



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, 2021 and the
Reporting Period Ending June 30, 2022

Measurement Date June 30, 2021

Introduction

This report documents the results of the actuarial valuation for the fiscal year ending June 30, 2022 of the State Health Benefits Program for Pre-Medicare Retirees, Survivors and LTD Participants for the Commonwealth of Virginia. 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, 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 this 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 State Health Benefits Program for Pre-Medicare Retirees, Survivors and LTD Participants.

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 2021 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 to (but not limited 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.

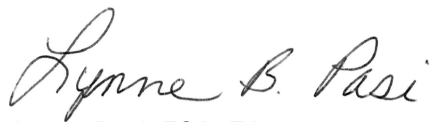
To our knowledge, no colleague of Aon providing services to the Commonwealth of Virginia has any material direct or indirect financial interest in the Commonwealth of Virginia. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report 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 6/30/2020	Measurement Period Ending 6/30/2021
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 170.3	\$ 146.7
(b) Active Participants	<u>\$ 398.5</u>	<u>\$ 302.2</u>
(c) Total	\$ 568.8	\$ 448.9
(2) Plan Assets	<u>\$ 0.0</u>	<u>\$ 0.0</u>
(3) Total OPEB Liability	\$ 568.8	\$ 448.9
(4) Plan Assets as a Percentage of the Total OPEB Liability	0.00%	0.00%
(5) Deferred Outflow of Resources for Amounts Associated with Transactions after the Measurement Date	\$ 37.0	\$ 32.8
(6) Discount Rate	2.21%	2.16%

Expense

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

	Measurement Period Ending 06/30/2020	Measurement Period Ending 6/30/2021
(1) Service Cost	\$ 48.0	\$ 44.1
(2) Interest Cost	25.0	13.1
(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	(79.0)	(82.3)
(b) Asset (Gain)/Loss	0.0	0.0
(c) Assumption Change (Gain)/Loss	(134.6)	(153.3)
(8) Rounding Adjustment	<u>0.0</u>	<u>0.1</u>
(9) Total Expense	\$ (140.6)	\$ (178.3)
(10) Discount Rate	3.51%	2.21%
(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 6/30/2020	Measurement Period Ending 6/30/2021
(1) Development of Service Cost:		
(a) Normal Cost at Beginning of Measurement Period	\$ 48.0	\$ 44.1
(2) Development of Interest Cost:		
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 678.9	\$ 568.8
(b) Normal Cost at Beginning of Measurement Period	48.0	44.1
(c) Actual Benefit Payments	28.9	37.0
(d) Discount Rate	3.51%	2.21%
(e) Interest Cost	\$ 25.0	\$ 13.1
(3) Development of Expected Investment Return:		
(a) Plan Fiduciary Net Position at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(b) Actual Contributions—Employer	28.9	37.0
(c) Actual Contributions—Employee	0.0	0.0
(d) Actual Benefit Payments	28.9	37.0
(e) Administrative Expenses	0.0	0.0
(f) Other	0.0	0.0
(g) Expected Rate of Return on Assets	3.51%	2.21%
(h) Expected Return	\$ 0.0	\$ 0.0

Reconciliation of Total OPEB Liability

Shown below are details regarding the Total OPEB Liability for the Measurement Period from June 30, 2020 to June 30, 2021 (\$ millions):

	Increase (Decrease)	Total OPEB Liability
Balance at 6/30/2020 Measurement Date		\$ 568.8
Changes Recognized for the Measurement Period:		
Service Cost		44.1
Interest on the Total OPEB Liability		13.1
Changes of Benefit Terms		0.0
Differences Between Expected and Actual Experience		(20.9)
Changes of Assumptions		(119.3)
Benefit Payments		0.0
Contributions From the Employer		(37.0)
Contributions From the Employee		0.0
Net Investment Income		0.0
Administrative Expense		0.0
Rounding Adjustment		0.1
Net Changes		<u>(119.9)</u>
Balance at 6/30/2021 Measurement Date		\$ 448.9

