



# 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, 2020 and the  
Reporting Period Ending June 30, 2021

Measurement Date June 30, 2020

## Introduction

This report documents the results of the actuarial valuation for the measurement period ending June 30, 2020 and the reporting period ending June 30, 2021 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, 2020 and a reporting date of June 30, 2021. 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.

A valuation model was used to develop the liabilities for the June 30, 2020 valuation. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC. Experts within Aon selected this software and determined it is appropriate for performing valuations. We coded and reviewed the software for the provisions, assumptions, methods, and data of the postretirement benefits provided by the Commonwealth of Virginia.

Models are used to estimate underlying per capita medical, prescription drug, and dental claims costs, subsequently utilized as assumption inputs for valuation models used to develop the liabilities for the 2020 and future valuations. The Aon consulting team leveraged expertise of Health experts within Aon as it relates to reviewing the models used for development of the per capita claims costs and future trend rates.

The valuation model outputs various cost scenarios. The "1% increase" and "1% decrease" interest rate scenarios vary only the discount rate assumption, in order to illustrate the impact of a change in that assumption in isolation. In practice, certain other assumptions would also be expected to vary when the discount rate changes. Therefore, the output from these scenarios should be used solely for assessing the impact of the discount rate in isolation and may not represent a realistic set of results for other purposes.

The "1% increase" and "1% decrease" healthcare cost trend scenarios vary only the healthcare cost trend assumption, in order to illustrate the impact of a change in that assumption in isolation. Therefore, the output from these scenarios should be used solely for assessing the impact of the healthcare cost trend in isolation and may not represent a realistic set of results for other purposes.

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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# 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 6/30/2019	Measurement Period Ending 6/30/2020
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 170.7	\$ 170.3
(b) Active Participants	<u>\$ 508.2</u>	<u>\$ 398.5</u>
(c) Total	\$ 678.9	\$ 568.8
(2) Plan Assets	<u>\$ 0.0</u>	<u>\$ 0.0</u>
(3) Total OPEB Liability	\$ 678.9	\$ 568.8
(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	\$ 28.9	\$ 37.0
(6) Discount Rate	3.51%	2.21%

## Expense

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

	Measurement Period Ending 06/30/2019	Measurement Period Ending 6/30/2020
(1) Service Cost	\$ 72.7	\$ 48.0
(2) Interest Cost	40.9	25.0
(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	(75.2)	(79.0)
(b) Asset (Gain)/Loss	0.0	0.0
(c) Assumption Change (Gain)/Loss	<u>(114.1)</u>	<u>(134.6)</u>
(9) Total Expense	\$ (75.6)	\$ (140.6)
(10) Discount Rate	3.87%	3.51%
(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):

	Measurement Period Ending 6/30/2019	Measurement Period Ending 6/30/2020
(1) Development of Service Cost:		
(a) Normal Cost at Beginning of Measurement Period	\$ 72.7	\$ 48.0
(2) Development of Interest Cost:		
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 1,005.6	\$ 678.9
(b) Normal Cost at Beginning of Measurement Period	72.7	48.0
(c) Actual Benefit Payments	41.3	28.9
(d) Discount Rate	3.87%	3.51%
(e) Interest Cost	\$ 40.9	\$ 25.0
(3) Development of Expected Investment Return:		
(a) Plan Fiduciary Net Position at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(b) Actual Contributions—Employer	41.3	28.9
(c) Actual Contributions—Employee	0.0	0.0
(d) Actual Benefit Payments	41.3	28.9
(e) Administrative Expenses	0.0	0.0
(f) Other	0.0	0.0
(g) Expected Rate of Return on Assets	3.87%	3.51%
(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, 2019 to June 30, 2020 (\$ millions):

	<b>Increase (Decrease)</b>	<b>Total OPEB Liability</b>
Balance at 6/30/2019 Measurement Date		\$ 678.9
Changes Recognized for the Measurement Period:		
Service Cost		48.0
Interest on the Total OPEB Liability		25.0
Changes of Benefit Terms		0.0
Differences Between Expected and Actual Experience		(24.1)
Changes of Assumptions		(130.0)
Benefit Payments		0.0
Contributions From the Employer		(28.9)
Contributions From the Employee		0.0
Net Investment Income		0.0
Administrative Expense		0.0
Rounding Adjustment		(0.1)
Net Changes		<u>(110.1)</u>
Balance at 6/30/2020 Measurement Date		\$ 568.8

## Liability (Gain)/Loss

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

	Measurement Period Ending 6/30/2019	Measurement Period Ending 6/30/2020
(1) OPEB Liability at Beginning of Measurement Period	\$ 1,005.6	\$ 678.9
(2) Service Cost	72.7	48.0
(3) Interest on the Total OPEB Liability	40.9	25.0
(4) Changes of Benefit Terms	0.0	0.0
(5) Benefit Payments	(41.3)	(28.9)
(6) Rounding Adjustment	0.1	(0.1)
(7) Expected OPEB Liability at End of Measurement Period	1,078.0	722.9
(8) Actual OPEB Liability at End of Measurement Period	678.9	568.8
(9) OPEB Liability (Gain)/Loss	\$ (399.1)	\$ (154.1)
(a) Demographic Experience (Gain)/Loss	(216.9)	(24.1)
(b) Assumption changes (Gain)/Loss	(182.2)	(130.0)
(10) Average Future Working Life Expectancy	6.25	6.34
(11) OPEB Liability (Gain)/Loss Amortization	\$ (63.9)	\$ (24.3)
(a) Demographic Experience (Gain)/Loss Amortization	(34.7)	(3.8)
(b) Assumption changes (Gain)/Loss Amortization	(29.2)	(20.5)
(12) Discount Rate for Interest Cost	3.87%	3.51%

## 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 6/30/2020
(1) Total OPEB Liability (Gain)/Loss	\$ (24.1)
(2) Recognized in Current Year Expense	<u>(3.8)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (20.3)

## 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 6/30/2020
(1) Total OPEB Liability Assumption Change (Gain)/Loss	\$ (130.0)
(2) Recognized in Current Year Expense	<u>(20.5)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (109.5)

## Asset (Gain)/Loss

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

	Measurement Period Ending 6/30/2019	Measurement Period Ending 6/30/2020
(1) OPEB Asset at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(2) Contributions—Employer	41.3	28.9
(3) Contributions—Employee	0.0	0.0
(4) Expected Investment Income	0.0	0.0
(5) Benefit Payments	(41.3)	(28.9)
(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	3.87%	3.51%

## 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).

	Measurement Period Ending 6/30/2020
(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, 2020 under GASB 75 (\$ millions).

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 0.0	\$ (289.6)
(2) Assumption Changes	0.0	(465.8)
(3) Changes in Proportion	51.7	(51.7)
(4) Rounding Adjustment	<u>0.0</u>	<u>0.1</u>
(5) Sub Total	\$ 51.7	\$ (807.0)
(6) Amounts Associated with Transactions after the Measurement Date	<u>\$ 37.0</u>	<u>\$ N/A</u>
(7) Total	\$ 88.7	\$ (807.0)

## 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, 2020 (\$ millions).

Date	Established Type of Base	Period		Balance		Annual Payment
		Original	Remaining	Original	Remaining	
6/30/2017	Liability (Gain)/Loss	6.43	2.43	\$ (61.9)	\$ (23.4)	\$ (9.6)
6/30/2017	Assumptions	6.43	2.43	\$ (326.1)	\$ (123.2)	\$ (50.7)
6/30/2018	Liability (Gain)/Loss	6.19	3.19	\$ (191.0)	\$ (98.4)	\$ (30.9)
6/30/2018	Assumptions	6.19	3.19	\$ (211.7)	\$ (109.1)	\$ (34.2)
6/30/2019	Liability (Gain)/Loss	6.25	4.25	\$ (216.9)	\$ (147.5)	\$ (34.7)
6/30/2019	Assumptions	6.25	4.25	\$ (182.2)	\$ (123.9)	\$ (29.2)
6/30/2020	Liability (Gain)/Loss	6.34	5.34	\$ (24.1)	\$ (20.3)	\$ (3.8)
6/30/2020	Assumptions	6.34	5.34	\$ (130.0)	\$ (109.5)	\$ (20.5)
	Rounding Adjustment			\$ 0.1	\$ 0.1	
	<b>Total Charges</b>			<b>\$ (1,343.9)</b>	<b>\$ (755.4)</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:

2022	\$ (213.6)
2023	\$ (213.6)
2024	\$ (179.2)
2025	\$ (100.5)
2026	\$ (40.3)
Total Thereafter	\$ (8.3)

## 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, 2019 (\$ millions):

	<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

The following table illustrates the impact of interest rate sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2020:

	<b>1% Decrease (1.21%)</b>	<b>Current Rate (2.21%)</b>	<b>1% Increase (3.21%)</b>
(1) Total OPEB Liability	\$ 598.6	\$ 568.8	\$ 538.7

## 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, 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

The following table illustrates the impact of healthcare cost trend sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2020:

	<b>1% Decrease (5.75% decreasing to 3.50%)</b>	<b>Trend Rate (6.75% decreasing to 4.50%)</b>	<b>1% Increase (7.75% decreasing to 5.50%)</b>
(1) Total OPEB Liability	\$ 509.9	\$ 568.8	\$ 637.9

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

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

	Measurement Period			
	2017	2018	2019	2020
<b>Total OPEB Liability</b>				
Service Cost	\$ 116.6	\$ 94.7	\$ 72.7	\$ 48.0
Interest Cost	\$ 47.3	\$ 49.2	\$ 40.9	\$ 25.0
Changes of Benefit Terms	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Differences Between Expected and Actual Experiences	\$ (61.9)	\$ (191.0)	\$ (216.9)	\$ (24.1)
Changes of Assumptions	\$ (326.1)	\$ (211.9)	\$ (182.2)	\$ (130.0)
Benefit Payments	\$ (43.2)	\$ (34.4)	\$ (41.3)	\$ (28.9)
Rounding Adjustment	\$ 0.1	\$ 0.1	\$ 0.1	\$ (0.1)
<b>Net Change in Total OPEB Liability</b>	\$ (267.2)	\$ (293.3)	\$ (326.7)	\$ (110.1)
<b>Total OPEB Liability (Beginning)</b>	\$ 1,566.1	\$ 1,298.9	\$ 1,005.6	\$ 678.9
<b>Total OPEB Liability (Ending)</b>	\$ 1,298.9	\$ 1,005.6	\$ 678.9	\$ 568.8
<b>Covered-Employee Payroll</b>	\$ 4,181.7	\$ 4,318.5	\$ 4,365.4	\$ 4,617.7
<b>Total OPEB Liability as a Percentage of Payroll</b>	<b>31.06%</b>	<b>23.29%</b>	<b>15.55%</b>	<b>12.32%</b>
<b>Discount Rate, end of year</b>	<b>3.58%</b>	<b>3.87%</b>	<b>3.51%</b>	<b>2.21%</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, 2020. 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, 2019	June 30, 2020
<b>Health Care Participants</b>		
Active Participants		
Number	88,997	90,210
Average Age	46.9	47.0
Average Service	10.4	10.3
Inactive Participants (under age 65) <sup>1</sup>		
Number	4,845	4,437
Average Age	61.1	61.4

<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 7/1/2020–6/30/2021 and disclosures as of 6/30/2021.

Age	Medical/Rx/Admin	Dental
40	\$7,782	\$368
45	\$9,154	\$368
50	\$11,031	\$368
55	\$13,615	\$368
60	\$16,886	\$368
64	\$19,602	\$368

Due to significant uncertainty related to the impact of Covid on underlying 2020 retiree claims experience and on health costs in 2021, the plan year 2021 per capita claims cost assumptions were based on the prior valuation assumptions trended forward one year at 7% for medical and 4% for dental.

The prior valuation 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:

	Plan	Single	Plus One	Plus Two or more
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, 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, the total OPEB liability dropped by approximately \$107 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 2020 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, 2021.

## Actuarial Assumptions and Methods

<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Valuation Date</b>	June 30, 2020
<b>Measurement Date</b>	June 30, 2020
<b>Reporting Period End Date</b>	June 30, 2021
<b>Discount Rate</b>	3.51% for 2019 and 2.21% for 2020

### Assumed Trends on Retiree Costs

<b>Year Beginning</b>	<b>Medical/Rx*</b>	<b>Dental*</b>
7/1/2019	7.00%	4.00%
7/1/2020	6.75%	4.00%
7/1/2021	6.50%	4.00%
7/1/2022	6.25%	4.00%
7/1/2023	6.00%	4.00%
7/1/2024	5.75%	4.00%
7/1/2025	5.50%	4.00%
7/1/2026	5.25%	4.00%
7/1/2027	5.00%	4.00%
7/1/2028	4.75%	4.00%
7/1/2029	4.50%	4.00%
7/1/2030	4.50%	4.00%
7/1/2031	4.50%	4.00%
7/1/2032	4.50%	4.00%
7/1/2033	4.50%	4.00%
7/1/2034	4.50%	4.00%
7/1/2035	4.50%	4.00%
7/1/2036	4.50%	4.00%
7/1/2037	4.50%	4.00%
7/1/2038	4.50%	4.00%
7/1/2039	4.50%	4.00%
7/1/2040	4.50%	4.00%
7/1/2041	4.50%	4.00%
7/1/2042	4.50%	4.00%
7/1/2043	4.50%	4.00%
7/1/2044	4.50%	4.00%
7/1/2045	4.50%	4.00%
7/1/2046	4.50%	4.00%
7/1/2047	4.50%	4.00%
7/1/2048	4.50%	4.00%
7/1/2049	4.50%	4.00%
7/1/2050	4.50%	4.00%
7/1/2051	4.50%	4.00%
7/1/2052	4.50%	4.00%
7/1/2053	4.50%	4.00%
7/1/2054	4.50%	4.00%



<b>Year Beginning</b>	<b>Medical/Rx*</b>	<b>Dental*</b>
7/1/2055	4.50%	4.00%
7/1/2056	4.50%	4.00%
7/1/2057	4.50%	4.00%
7/1/2058	4.50%	4.00%
7/1/2059	4.50%	4.00%
7/1/2060	4.50%	4.00%
7/1/2061	4.50%	4.00%
7/1/2062	4.50%	4.00%
7/1/2063	4.50%	4.00%
7/1/2064	4.50%	4.00%
7/1/2065	4.50%	4.00%
7/1/2066	4.50%	4.00%
7/1/2067	4.50%	4.00%
7/1/2068	4.50%	4.00%
7/1/2069	4.50%	4.00%
7/1/2070	4.50%	4.00%
7/1/2071	4.50%	4.00%
7/1/2072	4.50%	4.00%
7/1/2073	4.50%	4.00%
7/1/2074	4.50%	4.00%
7/1/2075	4.50%	4.00%
7/1/2076	4.50%	4.00%
7/1/2077	4.50%	4.00%
7/1/2078	4.50%	4.00%
7/1/2079	4.50%	4.00%
7/1/2080	4.50%	4.00%
7/1/2081	4.50%	4.00%
7/1/2082	4.50%	4.00%
7/1/2083	4.50%	4.00%
7/1/2084	4.50%	4.00%
7/1/2085	4.50%	4.00%
7/1/2086	4.50%	4.00%
7/1/2087	4.50%	4.00%
7/1/2088	4.50%	4.00%
7/1/2089	4.50%	4.00%
7/1/2090	4.50%	4.00%
7/1/2091	4.50%	4.00%
7/1/2092	4.50%	4.00%
7/1/2093	4.50%	4.00%
7/1/2094	4.50%	4.00%
7/1/2095	4.50%	4.00%
7/1/2096	4.50%	4.00%
7/1/2097	4.50%	4.00%
7/1/2098	4.50%	4.00%
7/1/2099	4.50%	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** No excise tax has been reflected due to the SECURE Act. Among the provisions was a repeal of three taxes and fees that were originally intended to help fund the Affordable Care Act (ACA).

**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 to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; 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 with 1.5% increase compounded from ages 70 to 85

**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	0.040	0.040	0.040	0.100	0.090
60	0.000	0.045	0.050	0.050	0.050	0.115	0.090
61	0.000	0.150	0.075	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	0.100	0.100	0.100	0.200	0.175
64	0.000	0.150	0.135	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	0.250	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.

	Female Members - Years of Service						
	0-4	5	6-9	10	11-29	30	>=31
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	0.165	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	0.100	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	0.100	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 45% of future eligible retirees will elect the plan coverage.
- Spouse Coverage** Twenty percent (20%) 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** See additional information in the Health Care Claims Development section

Age	Cost	
	Medical/Rx	Dental
30	\$5,625	\$368
31	\$5,810	\$368
32	\$6,002	\$368
33	\$6,201	\$368
34	\$6,405	\$368
35	\$6,616	\$368
36	\$6,834	\$368
37	\$7,060	\$368
38	\$7,293	\$368
39	\$7,534	\$368
40	\$7,782	\$368
41	\$8,039	\$368
42	\$8,304	\$368
43	\$8,578	\$368
44	\$8,862	\$368
45	\$9,154	\$368
46	\$9,502	\$368
47	\$9,863	\$368
48	\$10,238	\$368
49	\$10,626	\$368
50	\$11,031	\$368
51	\$11,505	\$368
52	\$12,000	\$368
53	\$12,516	\$368
54	\$13,054	\$368
55	\$13,615	\$368
56	\$14,214	\$368
57	\$14,840	\$368
58	\$15,493	\$368
59	\$16,174	\$368
60	\$16,886	\$368
61	\$17,528	\$368
62	\$18,193	\$368
63	\$18,884	\$368
64	\$19,602	\$368
65 and over	Not applicable	

**Baseline Retiree Contributions (2020 Measurement Year)**

<u>Group</u>	<u>Medical/Rx</u>	<u>Dental</u>
<b>Retiree Contributions</b>	\$9,942	\$413
<b>Spouse Contributions</b>	\$8,436	\$352

**Changes in Financial Accounting Methods/Assumptions Since the Prior Year**

**Method Changes**

There were no changes in method in the valuation since the prior year.

**Assumption Changes**

The financial accounting valuation reflects the following assumption changes:

- The discount rate decreased from 3.51% as of June 30, 2020 to 2.21% as of June 30, 2021
- The participation rate assumption was updated to reflect more recent experience.
- The spousal coverage assumption was updated to reflect more recent experience.
- No excise tax has been reflected due to the SECURE Act. Among the provisions was a repeal of three taxes and fees that were originally intended to help fund the Affordable Care Act (ACA):
  - i. the excise tax on high-cost health plans (Cadillac tax);
  - ii. the annual fee on health insurance providers; and
  - iii. the medical device excise tax.

**Plan Changes**

There were no plan changes in the valuation since the prior year.

## Summary of Plan Provisions

### **Plan Eligibility**

Plan provisions in effect as of June 30, 2020 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, 2020  
Retiree Group Not Eligible for Medicare**

Benefits	Plan			
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente
Participant Pays				
<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 (Office visits at specified intervals, immunizations, lab and x-rays. Annual check-up visit (primary care or specialist), immunizations, lab and x-rays)	\$0	\$0	\$0	\$0
19 years and older (Routine gynecological exam, Pap test, mammography screening, prostate exam (digital rectal exam), prostate specific antigen (PSA) test, and colorectal cancer screening)	\$0	\$0	\$0	\$0

**Plan  
Benefit  
Summary  
(continued)**

**Health Benefits Effective June 30, 2020  
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

Dental -per plan year	Expanded – Buy-Up	Preventive – Included in Non-Kaiser Plans
	-\$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	A		B		C	D		E		F	G		H		I	J		K		L	
		Employer Contributions	Allocation Percentage	MP 2020			Employer Contributions	Allocation Percentage	MP 2019			Discount Rate		Down	Base		Up	Down	Base	Trend		Down
				Total OPEB Liability	Total OPEB Liability	Down			Base	Down	Up											
5	VRS Retirees, Survivors, LTD Participants	\$ -	0.00000%	\$ -	0.00000%	\$ -	0.00000%	\$ -	0.00000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	51,330	0.00429%	24,392	0.00415%	49,606	0.00415%	28,192	0.00433%	25,667	24,392	23,099	21,865	24,392	23,099	21,865	24,392	23,099	21,865	24,392	23,099	21,865
91	New River Valley Emergency Communications	43,426	0.00363%	20,634	0.00333%	51,706	0.00433%	29,385	0.00433%	21,713	20,634	19,541	18,497	20,634	19,541	18,497	20,634	19,541	18,497	20,634	19,541	18,497
100	Senate of Virginia	1,380,306	0.11530%	655,880	0.11735%	1,401,795	0.11735%	796,672	0.11735%	690,172	655,880	621,123	587,943	655,880	621,123	587,943	655,880	621,123	587,943	655,880	621,123	587,943
101	Virginia House of Delegates	2,898,940	0.24216%	1,377,491	0.24911%	2,975,703	0.24911%	1,691,156	0.24911%	1,449,512	1,377,491	1,304,494	1,234,808	1,377,491	1,304,494	1,234,808	1,377,491	1,304,494	1,234,808	1,377,491	1,304,494	1,234,808
102	Leg Dept Reversion Clear Acct	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	4,534,493	0.37879%	2,154,659	0.37444%	4,472,851	0.37444%	2,542,019	0.37444%	2,267,313	2,154,659	2,040,478	1,931,476	2,154,659	2,040,478	1,931,476	2,154,659	2,040,478	1,931,476	2,154,659	2,040,478	1,931,476
107	Div of Legislative Services	1,020,729	0.08527%	485,025	0.08074%	964,526	0.08074%	548,163	0.08074%	510,384	485,025	459,322	434,785	485,025	459,322	434,785	485,025	459,322	434,785	485,025	459,322	434,785
109	Div of Legislative Auto Sys	315,685	0.02637%	150,004	0.02572%	307,265	0.02572%	174,625	0.02572%	157,847	150,004	142,055	134,466	150,004	142,055	134,466	150,004	142,055	134,466	150,004	142,055	134,466
110	Joint Leg Audit & Review Comm	427,137	0.03568%	202,964	0.02945%	351,734	0.02945%	199,899	0.02945%	213,576	202,964	192,208	181,941	202,964	192,208	181,941	202,964	192,208	181,941	202,964	192,208	181,941
111	Supreme Court of Virginia	3,900,768	0.32585%	1,853,528	0.31696%	3,786,157	0.31696%	2,151,753	0.31696%	1,950,438	1,853,528	1,755,305	1,661,537	1,853,528	1,755,305	1,661,537	1,853,528	1,755,305	1,661,537	1,853,528	1,755,305	1,661,537
112	Judicial Inquiry And Rev Comm	36,521	0.00305%	17,353	0.00306%	36,524	0.00306%	20,757	0.00306%	18,260	17,353	16,433	15,556	17,353	16,433	15,556	17,353	16,433	15,556	17,353	16,433	15,556
113	Circuit Courts	2,589,066	0.21628%	1,230,250	0.20570%	2,457,123	0.20570%	1,396,437	0.20570%	1,294,572	1,230,250	1,165,056	1,102,819	1,230,250	1,165,056	1,102,819	1,230,250	1,165,056	1,102,819	1,230,250	1,165,056	1,102,819
114	General District Courts	12,077,621	1.00891%	5,738,931	1.00487%	12,003,575	1.00487%	6,821,893	1.00487%	6,038,985	5,738,931	5,434,810	5,144,483	5,738,931	5,434,810	5,144,483	5,738,931	5,434,810	5,144,483	5,738,931	5,434,810	5,144,483
115	Juv and Dom Relations Dist Ct	8,593,452	0.71786%	4,083,356	0.70071%	8,370,262	0.70071%	4,757,003	0.70071%	4,296,850	4,083,356	3,866,968	3,660,395	4,083,356	3,866,968	3,660,395	4,083,356	3,866,968	3,660,395	4,083,356	3,866,968	3,660,395
116	Combined District Courts	2,071,185	0.17302%	984,169	0.18789%	2,244,444	0.18789%	1,275,570	0.18789%	1,035,625	984,169	932,015	882,227	984,169	932,015	882,227	984,169	932,015	882,227	984,169	932,015	882,227
117	Virginia State Bar	1,173,649	0.09804%	557,681	0.09973%	1,191,258	0.09973%	677,014	0.09973%	586,839	557,681	528,128	499,916	557,681	528,128	499,916	557,681	528,128	499,916	557,681	528,128	499,916
119	Lieutenant Governor	52,743	0.00441%	25,063	0.00390%	46,628	0.00390%	26,501	0.00390%	26,373	25,063	23,735	22,467	25,063	23,735	22,467	25,063	23,735	22,467	25,063	23,735	22,467
121	Office of the Governor	464,812	0.03883%	220,864	0.03998%	477,549	0.03998%	271,401	0.03998%	232,412	220,864	209,160	197,987	220,864	209,160	197,987	220,864	209,160	197,987	220,864	209,160	197,987
122	Dept of Planning and Budget	536,129	0.04479%	254,753	0.04766%	534,655	0.04766%	303,857	0.04766%	268,073	254,753	241,253	228,365	254,753	241,253	228,365	254,753	241,253	228,365	254,753	241,253	228,365
123	Dept of Military Affairs	3,109,395	0.25975%	1,477,491	0.24846%	2,967,918	0.24846%	1,686,733	0.24846%	1,554,740	1,477,491	1,399,195	1,324,450	1,477,491	1,399,195	1,324,450	1,477,491	1,399,195	1,324,450	1,477,491	1,399,195	1,324,450
124	Governors Comm on Govt Reform	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	787,168	0.06576%	374,039	0.06869%	820,538	0.06869%	466,328	0.06869%	393,595	374,039	354,218	335,295	374,039	354,218	335,295	374,039	354,218	335,295	374,039	354,218	335,295
126	Gov Comm on Champion Schools	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	1,589,239	0.13276%	755,159	0.13951%	1,666,477	0.13951%	947,096	0.13951%	794,642	755,159	715,141	676,938	755,159	715,141	676,938	755,159	715,141	676,938	755,159	715,141	676,938
128	Virginia Veterans Care Center	2,823,273	0.23584%	1,341,535	0.22311%	2,665,100	0.22311%	1,514,635	0.22311%	1,411,676	1,341,535	1,270,443	1,202,577	1,341,535	1,270,443	1,202,577	1,341,535	1,270,443	1,202,577	1,341,535	1,270,443	1,202,577
129	Dept of Human Resource Mgmt	1,411,586	0.11792%	670,744	0.11302%	1,350,021	0.11302%	767,245	0.11302%	705,813	670,744	635,199	601,267	670,744	635,199	601,267	670,744	635,199	601,267	670,744	635,199	601,267
131	Dept of Veterans Affairs	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	606,171	0.05064%	288,031	0.04532%	541,326	0.04532%	307,647	0.04532%	272,767	288,031	272,767	258,196	288,031	272,767	258,196	288,031	272,767	258,196	288,031	272,767	258,196
133	Auditor of Public Accounts	1,338,248	0.11179%	635,898	0.12123%	1,448,182	0.12123%	823,031	0.12123%	609,145	635,898	602,200	570,031	635,898	602,200	570,031	635,898	602,200	570,031	635,898	602,200	570,031
135	Va Inform Providers Net Auth	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	2,665,999	0.22271%	1,266,804	0.22446%	2,681,292	0.22446%	1,523,838	0.22446%	1,333,038	1,266,804	1,199,673	1,135,586	1,266,804	1,199,673	1,135,586	1,266,804	1,199,673	1,135,586	1,266,804	1,199,673	1,135,586
137	Dept of Technology Planning	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	1,482,084	0.12381%	704,243	0.11795%	1,408,912	0.11795%	800,715	0.11795%	741,064	704,243	666,923	631,296	704,243	666,923	631,296	704,243	666,923	631,296	704,243	666,923	631,296
141	Attorney General & Dept of Law	5,099,272	0.42597%	2,423,026	0.43316%	5,174,308	0.43316%	2,940,670	0.43316%	2,549,711	2,423,026	2,294,623	2,172,045	2,423,026	2,294,623	2,172,045	2,423,026	2,294,623	2,172,045	2,423,026	2,294,623	2,172,045
142	Virginia Crime Commission	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	313,820	0.02622%	149,116	0.02949%	352,271	0.02949%	200,203	0.02949%	156,912	149,116	141,214	133,670	149,116	141,214	133,670	149,116	141,214	133,670	149,116	141,214	133,670
146	The Science Museum of Virginia	774,785	0.06472%	368,155	0.06810%	813,503	0.06810%	462,333	0.06810%	387,404	368,155	348,645	330,021	368,155	348,645	330,021	368,155	348,645	330,021	368,155	348,645	330,021
147	Office State Inspector General	495,382	0.04138%	235,390	0.04121%	492,272	0.04121%	279,768	0.04121%	247,697	235,390	222,916	211,008	235,390								

