center for Child & Adoles	52,951	-	-	(52,951)	-	-	-	-	-	974,217
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	90,683	-	-	(90,683)	-	-	-	-	-	1,553,900
716	Virginia Corr Center for Women	110,595	-	-	(110,595)	-	-	-	-	-	1,984,481
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	124,900	-	-	(124,900)	-	-	-	-	-	2,018,612
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	194,855	-	-	(194,855)	-	-	-	-	-	3,368,898
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	112,469	-	-	(112,469)	-	-	-	-	-	1,850,545
724	Catawba Hospital	104,840	-	-	(104,840)	-	-	-	-	-	1,780,019
725	Northern Virginia Training Ctr	187	-	-	(187)	-	-	-	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	132,990	-	-	(132,990)	-	-	-	-	-	2,203,377
729	Piedmont Geriatric Hospital	141,806	-	-	(141,806)	-	-	-	-	-	2,323,974
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	137,880	-	-	(137,880)	-	-	-	-	-	2,139,569
734	Sussex II State Prison	121,839	-	-	(121,839)	-	-	-	-	-	2,016,701
735	Wallens Ridge State Prison	218,266	-	-	(218,266)	-	-	-	-	-	3,553,900
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	114,556	-	-	(114,556)	-	-	-	-	-	1,755,659
738	Southwestern Va Training Ctr	117,641	-	-	(117,641)	-	-	-	-	-	898,625
739	Southern Va Mental Health Inst	79,307	-	-	(79,307)	-	-	-	-	-	1,338,086
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	224,471	-	-	(224,471)	-	-	-	-	-	3,507,532
742	Employee Rel & Trg Div	53,494	-	-	(53,494)	-	-	-	-	-	902,575
743	Fluvanna Corr Ctr for Women	131,747	-	-	(131,747)	-	-	-	-	-	2,277,684
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	179,914	-	-	(179,914)	-	-	-	-	-	2,894,591
747	Marion Correctional Center	111,974	-	-	(111,974)	-	-	-	-	-	1,814,733
748	Hiram W Davis Medical Center	63,213	-	-	(63,213)	-	-	-	-	-	992,946
749	Buckingham Correctional Center	158,287	-	-	(158,287)	-	-	-	-	-	2,558,577
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	3,721	-	-	(3,721)	-	-	-	-	-	61,024

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
752	Deep Meadow Correctional Ctr	254,519	-	-	(254,519)	-	-	-	-	-	4,015,090
753	Deerfield Correctional Center	193,202	-	-	(193,202)	-	-	-	-	-	3,142,325
754	Augusta Correctional Center	124,766	-	-	(124,766)	-	-	-	-	-	2,073,411
756	Div of Institutions	260,096	-	-	(260,096)	-	-	-	-	-	4,342,352
757	Western Region Corr Fld Units	69,480	-	-	(69,480)	-	-	-	-	-	1,100,272
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	65,956	-	-	(65,956)	-	-	-	-	-	1,071,277
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	710,946	-	-	(710,946)	-	-	-	-	-	11,906,440
766	Virginia Parole Board	4,433	-	-	(4,433)	-	-	-	-	-	57,626
767	Div of Community Corrections	573,722	-	-	(573,722)	-	-	-	-	-	9,575,196
768	Keen Mountain Correctional Ctr	149,216	-	-	(149,216)	-	-	-	-	-	2,397,324
769	Greensville Correctional Ctr	336,300	-	-	(336,300)	-	-	-	-	-	5,449,869
770	Dillwyn Correctional Center	155,988	-	-	(155,988)	-	-	-	-	-	2,475,926
771	Indian Creek Corr Center	90,315	-	-	(90,315)	-	-	-	-	-	1,501,750
772	Haynesville Correctional Ctr	174,484	-	-	(174,484)	-	-	-	-	-	2,752,986
773	Coffeewood Correctional Center	117,858	-	-	(117,858)	-	-	-	-	-	1,865,515
774	Lunenburg Correctional Center	123,894	-	-	(123,894)	-	-	-	-	-	2,033,612
775	Pocahontas Correctional Center	135,594	-	-	(135,594)	-	-	-	-	-	2,157,941
776	Green Rock Correctional Center	130,424	-	-	(130,424)	-	-	-	-	-	2,147,483
777	Dept of Juvenile Justice	678,570	-	-	(678,570)	-	-	-	-	-	10,952,606
778	Dept of Forensic Science	142,816	-	-	(142,816)	-	-	-	-	-	2,400,842
785	River North Correctional Cntr	165,781	-	-	(165,781)	-	-	-	-	-	2,676,327
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	155,286	-	-	(155,286)	-	-	-	-	-	2,604,382
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	13,781	-	-	(13,781)	-	-	-	-	-	233,827
842	Chesapeake Bay Commission	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	228,035	-	-	(228,035)	-	-	-	-	-	3,730,565

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	6,651	-	-	(6,651)	-	-	-	-	-	115,189
852	Va Foundation Healthy Youth	8,259	-	-	(8,259)	-	-	-	-	-	127,852
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	72,241	-	-	(72,241)	-	-	-	-	-	1,227,407
913	Veteran Services Foundation	261	-	-	(261)	-	-	-	-	-	4,705
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	114,994	-	-	(114,994)	-	-	-	-	-	1,897,142
937	Southern Va Higher Education	16,588	-	-	(16,588)	-	-	-	-	-	264,646
938	New College Institute	5,434	-	-	(5,434)	-	-	-	-	-	95,872
942	Va Museum of Natural History	15,847	-	-	(15,847)	-	-	-	-	-	234,438
946	Council on Indians	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	9,757	-	-	(9,757)	-	-	-	-	-	156,009
957	Commonwealth Att Serv Council	2,966	-	-	(2,966)	-	-	-	-	-	49,906
960	Dept of Fire Programs	32,258	-	-	(32,258)	-	-	-	-	-	533,768
961	Div of Capitol Police	33,965	-	-	(33,965)	-	-	-	-	-	548,057
962	Dept of Emp Dispute Resolution	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	-	-	-	-	-	-	-	-	-	-
980	Higher Education Tuition Moderation Incentive Fund	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions	-	-	-	-	-	-	-	-	-	-



**Appendix D - Reconciliation of OPEB Net Position**

		A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
Employer #	Employer	Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
		-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	474,283	-	-	(474,283)	-	-	-	-	-	7,966,474
<b>TOTAL</b>		<b>\$ 41,345,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(41,345,947)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 678,880,423</b>