Liability (Gain)/Loss

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

	Measurement Period Ending 6/30/2020	Measurement Period Ending 6/30/2021
(1) OPEB Liability at Beginning of Measurement Period	\$ 678.9	\$ 568.8
(2) Service Cost	48.0	44.1
(3) Interest on the Total OPEB Liability	25.0	13.1
(4) Changes of Benefit Terms	0.0	0.0
(5) Benefit Payments	(28.9)	(37.0)
(6) Rounding Adjustment	(0.1)	0.1
(7) Expected OPEB Liability at End of Measurement Period	722.9	589.1
(8) Actual OPEB Liability at End of Measurement Period	568.8	448.9
(9) OPEB Liability (Gain)/Loss	\$ (154.1)	\$ (140.2)
(a) Demographic Experience (Gain)/Loss	(24.1)	(20.9)
(b) Assumption changes (Gain)/Loss	(130.0)	(119.3)
(10) Average Future Working Life Expectancy	6.34	6.37
(11) OPEB Liability (Gain)/Loss Amortization	\$ (24.3)	\$ (22.0)
(a) Demographic Experience (Gain)/Loss Amortization	(3.8)	(3.3)
(b) Assumption changes (Gain)/Loss Amortization	(20.5)	(18.7)
(12) Discount Rate for Interest Cost	3.51%	2.21%

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 6/30/2021
(1) Total OPEB Liability (Gain)/Loss	\$ (20.9)
(2) Recognized in Current Year Expense	<u>(3.3)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (17.6)

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 6/30/2021
(1) Total OPEB Liability Assumption Change (Gain)/Loss	\$ (119.3)
(2) Recognized in Current Year Expense	<u>(18.7)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (100.6)

Asset (Gain)/Loss

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

	Measurement Period Ending 6/30/2020	Measurement Period Ending 6/30/2021
(1) OPEB Asset at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(2) Contributions—Employer	28.9	37.0
(3) Contributions—Employee	0.0	0.0
(4) Expected Investment Income	0.0	0.0
(5) Benefit Payments	(28.9)	(37.0)
(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	3.51%	2.21%

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 6/30/2021
(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, 2021 under GASB 75 (\$ millions).

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 0.0	\$ (228.2)
(2) Assumption Changes	0.0	(431.7)
(3) Changes in Proportion	52.9	(52.9)
(4) Rounding Adjustment	<u>0.0</u>	<u>(0.1)</u>
(5) Sub Total	\$ 52.9	\$ (712.9)
(6) Amounts Associated with Transactions after the Measurement Date	<u>\$ 32.8</u>	<u>\$ N/A</u>
(7) Total	\$ 85.7	\$ (712.9)

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, 2021 (\$ millions).

Date Established	Type of Base	Period		Balance		Annual Payment
		Original	Remaining	Original	Remaining	
6/30/2017	Liability (Gain)/Loss	6.43	1.43	\$ (61.9)	\$ (13.8)	\$ (9.6)
6/30/2017	Assumptions	6.43	1.43	\$ (326.1)	\$ (72.5)	\$ (50.7)
6/30/2018	Liability (Gain)/Loss	6.19	2.19	\$ (191.0)	\$ (67.6)	\$ (30.9)
6/30/2018	Assumptions	6.19	2.19	\$ (211.8)	\$ (74.9)	\$ (34.2)
6/30/2019	Liability (Gain)/Loss	6.25	3.25	\$ (216.9)	\$ (112.8)	\$ (34.7)
6/30/2019	Assumptions	6.25	3.25	\$ (182.2)	\$ (94.7)	\$ (29.2)
6/30/2020	Liability (Gain)/Loss	6.34	4.34	\$ (24.1)	\$ (16.5)	\$ (3.8)
6/30/2020	Assumptions	6.34	4.34	\$ (130.0)	\$ (89.0)	\$ (20.5)
6/30/2021	Liability (Gain)/Loss	6.37	5.37	\$ (20.9)	\$ (17.6)	\$ (3.3)
6/30/2021	Assumptions	6.37	5.37	\$ (119.3)	\$ (100.6)	\$ (18.7)
	Rounding Adjustment			\$ 0.1	\$ 0.0	
	Total Charges			\$ (1,484.1)	\$ (660.0)	

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:

2023	\$ (235.6)
2024	\$ (201.2)
2025	\$ (122.5)
2026	\$ (62.3)
2027	\$ (30.3)
Total Thereafter	\$ (8.1)

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, 2020 (\$ millions):

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

The following table illustrates the impact of interest rate sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2021:

	1% Decrease (1.16%)	Current Rate (2.16%)	1% Increase (3.16%)
(1) Total OPEB Liability	\$ 471.9	\$ 448.9	\$ 425.6

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, 2020:

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

The following table illustrates the impact of healthcare cost trend sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2021:

	1% Decrease (5.75% decreasing to 3.50%)	Trend Rate (6.75% decreasing to 4.50%)	1% Increase (7.75% decreasing to 5.50%)
(1) Total OPEB Liability	\$ 404.9	\$ 448.9	\$ 499.9

Disclosure—Changes in the Total OPEB Liability and Related Ratios

Changes in the Total OPEB Liability and Related Ratios¹(\$ millions)

	Measurement Period				
	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$ 116.6	\$ 94.7	\$ 72.7	\$ 48.0	\$ 44.1
Interest Cost	\$ 47.3	\$ 49.2	\$ 40.9	\$ 25.0	\$ 13.1
Changes of Benefit Terms	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Differences Between Expected and Actual Experiences	\$ (61.9)	\$ (191.0)	\$ (216.9)	\$ (24.1)	\$ (20.9)
Changes of Assumptions	\$ (326.1)	\$ (211.9)	\$ (182.2)	\$ (130.0)	\$ (119.3)
Benefit Payments	\$ (43.2)	\$ (34.4)	\$ (41.3)	\$ (28.9)	\$ (37.0)
Rounding Adjustment	\$ 0.1	\$ 0.1	\$ 0.1	\$ (0.1)	\$ 0.1
Net Change in Total OPEB Liability	\$ (267.2)	\$ (293.3)	\$ (326.7)	\$ (110.1)	\$ (119.9)
Total OPEB Liability (Beginning)	\$ 1,566.1	\$ 1,298.9	\$ 1,005.6	\$ 678.9	\$ 568.8
Total OPEB Liability (Ending)	\$ 1,298.9	\$ 1,005.6	\$ 678.9	\$ 568.8	\$ 448.9
Covered-Employee Payroll	\$ 4,181.7	\$ 4,318.5	\$ 4,365.4	\$ 4,617.7	\$ 4,576.0
Total OPEB Liability as a Percentage of Payroll	31.06%	23.29%	15.55%	12.32%	9.81%
Discount Rate, end of year	3.58%	3.87%	3.51%	2.21%	2.16%

¹ 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, 2021. 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, 2020	June 30, 2021
Health Care Participants		
Active Participants ¹		
Number	90,210	88,064
Average Age	47.0	47.2
Average Service	10.3	10.5
Inactive Participants (under age 65) ²		
Number	4,437	4,119
Average Age	61.4	61.4
Covered Spouses of Inactive Participants		
Average Age	741	680
	59.8	59.6
Total Participants		
Number	95,388	92,863

¹ Includes employees over age 65 who have zero liability.

² 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 and benefit 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 7/1/2021–6/30/2022 and disclosures as of 6/30/2022.

Age	Medical/Rx/Admin	Dental
40	\$ 7,394	\$362
45	\$ 8,697	\$362
50	\$10,480	\$362
55	\$12,935	\$362
60	\$16,042	\$362
64	\$18,623	\$362

The average per capita claims costs were developed from self-funded premium-equivalent rates of the plan effective July 1, 2021 through June 30, 2022. 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 2021-2022 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 2021-2022 monthly premium-equivalent rates used in the per capita claims cost development are shown below:

	Plan	Single	Plus One	Plus Two or more
COVA Care		\$803	\$1,485	\$2,154
COVA Care + OON		\$822	\$1,519	\$2,205
COVA Care + Expanded Dental		\$837	\$1,548	\$2,246
COVA Care + OON + Dental		\$856	\$1,582	\$2,297
COVA Care + Dental + Vision/Hearing		\$857	\$1,584	\$2,299
COVA Care + OON + Dental + Vision/Hearing		\$875	\$1,618	\$2,349
COVA HealthAware		\$712	\$1,320	\$1,909
COVA HealthAware +Expanded Dental		\$744	\$1,379	\$1,995
COVA HealthAware +Expanded Dental + Vision		\$755	\$1,400	\$2,025
COVA HDHP		\$602	\$1,120	\$1,637
COVA HDHP + Dental		\$635	\$1,181	\$1,726
Kaiser Permanente HMO		\$717	\$1,317	\$1,919
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.

Age Band	Composite
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. We believe they are reasonable and representative of future costs increases.

Year	Trend
2021 to 2022	6.75%
2022 to 2023	6.50%
2023 to 2024	6.25%
2024 to 2025	6.00%
2025 to 2026	5.75%
2026 to 2027	5.75%
2027 to 2028	5.50%
2028 to 2029	5.25%
2029 to 2030	5.00%
2030 to 2031	5.00%
2031 to 2032	4.75%
2032 to 2033+	4.50%

Dental Trend 4.00%

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 lifetime 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.