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A			B			C			D			E			F			G		H		I		J		K		L	
		MP 2020		Total OPEB Liability	MP 2019		Total OPEB Liability	Discount Rate		Trend		Down	Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up		
		Employer Contributions	Allocation Percentage		Employer Contributions	Allocation Percentage		Down	Base	Up	Down																			Base	Up
171	State Corporation Commission	8,845,226	0.73889%	4,202,993	8,912,513	0.74611%	5,065,175	4,422,742	4,202,993	3,980,265	3,767,640	4,202,993	4,713,601																		
172	State Lottery Department	3,925,968	0.32796%	1,865,505	3,786,665	0.31700%	2,152,045	1,963,041	1,865,505	1,766,647	1,672,273	1,865,505	2,092,139																		
173	Dept of Charitable Gaming	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
174	Virginia College Savings Plan	1,735,466	0.14497%	824,639	1,508,062	0.12625%	857,063	867,754	824,639	780,939	739,222	824,639	924,822																		
175	Va Off Protection & Advocacy	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
180	Secretary of Administration	117,551	0.00982%	55,857	114,445	0.00958%	65,045	58,777	55,857	52,897	50,071	55,857	62,643																		
181	Dept of Labor and Industry	1,736,640	0.14507%	825,201	1,726,884	0.14457%	981,427	868,346	825,201	781,471	739,725	825,201	925,452																		
182	Virginia Employment Commission	7,196,808	0.60119%	3,419,710	7,166,586	0.59995%	4,072,928	3,598,506	3,419,710	3,238,490	3,065,491	3,419,710	3,835,159																		
183	Secretary of Natural Resources	46,172	0.00386%	21,939	51,073	0.00428%	29,025	23,086	21,939	20,776	19,667	21,939	24,604																		
184	Secretary of Technology	-	0.00000%	(2)	17,495	0.00146%	9,942	(2)	(2)	(2)	(2)	(2)	(2)																		
185	Secretary of Education	38,199	0.00319%	18,152	36,201	0.00303%	20,574	19,101	18,152	17,190	16,272	18,152	20,357																		
186	Secretary of Transportation	62,892	0.00525%	29,886	40,492	0.00339%	23,013	31,449	29,886	28,302	26,790	29,886	33,517																		
187	Secretary of Public Safety	75,215	0.00628%	35,739	81,698	0.00684%	46,429	37,608	35,739	33,845	32,037	35,739	40,081																		
188	Sec of Health & Human Resource	41,021	0.00343%	19,492	39,644	0.00332%	22,533	20,511	19,492	18,459	17,473	19,492	21,860																		
190	Secretary of Finance	38,268	0.00320%	18,181	38,270	0.00320%	21,750	19,132	18,181	17,218	16,298	18,181	20,390																		
191	Va Workers Compensation Comm	3,717,374	0.31053%	1,766,386	3,732,123	0.31243%	2,121,048	1,858,740	1,766,386	1,672,780	1,583,421	1,766,386	1,980,978																		
192	Secretary of Commerce & Trade	79,847	0.00667%	37,939	105,888	0.00886%	60,177	39,923	37,939	35,929	34,009	37,939	42,548																		
193	Secretary of Agr and Forestry	37,895	0.00317%	18,007	31,764	0.00266%	18,052	18,948	18,007	17,053	16,142	18,007	20,195																		
194	Dept of General Services	8,081,543	0.67510%	3,840,117	7,768,388	0.65033%	4,414,945	4,040,894	3,840,117	3,636,619	3,442,352	3,840,117	4,306,640																		
197	Direct Aid to Public Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
199	Dept Conservation & Recreation	5,801,205	0.48461%	2,756,563	5,827,360	0.48733%	3,311,815	2,900,687	2,756,563	2,610,485	2,471,034	2,756,563	3,091,449																		
200	Comp Sns At-Risk Youth & Family	175,885	0.01469%	83,574	176,123	0.01474%	100,095	87,944	83,574	79,145	74,917	83,574	93,727																		
201	Dept of Education	3,918,489	0.32733%	1,861,951	3,761,496	0.31489%	2,137,740	1,959,301	1,861,951	1,763,281	1,669,087	1,861,951	2,088,153																		
202	The Library of Virginia	1,303,291	0.10887%	619,286	1,320,988	0.11059%	750,746	651,665	619,286	586,468	555,139	619,286	694,521																		
203	Woodrow Wilson Rehab Center	2,906,681	0.24281%	1,381,168	3,223,739	0.26987%	1,832,120	1,453,381	1,381,168	1,307,976	1,238,104	1,381,168	1,548,962																		
204	College of William and Mary	27,560,160	2.30228%	13,095,783	27,223,862	2.27903%	15,471,916	13,780,483	13,095,783	12,401,802	11,738,301	13,095,783	14,686,746																		
206	VCU Health System Authority	4,183,964	0.34951%	1,988,099	4,671,690	0.39109%	2,655,024	2,092,455	1,988,099	1,882,744	1,782,169	1,988,099	2,229,627																		
207	University of Virginia	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
208	VPI & State University	95,682,789	7.99292%	45,465,651	92,914,945	7.77833%	52,805,588	47,842,777	45,465,651	43,056,303	40,756,246	45,465,651	50,989,122																		
209	UVA Medical Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
211	Virginia Military Institute	7,703,303	0.64350%	3,660,385	7,816,900	0.65439%	4,442,517	3,851,765	3,660,385	3,466,411	3,281,236	3,660,385	4,105,073																		
212	Virginia State University	7,820,165	0.65328%	3,715,914	8,069,494	0.67553%	4,586,069	3,910,197	3,715,914	3,518,998	3,331,014	3,715,914	4,167,348																		
213	Norfolk State University	10,242,889	0.85656%	4,867,120	10,248,592	0.85796%	5,824,499	5,121,592	4,867,120	4,609,198	4,362,976	4,867,120	5,458,410																		
214	Longwood University	10,515,820	0.87845%	4,996,810	10,561,424	0.88414%	6,002,288	5,258,063	4,996,810	4,732,016	4,479,232	4,996,810	5,603,856																		
215	University of Mary Washington	8,751,115	0.73103%	4,158,272	9,010,357	0.75430%	5,120,781	4,375,683	4,158,272	3,937,914	3,727,552	4,158,272	4,663,447																		
216	James Madison University	43,581,290	3.64059%	20,708,551	42,687,092	3.57353%	24,260,004	21,791,277	20,708,551	19,611,149	18,563,526	20,708,551	23,224,364																		
217	Radford University	18,092,948	1.51141%	8,597,237	16,854,525	1.41097%	9,578,793	9,046,735	8,597,237	8,141,646	7,706,722	8,597,237	9,641,687																		
218	Va Sch for Deaf/Blind	1,812,368	0.15140%	861,182	1,846,375	0.15457%	1,049,337	906,208	861,182	815,546	771,979	861,182	965,804																		
219	Va Sch for Deaf/Blind-Hampton	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
220	Melchers-Monroe Memorials	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
221	Old Dominion University	30,363,170	2.53641%	14,427,687	30,128,331	2.52218%	17,122,587	15,182,024	14,427,687	13,663,125	12,933,244	14,427,687	16,180,459																		
222	Dept of Professional & Occ Reg	2,161,557	0.18057%	1,027,108	2,311,682	0.19352%	1,313,778	1,080,809	1,027,108	972,679	920,719	1,027,108	1,151,888																		
223	Dept of Health Professions	2,950,040	0.24643%	1,401,773	2,708,182	0.22671%	1,539,121	1,475,063	1,401,773	1,327,489	1,256,575	1,401,773	1,572,070																		
226	Board of Accountancy	160,362	0.01340%	76,199	150,436	0.01259%	85,498	80,183	76,199	72,161	68,306	76,199	85,456																		
229	Coop Ext & Agric Exp Station	11,219,386	0.93722%	5,331,125	11,275,400	0.94392%	6,408,057	5,609,858	5,331,125	5,048,614	4,778,919	5,331,125	5,978,786																		
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	99,255	0.00829%	47,161	106,735	0.00894%	60,659	49,627	47,161	44,662	42,276	47,161	52,890																		
234	Cooper Ext & Agric Res Service	1,026,605	0.08576%	487,811	974,822	0.08161%	554,011	513,316	487,811	461,961	437,283	487,811	547,074																		
236	Virginia Commonwealth Univ	83,276,031	6.95652%	39,570,323	81,345,359	6.80979%	46,230,342	41,639,217	39,570,323	37,473,385	35,471,566	39,570,323	44,377,591																		
238	Virginia Museum of Fine Arts	2,728,331	0.22791%	1,296,423	2,665,626	0.22315%	1,514,933	1,364,205	1,296,423	1,227,722	1,162,137	1,296,423	1,453,921																		
239	Frontier Culture Museum of Va	440,795	0.03682%	209,450	418,370	0.03502%	237,768	220,401	209,450	198,351	187,755	209,450	234,895																		
241	Richard Bland College	1,476,599	0.12335%	701,639	1,444,934	0.12096%	821,189	738,323	701,639	664,457	628,962	701,639	786,879																		
242	Christopher Newport University	11,848,153	0.98974%	5,629,893	11,732,936	0.98222%	6,668,084	5,924,246	5,629,893	5,331,550	5,046,740	5,629,893	6,313,850																		
245	St Council of Higher Education	634,073	0.05297%	301,293	637,809	0.05339%	367,809	317,046	301,293	285,327	270,085	301,293	337,896																		
246	UVA College at Wise	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																		
247	George Mason University	50,092,402	4.18450%	23,802,438	48,628,334	4.07090%	27,636,542	25,046,924	23,802,438	22,541,082	21,336,944	23,802,438	26,694,117																		
261	Virginia Community College Sys	2,689,798	0.22469%	1,278,116	2,883,127	0.24136%	1,638,546	1,344,941	1,278,116	1,210,385	1,145,727	1,278,116	1,433,390																		
262	Dept f/Aging & Rehab Services	10,158,554	0.84860%	4,827,047	10,511,677	0.87998%	5,974,016	5,079,424	4,827,047	4,571,249	4,327,054	4,827,047	5,413,469																		
263	Va Rehab Center for the Blind	213,637	0.01785%	101,515	239,226	0.02003%	135,957	106,823	101,515	96,135	91,000	101,515	113,848																		
268	Va Institute of Marine Science	3,896,924	0.32553%	1,851,702	3,883,874	0.32514%	2,207,288	1,948,516	1,851,702	1,753,575	1,659,900	1,851,702	2,076,659																		







Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C	D		E		F	G		H		I	J		K		L	
		MP 2020		MP 2019			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	1,791,200	0.31495%	1,791,488	3,778,640	0.31633%	2,147,484	1,885,154	1,791,488	1,696,552	1,605,923	1,791,488	2,009,130									
777	Dept of Juvenile Justice	18,910,013	1.57966%	8,985,480	19,271,839	1.61333%	10,952,606	9,455,277	8,985,480	8,509,315	8,054,750	8,985,480	10,077,096									
778	Dept of Forensic Science	4,264,724	0.35626%	2,026,470	4,224,441	0.35365%	2,400,842	2,132,422	2,026,470	1,919,082	1,816,565	2,026,470	2,272,659									
785	River North Correctional Cntr	4,748,211	0.39664%	2,256,210	4,709,176	0.39423%	2,676,329	2,374,174	2,256,210	2,136,647	2,022,508	2,256,210	2,530,309									
786	Culpeper Correctional Facility for Women	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
794	Va Center for Behavioral Rehab	5,126,259	0.42823%	2,435,848	4,582,584	0.38363%	2,604,385	2,563,204	2,435,848	2,306,766	2,183,539	2,435,848	2,731,771									
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	424,741	0.03548%	201,824	411,434	0.03444%	233,827	212,376	201,824	191,129	180,919	201,824	226,343									
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	6,448,093	0.53865%	3,063,947	6,564,178	0.54952%	3,730,563	3,224,142	3,063,947	2,901,580	2,746,578	3,063,947	3,436,176									
850	Personal Prop Tax Relief Act	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
851	Tobacco Commission	215,835	0.01803%	102,562	202,683	0.01697%	115,191	107,924	102,562	97,127	91,938	102,562	115,022									
852	Va Foundation Healthy Youth	228,498	0.01909%	108,576	224,964	0.01883%	127,851	114,253	108,576	102,822	97,330	108,576	121,767									
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 Brd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
912	Dept of Veterans Services	2,221,093	0.18554%	1,055,395	2,159,704	0.18080%	1,227,407	1,110,575	1,055,395	999,467	946,076	1,055,395	1,183,611									
913	Veteran Services Foundation	8,278	0.00069%	3,934	8,278	0.00069%	4,704	4,140	3,934	3,726	3,527	3,934	4,412									
916	Gov Employment & Training Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
920	Opportunity Educational Inst	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
922	Sitter-Barfoot Veterans Care	3,315,789	0.27699%	1,575,565	3,338,148	0.27945%	1,897,144	1,657,942	1,575,565	1,492,072	1,412,365	1,575,565	1,766,975									
937	Southern Va Higher Education	459,083	0.03835%	218,142	465,663	0.03898%	264,646	229,547	218,142	206,582	195,547	218,142	244,643									
938	New College Institute	166,175	0.01388%	78,963	168,693	0.01412%	95,873	83,092	78,963	74,779	70,784	78,963	88,556									
942	Va Museum of Natural History	366,831	0.03064%	174,307	412,510	0.03453%	234,438	183,420	174,307	165,070	156,252	174,307	195,483									
946	Council on Indians	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-									
948	Southwest Va Higher Ed Center	257,106	0.02148%	122,167	274,509	0.02298%	156,008	128,554	122,167	115,693	109,513	122,167	137,009									
957	Commonwealth Att Serv Council	94,285	0.00788%	44,803	87,813	0.00735%	49,906	47,145	44,803	42,429	40,162	44,803	50,246									
960	Dept of Fire Programs	889,405	0.07430%	422,617	939,200	0.07862%	533,767	444,713	422,617	400,221	378,842	422,617	473,959									
961	Div of Capitol Police	1,037,296	0.08665%	492,893	964,342	0.08073%	548,053	518,663	492,893	466,773	441,838	492,893	552,773									
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	14,288,284	1.19358%	6,789,374	14,017,541	1.17347%	7,966,474	7,144,350	6,789,374	6,429,587	6,086,120	6,789,374	7,614,193									
<b>TOTAL</b>		<b>\$ 1,197,093,785</b>	<b>100.0000%</b>	<b>\$ 568,823,810</b>	<b>\$1,194,535,294</b>	<b>100.0000%</b>	<b>\$ 678,880,423</b>	<b>\$ 598,564,190</b>	<b>\$ 568,823,810</b>	<b>\$ 538,680,298</b>	<b>\$ 509,904,134</b>	<b>\$ 568,823,810</b>	<b>\$ 637,928,331</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	Change	amounts from	
		OPEB Expense				Contributing						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	0.00429%	2,057	1,072	-	-	-	-	(3,387)	-	(5,771)	(231)	(6,260)
91	New River Valley Emergency Communications	0.00363%	1,740	907	-	-	-	-	(2,865)	-	(4,882)	8,437	3,337
100	Senate of Virginia	0.11530%	55,304	28,837	-	-	-	-	(91,072)	-	(155,179)	(21,620)	(183,730)
101	Virginia House of Delegates	0.24216%	116,150	60,564	-	-	-	-	(191,271)	-	(325,909)	24,347	(316,119)
102	Leg Dept Reversion Clear Acct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.37879%	181,681	94,733	-	-	-	-	(299,185)	-	(509,783)	(13,219)	(545,773)
107	Div of Legislative Services	0.08527%	40,897	21,325	-	-	-	-	(67,347)	-	(114,754)	22,209	(97,670)
109	Div of Legislative Auto Sys	0.02637%	12,648	6,595	-	-	-	-	(20,829)	-	(35,490)	(5,001)	(42,077)
110	Joint Leg Audit & Review Comm	0.03568%	17,114	8,924	-	-	-	-	(28,182)	-	(48,020)	11,730	(38,434)
111	Supreme Court of Virginia	0.32585%	156,290	81,494	-	-	-	-	(257,372)	-	(438,537)	44,060	(414,065)
112	Judicial Inquiry And Rev Comm	0.00305%	1,463	763	-	-	-	-	(2,410)	-	(4,106)	817	(3,473)
113	Circuit Courts	0.21628%	103,735	54,090	-	-	-	-	(170,826)	-	(291,072)	29,091	(274,982)
114	General District Courts	1.00891%	483,907	252,322	-	-	-	-	(796,878)	-	(1,357,807)	6,682	(1,411,774)
115	Juv and Dom Relations Dist Crt	0.71786%	344,309	179,532	-	-	-	-	(566,994)	-	(966,105)	67,302	(941,956)
116	Combined District Courts	0.17302%	82,985	43,271	-	-	-	-	(136,656)	-	(232,850)	(54,033)	(297,283)
117	Virginia State Bar	0.09804%	47,024	24,520	-	-	-	-	(77,437)	-	(131,946)	(14,386)	(152,225)
119	Lieutenant Governor	0.00441%	2,113	1,102	-	-	-	-	(3,480)	-	(5,930)	4,900	(1,295)
121	Office of the Governor	0.03883%	18,623	9,711	-	-	-	-	(30,668)	-	(52,256)	23,025	(31,565)
122	Dept of Planning and Budget	0.04479%	21,481	11,201	-	-	-	-	(35,374)	-	(60,273)	(12,080)	(75,045)
123	Dept of Military Affairs	0.25975%	124,582	64,961	-	-	-	-	(205,157)	-	(349,569)	(35,033)	(400,216)
124	Governors Comm on Govt Reform	0.00000%	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.06576%	31,539	16,445	-	-	-	-	(51,937)	-	(88,496)	(10,829)	(103,278)
126	Gov Comm on Champion Schools	0.00000%	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.13276%	63,675	33,202	-	-	-	-	(104,858)	-	(178,668)	36,073	(150,576)
128	Virginia Veterans Care Center	0.23584%	113,118	58,983	-	-	-	-	(186,279)	-	(317,402)	(6,373)	(337,953)
129	Dept of Human Resource Mgmt	0.11792%	56,557	29,490	-	-	-	-	(93,136)	-	(158,695)	24,776	(141,008)
131	Dept of Veterans Affairs	0.00000%	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.05064%	24,287	12,664	-	-	-	-	(39,995)	-	(68,148)	56,856	(14,336)
133	Auditor of Public Accounts	0.11179%	53,619	27,958	-	-	-	-	(88,297)	-	(150,450)	(7,267)	(164,437)
135	Va Inform Providers Net Auth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.22271%	106,817	55,697	-	-	-	-	(175,902)	-	(299,721)	(55,820)	(368,929)
137	Dept of Technology Planning	0.00000%	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.00000%	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.12381%	59,382	30,963	-	-	-	-	(97,787)	-	(166,621)	21,694	(152,369)
141	Attorney General & Dept of Law	0.42597%	204,310	106,533	-	-	-	-	(336,449)	-	(573,277)	(28,399)	(627,282)
142	Virginia Crime Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.02622%	12,574	6,556	-	-	-	-	(20,706)	-	(35,281)	(9,240)	(46,097)
146	The Science Museum of Virginia	0.06472%	31,043	16,187	-	-	-	-	(51,120)	-	(87,104)	(830)	(91,824)
147	Office State Inspector General	0.04138%	19,848	10,349	-	-	-	-	(32,685)	-	(55,693)	13,988	(44,193)
148	Virginia Comm for the Arts	0.00697%	3,341	1,742	-	-	-	-	(5,502)	-	(9,376)	2,457	(7,338)
149	Admin of Health Insurance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.15540%	74,534	38,864	-	-	-	-	(122,740)	-	(209,137)	(6,540)	(225,019)
152	Dept of the Treasury	0.11740%	56,307	29,360	-	-	-	-	(92,724)	-	(157,994)	24,713	(140,338)
154	Dept of Motor Vehicles	1.95614%	938,228	489,217	-	-	-	-	(1,545,035)	-	(2,632,597)	56,477	(2,693,710)

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		Changes	Liability	Asset	Change	amounts from	
						Entities						change in	
												proportion	
156	Dept of State Police	3.22669%	1,547,624	806,973	-	-	-	-	(2,548,563)	-	(4,342,516)	(234,049)	(4,770,531)
157	Compensation Board	0.01633%	7,833	4,084	-	-	-	-	(12,899)	-	(21,978)	(984)	(23,944)
158	Virginia Retirement System	0.00000%	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.01068%	5,123	2,671	-	-	-	-	(8,436)	-	(14,375)	4,843	(10,174)
161	Dept of Taxation	0.87358%	418,997	218,476	-	-	-	-	(689,987)	-	(1,175,675)	(8,350)	(1,236,539)
162	Dept Accounts Transfer Payments	0.00181%	870	454	-	-	-	-	(1,433)	-	(2,441)	39	(2,511)
163	Dept for the Aging	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	0.00717%	3,441	1,794	-	-	-	-	(5,666)	-	(9,655)	17,992	7,906
165	Dept of Housing and Comm Dev	0.09820%	47,099	24,559	-	-	-	-	(77,560)	-	(132,156)	(4,360)	(142,418)
166	Secretary of the Commonwealth	0.01876%	8,997	4,691	-	-	-	-	(14,815)	-	(25,244)	(2,446)	(28,817)
169	Commonwealth Competition Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.73889%	354,397	184,792	-	-	-	-	(583,605)	-	(994,410)	23,904	(1,014,922)
172	State Lottery Department	0.32796%	157,300	82,020	-	-	-	-	(259,034)	-	(441,371)	20,307	(440,778)
173	Dept of Charitable Gaming	0.00000%	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.14497%	69,534	36,257	-	-	-	-	(114,506)	-	(195,107)	77,384	(126,438)
175	Va Off Protection & Advocacy	0.00000%	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.00982%	4,710	2,456	-	-	-	-	(7,756)	-	(13,215)	4,580	(9,225)
181	Dept of Labor and Industry	0.14507%	69,581	36,281	-	-	-	-	(114,583)	-	(195,239)	(30,466)	(234,426)
182	Virginia Employment Commission	0.60119%	288,350	150,354	-	-	-	-	(474,843)	-	(809,089)	(127,825)	(973,053)
183	Secretary of Natural Resources	0.00386%	1,850	965	-	-	-	-	(3,046)	-	(5,191)	(2,448)	(7,870)
184	Secretary of Technology	0.00000%	-	-	-	-	-	-	-	-	-	(5,528)	(5,528)
185	Secretary of Education	0.00319%	1,530	798	-	-	-	-	(2,520)	-	(4,294)	(2,074)	(6,560)
186	Secretary of Transportation	0.00525%	2,520	1,314	-	-	-	-	(4,150)	-	(7,071)	1,724	(5,663)
187	Secretary of Public Safety	0.00628%	3,014	1,571	-	-	-	-	(4,963)	-	(8,456)	903	(7,931)
188	Sec of Health & Human Resource	0.00343%	1,644	857	-	-	-	-	(2,707)	-	(4,612)	(3,824)	(8,642)
190	Secretary of Finance	0.00320%	1,533	799	-	-	-	-	(2,525)	-	(4,302)	157	(4,338)
191	Va Workers Compensation Comm	0.31053%	148,942	77,662	-	-	-	-	(245,271)	-	(417,920)	(11,499)	(448,086)
192	Secretary of Commerce & Trade	0.00667%	3,199	1,668	-	-	-	-	(5,268)	-	(8,977)	460	(8,918)
193	Secretary of Agr and Forestry	0.00317%	1,518	792	-	-	-	-	(2,500)	-	(4,260)	1,911	(2,539)
194	Dept of General Services	0.67510%	323,799	168,837	-	-	-	-	(533,218)	-	(908,554)	49,310	(899,826)
197	Direct Aid to Public Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.48461%	232,434	121,197	-	-	-	-	(382,762)	-	(652,191)	66,067	(615,255)
200	Comp Svcs At-Risk Youth & Family	0.01469%	7,047	3,675	-	-	-	-	(11,605)	-	(19,774)	3,867	(16,790)
201	Dept of Education	0.32733%	157,000	81,864	-	-	-	-	(258,541)	-	(440,530)	116,265	(343,942)
202	The Library of Virginia	0.10887%	52,218	27,228	-	-	-	-	(85,991)	-	(146,520)	(22,459)	(175,524)
203	Woodrow Wilson Rehab Center	0.24281%	116,460	60,726	-	-	-	-	(191,782)	-	(326,779)	(120,412)	(461,787)
204	College of William and Mary	2.30226%	1,104,237	575,779	-	-	-	-	(1,818,411)	-	(3,098,406)	449,170	(2,787,631)
206	VCU Health System Authority	0.34951%	167,637	87,410	-	-	-	-	(276,057)	-	(470,375)	(434,866)	(926,251)
207	University of Virginia	0.00000%	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	7.99292%	3,833,668	1,998,977	-	-	-	-	(6,313,123)	-	(10,756,981)	1,917,481	(9,319,978)
209	UVA Medical Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	0.64350%	308,644	160,935	-	-	-	-	(508,262)	-	(866,031)	54,668	(850,046)
212	Virginia State University	0.65326%	313,326	163,377	-	-	-	-	(515,972)	-	(879,169)	(58,219)	(976,657)
213	Norfolk State University	0.85565%	410,396	213,992	-	-	-	-	(675,823)	-	(1,151,540)	29,198	(1,173,777)
214	Longwood University	0.87845%	421,331	219,694	-	-	-	-	(693,831)	-	(1,182,224)	89,622	(1,145,408)
215	University of Mary Washington	0.73103%	350,626	182,826	-	-	-	-	(577,396)	-	(983,830)	37,665	(990,109)
216	James Madison University	3.64059%	1,746,147	910,488	-	-	-	-	(2,875,481)	-	(4,899,555)	810,705	(4,307,696)
217	Radford University	1.51141%	724,920	377,993	-	-	-	-	(1,193,768)	-	(2,034,070)	226,676	(1,898,249)
218	Va Sch for Deaf/Blind	0.15140%	72,615	37,863	-	-	-	-	(119,580)	-	(203,753)	(24,025)	(236,880)