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
				Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
5	VRS Retirees, Survivors, LTD Participants	0.0000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	0.0042%	28,192	-	-	-	208	208	14,305	-	19,532	2,909	36,746	(3,138)	(549)	(3,687)
91	New River Valley Emergency Communications	0.0043%	29,385	-	-	-	57,035	57,035	14,911	-	20,359	28,687	63,957	(3,272)	10,088	6,816
100	Senate of Virginia	0.1174%	796,672	-	-	-	-	-	404,241	-	551,945	67,006	1,023,192	(88,690)	(16,800)	(105,490)
101	Virginia House of Delegates	0.2491%	1,691,156	-	-	-	161,313	161,313	858,115	-	1,171,659	-	2,029,774	(188,270)	40,709	(147,561)
102	Leg Dept Reversion Clear Acct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.3744%	2,542,019	-	-	-	43,566	43,566	1,289,853	-	1,761,148	181,246	3,232,247	(282,993)	(23,465)	(306,458)
107	Div of Legislative Services	0.0807%	548,163	-	-	-	56,439	56,439	278,144	-	379,774	11,964	669,882	(61,023)	11,554	(49,469)
109	Div of Legislative Auto Sys	0.0257%	174,625	-	-	-	8,752	8,752	88,607	-	120,983	34,704	244,294	(19,440)	(6,529)	(25,969)
110	Joint Leg Audit & Review Comm	0.0294%	199,899	-	-	-	16,699	16,699	101,431	-	138,492	34,206	274,129	(2,962)	(2,962)	(2,962)
111	Supreme Court of Virginia	0.3170%	2,151,753	-	-	-	91,113	91,113	1,091,828	-	1,490,768	-	2,582,596	(239,547)	23,100	(216,447)
112	Judicial Inquiry And Rev Comm	0.0031%	20,757	-	-	-	11,533	11,533	10,533	-	14,381	10,641	35,555	(2,311)	833	(1,478)
113	Circuit Courts	0.2057%	1,396,437	-	-	-	14,610	14,610	708,570	-	967,472	218	1,676,260	(155,460)	4,159	(151,301)
114	General District Courts	1.0049%	6,821,893	-	-	-	43,675	43,675	3,461,516	-	4,726,309	73,928	8,261,753	(759,455)	(2,831)	(762,286)
115	Juv and Dom Relations Dist Crt	0.7007%	4,757,003	-	-	-	209,086	209,086	2,413,764	-	3,295,722	56,467	5,765,953	(529,579)	26,905	(502,674)
116	Combined District Courts	0.1879%	1,275,570	-	-	-	47,829	47,829	647,239	-	883,731	171,561	1,702,531	(142,003)	(18,988)	(160,991)
117	Virginia State Bar	0.0997%	677,014	-	-	-	46,299	46,299	343,528	-	469,048	105,514	918,090	(75,370)	(10,418)	(85,788)
119	Lieutenant Governor	0.0039%	26,501	-	-	-	21,020	21,020	13,446	-	18,359	1,802	33,607	(2,951)	3,716	765
121	Office of the Governor	0.0400%	271,401	-	-	-	113,166	113,166	137,713	-	188,031	-	325,744	(30,214)	25,733	(4,481)
122	Dept of Planning and Budget	0.0448%	303,857	-	-	-	-	-	154,180	-	210,516	49,974	414,670	(33,828)	(12,145)	(45,973)
123	Dept of Military Affairs	0.2485%	1,686,733	-	-	-	-	-	855,870	-	1,168,593	262,970	2,287,433	(187,777)	(61,626)	(249,403)
124	Governors Comm on Govt Reform	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.0687%	466,328	-	-	-	25,833	25,833	236,622	-	323,080	55,632	615,334	(51,914)	(3,916)	(55,830)
126	Gov Comm on Champion Schools	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.1395%	947,096	-	-	-	219,979	219,979	480,568	-	656,162	32,946	1,169,676	(105,435)	51,976	(53,459)
128	Virginia Veterans Care Center	0.2231%	1,514,635	-	-	-	7,115	7,115	768,545	-	1,049,361	154,311	1,972,217	(168,619)	(36,379)	(204,998)
129	Dept of Human Resource Mgmt	0.1130%	767,245	-	-	-	87,808	87,808	389,311	-	531,560	54,468	975,339	(85,414)	13,229	(72,185)
131	Dept of Veterans Affairs	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.0453%	307,647	-	-	-	199,033	199,033	156,104	-	213,143	-	369,247	(34,250)	44,322	10,072
133	Auditor of Public Accounts	0.1212%	823,031	-	-	-	72,670	72,670	417,618	-	570,210	4,022	991,850	(91,626)	14,979	(76,647)
135	Va Inform Providers Net Auth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.2245%	1,523,838	-	-	-	-	-	773,214	-	1,055,737	238,525	2,067,476	(169,643)	(51,680)	(221,323)
137	Dept of Technology Planning	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.1179%	800,715	-	-	-	61,230	61,230	406,293	-	554,748	46,696	1,007,737	(89,140)	7,887	(81,253)
141	Attorney General & Dept of Law	0.4332%	2,940,670	-	-	-	64,044	64,044	1,492,135	-	2,037,341	149,902	3,679,378	(327,374)	(11,450)	(338,824)
142	Virginia Crime Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.0295%	200,203	-	-	-	22,284	22,284	101,586	-	138,704	24,599	264,889	(22,288)	(1,524)	(23,812)
146	The Science Museum of Virginia	0.0681%	462,333	-	-	-	37,224	37,224	234,593	-	320,310	2,060	556,963	(51,469)	7,133	(44,336)
147	Office State Inspector General	0.0412%	279,768	-	-	-	62,333	62,333	141,958	-	193,828	13,125	348,911	(31,146)	13,583	(17,563)
148	Virginia Comm for the Arts	0.0074%	50,045	-	-	-	21,860	21,860	25,395	-	34,674	3,398	63,467	(5,572)	3,413	(2,159)
149	Admin of Health Insurance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
				Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
150	Dept of the St Internal Audit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.1561%	1,059,926	-	-	-	81,987	81,987	537,820	-	734,332	135,365	1,407,517	(117,997)	(4,820)	(122,817)
152	Dept of the Treasury	0.1149%	780,201	-	-	-	93,394	93,394	395,885	-	540,536	-	936,421	(86,858)	18,890	(67,968)
154	Dept of Motor Vehicles	1.9152%	13,001,578	-	-	-	70,095	70,095	6,597,168	-	9,007,687	223,478	15,828,333	(1,447,414)	(40,092)	(1,487,506)
156	Dept of State Police	3.2711%	22,206,730	-	-	-	876,653	876,653	11,267,980	-	15,385,152	1,131,142	27,784,274	(2,472,186)	(129,455)	(2,601,641)
157	Compensation Board	0.0159%	107,651	-	-	-	26,883	26,883	54,624	-	74,583	26,454	155,661	(11,984)	(2,100)	(14,084)
158	Virginia Retirement System	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.0109%	73,710	-	-	-	30,347	30,347	37,401	-	51,067	2,174	90,642	(8,207)	5,258	(2,949)
161	Dept of Taxation	0.8955%	6,079,258	-	-	-	208,592	208,592	3,084,693	-	4,211,800	52,183	7,348,676	(676,779)	43,253	(633,526)
162	Dept Accounts Transfer Payments	0.0018%	12,340	-	-	-	207	207	6,262	-	8,550	-	14,812	(1,375)	49	(1,326)
163	Dept for the Aging	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellow s Program Administration	0.0047%	31,873	-	-	-	60,909	60,909	16,172	-	22,081	-	38,253	(3,548)	12,151	8,603
165	Dept of Housing and Comm Dev	0.0993%	674,271	-	-	-	14,407	14,407	342,134	-	467,145	16,941	826,220	(75,064)	(1,713)	(76,777)
166	Secretary of the Commonwealth	0.0165%	112,299	-	-	-	500	500	56,982	-	77,803	35,192	169,977	(12,502)	(7,666)	(20,168)
169	Commonwealth Competition Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.7461%	5,065,175	-	-	-	145,741	145,741	2,570,135	-	3,509,229	-	6,079,364	(563,886)	40,904	(522,982)
172	State Lottery Department	0.3170%	2,152,045	-	-	-	59,893	59,893	1,091,975	-	1,490,968	68,231	2,651,174	(239,578)	(5,513)	(245,091)
173	Dept of Charitable Gaming	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.1262%	857,063	-	-	-	150,327	150,327	434,886	-	593,787	-	1,028,673	(95,414)	33,265	(62,149)
175	Va Off Protection & Advocacy	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.0096%	65,045	-	-	-	21,019	21,019	33,003	-	45,062	507	78,572	(7,241)	4,017	(3,224)
181	Dept of Labor and Industry	0.1446%	981,427	-	-	-	25,000	25,000	497,988	-	679,946	186,847	1,364,781	(109,258)	(31,658)	(140,916)
182	Virginia Employment Commission	0.5999%	4,072,928	-	-	-	-	-	2,066,655	-	2,821,784	484,226	5,372,665	(453,423)	(130,752)	(584,175)
183	Secretary of Natural Resources	0.0043%	29,025	-	-	-	4,502	4,502	14,728	-	20,110	13,303	48,141	(3,231)	(1,462)	(4,693)
184	Secretary of Technology	0.0015%	9,942	-	-	-	2,849	2,849	5,045	-	6,889	14,518	26,452	(1,107)	(2,077)	(3,184)
185	Secretary of Education	0.0030%	20,574	-	-	-	260	260	10,439	-	14,254	9,213	33,906	(2,290)	(2,452)	(4,742)
186	Secretary of Transportation	0.0034%	23,013	-	-	-	3,561	3,561	11,677	-	15,943	18,202	45,822	(2,561)	(2,668)	(5,229)
187	Secretary of Public Safety	0.0068%	46,429	-	-	-	26,548	26,548	23,560	-	32,168	11,165	66,893	(5,169)	2,213	(2,956)
188	Sec of Health & Human Resource	0.0033%	22,533	-	-	-	709	709	11,432	-	15,609	19,797	46,838	(2,508)	(4,078)	(6,586)
190	Secretary of Finance	0.0032%	21,750	-	-	-	1,830	1,830	11,036	-	15,068	1,245	27,349	(2,422)	174	(2,248)
191	Va Workers Compensation Comm	0.3124%	2,121,048	-	-	-	94,017	94,017	1,076,246	-	1,469,493	177,878	2,723,617	(236,129)	(7,023)	(243,152)
192	Secretary of Commerce & Trade	0.0089%	60,177	-	-	-	52,928	52,928	30,535	-	41,693	15,691	87,919	(6,699)	5,630	(1,069)
193	Secretary of Agr and Forestry	0.0027%	18,052	-	-	-	22,036	22,036	9,160	-	12,507	13,308	34,975	(2,009)	718	(1,291)
194	Dept of General Services	0.6503%	4,414,945	-	-	-	50,349	50,349	2,240,199	-	3,058,739	81,646	5,380,584	(491,498)	(9,047)	(500,545)
197	Direct Aid to Public Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Consenation & Recreation	0.4878%	3,311,815	-	-	-	329,550	329,550	1,680,458	-	2,294,475	-	3,974,933	(368,692)	73,671	(295,021)
200	Comp Srvs At-Risk Youth & Family	0.0147%	100,095	-	-	-	15,682	15,682	50,789	-	69,347	-	120,136	(11,143)	3,988	(7,155)
201	Dept of Education	0.3149%	2,137,740	-	-	-	354,221	354,221	1,084,717	-	1,481,058	-	2,565,775	(237,986)	86,953	(151,033)
202	The Library of Virginia	0.1106%	750,746	-	-	-	-	-	380,938	-	520,128	79,796	980,862	(83,578)	(18,419)	(101,997)
203	Woodrow Wilson Rehab Center	0.2699%	1,832,120	-	-	-	19,586	19,586	929,642	-	1,269,321	326,977	2,525,940	(203,963)	(56,653)	(260,616)
204	College of William and Mary	2.2790%	15,471,916	-	-	-	1,575,739	1,575,739	7,850,648	-	10,719,172	-	18,569,820	(1,722,426)	394,459	(1,327,967)
206	VCU Health System Authority	0.3911%	2,655,024	-	-	-	-	-	1,347,193	-	1,839,440	1,433,279	4,619,912	(295,572)	(336,908)	(632,480)
207	University of Virginia	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	7.7783%	52,805,588	-	-	-	6,206,978	6,206,978	26,794,234	-	36,584,497	-	63,378,731	(5,878,635)	1,411,913	(4,466,722)
209	UVA Medical Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
				Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense					
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
211	Virginia Military Institute	0.6544%	4,442,517	-	-	-	327,456	327,456	2,254,189	-	-	3,077,840	-	5,332,029	(494,567)	80,320	(414,247)
212	Virginia State University	0.6755%	4,586,069	-	-	-	113,568	113,568	2,327,030	-	-	3,177,297	94,288	5,598,615	(510,548)	(5,748)	(516,296)
213	Norfolk State University	0.8580%	5,824,499	-	-	-	348,781	348,781	2,955,425	-	-	4,035,299	123,732	7,114,456	(648,418)	34,641	(613,777)
214	Longwood University	0.8841%	6,002,288	-	-	-	438,876	438,876	3,045,638	-	-	4,158,474	-	7,204,112	(668,210)	103,049	(565,161)
215	University of Mary Washington	0.7543%	5,120,781	-	-	-	428,064	428,064	2,598,351	-	-	3,547,754	105,130	6,251,235	(570,077)	92,484	(477,593)
216	James Madison University	3.5735%	24,260,004	-	-	-	2,850,617	2,850,617	12,309,838	-	-	16,807,692	-	29,117,530	(2,700,770)	652,713	(2,048,057)
217	Radford University	1.4110%	9,578,793	-	-	-	340,467	340,467	4,860,403	-	-	6,636,331	505,997	12,002,731	(1,066,369)	(9,951)	(1,076,320)
218	Va Sch for Deaf/Blind	0.1546%	1,049,337	-	-	-	34,301	34,301	532,446	-	-	726,995	87,234	1,346,675	(116,817)	(16,554)	(133,371)
219	Va Sch for Deaf/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.5222%	17,122,587	-	-	-	769,524	769,524	8,688,221	-	-	11,862,783	-	20,551,004	(1,906,189)	204,411	(1,701,778)
222	Dept of Professional & Occ Reg	0.1935%	1,313,778	-	-	-	131,145	131,145	666,628	-	-	910,206	-	1,576,834	(146,258)	30,767	(115,491)
223	Dept of Health Professions	0.2267%	1,539,121	-	-	-	190,765	190,765	780,969	-	-	1,066,324	14,209	1,861,502	(171,343)	36,648	(134,695)
226	Board of Accountancy	0.0126%	85,498	-	-	-	23,217	23,217	43,382	-	-	59,233	10,034	112,649	(9,518)	4,383	(5,135)
229	Coop Ext & Agric Exp Station	0.9439%	6,408,057	-	-	-	45,552	45,552	3,251,530	-	-	4,439,596	671,248	8,362,374	(713,383)	(163,249)	(876,632)
230	VPI & SU Research Department	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	0.0089%	60,659	-	-	-	6,279	6,279	30,780	-	-	42,026	13,458	86,264	(6,753)	(1,061)	(7,814)
234	Cooper Ext & Agric Res Service	0.0816%	554,011	-	-	-	61,863	61,863	281,113	-	-	383,828	37,190	702,131	(61,676)	2,337	(59,339)
236	Virginia Commonwealth Univ	6.8098%	46,230,342	-	-	-	4,862,064	4,862,064	23,457,868	-	-	32,029,067	-	55,486,935	(5,146,639)	1,101,442	(4,045,197)
238	Virginia Museum of Fine Arts	0.2232%	1,514,933	-	-	-	409,754	409,754	768,697	-	-	1,049,568	-	1,818,265	(168,652)	93,525	(75,127)
239	Frontier Culture Museum of Va	0.0350%	237,768	-	-	-	38,164	38,164	120,647	-	-	164,730	-	285,377	(26,471)	8,324	(18,147)
241	Richard Bland College	0.1210%	821,189	-	-	-	196,732	196,732	416,681	-	-	568,931	171,200	1,156,812	(91,419)	24,586	(66,833)
242	Christopher Newport University	0.9822%	6,668,084	-	-	-	828,115	828,115	3,383,471	-	-	4,619,747	-	8,003,218	(742,332)	188,383	(553,949)
245	St Council of Higher Education	0.0534%	362,480	-	-	-	126,242	126,242	183,927	-	-	251,132	-	435,059	(40,354)	28,892	(11,462)
246	UVA College at Wise	0.0000%	-	-	-	-	-	-	-	-	-	-	476	476	-	(139)	(139)
247	George Mason University	4.0709%	27,636,542	-	-	-	2,250,839	2,250,839	14,023,136	-	-	19,147,007	179,304	33,349,447	(3,076,666)	421,221	(2,655,445)
261	Virginia Community College Sys	0.2414%	1,638,546	-	-	-	285,900	285,900	831,418	-	-	1,135,208	248,910	2,215,536	(182,412)	32,152	(150,260)
262	Dept f/Aging & Rehab Services	0.8800%	5,974,016	-	-	-	72,912	72,912	3,031,292	-	-	4,138,887	541,197	7,711,376	(665,063)	(84,725)	(749,788)
263	Va Rehab Center for the Blind	0.0200%	135,957	-	-	-	32,744	32,744	68,987	-	-	94,193	57,895	221,075	(15,136)	(1,699)	(16,835)
268	Va Institute of Marine Science	0.3251%	2,207,288	-	-	-	47,573	47,573	1,120,007	-	-	1,529,244	144,070	2,793,321	(245,728)	(18,857)	(264,585)
270	Va Community Coll Sys Utility	0.0970%	658,657	-	-	-	1,170,643	1,170,643	334,211	-	-	456,328	-	790,539	(73,326)	252,877	179,551
275	New River Community College	0.1401%	951,233	-	-	-	-	-	482,668	-	-	659,028	133,043	1,274,739	(105,898)	(32,858)	(138,756)
276	Southside Va Community College	0.1974%	1,340,431	-	-	-	25,103	25,103	680,151	-	-	928,670	333,575	1,942,396	(149,225)	(85,748)	(234,973)
277	Paul D Camp Community College	0.0754%	512,018	-	-	-	21,870	21,870	259,804	-	-	354,733	10,141	624,678	(57,001)	3,021	(53,980)
278	Rappahannock Community College	0.1174%	796,984	-	-	-	132,137	132,137	404,400	-	-	552,163	31,853	988,416	(88,725)	16,698	(72,027)
279	Danville Community College	0.1340%	909,550	-	-	-	-	-	461,518	-	-	630,151	347,361	1,439,030	(101,257)	(76,153)	(177,410)
280	Northern Va Community College	1.5940%	10,821,187	-	-	-	-	-	5,490,809	-	-	7,497,080	1,665,255	14,653,144	(1,204,680)	(440,626)	(1,645,306)
282	Piedmont Va Community College	0.2194%	1,489,710	-	-	-	258,409	258,409	755,899	-	-	1,032,094	-	1,787,993	(165,844)	62,318	(103,526)
283	J Sargeant Reynolds Comm Coll	0.4274%	2,901,276	-	-	-	-	-	1,472,145	-	-	2,010,048	913,067	4,395,260	(322,988)	(214,378)	(537,366)
284	Eastern Shore Community Coll	0.0548%	372,279	-	-	-	17,531	17,531	188,899	-	-	257,920	100,774	547,593	(41,444)	(16,781)	(58,225)
285	Patrick Henry Comm Coll	0.1993%	1,353,323	-	-	-	106,248	106,248	686,694	-	-	937,603	43,527	1,667,824	(150,660)	20,507	(130,153)
286	Va Western Community College	0.2683%	1,821,333	-	-	-	-	-	924,167	-	-	1,261,845	284,851	2,470,863	(202,761)	(67,168)	(269,929)
287	Dabney S Lancaster Comm Coll	0.0786%	533,890	-	-	-	11,466	11,466	270,901	-	-	369,885	54,498	695,284	(59,436)	(8,342)	(67,778)
288	Wytheville Community College	0.1282%	870,303	-	-	-	17,110	17,110	441,604	-	-	602,960	112,070	1,156,634	(96,888)	(17,911)	(114,799)