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	
219	Va Sch for Deaf/Blind-Hampton	0.00000%	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.00000%	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.53641%	1,216,544	634,339	-	-	-	(2,003,353)	-	-	(3,413,530)	237,929	(3,328,071)
222	Dept of Professional & Occ Reg	0.18057%	86,606	45,159	-	-	-	(142,619)	-	-	(243,010)	247	(253,617)
223	Dept of Health Professions	0.24643%	118,198	61,631	-	-	-	(194,643)	-	-	(331,653)	83,106	(263,361)
226	Board of Accountancy	0.01340%	6,425	3,350	-	-	-	(10,581)	-	-	(18,028)	6,273	(12,561)
229	Coop Ext & Agric Exp Station	0.93722%	449,521	234,392	-	-	-	(740,252)	-	-	(1,261,321)	(179,026)	(1,496,686)
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	0.00829%	3,977	2,074	-	-	-	(6,549)	-	-	(11,159)	(2,578)	(14,235)
234	Cooper Ext & Agric Res Service	0.08576%	41,132	21,448	-	-	-	(67,735)	-	-	(115,414)	12,117	(108,452)
236	Virginia Commonwealth Univ	6.95652%	3,336,574	1,739,779	-	-	-	(5,494,529)	-	-	(9,362,172)	1,447,125	(8,333,223)
238	Virginia Museum of Fine Arts	0.22791%	109,314	57,000	-	-	-	(180,014)	-	-	(306,728)	104,742	(215,686)
239	Frontier Culture Museum of Va	0.03682%	17,661	9,209	-	-	-	(29,084)	-	-	(49,556)	12,561	(39,209)
241	Richard Bland College	0.12335%	59,162	30,849	-	-	-	(97,426)	-	-	(166,004)	30,209	(143,210)
242	Christopher Newport University	0.98974%	474,713	247,528	-	-	-	(781,738)	-	-	(1,332,009)	206,113	(1,185,393)
245	St Council of Higher Education	0.05297%	25,405	13,247	-	-	-	(41,836)	-	-	(71,285)	27,888	(46,581)
246	UVA College at Wise	0.00000%	-	-	-	-	-	-	-	-	-	(139)	(139)
247	George Mason University	4.18450%	2,007,024	1,046,516	-	-	-	(3,305,082)	-	-	(5,631,556)	688,863	(5,194,235)
261	Virginia Community College Sys	0.22469%	107,771	56,194	-	-	-	(177,472)	-	-	(302,396)	(7,112)	(323,015)
262	Dept of Aging & Rehab Services	0.84860%	407,017	212,230	-	-	-	(670,258)	-	-	(1,142,059)	(158,654)	(1,351,724)
263	Va Rehab Center for the Blind	0.01785%	8,560	4,463	-	-	-	(14,096)	-	-	(24,018)	(6,836)	(31,927)
268	Va Institute of Marine Science	0.32553%	156,136	81,413	-	-	-	(257,118)	-	-	(438,105)	(17,926)	(475,600)
270	Va Community Coll Sys Utility	0.10556%	50,629	26,399	-	-	-	(83,374)	-	-	(142,062)	272,991	124,583
275	New River Community College	0.13833%	66,345	34,594	-	-	-	(109,255)	-	-	(186,160)	(37,081)	(231,557)
276	Southside Va Community College	0.18796%	90,149	47,006	-	-	-	(148,454)	-	-	(252,952)	(108,111)	(372,362)
277	Paul D Camp Community College	0.07425%	35,611	18,569	-	-	-	(58,643)	-	-	(99,923)	255	(104,131)
278	Rappahannock Community College	0.12237%	58,693	30,604	-	-	-	(96,652)	-	-	(164,687)	28,414	(143,628)
279	Danville Community College	0.12549%	60,189	31,384	-	-	-	(99,117)	-	-	(168,886)	(96,151)	(272,581)
280	Northern Va Community College	1.58523%	760,327	396,455	-	-	-	(1,252,074)	-	-	(2,133,420)	(461,236)	(2,689,948)
282	Piedmont Va Community College	0.21593%	103,566	54,002	-	-	-	(170,548)	-	-	(290,598)	54,050	(249,528)
283	J Sargeant Reynolds Comm Coll	0.40987%	196,589	102,507	-	-	-	(323,735)	-	-	(551,615)	(255,577)	(831,831)
284	Eastern Shore Community Coll	0.05492%	26,344	13,736	-	-	-	(43,381)	-	-	(73,918)	(16,575)	(93,794)
285	Patrick Henry Comm Coll	0.20730%	99,427	51,844	-	-	-	(163,733)	-	-	(278,986)	39,243	(252,205)
286	Va Western Community College	0.26767%	128,384	66,943	-	-	-	(211,418)	-	-	(360,237)	(68,610)	(444,938)
287	Dabney S Lancaster Comm Coll	0.06998%	33,563	17,501	-	-	-	(55,271)	-	-	(94,176)	(28,757)	(127,140)
288	Wytheville Community College	0.12963%	62,177	32,421	-	-	-	(102,390)	-	-	(174,463)	(14,526)	(196,781)
290	John Tyler Community College	0.30395%	145,784	76,016	-	-	-	(240,072)	-	-	(409,060)	(46,837)	(474,169)
291	Blue Ridge Community College	0.20643%	99,011	51,627	-	-	-	(163,047)	-	-	(277,818)	(21,395)	(311,622)
292	Central Va Community College	0.16264%	78,008	40,676	-	-	-	(128,461)	-	-	(218,885)	(1,246)	(229,908)
293	Thomas Nelson Comm Coll	0.31368%	150,450	78,449	-	-	-	(247,755)	-	-	(422,152)	(211,311)	(652,319)
294	Southwest Virginia Comm Coll	0.15223%	73,017	38,073	-	-	-	(120,241)	-	-	(204,880)	9,030	(205,001)
295	Tidewater Community College	0.80926%	388,147	202,390	-	-	-	(639,183)	-	-	(1,089,110)	(562,520)	(1,700,276)
296	VA Highlands Community College	0.13672%	65,576	34,193	-	-	-	(107,988)	-	-	(184,001)	8,378	(183,842)
297	Germanna Community College	0.24447%	117,256	61,140	-	-	-	(193,092)	-	-	(329,010)	25,704	(318,002)
298	Lord Fairfax Community College	0.25128%	120,521	62,843	-	-	-	(198,469)	-	-	(338,174)	(34,653)	(387,932)
299	Mountain Empire Community Coll	0.14779%	70,886	36,962	-	-	-	(116,732)	-	-	(198,900)	8,440	(199,344)
301	Dept of Agri & Cons Services	0.49796%	238,836	124,536	-	-	-	(393,306)	-	-	(670,157)	(6,173)	(706,264)
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				from Non-					Unrecognized		
		allocable plan			Investment	Employer	Expense	Changes	Liability	Asset	Change	deferred	Expense
		OPEB Expense			Return	Contributing						amounts from	
						Entities						change in	
												proportion	
310	Va Economic Dev Partnership	0.13618%	65,315	34,057	-	-	-	-	(107,558)	-	(183,268)	60,168	(131,286)
311	Va National Defense Industrial	0.00000%	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.08199%	39,324	20,505	-	-	-	-	(64,757)	-	(110,340)	22,338	(92,930)
325	Dept of Business Assistance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.00000%	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.00124%	593	309	-	-	-	-	(977)	-	(1,665)	(139)	(1,879)
350	Dept Small Bus/Supplier Div	0.03593%	17,234	8,986	-	-	-	-	(28,380)	-	(48,357)	18,043	(32,474)
360	Fort Monroe Authority	0.02372%	11,379	5,933	-	-	-	-	(18,739)	-	(31,929)	4,773	(28,583)
400	Jamestown-Yorktown Commemor	0.00000%	-	-	-	-	-	-	-	-	-	1,605	1,605
402	Marine Resources Commission	0.17779%	85,274	44,464	-	-	-	-	(140,426)	-	(239,273)	182	(249,779)
403	Dept Game and Inland Fisheries	0.51833%	248,607	129,630	-	-	-	-	(409,395)	-	(697,571)	9,897	(718,832)
405	Virginia Racing Commission	0.00335%	1,608	839	-	-	-	-	(2,648)	-	(4,513)	1,390	(3,324)
407	Virginia Port Authority	0.00181%	870	454	-	-	-	-	(1,433)	-	(2,441)	(9,048)	(11,598)
408	Chesapeake Bay Local Asst Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.21476%	103,005	53,710	-	-	-	-	(169,624)	-	(289,025)	(51,392)	(353,326)
411	Dept of Forestry	0.29501%	141,499	73,781	-	-	-	-	(233,014)	-	(397,034)	15,995	(398,773)
413	Comm on Va Alcohol Saf Act Pro	0.01070%	5,133	2,676	-	-	-	-	(8,452)	-	(14,402)	4,082	(10,963)
417	Gunston Hall	0.00386%	1,851	965	-	-	-	-	(3,049)	-	(5,195)	(2,179)	(7,607)
423	Dept of Historic Resources	0.04408%	21,142	11,024	-	-	-	-	(34,816)	-	(59,323)	16,917	(45,056)
425	Jamestown-Yorktown Foundation	0.15238%	73,088	38,110	-	-	-	-	(120,358)	-	(205,079)	87,012	(127,227)
440	Dept of Environmental Quality	0.88313%	423,580	220,866	-	-	-	-	(697,533)	-	(1,188,533)	(87,452)	(1,329,072)
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	0.00393%	1,884	982	-	-	-	-	(3,103)	-	(5,287)	3,927	(1,597)
501	Dept of Transportation	8.83427%	4,237,207	2,209,392	-	-	-	-	(6,977,651)	-	(11,889,264)	297,939	(12,122,377)
502	Central Garage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.07130%	34,199	17,832	-	-	-	-	(56,318)	-	(95,961)	46,759	(53,489)
506	Motor Vehicle Dealer Board	0.02411%	11,565	6,030	-	-	-	-	(19,044)	-	(32,450)	265	(33,634)
507	BRD Towing and Recovery Operator	0.00000%	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	3.35337%	1,608,386	838,655	-	-	-	-	(2,648,621)	-	(4,513,007)	(250,123)	(4,964,710)
602	Dept of Medical Asst Services	0.50348%	241,486	125,917	-	-	-	-	(397,670)	-	(677,592)	194,979	(512,880)
606	Va Bd for People With Disabil	0.00992%	4,759	2,482	-	-	-	-	(7,837)	-	(13,354)	(128)	(14,078)
701	Dept of Corrections	0.38677%	185,508	96,729	-	-	-	-	(305,486)	-	(520,520)	92,846	(450,923)
702	Dept f/t Blind & Vision Impair	0.24209%	116,115	60,546	-	-	-	-	(191,214)	-	(325,810)	6,589	(333,774)
703	Central State Hospital	0.76112%	365,060	190,352	-	-	-	-	(601,165)	-	(1,024,330)	(138,045)	(1,208,128)
704	Eastern State Hospital	0.61672%	295,802	154,239	-	-	-	-	(487,113)	-	(829,997)	(316,860)	(1,183,929)
705	Southwestern Va Ment Hlth Inst	0.51644%	247,701	129,158	-	-	-	-	(407,904)	-	(695,030)	(14,317)	(740,392)
706	Western State Hospital	0.68402%	328,078	171,069	-	-	-	-	(540,265)	-	(920,562)	63,056	(898,624)
707	Central Virginia Training Ctr	0.18380%	88,158	45,968	-	-	-	-	(145,175)	-	(247,366)	(1,761,555)	(2,019,970)
708	COV Center for Child & Adoles	0.14464%	69,376	36,175	-	-	-	-	(114,246)	-	(194,665)	50,408	(152,952)
709	Powhatan Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.20387%	97,783	50,987	-	-	-	-	(161,025)	-	(274,371)	33,080	(253,546)
716	Virginia Corr Center for Women	0.27563%	132,200	68,932	-	-	-	-	(217,701)	-	(370,942)	(28,460)	(415,971)
717	Southampton Memorial Hospital	0.00000%	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.29541%	141,690	73,881	-	-	-	-	(233,329)	-	(397,572)	(14,364)	(429,694)
719	James River Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.52409%	251,370	131,071	-	-	-	-	(413,945)	-	(705,325)	377,771	(359,058)

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	Change	change in	
		OPEB Expense				Contributing						proportion	
721	Powhatan Recept and Class Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.27454%	131,677	68,660	-	-	-	-	(216,840)	-	(369,475)	(101,871)	(487,849)
724	Catawba Hospital	0.26884%	128,945	67,235	-	-	-	-	(212,341)	-	(361,810)	17,176	(360,795)
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	0.33800%	162,116	84,532	-	-	-	-	(266,965)	-	(454,884)	70,286	(404,915)
729	Piedmont Geriatric Hospital	0.33077%	158,646	82,722	-	-	-	-	(261,252)	-	(445,149)	(57,128)	(522,161)
730	Brunswick Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.28801%	138,139	72,029	-	-	-	-	(227,481)	-	(387,607)	(170,728)	(575,648)
734	Sussex II State Prison	0.27926%	133,943	69,842	-	-	-	-	(220,572)	-	(375,835)	(173,396)	(566,018)
735	Wallens Ridge State Prison	0.50492%	242,177	126,277	-	-	-	-	(398,806)	-	(679,530)	(99,895)	(809,777)
736	Southampton Intensive Treat Ct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.24824%	119,063	62,082	-	-	-	-	(196,067)	-	(334,081)	(57,092)	(406,095)
738	Southwestern Va Training Ctr	0.01420%	6,808	3,550	-	-	-	-	(11,212)	-	(19,104)	(939,897)	(959,855)
739	Southern Va Mental Health Inst	0.19959%	95,729	49,915	-	-	-	-	(157,642)	-	(268,607)	33,304	(247,301)
740	Southampton Reception & Class	0.00000%	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.49244%	236,192	123,157	-	-	-	-	(388,952)	-	(662,738)	(116,971)	(809,312)
742	Employee Rel & Trg Div	0.14165%	67,939	35,425	-	-	-	-	(111,879)	-	(190,631)	49,310	(149,836)
743	Fluvanna Corr Ctr for Women	0.34047%	163,300	85,149	-	-	-	-	(268,915)	-	(458,207)	(13,695)	(492,368)
744	Mecklenburg Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.41733%	200,165	104,372	-	-	-	-	(329,624)	-	(561,649)	(17,779)	(604,515)
747	Marion Correctional Center	0.27975%	134,175	69,962	-	-	-	-	(220,954)	-	(376,485)	34,776	(358,526)
748	Hiram W Davis Medical Center	0.15368%	73,709	38,434	-	-	-	-	(121,381)	-	(206,821)	(28,822)	(244,881)
749	Buckingham Correctional Center	0.37675%	180,701	94,222	-	-	-	-	(297,570)	-	(507,032)	(92,485)	(622,164)
750	Dept of Correctional Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.01010%	4,846	2,527	-	-	-	-	(7,981)	-	(13,599)	5,126	(9,081)
752	Deep Meadow Correctional Ctr	0.60498%	290,171	151,303	-	-	-	-	(477,841)	-	(814,197)	(23,583)	(874,147)
753	Deerfield Correctional Center	0.42753%	205,058	106,923	-	-	-	-	(337,681)	-	(575,377)	(116,292)	(717,369)
754	Augusta Correctional Center	0.33909%	162,636	84,803	-	-	-	-	(267,823)	-	(456,345)	(5,385)	(482,114)
756	Div of Institutions	0.65090%	312,195	162,787	-	-	-	-	(514,109)	-	(875,994)	101,123	(813,998)
757	Western Region Corr Fld Units	0.16700%	80,096	41,764	-	-	-	-	(131,899)	-	(224,744)	(17,616)	(252,399)
759	Northern Region Corr Fld Units	0.00000%	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.15362%	73,681	38,419	-	-	-	-	(121,334)	-	(206,743)	(20,629)	(236,606)
762	Dept f/t Rights of Va w/Disab	0.00000%	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.79031%	858,689	447,744	-	-	-	-	(1,414,053)	-	(2,409,417)	44,659	(2,472,378)
766	Virginia Parole Board	0.00711%	3,409	1,777	-	-	-	-	(5,613)	-	(9,565)	(13,265)	(23,257)
767	Div of Community Corrections	1.42418%	683,081	356,177	-	-	-	-	(1,124,870)	-	(1,916,674)	104,376	(1,897,910)
768	Keen Mountain Correctional Ctr	0.34787%	166,850	87,000	-	-	-	-	(274,761)	-	(468,167)	(57,087)	(546,165)
769	Greensville Correctional Ctr	0.77624%	372,312	194,134	-	-	-	-	(613,108)	-	(1,044,680)	(240,527)	(1,331,869)
770	Dillwyn Correctional Center	0.35706%	171,258	89,298	-	-	-	-	(282,020)	-	(480,536)	(105,802)	(607,802)
771	Indian Creek Corr Center	0.21749%	104,313	54,392	-	-	-	-	(171,778)	-	(292,695)	(46,458)	(352,226)
772	Haynesville Correctional Ctr	0.38988%	187,000	97,507	-	-	-	-	(307,944)	-	(524,709)	(69,991)	(618,137)
773	Coffeewood Correctional Center	0.26676%	127,946	66,714	-	-	-	-	(210,696)	-	(359,007)	(73,030)	(448,073)
774	Lunenburg Correctional Center	0.29421%	141,114	73,581	-	-	-	-	(232,381)	-	(395,956)	(2,970)	(416,612)
775	Pocahontas Correctional Center	0.30581%	146,679	76,482	-	-	-	-	(241,544)	-	(411,569)	(52,258)	(482,210)
776	Green Rock Correctional Center	0.31495%	151,058	78,766	-	-	-	-	(248,757)	-	(423,859)	(18,357)	(461,149)
777	Dept of Juvenile Justice	1.57966%	757,657	395,063	-	-	-	-	(1,247,677)	-	(2,125,927)	(510,336)	(2,731,220)



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	0.35626%	170,872	89,097	-	-	-	-	(281,385)	-	(479,455)	127,393	(373,478)
785	River North Correctional Cntr	0.39664%	190,244	99,198	-	-	-	-	(313,286)	-	(533,810)	94,812	(462,842)
786	Culpeper Correctional Facility for Women	0.00000%	-	-	-	-	-	-	-	-	-	(7,022)	(7,022)
794	Va Center for Behavioral Rehab	0.42823%	205,391	107,096	-	-	-	-	(338,229)	-	(576,311)	25,524	(576,529)
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	0.03548%	17,018	8,874	-	-	-	-	(28,024)	-	(47,751)	757	(49,126)
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	0.53865%	258,352	134,712	-	-	-	-	(425,443)	-	(724,916)	(34,743)	(792,038)
850	Personal Prop Tax Relief Act	0.00000%	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.01803%	8,648	4,509	-	-	-	-	(14,241)	-	(24,265)	9,254	(16,095)
852	Va Foundation Healthy Youth	0.01909%	9,155	4,774	-	-	-	-	(15,076)	-	(25,689)	(4,048)	(30,884)
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%	-	-	-	-	-	-	-	-	-	-	-
	Virginia Bicentennial of the American War of												
867	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	0.18554%	88,991	46,402	-	-	-	-	(146,547)	-	(249,703)	140,322	(120,535)
913	Veteran Services Foundation	0.00069%	332	173	-	-	-	-	(546)	-	(931)	1,814	842
916	Gov Employment & Training Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.00000%	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.27699%	132,852	69,273	-	-	-	-	(218,775)	-	(372,772)	101,418	(288,004)
937	Southern Va Higher Education	0.03835%	18,394	9,591	-	-	-	-	(30,290)	-	(51,612)	4,628	(49,289)
938	New College Institute	0.01388%	6,658	3,472	-	-	-	-	(10,964)	-	(18,682)	4,851	(14,665)
942	Va Museum of Natural History	0.03064%	14,698	7,664	-	-	-	-	(24,203)	-	(41,240)	(19,572)	(62,653)
946	Council on Indians	0.00000%	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.02148%	10,301	5,371	-	-	-	-	(16,964)	-	(28,905)	(11,986)	(42,183)
957	Commonwealth Att Serv Council	0.00788%	3,778	1,970	-	-	-	-	(6,221)	-	(10,600)	2,728	(8,345)
960	Dept of Fire Programs	0.07430%	35,635	18,581	-	-	-	-	(58,683)	-	(99,990)	(7,894)	(112,351)
961	Div of Capitol Police	0.08665%	41,561	21,671	-	-	-	-	(68,440)	-	(116,616)	(10,793)	(132,617)
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	1.19358%	572,481	298,507	-	-	-	-	(942,737)	-	(1,606,337)	269,364	(1,408,722)
<b>TOTAL</b>		<b>100.0000%</b>	<b>\$ 47,963,281</b>	<b>\$25,009,341</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (78,983,905)</b>	<b>\$ -</b>	<b>\$ (134,581,311)</b>	<b>\$ -</b>	<b>\$ (140,592,594)</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	28,192	2,057	1,072	-	(1,034)	(5,574)	-	(1,239)	(4,718)	29,110	24,392
91	New River Valley Emergency Communications	29,385	1,740	907	-	(876)	(4,716)	-	(1,048)	(3,993)	24,627	20,634
100	Senate of Virginia	796,672	55,304	28,837	-	(27,813)	(149,902)	-	(33,327)	(126,901)	782,781	655,880
101	Virginia House of Delegates	1,691,156	116,150	60,564	-	(58,414)	(314,826)	-	(69,993)	(266,519)	1,644,010	1,377,491
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	2,542,019	181,681	94,733	-	(91,369)	(492,447)	-	(109,482)	(416,884)	2,571,543	2,154,659
107	Div of Legislative Services	548,163	40,897	21,325	-	(20,564)	(110,851)	-	(24,645)	(93,838)	578,863	485,025
109	Div of Legislative Auto Sys	174,625	12,648	6,595	-	(6,361)	(34,283)	-	(7,622)	(29,023)	179,027	150,004
110	Joint Leg Audit & Review Comm	199,899	17,114	8,924	-	(8,606)	(46,387)	-	(10,313)	(39,268)	242,232	202,964
111	Supreme Court of Virginia	2,151,753	156,290	81,494	-	(78,604)	(423,624)	-	(94,181)	(358,625)	2,212,153	1,853,528
112	Judicial Inquiry And Rev Comm	20,757	1,463	763	-	(736)	(3,966)	-	(882)	(3,358)	20,711	17,353
113	Circuit Courts	1,396,437	103,735	54,090	-	(52,169)	(281,173)	-	(62,511)	(238,028)	1,468,278	1,230,250
114	General District Courts	6,821,893	483,907	252,322	-	(243,365)	(1,311,632)	-	(291,606)	(1,110,374)	6,849,305	5,738,931
115	Juv and Dom Relations Dist Crt	4,757,003	344,309	179,532	-	(173,159)	(933,251)	-	(207,483)	(790,052)	4,873,408	4,083,356
116	Combined District Courts	1,275,570	82,985	43,271	-	(41,733)	(224,931)	-	(50,007)	(190,415)	1,174,584	984,169
117	Virginia State Bar	677,014	47,024	24,520	-	(23,652)	(127,459)	-	(28,337)	(107,904)	665,585	557,681
119	Lieutenant Governor	26,501	2,113	1,102	-	(1,062)	(5,728)	-	(1,273)	(4,848)	29,911	25,063
121	Office of the Governor	271,401	18,623	9,711	-	(9,366)	(50,479)	-	(11,223)	(42,734)	263,598	220,864
122	Dept of Planning and Budget	303,857	21,481	11,201	-	(10,804)	(58,224)	-	(12,944)	(49,290)	304,043	254,753
123	Dept of Military Affairs	1,686,733	124,582	64,961	-	(62,657)	(337,681)	-	(75,074)	(285,869)	1,763,360	1,477,491
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	466,328	31,539	16,445	-	(15,861)	(85,487)	-	(19,006)	(72,370)	446,409	374,039
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	947,096	63,675	33,202	-	(32,024)	(172,592)	-	(38,371)	(146,110)	901,269	755,159
128	Virginia Veterans Care Center	1,514,635	113,118	58,983	-	(56,890)	(306,608)	-	(68,166)	(259,563)	1,601,098	1,341,535
129	Dept of Human Resource Mgmt	767,245	56,557	29,490	-	(28,442)	(153,299)	-	(34,082)	(129,776)	800,520	670,744
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	307,647	24,287	12,664	-	(12,218)	(65,830)	-	(14,636)	(55,733)	343,764	288,031
133	Auditor of Public Accounts	823,031	53,619	27,958	-	(26,964)	(145,334)	-	(32,311)	(123,032)	758,930	635,898
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	1,523,838	106,817	55,697	-	(53,720)	(289,528)	-	(64,369)	(245,103)	1,511,907	1,266,804
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	800,715	59,382	30,963	-	(29,863)	(160,955)	-	(35,784)	(136,257)	840,500	704,243
141	Attorney General & Dept of Law	2,940,670	204,310	106,533	-	(102,751)	(553,782)	-	(123,118)	(468,808)	2,891,834	2,423,026
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	200,203	12,574	6,556	-	(6,326)	(34,081)	-	(7,577)	(28,854)	177,970	149,116
146	The Science Museum of Virginia	462,333	31,043	16,187	-	(15,612)	(84,142)	-	(18,707)	(71,231)	439,386	368,155
147	Office State Inspector General	279,768	19,848	10,349	-	(9,982)	(53,799)	-	(11,961)	(45,545)	280,935	235,390
148	Virginia Comm for the Arts	50,045	3,341	1,742	-	(1,684)	(9,057)	-	(2,014)	(7,672)	47,294	39,622
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	1,059,926	74,534	38,864	-	(37,483)	(202,025)	-	(44,915)	(171,025)	1,054,970	883,945		
152	Dept of the Treasury	780,201	56,307	29,360	-	(28,320)	(152,621)	-	(33,931)	(129,205)	796,981	667,776		
154	Dept of Motor Vehicles	13,001,578	938,228	489,217	-	(471,851)	(2,543,072)	-	(565,383)	(2,152,861)	13,279,844	11,126,983		
156	Dept of State Police	22,206,730	1,547,624	806,973	-	(778,326)	(4,194,842)	-	(932,609)	(3,551,180)	21,905,340	18,354,160		
157	Compensation Board	107,651	7,833	4,084	-	(3,939)	(21,231)	-	(4,720)	(17,973)	110,868	92,895		
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-		
160	Va Crim Sentencing Commission	73,710	5,123	2,671	-	(2,577)	(13,886)	-	(3,087)	(11,756)	72,513	60,757		
161	Dept of Taxation	6,079,258	418,997	218,476	-	(210,722)	(1,135,694)	-	(252,491)	(961,434)	5,930,561	4,969,127		
162	Dept Accounts Transfer Payments	12,340	870	454	-	(443)	(2,358)	-	(524)	(2,001)	12,313	10,312		
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-		
164	Virginia Management Fellows Program Administration	31,873	3,441	1,794	-	(1,730)	(9,326)	-	(2,073)	(7,894)	48,701	40,807		
165	Dept of Housing and Comm Dev	674,271	47,099	24,559	-	(23,689)	(127,662)	-	(28,382)	(108,075)	666,645	558,570		
166	Secretary of the Commonwealth	112,299	8,997	4,691	-	(4,523)	(24,386)	-	(5,422)	(20,643)	127,342	106,699		
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-		
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-		
171	State Corporation Commission	5,065,175	354,397	184,792	-	(178,231)	(960,594)	-	(213,562)	(813,198)	5,016,191	4,202,993		
172	State Lottery Department	2,152,045	157,300	82,020	-	(79,108)	(426,361)	-	(94,790)	(360,939)	2,226,444	1,865,505		
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-		
174	Virginia College Savings Plan	857,063	69,534	36,257	-	(34,973)	(188,472)	-	(41,902)	(159,556)	984,195	824,639		
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-		
180	Secretary of Administration	65,045	4,710	2,456	-	(2,369)	(12,766)	-	(2,838)	(10,807)	66,664	55,857		
181	Dept of Labor and Industry	981,427	69,581	36,281	-	(34,993)	(188,599)	-	(41,930)	(159,660)	984,861	825,201		
182	Virginia Employment Commission	4,072,928	288,350	150,354	-	(145,018)	(781,575)	-	(173,762)	(661,651)	4,081,361	3,419,710		
183	Secretary of Natural Resources	29,025	1,850	965	-	(931)	(5,014)	-	(1,115)	(4,245)	26,184	21,939		
184	Secretary of Technology	9,942	-	-	-	(2)	-	-	-	(2)	-	(2)		
185	Secretary of Education	20,574	1,530	798	-	(769)	(4,148)	-	(922)	(3,511)	21,663	18,152		
186	Secretary of Transportation	23,013	2,520	1,314	-	(1,267)	(6,830)	-	(1,518)	(5,781)	35,667	29,886		
187	Secretary of Public Safety	46,429	3,014	1,571	-	(1,517)	(8,168)	-	(1,816)	(6,916)	42,655	35,739		
188	Sec of Health & Human Resource	22,533	1,644	857	-	(827)	(4,455)	-	(990)	(3,771)	23,263	19,492		
190	Secretary of Finance	21,750	1,533	799	-	(773)	(4,156)	-	(924)	(3,521)	21,702	18,181		
191	Va Workers Compensation Comm	2,121,048	148,942	77,662	-	(74,906)	(403,708)	-	(89,753)	(341,763)	2,108,149	1,766,386		
192	Secretary of Commerce & Trade	60,177	3,199	1,668	-	(1,611)	(8,671)	-	(1,928)	(7,343)	45,282	37,939		
193	Secretary of Agr and Forestry	18,052	1,518	792	-	(764)	(4,115)	-	(915)	(3,484)	21,491	18,007		
194	Dept of General Services	4,414,945	323,799	168,837	-	(162,840)	(877,657)	-	(195,123)	(742,984)	4,583,101	3,840,117		
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-		
199	Dept Conservation & Recreation	3,311,815	232,434	121,197	-	(116,895)	(630,012)	-	(140,066)	(533,342)	3,289,905	2,756,563		
200	Comp Svs At-Risk Youth & Family	100,095	7,047	3,675	-	(3,546)	(19,101)	-	(4,247)	(16,172)	99,746	83,574		
201	Dept of Education	2,137,740	157,000	81,864	-	(78,958)	(425,549)	-	(94,609)	(360,252)	2,222,203	1,861,951		
202	The Library of Virginia	750,746	52,218	27,228	-	(26,261)	(141,538)	-	(31,467)	(119,820)	739,106	619,286		
203	Woodrow Wilson Rehab Center	1,832,120	116,460	60,726	-	(58,572)	(315,666)	-	(70,180)	(267,232)	1,648,400	1,381,168		
204	College of William and Mary	15,471,916	1,104,237	575,779	-	(555,335)	(2,993,040)	-	(665,421)	(2,533,780)	15,629,563	13,095,783		
206	VCU Health System Authority	2,655,024	167,637	87,410	-	(84,306)	(454,379)	-	(101,019)	(384,657)	2,372,756	1,988,099		
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-		
208	VPI & State University	52,805,588	3,833,668	1,998,977	-	(1,928,018)	(10,391,173)	-	(2,310,195)	(8,796,741)	54,262,392	45,465,651		
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-		
211	Virginia Military Institute	4,442,517	308,644	160,935	-	(155,221)	(836,580)	-	(185,991)	(708,213)	4,368,598	3,660,385		
212	Virginia State University	4,586,069	313,326	163,377	-	(157,575)	(849,272)	-	(188,813)	(718,957)	4,434,871	3,715,914		

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	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	5,824,499	410,396	213,992	-	(206,395)	(1,112,380)	-	(247,308)	(941,695)	5,808,815	4,867,120
214	Longwood University	6,002,288	421,331	219,694	-	(211,895)	(1,142,020)	-	(253,897)	(966,787)	5,963,597	4,996,810
215	University of Mary Washington	5,120,781	350,626	182,826	-	(176,337)	(950,373)	-	(211,290)	(804,548)	4,962,820	4,158,272
216	James Madison University	24,260,004	1,746,147	910,488	-	(878,166)	(4,732,938)	-	(1,052,240)	(4,006,709)	24,715,260	20,708,551
217	Radford University	9,578,793	724,920	377,993	-	(364,576)	(1,964,898)	-	(436,842)	(1,663,403)	10,260,640	8,597,237
218	Va Sch for Deaf/Blind	1,049,337	72,615	37,863	-	(36,521)	(196,824)	-	(43,758)	(166,625)	1,027,807	861,182
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	17,122,587	1,216,544	634,339	-	(611,821)	(3,297,447)	-	(733,098)	(2,791,483)	17,219,170	14,427,687
222	Dept of Professional & Occ Reg	1,313,778	86,606	45,159	-	(43,556)	(234,746)	-	(52,189)	(198,726)	1,225,834	1,027,108
223	Dept of Health Professions	1,539,121	118,198	61,631	-	(59,443)	(320,375)	-	(71,227)	(271,216)	1,672,989	1,401,773
226	Board of Accountancy	85,498	6,425	3,350	-	(3,231)	(17,415)	-	(3,872)	(14,743)	90,942	76,199
229	Coop Ext & Agric Exp Station	6,408,057	449,521	234,392	-	(226,070)	(1,218,468)	-	(270,884)	(1,031,469)	6,362,594	5,331,125
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	60,659	3,977	2,074	-	(2,003)	(10,779)	-	(2,396)	(9,127)	56,288	47,161
234	Cooper Ext & Agric Res Service	554,011	41,132	21,448	-	(20,687)	(111,490)	-	(24,787)	(94,384)	582,195	487,811
236	Virginia Commonwealth Univ	46,230,342	3,336,574	1,739,779	-	(1,678,022)	(9,043,796)	-	(2,010,643)	(7,656,108)	47,226,431	39,570,323
238	Virginia Museum of Fine Arts	1,514,933	109,314	57,000	-	(54,976)	(296,297)	-	(65,874)	(250,833)	1,547,256	1,296,423
239	Frontier Culture Museum of Va	237,768	17,661	9,209	-	(8,885)	(47,870)	-	(10,643)	(40,528)	249,978	209,450
241	Richard Bland College	821,189	59,162	30,849	-	(29,572)	(160,359)	-	(35,651)	(135,751)	837,390	701,639
242	Christopher Newport University	6,668,084	474,713	247,528	-	(238,742)	(1,286,712)	-	(286,066)	(1,089,279)	6,719,172	5,629,893
245	St Council of Higher Education	362,480	25,405	13,247	-	(12,777)	(68,860)	-	(15,309)	(58,294)	359,587	301,293
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	27,636,542	2,007,024	1,046,516	-	(1,009,367)	(5,440,046)	-	(1,209,447)	(4,605,320)	28,407,758	23,802,438
261	Virginia Community College Sys	1,638,546	107,771	56,194	-	(54,197)	(292,113)	-	(64,943)	(247,288)	1,525,404	1,278,116
262	Dept f/Aging & Rehab Services	5,974,016	407,017	212,230	-	(204,696)	(1,103,221)	-	(245,271)	(933,941)	5,760,988	4,827,047
263	Va Rehab Center for the Blind	135,957	8,560	4,463	-	(4,304)	(23,201)	-	(5,158)	(19,640)	121,155	101,515
268	Va Institute of Marine Science	2,207,288	156,136	81,413	-	(78,524)	(423,207)	-	(94,089)	(358,271)	2,209,973	1,851,702
270	Va Community Coll Sys Utility	658,657	50,629	26,399	-	(25,462)	(137,231)	-	(30,510)	(116,175)	716,615	600,440
275	New River Community College	951,233	66,345	34,594	-	(33,369)	(179,830)	-	(39,980)	(152,240)	939,065	786,825
276	Southside Va Community College	1,340,431	90,149	47,006	-	(45,336)	(244,350)	-	(54,325)	(206,856)	1,275,990	1,069,134
277	Paul D Camp Community College	512,018	35,611	18,569	-	(17,909)	(96,525)	-	(21,460)	(81,714)	504,048	422,334
278	Rappahannock Community College	796,984	58,693	30,604	-	(29,517)	(159,086)	-	(35,369)	(134,675)	830,744	696,069
279	Danville Community College	909,550	60,189	31,384	-	(30,270)	(163,143)	-	(36,270)	(138,110)	851,926	713,816
280	Northern Va Community College	10,821,187	760,327	396,455	-	(382,382)	(2,060,869)	-	(458,178)	(1,744,647)	10,761,798	9,017,151
282	Piedmont Va Community College	1,489,710	103,566	54,002	-	(52,084)	(280,715)	-	(62,409)	(237,640)	1,465,887	1,228,247
283	J Sargeant Reynolds Comm Coll	2,901,276	196,589	102,507	-	(98,870)	(532,856)	-	(118,466)	(451,096)	2,782,560	2,331,464
284	Eastern Shore Community Coll	372,279	26,344	13,736	-	(13,251)	(71,404)	-	(15,875)	(60,450)	372,871	312,421
285	Patrick Henry Comm Coll	1,353,323	99,427	51,844	-	(50,006)	(298,498)	-	(59,916)	(228,149)	1,407,312	1,179,163
286	Va Western Community College	1,821,333	128,384	66,943	-	(64,566)	(347,987)	-	(77,365)	(294,591)	1,817,176	1,522,585
287	Dabney S Lancaster Comm Coll	533,890	33,563	17,501	-	(16,878)	(90,974)	-	(20,226)	(77,014)	475,062	398,048
288	Wytheville Community College	870,303	62,177	32,421	-	(31,272)	(168,530)	-	(32,428)	(142,672)	880,058	737,386
290	John Tyler Community College	2,041,631	145,784	76,016	-	(73,318)	(395,149)	-	(87,851)	(334,518)	2,063,458	1,728,940
291	Blue Ridge Community College	1,407,551	99,011	51,627	-	(49,796)	(268,370)	-	(59,665)	(227,193)	1,401,420	1,174,227
292	Central Va Community College	1,073,416	78,008	40,676	-	(39,229)	(211,442)	-	(47,008)	(178,995)	1,104,143	925,148

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	2,466,809	150,450	78,449	-	(75,664)	(407,796)	-	(90,662)	(345,223)	2,129,498	1,784,275
294	Southwest Virginia Comm Coll	990,995	73,017	38,073	-	(36,723)	(197,912)	-	(44,000)	(167,545)	1,033,492	865,947
295	Tidewater Community College	5,794,186	388,147	202,390	-	(195,206)	(1,052,073)	-	(233,900)	(890,642)	5,493,892	4,603,250
296	VA Highlands Community College	929,270	65,576	34,193	-	(32,976)	(177,744)	-	(39,517)	(150,468)	928,175	777,707
297	Germanna Community College	1,603,184	117,256	61,140	-	(58,970)	(317,822)	-	(70,659)	(269,055)	1,659,656	1,390,601
298	Lord Fairfax Community College	1,698,814	120,521	62,843	-	(60,611)	(326,674)	-	(72,627)	(276,548)	1,705,880	1,429,332
299	Mountain Empire Community Coll	1,016,371	70,886	36,962	-	(35,649)	(192,136)	-	(42,716)	(162,653)	1,003,330	840,677
301	Dept of Agri & Cons Services	3,360,295	238,836	124,536	-	(120,115)	(647,367)	-	(143,924)	(548,034)	3,380,531	2,832,497
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	832,916	65,315	34,057	-	(32,851)	(177,036)	-	(39,359)	(149,874)	924,476	774,602
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	569,920	39,324	20,505	-	(19,777)	(106,588)	-	(23,697)	(90,233)	556,598	466,365
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	4,704	593	309	-	(300)	(1,608)	-	(358)	(1,364)	8,398	7,034
350	Dept Small Bus/Supplier Div	239,225	17,234	8,986	-	(8,668)	(46,712)	-	(10,385)	(39,545)	243,929	204,384
360	Fort Monroe Authority	179,301	11,379	5,933	-	(5,724)	(30,843)	-	(6,857)	(26,112)	161,061	134,949
400	Jamestown-Yorktown Commemor	58,601	-	-	-	1	-	-	-	1	-	1
402	Marine Resources Commission	1,173,120	85,274	44,464	-	(42,885)	(231,136)	-	(51,387)	(195,670)	1,206,984	1,011,314
403	Dept Game and Inland Fisheries	3,615,129	248,607	129,630	-	(125,030)	(673,849)	-	(149,812)	(570,454)	3,518,821	2,948,367
405	Virginia Racing Commission	20,759	1,608	839	-	(807)	(4,359)	-	(969)	(3,688)	22,764	19,076
407	Virginia Port Authority	12,340	870	454	-	(439)	(2,358)	-	(524)	(1,997)	12,313	10,316
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	1,447,552	103,005	53,710	-	(51,802)	(279,196)	-	(62,072)	(236,355)	1,457,952	1,221,597
411	Dept of Forestry	1,956,319	141,499	73,781	-	(71,162)	(383,532)	-	(85,268)	(324,682)	2,002,795	1,678,113
413	Comm on Va Alcohol Saf Act Pro	61,295	5,133	2,676	-	(2,583)	(13,912)	-	(3,093)	(11,779)	72,648	60,869
417	Gunston Hall	27,143	1,851	965	-	(931)	(5,018)	-	(1,116)	(4,249)	26,205	21,956
423	Dept of Historic Resources	290,993	21,142	11,024	-	(10,632)	(57,306)	-	(12,740)	(48,512)	299,248	250,736
425	Jamestown-Yorktown Foundation	1,016,140	73,088	38,110	-	(36,755)	(198,105)	-	(44,043)	(167,705)	1,034,496	866,791
440	Dept of Environmental Quality	6,049,084	423,580	220,866	-	(213,024)	(1,148,115)	-	(255,252)	(971,945)	5,995,420	5,023,475
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	28,973	1,884	982	-	(952)	(5,107)	-	(1,135)	(4,328)	26,668	22,340
501	Dept of Transportation	60,918,294	4,237,207	2,209,392	-	(2,130,949)	(11,484,959)	-	(2,553,371)	(9,722,680)	59,974,121	50,251,441
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	436,428	34,199	17,832	-	(17,201)	(92,697)	-	(20,609)	(78,476)	484,063	405,587
506	Motor Vehicle Dealer Board	163,542	11,565	6,030	-	(5,815)	(31,346)	-	(6,969)	(26,535)	163,690	137,155
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	22,889,659	1,608,386	838,655	-	(808,881)	(4,359,535)	-	(969,224)	(3,690,599)	22,765,363	19,074,764
602	Dept of Medical Asst Services	3,254,862	241,486	125,917	-	(121,447)	(654,550)	-	(145,521)	(554,115)	3,418,400	2,863,925
606	Va Bd for People With Disabil	72,462	4,759	2,482	-	(2,392)	(12,900)	-	(2,868)	(10,919)	67,362	56,443
701	Dept of Corrections	2,612,819	185,508	96,729	-	(93,294)	(502,819)	-	(111,788)	(425,664)	2,625,705	2,200,041
702	Dept f/t Blind & Vision Impair	1,689,650	116,115	60,546	-	(58,397)	(314,731)	-	(69,972)	(266,439)	1,643,514	1,377,075
703	Central State Hospital	5,118,218	365,060	190,352	-	(183,593)	(989,496)	-	(219,988)	(837,665)	5,167,117	4,329,452

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)	
704	Eastern State Hospital	4,069,249	295,802	154,239	-	(148,764)	(801,771)	-	(178,252)	(678,746)	4,186,825	3,508,079	
705	Southwestern Va Ment Hlth Inst	3,548,193	247,701	129,158	-	(124,573)	(671,395)	-	(149,266)	(568,375)	3,506,003	2,937,628	
706	Western State Hospital	4,740,767	328,078	171,069	-	(164,999)	(889,256)	-	(197,702)	(752,810)	4,643,670	3,890,860	
707	Central Virginia Training Ctr	2,367,657	88,158	45,968	-	(44,334)	(238,954)	-	(53,125)	(202,287)	1,247,809	1,045,522	
708	COV Center for Child & Adoles	974,216	69,376	36,175	-	(34,893)	(188,045)	-	(41,807)	(159,194)	981,965	822,771	
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	
711	Virginia Corr Enterprises	1,553,899	97,783	50,987	-	(49,179)	(265,041)	-	(58,925)	(224,375)	1,384,035	1,159,660	
716	Virginia Corr Center for Women	1,984,481	132,200	68,932	-	(66,485)	(358,328)	-	(79,664)	(303,345)	1,871,177	1,567,832	
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	
718	Bland Correctional Center	2,018,612	141,690	73,881	-	(71,258)	(384,051)	-	(85,383)	(325,121)	2,005,505	1,680,384	
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	
720	Dept Behav Hlth & Develop Svcs	3,368,898	251,370	131,071	-	(126,418)	(681,339)	-	(151,477)	(576,793)	3,557,931	2,981,138	
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	
723	Southeastern Va Training Centr	1,850,547	131,677	68,660	-	(66,220)	(356,911)	-	(79,349)	(302,143)	1,863,778	1,561,635	
724	Catawba Hospital	1,780,018	128,945	67,235	-	(64,851)	(349,506)	-	(77,703)	(295,880)	1,825,108	1,529,228	
725	Northern Virginia Training Ctr	-	-	-	-	1	-	-	-	1	-	1	
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	
728	No Va Mental Health Institute	2,203,376	162,116	84,532	-	(81,530)	(439,415)	-	(97,692)	(371,989)	2,294,614	1,922,625	
729	Piedmont Geriatric Hospital	2,323,972	158,646	82,722	-	(79,787)	(430,011)	-	(95,601)	(364,031)	2,245,504	1,881,473	
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	
733	Sussex I State Prison	2,139,570	138,139	72,029	-	(69,472)	(374,426)	-	(83,243)	(316,973)	1,955,241	1,638,268	
734	Sussex II State Prison	2,016,701	133,943	69,842	-	(67,361)	(363,054)	-	(80,715)	(307,345)	1,895,859	1,588,514	
735	Wallens Ridge State Prison	3,553,898	242,177	126,277	-	(121,797)	(656,421)	-	(145,937)	(555,701)	3,427,811	2,872,110	
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	
737	St Brides Correctional Center	1,755,659	119,063	62,082	-	(59,881)	(322,720)	-	(71,748)	(273,204)	1,685,234	1,412,030	
738	Southwestern Va Training Ctr	898,623	6,808	3,550	-	(3,425)	(18,454)	-	(4,103)	(15,624)	96,369	80,745	
739	Southern Va Mental Health Inst	1,338,084	95,729	49,915	-	(48,145)	(259,473)	-	(57,687)	(219,661)	1,354,958	1,135,297	
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	
741	Red Onion State Prison	3,507,532	236,192	123,157	-	(118,785)	(640,201)	-	(142,331)	(541,968)	3,343,108	2,801,140	
742	Employee Rel & Trg Div	902,576	67,939	35,425	-	(34,164)	(184,148)	-	(40,940)	(155,888)	961,616	805,728	
743	Fluvanna Corr Ctr for Women	2,277,685	163,300	85,149	-	(82,126)	(442,625)	-	(98,406)	(374,708)	2,311,374	1,936,666	
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	
745	Nottoway Correctional Center	2,894,591	200,165	104,372	-	(100,667)	(542,549)	-	(120,621)	(459,300)	2,833,174	2,373,874	
747	Marion Correctional Center	1,814,732	134,175	69,962	-	(67,482)	(363,682)	-	(80,855)	(307,882)	1,899,136	1,591,254	
748	Hiram W Davis Medical Center	992,945	73,709	38,434	-	(37,070)	(199,788)	-	(44,417)	(169,132)	1,043,288	874,156	
749	Buckingham Correctional Center	2,558,581	180,701	94,222	-	(90,874)	(489,790)	-	(108,892)	(414,633)	2,557,668	2,143,035	
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	
751	Va Dep F/T Deaf & Hard of Hear	61,024	4,846	2,527	-	(2,438)	(13,136)	-	(2,921)	(11,122)	68,598	57,476	
752	Deep Meadow Correctional Ctr	4,015,091	290,171	151,303	-	(145,930)	(786,509)	-	(174,859)	(665,824)	4,107,124	3,441,300	
753	Deerfield Correctional Center	3,142,325	205,058	106,923	-	(103,126)	(555,811)	-	(123,569)	(470,525)	2,902,427	2,431,902	
754	Augusta Correctional Center	2,073,413	162,636	84,803	-	(81,791)	(440,827)	-	(98,006)	(373,185)	2,301,984	1,928,799	
756	Div of Institutions	4,342,353	312,195	162,787	-	(157,007)	(846,205)	-	(188,131)	(716,361)	4,418,855	3,702,494	
757	Western Region Corr Fld Units	1,100,271	80,096	41,764	-	(40,283)	(217,101)	-	(48,267)	(183,791)	1,133,696	949,905	
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	Changes of 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	1,071,276	73,681	38,419	-	(37,056)	(199,712)	-	(44,401)	(169,069)	1,042,890	873,821	
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	
765	Dept of Social Services	11,906,439	858,689	447,744	-	(431,848)	(2,327,481)	-	(517,452)	(1,970,348)	12,154,036	10,183,688	
766	Virginia Parole Board	57,625	3,409	1,777	-	(1,714)	(9,239)	-	(2,054)	(7,821)	48,247	40,426	
767	Div of Community Corrections	9,575,197	683,081	356,177	-	(343,531)	(1,851,495)	-	(411,630)	(1,567,398)	9,668,450	8,101,052	
768	Keen Mountain Correctional Ctr	2,397,323	166,850	87,000	-	(83,913)	(452,246)	-	(100,545)	(382,854)	2,361,617	1,978,763	
769	Greensville Correctional Ctr	5,449,868	372,312	194,134	-	(187,243)	(1,009,154)	-	(224,358)	(854,309)	5,269,773	4,415,464	
770	Dilwyn Correctional Center	2,475,925	171,258	89,298	-	(86,132)	(464,195)	-	(103,201)	(392,972)	2,424,013	2,031,041	
771	Indian Creek Corr Center	1,501,751	104,313	54,392	-	(52,460)	(282,741)	-	(62,860)	(239,356)	1,476,466	1,237,110	
772	Haynesville Correctional Ctr	2,752,988	187,000	97,507	-	(94,046)	(506,865)	-	(112,688)	(429,092)	2,646,835	2,217,743	
773	Coffeewood Correctional Center	1,865,516	127,946	66,714	-	(64,346)	(346,798)	-	(77,101)	(293,585)	1,810,969	1,517,384	
774	Lunenburg Correctional Center	2,033,612	141,114	73,581	-	(70,965)	(382,491)	-	(85,036)	(323,797)	1,997,355	1,673,558	
775	Pocahontas Correctional Center	2,157,942	146,679	76,482	-	(73,768)	(397,573)	-	(88,390)	(336,570)	2,076,113	1,739,543	
776	Green Rock Correctional Center	2,147,484	151,058	78,766	-	(75,969)	(409,445)	-	(91,029)	(346,619)	2,138,107	1,791,488	
777	Dept of Juvenile Justice	10,952,606	757,657	395,063	-	(381,042)	(2,053,632)	-	(456,569)	(1,738,523)	10,724,003	8,985,480	
778	Dept of Forensic Science	2,400,842	170,872	89,097	-	(85,935)	(463,150)	-	(102,969)	(392,085)	2,418,555	2,026,470	
785	River North Correctional Cntr	2,676,329	190,244	99,198	-	(95,677)	(515,657)	-	(114,642)	(436,534)	2,692,744	2,256,210	
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	
794	Va Center for Behavioral Rehab	2,604,385	205,391	107,096	-	(103,294)	(556,713)	-	(123,770)	(471,290)	2,907,138	2,435,848	
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	233,827	17,018	8,874	-	(8,560)	(46,127)	-	(10,255)	(39,050)	240,874	201,824	
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	3,730,563	258,352	134,712	-	(129,928)	(700,264)	-	(155,685)	(592,813)	3,656,760	3,063,947	
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	115,191	8,648	4,509	-	(4,346)	(23,440)	-	(5,211)	(19,840)	122,402	102,562	
852	Va Foundation Healthy Youth	127,851	9,155	4,774	-	(4,604)	(24,815)	-	(5,517)	(21,007)	129,583	108,576	
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 Expected and Actual		Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)	
						Experiences								
912	Dept of Veterans Services		1,227,407	88,991	46,402	-		(44,758)	(241,211)	-	(53,627)	(204,203)	1,259,598	1,055,395
913	Veteran Services Foundation		4,704	332	173	-		(167)	(899)	-	(200)	(761)	4,695	3,934
916	Gov Employment & Training Dept		-	-	-	-		-	-	-	-	-	-	-
920	Opportunity Educational Inst		-	-	-	-		-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care		1,897,144	132,852	69,273	-		(66,816)	(360,095)	-	(80,057)	(304,843)	1,880,408	1,575,565
937	Southern Va Higher Education		264,646	18,394	9,591	-		(9,251)	(49,857)	-	(11,084)	(42,207)	260,349	218,142
938	New College Institute		95,873	6,658	3,472	-		(3,347)	(18,047)	-	(4,012)	(15,276)	94,239	78,963
942	Va Museum of Natural History		234,438	14,698	7,664	-		(7,392)	(39,838)	-	(8,857)	(33,725)	208,032	174,307
946	Council on Indians		-	-	-	-		-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center		156,008	10,301	5,371	-		(5,182)	(27,922)	-	(6,208)	(23,640)	145,807	122,167
957	Commonwealth Att Serv Council		49,906	3,778	1,970	-		(1,900)	(10,239)	-	(2,276)	(8,667)	53,470	44,803
960	Dept of Fire Programs		533,767	35,635	18,581	-		(17,923)	(96,590)	-	(21,474)	(81,771)	504,388	422,617
961	Div of Capitol Police		548,053	41,561	21,671	-		(20,901)	(112,651)	-	(25,045)	(95,365)	588,258	492,893
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		7,966,474	572,481	298,507	-		(287,910)	(1,551,711)	-	(344,981)	(1,313,614)	8,102,988	6,789,374
<b>TOTAL</b>			<b>\$ 678,880,423</b>	<b>\$ 47,963,281</b>	<b>\$ 25,009,341</b>	<b>\$ -</b>		<b>\$ (24,121,570)</b>	<b>\$(130,004,657)</b>	<b>\$ -</b>	<b>\$ (28,903,008)</b>	<b>\$ (110,056,613)</b>	<b>\$ 678,880,423</b>	<b>\$ 568,823,810</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)	
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	1,239	-	-	(1,239)	-	-	-	-	-	-	24,392
91	New River Valley Emergency Communications	1,048	-	-	(1,048)	-	-	-	-	-	-	20,634
100	Senate of Virginia	33,327	-	-	(33,327)	-	-	-	-	-	-	655,880
101	Virginia House of Delegates	69,993	-	-	(69,993)	-	-	-	-	-	-	1,377,491
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	109,482	-	-	(109,482)	-	-	-	-	-	-	2,154,659
107	Div of Legislative Services	24,645	-	-	(24,645)	-	-	-	-	-	-	485,025
109	Div of Legislative Auto Sys	7,622	-	-	(7,622)	-	-	-	-	-	-	150,004
110	Joint Leg Audit & Review Comm	10,313	-	-	(10,313)	-	-	-	-	-	-	202,964
111	Supreme Court of Virginia	94,181	-	-	(94,181)	-	-	-	-	-	-	1,853,528
112	Judicial Inquiry And Rev Comm	882	-	-	(882)	-	-	-	-	-	-	17,353
113	Circuit Courts	62,511	-	-	(62,511)	-	-	-	-	-	-	1,230,250
114	General District Courts	291,606	-	-	(291,606)	-	-	-	-	-	-	5,738,931
115	Juv and Dom Relations Dist Crt	207,483	-	-	(207,483)	-	-	-	-	-	-	4,083,356
116	Combined District Courts	50,007	-	-	(50,007)	-	-	-	-	-	-	984,169
117	Virginia State Bar	28,337	-	-	(28,337)	-	-	-	-	-	-	557,681
119	Lieutenant Governor	1,273	-	-	(1,273)	-	-	-	-	-	-	25,063
121	Office of the Governor	11,223	-	-	(11,223)	-	-	-	-	-	-	220,864
122	Dept of Planning and Budget	12,944	-	-	(12,944)	-	-	-	-	-	-	254,753
123	Dept of Military Affairs	75,074	-	-	(75,074)	-	-	-	-	-	-	1,477,491
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	19,006	-	-	(19,006)	-	-	-	-	-	-	374,039
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	38,371	-	-	(38,371)	-	-	-	-	-	-	755,159
128	Virginia Veterans Care Center	68,166	-	-	(68,166)	-	-	-	-	-	-	1,341,535
129	Dept of Human Resource Mgmt	34,082	-	-	(34,082)	-	-	-	-	-	-	670,744
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	14,636	-	-	(14,636)	-	-	-	-	-	-	288,031
133	Auditor of Public Accounts	32,311	-	-	(32,311)	-	-	-	-	-	-	635,898
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	64,369	-	-	(64,369)	-	-	-	-	-	-	1,266,804
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
		Plan Fiduciary Net Position									
		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	35,784	-	-	(35,784)	-	-	-	-	-	704,243
141	Attorney General & Dept of Law	123,118	-	-	(123,118)	-	-	-	-	-	2,423,026
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	7,577	-	-	(7,577)	-	-	-	-	-	149,116
146	The Science Museum of Virginia	18,707	-	-	(18,707)	-	-	-	-	-	368,155
147	Office State Inspector General	11,961	-	-	(11,961)	-	-	-	-	-	235,390
148	Virginia Comm for the Arts	2,014	-	-	(2,014)	-	-	-	-	-	39,622
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	44,915	-	-	(44,915)	-	-	-	-	-	883,945
152	Dept of the Treasury	33,931	-	-	(33,931)	-	-	-	-	-	667,776
154	Dept of Motor Vehicles	565,383	-	-	(565,383)	-	-	-	-	-	11,126,983
156	Dept of State Police	932,609	-	-	(932,609)	-	-	-	-	-	18,354,160
157	Compensation Board	4,720	-	-	(4,720)	-	-	-	-	-	92,895
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	3,087	-	-	(3,087)	-	-	-	-	-	60,757
161	Dept of Taxation	252,491	-	-	(252,491)	-	-	-	-	-	4,969,127
162	Dept Accounts Transfer Payments	524	-	-	(524)	-	-	-	-	-	10,312
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	2,073	-	-	(2,073)	-	-	-	-	-	40,807
165	Dept of Housing and Comm Dev	28,382	-	-	(28,382)	-	-	-	-	-	558,570
166	Secretary of the Commonwealth	5,422	-	-	(5,422)	-	-	-	-	-	106,699
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	213,562	-	-	(213,562)	-	-	-	-	-	4,202,993
172	State Lottery Department	94,790	-	-	(94,790)	-	-	-	-	-	1,865,505
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	41,902	-	-	(41,902)	-	-	-	-	-	824,639
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	2,838	-	-	(2,838)	-	-	-	-	-	55,857
181	Dept of Labor and Industry	41,930	-	-	(41,930)	-	-	-	-	-	825,201
182	Virginia Employment Commission	173,762	-	-	(173,762)	-	-	-	-	-	3,419,710
183	Secretary of Natural Resources	1,115	-	-	(1,115)	-	-	-	-	-	21,939
184	Secretary of Technology	-	-	-	-	-	-	-	-	-	(2)
185	Secretary of Education	922	-	-	(922)	-	-	-	-	-	18,152
186	Secretary of Transportation	1,518	-	-	(1,518)	-	-	-	-	-	29,886
187	Secretary of Public Safety	1,816	-	-	(1,816)	-	-	-	-	-	35,739
188	Sec of Health & Human Resource	990	-	-	(990)	-	-	-	-	-	19,492