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
		Deferred Outflows of Resources								Deferred Inflows of Resources					OPEB Expense		
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Contribution and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Contribution and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense	
290	John Tyler Community College	0.3007%	2,041,631	-	-	-	82,561	82,561	1,035,950	-	1,414,473	281,700	2,732,123	(227,287)	(54,412)	(281,699)	
291	Blue Ridge Community College	0.2073%	1,407,551	-	-	-	147,864	147,864	714,210	-	975,172	175,311	1,864,693	(156,697)	(19,267)	(175,964)	
292	Central Va Community College	0.1581%	1,073,416	-	-	-	29,378	29,378	544,664	-	743,677	62,945	1,351,286	(119,498)	(11,910)	(131,408)	
293	Thomas Nelson Comm College	0.3634%	2,466,809	-	-	-	99,827	99,827	1,251,690	-	1,709,042	598,574	3,559,306	(274,620)	(94,251)	(368,871)	
294	Southwest Virginia Comm Coll	0.1460%	990,995	-	-	-	79,494	79,494	502,844	-	686,577	123,042	1,312,463	(110,324)	(5,718)	(116,042)	
295	Tidewater Community College	0.8535%	5,794,186	-	-	-	-	-	2,940,045	-	4,014,299	2,207,058	9,161,402	(645,044)	(458,306)	(1,103,350)	
296	VA Highlands Community College	0.1369%	929,270	-	-	-	59,458	59,458	471,523	-	643,811	39,269	1,154,603	(103,451)	8,757	(94,694)	
297	Germann Community College	0.2362%	1,603,184	-	-	-	111,824	111,824	813,475	-	1,110,709	93,671	2,017,855	(178,475)	6,105	(172,370)	
298	Lord Fairfax Community College	0.2502%	1,698,814	-	-	-	73,278	73,278	862,001	-	1,176,964	224,126	2,263,091	(189,123)	(37,105)	(226,228)	
299	Mountain Empire Community Coll	0.1497%	1,016,371	-	-	-	84,701	84,701	515,720	-	704,157	18,600	1,238,477	(113,148)	12,966	(100,182)	
301	Dept of Agri & Cons Services	0.4950%	3,360,295	-	-	-	9,807	9,807	1,705,056	-	2,328,062	61,842	4,094,960	(374,088)	(13,196)	(387,284)	
305	State Milk Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
310	Va Economic Dev Partnership	0.1227%	832,916	-	-	-	181,129	181,129	422,633	-	577,058	94,730	1,094,421	(92,726)	28,394	(64,332)	
311	Va National Defense Industrial	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
319	Chippokes Plantation Farm Fd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
320	Virginia Tourism Authority	0.0840%	569,920	-	-	-	131,209	131,209	289,186	-	394,850	2,715	686,751	(63,447)	26,962	(36,485)	
325	Dept of Business Assistance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
326	Off of Workforce Development	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
330	Virginia-Israel Advisory Board	0.0007%	4,704	-	-	-	5,254	5,254	2,387	-	3,259	10,175	15,821	(524)	(1,421)	(1,945)	
350	Dept Small Bus/Supplier Div	0.0352%	239,225	-	-	-	73,196	73,196	121,386	-	165,739	-	287,125	(26,632)	16,410	(10,222)	
360	Fort Monroe Authority	0.0264%	179,301	-	-	-	87,042	87,042	90,979	-	124,221	50,642	265,842	(19,961)	11,102	(8,859)	
400	Jamestown-Yorktown Commemor	0.0086%	58,601	-	-	-	93,501	93,501	29,735	-	40,599	-	70,334	(6,523)	21,942	15,419	
402	Marine Resources Commission	0.1728%	1,173,120	-	-	-	39,283	39,283	595,255	-	812,754	73,751	1,481,760	(130,599)	(11,571)	(142,170)	
403	Dept Game and Inland Fisheries	0.5325%	3,615,129	-	-	-	192,670	192,670	1,834,363	-	2,504,616	49,069	4,388,048	(402,458)	43,320	(359,138)	
405	Virginia Racing Commission	0.0031%	20,759	-	-	-	10,391	10,391	10,532	-	14,381	6,107	31,020	(2,311)	693	(1,618)	
407	Virginia Port Authority	0.0018%	12,340	-	-	-	-	-	6,262	-	8,550	39,243	54,055	(1,375)	(9,038)	(10,413)	
408	Chesapeake Bay Local Asst Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
409	Dept Mines Minerals & Energy	0.2132%	1,447,552	-	-	-	-	-	734,506	-	1,002,884	248,258	1,985,648	(161,150)	(55,002)	(216,152)	
411	Dept of Forestry	0.2882%	1,956,319	-	-	-	60,816	60,816	992,661	-	1,355,367	55,829	2,403,857	(217,790)	(134)	(217,924)	
413	Comm on Va Alcohol Saf Act Pro	0.0090%	61,295	-	-	-	10,979	10,979	31,102	-	42,466	14,257	87,825	(6,825)	142	(6,683)	
417	Gunston Hall	0.0040%	27,143	-	-	-	6,602	6,602	13,773	-	18,805	15,456	48,034	(3,022)	(1,854)	(4,876)	
423	Dept of Historic Resources	0.0429%	290,993	-	-	-	74,103	74,103	147,654	-	201,604	8,444	357,702	(32,395)	14,052	(18,343)	
425	Jamestown-Yorktown Foundation	0.1497%	1,016,140	-	-	-	349,714	349,714	515,602	-	703,996	-	1,219,598	(113,122)	80,641	(32,481)	
440	Dept of Environmental Quality	0.8910%	6,049,084	-	-	-	-	-	3,069,383	-	4,190,895	278,567	7,538,845	(673,420)	(68,829)	(742,249)	
450	Gov Adv Cncl Self-Det & Fed	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
451	Govs Comm On Comp & Equit Tax	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
452	Govs Comm On Env Stewardship	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
453	Govs Comm On Phy Fitness & Sp	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
454	Secretary of Veterans Affairs and Homeland Security	0.0043%	28,973	-	-	-	21,252	21,252	14,702	-	20,074	-	34,776	(3,227)	4,727	1,500	
501	Dept of Transportation	8.9734%	60,918,294	-	-	-	2,990,869	2,990,869	30,910,739	-	42,205,121	1,116,039	74,231,899	(6,781,783)	625,616	(6,156,167)	
502	Central Garage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
505	Dept of Rail & Public Trans	0.0643%	436,428	-	-	-	117,644	117,644	221,450	-	302,365	9,625	533,440	(48,587)	30,228	(18,359)	
506	Motor Vehicle Dealer Board	0.0241%	163,542	-	-	-	21,549	21,549	82,984	-	113,305	28,955	225,244	(18,207)	214	(17,993)	
507	BRD Towing and Recovery Operator	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
601	Dept of Health	3.3717%	22,889,659	-	-	-	-	-	11,614,505	-	15,858,294	777,826	28,250,625	(2,548,213)	(206,989)	(2,755,202)	
602	Dept of Medical Asst Services	0.4794%	3,254,862	-	-	-	594,512	594,512	1,651,559	-	2,255,017	-	3,906,576	(362,351)	138,350	(224,001)	

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
606	Va Bd for People With Disabil	0.0107%	72,462	-	-	-	23,961	23,961	36,767	-	50,202	13,063	100,032	(8,066)	1,641	(6,425)
701	Dept of Corrections	0.3849%	2,612,819	-	-	-	363,138	363,138	1,325,778	-	1,810,200	-	3,135,978	(290,876)	88,374	(202,502)
702	Dept ft Blind & Vision Impair	0.2489%	1,689,650	-	-	-	174,418	174,418	857,350	-	1,170,614	135,394	2,163,358	(188,102)	22,600	(165,502)
703	Central State Hospital	0.7539%	5,118,218	-	-	-	-	-	2,597,049	-	3,545,977	589,363	6,732,389	(569,790)	(155,015)	(724,805)
704	Eastern State Hospital	0.5994%	4,069,249	-	-	-	-	-	2,064,789	-	2,819,235	1,565,639	6,449,663	(453,014)	(357,664)	(810,678)
705	Southwestern Va Ment Hlth Inst	0.5227%	3,548,193	-	-	-	111,518	111,518	1,800,399	-	2,458,241	150,826	4,409,466	(395,007)	325	(394,682)
706	Western State Hospital	0.6983%	4,740,767	-	-	-	380,100	380,100	2,405,526	-	3,284,474	-	5,690,000	(527,771)	96,753	(431,018)
707	Central Virginia Training Ctr	0.3488%	2,367,657	-	-	-	-	-	1,201,378	-	1,640,346	5,797,138	8,638,862	(263,580)	(1,372,925)	(1,636,505)
708	COV Center for Child & Adoles	0.1435%	974,216	-	-	-	364,667	364,667	494,330	-	674,952	100,334	1,269,616	(108,457)	47,719	(60,738)
709	Powhatan Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.2289%	1,553,899	-	-	-	398,501	398,501	788,469	-	1,076,565	-	1,865,034	(172,990)	92,030	(80,960)
716	Virginia Corr Center for Women	0.2923%	1,984,481	-	-	-	335,920	335,920	1,006,951	-	1,374,878	198,477	2,580,306	(220,924)	10,861	(210,063)
717	Southampton Memorial Hospital	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.2973%	2,018,612	-	-	-	59,142	59,142	1,024,270	-	1,398,524	104,313	2,527,107	(224,724)	(9,815)	(234,539)
719	James River Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.4962%	3,368,898	-	-	-	1,271,384	1,271,384	1,709,422	-	2,334,023	-	4,043,445	(375,046)	312,169	(62,877)
721	Powhatan Recept and Class Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.2726%	1,850,547	-	-	-	7,675	7,675	938,990	-	1,282,085	425,495	2,646,570	(206,013)	(106,463)	(312,476)
724	Catawba Hospital	0.2622%	1,780,018	-	-	-	123,416	123,416	903,205	-	1,233,224	76,479	2,212,908	(198,162)	1,528	(196,634)
725	Northern Virginia Training Ctr	0.0000%	-	-	-	-	-	-	-	-	-	2,579,316	2,579,316	-	(709,007)	(709,007)
726	Southside Va Training Center	0.0000%	-	-	-	-	-	-	-	-	-	3,416	3,416	-	(995)	(995)
728	No Va Mental Health Institute	0.3246%	2,203,376	-	-	-	258,630	258,630	1,118,022	-	1,526,533	72,735	2,717,290	(245,293)	38,623	(206,670)
729	Piedmont Geriatric Hospital	0.3423%	2,323,972	-	-	-	-	-	1,179,214	-	1,610,084	124,996	2,914,294	(258,720)	(29,896)	(288,616)
730	Brunswick Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.3152%	2,139,570	-	-	-	21,684	21,684	1,085,645	-	1,482,325	523,848	3,091,818	(238,190)	(106,759)	(344,949)
734	Sussex II State Prison	0.2971%	2,016,701	-	-	-	32,211	32,211	1,023,300	-	1,397,201	539,928	2,960,429	(224,512)	(131,459)	(355,971)
735	Wallens Ridge State Prison	0.5235%	3,553,898	-	-	-	-	-	1,803,294	-	2,462,195	233,926	4,499,415	(395,641)	(56,137)	(451,778)
736	Southampton Intensive Treat Ct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.2586%	1,755,659	-	-	-	52,969	52,969	890,844	-	1,216,347	249,698	2,356,889	(195,451)	(32,652)	(228,103)
738	Southwestern Va Training Ctr	0.1324%	898,623	-	-	-	-	-	455,974	-	622,581	3,078,415	4,156,970	(100,041)	(661,483)	(761,524)
739	Southern Va Mental Health Inst	0.1971%	1,338,084	-	-	-	129,443	129,443	678,962	-	927,046	-	1,606,008	(148,965)	27,449	(121,516)
740	Southampton Reception & Class	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.5167%	3,507,532	-	-	-	88,273	88,273	1,779,767	-	2,430,070	430,544	4,640,381	(390,480)	(59,910)	(450,390)
742	Employee Rel & Trg Div	0.1330%	902,576	-	-	-	126,379	126,379	457,978	-	625,317	-	1,083,295	(100,479)	28,820	(71,659)
743	Fluvanna Corr Ctr for Women	0.3355%	2,277,685	-	-	-	228,123	228,123	1,155,726	-	1,578,014	246,974	2,980,714	(253,565)	(25,387)	(278,952)
744	Mecklenburg Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.4264%	2,894,591	-	-	-	100,101	100,101	1,468,753	-	2,005,416	118,608	3,592,777	(322,243)	3,535	(318,708)
747	Marion Correctional Center	0.2673%	1,814,732	-	-	-	86,113	86,113	920,819	-	1,257,274	68,138	2,246,231	(202,027)	5,485	(196,542)
748	Hiram W Davis Medical Center	0.1463%	992,945	-	-	-	5,319	5,319	503,834	-	687,928	218,563	1,410,325	(110,541)	(46,293)	(156,834)
749	Buckingham Correctional Center	0.3769%	2,558,581	-	-	-	-	-	1,298,255	-	1,772,620	373,155	3,444,030	(284,836)	(92,170)	(377,006)
750	Dept of Correctional Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.0090%	61,024	-	-	-	8,708	8,708	30,964	-	42,278	149	73,391	(6,794)	2,498	(4,296)
752	Deep Meadow Correctional Ctr	0.5914%	4,015,091	-	-	-	123,630	123,630	2,037,308	-	2,781,714	449,651	5,268,673	(446,984)	(55,523)	(502,507)
753	Deerfield Correctional Center	0.4629%	3,142,325	-	-	-	84,659	84,659	1,594,456	-	2,177,050	253,904	4,025,410	(349,822)	(33,038)	(382,860)