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Contribution:	Contributions:	Net Investment	Benefit	Administrative	Other	Net Change	Plan	Plan	Net OPEB
		Employer	Member	Income	Payments	Expenses		in Plan	Fiduciary Net	Fiduciary Net	Liability
								Fiduciary	Position	Position	(Ending)
								Net Position	(Beginning)	(Ending)	(Ending)
190	Secretary of Finance	924	-	-	(924)	-	-	-	-	-	18,181
191	Va Workers Compensation Comm	89,753	-	-	(89,753)	-	-	-	-	-	1,766,386
192	Secretary of Commerce & Trade	1,928	-	-	(1,928)	-	-	-	-	-	37,939
193	Secretary of Agr and Forestry	915	-	-	(915)	-	-	-	-	-	18,007
194	Dept of General Services	195,123	-	-	(195,123)	-	-	-	-	-	3,840,117
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	140,066	-	-	(140,066)	-	-	-	-	-	2,756,563
200	Comp Srvs At-Risk Youth & Family	4,247	-	-	(4,247)	-	-	-	-	-	83,574
201	Dept of Education	94,609	-	-	(94,609)	-	-	-	-	-	1,861,951
202	The Library of Virginia	31,467	-	-	(31,467)	-	-	-	-	-	619,286
203	Woodrow Wilson Rehab Center	70,180	-	-	(70,180)	-	-	-	-	-	1,381,168
204	College of William and Mary	665,421	-	-	(665,421)	-	-	-	-	-	13,095,783
206	VCU Health System Authority	101,019	-	-	(101,019)	-	-	-	-	-	1,988,099
207	University of Virginia	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	2,310,195	-	-	(2,310,195)	-	-	-	-	-	45,465,651
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	185,991	-	-	(185,991)	-	-	-	-	-	3,660,385
212	Virginia State University	188,813	-	-	(188,813)	-	-	-	-	-	3,715,914
213	Norfolk State University	247,308	-	-	(247,308)	-	-	-	-	-	4,867,120
214	Longwood University	253,897	-	-	(253,897)	-	-	-	-	-	4,996,810
215	University of Mary Washington	211,290	-	-	(211,290)	-	-	-	-	-	4,158,272
216	James Madison University	1,052,240	-	-	(1,052,240)	-	-	-	-	-	20,708,551
217	Radford University	436,842	-	-	(436,842)	-	-	-	-	-	8,597,237
218	Va Sch for Deaf/Blind	43,758	-	-	(43,758)	-	-	-	-	-	861,182
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	733,098	-	-	(733,098)	-	-	-	-	-	14,427,687
222	Dept of Professional & Occ Reg	52,189	-	-	(52,189)	-	-	-	-	-	1,027,108
223	Dept of Health Professions	71,227	-	-	(71,227)	-	-	-	-	-	1,401,773
226	Board of Accountancy	3,872	-	-	(3,872)	-	-	-	-	-	76,199
229	Coop Ext & Agric Exp Station	270,884	-	-	(270,884)	-	-	-	-	-	5,331,125
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	2,396	-	-	(2,396)	-	-	-	-	-	47,161
234	Cooper Ext & Agric Res Service	24,787	-	-	(24,787)	-	-	-	-	-	487,811
236	Virginia Commonwealth Univ	2,010,643	-	-	(2,010,643)	-	-	-	-	-	39,570,323
238	Virginia Museum of Fine Arts	65,874	-	-	(65,874)	-	-	-	-	-	1,296,423

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	10,643	-	-	(10,643)	-	-	-	-	-	209,450
241	Richard Bland College	35,651	-	-	(35,651)	-	-	-	-	-	701,639
242	Christopher Newport University	286,066	-	-	(286,066)	-	-	-	-	-	5,629,893
245	St Council of Higher Education	15,309	-	-	(15,309)	-	-	-	-	-	301,293
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,209,447	-	-	(1,209,447)	-	-	-	-	-	23,802,438
261	Virginia Community College Sys	64,943	-	-	(64,943)	-	-	-	-	-	1,278,116
262	Dept f/Aging & Rehab Services	245,271	-	-	(245,271)	-	-	-	-	-	4,827,047
263	Va Rehab Center for the Blind	5,158	-	-	(5,158)	-	-	-	-	-	101,515
268	Va Institute of Marine Science	94,089	-	-	(94,089)	-	-	-	-	-	1,851,702
270	Va Community Coll Sys Utility	30,510	-	-	(30,510)	-	-	-	-	-	600,440
275	New River Community College	39,980	-	-	(39,980)	-	-	-	-	-	786,825
276	Southside Va Community College	54,325	-	-	(54,325)	-	-	-	-	-	1,069,134
277	Paul D Camp Community College	21,460	-	-	(21,460)	-	-	-	-	-	422,334
278	Rappahannock Community College	35,369	-	-	(35,369)	-	-	-	-	-	696,069
279	Danville Community College	36,270	-	-	(36,270)	-	-	-	-	-	713,816
280	Northern Va Community College	458,178	-	-	(458,178)	-	-	-	-	-	9,017,151
282	Piedmont Va Community College	62,409	-	-	(62,409)	-	-	-	-	-	1,228,247
283	J Sargeant Reynolds Comm Coll	118,466	-	-	(118,466)	-	-	-	-	-	2,331,464
284	Eastern Shore Community Coll	15,875	-	-	(15,875)	-	-	-	-	-	312,421
285	Patrick Henry Comm Coll	59,916	-	-	(59,916)	-	-	-	-	-	1,179,163
286	Va Western Community College	77,365	-	-	(77,365)	-	-	-	-	-	1,522,585
287	Dabney S Lancaster Comm Coll	20,226	-	-	(20,226)	-	-	-	-	-	398,048
288	Wytheville Community College	37,468	-	-	(37,468)	-	-	-	-	-	737,386
290	John Tyler Community College	87,851	-	-	(87,851)	-	-	-	-	-	1,728,940
291	Blue Ridge Community College	59,665	-	-	(59,665)	-	-	-	-	-	1,174,227
292	Central Va Community College	47,008	-	-	(47,008)	-	-	-	-	-	925,148
293	Thomas Nelson Comm College	90,662	-	-	(90,662)	-	-	-	-	-	1,784,275
294	Southwest Virginia Comm Coll	44,000	-	-	(44,000)	-	-	-	-	-	865,947
295	Tidewater Community College	233,900	-	-	(233,900)	-	-	-	-	-	4,603,250
296	VA Highlands Community College	39,517	-	-	(39,517)	-	-	-	-	-	777,707
297	Germanna Community College	70,659	-	-	(70,659)	-	-	-	-	-	1,390,601
298	Lord Fairfax Community College	72,627	-	-	(72,627)	-	-	-	-	-	1,429,332
299	Mountain Empire Community Coll	42,716	-	-	(42,716)	-	-	-	-	-	840,677
301	Dept of Agri & Cons Services	143,924	-	-	(143,924)	-	-	-	-	-	2,832,497
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	39,359	-	-	(39,359)	-	-	-	-	-	774,602
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	23,697	-	-	(23,697)	-	-	-	-	-	466,365
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	358	-	-	(358)	-	-	-	-	-	7,034
350	Dept Small Bus/Supplier Div	10,385	-	-	(10,385)	-	-	-	-	-	204,384
360	Fort Monroe Authority	6,857	-	-	(6,857)	-	-	-	-	-	134,949
400	Jamestown-Yorktown Commemor	-	-	-	-	-	-	-	-	-	1
402	Marine Resources Commission	51,387	-	-	(51,387)	-	-	-	-	-	1,011,314
403	Dept Game and Inland Fisheries	149,812	-	-	(149,812)	-	-	-	-	-	2,948,367
405	Virginia Racing Commission	969	-	-	(969)	-	-	-	-	-	19,076
407	Virginia Port Authority	524	-	-	(524)	-	-	-	-	-	10,316
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	62,072	-	-	(62,072)	-	-	-	-	-	1,221,597
411	Dept of Forestry	85,268	-	-	(85,268)	-	-	-	-	-	1,678,113
413	Comm on Va Alcohol Saf Act Pro	3,093	-	-	(3,093)	-	-	-	-	-	60,869
417	Gunston Hall	1,116	-	-	(1,116)	-	-	-	-	-	21,956
423	Dept of Historic Resources	12,740	-	-	(12,740)	-	-	-	-	-	250,736
425	Jamestown-Yorktown Foundation	44,043	-	-	(44,043)	-	-	-	-	-	866,791
440	Dept of Environmental Quality	255,252	-	-	(255,252)	-	-	-	-	-	5,023,475
450	Gov Adv Crnl 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	1,135	-	-	(1,135)	-	-	-	-	-	22,340
501	Dept of Transportation	2,553,371	-	-	(2,553,371)	-	-	-	-	-	50,251,441
502	Central Garage	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	20,609	-	-	(20,609)	-	-	-	-	-	405,587
506	Motor Vehicle Dealer Board	6,969	-	-	(6,969)	-	-	-	-	-	137,155
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	969,224	-	-	(969,224)	-	-	-	-	-	19,074,764
602	Dept of Medical Asst Services	145,521	-	-	(145,521)	-	-	-	-	-	2,863,925
606	Va Bd for People With Disabil	2,868	-	-	(2,868)	-	-	-	-	-	56,443
701	Dept of Corrections	111,788	-	-	(111,788)	-	-	-	-	-	2,200,041
702	Dept f/t Blind & Vision Impair	69,972	-	-	(69,972)	-	-	-	-	-	1,377,075
703	Central State Hospital	219,988	-	-	(219,988)	-	-	-	-	-	4,329,452
704	Eastern State Hospital	178,252	-	-	(178,252)	-	-	-	-	-	3,508,079
705	Southwestern Va Ment Hlth Inst	149,266	-	-	(149,266)	-	-	-	-	-	2,937,628

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	197,702	-	-	(197,702)	-	-	-	-	-	3,890,860
707	Central Virginia Training Ctr	53,125	-	-	(53,125)	-	-	-	-	-	1,045,522
708	COV Center for Child & Adoles	41,807	-	-	(41,807)	-	-	-	-	-	822,771
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	58,925	-	-	(58,925)	-	-	-	-	-	1,159,660
716	Virginia Corr Center for Women	79,664	-	-	(79,664)	-	-	-	-	-	1,567,832
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	85,383	-	-	(85,383)	-	-	-	-	-	1,680,384
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	151,477	-	-	(151,477)	-	-	-	-	-	2,981,138
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	79,349	-	-	(79,349)	-	-	-	-	-	1,561,635
724	Catawba Hospital	77,703	-	-	(77,703)	-	-	-	-	-	1,529,228
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	1
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	97,692	-	-	(97,692)	-	-	-	-	-	1,922,625
729	Piedmont Geriatric Hospital	95,601	-	-	(95,601)	-	-	-	-	-	1,881,473
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	83,243	-	-	(83,243)	-	-	-	-	-	1,638,268
734	Sussex II State Prison	80,715	-	-	(80,715)	-	-	-	-	-	1,588,514
735	Wallens Ridge State Prison	145,937	-	-	(145,937)	-	-	-	-	-	2,872,110
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	71,748	-	-	(71,748)	-	-	-	-	-	1,412,030
738	Southwestern Va Training Ctr	4,103	-	-	(4,103)	-	-	-	-	-	80,745
739	Southern Va Mental Health Inst	57,687	-	-	(57,687)	-	-	-	-	-	1,135,297
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	142,331	-	-	(142,331)	-	-	-	-	-	2,801,140
742	Employee Rel & Trg Div	40,940	-	-	(40,940)	-	-	-	-	-	805,728
743	Fluvanna Corr Ctr for Women	98,406	-	-	(98,406)	-	-	-	-	-	1,936,666
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	120,621	-	-	(120,621)	-	-	-	-	-	2,373,874
747	Marion Correctional Center	80,855	-	-	(80,855)	-	-	-	-	-	1,591,254
748	Hiram W Davis Medical Center	44,417	-	-	(44,417)	-	-	-	-	-	874,156
749	Buckingham Correctional Center	108,892	-	-	(108,892)	-	-	-	-	-	2,143,035
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	2,921	-	-	(2,921)	-	-	-	-	-	57,476

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)
752	Deep Meadow Correctional Ctr	174,859	-	-	(174,859)	-	-	-	-	-	3,441,300
753	Deerfield Correctional Center	123,569	-	-	(123,569)	-	-	-	-	-	2,431,902
754	Augusta Correctional Center	98,006	-	-	(98,006)	-	-	-	-	-	1,928,799
756	Div of Institutions	188,131	-	-	(188,131)	-	-	-	-	-	3,702,494
757	Western Region Corr Fld Units	48,267	-	-	(48,267)	-	-	-	-	-	949,905
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	44,401	-	-	(44,401)	-	-	-	-	-	873,821
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	517,452	-	-	(517,452)	-	-	-	-	-	10,183,688
766	Virginia Parole Board	2,054	-	-	(2,054)	-	-	-	-	-	40,426
767	Div of Community Corrections	411,630	-	-	(411,630)	-	-	-	-	-	8,101,052
768	Keen Mountain Correctional Ctr	100,545	-	-	(100,545)	-	-	-	-	-	1,978,763
769	Greensville Correctional Ctr	224,358	-	-	(224,358)	-	-	-	-	-	4,415,464
770	Dillwyn Correctional Center	103,201	-	-	(103,201)	-	-	-	-	-	2,031,041
771	Indian Creek Corr Center	62,860	-	-	(62,860)	-	-	-	-	-	1,237,110
772	Haynesville Correctional Ctr	112,688	-	-	(112,688)	-	-	-	-	-	2,217,743
773	Coffeewood Correctional Center	77,101	-	-	(77,101)	-	-	-	-	-	1,517,384
774	Lunenburg Correctional Center	85,036	-	-	(85,036)	-	-	-	-	-	1,673,558
775	Pocahontas Correctional Center	88,390	-	-	(88,390)	-	-	-	-	-	1,739,543
776	Green Rock Correctional Center	91,029	-	-	(91,029)	-	-	-	-	-	1,791,488
777	Dept of Juvenile Justice	456,569	-	-	(456,569)	-	-	-	-	-	8,985,480
778	Dept of Forensic Science	102,969	-	-	(102,969)	-	-	-	-	-	2,026,470
785	River North Correctional Cntr	114,642	-	-	(114,642)	-	-	-	-	-	2,256,210
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	123,770	-	-	(123,770)	-	-	-	-	-	2,435,848
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	10,255	-	-	(10,255)	-	-	-	-	-	201,824
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	155,685	-	-	(155,685)	-	-	-	-	-	3,063,947



Appendix D - Reconciliation of OPEB Net Position

		A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
Employer #	Employer	Contribution:	Contributions:	Net	Benefit	Administrative		Net Change	Plan	Plan	Net OPEB
		Employer	Member	Investment	Payments	Expenses	Other	in Plan	Fiduciary Net	Fiduciary Net	Liability (Ending)
				Income				Fiduciary	Position	Position	(Ending)
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	5,211	-	-	(5,211)	-	-	-	-	-	102,562
852	Va Foundation Healthy Youth	5,517	-	-	(5,517)	-	-	-	-	-	108,576
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	53,627	-	-	(53,627)	-	-	-	-	-	1,055,395
913	Veteran Services Foundation	200	-	-	(200)	-	-	-	-	-	3,934
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	80,057	-	-	(80,057)	-	-	-	-	-	1,575,565
937	Southern Va Higher Education	11,084	-	-	(11,084)	-	-	-	-	-	218,142
938	New College Institute	4,012	-	-	(4,012)	-	-	-	-	-	78,963
942	Va Museum of Natural History	8,857	-	-	(8,857)	-	-	-	-	-	174,307
946	Council on Indians	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	6,208	-	-	(6,208)	-	-	-	-	-	122,167
957	Commonwealth Att Serv Council	2,276	-	-	(2,276)	-	-	-	-	-	44,803
960	Dept of Fire Programs	21,474	-	-	(21,474)	-	-	-	-	-	422,617
961	Div of Capitol Police	25,045	-	-	(25,045)	-	-	-	-	-	492,893
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	344,981	-	-	(344,981)	-	-	-	-	-	6,789,374
<b>TOTAL</b>		<b>\$ 28,903,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(28,903,008)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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	0.0043%	24,392	-	-	-	1,848	1,848	12,418	-	19,971	2,298	34,687	(6,029)	(231)	(6,260)
91	New River Valley Emergency Communications	0.0036%	20,634	-	-	-	40,406	40,406	10,506	-	16,896	30,966	58,368	(5,100)	8,437	3,337
100	Senate of Virginia	0.1153%	655,880	-	-	-	-	-	333,934	-	537,045	75,948	946,927	(162,110)	(21,620)	(183,730)
101	Virginia House of Delegates	0.2422%	1,377,491	-	-	-	120,603	120,603	701,334	-	1,127,911	87,372	1,916,617	(340,466)	24,347	(316,119)
102	Leg Dept Reversion Clear Acct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.3788%	2,154,659	-	-	-	87,226	87,226	1,097,020	-	1,764,268	146,724	3,008,012	(532,554)	(13,219)	(545,773)
107	Div of Legislative Services	0.0853%	485,025	-	-	-	98,928	98,928	246,943	-	397,142	9,109	653,194	(119,879)	22,209	(97,670)
109	Div of Legislative Auto Sys	0.0264%	150,004	-	-	-	14,820	14,820	76,373	-	122,826	26,085	225,284	(37,076)	(5,001)	(42,077)
110	Joint Leg Audit & Review Comm	0.0357%	202,964	-	-	-	91,167	91,167	106,336	-	166,189	27,260	296,785	(50,164)	11,730	(38,434)
111	Supreme Court of Virginia	0.3259%	1,853,528	-	-	-	179,942	179,942	943,704	-	1,517,700	-	2,461,404	(458,125)	44,060	(414,065)
112	Judicial Inquiry And Rev Comm	0.0031%	17,353	-	-	-	8,673	8,673	8,835	-	14,209	8,700	31,744	(4,290)	817	(3,473)
113	Circuit Courts	0.2163%	1,230,250	-	-	-	143,547	143,547	626,367	-	1,007,346	178	1,633,891	(304,073)	29,091	(274,982)
114	General District Courts	1.0089%	5,738,931	-	-	-	83,225	83,225	2,921,913	-	4,699,126	59,846	7,680,885	(1,418,456)	6,682	(1,411,774)
115	Juv and Dom Relations Dist Crt	0.7179%	4,083,356	-	-	-	384,426	384,426	2,078,995	-	3,343,516	42,990	5,465,501	(1,009,258)	67,302	(941,956)
116	Combined District Courts	0.1730%	984,169	-	-	-	33,885	33,885	501,077	-	805,851	325,770	1,632,698	(243,250)	(54,033)	(297,283)
117	Virginia State Bar	0.0980%	557,681	-	-	-	32,800	32,800	283,938	-	456,640	102,784	843,362	(137,839)	(14,386)	(152,225)
119	Lieutenant Governor	0.0044%	25,063	-	-	-	23,101	23,101	12,760	-	20,521	1,277	34,558	(6,195)	4,900	(1,295)
121	Office of the Governor	0.0388%	220,864	-	-	-	87,433	87,433	112,451	-	180,848	14,461	307,760	(54,590)	23,025	(31,565)
122	Dept of Planning and Budget	0.0448%	254,753	-	-	-	345	345	129,705	-	208,596	37,829	376,130	(62,965)	(12,080)	(75,045)
123	Dept of Military Affairs	0.2597%	1,477,491	-	-	-	142,006	142,006	752,249	-	1,209,794	201,348	2,163,391	(365,183)	(35,033)	(400,216)
124	Governors Comm on Govt Reform	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.0658%	374,039	-	-	-	18,301	18,301	190,438	-	306,269	81,100	577,807	(92,449)	(10,829)	(103,278)
126	Gov Comm on Champion Schools	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.1328%	755,159	-	-	-	161,727	161,727	384,481	-	618,337	111,596	1,114,414	(186,649)	36,073	(150,576)
128	Virginia Veterans Care Center	0.2358%	1,341,535	-	-	-	165,652	165,652	683,028	-	1,098,471	116,236	1,897,735	(331,580)	(6,373)	(337,953)
129	Dept of Human Resource Mgmt	0.1179%	670,744	-	-	-	125,868	125,868	341,502	-	549,216	44,092	934,810	(165,784)	24,776	(141,008)
131	Dept of Veterans Affairs	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.0506%	288,031	-	-	-	221,639	221,639	146,650	-	235,847	-	382,497	(71,192)	56,856	(14,336)
133	Auditor of Public Accounts	0.1118%	635,898	-	-	-	56,520	56,520	323,759	-	520,682	121,644	966,085	(157,170)	(7,267)	(164,437)
135	Va Inform Providers Net Auth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.2227%	1,266,804	-	-	-	-	-	644,979	-	1,037,279	208,954	1,891,212	(313,109)	(55,820)	(368,929)
137	Dept of Technology Planning	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.1238%	704,243	-	-	-	118,177	118,177	358,557	-	576,645	37,801	973,003	(174,063)	21,694	(152,369)
141	Attorney General & Dept of Law	0.4260%	2,423,026	-	-	-	45,373	45,373	1,233,656	-	1,984,010	210,285	3,427,951	(598,883)	(28,399)	(627,282)
142	Virginia Crime Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.0262%	149,116	-	-	-	16,965	16,965	75,922	-	122,100	58,961	256,983	(36,857)	(9,240)	(46,097)
146	The Science Museum of Virginia	0.0647%	368,155	-	-	-	29,489	29,489	187,442	-	301,451	43,982	532,875	(90,994)	(830)	(91,824)
147	Office State Inspector General	0.0414%	235,390	-	-	-	48,411	48,411	119,847	-	192,742	10,624	323,213	(58,181)	13,988	(44,193)
148	Virginia Comm for the Arts	0.0070%	39,622	-	-	-	17,456	17,456	20,176	-	32,447	7,511	60,134	(9,795)	2,457	(7,338)
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 Proportionate Share of Contributions 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	0.1554%	883,945	-	-	-	58,085	58,085	450,050	-	723,787	115,825	1,289,662	(218,479)	(6,540)	(225,019)
152	Dept of the Treasury	0.1174%	667,776	-	-	-	105,596	105,596	339,992	-	546,787	-	886,779	(165,051)	24,713	(140,338)
154	Dept of Motor Vehicles	1.9561%	11,126,983	-	-	-	572,423	572,423	5,665,180	-	9,110,948	170,035	14,946,163	(2,750,187)	56,477	(2,693,710)
156	Dept of State Police	3.2267%	18,354,160	-	-	-	709,672	709,672	9,344,816	-	15,028,671	1,393,236	25,766,723	(4,536,482)	(234,049)	(4,770,531)
157	Compensation Board	0.0163%	92,895	-	-	-	27,723	27,723	47,296	-	76,063	19,234	142,593	(22,960)	(984)	(23,944)
158	Virginia Retirement System	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.0107%	60,757	-	-	-	24,565	24,565	30,934	-	49,749	3,869	84,552	(15,017)	4,843	(10,174)
161	Dept of Taxation	0.8736%	4,969,127	-	-	-	152,885	152,885	2,529,977	-	4,068,800	315,293	6,914,070	(1,228,189)	(8,350)	(1,236,539)
162	Dept Accounts Transfer Payments	0.0018%	10,312	-	-	-	154	154	5,253	-	8,448	51	13,752	(2,550)	39	(2,511)
163	Dept for the Aging	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Follow s Program Administration	0.0072%	40,807	-	-	-	79,946	79,946	20,776	-	33,413	-	54,189	(10,086)	17,992	7,906
165	Dept of Housing and Comm Dev	0.0982%	558,570	-	-	-	11,661	11,661	284,391	-	457,368	26,616	768,375	(138,058)	(4,360)	(142,418)
166	Secretary of the Commonwealth	0.0188%	106,699	-	-	-	28,231	28,231	54,324	-	87,366	27,379	169,069	(26,371)	(2,446)	(28,817)
169	Commonwealth Competition Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.7389%	4,202,993	-	-	-	104,837	104,837	2,139,906	-	3,441,475	90,777	5,672,158	(1,038,826)	23,904	(1,014,922)
172	State Lottery Department	0.3280%	1,865,505	-	-	-	186,362	186,362	949,801	-	1,527,504	51,310	2,528,615	(461,085)	20,307	(440,778)
173	Dept of Charitable Gaming	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.1450%	824,639	-	-	-	352,658	352,658	419,858	-	675,230	-	1,095,088	(203,822)	77,384	(126,438)
175	Va Off Protection & Advocacy	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.0098%	55,857	-	-	-	19,885	19,885	28,439	-	45,736	388	74,563	(13,805)	4,580	(9,225)
181	Dept of Labor and Industry	0.1451%	825,201	-	-	-	24,077	24,077	420,142	-	675,687	147,899	1,243,728	(203,960)	(30,466)	(234,426)
182	Virginia Employment Commission	0.6012%	3,419,710	-	-	-	15,630	15,630	1,741,108	-	2,800,113	353,477	4,894,698	(845,228)	(127,825)	(973,053)
183	Secretary of Natural Resources	0.0039%	21,939	-	-	-	3,428	3,428	11,170	-	17,964	16,034	45,168	(5,422)	(2,448)	(7,870)
184	Secretary of Technology	0.0000%	(2)	-	-	-	2,161	2,161	-	-	-	30,180	30,180	-	(5,528)	(5,528)
185	Secretary of Education	0.0032%	18,152	-	-	-	2,216	2,216	9,241	-	14,862	6,699	30,802	(4,486)	(2,074)	(6,560)
186	Secretary of Transportation	0.0053%	29,886	-	-	-	25,974	25,974	15,215	-	24,470	14,496	54,181	(7,387)	1,724	(5,663)
187	Secretary of Public Safety	0.0063%	35,739	-	-	-	21,080	21,080	18,197	-	29,264	14,907	62,368	(8,834)	903	(7,931)
188	Sec of Health & Human Resource	0.0034%	19,492	-	-	-	1,860	1,860	9,924	-	15,960	15,514	41,398	(4,818)	(3,824)	(8,642)
190	Secretary of Finance	0.0032%	18,181	-	-	-	1,358	1,358	9,258	-	14,889	1,037	25,184	(4,495)	157	(4,338)
191	Va Workers Compensation Comm	0.3105%	1,766,386	-	-	-	67,156	67,156	899,336	-	1,446,345	167,898	2,513,579	(436,587)	(11,499)	(448,086)
192	Secretary of Commerce & Trade	0.0067%	37,939	-	-	-	42,847	42,847	19,317	-	31,067	38,846	89,230	(9,378)	460	(8,918)
193	Secretary of Agr and Forestry	0.0032%	18,007	-	-	-	23,810	23,810	9,168	-	14,744	9,428	33,340	(4,450)	1,911	(2,539)
194	Dept of General Services	0.6751%	3,840,117	-	-	-	351,538	351,538	1,955,150	-	3,144,344	62,158	5,161,652	(949,136)	49,310	(899,826)
197	Direct Aid to Public Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Consenation & Recreation	0.4846%	2,756,563	-	-	-	255,880	255,880	1,403,473	-	2,257,116	40,605	3,701,194	(681,322)	66,067	(615,255)
200	Comp Srvs At-Risk Youth & Family	0.0147%	83,574	-	-	-	11,693	11,693	42,551	-	68,433	647	111,631	(20,657)	3,867	(16,790)
201	Dept of Education	0.3273%	1,861,951	-	-	-	423,794	423,794	947,992	-	1,524,594	-	2,472,586	(460,207)	116,265	(343,942)
202	The Library of Virginia	0.1089%	619,286	-	-	-	-	-	315,302	-	507,081	82,948	905,331	(153,065)	(22,459)	(175,524)
203	Woodrow Wilson Rehab Center	0.2428%	1,381,168	-	-	-	13,876	13,876	703,207	-	1,130,923	605,085	2,439,215	(341,375)	(120,412)	(461,787)
204	College of William and Mary	2.3023%	13,095,783	-	-	-	1,473,436	1,473,436	6,667,570	-	10,723,028	-	17,390,598	(3,236,801)	449,170	(2,787,631)
206	VCU Health System Authority	0.3495%	1,988,099	-	-	-	-	-	1,012,217	-	1,627,885	1,619,465	4,259,567	(491,385)	(434,866)	(926,251)
207	University of Virginia	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	7.9929%	45,465,651	-	-	-	7,494,799	7,494,799	23,148,331	-	37,227,985	-	60,376,316	(11,237,459)	1,917,481	(9,319,978)
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 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	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
211	Virginia Military Institute	0.6435%	3,660,385	-	-	-	247,135	247,135	1,863,643	-	2,997,179	136,981	4,997,803	(904,714)	54,668	(850,046)
212	Virginia State University	0.6533%	3,715,914	-	-	-	91,937	91,937	1,891,916	-	3,042,647	347,106	5,281,669	(918,438)	(58,219)	(976,657)
213	Norfolk State University	0.8556%	4,867,120	-	-	-	282,346	282,346	2,478,040	-	3,985,274	121,001	6,584,315	(1,202,975)	29,198	(1,173,777)
214	Longwood University	0.8784%	4,996,810	-	-	-	335,827	335,827	2,544,070	-	4,091,465	71,701	6,707,236	(1,235,030)	89,622	(1,145,408)
215	University of Mary Washington	0.7310%	4,158,272	-	-	-	315,555	315,555	2,117,138	-	3,404,859	377,839	5,899,836	(1,027,774)	37,665	(990,109)
216	James Madison University	3.6406%	20,708,551	-	-	-	3,041,581	3,041,581	10,543,528	-	16,956,483	-	27,500,011	(5,118,401)	810,705	(4,307,696)
217	Radford University	1.5114%	8,597,237	-	-	-	1,504,796	1,504,796	4,377,188	-	7,039,552	396,785	11,813,525	(2,124,925)	226,676	(1,898,249)
218	Va Sch for Deaf/Blind	0.1514%	861,182	-	-	-	27,768	27,768	438,462	-	705,151	104,046	1,247,659	(212,855)	(24,025)	(236,880)
219	Va Sch for Deaf/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.5364%	14,427,687	-	-	-	744,100	744,100	7,345,696	-	11,813,615	-	19,159,311	(3,566,000)	237,929	(3,328,071)
222	Dept of Professional & Occ Reg	0.1806%	1,027,108	-	-	-	100,379	100,379	522,941	-	841,012	162,979	1,526,932	(253,864)	247	(253,617)
223	Dept of Health Professions	0.2464%	1,401,773	-	-	-	398,811	398,811	713,697	-	1,147,793	10,818	1,872,308	(346,467)	83,106	(263,361)
226	Board of Accountancy	0.0134%	76,199	-	-	-	26,542	26,542	38,796	-	62,393	7,651	108,840	(18,834)	6,273	(12,561)
229	Coop Ext & Agric Exp Station	0.9372%	5,331,125	-	-	-	36,876	36,876	2,714,282	-	4,365,207	583,571	7,663,060	(1,317,660)	(179,026)	(1,496,686)
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	0.0083%	47,161	-	-	-	4,776	4,776	24,013	-	38,618	18,997	81,628	(11,657)	(2,578)	(14,235)
234	Cooper Ext & Agric Res Service	0.0858%	487,811	-	-	-	102,308	102,308	248,364	-	399,429	27,744	675,537	(120,569)	12,117	(108,452)
236	Virginia Commonwealth Univ	6.9565%	39,570,323	-	-	-	5,606,566	5,606,566	20,146,791	-	32,400,799	-	52,547,590	(9,780,348)	1,447,125	(8,333,223)
238	Virginia Museum of Fine Arts	0.2279%	1,296,423	-	-	-	376,129	376,129	660,059	-	1,061,531	-	1,721,590	(320,428)	104,742	(215,686)
239	Frontier Culture Museum of Va	0.0368%	209,450	-	-	-	52,465	52,465	106,641	-	171,503	-	278,144	(51,770)	12,561	(39,209)
241	Richard Bland College	0.1233%	701,639	-	-	-	169,403	169,403	357,230	-	574,511	138,431	1,070,172	(173,419)	30,209	(143,210)
242	Christopher Newport University	0.9897%	5,629,893	-	-	-	734,408	734,408	2,866,398	-	4,609,845	-	7,476,243	(1,391,506)	206,113	(1,185,393)
245	St Council of Higher Education	0.0530%	301,293	-	-	-	97,351	97,351	153,400	-	246,703	5,362	405,465	(74,469)	27,888	(46,581)
246	UVA College at Wise	0.0000%	-	-	-	-	-	-	-	-	-	337	337	-	(139)	(139)
247	George Mason University	4.1845%	23,802,438	-	-	-	3,206,554	3,206,554	12,118,747	-	19,489,808	127,029	31,735,584	(5,883,098)	688,863	(5,194,235)
261	Virginia Community College Sys	0.2247%	1,278,116	-	-	-	202,548	202,548	650,737	-	1,046,539	407,380	2,104,656	(315,903)	(7,112)	(323,015)
262	Dept f/Aging & Rehab Services	0.8486%	4,827,047	-	-	-	51,655	51,655	2,457,637	-	3,952,461	829,995	7,240,093	(1,193,070)	(158,654)	(1,351,724)
263	Va Rehab Center for the Blind	0.0178%	101,515	-	-	-	23,197	23,197	51,685	-	83,121	74,079	208,885	(25,091)	(6,836)	(31,927)
268	Va Institute of Marine Science	0.3255%	1,851,702	-	-	-	38,676	38,676	942,774	-	1,516,204	111,343	2,570,321	(457,674)	(17,926)	(475,600)
270	Va Community Coll Sys Utility	0.1056%	600,440	-	-	-	1,025,173	1,025,173	305,708	-	491,651	-	797,359	(148,408)	272,991	124,583
275	New River Community College	0.1383%	786,825	-	-	-	-	-	400,605	-	644,268	122,737	1,167,610	(194,476)	(37,081)	(231,557)
276	Southside Va Community College	0.1880%	1,069,134	-	-	-	20,322	20,322	544,337	-	875,423	362,465	1,782,225	(264,251)	(108,111)	(372,362)
277	Paul D Camp Community College	0.0742%	422,334	-	-	-	16,429	16,429	215,027	-	345,814	22,489	583,330	(104,386)	255	(104,131)
278	Rappahannock Community College	0.1224%	696,069	-	-	-	168,715	168,715	354,395	-	569,951	22,566	946,912	(172,042)	28,414	(143,628)
279	Danville Community College	0.1255%	713,816	-	-	-	-	-	363,432	-	584,484	377,997	1,325,913	(176,430)	(96,151)	(272,581)
280	Northern Va Community College	1.5852%	9,017,151	-	-	-	-	-	4,590,982	-	7,383,384	1,334,688	13,309,054	(2,228,712)	(461,236)	(2,689,948)
282	Piedmont Va Community College	0.2159%	1,228,247	-	-	-	196,094	196,094	625,347	-	1,005,706	44,151	1,675,204	(303,578)	54,050	(249,528)
283	J Sargeant Reynolds Comm Coll	0.4099%	2,331,464	-	-	-	-	-	1,187,040	-	1,909,041	918,694	4,014,775	(576,254)	(255,577)	(831,831)
284	Eastern Shore Community Coll	0.0549%	312,421	-	-	-	13,517	13,517	159,067	-	255,817	78,884	493,768	(77,219)	(16,575)	(93,794)
285	Patrick Henry Comm Coll	0.2073%	1,179,163	-	-	-	175,402	175,402	600,359	-	965,519	33,139	1,599,017	(291,448)	39,243	(252,205)
286	Va Western Community College	0.2677%	1,522,585	-	-	-	-	-	775,207	-	1,246,716	225,385	2,247,308	(376,328)	(68,610)	(444,938)
287	Dabney S Lancaster Comm Coll	0.0700%	398,048	-	-	-	8,124	8,124	202,661	-	325,927	151,830	680,418	(98,383)	(28,757)	(127,140)
288	Wytheville Community College	0.1296%	737,386	-	-	-	30,196	30,196	375,433	-	603,784	89,171	1,068,388	(182,255)	(14,526)	(196,781)