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
				Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
754	Augusta Correctional Center	0.3054%	2,073,413	-	-	-	49,462	49,462	1,052,075	-	1,436,490	391,418	2,879,983	(230,825)	(84,709)	(315,534)
756	Div of Institutions	0.6396%	4,342,353	-	-	-	352,796	352,796	2,203,365	-	3,008,446	9,399	5,221,210	(483,416)	74,573	(408,843)
757	Western Region Corr Fid Units	0.1621%	1,100,271	-	-	-	-	-	558,292	-	762,285	132,270	1,452,847	(122,490)	(29,216)	(151,706)
759	Northern Region Corr Fid Units	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fid Unit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fid Unit	0.1578%	1,071,276	-	-	-	3,341	3,341	543,580	-	742,197	53,944	1,339,721	(119,260)	(10,778)	(130,038)
762	Dept ft Rights of Va w/Disab	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.7538%	11,906,439	-	-	-	464,453	464,453	6,041,481	-	8,248,959	490,720	14,781,160	(1,325,498)	(41,266)	(1,366,764)
766	Virginia Parole Board	0.0085%	57,625	-	-	-	-	-	29,240	-	39,924	46,155	115,319	(6,415)	(10,010)	(16,425)
767	Div of Community Corrections	1.4104%	9,575,197	-	-	-	684,158	684,158	4,858,577	-	6,633,838	262,020	11,754,435	(1,065,967)	72,013	(993,954)
768	Keen Mountain Correctional Ctr	0.3531%	2,397,323	-	-	-	8,132	8,132	1,216,433	-	1,660,902	218,418	3,095,753	(266,885)	(44,695)	(311,580)
769	Greensville Correctional Ctr	0.8028%	5,449,868	-	-	-	-	-	2,765,334	-	3,775,750	732,084	7,273,168	(606,713)	(178,027)	(784,740)
770	Dillwyn Correctional Center	0.3647%	2,475,925	-	-	-	-	-	1,256,317	-	1,715,358	382,818	3,354,493	(275,635)	(87,786)	(363,421)
771	Indian Creek Corr Center	0.2212%	1,501,751	-	-	-	37,500	37,500	762,007	-	1,040,435	176,823	1,979,265	(167,184)	(37,683)	(204,867)
772	Haynesville Correctional Ctr	0.4055%	2,752,988	-	-	-	59,450	59,450	1,396,900	-	1,907,310	239,726	3,543,936	(306,480)	(33,153)	(339,633)
773	Coffeeeewood Correctional Center	0.2748%	1,865,516	-	-	-	-	-	946,586	-	1,292,457	240,230	2,479,273	(207,680)	(54,101)	(261,781)
774	Lunenburg Correctional Center	0.2996%	2,033,612	-	-	-	52,514	52,514	1,031,881	-	1,408,917	24,153	2,464,951	(226,394)	9,613	(216,781)
775	Pocahontas Correctional Center	0.3179%	2,157,942	-	-	-	45,743	45,743	1,094,967	-	1,495,054	166,568	2,756,589	(240,235)	(23,860)	(264,095)
776	Green Rock Correctional Center	0.3163%	2,147,484	-	-	-	11,937	11,937	1,089,661	-	1,487,808	66,878	2,644,347	(239,070)	(15,103)	(254,173)
777	Dept of Juvenile Justice	1.6133%	10,952,606	-	-	-	-	-	5,557,493	-	7,588,128	1,698,236	14,843,857	(1,219,310)	(431,002)	(1,650,312)
778	Dept of Forensic Science	0.3536%	2,400,842	-	-	-	491,568	491,568	1,218,218	-	1,663,339	-	2,881,557	(267,276)	121,246	(146,030)
785	River North Correctional Cntr	0.3942%	2,676,329	-	-	-	407,697	407,697	1,358,003	-	1,854,199	91,106	3,303,308	(297,945)	89,115	(208,830)
786	Culpeper Correctional Facility for Women	0.0000%	-	-	-	-	-	-	-	-	-	24,087	24,087	-	(7,022)	(7,022)
794	Va Center for Behavioral Rehab	0.3836%	2,604,385	-	-	-	108,944	108,944	1,321,497	-	1,804,355	359,034	3,484,886	(289,935)	(79,544)	(369,479)
820	Capital Sq Preservation Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory CI	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	0.0344%	233,827	-	-	-	20,800	20,800	118,647	-	161,999	26,105	306,751	(26,031)	(1,688)	(27,719)
842	Chesapeake Bay Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	0.5495%	3,730,563	-	-	-	21,634	21,634	1,892,937	-	2,584,591	70,185	4,547,713	(415,308)	(9,130)	(424,438)
850	Personal Prop Tax Relief Act	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.0170%	115,191	-	-	-	27,769	27,769	58,448	-	79,805	-	138,253	(12,823)	6,751	(6,072)
852	Va Foundation Healthy Youth	0.0188%	127,851	-	-	-	-	-	64,874	-	88,578	21,753	175,205	(14,234)	(4,649)	(18,883)
853	Substance Abuse Prevention Off	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix E - Deferred Inflows and Outflows		A	B	C					D					E					F					G					H					I					J					K					L					M					N					O				
		Deferred Outflows of Resources															Deferred Inflows of Resources															OPEB Expense																																				
		Net Difference Between Projected and Actual Experience					Earnings on OPEB Plan Investments					Change of Assumptions					Proportionate Share of Contributions					Total Deferred Outflows of Resources					Differences Between Expected and Actual Experience					Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments					Change of Assumptions					Proportionate Share of Contributions					Total Deferred Inflows of Resources					Proportionate Share of Plan OPEB Expense					Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions					Total Employer OPEB Expense						
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Earnings on OPEB Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense																																																				
866	Comm on Prevention Human Traff	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
867	Virginia Bicentennial of the American War of 1812 Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
868	Va Comm Energy & Environment	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
869	Va Comm Centen Woodrow Wilson	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
879	Va Bicentennial Amer War 1812	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
911	Virginia Pub Broadcasting Brd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
912	Dept of Veterans Services	0.1808%	1,227,407	-	-	-	539,226	539,226	622,802	-	850,366	-	1,473,168	(136,643)	129,151	(7,492)																																																				
913	Veteran Services Foundation	0.0007%	4,704	-	-	-	7,781	7,781	2,387	-	3,259	-	5,646	(524)	1,818	1,294																																																				
916	Gov Employment & Training Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
920	Opportunity Educational Inst	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
922	Sitter-Barfoot Veterans Care	0.2795%	1,897,144	-	-	-	395,812	395,812	962,634	-	1,314,368	-	2,277,002	(211,202)	107,226	(103,976)																																																				
937	Southern Va Higher Education	0.0390%	264,646	-	-	-	33,741	33,741	134,285	-	183,351	15,396	333,032	(29,462)	6,119	(23,343)																																																				
938	New College Institute	0.0141%	95,873	-	-	-	25,428	25,428	48,647	-	66,421	42	115,110	(10,673)	5,418	(5,255)																																																				
942	Va Museum of Natural History	0.0345%	234,438	-	-	-	9,647	9,647	118,957	-	162,422	65,768	347,147	(26,100)	(10,408)	(36,508)																																																				
946	Council on Indians	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
948	Southwest Va Higher Ed Center	0.0230%	156,008	-	-	-	-	-	79,161	-	108,086	34,558	221,805	(17,368)	(8,445)	(25,813)																																																				
957	Commonwealth Att Serv Council	0.0074%	49,906	-	-	-	15,780	15,780	25,323	-	34,576	7,403	67,302	(5,556)	1,491	(4,065)																																																				
960	Dept of Fire Programs	0.0786%	533,767	-	-	-	36,794	36,794	270,841	-	369,802	20,874	661,517	(59,422)	2,302	(57,120)																																																				
961	Div of Capitol Police	0.0807%	548,053	-	-	-	-	-	278,091	-	379,702	95,356	753,149	(61,014)	(24,744)	(85,758)																																																				
962	Dept of Emp Dispute Resolution	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
963	Virginia Liaison Office	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
964	VA Hlth Serv Cost Rev Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
968	Commission on Local Government	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
972	Virginia Resources Authority	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
980	Higher Education Tuition Moderation Incentive Fund	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
986	State Grants to Nonstate Agys	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
989	Higher Education Research Init	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
992	Planned Reversions	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
993	Treasury Construction Fin	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
995	Central Appropriations	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
999	Dept Alcoholic Beverage Control	1.1735%	7,966,474	-	-	-	954,482	954,482	4,042,291	-	5,519,292	-	9,561,583	(886,875)	221,988	(664,887)																																																				
TOTAL		100.0000%	\$ 678,880,423	\$ -	\$ -	\$ -	\$ 45,139,664	\$ 45,139,664	\$ 344,472,855	\$ -	\$ 470,338,468	\$ 45,139,664	\$ 859,960,787	\$ (75,577,055)	\$ -	\$ (75,577,055)																																																				



**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	A	B	C	D	E	F
		2021	2022	2023	2024	2025	Thereafter
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	(8,408)	(8,408)	(8,408)	(7,016)	(3,548)	(749)
91	New River Valley Emergency Communications	1,896	1,896	1,896	(6,096)	(5,520)	(993)
100	Senate of Virginia	(238,892)	(238,892)	(238,892)	(192,718)	(94,036)	(19,762)
101	Virginia House of Delegates	(430,744)	(430,744)	(430,744)	(356,287)	(181,520)	(38,422)
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-
103	Magistrates	(732,117)	(732,117)	(732,117)	(605,418)	(318,506)	(68,406)
107	Div of Legislative Services	(141,260)	(141,260)	(141,260)	(119,509)	(58,230)	(11,925)
109	Div of Legislative Auto Sys	(55,210)	(55,210)	(55,210)	(43,063)	(22,035)	(4,813)
110	Joint Leg Audit & Review Comm	(58,689)	(58,689)	(58,689)	(47,855)	(27,385)	(6,124)
111	Supreme Court of Virginia	(576,756)	(576,756)	(576,756)	(475,565)	(236,172)	(49,478)
112	Judicial Inquiry And Rev Comm	(4,954)	(4,954)	(4,954)	(4,240)	(3,926)	(994)
113	Circuit Courts	(385,133)	(385,133)	(385,133)	(316,635)	(156,771)	(32,845)
114	General District Courts	(1,904,606)	(1,904,606)	(1,904,606)	(1,561,624)	(778,698)	(163,938)
115	Juv and Dom Relations Dist Cr	(1,299,230)	(1,299,230)	(1,299,230)	(1,059,166)	(497,848)	(102,165)
116	Combined District Courts	(374,584)	(374,584)	(374,584)	(317,915)	(175,121)	(37,914)
117	Virginia State Bar	(199,154)	(199,154)	(199,154)	(172,555)	(84,602)	(17,172)
119	Lieutenant Governor	(3,671)	(3,671)	(3,671)	(2,031)	316	142
121	Office of the Governor	(49,927)	(49,927)	(49,927)	(40,166)	(18,764)	(3,867)
122	Dept of Planning and Budget	(96,853)	(96,853)	(96,853)	(78,040)	(38,070)	(8,003)
123	Dept of Military Affairs	(531,845)	(531,845)	(531,845)	(432,338)	(214,353)	(45,206)
124	Governors Comm on Govt Reform	-	-	-	-	-	-
125	Court of Appeals of Virginia	(133,917)	(133,917)	(133,917)	(114,589)	(60,385)	(12,775)
126	Gov Comm on Champion Schools	-	-	-	-	-	-
127	Dept of Emergency Management	(212,051)	(212,051)	(212,051)	(182,145)	(107,563)	(23,837)
128	Virginia Veterans Care Center	(458,622)	(458,622)	(458,622)	(367,613)	(182,752)	(38,872)
129	Dept of Human Resource Mgmt	(200,660)	(200,660)	(200,660)	(170,115)	(94,800)	(20,635)
131	Dept of Veterans Affairs	-	-	-	-	-	-
132	State Board of Elections	(41,442)	(41,442)	(41,442)	(32,843)	(11,146)	(1,897)
133	Auditor of Public Accounts	(214,462)	(214,462)	(214,462)	(172,100)	(85,515)	(18,177)
135	Va Inform Providers Net Auth	-	-	-	-	-	-
136	Va Information Technologies	(476,488)	(476,488)	(476,488)	(391,986)	(202,712)	(43,314)
137	Dept of Technology Planning	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2021	2022	2023	2024	2025	Thereafter
140	Dept of Criminal Justice Svcs	(215,333)	(215,333)	(215,333)	(181,586)	(97,874)	(21,050)
141	Attorney General & Dept of Law	(831,237)	(831,237)	(831,237)	(692,910)	(353,975)	(74,739)
142	Virginia Crime Commission	-	-	-	-	-	-
143	Div of Debt Collection	(57,336)	(57,336)	(57,336)	(43,648)	(22,088)	(4,862)
146	The Science Museum of Virginia	(121,754)	(121,754)	(121,754)	(97,993)	(46,751)	(9,735)
147	Office State Inspector General	(64,410)	(64,410)	(64,410)	(54,028)	(32,117)	(7,204)
148	Virginia Comm for the Arts	(10,539)	(10,539)	(10,539)	(7,442)	(2,177)	(371)
149	Admin of Health Insurance	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-
151	Dept of Accounts	(300,301)	(300,301)	(300,301)	(260,229)	(135,930)	(28,468)
152	Dept of the Treasury	(198,611)	(198,611)	(198,611)	(160,213)	(72,347)	(14,633)
154	Dept of Motor Vehicles	(3,664,611)	(3,664,611)	(3,664,611)	(3,005,650)	(1,456,367)	(302,389)
156	Dept of State Police	(6,320,142)	(6,320,142)	(6,320,142)	(5,112,017)	(2,354,740)	(480,437)
157	Compensation Board	(32,111)	(32,111)	(32,111)	(23,807)	(7,390)	(1,248)
158	Virginia Retirement System	-	-	-	-	-	-
160	Va Crim Sentencing Commission	(15,290)	(15,290)	(15,290)	(11,547)	(2,590)	(286)
161	Dept of Taxation	(1,651,494)	(1,651,494)	(1,651,494)	(1,369,801)	(675,253)	(140,549)
162	Dept Accounts Transfer Payments	(3,391)	(3,391)	(3,391)	(2,781)	(1,364)	(285)
163	Dept for the Aging	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	3,266	3,266	3,266	4,881	6,371	1,607
165	Dept of Housing and Comm Dev	(189,683)	(189,683)	(189,683)	(154,224)	(73,371)	(15,168)
166	Secretary of the Commonwealth	(38,972)	(38,972)	(38,972)	(33,364)	(15,975)	(3,222)
169	Commonwealth Competition Coun	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-
171	State Corporation Commission	(1,371,142)	(1,371,142)	(1,371,142)	(1,134,209)	(567,013)	(118,975)
172	State Lottery Department	(605,450)	(605,450)	(605,450)	(494,432)	(232,748)	(47,752)
173	Dept of Charitable Gaming	-	-	-	-	-	-
174	Virginia College Savings Plan	(205,663)	(205,663)	(205,663)	(166,440)	(78,664)	(16,252)
175	Va Off Protection & Advocacy	-	-	-	-	-	-
180	Secretary of Administration	(14,115)	(14,115)	(14,115)	(11,042)	(3,573)	(592)
181	Dept of Labor and Industry	(305,255)	(305,255)	(305,255)	(259,695)	(135,662)	(28,659)
182	Virginia Employment Commission	(1,266,183)	(1,266,183)	(1,266,183)	(996,913)	(476,642)	(100,561)
183	Secretary of Natural Resources	(9,554)	(9,554)	(9,554)	(8,077)	(5,584)	(1,317)
184	Secretary of Technology	(4,849)	(4,849)	(4,849)	(4,369)	(3,760)	(927)
185	Secretary of Education	(8,187)	(8,187)	(8,187)	(5,897)	(2,624)	(563)
186	Secretary of Transportation	(9,083)	(9,083)	(9,083)	(8,509)	(5,333)	(1,170)
187	Secretary of Public Safety	(10,731)	(10,731)	(10,731)	(6,524)	(1,394)	(235)
188	Sec of Health & Human Resource	(10,359)	(10,359)	(10,359)	(9,333)	(4,753)	(967)

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	Fiscal Year End June 30					
		A 2021	B 2022	C 2023	D 2024	E 2025	F Thereafter
190	Secretary of Finance	(5,889)	(5,889)	(5,889)	(4,989)	(2,379)	(483)
191	Va Workers Compensation Comm	(598,318)	(598,318)	(598,318)	(504,763)	(271,533)	(58,349)
192	Secretary of Commerce & Trade	(11,146)	(11,146)	(11,146)	(5,882)	3,222	1,108
193	Secretary of Agr and Forestry	(4,314)	(4,314)	(4,314)	(1,188)	962	231
194	Dept of General Services	(1,239,824)	(1,239,824)	(1,239,824)	(1,017,570)	(491,372)	(101,820)
197	Direct Aid to Public Education	-	-	-	-	-	-
199	Dept Conservation & Recreation	(849,581)	(849,581)	(849,581)	(687,183)	(338,190)	(71,266)
200	Comp Svcs At-Risk Youth & Family	(23,916)	(23,916)	(23,916)	(19,674)	(10,698)	(2,335)
201	Dept of Education	(508,996)	(508,996)	(508,996)	(421,258)	(217,120)	(46,187)
202	The Library of Virginia	(227,709)	(227,709)	(227,709)	(188,932)	(90,300)	(18,506)
203	Woodrow Wilson Rehab Center	(567,403)	(567,403)	(567,403)	(477,847)	(267,729)	(58,569)
204	College of William and Mary	(3,918,728)	(3,918,728)	(3,918,728)	(3,243,026)	(1,646,863)	(348,008)
206	VCU Health System Authority	(1,077,063)	(1,077,063)	(1,077,063)	(874,315)	(425,409)	(88,998)
207	University of Virginia	-	-	-	-	-	-
208	VPI & State University	(13,308,980)	(13,308,980)	(13,308,980)	(10,809,847)	(5,317,208)	(1,117,758)
209	UVA Medical Center	-	-	-	-	-	-
211	Virginia Military Institute	(1,158,143)	(1,158,143)	(1,158,143)	(957,857)	(473,464)	(98,823)
212	Virginia State University	(1,284,231)	(1,284,231)	(1,284,231)	(1,036,587)	(493,336)	(102,432)
213	Norfolk State University	(1,589,085)	(1,589,085)	(1,589,085)	(1,286,918)	(591,146)	(120,355)
214	Longwood University	(1,570,240)	(1,570,240)	(1,570,240)	(1,277,259)	(641,271)	(135,984)
215	University of Mary Washington	(1,335,064)	(1,335,064)	(1,335,064)	(1,108,169)	(584,392)	(125,419)
216	James Madison University	(6,110,377)	(6,110,377)	(6,110,377)	(5,021,202)	(2,415,369)	(499,212)
217	Radford University	(2,680,282)	(2,680,282)	(2,680,282)	(2,251,623)	(1,133,137)	(236,659)
218	Va Sch for Deaf/Blind	(309,083)	(309,083)	(309,083)	(248,803)	(113,284)	(23,039)
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-
221	Old Dominion University	(4,568,943)	(4,568,943)	(4,568,943)	(3,792,309)	(1,887,739)	(394,602)
222	Dept of Professional & Occ Reg	(335,482)	(335,482)	(335,482)	(270,689)	(138,741)	(29,813)
223	Dept of Health Professions	(392,420)	(392,420)	(392,420)	(320,543)	(144,084)	(28,850)
226	Board of Accountancy	(19,451)	(19,451)	(19,451)	(18,975)	(10,085)	(2,018)
229	Coop Ext & Agric Exp Station	(1,949,656)	(1,949,656)	(1,949,656)	(1,588,202)	(731,138)	(148,512)
230	VPI & SU Research Department	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-
233	Board of Bar Examiners	(17,971)	(17,971)	(17,971)	(14,913)	(9,093)	(2,064)
234	Cooper Ext & Agric Res Service	(152,108)	(152,108)	(152,108)	(122,253)	(51,612)	(10,079)
236	Virginia Commonwealth Univ	(11,786,434)	(11,786,434)	(11,786,434)	(9,580,756)	(4,698,815)	(985,998)
238	Virginia Museum of Fine Arts	(328,801)	(328,801)	(328,801)	(264,115)	(130,380)	(27,612)

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	Fiscal Year End June 30					
		A 2021	B 2022	C 2023	D 2024	E 2025	F Thereafter
239	Frontier Culture Museum of Va	(57,960)	(57,960)	(57,960)	(46,302)	(22,338)	(4,692)
241	Richard Bland College	(204,341)	(204,341)	(204,341)	(195,434)	(124,321)	(27,303)
242	Christopher Newport University	(1,670,514)	(1,670,514)	(1,670,514)	(1,363,616)	(662,009)	(137,936)
245	St Council of Higher Education	(72,159)	(72,159)	(72,159)	(58,400)	(28,088)	(5,853)
246	UVA College at Wise	(139)	(139)	(139)	(59)	-	-
247	George Mason University	(7,283,164)	(7,283,164)	(7,283,164)	(5,853,374)	(2,808,826)	(586,918)
261	Virginia Community College Sys	(424,634)	(424,634)	(424,634)	(389,137)	(219,957)	(46,641)
262	Dept f/Aging & Rehab Services	(1,750,133)	(1,750,133)	(1,750,133)	(1,459,621)	(765,059)	(163,385)
263	Va Rehab Center for the Blind	(39,601)	(39,601)	(39,601)	(38,157)	(25,632)	(5,740)
268	Va Institute of Marine Science	(634,195)	(634,195)	(634,195)	(530,282)	(259,339)	(53,542)
270	Va Community Coll Sys Utility	69,260	69,260	69,260	102,625	58,988	10,712
275	New River Community College	(298,038)	(298,038)	(298,038)	(239,421)	(116,647)	(24,556)
276	Southside Va Community College	(459,427)	(459,427)	(459,427)	(357,220)	(151,471)	(30,322)
277	Paul D Camp Community College	(139,717)	(139,717)	(139,717)	(115,877)	(56,181)	(11,600)
278	Rappahannock Community College	(205,482)	(205,482)	(205,482)	(159,813)	(66,764)	(13,257)
279	Danville Community College	(329,714)	(329,714)	(329,714)	(276,476)	(143,102)	(30,312)
280	Northern Va Community College	(3,457,306)	(3,457,306)	(3,457,306)	(2,773,135)	(1,253,548)	(254,544)
282	Piedmont Va Community College	(352,977)	(352,977)	(352,977)	(286,736)	(151,149)	(32,769)
283	J Sargeant Reynolds Comm Coll	(1,023,182)	(1,023,182)	(1,023,182)	(838,099)	(403,912)	(83,702)
284	Eastern Shore Community Coll	(120,563)	(120,563)	(120,563)	(104,617)	(52,869)	(10,886)
285	Patrick Henry Comm Coll	(356,766)	(356,766)	(356,766)	(305,732)	(153,759)	(31,786)
286	Va Western Community College	(574,910)	(574,910)	(574,910)	(465,879)	(231,347)	(48,906)
287	Dabney S Lancaster Comm Coll	(157,177)	(157,177)	(157,177)	(132,033)	(66,393)	(13,862)
288	Wytheville Community College	(260,530)	(260,530)	(260,530)	(219,285)	(114,380)	(24,267)
290	John Tyler Community College	(623,568)	(623,568)	(623,568)	(511,012)	(223,767)	(44,077)
291	Blue Ridge Community College	(411,657)	(411,657)	(411,657)	(322,787)	(133,016)	(26,054)
292	Central Va Community College	(311,151)	(311,151)	(311,151)	(248,974)	(115,637)	(23,843)
293	Thomas Nelson Comm College	(781,936)	(781,936)	(781,936)	(673,563)	(362,830)	(77,277)
294	Southwest Virginia Comm Coll	(281,983)	(281,983)	(281,983)	(244,996)	(118,257)	(23,766)
295	Tidewater Community College	(2,073,582)	(2,073,582)	(2,073,582)	(1,772,249)	(962,068)	(206,339)
296	VA Highlands Community College	(250,300)	(250,300)	(250,300)	(213,104)	(108,501)	(22,639)
297	Germanna Community College	(440,823)	(440,823)	(440,823)	(371,387)	(176,431)	(35,745)
298	Lord Fairfax Community College	(510,693)	(510,693)	(510,693)	(428,628)	(191,506)	(37,601)
299	Mountain Empire Community Coll	(270,373)	(270,373)	(270,373)	(215,798)	(104,762)	(22,096)
301	Dept of Agri & Cons Services	(949,963)	(949,963)	(949,963)	(778,782)	(377,933)	(78,549)
305	State Milk Commission	-	-	-	-	-	-
310	Va Economic Dev Partnership	(203,803)	(203,803)	(203,803)	(171,693)	(106,094)	(24,096)
311	Va National Defense Industrial	-	-	-	-	-	-

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	A	B	C	D	E	F
		2021	2022	2023	2024	2025	Thereafter
Fiscal Year End June 30							
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-
320	Virginia Tourism Authority	(131,918)	(131,918)	(131,918)	(102,594)	(47,309)	(9,885)
325	Dept of Business Assistance	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	(2,733)	(2,733)	(2,733)	(2,504)	(1)	135
350	Dept Small Bus/Supplier Div	(50,280)	(50,280)	(50,280)	(41,854)	(17,819)	(3,415)
360	Fort Monroe Authority	(38,882)	(38,882)	(38,882)	(29,760)	(25,778)	(6,615)
400	Jamestown-Yorktown Commemor	5,606	5,606	5,606	4,213	1,774	363
402	Marine Resources Commission	(338,607)	(338,607)	(338,607)	(274,618)	(126,324)	(25,713)
403	Dept Game and Inland Fisheries	(964,489)	(964,489)	(964,489)	(802,358)	(412,211)	(87,343)
405	Virginia Racing Commission	(5,093)	(5,093)	(5,093)	(3,029)	(1,840)	(479)
407	Virginia Port Authority	(12,478)	(12,478)	(12,478)	(9,803)	(5,557)	(1,259)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	(458,543)	(458,543)	(458,543)	(377,697)	(191,721)	(40,600)
411	Dept of Forestry	(545,507)	(545,507)	(545,507)	(449,047)	(213,609)	(43,862)
413	Comm on Va Alcohol Saf Act Pro	(16,945)	(16,945)	(16,945)	(14,589)	(9,302)	(2,118)
417	Gunston Hall	(9,421)	(9,421)	(9,421)	(7,248)	(4,776)	(1,145)
423	Dept of Historic Resources	(67,070)	(67,070)	(67,070)	(50,925)	(25,781)	(5,685)
425	Jamestown-Yorktown Foundation	(202,633)	(202,633)	(202,633)	(159,739)	(83,838)	(18,406)
440	Dept of Environmental Quality	(1,755,164)	(1,755,164)	(1,755,164)	(1,424,542)	(701,279)	(147,532)
450	Gov Adv Cncl Self-Det & Fed	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	(3,350)	(3,350)	(3,350)	(1,904)	(1,233)	(336)
501	Dept of Transportation	(16,356,905)	(16,356,905)	(16,356,905)	(13,661,750)	(7,022,895)	(1,485,676)
502	Central Garage	-	-	-	-	-	-
505	Dept of Rail & Public Trans	(91,438)	(91,438)	(91,438)	(81,847)	(48,913)	(10,723)
506	Motor Vehicle Dealer Board	(45,378)	(45,378)	(45,378)	(40,676)	(22,209)	(4,677)
507	BRD Towing and Recovery Operator	-	-	-	-	-	-
601	Dept of Health	(6,588,059)	(6,588,059)	(6,588,059)	(5,350,021)	(2,594,592)	(541,835)
602	Dept of Medical Asst Services	(769,025)	(769,025)	(769,025)	(626,533)	(312,457)	(65,998)
606	Va Bd for People With Disabil	(18,559)	(18,559)	(18,559)	(12,720)	(6,235)	(1,439)
701	Dept of Corrections	(640,015)	(640,015)	(640,015)	(529,643)	(266,936)	(56,215)
702	Dept f/t Blind & Vision Impair	(448,433)	(448,433)	(448,433)	(384,087)	(213,375)	(46,181)
703	Central State Hospital	(1,581,847)	(1,581,847)	(1,581,847)	(1,254,616)	(604,692)	(127,538)
704	Eastern State Hospital	(1,492,070)	(1,492,070)	(1,492,070)	(1,203,335)	(632,650)	(137,468)
705	Southwestern Va Ment Hlth Inst	(988,824)	(988,824)	(988,824)	(827,615)	(416,665)	(87,197)