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 Earnings on OPEB Plan Investments	Change of Assumptions	Total Employer Contributions and Proportionate Share of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Employer Contributions and Proportionate Share of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense	Total OPEB Expense	
290	John Tyler Community College	0.3040%	1,728,940	-	-	-	107,284	107,284	880,271	-	1,415,684	211,562	2,507,517	(427,332)	(46,837)	(474,169)
291	Blue Ridge Community College	0.2064%	1,174,227	-	-	-	119,699	119,699	597,846	-	961,477	139,242	1,698,565	(290,227)	(21,395)	(311,622)
292	Central Va Community College	0.1626%	925,148	-	-	-	80,729	80,729	471,027	-	757,523	45,439	1,273,989	(228,662)	(1,246)	(229,908)
293	Thomas Nelson Comm College	0.3137%	1,784,275	-	-	-	70,723	70,723	908,444	-	1,460,992	1,100,319	3,469,755	(441,008)	(211,311)	(652,319)
294	Southwest Virginia Comm Coll	0.1522%	865,947	-	-	-	135,070	135,070	440,888	-	709,051	94,147	1,244,086	(214,031)	9,030	(205,001)
295	Tidewater Community College	0.8093%	4,603,250	-	-	-	-	-	2,343,694	-	3,769,213	2,305,255	8,418,162	(1,137,756)	(562,520)	(1,700,276)
296	VA Highlands Community College	0.1367%	777,707	-	-	-	42,124	42,124	395,959	-	636,796	32,718	1,065,473	(192,220)	8,378	(183,842)
297	Gemanna Community College	0.2445%	1,390,601	-	-	-	188,017	188,017	708,009	-	1,138,646	71,315	1,917,970	(343,706)	25,704	(318,002)
298	Lord Fairfax Community College	0.2513%	1,429,332	-	-	-	69,986	69,986	727,728	-	1,170,359	170,635	2,068,722	(353,279)	(34,653)	(387,932)
299	Mountain Empire Community Coll	0.1478%	840,677	-	-	-	66,313	66,313	428,021	-	688,358	37,344	1,153,723	(207,784)	8,440	(199,344)
301	Dept of Agri & Cons Services	0.4980%	2,832,497	-	-	-	45,442	45,442	1,442,134	-	2,319,293	46,778	3,808,205	(700,091)	(6,173)	(706,264)
305	State Milk Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	0.1362%	774,602	-	-	-	304,366	304,366	394,382	-	634,259	76,686	1,105,327	(191,454)	60,168	(131,286)
311	Va National Defense Industrial	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.0820%	466,365	-	-	-	103,457	103,457	237,445	-	381,867	26,615	645,927	(115,268)	22,338	(92,930)
325	Dept of Business Assistance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.0012%	7,034	-	-	-	11,092	11,092	3,583	-	5,762	7,747	17,092	(1,740)	(139)	(1,879)
350	Dept Small Bus/Supplier Div	0.0359%	204,384	-	-	-	65,502	65,502	104,060	-	167,353	-	271,413	(50,517)	18,043	(32,474)
360	Fort Monroe Authority	0.0237%	134,949	-	-	-	66,266	66,266	68,708	-	110,499	74,771	253,978	(33,356)	4,773	(28,583)
400	Jamestown-Yorktown Commemor	0.0000%	1	-	-	-	71,559	71,559	-	-	-	108,597	108,597	-	1,605	1,605
402	Marine Resources Commission	0.1778%	1,011,314	-	-	-	94,560	94,560	514,899	-	828,080	54,698	1,397,677	(249,961)	182	(249,779)
403	Dept Game and Inland Fisheries	0.5183%	2,948,367	-	-	-	140,003	140,003	1,501,129	-	2,414,170	218,200	4,133,499	(728,729)	9,897	(718,832)
405	Virginia Racing Commission	0.0034%	19,076	-	-	-	11,637	11,637	9,711	-	15,618	4,327	29,656	(4,714)	1,390	(3,324)
407	Virginia Port Authority	0.0018%	10,316	-	-	-	-	-	5,253	-	8,448	30,256	43,957	(2,550)	(9,048)	(11,598)
408	Chesapeake Bay Local Asst Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.2148%	1,221,597	-	-	-	19,276	19,276	621,962	-	1,000,262	193,257	1,815,481	(301,934)	(51,392)	(353,326)
411	Dept of Forestry	0.2950%	1,678,113	-	-	-	133,755	133,755	854,392	-	1,374,064	42,505	2,270,961	(414,768)	15,995	(398,773)
413	Comm on Va Alcohol Saf Act Pro	0.0107%	60,869	-	-	-	29,160	29,160	30,991	-	49,842	11,543	92,376	(15,045)	4,082	(10,963)
417	Gunston Hall	0.0039%	21,956	-	-	-	5,027	5,027	11,179	-	17,979	13,765	42,923	(5,428)	(2,179)	(7,607)
423	Dept of Historic Resources	0.0441%	250,736	-	-	-	72,887	72,887	127,659	-	205,306	5,982	338,947	(61,973)	16,917	(45,056)
425	Jamestown-Yorktown Foundation	0.1524%	866,791	-	-	-	303,093	303,093	441,316	-	709,740	-	1,151,056	(214,239)	87,012	(127,227)
440	Dept of Environmental Quality	0.8831%	5,023,475	-	-	-	-	-	2,557,645	-	4,113,298	309,187	6,980,130	(1,241,620)	(87,452)	(1,329,072)
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	0.0039%	22,340	-	-	-	16,523	16,523	11,377	-	18,296	4,275	33,948	(5,524)	3,927	(1,597)
501	Dept of Transportation	8.8343%	50,251,441	-	-	-	2,152,715	2,152,715	25,584,960	-	41,146,655	2,653,235	69,384,850	(12,420,316)	297,939	(12,122,377)
502	Central Garage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.0713%	405,587	-	-	-	173,856	173,856	206,501	-	332,103	7,791	546,395	(100,248)	46,759	(53,489)
506	Motor Vehicle Dealer Board	0.0241%	137,155	-	-	-	15,538	15,538	69,830	-	112,303	22,884	205,017	(33,899)	265	(33,634)
507	BRD Towing and Recovery Operator	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	3.3534%	19,074,764	-	-	-	-	-	9,711,702	-	15,618,710	801,174	26,131,586	(4,714,587)	(250,123)	(4,964,710)
602	Dept of Medical Asst Services	0.5035%	2,863,925	-	-	-	758,561	758,561	1,458,135	-	2,345,026	-	3,803,161	(707,859)	194,979	(512,880)

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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total OPEB Expense
606	Va Bd for People With Disabil	0.0099%	56,443	-	-	-	18,511	18,511	28,736	-	46,215	18,704	93,655	(13,950)	(128)	(14,078)
701	Dept of Corrections	0.3868%	2,200,041	-	-	-	298,644	298,644	1,120,125	-	1,801,426	-	2,921,551	(543,769)	92,846	(450,923)
702	Dept f/t Blind & Vision Impair	0.2421%	1,377,075	-	-	-	126,029	126,029	701,123	-	1,127,571	195,104	2,023,798	(340,363)	6,589	(333,774)
703	Central State Hospital	0.7611%	4,329,452	-	-	-	90,621	90,621	2,204,291	-	3,545,021	434,348	6,183,660	(1,070,083)	(138,045)	(1,208,128)
704	Eastern State Hospital	0.6167%	3,508,079	-	-	-	217,892	217,892	1,786,099	-	2,872,469	1,207,976	5,866,544	(867,069)	(316,860)	(1,183,929)
705	Southwestern Va Ment Hlth Inst	0.5164%	2,937,628	-	-	-	79,005	79,005	1,495,661	-	2,405,376	196,823	4,097,860	(726,075)	(14,317)	(740,392)
706	Western State Hospital	0.6840%	3,890,860	-	-	-	283,347	283,347	1,980,989	-	3,185,899	179,940	5,346,828	(961,680)	63,056	(898,624)
707	Central Virginia Training Ctr	0.1838%	1,045,522	-	-	-	-	-	532,315	-	856,088	6,499,499	7,887,902	(258,415)	(1,761,555)	(2,019,970)
708	COV Center for Child & Adoles	0.1446%	822,771	-	-	-	302,054	302,054	418,906	-	673,700	71,083	1,163,689	(203,360)	50,408	(152,952)
709	Powhatan Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.2039%	1,159,660	-	-	-	306,470	306,470	590,429	-	949,550	314,792	1,854,771	(286,626)	33,080	(253,546)
716	Virginia Corr Center for Women	0.2756%	1,567,832	-	-	-	271,935	271,935	798,244	-	1,283,765	355,326	2,437,335	(387,511)	(28,460)	(415,971)
717	Southampton Memorial Hospital	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.2954%	1,680,384	-	-	-	45,027	45,027	855,548	-	1,375,924	104,671	2,336,143	(415,330)	(14,364)	(429,694)
719	James River Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.5241%	2,981,138	-	-	-	1,309,529	1,309,529	1,517,813	-	2,441,002	-	3,958,815	(736,829)	377,771	(359,058)
721	Powhatan Recept and Class Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Ctr	0.2745%	1,561,635	-	-	-	30,736	30,736	795,087	-	1,278,688	317,570	2,391,345	(385,978)	(101,871)	(487,849)
724	Catawba Hospital	0.2688%	1,529,228	-	-	-	183,146	183,146	778,591	-	1,252,158	54,181	2,084,930	(377,971)	17,176	(360,795)
725	Northern Virginia Training Ctr	0.0000%	1	-	-	-	-	-	-	-	-	1,870,308	1,870,308	-	(709,007)	(709,007)
726	Southside Va Training Center	0.0000%	-	-	-	-	-	-	-	-	-	2,421	2,421	-	(995)	(995)
728	No Va Mental Health Institute	0.3380%	1,922,625	-	-	-	367,881	367,881	978,882	-	1,574,274	51,529	2,604,685	(475,201)	70,286	(404,915)
729	Piedmont Geriatric Hospital	0.3308%	1,881,473	-	-	-	-	-	957,932	-	1,540,581	240,518	2,739,031	(465,033)	(57,128)	(522,161)
730	Brunswick Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.2880%	1,638,268	-	-	-	15,362	15,362	834,106	-	1,341,439	752,362	2,927,907	(404,920)	(170,728)	(575,648)
734	Sussex II State Prison	0.2793%	1,588,514	-	-	-	26,075	26,075	808,773	-	1,300,698	626,276	2,735,747	(392,622)	(173,396)	(566,018)
735	Wallens Ridge State Prison	0.5049%	2,872,110	-	-	-	-	-	1,462,304	-	2,351,730	411,455	4,225,489	(709,882)	(99,895)	(809,777)
736	Southampton Intensive Treat Ct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.2482%	1,412,030	-	-	-	38,059	38,059	718,921	-	1,156,194	332,650	2,207,765	(349,003)	(57,092)	(406,095)
738	Southwestern Va Training Ctr	0.0142%	80,745	-	-	-	-	-	41,111	-	66,116	3,903,663	4,010,890	(19,958)	(939,897)	(959,855)
739	Southern Va Mental Health Inst	0.1996%	1,135,297	-	-	-	133,262	133,262	578,025	-	929,601	-	1,507,626	(280,605)	33,304	(247,301)
740	Southampton Reception & Class	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.4924%	2,801,140	-	-	-	62,537	62,537	1,426,170	-	2,293,618	649,606	4,369,394	(692,341)	(116,971)	(809,312)
742	Employee Rel & Trg Div	0.1416%	805,728	-	-	-	206,976	206,976	410,225	-	659,739	-	1,069,964	(199,146)	49,310	(149,836)
743	Fluanna Corr Ctr for Women	0.3405%	1,936,666	-	-	-	247,104	247,104	986,032	-	1,585,773	178,135	2,749,940	(478,673)	(13,695)	(492,368)
744	Mecklenburg Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.4173%	2,373,874	-	-	-	73,974	73,974	1,208,632	-	1,943,765	209,834	3,362,231	(586,736)	(17,779)	(604,515)
747	Marion Correctional Center	0.2797%	1,591,254	-	-	-	221,976	221,976	810,171	-	1,302,947	53,073	2,166,191	(393,302)	34,776	(358,526)
748	Hiram W Davis Medical Center	0.1537%	874,156	-	-	-	97,060	97,060	445,066	-	715,772	170,719	1,331,557	(216,059)	(28,822)	(244,881)
749	Buckingham Correctional Center	0.3767%	2,143,035	-	-	-	-	-	1,091,101	-	1,754,748	282,671	3,128,520	(529,679)	(92,485)	(622,164)
750	Dept of Correctional Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.0101%	57,476	-	-	-	20,218	20,218	29,264	-	47,063	120	76,447	(14,207)	5,126	(9,081)
752	Deep Meadow Correctional Ctr	0.6050%	3,441,300	-	-	-	258,143	258,143	1,752,099	-	2,817,789	358,083	4,927,971	(850,564)	(23,583)	(874,147)
753	Deerfield Correctional Center	0.4275%	2,431,902	-	-	-	59,977	59,977	1,238,175	-	1,991,278	640,760	3,870,213	(601,077)	(116,292)	(717,369)

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				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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Contributions	Total Employer OPEB Expense
754	Augusta Correctional Center	0.3391%	1,928,799	-	-	-	463,629	463,629	982,026	-	1,579,330	297,288	2,858,644	(476,729)	(5,385)	(482,114)
756	Div of Institutions	0.6509%	3,702,494	-	-	-	417,256	417,256	1,885,083	-	3,031,659	6,658	4,923,400	(915,121)	101,123	(813,998)
757	Western Region Corr Fld Units	0.1670%	949,905	-	-	-	61,941	61,941	483,635	-	777,799	103,054	1,364,488	(234,783)	(17,616)	(252,399)
759	Northern Region Corr Fld Units	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.1536%	873,821	-	-	-	2,367	2,367	444,897	-	715,499	94,799	1,255,195	(215,977)	(20,629)	(236,606)
762	Dept f/t Rights of Va w/Disab	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.7903%	10,183,688	-	-	-	834,827	834,827	5,184,910	-	8,338,561	360,984	13,884,455	(2,517,037)	44,659	(2,472,378)
766	Virginia Parole Board	0.0071%	40,426	-	-	-	-	-	20,582	-	33,101	53,524	107,207	(9,992)	(13,265)	(23,257)
767	Div of Community Corrections	1.4242%	8,101,052	-	-	-	708,573	708,573	4,124,560	-	6,633,266	185,629	10,943,455	(2,002,286)	104,376	(1,897,910)
768	Keen Mountain Correctional Ctr	0.3479%	1,978,763	-	-	-	5,761	5,761	1,007,466	-	1,620,243	237,523	2,865,232	(489,078)	(57,087)	(546,165)
769	Greensville Correctional Ctr	0.7762%	4,415,464	-	-	-	-	-	2,248,085	-	3,615,451	887,809	6,751,345	(1,091,342)	(240,527)	(1,331,869)
770	Dillwyn Correctional Center	0.3571%	2,031,041	-	-	-	-	-	1,034,084	-	1,663,051	391,239	3,088,374	(502,000)	(105,802)	(607,802)
771	Indian Creek Corr Center	0.2175%	1,237,110	-	-	-	30,357	30,357	629,860	-	1,012,964	178,853	1,821,677	(305,768)	(46,458)	(352,226)
772	Haynesville Correctional Ctr	0.3899%	2,217,743	-	-	-	45,262	45,262	1,129,140	-	1,815,923	389,105	3,334,168	(548,146)	(69,991)	(618,137)
773	Coffeeewood Correctional Center	0.2668%	1,517,384	-	-	-	-	-	772,559	-	1,242,458	287,214	2,302,231	(73,043)	(73,030)	(448,073)
774	Lunenburg Correctional Center	0.2942%	1,673,558	-	-	-	37,203	37,203	852,071	-	1,370,332	85,643	2,308,046	(413,642)	(2,970)	(416,612)
775	Pocahontas Correctional Center	0.3058%	1,739,543	-	-	-	34,826	34,826	885,670	-	1,424,366	283,435	2,593,471	(429,952)	(52,258)	(482,210)
776	Green Rock Correctional Center	0.3149%	1,791,488	-	-	-	9,663	9,663	912,116	-	1,466,899	66,876	2,445,891	(442,792)	(18,357)	(461,149)
777	Dept of Juvenile Justice	1.5797%	8,985,480	-	-	-	-	-	4,574,859	-	7,357,454	1,690,881	13,623,194	(2,220,884)	(510,336)	(2,731,220)
778	Dept of Forensic Science	0.3563%	2,026,470	-	-	-	403,148	403,148	1,031,755	-	1,659,307	-	2,691,062	(500,871)	127,393	(373,478)
785	River North Correctional Cntr	0.3968%	2,256,210	-	-	-	331,652	331,652	1,148,724	-	1,847,420	73,754	3,069,898	(557,654)	94,812	(462,842)
786	Culpeper Correctional Facility for Women	0.0000%	-	-	-	-	-	-	-	-	-	17,065	17,065	-	(7,022)	(7,022)
794	Va Center for Behavioral Rehab	0.4282%	2,435,848	-	-	-	649,257	649,257	1,240,185	-	1,994,510	258,742	3,493,437	(602,053)	25,524	(576,529)
820	Capital Sq Preservation Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	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	0.0355%	201,824	-	-	-	29,316	29,316	102,757	-	165,257	19,875	287,889	(49,883)	757	(49,126)
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	0.5386%	3,063,947	-	-	-	15,326	15,326	1,559,973	-	2,508,806	191,519	4,260,298	(757,295)	(34,743)	(792,038)
850	Personal Prop Tax Relief Act	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.0180%	102,562	-	-	-	34,385	34,385	52,216	-	83,976	-	136,192	(25,349)	9,254	(16,095)
852	Va Foundation Healthy Youth	0.0191%	108,576	-	-	-	3,208	3,208	55,280	-	88,903	17,104	161,287	(26,836)	(4,048)	(30,884)
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																																				
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																																																				
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	0.1855%	1,055,395	-	-	-	469,728	469,728	537,344	-	864,176	-	1,401,520	(260,857)	140,322	(120,535)																																																				
913	Veteran Services Foundation	0.0007%	3,934	-	-	-	5,966	5,966	2,003	-	3,221	19	5,243	(972)	1,814	842																																																				
916	Gov Employment & Training Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
920	Opportunity Educational Inst	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
922	Sitter-Barfoot Veterans Care	0.2770%	1,575,565	-	-	-	288,584	288,584	802,182	-	1,290,098	31,012	2,123,292	(389,422)	101,418	(288,004)																																																				
937	Southern Va Higher Education	0.0383%	218,142	-	-	-	24,689	24,689	111,065	-	178,619	20,427	310,111	(53,917)	4,628	(49,289)																																																				
938	New College Institute	0.0139%	78,963	-	-	-	19,998	19,998	40,202	-	64,655	3,056	107,913	(19,516)	4,851	(14,665)																																																				
942	Va Museum of Natural History	0.0306%	174,307	-	-	-	6,834	6,834	88,747	-	142,726	101,482	332,955	(43,081)	(19,572)	(62,653)																																																				
946	Council on Indians	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-																																																					
948	Southwest Va Higher Ed Center	0.0215%	122,167	-	-	-	-	-	62,201	-	100,034	45,020	207,255	(30,197)	(11,986)	(42,183)																																																				
957	Commonwealth Att Serv Council	0.0079%	44,803	-	-	-	18,735	18,735	22,810	-	36,684	5,245	64,739	(11,073)	2,728	(8,345)																																																				
960	Dept of Fire Programs	0.0743%	422,617	-	-	-	28,406	28,406	215,172	-	346,047	69,235	630,454	(104,457)	(7,894)	(112,351)																																																				
961	Div of Capitol Police	0.0867%	492,893	-	-	-	74,501	74,501	250,951	-	403,588	70,609	725,148	(121,824)	(10,793)	(132,617)																																																				
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	1.1936%	6,789,374	-	-	-	985,481	985,481	3,456,734	-	5,559,245	-	9,015,979	(1,678,086)	269,364	(1,408,722)																																																				
TOTAL		100.0000%	\$ 568,823,810	\$ -	\$ -	\$ -	\$ 51,671,565	\$51,671,565	\$289,610,320	\$ -	\$ 465,761,814	\$ 51,671,565	\$ 807,043,699	\$ (140,592,594)	\$ -	\$ (140,592,594)																																																				