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	A	B	C	D	E	F
		2021	2022	2023	2024	2025	Thereafter
Fiscal Year End June 30							
706	Western State Hospital	(1,224,856)	(1,224,856)	(1,224,856)	(1,024,002)	(506,248)	(105,083)
707	Central Virginia Training Ctr	(2,032,969)	(2,032,969)	(2,032,969)	(1,611,273)	(767,601)	(161,083)
708	COV Center for Child & Adoles	(223,869)	(223,869)	(223,869)	(157,847)	(62,530)	(12,966)
709	Powhatan Correctional Center	-	-	-	-	-	-
711	Virginia Corr Enterprises	(341,159)	(341,159)	(341,159)	(272,365)	(140,312)	(30,379)
716	Virginia Corr Center for Women	(542,363)	(542,363)	(542,363)	(423,749)	(162,878)	(30,670)
717	Southampton Memorial Hospital	-	-	-	-	-	-
718	Bland Correctional Center	(572,554)	(572,554)	(572,554)	(463,621)	(236,161)	(50,521)
719	James River Correctional Ctr	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	(626,997)	(626,997)	(626,997)	(534,936)	(293,003)	(63,133)
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-
723	Southeastern Va Training Centr	(622,349)	(622,349)	(622,349)	(508,573)	(220,124)	(43,150)
724	Catawba Hospital	(494,697)	(494,697)	(494,697)	(391,813)	(177,292)	(36,294)
725	Northern Virginia Training Ctr	(709,007)	(709,007)	(709,007)	(414,512)	(37,491)	(292)
726	Southside Va Training Center	(995)	(995)	(995)	(431)	-	-
728	No Va Mental Health Institute	(575,624)	(575,624)	(575,624)	(451,918)	(229,931)	(49,938)
729	Piedmont Geriatric Hospital	(677,763)	(677,763)	(677,763)	(558,504)	(267,437)	(55,066)
730	Brunswick Correctional Center	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-
733	Sussex I State Prison	(703,218)	(703,218)	(703,218)	(598,437)	(299,932)	(62,111)
734	Sussex II State Prison	(693,665)	(693,665)	(693,665)	(564,059)	(237,271)	(45,891)
735	Wallens Ridge State Prison	(1,046,876)	(1,046,876)	(1,046,876)	(856,855)	(415,525)	(86,406)
736	Southampton Intensive Treat Ct	-	-	-	-	-	-
737	St Brides Correctional Center	(522,086)	(522,086)	(522,086)	(440,275)	(244,213)	(53,172)
738	Southwestern Va Training Ctr	(911,998)	(911,998)	(911,998)	(784,848)	(516,969)	(119,161)
739	Southern Va Mental Health Inst	(345,576)	(345,576)	(345,576)	(277,802)	(133,975)	(28,059)
740	Southampton Reception & Class	-	-	-	-	-	-
741	Red Onion State Prison	(1,037,723)	(1,037,723)	(1,037,723)	(874,712)	(464,841)	(99,386)
742	Employee Rel & Trg Div	(222,796)	(222,796)	(222,796)	(180,164)	(89,441)	(18,925)
743	Fluvanna Corr Ctr for Women	(660,349)	(660,349)	(660,349)	(513,872)	(214,976)	(42,696)
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-
745	Nottoway Correctional Center	(803,405)	(803,405)	(803,405)	(663,801)	(344,944)	(73,714)
747	Marion Correctional Center	(500,418)	(500,418)	(500,418)	(405,055)	(208,877)	(44,933)
748	Hiram W Davis Medical Center	(323,102)	(323,102)	(323,102)	(273,687)	(134,396)	(27,617)
749	Buckingham Correctional Center	(805,438)	(805,438)	(805,438)	(653,852)	(309,865)	(63,998)
750	Dept of Correctional Education	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	(14,514)	(14,514)	(14,514)	(12,830)	(6,868)	(1,444)

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	A	B	C	D	E	F
		2021	2022	2023	2024	2025	Thereafter
Fiscal Year End June 30							
752	Deep Meadow Correctional Ctr	(1,174,831)	(1,174,831)	(1,174,831)	(991,983)	(518,589)	(109,979)
753	Deerfield Correctional Center	(909,041)	(909,041)	(909,041)	(763,928)	(372,965)	(76,736)
754	Augusta Correctional Center	(662,725)	(662,725)	(662,725)	(555,450)	(240,498)	(46,399)
756	Div of Institutions	(1,135,968)	(1,135,968)	(1,135,968)	(914,430)	(450,775)	(95,307)
757	Western Region Corr Fld Units	(335,945)	(335,945)	(335,945)	(275,360)	(139,932)	(29,722)
759	Northern Region Corr Fld Units	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	(309,424)	(309,424)	(309,424)	(255,710)	(126,099)	(26,299)
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-
765	Dept of Social Services	(3,360,487)	(3,360,487)	(3,360,487)	(2,717,690)	(1,259,697)	(257,859)
766	Virginia Parole Board	(26,075)	(26,075)	(26,075)	(21,735)	(12,563)	(2,797)
767	Div of Community Corrections	(2,597,315)	(2,597,315)	(2,597,315)	(2,068,717)	(999,161)	(210,455)
768	Keen Mountain Correctional Ctr	(713,010)	(713,010)	(713,010)	(592,920)	(294,299)	(61,373)
769	Greensville Correctional Ctr	(1,697,316)	(1,697,316)	(1,697,316)	(1,389,125)	(657,111)	(134,985)
770	Dillwyn Correctional Center	(778,013)	(778,013)	(778,013)	(638,090)	(316,046)	(66,318)
771	Indian Creek Corr Center	(456,334)	(456,334)	(456,334)	(372,011)	(167,224)	(33,528)
772	Haynesville Correctional Ctr	(800,617)	(800,617)	(800,617)	(658,398)	(348,877)	(75,359)
773	Coffeewood Correctional Center	(574,161)	(574,161)	(574,161)	(468,799)	(237,517)	(50,475)
774	Lunenburg Correctional Center	(557,308)	(557,308)	(557,308)	(463,020)	(229,606)	(47,887)
775	Pocahontas Correctional Center	(625,441)	(625,441)	(625,441)	(511,113)	(266,174)	(57,236)
776	Green Rock Correctional Center	(613,768)	(613,768)	(613,768)	(500,533)	(240,641)	(49,930)
777	Dept of Juvenile Justice	(3,484,318)	(3,484,318)	(3,484,318)	(2,791,655)	(1,323,752)	(275,498)
778	Dept of Forensic Science	(548,049)	(548,049)	(548,049)	(455,630)	(239,057)	(51,154)
785	River North Correctional Cntr	(656,979)	(656,979)	(656,979)	(550,208)	(307,197)	(67,269)
786	Culpeper Correctional Facility for Women	(7,022)	(7,022)	(7,022)	(3,021)	-	-
794	Va Center for Behavioral Rehab	(805,581)	(805,581)	(805,581)	(627,752)	(275,393)	(56,052)
820	Capital Sq Preservation Coun	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-
837	Virginia Disability Commission	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-
839	Virginia Commission on Youth	-	-	-	-	-	-
840	Virginia Housing Commission	-	-	-	-	-	-
841	Dept of Aviation	(66,873)	(66,873)	(66,873)	(55,981)	(24,569)	(4,781)
842	Chesapeake Bay Commission	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-
848	Indigent Defense Commission	(1,049,119)	(1,049,119)	(1,049,119)	(863,737)	(425,962)	(89,022)

**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	Fiscal Year End June 30					
		A 2021	B 2022	C 2023	D 2024	E 2025	F Thereafter
850	Personal Prop Tax Relief Act	-	-	-	-	-	-
851	Tobacco Commission	(25,361)	(25,361)	(25,361)	(21,716)	(10,542)	(2,144)
852	Va Foundation Healthy Youth	(40,291)	(40,291)	(40,291)	(33,177)	(17,409)	(3,745)
853	Substance Abuse Prevention Off	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-
912	Dept of Veterans Services	(213,020)	(213,020)	(213,020)	(164,730)	(105,204)	(24,949)
913	Veteran Services Foundation	506	506	506	745	(60)	(70)
916	Gov Employment & Training Dept	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	(421,650)	(421,650)	(421,650)	(368,359)	(204,123)	(43,758)
937	Southern Va Higher Education	(67,658)	(67,658)	(67,658)	(57,393)	(31,971)	(6,954)
938	New College Institute	(21,309)	(21,309)	(21,309)	(16,446)	(7,688)	(1,621)
942	Va Museum of Natural History	(75,764)	(75,764)	(75,764)	(65,493)	(36,757)	(7,960)
946	Council on Indians	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	(51,937)	(51,937)	(51,937)	(42,149)	(19,781)	(4,066)
957	Commonwealth Att Serv Council	(12,422)	(12,422)	(12,422)	(8,664)	(4,536)	(1,057)
960	Dept of Fire Programs	(146,499)	(146,499)	(146,499)	(115,990)	(57,073)	(12,162)
961	Div of Capitol Police	(177,529)	(177,529)	(177,529)	(140,615)	(66,149)	(13,799)
962	Dept of Emp Dispute Resolution	-	-	-	-	-	-
963	Virginia Liaison Office	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	-	-	-	-	-
968	Commission on Local Government	-	-	-	-	-	-
972	Virginia Resources Authority	-	-	-	-	-	-
980	Higher Education Tuition Moderation Incentive Fund	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-
989	Higher Education Research Init	-	-	-	-	-	-
992	Planned Reversions	-	-	-	-	-	-



**Appendix F - Schedule of Deferred Inflows/Outflows**

Employer #	Employer	A	B	C	D	E	F
		2021	2022	2023	2024	2025	Thereafter
		Fiscal Year End June 30					
993	Treasury Construction Fin	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	(1,998,868)	(1,998,868)	(1,998,868)	(1,631,054)	(809,098)	(170,345)
	<b>Total</b>	<b><u>\$ (189,255,086)</u></b>	<b><u>\$ (189,255,086)</u></b>	<b><u>\$ (189,255,086)</u></b>	<b><u>\$ (154,864,798)</u></b>	<b><u>\$ (76,217,377)</u></b>	<b><u>\$ (15,963,690)</u></b>

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at:		Debit Balances	Credit Balances	Proportionate Share at:		Debit Balances	Credit Balances	Proportionate Share at:		Debit Balances	Credit Balances
		6/30/2018	6/30/2019			6/30/2018	6/30/2019			6/30/2018	6/30/2019		
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES New River Valley Emergency	1,510	1,464	-	46	27,416	26,587	829	-	43,062	41,762	1,300	-
91	Communications	1,691	1,526	-	165	30,705	27,713	2,992	-	48,230	43,530	4,700	-
100	Senate of Virginia	41,940	41,376	-	564	761,564	751,317	10,247	-	1,196,224	1,180,126	16,098	-
101	Virginia House of Delegates	87,097	87,832	735	-	1,581,543	1,594,881	-	13,338	2,484,199	2,505,148	-	20,949
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	136,745	132,022	-	4,723	2,483,073	2,397,304	85,769	-	3,900,272	3,765,548	134,724	-
107	Div of Legislative Services	27,942	28,469	527	-	507,374	516,955	-	9,581	796,954	812,003	-	15,049
109	Div of Legislative Auto Sys	9,456	9,069	-	387	171,705	164,684	7,021	-	269,704	258,676	11,028	-
110	Joint Leg Audit & Review Comm	11,162	10,382	-	780	202,683	188,518	14,165	-	318,364	296,113	22,251	-
111	Supreme Court of Virginia	111,141	111,753	612	-	2,018,146	2,029,258	-	11,112	3,169,989	3,187,443	-	17,454
112	Judicial Inquiry And Rev Comm	1,355	1,078	-	277	24,611	19,576	5,035	-	38,658	30,748	7,910	-
113	Circuit Courts	72,531	72,525	-	6	1,317,042	1,316,938	104	-	2,068,736	2,068,572	164	-
114	General District Courts	356,228	354,301	-	1,927	6,468,512	6,433,528	34,984	-	10,160,371	10,105,420	54,951	-
115	Juv and Dom Relations Dist Crt	241,754	247,059	5,305	-	4,389,853	4,486,190	-	96,337	6,895,333	7,046,652	-	151,319
116	Combined District Courts	70,581	66,248	-	4,333	1,281,642	1,202,949	78,693	-	2,013,130	1,889,525	123,605	-
117	Virginia State Bar	35,846	35,162	-	684	650,901	638,476	12,425	-	1,022,397	1,002,881	19,516	-
119	Lieutenant Governor	956	1,376	420	-	17,365	24,991	-	7,626	27,277	39,255	-	11,978
121	Office of the Governor	12,720	14,095	1,375	-	230,972	255,951	-	24,979	362,796	402,033	-	39,237
122	Dept of Planning and Budget	16,252	15,781	-	471	295,106	286,558	8,548	-	463,536	450,109	13,427	-
123	Dept of Military Affairs	90,637	87,602	-	3,035	1,645,817	1,590,708	55,109	-	2,585,154	2,498,594	86,560	-
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	25,209	24,219	-	990	457,752	439,782	17,970	-	719,009	690,784	28,225	-
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	50,047	49,188	-	859	908,769	893,178	15,591	-	1,427,442	1,402,953	24,489	-
128	Virginia Veterans Care Center	80,446	78,664	-	1,782	1,460,774	1,428,407	32,367	-	2,294,502	2,243,661	50,841	-
129	Dept of Human Resource Mgmt	41,267	39,848	-	1,419	749,343	723,568	25,775	-	1,177,025	1,136,539	40,486	-
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	13,056	15,978	2,922	-	237,081	290,133	-	53,052	372,394	455,725	-	83,331
133	Auditor of Public Accounts	42,101	42,745	644	-	764,477	776,179	-	11,702	1,200,797	1,219,177	-	18,380
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	83,237	79,142	-	4,095	1,511,456	1,437,086	74,370	-	2,374,110	2,257,293	116,817	-
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	42,803	41,586	-	1,217	777,229	755,131	22,098	-	1,220,827	1,186,117	34,710	-
141	Attorney General & Dept of Law	155,785	152,726	-	3,059	2,828,796	2,773,262	55,534	-	4,443,313	4,356,082	87,231	-
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	10,482	10,398	-	84	190,344	188,806	1,538	-	298,982	296,566	2,416	-
146	The Science Museum of Virginia	23,389	24,012	623	-	424,715	436,011	-	11,296	667,118	684,862	-	17,744
147	Office State Inspector General	14,872	14,530	-	342	270,053	263,842	6,211	-	424,183	414,428	9,755	-
148	Virginia Comm for the Arts	2,159	2,599	440	-	39,210	47,198	-	7,988	61,588	74,137	-	12,549
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	56,986	55,048	-	1,938	1,034,778	999,585	35,193	-	1,625,371	1,570,091	55,280	-

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows			Deferred Inflows			OPEB Liability					
		Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit
		6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances
152	Dept of the Treasury	38,488	40,521	2,033	-	698,874	735,787	-	36,913	1,097,751	1,155,732	-	57,981
154	Dept of Motor Vehicles	673,422	675,248	1,826	-	12,228,239	12,261,409	-	33,170	19,207,420	19,259,524	-	52,104
156	Dept of State Police	1,130,480	1,153,326	22,846	-	20,527,664	20,942,517	-	414,853	32,243,688	32,895,315	-	651,627
157	Compensation Board	4,890	5,591	701	-	88,802	101,523	-	12,721	139,485	159,467	-	19,982
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	3,037	3,828	791	-	55,153	69,513	-	14,360	86,631	109,187	-	22,556
161	Dept of Taxation	314,415	315,732	1,317	-	5,709,264	5,733,170	-	23,906	8,967,785	9,005,338	-	37,553
162	Dept Accounts Transfer Payments	639	641	2	-	11,598	11,638	-	40	18,218	18,280	-	62
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	365	1,655	1,290	-	6,625	30,057	-	23,432	10,407	47,212	-	36,805
165	Dept of Housing and Comm Dev	34,643	35,019	376	-	629,068	635,885	-	6,817	988,105	998,813	-	10,708
166	Secretary of the Commonwealth	6,150	5,832	-	318	111,683	105,907	5,776	-	175,423	166,352	9,071	-
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	262,992	263,064	72	-	4,775,505	4,776,819	-	1,314	7,501,092	7,503,155	-	2,063
172	State Lottery Department	110,207	111,768	1,561	-	2,001,187	2,029,530	-	28,343	3,143,351	3,187,870	-	44,519
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	42,378	44,512	2,134	-	769,519	808,272	-	38,753	1,208,718	1,269,588	-	60,870
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	2,865	3,378	513	-	52,028	61,339	-	9,311	81,722	96,348	-	14,626
181	Dept of Labor and Industry	54,025	50,971	-	3,054	981,000	925,554	55,446	-	1,540,898	1,453,808	87,090	-
182	Virginia Employment Commission	214,152	211,531	-	2,621	3,888,659	3,841,058	47,601	-	6,108,086	6,033,316	74,770	-
183	Secretary of Natural Resources	1,854	1,507	-	347	33,662	27,373	6,289	-	52,875	42,997	9,878	-
184	Secretary of Technology	895	516	-	379	16,247	9,377	6,870	-	25,521	14,728	10,793	-
185	Secretary of Education	1,113	1,069	-	44	20,211	19,403	808	-	31,747	30,476	1,271	-
186	Secretary of Transportation	1,541	1,195	-	346	27,975	21,702	6,273	-	43,941	34,089	9,852	-
187	Secretary of Public Safety	1,941	2,411	470	-	35,252	43,787	-	8,535	55,371	68,779	-	13,408
188	Sec of Health & Human Resource	1,409	1,170	-	239	25,577	21,248	4,329	-	40,175	33,375	6,800	-
190	Secretary of Finance	1,113	1,130	17	-	20,214	20,511	-	297	31,751	32,218	-	467
191	Va Workers Compensation Comm	114,794	110,158	-	4,636	2,084,473	2,000,297	84,176	-	3,274,173	3,141,953	132,220	-
192	Secretary of Commerce & Trade	1,746	3,125	1,379	-	31,706	56,753	-	25,047	49,801	89,144	-	39,343
193	Secretary of Agr and Forestry	580	938	358	-	10,539	17,024	-	6,485	16,554	26,741	-	10,187
194	Dept of General Services	228,200	229,294	1,094	-	4,143,740	4,163,605	-	19,865	6,508,753	6,539,954	-	31,201
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	168,385	172,002	3,617	-	3,057,588	3,123,277	-	65,689	4,802,686	4,905,865	-	103,179
200	Comp Svcs At-Risk Youth & Family	5,189	5,198	9	-	94,222	94,396	-	174	147,999	148,272	-	273
201	Dept of Education	108,793	111,025	2,232	-	1,975,508	2,016,040	-	40,532	3,103,016	3,166,681	-	63,665
202	The Library of Virginia	39,457	38,991	-	466	716,474	708,007	8,467	-	1,125,396	1,112,097	13,299	-
203	Woodrow Wilson Rehab Center	103,630	95,153	-	8,477	1,881,749	1,727,820	153,929	-	2,955,745	2,713,961	241,784	-
204	College of William and Mary	794,894	803,547	8,653	-	14,433,973	14,591,110	-	157,137	22,672,064	22,918,886	-	246,822
206	VCU Health System Authority	152,430	137,891	-	14,539	2,767,875	2,503,875	264,000	-	4,347,621	3,932,944	414,677	-
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	2,674,670	2,742,505	67,835	-	48,567,647	49,799,407	-	1,231,760	76,287,298	78,222,077	-	1,934,779
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	227,637	230,726	3,089	-	4,133,518	4,189,606	-	56,088	6,492,696	6,580,794	-	88,098
212	Virginia State University	235,222	238,182	2,960	-	4,271,245	4,324,988	-	53,743	6,709,027	6,793,445	-	84,418
213	Norfolk State University	293,411	302,500	9,089	-	5,327,862	5,492,914	-	165,052	8,368,704	8,627,957	-	259,253
214	Longwood University	308,911	311,734	2,823	-	5,609,321	5,660,582	-	51,261	8,810,802	8,891,320	-	80,518

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit
		6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances
215	University of Mary Washington	268,692	265,952	-	2,740	4,879,010	4,829,260	49,750	-	7,663,672	7,585,527	78,145	-
216	James Madison University	1,220,969	1,259,965	38,996	-	22,170,805	22,878,901	-	708,096	34,824,640	35,936,878	-	1,112,238
217	Radford University	503,730	497,483	-	6,247	9,146,913	9,033,481	113,432	-	14,367,451	14,189,278	178,173	-
218	Va Sch for Deaf/Blind	53,604	54,498	894	-	973,365	989,597	-	16,232	1,528,907	1,554,403	-	25,496
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	884,882	889,277	4,395	-	16,068,018	16,147,811	-	79,793	25,238,729	25,364,064	-	125,335
222	Dept of Professional & Occ Reg	67,642	68,232	590	-	1,228,261	1,238,987	-	10,726	1,929,283	1,946,130	-	16,847
223	Dept of Health Professions	75,919	79,935	4,016	-	1,378,562	1,451,498	-	72,936	2,165,368	2,279,931	-	114,563
226	Board of Accountancy	4,446	4,440	-	6	80,737	80,629	108	-	126,819	126,647	172	-
229	Coop Ext & Agric Exp Station	331,621	332,808	1,187	-	6,021,694	6,043,250	-	21,556	9,458,534	9,492,393	-	33,859
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	3,501	3,150	-	351	63,576	57,207	6,369	-	99,860	89,857	10,003	-
234	Cooper Ext & Agric Res Service	27,161	28,773	1,612	-	493,198	522,473	-	29,275	774,686	820,671	-	45,985
236	Virginia Commonwealth Univ	2,345,684	2,401,013	55,329	-	42,593,792	43,598,483	-	1,004,691	66,903,907	68,482,018	-	1,578,111
238	Virginia Museum of Fine Arts	74,296	78,679	4,383	-	1,349,093	1,428,689	-	79,596	2,119,079	2,244,104	-	125,025
239	Frontier Culture Museum of Va	11,858	12,349	491	-	215,318	224,233	-	8,915	338,210	352,212	-	14,002
241	Richard Bland College	47,024	42,649	-	4,375	853,875	774,438	79,437	-	1,341,219	1,216,443	124,776	-
242	Christopher Newport University	335,990	346,313	10,323	-	6,101,032	6,288,474	-	187,442	9,583,155	9,877,578	-	294,423
245	St Council of Higher Education	17,364	18,826	1,462	-	315,306	341,845	-	26,539	495,264	536,951	-	41,687
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,400,879	1,435,328	34,449	-	25,437,680	26,063,215	-	625,535	39,956,062	40,938,616	-	982,554
261	Virginia Community College Sys	89,537	85,099	-	4,438	1,625,846	1,545,263	80,583	-	2,553,787	2,427,211	126,576	-
262	Dept f/Aging & Rehab Services	322,803	310,266	-	12,537	5,861,572	5,633,919	227,653	-	9,207,025	8,849,440	357,585	-
263	Va Rehab Center for the Blind	8,452	7,061	-	1,391	153,470	128,217	25,253	-	241,061	201,397	39,664	-
268	Va Institute of Marine Science	115,534	114,638	-	896	2,097,913	2,081,631	16,282	-	3,295,282	3,269,707	25,575	-
270	Va Community Coll Sys Utility	19,869	34,208	14,339	-	360,795	621,161	-	260,366	566,716	975,684	-	408,968
275	New River Community College	50,601	49,403	-	1,198	918,828	897,080	21,748	-	1,443,244	1,409,082	34,162	-
276	Southside Va Community College	68,962	69,616	654	-	1,252,241	1,264,120	-	11,879	1,966,948	1,985,609	-	18,661
277	Paul D Camp Community College	26,351	26,592	241	-	478,496	482,869	-	4,373	751,594	758,463	-	6,869
278	Rappahannock Community College	38,390	41,392	3,002	-	697,093	751,613	-	54,520	1,094,954	1,180,590	-	85,636
279	Danville Community College	52,121	47,238	-	4,883	946,427	857,772	88,655	-	1,486,593	1,347,339	139,254	-
280	Northern Va Community College	562,055	562,008	-	47	10,206,003	10,205,145	858	-	16,031,008	16,029,662	1,346	-
282	Piedmont Va Community College	76,131	77,369	1,238	-	1,382,406	1,404,904	-	22,498	2,171,403	2,206,743	-	35,340
283	J Sargeant Reynolds Comm Coll	159,153	150,680	-	8,473	2,889,962	2,736,109	153,853	-	4,539,388	4,297,725	241,663	-
284	Eastern Shore Community Coll	20,503	19,335	-	1,168	372,296	351,085	21,211	-	584,783	551,464	33,319	-
285	Patrick Henry Comm Coll	70,265	70,286	21	-	1,275,901	1,276,280	-	379	2,004,112	2,004,708	-	596
286	Va Western Community College	97,919	94,592	-	3,327	1,778,058	1,717,644	60,414	-	2,792,873	2,697,978	94,895	-
287	Dabney S Lancaster Comm Coll	28,443	27,728	-	715	516,476	503,494	12,982	-	811,251	790,860	20,391	-
288	Wytville Community College	47,281	45,200	-	2,081	858,549	820,759	37,790	-	1,348,560	1,289,201	59,359	-
290	John Tyler Community College	103,882	106,034	2,152	-	1,886,333	1,925,403	-	39,070	2,962,944	3,024,313	-	61,369
291	Blue Ridge Community College	69,249	73,102	3,853	-	1,257,448	1,327,420	-	69,972	1,975,127	2,085,037	-	109,910
292	Central Va Community College	54,983	55,749	766	-	998,403	1,012,306	-	13,903	1,568,235	1,590,072	-	21,837
293	Thomas Nelson Comm College	138,664	128,116	-	10,548	2,517,911	2,326,375	191,536	-	3,954,991	3,654,138	300,853	-
294	Southwest Virginia Comm Coll	51,723	51,468	-	255	939,200	934,580	4,620	-	1,475,241	1,467,985	7,256	-
295	Tidewater Community College	339,284	300,926	-	38,358	6,160,852	5,464,328	696,524	-	9,677,115	8,583,056	1,094,059	-