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

Employer #	Employer	Fiscal Year End June 30					
		A 2022	B 2023	C 2024	D 2025	E 2026	F 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	(9,388)	(9,388)	(7,950)	(4,376)	(1,494)	(243)
91	New River Valley Emergency Communications	690	690	(7,544)	(7,519)	(3,415)	(864)
100	Senate of Virginia	(267,871)	(267,871)	(222,400)	(125,327)	(52,289)	(11,170)
101	Virginia House of Delegates	(492,833)	(492,833)	(420,765)	(251,459)	(112,547)	(25,578)
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-
103	Magistrates	(822,187)	(822,187)	(693,992)	(403,660)	(150,940)	(27,824)
107	Div of Legislative Services	(159,892)	(159,892)	(136,587)	(71,750)	(22,718)	(3,427)
109	Div of Legislative Auto Sys	(61,320)	(61,320)	(48,950)	(27,412)	(9,799)	(1,663)
110	Joint Leg Audit & Review Comm	(64,473)	(64,473)	(51,495)	(26,120)	(1,102)	2,044
111	Supreme Court of Virginia	(651,849)	(651,849)	(547,598)	(301,208)	(109,152)	(19,804)
112	Judicial Inquiry And Rev Comm	(5,698)	(5,698)	(4,987)	(4,679)	(1,751)	(258)
113	Circuit Courts	(432,806)	(432,806)	(360,669)	(192,482)	(62,182)	(9,401)
114	General District Courts	(2,148,003)	(2,148,003)	(1,803,632)	(1,017,530)	(400,336)	(80,156)
115	Juv and Dom Relations Dist Crt	(1,465,796)	(1,465,796)	(1,219,835)	(645,032)	(239,017)	(45,597)
116	Combined District Courts	(423,539)	(423,539)	(371,984)	(240,889)	(112,647)	(26,215)
117	Virginia State Bar	(223,769)	(223,769)	(197,749)	(111,121)	(44,704)	(9,452)
119	Lieutenant Governor	(4,510)	(4,510)	(2,696)	46	174	37
121	Office of the Governor	(59,899)	(59,899)	(50,533)	(30,035)	(15,829)	(4,130)
122	Dept of Planning and Budget	(107,727)	(107,727)	(88,905)	(48,913)	(18,830)	(3,682)
123	Dept of Military Affairs	(589,759)	(589,759)	(486,369)	(259,507)	(83,558)	(12,428)
124	Governors Comm on Govt Reform	-	-	-	-	-	-
125	Court of Appeals of Virginia	(151,262)	(151,262)	(132,943)	(81,047)	(35,203)	(7,788)
126	Gov Comm on Champion Schools	-	-	-	-	-	-
127	Dept of Emergency Management	(247,452)	(247,452)	(219,868)	(150,594)	(70,935)	(16,383)
128	Virginia Veterans Care Center	(510,054)	(510,054)	(414,665)	(219,787)	(68,235)	(9,289)
129	Dept of Human Resource Mgmt	(227,055)	(227,055)	(194,824)	(115,655)	(38,535)	(5,817)
131	Dept of Veterans Affairs	-	-	-	-	-	-
132	State Board of Elections	(51,287)	(51,287)	(40,858)	(14,977)	(2,522)	76
133	Auditor of Public Accounts	(246,015)	(246,015)	(206,899)	(127,741)	(66,091)	(16,805)
135	Va Inform Providers Net Auth	-	-	-	-	-	-
136	Va Information Technologies	(531,442)	(531,442)	(447,545)	(259,653)	(101,314)	(19,816)
137	Dept of Technology Planning	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-

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

Employer #	Employer	Fiscal Year End June 30					
		A 2022	B 2023	C 2024	D 2025	E 2026	F Thereafter
140	Dept of Criminal Justice Svcs	(242,714)	(242,714)	(206,952)	(118,631)	(38,276)	(5,539)
141	Attorney General & Dept of Law	(938,125)	(938,125)	(802,272)	(468,995)	(194,092)	(40,969)
142	Virginia Crime Commission	-	-	-	-	-	-
143	Div of Debt Collection	(65,226)	(65,226)	(52,665)	(33,680)	(18,430)	(4,790)
146	The Science Museum of Virginia	(139,054)	(139,054)	(116,456)	(67,872)	(32,894)	(8,057)
147	Office State Inspector General	(74,390)	(74,390)	(63,949)	(41,903)	(16,885)	(3,284)
148	Virginia Comm for the Arts	(12,421)	(12,421)	(9,463)	(4,517)	(2,955)	(899)
149	Admin of Health Insurance	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-
151	Dept of Accounts	(338,417)	(338,417)	(298,596)	(174,871)	(67,850)	(13,427)
152	Dept of the Treasury	(226,005)	(226,005)	(186,757)	(96,947)	(37,744)	(7,726)
154	Dept of Motor Vehicles	(4,121,155)	(4,121,155)	(3,448,099)	(1,866,579)	(687,901)	(128,850)
156	Dept of State Police	(7,125,128)	(7,125,128)	(5,932,270)	(3,209,909)	(1,362,356)	(302,260)
157	Compensation Board	(35,861)	(35,861)	(27,395)	(10,605)	(4,179)	(969)
158	Virginia Retirement System	-	-	-	-	-	-
160	Va Crim Sentencing Commission	(17,969)	(17,969)	(14,286)	(5,468)	(3,272)	(1,025)
161	Dept of Taxation	(1,874,012)	(1,874,012)	(1,599,852)	(922,531)	(401,023)	(89,752)
162	Dept Accounts Transfer Payments	(3,834)	(3,834)	(3,226)	(1,812)	(736)	(151)
163	Dept for the Aging	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	2,671	2,671	5,138	8,578	5,307	1,391
165	Dept of Housing and Comm Dev	(214,076)	(214,076)	(179,004)	(99,034)	(41,510)	(9,013)
166	Secretary of the Commonwealth	(42,506)	(42,506)	(36,135)	(17,004)	(2,913)	226
169	Commonwealth Competition Coun	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-
171	State Corporation Commission	(1,554,112)	(1,554,112)	(1,319,661)	(758,139)	(314,449)	(66,850)
172	State Lottery Department	(680,098)	(680,098)	(565,311)	(295,008)	(103,408)	(18,330)
173	Dept of Charitable Gaming	-	-	-	-	-	-
174	Virginia College Savings Plan	(232,228)	(232,228)	(186,565)	(84,061)	(10,366)	3,019
175	Va Off Protection & Advocacy	-	-	-	-	-	-
180	Secretary of Administration	(16,391)	(16,391)	(13,236)	(5,579)	(2,456)	(621)
181	Dept of Labor and Industry	(340,288)	(340,288)	(294,553)	(170,123)	(62,814)	(11,585)
182	Virginia Employment Commission	(1,411,758)	(1,411,758)	(1,142,060)	(620,812)	(243,985)	(48,696)
183	Secretary of Natural Resources	(10,685)	(10,685)	(9,353)	(7,188)	(3,173)	(656)
184	Secretary of Technology	(5,528)	(5,528)	(5,552)	(6,095)	(4,145)	(1,171)
185	Secretary of Education	(8,889)	(8,889)	(6,543)	(3,144)	(986)	(136)
186	Secretary of Transportation	(9,496)	(9,496)	(8,280)	(3,638)	1,647	1,057
187	Secretary of Public Safety	(12,516)	(12,516)	(8,500)	(3,807)	(2,983)	(966)
188	Sec of Health & Human Resource	(11,142)	(11,142)	(10,079)	(5,415)	(1,564)	(196)

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

Employer #	Employer	Fiscal Year End June 30					
		A 2022	B 2023	C 2024	D 2025	E 2026	F Thereafter
190	Secretary of Finance	(6,670)	(6,670)	(5,773)	(3,168)	(1,277)	(268)
191	Va Workers Compensation Comm	(674,690)	(674,690)	(581,788)	(350,052)	(138,014)	(27,189)
192	Secretary of Commerce & Trade	(13,785)	(13,785)	(9,275)	(1,897)	(5,331)	(2,307)
193	Secretary of Agr and Forestry	(4,850)	(4,850)	(1,549)	1,000	572	146
194	Dept of General Services	(1,392,462)	(1,392,462)	(1,161,689)	(616,011)	(211,534)	(35,958)
197	Direct Aid to Public Education	-	-	-	-	-	-
199	Dept Conservation & Recreation	(968,886)	(968,886)	(807,597)	(461,143)	(196,163)	(42,640)
200	Comp Svcs At-Risk Youth & Family	(27,511)	(27,511)	(23,288)	(14,351)	(6,020)	(1,256)
201	Dept of Education	(582,805)	(582,805)	(490,789)	(276,866)	(98,437)	(17,090)
202	The Library of Virginia	(254,970)	(254,970)	(216,783)	(119,500)	(48,739)	(10,370)
203	Woodrow Wilson Rehab Center	(638,973)	(638,973)	(558,723)	(369,889)	(177,036)	(41,744)
204	College of William and Mary	(4,467,647)	(4,467,647)	(3,783,959)	(2,169,532)	(856,683)	(171,693)
206	VCU Health System Authority	(1,181,298)	(1,181,298)	(992,850)	(576,644)	(265,285)	(62,193)
207	University of Virginia	-	-	-	-	-	-
208	VPI & State University	(15,152,623)	(15,152,623)	(12,579,693)	(6,918,285)	(2,589,536)	(488,756)
209	UVA Medical Center	-	-	-	-	-	-
211	Virginia Military Institute	(1,319,625)	(1,319,625)	(1,123,083)	(647,253)	(279,173)	(61,909)
212	Virginia State University	(1,453,361)	(1,453,361)	(1,213,376)	(687,642)	(310,156)	(71,838)
213	Norfolk State University	(1,798,165)	(1,798,165)	(1,496,793)	(802,837)	(333,438)	(72,571)
214	Longwood University	(1,786,433)	(1,786,433)	(1,495,412)	(863,906)	(362,053)	(77,173)
215	University of Mary Washington	(1,523,561)	(1,523,561)	(1,304,669)	(799,191)	(354,238)	(79,062)
216	James Madison University	(6,964,331)	(6,964,331)	(5,852,095)	(3,193,520)	(1,236,959)	(247,196)
217	Radford University	(3,001,162)	(3,001,162)	(2,537,962)	(1,340,485)	(383,490)	(44,469)
218	Va Sch for Deaf/Blind	(347,357)	(347,357)	(288,168)	(155,143)	(66,808)	(15,055)
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-
221	Old Dominion University	(5,178,954)	(5,178,954)	(4,397,427)	(2,481,669)	(979,959)	(198,248)
222	Dept of Professional & Occ Reg	(385,381)	(385,381)	(325,043)	(203,284)	(102,160)	(25,304)
223	Dept of Health Professions	(443,190)	(443,190)	(364,531)	(172,563)	(45,449)	(4,573)
226	Board of Accountancy	(22,336)	(22,336)	(21,584)	(12,063)	(3,515)	(464)
229	Coop Ext & Agric Exp Station	(2,180,599)	(2,180,599)	(1,821,448)	(969,651)	(391,059)	(82,828)
230	VPI & SU Research Department	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-
233	Board of Bar Examiners	(20,285)	(20,285)	(17,448)	(12,135)	(5,493)	(1,202)
234	Cooper Ext & Agric Res Service	(171,032)	(171,032)	(139,750)	(65,843)	(21,808)	(3,760)
236	Virginia Commonwealth Univ	(13,409,575)	(13,409,575)	(11,153,438)	(6,156,101)	(2,354,875)	(457,456)
238	Virginia Museum of Fine Arts	(382,001)	(382,001)	(315,678)	(178,198)	(72,562)	(15,022)

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

Employer #	Employer	A	B	C	D	E	F
		2022	2023	2024	2025	2026	Thereafter
		Fiscal Year End June 30					
239	Frontier Culture Museum of Va	(66,078)	(66,078)	(53,802)	(28,423)	(9,695)	(1,603)
241	Richard Bland College	(233,221)	(233,221)	(223,493)	(150,503)	(52,048)	(8,283)
242	Christopher Newport University	(1,907,634)	(1,907,634)	(1,598,148)	(890,623)	(362,017)	(75,779)
245	St Council of Higher Education	(85,233)	(85,233)	(71,621)	(41,644)	(19,664)	(4,720)
246	UVA College at Wise	(139)	(139)	(59)	-	-	-
247	George Mason University	(8,247,776)	(8,247,776)	(6,778,918)	(3,645,026)	(1,354,668)	(254,867)
261	Virginia Community College Sys	(486,980)	(486,980)	(457,215)	(301,142)	(137,868)	(31,922)
262	Dept f/Aging & Rehab Services	(1,970,971)	(1,970,971)	(1,691,251)	(1,021,368)	(438,602)	(95,275)
263	Va Rehab Center for the Blind	(44,949)	(44,949)	(44,256)	(33,445)	(14,866)	(3,221)
268	Va Institute of Marine Science	(713,149)	(713,149)	(609,101)	(337,846)	(131,810)	(26,590)
270	Va Community Coll Sys Utility	47,555	47,555	83,857	46,934	3,803	(1,889)
275	New River Community College	(332,496)	(332,496)	(274,496)	(153,131)	(62,120)	(12,867)
276	Southside Va Community College	(509,518)	(509,518)	(410,575)	(212,292)	(96,860)	(23,139)
277	Paul D Camp Community College	(158,311)	(158,311)	(134,875)	(76,102)	(32,227)	(7,076)
278	Rappahannock Community College	(232,925)	(232,925)	(185,547)	(88,586)	(32,083)	(6,131)
279	Danville Community College	(364,154)	(364,154)	(313,835)	(187,137)	(79,460)	(17,173)
280	Northern Va Community College	(3,846,730)	(3,846,730)	(3,165,568)	(1,652,862)	(659,129)	(138,035)
282	Piedmont Va Community College	(407,095)	(407,095)	(342,061)	(209,234)	(92,966)	(20,658)
283	J Sargeant Reynolds Comm Coll	(1,130,927)	(1,130,927)	(951,858)	(531,424)	(221,752)	(47,886)
284	Eastern Shore Community Coll	(133,874)	(133,874)	(117,899)	(66,082)	(24,048)	(4,473)
285	Patrick Henry Comm Coll	(403,475)	(403,475)	(349,707)	(191,478)	(64,715)	(10,764)
286	Va Western Community College	(640,265)	(640,265)	(531,445)	(297,394)	(115,324)	(22,614)
287	Dabney S Lancaster Comm Coll	(178,204)	(178,204)	(156,041)	(97,215)	(49,906)	(12,725)
288	Wytheville Community College	(291,378)	(291,378)	(249,639)	(143,605)	(52,625)	(9,566)
290	John Tyler Community College	(695,969)	(695,969)	(582,306)	(292,533)	(110,906)	(22,549)
291	Blue Ridge Community College	(462,260)	(462,260)	(373,700)	(184,639)	(78,221)	(17,784)
292	Central Va Community College	(348,592)	(348,592)	(284,858)	(147,962)	(53,440)	(9,816)
293	Thomas Nelson Comm College	(881,218)	(881,218)	(789,932)	(518,276)	(262,661)	(65,727)
294	Southwest Virginia Comm Coll	(316,091)	(316,091)	(276,951)	(145,289)	(47,024)	(7,570)
295	Tidewater Community College	(2,290,813)	(2,290,813)	(2,004,692)	(1,229,300)	(500,222)	(102,323)
296	VA Highlands Community College	(283,611)	(283,611)	(246,470)	(141,995)	(56,230)	(11,432)
297	Germanna Community College	(496,398)	(496,398)	(424,101)	(222,603)	(76,907)	(13,546)
298	Lord Fairfax Community College	(571,296)	(571,296)	(488,874)	(250,933)	(96,399)	(19,937)
299	Mountain Empire Community Coll	(307,192)	(307,192)	(253,278)	(143,753)	(62,243)	(13,752)
301	Dept of Agri & Cons Services	(1,069,636)	(1,069,636)	(897,430)	(494,236)	(193,056)	(38,770)
305	State Milk Commission	-	-	-	-	-	-
310	Va Economic Dev Partnership	(230,658)	(230,658)	(193,910)	(117,704)	(27,580)	(451)
311	Va National Defense Industrial	-	-	-	-	-	-

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

Employer #	Employer	A	B	C	D	E	F
		2022	2023	2024	2025	2026	Thereafter
		Fiscal Year End June 30					
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-
320	Virginia Tourism Authority	(152,759)	(152,759)	(124,110)	(70,368)	(34,125)	(8,349)
325	Dept of Business Assistance	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	(2,781)	(2,781)	(2,366)	565	1,031	332
350	Dept Small Bus/Supplier Div	(58,693)	(58,693)	(50,030)	(25,449)	(10,630)	(2,417)
360	Fort Monroe Authority	(45,894)	(45,894)	(37,696)	(35,827)	(18,284)	(4,115)
400	Jamestown-Yorktown Commemor	1,605	1,605	(2,756)	(11,984)	(18,596)	(6,912)
402	Marine Resources Commission	(379,516)	(379,516)	(313,812)	(161,594)	(57,978)	(10,700)
403	Dept Game and Inland Fisheries	(1,097,069)	(1,097,069)	(939,817)	(560,827)	(244,505)	(54,205)
405	Virginia Racing Commission	(5,771)	(5,771)	(3,605)	(2,184)	(644)	(43)
407	Virginia Port Authority	(12,921)	(12,921)	(10,248)	(6,005)	(1,709)	(151)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	(510,041)	(510,041)	(428,668)	(241,487)	(89,443)	(16,525)
411	Dept of Forestry	(614,053)	(614,053)	(515,239)	(274,417)	(100,545)	(18,900)
413	Comm on Va Alcohol Saf Act Pro	(18,772)	(18,772)	(15,841)	(9,238)	(1,049)	455
417	Gunston Hall	(10,423)	(10,423)	(8,297)	(5,934)	(2,387)	(432)
423	Dept of Historic Resources	(77,222)	(77,222)	(60,659)	(34,558)	(13,729)	(2,671)
425	Jamestown-Yorktown Foundation	(238,424)	(238,424)	(194,600)	(116,572)	(49,512)	(10,429)
440	Dept of Environmental Quality	(1,973,518)	(1,973,518)	(1,645,615)	(928,568)	(379,584)	(79,329)
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	(4,462)	(4,462)	(3,132)	(2,729)	(2,036)	(600)
501	Dept of Transportation	(18,568,987)	(18,568,987)	(15,921,652)	(9,392,190)	(3,938,768)	(841,592)
502	Central Garage	-	-	-	-	-	-
505	Dept of Rail & Public Trans	(105,520)	(105,520)	(93,516)	(55,063)	(12,644)	(276)
506	Motor Vehicle Dealer Board	(51,229)	(51,229)	(46,520)	(28,036)	(10,489)	(1,976)
507	BRD Towing and Recovery Operator	-	-	-	-	-	-
601	Dept of Health	(7,411,752)	(7,411,752)	(6,180,010)	(3,438,980)	(1,397,257)	(291,838)
602	Dept of Medical Asst Services	(880,283)	(880,283)	(729,525)	(396,545)	(135,604)	(22,360)
606	Va Bd for People With Disabil	(21,319)	(21,319)	(15,738)	(9,844)	(5,503)	(1,424)
701	Dept of Corrections	(733,160)	(733,160)	(622,135)	(357,935)	(146,072)	(30,448)
702	Dept f/t Blind & Vision Impair	(510,435)	(510,435)	(448,427)	(283,059)	(119,961)	(25,453)
703	Central State Hospital	(1,763,539)	(1,763,539)	(1,433,831)	(778,242)	(296,748)	(57,139)
704	Eastern State Hospital	(1,633,970)	(1,633,970)	(1,339,279)	(754,973)	(249,357)	(37,103)
705	Southwestern Va Ment Hlth Inst	(1,117,251)	(1,117,251)	(958,180)	(552,117)	(226,396)	(47,662)

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

Employer #	Employer	Fiscal Year End June 30					
		A 2022	B 2023	C 2024	D 2025	E 2026	F Thereafter
706	Western State Hospital	(1,397,770)	(1,397,770)	(1,201,835)	(695,330)	(302,783)	(67,992)
707	Central Virginia Training Ctr	(2,154,096)	(2,154,096)	(1,789,129)	(1,075,189)	(568,063)	(147,328)
708	COV Center for Child & Adoles	(258,503)	(258,503)	(192,089)	(95,874)	(45,624)	(11,043)
709	Powhatan Correctional Center	-	-	-	-	-	-
711	Virginia Corr Enterprises	(402,316)	(402,316)	(342,127)	(229,753)	(134,896)	(36,893)
716	Virginia Corr Center for Women	(617,103)	(617,103)	(504,228)	(256,484)	(134,331)	(36,150)
717	Southampton Memorial Hospital	-	-	-	-	-	-
718	Bland Correctional Center	(645,265)	(645,265)	(536,995)	(311,054)	(126,576)	(25,961)
719	James River Correctional Ctr	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	(741,499)	(741,499)	(639,862)	(376,030)	(129,380)	(21,014)
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-
723	Southeastern Va Training Centr	(688,186)	(688,186)	(573,740)	(283,758)	(105,611)	(21,128)
724	Catawba Hospital	(556,975)	(556,975)	(451,806)	(232,062)	(87,060)	(16,903)
725	Northern Virginia Training Ctr	(709,007)	(709,007)	(414,512)	(37,491)	(291)	-
726	Southside Va Training Center	(995)	(995)	(431)	-	-	-
728	No Va Mental Health Institute	(651,564)	(651,564)	(523,236)	(290,680)	(102,587)	(17,173)
729	Piedmont Geriatric Hospital	(763,529)	(763,529)	(648,245)	(366,269)	(160,861)	(36,598)
730	Brunswick Correctional Center	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-
733	Sussex I State Prison	(785,816)	(785,816)	(690,373)	(413,222)	(191,761)	(45,555)
734	Sussex II State Prison	(769,804)	(769,804)	(646,319)	(333,531)	(152,876)	(37,340)
735	Wallens Ridge State Prison	(1,178,231)	(1,178,231)	(994,597)	(567,874)	(249,944)	(56,610)
736	Southampton Intensive Treat Ct	-	-	-	-	-	-
737	St Brides Correctional Center	(587,240)	(587,240)	(508,997)	(321,094)	(136,305)	(28,830)
738	Southwestern Va Training Ctr	(970,213)	(970,213)	(883,703)	(708,765)	(382,159)	(95,836)
739	Southern Va Mental Health Inst	(392,945)	(392,945)	(324,316)	(178,534)	(71,119)	(14,505)
740	Southampton Reception & Class	-	-	-	-	-	-
741	Red Onion State Prison	(1,168,661)	(1,168,661)	(1,013,979)	(623,156)	(272,294)	(60,106)
742	Employee Rel & Trg Div	(253,200)	(253,200)	(207,577)	(110,015)	(34,258)	(4,744)
743	Fluvanna Corr Ctr for Women	(740,817)	(740,817)	(592,633)	(289,835)	(114,566)	(24,167)
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-
745	Nottoway Correctional Center	(909,051)	(909,051)	(772,558)	(460,817)	(195,038)	(41,741)
747	Marion Correctional Center	(562,663)	(562,663)	(463,024)	(257,068)	(85,635)	(13,162)
748	Hiram W Davis Medical Center	(357,024)	(357,024)	(305,059)	(159,936)	(48,689)	(6,765)
749	Buckingham Correctional Center	(897,088)	(897,088)	(745,548)	(401,666)	(155,882)	(31,249)
750	Dept of Correctional Education	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	(16,454)	(16,454)	(14,386)	(7,547)	(1,449)	61

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

Employer #	Employer	Fiscal Year End June 30					
		A 2022	B 2023	C 2024	D 2025	E 2026	F Thereafter
752	Deep Meadow Correctional Ctr	(1,315,620)	(1,315,620)	(1,128,110)	(644,054)	(227,275)	(39,148)
753	Deerfield Correctional Center	(1,029,350)	(1,029,350)	(896,390)	(533,220)	(258,282)	(63,643)
754	Augusta Correctional Center	(729,553)	(729,553)	(610,700)	(269,268)	(54,882)	(1,059)
756	Div of Institutions	(1,288,980)	(1,288,980)	(1,063,568)	(591,049)	(228,792)	(44,776)
757	Western Region Corr Fld Units	(374,259)	(374,259)	(311,981)	(172,681)	(59,504)	(9,862)
759	Northern Region Corr Fld Units	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	(348,706)	(348,706)	(296,431)	(170,108)	(72,827)	(16,049)
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-
765	Dept of Social Services	(3,778,812)	(3,778,812)	(3,123,471)	(1,636,795)	(612,983)	(118,760)
766	Virginia Parole Board	(28,443)	(28,443)	(24,579)	(16,492)	(7,558)	(1,692)
767	Div of Community Corrections	(2,937,168)	(2,937,168)	(2,403,846)	(1,323,486)	(526,502)	(106,712)
768	Keen Mountain Correctional Ctr	(800,015)	(800,015)	(681,734)	(387,249)	(157,493)	(32,964)
769	Greensville Correctional Ctr	(1,898,316)	(1,898,316)	(1,599,248)	(888,097)	(381,956)	(85,412)
770	Dillwyn Correctional Center	(868,359)	(868,359)	(731,066)	(415,036)	(169,914)	(35,638)
771	Indian Creek Corr Center	(510,931)	(510,931)	(427,889)	(226,032)	(94,580)	(20,957)
772	Haynesville Correctional Ctr	(902,644)	(902,644)	(765,803)	(468,578)	(204,484)	(44,754)
773	Coffeewood Correctional Center	(642,733)	(642,733)	(540,135)	(315,171)	(132,972)	(28,488)
774	Lunenburg Correctional Center	(631,307)	(631,307)	(538,856)	(309,642)	(131,141)	(28,594)
775	Pocahontas Correctional Center	(705,371)	(705,371)	(595,188)	(359,729)	(158,055)	(34,930)
776	Green Rock Correctional Center	(690,972)	(690,972)	(578,212)	(319,406)	(129,528)	(27,137)
777	Dept of Juvenile Justice	(3,883,941)	(3,883,941)	(3,202,858)	(1,761,438)	(733,471)	(157,540)
778	Dept of Forensic Science	(633,447)	(633,447)	(540,130)	(321,505)	(132,030)	(27,355)
785	River North Correctional Cntr	(752,283)	(752,283)	(644,681)	(399,768)	(158,385)	(30,845)
786	Culpeper Correctional Facility for Women	(7,022)	(7,022)	(3,021)	-	-	-
794	Va Center for Behavioral Rehab	(889,016)	(889,016)	(695,850)	(308,417)	(62,206)	329
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	(75,018)	(75,018)	(63,769)	(31,540)	(11,129)	(2,099)
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	(1,185,103)	(1,185,103)	(1,003,459)	(574,234)	(243,841)	(53,232)



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

Employer #	Employer	Fiscal Year End June 30					
		A 2022	B 2023	C 2024	D 2025	E 2026	F Thereafter
850	Personal Prop Tax Relief Act	-	-	-	-	-	-
851	Tobacco Commission	(29,252)	(29,252)	(25,241)	(13,232)	(4,193)	(638)
852	Va Foundation Healthy Youth	(44,813)	(44,813)	(37,611)	(21,642)	(7,825)	(1,375)
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	(255,928)	(255,928)	(206,007)	(142,752)	(59,640)	(11,535)
913	Veteran Services Foundation	337	337	575	(231)	(241)	(56)
916	Gov Employment & Training Dept	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	(490,129)	(490,129)	(437,685)	(275,388)	(116,512)	(24,866)
937	Southern Va Higher Education	(77,274)	(77,274)	(67,226)	(42,302)	(17,667)	(3,679)
938	New College Institute	(24,795)	(24,795)	(20,015)	(11,447)	(5,525)	(1,338)
942	Va Museum of Natural History	(85,016)	(85,016)	(76,082)	(50,406)	(23,952)	(5,648)
946	Council on Indians	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	(57,855)	(57,855)	(48,583)	(27,398)	(12,588)	(2,977)
957	Commonwealth Att Serv Council	(14,093)	(14,093)	(10,155)	(5,614)	(1,818)	(232)
960	Dept of Fire Programs	(166,567)	(166,567)	(137,546)	(82,032)	(39,729)	(9,608)
961	Div of Capitol Police	(195,850)	(195,850)	(156,899)	(77,776)	(21,859)	(2,416)
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
		2022	2023	2024	2025	2026	Thereafter
		Fiscal Year End June 30					
993	Treasury Construction Fin	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	(2,279,710)	(2,279,710)	(1,904,980)	(1,067,209)	(416,340)	(82,549)
	<b>Total</b>	<b><u>\$(213,565,216)</u></b>	<b><u>\$(213,565,216)</u></b>	<b><u>\$(179,174,928)</u></b>	<b><u>\$(100,527,507)</u></b>	<b><u>\$(40,273,820)</u></b>	<b><u>\$(8,265,447)</u></b>