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at:		Debit Balances	Credit Balances	Proportionate Share at:		Debit Balances	Credit Balances	Proportionate Share at:		Debit Balances	Credit Balances
		6/30/2018	6/30/2019			6/30/2018	6/30/2019			6/30/2018	6/30/2019		
296	VA Highlands Community College	48,692	48,262	-	430	884,173	876,366	7,807	-	1,388,808	1,376,545	12,263	-
297	Germanna Community College	82,195	83,263	1,068	-	1,492,525	1,511,914	-	19,389	2,344,375	2,374,829	-	30,454
298	Lord Fairfax Community College	86,946	88,229	1,283	-	1,578,796	1,602,103	-	23,307	2,479,882	2,516,492	-	36,610
299	Mountain Empire Community Coll	51,797	52,786	989	-	940,556	958,510	-	17,954	1,477,371	1,505,572	-	28,201
301	Dept of Agri & Cons Services	174,264	174,520	256	-	3,164,354	3,168,995	-	4,641	4,970,387	4,977,677	-	7,290
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	45,727	43,258	-	2,469	830,329	785,500	44,829	-	1,304,233	1,233,819	70,414	-
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	27,674	29,599	1,925	-	502,508	537,476	-	34,968	789,311	844,237	-	54,926
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	109	244	135	-	1,978	4,437	-	2,459	3,106	6,969	-	3,863
350	Dept Small Bus/Supplier Div	11,216	12,424	1,208	-	203,663	225,606	-	21,943	319,904	354,369	-	34,465
360	Fort Monroe Authority	10,625	9,312	-	1,313	192,937	169,092	23,845	-	303,056	265,600	37,456	-
400	Jamestown-Yorktown Commemor	2,091	3,043	952	-	37,963	55,264	-	17,301	59,630	86,806	-	27,176
402	Marine Resources Commission	59,903	60,927	1,024	-	1,087,744	1,106,334	-	18,590	1,708,568	1,737,766	-	29,198
403	Dept Game and Inland Fisheries	189,034	187,755	-	1,279	3,432,544	3,409,324	23,220	-	5,391,645	5,355,172	36,473	-
405	Virginia Racing Commission	1,074	1,078	4	-	19,510	19,575	-	65	30,644	30,748	-	104
407	Virginia Port Authority	1,171	641	-	530	21,263	11,638	9,625	-	33,398	18,280	15,118	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	78,771	75,180	-	3,591	1,430,360	1,365,142	65,218	-	2,246,729	2,144,288	102,441	-
411	Dept of Forestry	100,432	101,603	1,171	-	1,823,685	1,844,947	-	21,262	2,864,541	2,897,938	-	33,397
413	Comm on Va Alcohol Saf Act Pro	3,555	3,183	-	372	64,552	57,805	6,747	-	101,397	90,797	10,600	-
417	Gunston Hall	1,688	1,410	-	278	30,644	25,598	5,046	-	48,133	40,208	7,925	-
423	Dept of Historic Resources	14,479	15,113	634	-	262,920	274,427	-	11,507	412,977	431,055	-	18,078
425	Jamestown-Yorktown Foundation	49,771	52,774	3,003	-	903,752	958,290	-	54,538	1,419,564	1,505,228	-	85,664
440	Dept of Environmental Quality	317,060	314,164	-	2,896	5,757,291	5,704,714	52,577	-	9,043,226	8,960,640	82,586	-
450	Gov Adv Cncl Self-Det & Fed	-	-	-	-	-	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	-	-	-	-	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	-	-	-	-	-	-	-	-	-	-	-
453	Govs Comm On Phy Fitness & Sp	-	-	-	-	-	-	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	1,315	1,505	190	-	23,873	27,325	-	3,452	37,497	42,921	-	5,424
501	Dept of Transportation	3,192,937	3,163,858	-	29,079	57,978,425	57,450,288	528,137	-	91,069,205	90,239,653	829,552	-
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	22,917	22,666	-	251	416,139	411,584	4,555	-	653,646	646,493	7,153	-
506	Motor Vehicle Dealer Board	8,949	8,494	-	455	162,498	154,233	8,265	-	255,241	242,260	12,981	-
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	1,190,759	1,188,794	-	1,965	21,622,240	21,586,565	35,675	-	33,962,987	33,906,950	56,037	-
602	Dept of Medical Asst Services	163,277	169,044	5,767	-	2,964,848	3,069,565	-	104,717	4,657,016	4,821,498	-	164,482
606	Va Bd for People With Disabil	3,617	3,763	146	-	65,688	68,335	-	2,647	103,180	107,337	-	4,157
701	Dept of Corrections	132,838	135,699	2,861	-	2,412,120	2,464,073	-	51,953	3,788,823	3,870,426	-	81,603
702	Dept f/t Blind & Vision Impair	91,282	87,753	-	3,529	1,657,531	1,593,459	64,072	-	2,603,556	2,502,915	100,641	-
703	Central State Hospital	269,751	265,819	-	3,932	4,898,234	4,826,841	71,393	-	7,693,867	7,581,727	112,140	-
704	Eastern State Hospital	234,207	211,340	-	22,867	4,252,812	3,837,589	415,223	-	6,680,078	6,027,866	652,212	-
705	Southwestern Va Ment Hlth Inst	186,338	184,279	-	2,059	3,383,595	3,346,197	37,398	-	5,314,760	5,256,017	58,743	-
706	Western State Hospital	242,717	246,216	3,499	-	4,407,347	4,470,879	-	63,532	6,922,809	7,022,603	-	99,794
707	Central Virginia Training Ctr	180,652	122,966	-	57,686	3,280,353	2,232,866	1,047,487	-	5,152,592	3,507,259	1,645,333	-

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at:		Debit Balances	Credit Balances	Proportionate Share at:		Debit Balances	Credit Balances	Proportionate Share at:		Debit Balances	Credit Balances
		6/30/2018	6/30/2019			6/30/2018	6/30/2019			6/30/2018	6/30/2019		
708	COV Center for Child & Adoles	45,155	50,597	5,442	-	819,938	918,755	-	98,817	1,287,913	1,443,129	-	155,216
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	77,331	80,703	3,372	-	1,404,202	1,465,437	-	61,235	2,205,641	2,301,826	-	96,185
716	Virginia Corr Center for Women	94,311	103,066	8,755	-	1,712,541	1,871,506	-	158,965	2,689,960	2,939,655	-	249,695
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	106,510	104,838	-	1,672	1,934,041	1,903,694	30,347	-	3,037,882	2,990,214	47,668	-
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	166,165	174,967	8,802	-	3,017,280	3,177,110	-	159,830	4,739,371	4,990,423	-	251,052
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	95,910	96,110	200	-	1,741,563	1,745,195	-	3,632	2,735,549	2,741,253	-	5,704
724	Catawba Hospital	89,403	92,447	3,044	-	1,623,417	1,678,684	-	55,267	2,549,970	2,636,781	-	86,811
725	Northern Virginia Training Ctr	160	-	-	160	2,899	-	2,899	-	4,554	-	4,554	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	113,409	114,434	1,025	-	2,059,315	2,077,941	-	18,626	3,234,655	3,263,911	-	29,256
729	Piedmont Geriatric Hospital	120,927	120,698	-	229	2,195,838	2,191,672	4,166	-	3,449,096	3,442,554	6,542	-
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	117,579	111,120	-	6,459	2,135,047	2,017,765	117,282	-	3,353,610	3,169,391	184,219	-
734	Sussex II State Prison	103,900	104,739	839	-	1,886,649	1,901,892	-	15,243	2,963,441	2,987,384	-	23,943
735	Wallens Ridge State Prison	186,129	184,575	-	1,554	3,379,791	3,351,579	28,212	-	5,308,783	5,264,470	44,313	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	97,689	91,182	-	6,507	1,773,874	1,655,711	118,163	-	2,786,302	2,600,696	185,606	-
738	Southwestern Va Training Ctr	100,320	46,671	-	53,649	1,821,638	847,467	974,171	-	2,861,325	1,331,153	1,530,172	-
739	Southern Va Mental Health Inst	67,630	69,495	1,865	-	1,228,057	1,261,910	-	33,853	1,928,961	1,982,136	-	53,175
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	191,420	182,167	-	9,253	3,475,879	3,307,851	168,028	-	5,459,714	5,195,784	263,930	-
742	Employee Rel & Trg Div	45,618	46,876	1,258	-	828,345	851,192	-	22,847	1,301,118	1,337,004	-	35,886
743	Fluvanna Corr Ctr for Women	112,348	118,294	5,946	-	2,040,064	2,148,017	-	107,953	3,204,417	3,373,984	-	169,567
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	153,424	150,333	-	3,091	2,785,932	2,729,804	56,128	-	4,375,985	4,287,821	88,164	-
747	Marion Correctional Center	95,487	94,250	-	1,237	1,733,888	1,711,421	22,467	-	2,723,493	2,688,203	35,290	-
748	Hiram W Davis Medical Center	53,906	51,570	-	2,336	978,840	936,419	42,421	-	1,537,506	1,470,873	66,633	-
749	Buckingham Correctional Center	134,981	132,882	-	2,099	2,451,040	2,412,919	38,121	-	3,849,955	3,790,077	59,878	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	3,173	3,169	-	4	57,620	57,550	70	-	90,506	90,396	110	-
752	Deep Meadow Correctional Ctr	217,044	208,527	-	8,517	3,941,168	3,786,514	154,654	-	6,190,562	5,947,641	242,921	-
753	Deerfield Correctional Center	164,755	163,199	-	1,556	2,991,687	2,963,435	28,252	-	4,699,170	4,654,795	44,375	-
754	Augusta Correctional Center	106,395	107,684	1,289	-	1,931,967	1,955,374	-	23,407	3,034,625	3,071,390	-	36,765
756	Div of Institutions	221,800	225,524	3,724	-	4,027,521	4,095,146	-	67,625	6,326,201	6,432,422	-	106,221
757	Western Region Corr Fld Units	59,250	57,144	-	2,106	1,075,887	1,037,634	38,253	-	1,689,941	1,629,857	60,084	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	56,245	55,638	-	607	1,021,320	1,010,290	11,030	-	1,604,231	1,586,906	17,325	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	606,267	618,371	12,104	-	11,008,826	11,228,616	-	219,790	17,292,039	17,637,272	-	345,233
766	Virginia Parole Board	3,781	2,993	-	788	68,649	54,345	14,304	-	107,829	85,362	22,467	-
767	Div of Community Corrections	489,249	497,296	8,047	-	8,883,956	9,030,087	-	146,131	13,954,413	14,183,948	-	229,535

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit
		6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances
768	Keen Mountain Correctional Ctr	127,245	124,507	-	2,738	2,310,569	2,260,847	49,722	-	3,629,310	3,551,209	78,101	-
769	Greensville Correctional Ctr	286,783	283,044	-	3,739	5,207,519	5,139,612	67,907	-	8,179,674	8,073,011	106,663	-
770	Dillwyn Correctional Center	133,021	128,589	-	4,432	2,415,439	2,334,973	80,466	-	3,794,033	3,667,643	126,390	-
771	Indian Creek Corr Center	77,017	77,995	978	-	1,398,510	1,416,257	-	17,747	2,196,701	2,224,575	-	27,874
772	Haynesville Correctional Ctr	148,793	142,979	-	5,814	2,701,846	2,596,261	105,585	-	4,243,907	4,078,059	165,848	-
773	Coffeewood Correctional Center	100,505	96,887	-	3,618	1,825,010	1,759,313	65,697	-	2,866,623	2,763,429	103,194	-
774	Lunenburg Correctional Center	105,653	105,617	-	36	1,918,477	1,917,840	637	-	3,013,436	3,012,434	1,002	-
775	Pocahontas Correctional Center	115,629	112,075	-	3,554	2,099,634	2,035,091	64,543	-	3,297,985	3,196,606	101,379	-
776	Green Rock Correctional Center	111,220	111,531	311	-	2,019,580	2,025,229	-	5,649	3,172,241	3,181,114	-	8,873
777	Dept of Juvenile Justice	578,658	568,833	-	9,825	10,507,493	10,329,083	178,410	-	16,504,571	16,224,336	280,235	-
778	Dept of Forensic Science	121,788	124,690	2,902	-	2,211,472	2,264,164	-	52,692	3,473,655	3,556,420	-	82,765
785	River North Correctional Cntr	141,372	138,997	-	2,375	2,567,080	2,523,966	43,114	-	4,032,225	3,964,502	67,723	-
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	132,422	135,261	2,839	-	2,404,562	2,456,117	-	51,555	3,776,950	3,857,929	-	80,979
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	-	-	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	11,752	12,144	392	-	213,390	220,515	-	7,125	335,182	346,373	-	11,191
842	Chesapeake Bay Commission	-	-	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	194,460	193,750	-	710	3,531,074	3,518,187	12,887	-	5,546,408	5,526,168	20,240	-
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	5,672	5,982	310	-	102,995	108,632	-	5,637	161,780	170,632	-	8,852
852	Va Foundation Healthy Youth	7,043	6,640	-	403	127,891	120,573	7,318	-	200,884	189,390	11,494	-
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-	-	-
	Virginia Bicentennial of the American War of	-	-	-	-	-	-	-	-	-	-	-	-
867	1812 Commission	-	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	61,604	63,746	2,142	-	1,118,631	1,157,532	-	38,901	1,757,083	1,818,185	-	61,102
913	Veteran Services Foundation	223	244	21	-	4,048	4,437	-	389	6,360	6,969	-	609
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	98,062	98,530	468	-	1,780,651	1,789,139	-	8,488	2,796,947	2,810,278	-	13,331
937	Southern Va Higher Education	14,146	13,745	-	401	256,866	249,580	7,286	-	403,471	392,027	11,444	-

Appendix G - Proportionate Share

		A	B	C	D	E	F	G	H	I	J	K	L
		Deferred Outflows				Deferred Inflows				OPEB Liability			
Employer #	Employer	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit
		6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances	6/30/2018	6/30/2019	Balances	Balances
938	New College Institute	4,634	4,979	345	-	84,145	90,414	-	6,269	132,170	142,017	-	9,847
942	Va Museum of Natural History	13,514	12,176	-	1,338	245,393	221,092	24,301	-	385,449	347,279	38,170	-
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	8,320	8,102	-	218	151,080	147,128	3,952	-	237,309	231,100	6,209	-
957	Commonwealth Att Serv Council	2,529	2,592	63	-	45,926	47,065	-	1,139	72,138	73,927	-	1,789
960	Dept of Fire Programs	27,509	27,722	213	-	499,510	503,381	-	3,871	784,603	790,682	-	6,079
961	Div of Capitol Police	28,964	28,464	-	500	525,948	516,856	9,092	-	826,128	811,848	14,280	-
962	Dept of Emp Dispute Resolution	-	-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	-	-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	-	-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	-	-	-	-	-	-	-	-	-	-	-	-
	Higher Education Tuition Moderation												
980	Incentive Fund	-	-	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init	-	-	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions	-	-	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	404,451	413,746	9,295	-	7,344,164	7,512,949	-	168,785	11,535,796	11,800,913	-	265,117
	Total	<u>\$35,258,253</u>	<u>\$35,258,253</u>	<u>\$ 449,189</u>	<u>\$ 449,189</u>	<u>\$640,232,299</u>	<u>\$640,232,299</u>	<u>\$8,156,594</u>	<u>\$8,156,594</u>	<u>\$1,005,640,502</u>	<u>\$1,005,640,502</u>	<u>\$ 12,811,906</u>	<u>\$12,811,906</u>