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
		6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances
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	1,875	1,936	61	-	35,712	36,874	-	1,162	28,192	29,110	-	918
	New River Valley Emergency												
91	Communications	1,954	1,637	-	317	37,223	31,196	6,027	-	29,385	24,627	4,758	-
100	Senate of Virginia	52,972	52,048	-	924	1,009,158	991,564	17,594	-	796,672	782,781	13,891	-
101	Virginia House of Delegates	112,447	109,312	-	3,135	2,142,221	2,082,498	59,723	-	1,691,156	1,644,010	47,146	-
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	169,022	170,985	1,963	-	3,220,024	3,257,423	-	37,399	2,542,019	2,571,543	-	29,524
107	Div of Legislative Services	36,448	38,489	2,041	-	694,366	733,256	-	38,890	548,163	578,863	-	30,700
109	Div of Legislative Auto Sys	11,611	11,904	293	-	221,201	226,777	-	5,576	174,625	179,027	-	4,402
110	Joint Leg Audit & Review Comm	13,291	16,106	2,815	-	253,215	306,840	-	53,625	199,899	242,232	-	42,333
111	Supreme Court of Virginia	143,073	147,089	4,016	-	2,725,670	2,802,177	-	76,507	2,151,753	2,212,153	-	60,400
112	Judicial Inquiry And Rev Comm	1,380	1,377	-	3	26,294	26,235	59	-	20,757	20,711	46	-
113	Circuit Courts	92,851	97,628	4,777	-	1,768,893	1,859,896	-	91,003	1,396,437	1,468,278	-	71,841
114	General District Courts	453,597	455,419	1,822	-	8,641,422	8,676,145	-	34,723	6,821,893	6,849,305	-	27,412
115	Juv and Dom Relations Dist Crt	316,299	324,039	7,740	-	6,025,785	6,173,239	-	147,454	4,757,003	4,873,408	-	116,405
116	Combined District Courts	84,814	78,100	-	6,714	1,615,784	1,487,868	127,916	-	1,275,570	1,174,584	100,986	-
117	Virginia State Bar	45,016	44,256	-	760	857,591	843,109	14,482	-	677,014	665,585	11,429	-
119	Lieutenant Governor	1,762	1,989	227	-	33,568	37,889	-	4,321	26,501	29,911	-	3,410
121	Office of the Governor	18,046	17,527	-	519	343,789	333,905	9,884	-	271,401	263,598	7,803	-
122	Dept of Planning and Budget	20,204	20,216	12	-	384,900	385,137	-	237	303,857	304,043	-	186
123	Dept of Military Affairs	112,153	117,248	5,095	-	2,136,616	2,233,682	-	97,066	1,686,733	1,763,360	-	76,627
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	31,007	29,682	-	1,325	590,709	565,474	25,235	-	466,328	446,409	19,919	-
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	62,974	59,927	-	3,047	1,199,704	1,141,654	58,050	-	947,096	901,269	45,827	-
128	Virginia Veterans Care Center	100,710	106,459	5,749	-	1,918,616	2,028,142	-	109,526	1,514,635	1,601,098	-	86,463
129	Dept of Human Resource Mgmt	51,015	53,228	2,213	-	971,886	1,014,035	-	42,149	767,245	800,520	-	33,275
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	20,456	22,857	2,401	-	389,703	435,452	-	45,749	307,647	343,764	-	36,117
133	Auditor of Public Accounts	54,725	50,462	-	4,263	1,042,552	961,351	81,201	-	823,031	758,930	64,101	-
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	101,322	100,529	-	793	1,930,273	1,915,162	15,111	-	1,523,838	1,511,907	11,931	-
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	53,241	55,886	2,645	-	1,014,281	1,064,678	-	50,397	800,715	840,500	-	39,785
141	Attorney General & Dept of Law	195,529	192,282	-	3,247	3,725,005	3,663,141	61,864	-	2,940,670	2,891,834	48,836	-
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	13,312	11,833	-	1,479	253,601	225,437	28,164	-	200,203	177,970	22,233	-
146	The Science Museum of Virginia	30,741	29,215	-	1,526	585,644	556,579	29,065	-	462,333	439,386	22,947	-
147	Office State Inspector General	18,602	18,680	78	-	354,389	355,865	-	1,476	279,768	280,935	-	1,167
148	Virginia Comm for the Arts	3,328	3,145	-	183	63,396	59,908	3,488	-	50,045	47,294	2,751	-
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	70,476	70,146	-	330	1,342,628	1,336,350	6,278	-	1,059,926	1,054,970	4,956	-

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
		6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances
152	Dept of the Treasury	51,877	52,992	1,115	-	988,298	1,009,551	-	21,253	780,201	796,981	-	16,780
154	Dept of Motor Vehicles	864,492	882,995	18,503	-	16,469,348	16,821,832	-	352,484	13,001,578	13,279,844	-	278,266
156	Dept of State Police	1,476,555	1,456,515	-	20,040	28,129,687	27,747,912	381,775	-	22,206,730	21,905,340	301,390	-
157	Compensation Board	7,158	7,372	214	-	136,364	140,438	-	4,074	107,651	110,868	-	3,217
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	4,901	4,821	-	80	93,369	91,854	1,515	-	73,710	72,513	1,197	-
161	Dept of Taxation	404,218	394,331	-	9,887	7,700,711	7,512,355	188,356	-	6,079,258	5,930,561	148,697	-
162	Dept Accounts Transfer Payments	821	819	-	2	15,632	15,597	35	-	12,340	12,313	27	-
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	2,119	3,238	1,119	-	40,372	61,691	-	21,319	31,873	48,701	-	16,828
165	Dept of Housing and Comm Dev	44,833	44,326	-	507	854,112	844,452	9,660	-	674,271	666,645	7,626	-
166	Secretary of the Commonwealth	7,467	8,467	1,000	-	142,252	161,306	-	19,054	112,299	127,342	-	15,043
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	336,790	333,533	-	3,257	6,416,154	6,354,105	62,049	-	5,065,175	5,016,191	48,984	-
172	State Lottery Department	143,092	148,039	4,947	-	2,726,035	2,820,280	-	94,245	2,152,045	2,226,444	-	74,399
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	56,987	65,440	8,453	-	1,085,660	1,246,699	-	161,039	857,063	984,195	-	127,132
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	4,325	4,433	108	-	82,389	84,445	-	2,056	65,045	66,664	-	1,619
181	Dept of Labor and Industry	65,256	65,485	229	-	1,243,191	1,247,542	-	4,351	981,427	984,861	-	3,434
182	Virginia Employment Commission	270,814	271,375	561	-	5,159,254	5,169,938	-	10,684	4,072,928	4,081,361	-	8,433
183	Secretary of Natural Resources	1,930	1,741	-	189	36,768	33,168	3,600	-	29,025	26,184	2,841	-
184	Secretary of Technology	661	-	-	661	12,595	-	12,595	-	9,942	-	9,942	-
185	Secretary of Education	1,368	1,440	72	-	26,061	27,441	-	1,380	20,574	21,663	-	1,089
186	Secretary of Transportation	1,530	2,372	842	-	29,150	45,179	-	16,029	23,013	35,667	-	12,654
187	Secretary of Public Safety	3,087	2,836	-	251	58,815	54,032	4,783	-	46,429	42,655	3,774	-
188	Sec of Health & Human Resource	1,498	1,547	49	-	28,540	29,468	-	928	22,533	23,263	-	730
190	Secretary of Finance	1,446	1,443	-	3	27,551	27,490	61	-	21,750	21,702	48	-
191	Va Workers Compensation Comm	141,031	140,174	-	857	2,686,770	2,670,433	16,337	-	2,121,048	2,108,149	12,899	-
192	Secretary of Commerce & Trade	4,001	3,011	-	990	76,229	57,359	18,870	-	60,177	45,282	14,895	-
193	Secretary of Agr and Forestry	1,200	1,429	229	-	22,867	27,222	-	4,355	18,052	21,491	-	3,439
194	Dept of General Services	293,556	304,736	11,180	-	5,592,494	5,805,501	-	213,007	4,414,945	4,583,101	-	168,156
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	220,207	218,750	-	1,457	4,195,140	4,167,385	27,755	-	3,311,815	3,289,905	21,910	-
200	Comp Svs At-Risk Youth & Family	6,655	6,632	-	23	126,792	126,350	442	-	100,095	99,746	349	-
201	Dept of Education	142,141	147,757	5,616	-	2,707,916	2,814,907	-	106,991	2,137,740	2,222,203	-	84,463
202	The Library of Virginia	49,918	49,144	-	774	950,985	936,239	14,746	-	750,746	739,106	11,640	-
203	Woodrow Wilson Rehab Center	121,820	109,604	-	12,216	2,320,783	2,088,059	232,724	-	1,832,120	1,648,400	183,720	-
204	College of William and Mary	1,028,748	1,039,230	10,482	-	19,598,568	19,798,266	-	199,698	15,471,916	15,629,563	-	157,647
206	VCU Health System Authority	176,536	157,768	-	18,768	3,363,169	3,005,615	357,554	-	2,655,024	2,372,756	282,268	-
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	3,511,114	3,607,979	96,865	-	66,889,845	68,735,207	-	1,845,362	52,805,588	54,262,392	-	1,456,804
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	295,389	290,474	-	4,915	5,627,418	5,533,787	93,631	-	4,442,517	4,368,598	73,919	-
212	Virginia State University	304,934	294,881	-	10,053	5,809,261	5,617,736	191,525	-	4,586,069	4,434,871	151,198	-
213	Norfolk State University	387,279	386,236	-	1,043	7,378,003	7,358,137	19,866	-	5,824,499	5,808,815	15,684	-
214	Longwood University	399,100	396,527	-	2,573	7,603,212	7,554,202	49,010	-	6,002,288	5,963,597	38,691	-

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
		6/30/2019	6/30/2020			6/30/2019	6/30/2020			6/30/2019	6/30/2020		
215	University of Mary Washington	340,488	329,984	-	10,504	6,486,592	6,286,498	200,094	-	5,120,781	4,962,820	157,961	-
216	James Madison University	1,613,080	1,643,351	30,271	-	30,730,610	31,307,292	-	576,682	24,260,004	24,715,260	-	455,256
217	Radford University	636,907	682,244	45,337	-	12,133,641	12,997,348	-	863,707	9,578,793	10,260,640	-	681,847
218	Va Sch for Deaf/Blind	69,772	68,340	-	1,432	1,329,213	1,301,943	27,270	-	1,049,337	1,027,807	21,530	-
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	1,138,504	1,144,926	6,422	-	21,689,507	21,811,852	-	122,345	17,122,587	17,219,170	-	96,583
222	Dept of Professional & Occ Reg	87,355	81,507	-	5,848	1,664,189	1,552,788	111,401	-	1,313,778	1,225,834	87,944	-
223	Dept of Health Professions	102,338	111,239	8,901	-	1,949,631	2,119,207	-	169,576	1,539,121	1,672,989	-	133,868
226	Board of Accountancy	5,685	6,047	362	-	108,299	115,199	-	6,900	85,498	90,942	-	5,444
229	Coop Ext & Agric Exp Station	426,080	423,057	-	3,023	8,117,206	8,059,619	57,587	-	6,408,057	6,362,594	45,463	-
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	4,033	3,743	-	290	76,839	71,301	5,538	-	60,659	56,288	4,371	-
234	Cooper Ext & Agric Res Service	36,837	38,711	1,874	-	701,778	737,478	-	35,700	554,011	582,195	-	28,184
236	Virginia Commonwealth Univ	3,073,917	3,140,148	66,231	-	58,560,853	59,822,621	-	1,261,768	46,230,342	47,226,431	-	996,089
238	Virginia Museum of Fine Arts	100,730	102,879	2,149	-	1,918,995	1,959,939	-	40,944	1,514,933	1,547,256	-	32,323
239	Frontier Culture Museum of Va	15,810	16,621	811	-	301,186	316,652	-	15,466	237,768	249,978	-	12,210
241	Richard Bland College	54,602	55,679	1,077	-	1,040,214	1,060,738	-	20,524	821,189	837,390	-	16,201
242	Christopher Newport University	443,370	446,767	3,397	-	8,446,588	8,511,303	-	64,715	6,668,084	6,719,172	-	51,088
245	St Council of Higher Education	24,102	23,909	-	193	459,161	455,496	3,665	-	362,480	359,587	2,893	-
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,837,590	1,888,870	51,280	-	35,007,734	35,984,650	-	976,916	27,636,542	28,407,758	-	771,216
261	Virginia Community College Sys	108,949	101,426	-	7,523	2,075,575	1,932,258	143,317	-	1,638,546	1,525,404	113,142	-
262	Dept f/Aging & Rehab Services	397,220	383,056	-	14,164	7,567,399	7,297,554	269,845	-	5,974,016	5,760,988	213,028	-
263	Va Rehab Center for the Blind	9,040	8,056	-	984	172,220	153,469	18,751	-	135,957	121,155	14,802	-
268	Va Institute of Marine Science	146,766	146,944	178	-	2,796,017	2,799,415	-	3,398	2,207,288	2,209,973	-	2,685
270	Va Community Coll Sys Utility	43,795	47,649	3,854	-	834,334	907,750	-	73,416	658,657	716,615	-	57,958
275	New River Community College	63,249	62,440	-	809	1,204,944	1,189,532	15,412	-	951,233	939,065	12,168	-
276	Southside Va Community College	89,127	84,842	-	4,285	1,697,948	1,616,321	81,627	-	1,340,431	1,275,990	64,441	-
277	Paul D Camp Community College	34,045	33,515	-	530	648,582	638,488	10,094	-	512,018	504,048	7,970	-
278	Rappahannock Community College	52,993	55,237	2,244	-	1,009,555	1,052,319	-	42,764	796,984	830,744	-	33,760
279	Danville Community College	60,477	56,646	-	3,831	1,152,147	1,079,152	72,995	-	909,550	851,926	57,624	-
280	Northern Va Community College	719,515	715,566	-	3,949	13,707,404	13,632,175	75,229	-	10,821,187	10,761,798	59,389	-
282	Piedmont Va Community College	99,053	97,469	-	1,584	1,887,046	1,856,868	30,178	-	1,489,710	1,465,887	23,823	-
283	J Sargeant Reynolds Comm Coll	192,910	185,016	-	7,894	3,675,102	3,524,722	150,380	-	2,901,276	2,782,560	118,716	-
284	Eastern Shore Community Coll	24,753	24,793	40	-	471,572	472,323	-	751	372,279	372,871	-	592
285	Patrick Henry Comm Coll	89,984	93,574	3,590	-	1,714,281	1,782,669	-	68,388	1,353,323	1,407,312	-	53,989
286	Va Western Community College	121,103	120,826	-	277	2,307,115	2,301,851	5,264	-	1,821,333	1,817,176	4,157	-
287	Dabney S Lancaster Comm Coll	35,499	31,587	-	3,912	676,286	601,770	74,516	-	533,890	475,062	58,828	-
288	Wytheville Community College	57,868	58,516	648	-	1,102,432	1,114,786	-	12,354	870,303	880,058	-	9,755
290	John Tyler Community College	135,751	137,202	1,451	-	2,586,173	2,613,821	-	27,648	2,041,631	2,063,458	-	21,827
291	Blue Ridge Community College	93,590	93,182	-	408	1,782,972	1,775,205	7,767	-	1,407,551	1,401,420	6,131	-
292	Central Va Community College	71,373	73,416	2,043	-	1,359,714	1,398,640	-	38,926	1,073,416	1,104,143	-	30,727
293	Thomas Nelson Comm Coll	164,021	141,593	-	22,428	3,124,754	2,697,476	427,278	-	2,466,809	2,129,498	337,311	-
294	Southwest Virginia Comm Coll	65,893	68,718	2,825	-	1,255,314	1,309,144	-	53,830	990,995	1,033,492	-	42,497
295	Tidewater Community College	385,263	365,296	-	19,967	7,339,607	6,959,218	380,389	-	5,794,186	5,493,892	300,294	-

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
		6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances
296	VA Highlands Community College	61,788	61,716	-	72	1,177,122	1,175,736	1,386	-	929,270	928,175	1,095	-
297	Germanna Community College	106,598	110,353	3,755	-	2,030,782	2,102,318	-	71,536	1,603,184	1,659,656	-	56,472
298	Lord Fairfax Community College	112,956	113,426	470	-	2,151,921	2,160,870	-	8,949	1,698,814	1,705,880	-	7,066
299	Mountain Empire Community Coll	67,580	66,713	-	867	1,287,456	1,270,938	16,518	-	1,016,371	1,003,330	13,041	-
301	Dept of Agri & Cons Services	223,430	224,776	1,346	-	4,256,549	4,282,183	-	25,634	3,360,295	3,380,531	-	20,236
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	55,382	61,470	6,088	-	1,055,073	1,171,052	-	115,979	832,916	924,476	-	91,560
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	37,895	37,009	-	886	721,931	705,053	16,878	-	569,920	556,598	13,322	-
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	313	558	245	-	5,959	10,638	-	4,679	4,704	8,398	-	3,694
350	Dept Small Bus/Supplier Div	15,906	16,219	313	-	303,031	308,990	-	5,959	239,225	243,929	-	4,704
360	Fort Monroe Authority	11,922	10,709	-	1,213	227,122	204,019	23,103	-	179,301	161,061	18,240	-
400	Jamestown-Yorktown Commemor	3,896	-	-	3,896	74,230	-	74,230	-	58,601	-	58,601	-
402	Marine Resources Commission	78,002	80,254	2,252	-	1,486,012	1,528,910	-	42,898	1,173,120	1,206,984	-	33,864
403	Dept Game and Inland Fisheries	240,375	233,971	-	6,404	4,579,354	4,457,358	121,996	-	3,615,129	3,518,821	96,308	-
405	Virginia Racing Commission	1,380	1,514	134	-	26,293	28,835	-	2,542	20,759	22,764	-	2,005
407	Virginia Port Authority	821	819	-	2	15,632	15,597	35	-	12,340	12,313	27	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	96,250	96,941	691	-	1,833,640	1,846,816	-	13,176	1,447,552	1,457,952	-	10,400
411	Dept of Forestry	130,078	133,169	3,091	-	2,478,106	2,536,979	-	58,873	1,956,319	2,002,795	-	46,476
413	Comm on Va Alcohol Saf Act Pro	4,076	4,830	754	-	77,643	92,024	-	14,381	61,295	72,648	-	11,353
417	Gunston Hall	1,805	1,742	-	63	34,383	33,195	1,188	-	27,143	26,205	938	-
423	Dept of Historic Resources	19,349	19,897	548	-	368,607	379,063	-	10,456	290,993	299,248	-	8,255
425	Jamestown-Yorktown Foundation	67,564	68,785	1,221	-	1,287,162	1,310,416	-	23,254	1,016,140	1,034,496	-	18,356
440	Dept of Environmental Quality	402,212	398,643	-	3,569	7,662,489	7,594,513	67,976	-	6,049,084	5,995,420	53,664	-
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	1,927	1,773	-	154	36,703	33,781	2,922	-	28,973	26,668	2,305	-
501	Dept of Transportation	4,050,535	3,987,766	-	62,769	77,166,396	75,970,365	1,196,031	-	60,918,294	59,974,121	944,173	-
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	29,019	32,186	3,167	-	552,834	613,172	-	60,338	436,428	484,063	-	47,635
506	Motor Vehicle Dealer Board	10,874	10,884	10	-	207,163	207,349	-	186	163,542	163,690	-	148
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	1,521,964	1,513,699	-	8,265	28,994,763	28,837,320	157,443	-	22,889,659	22,765,363	124,296	-
602	Dept of Medical Asst Services	216,420	227,270	10,850	-	4,122,996	4,329,696	-	206,700	3,254,862	3,418,040	-	163,178
606	Va Bd for People With Disabil	4,818	4,479	-	339	91,787	85,328	6,459	-	72,462	67,362	5,100	-
701	Dept of Corrections	173,730	174,587	857	-	3,309,708	3,326,030	-	16,322	2,612,819	2,625,705	-	12,886
702	Dept f/t Blind & Vision Impair	112,347	109,279	-	3,068	2,140,311	2,081,870	58,441	-	1,689,650	1,643,514	46,136	-
703	Central State Hospital	340,317	343,568	3,251	-	6,483,343	6,545,285	-	61,942	5,118,218	5,167,117	-	48,899
704	Eastern State Hospital	270,570	278,388	7,818	-	5,154,594	5,303,531	-	148,937	4,069,249	4,186,825	-	117,576
705	Southwestern Va Ment Hlth Inst	235,924	233,119	-	2,805	4,494,564	4,441,121	53,443	-	3,548,193	3,506,003	42,190	-
706	Western State Hospital	315,220	308,764	-	6,456	6,005,221	5,882,225	122,996	-	4,740,767	4,643,670	97,097	-
707	Central Virginia Training Ctr	157,429	82,968	-	74,461	2,999,153	1,580,623	1,418,530	-	2,367,657	1,247,809	1,119,848	-

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
		6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances
708	COV Center for Child & Adoles	64,777	65,292	515	-	1,234,059	1,243,873	-	9,814	974,216	981,965	-	7,749
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	103,321	92,026	-	11,295	1,968,354	1,753,184	215,170	-	1,553,899	1,384,035	169,864	-
716	Virginia Corr Center for Women	131,951	124,417	-	7,534	2,513,780	2,370,256	143,524	-	1,984,481	1,871,177	113,304	-
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	134,220	133,349	-	871	2,557,014	2,540,412	16,602	-	2,018,612	2,005,505	13,107	-
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	224,003	236,572	12,569	-	4,267,448	4,506,900	-	239,452	3,368,898	3,557,931	-	189,033
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	123,045	123,925	880	-	2,344,121	2,360,883	-	16,762	1,850,547	1,863,778	-	13,231
724	Catawba Hospital	118,356	121,354	2,998	-	2,254,784	2,311,899	-	57,115	1,780,018	1,825,108	-	45,090
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	146,505	152,572	6,067	-	2,791,060	2,906,632	-	115,572	2,203,376	2,294,614	-	91,238
729	Piedmont Geriatric Hospital	154,524	149,307	-	5,217	2,943,822	2,844,423	99,399	-	2,323,972	2,245,504	78,468	-
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	142,263	130,007	-	12,256	2,710,233	2,476,741	233,492	-	2,139,570	1,955,241	184,329	-
734	Sussex II State Prison	134,093	126,058	-	8,035	2,554,594	2,401,521	153,073	-	2,016,701	1,895,859	120,842	-
735	Wallens Ridge State Prison	236,304	227,920	-	8,384	4,501,793	4,342,074	159,719	-	3,553,898	3,427,811	126,087	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	116,736	112,053	-	4,683	2,223,927	2,134,718	89,209	-	1,755,659	1,685,234	70,425	-
738	Southwestern Va Training Ctr	59,751	6,408	-	53,343	1,138,306	122,072	1,016,234	-	898,623	96,369	802,254	-
739	Southern Va Mental Health Inst	88,971	90,093	1,122	-	1,694,979	1,716,351	-	21,372	1,338,084	1,354,958	-	16,874
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	233,220	222,288	-	10,932	4,443,058	4,234,779	208,279	-	3,507,532	3,343,108	164,424	-
742	Employee Rel & Trg Div	60,013	63,939	3,926	-	1,143,309	1,218,098	-	74,789	902,576	961,616	-	59,040
743	Fluvanna Corr Ctr for Women	151,446	153,686	2,240	-	2,885,186	2,927,862	-	42,676	2,277,685	2,311,374	-	33,689
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	192,465	188,381	-	4,084	3,666,633	3,588,835	77,798	-	2,894,591	2,833,174	61,417	-
747	Marion Correctional Center	120,664	126,276	5,612	-	2,298,757	2,405,672	-	106,915	1,814,732	1,899,136	-	84,404
748	Hiram W Davis Medical Center	66,022	69,370	3,348	-	1,257,784	1,321,552	-	63,768	992,945	1,043,288	-	50,343
749	Buckingham Correctional Center	170,123	170,063	-	60	3,240,999	3,239,847	1,152	-	2,558,581	2,557,668	913	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	4,058	4,561	503	-	77,300	86,894	-	9,594	61,024	68,598	-	7,574
752	Deep Meadow Correctional Ctr	266,969	273,088	6,119	-	5,085,991	5,202,573	-	116,582	4,015,091	4,107,124	-	92,033
753	Deerfield Correctional Center	208,937	192,986	-	15,951	3,980,443	3,676,560	303,883	-	3,142,325	2,902,427	239,898	-
754	Augusta Correctional Center	137,864	153,062	15,198	-	2,626,430	2,915,967	-	289,537	2,073,413	2,301,984	-	228,571
756	Div of Institutions	288,729	293,816	5,087	-	5,500,541	5,597,448	-	96,907	4,342,353	4,418,855	-	76,502
757	Western Region Corr Fld Units	73,159	75,381	2,222	-	1,393,736	1,436,075	-	42,339	1,100,271	1,133,696	-	33,425
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	71,231	69,343	-	1,888	1,357,007	1,321,048	35,959	-	1,071,276	1,042,890	28,386	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	791,675	808,138	16,463	-	15,082,115	15,395,749	-	313,634	11,906,439	12,154,036	-	247,597
766	Virginia Parole Board	3,832	3,208	-	624	72,995	61,116	11,879	-	57,625	48,247	9,378	-
767	Div of Community Corrections	636,668	642,868	6,200	-	12,129,083	12,247,210	-	118,127	9,575,197	9,668,450	-	93,253

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
		6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances
768	Keen Mountain Correctional Ctr	159,401	157,027	-	2,374	3,036,737	2,991,506	45,231	-	2,397,323	2,361,617	35,706	-
769	Greensville Correctional Ctr	362,369	350,394	-	11,975	6,903,453	6,675,322	228,131	-	5,449,868	5,269,773	180,095	-
770	Dillwyn Correctional Center	164,628	161,176	-	3,452	3,136,302	3,070,543	65,759	-	2,475,925	2,424,013	51,912	-
771	Indian Creek Corr Center	99,853	98,172	-	1,681	1,902,295	1,870,267	32,028	-	1,501,751	1,476,466	25,285	-
772	Haynesville Correctional Ctr	183,050	175,992	-	7,058	3,487,260	3,352,797	134,463	-	2,752,988	2,646,835	106,153	-
773	Coffeewood Correctional Center	124,041	120,414	-	3,627	2,363,084	2,293,989	69,095	-	1,865,516	1,810,969	54,547	-
774	Lunenburg Correctional Center	135,218	132,807	-	2,411	2,576,015	2,530,087	45,928	-	2,033,612	1,997,355	36,257	-
775	Pocahontas Correctional Center	143,484	138,044	-	5,440	2,733,505	2,629,852	103,653	-	2,157,942	2,076,113	81,829	-
776	Green Rock Correctional Center	142,789	142,166	-	623	2,720,258	2,708,381	11,877	-	2,147,484	2,138,107	9,377	-
777	Dept of Juvenile Justice	728,253	713,053	-	15,200	13,873,875	13,584,300	289,575	-	10,952,606	10,724,003	228,603	-
778	Dept of Forensic Science	159,635	160,813	1,178	-	3,041,192	3,063,630	-	22,438	2,400,842	2,418,555	-	17,713
785	River North Correctional Cntr	177,953	179,044	1,091	-	3,390,155	3,410,951	-	20,796	2,676,329	2,692,744	-	16,415
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	173,169	193,299	20,130	-	3,299,021	3,682,527	-	383,506	2,604,385	2,907,138	-	302,753
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	15,547	16,016	469	-	296,193	305,119	-	8,926	233,827	240,874	-	7,047
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	248,050	243,143	-	4,907	4,725,578	4,632,087	93,491	-	3,730,563	3,656,760	73,803	-
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	7,659	8,139	480	-	145,912	155,048	-	9,136	115,191	122,402	-	7,211
852	Va Foundation Healthy Youth	8,501	8,616	115	-	161,952	164,145	-	2,193	127,851	129,583	-	1,732
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	81,612	83,752	2,140	-	1,554,780	1,595,556	-	40,776	1,227,407	1,259,598	-	32,191
913	Veteran Services Foundation	313	312	-	1	5,959	5,947	12	-	4,704	4,695	9	-
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	126,144	125,031	-	1,113	2,403,146	2,381,948	21,198	-	1,897,144	1,880,408	16,736	-
937	Southern Va Higher Education	17,597	17,311	-	286	335,233	329,789	5,444	-	264,646	260,349	4,297	-



Appendix G - Proportionate Share

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit
		6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances	6/30/2019	6/30/2020	Balances	Balances
938	New College Institute	6,375	6,266	-	109	121,443	119,374	2,069	-	95,873	94,239	1,634	-
942	Va Museum of Natural History	15,588	13,832	-	1,756	296,968	263,519	33,449	-	234,438	208,032	26,406	-
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	10,373	9,695	-	678	197,620	184,696	12,924	-	156,008	145,807	10,201	-
957	Commonwealth Att Serv Council	3,318	3,555	237	-	63,217	67,731	-	4,514	49,906	53,470	-	3,564
960	Dept of Fire Programs	35,491	33,537	-	1,954	676,134	638,918	37,216	-	533,767	504,388	29,379	-
961	Div of Capitol Police	36,441	39,114	2,673	-	694,234	745,158	-	50,924	548,053	588,258	-	40,205
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	529,701	538,778	9,077	-	10,091,284	10,264,209	-	172,925	7,966,474	8,102,988	-	136,514
	Total	<u>\$45,139,664</u>	<u>\$45,139,664</u>	<u>\$ 616,037</u>	<u>\$ 616,037</u>	<u>\$859,950,787</u>	<u>\$859,950,787</u>	<u>\$11,736,117</u>	<u>\$ 11,736,117</u>	<u>\$ 678,880,423</u>	<u>\$ 678,880,423</u>	<u>\$ 9,264,951</u>	<u>\$ 9,264,951</u>