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 2021 Measurement Period, reflecting the effect of assumed future health care claim cost and/or pay increases.

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, 2022.

Actuarial Assumptions and Methods

Actuarial Cost Method	Entry Age Normal
Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Reporting Period End Date	June 30, 2022
Discount Rate	2.21% for 2020 and 2.16% for 2021

Assumed Trends on Retiree Costs

<u>Year Beginning</u>	<u>Medical/Rx*</u>	<u>Dental*</u>
7/1/2021	6.75%	4.00%
7/1/2022	6.50%	4.00%
7/1/2023	6.25%	4.00%
7/1/2024	6.00%	4.00%
7/1/2025	5.75%	4.00%
7/1/2026	5.75%	4.00%
7/1/2027	5.50%	4.00%
7/1/2028	5.25%	4.00%
7/1/2029	5.00%	4.00%
7/1/2030	5.00%	4.00%
7/1/2031	4.75%	4.00%
7/1/2032	4.50%	4.00%
7/1/2033	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.

Salary Increases Salary increases vary by retirement benefit and gender and are shown below. The rates are for State Employees developed in the 2016-2020 experience study for the Virginia Retirement System.

<u>Years of Service</u>	<u>Total Increase</u>
1	5.35%
2	5.35%
3	4.75%
4	4.45%
5	4.45%
6	4.45%
7	4.35%
8	4.25%
9	4.00%
10	4.00%
11 to 19	3.65%
20 or more	3.50%

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

Mortality Mortality rates vary by participant status and gender. The base mortality rates are for State Employees described in the 2016-2020 experience study for the Virginia Retirement System. Mortality improvement is projected with a modified MP-2021 Improvement Scale.

Pre-Retirement

Pub-2010 Benefits Weighted General Employee Rates projected generationally with a Modified MP-2021 Improvement Scale; females set forward 2 years

Post-Retirement

Pub-2010 Benefits Weighted General Healthy Retiree Rates projected generationally with a Modified MP-2021 Improvement Scale; 110% of rates for females

Post-Disablement

Pub-2010 Benefits Weighted General Disabled Rates projected generationally with a Modified MP-2021 Improvement Scale; males and females set forward 3 years

Beneficiaries and Survivors

Pub-2010 Benefits Weighted General Contingent Annuitant Rates projected generationally with a Modified MP-2021 Improvement Scale; 110% of rates for males and females

**Retirement
Rates**
Plan 1
Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees developed in the 2016-2020 experience study for the Virginia Retirement System.

	Male Members - Years of Service						
	0-4	5	6-9	10	11-29	30	>=31
50	0.0000	0.0000	0.0000	0.0325	0.0325	0.1250	0.1250
51	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
52	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
53	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
54	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
55	0.0000	0.0450	0.0450	0.0450	0.0350	0.0800	0.0900
56	0.0000	0.0450	0.0400	0.0400	0.0400	0.0800	0.0900
57	0.0000	0.0450	0.0400	0.0400	0.0400	0.0800	0.0900
58	0.0000	0.0450	0.0400	0.0400	0.0400	0.1000	0.0900
59	0.0000	0.0450	0.0400	0.0400	0.0400	0.1000	0.0900
60	0.0000	0.0450	0.0500	0.0500	0.0500	0.1150	0.0900
61	0.0000	0.1500	0.0750	0.0750	0.0750	0.1700	0.1500
62	0.0000	0.1500	0.1000	0.1000	0.1000	0.1700	0.2000
63	0.0000	0.1500	0.1000	0.1000	0.1000	0.1700	0.1750
64	0.0000	0.1500	0.1350	0.1350	0.1350	0.1700	0.1750
65	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
66	0.0000	0.2750	0.2500	0.2500	0.2500	0.2500	0.2500
67	0.0000	0.2750	0.2200	0.2200	0.2200	0.2200	0.2200
68	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
69	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
70	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
71	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
72	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
73	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
74	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
75	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
76	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
77	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
78	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
79	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
80+	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

**Retirement
Rates**
Plan 1
Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees developed in the 2016-2020 experience study for the Virginia Retirement System.

	Female Members - Years of Service						
	0-4	5	6-9	10	11-29	30	>=31
50	0.0000	0.0000	0.0000	0.0400	0.0400	0.0750	0.0750
51	0.0000	0.0000	0.0000	0.0400	0.0300	0.0750	0.0600
52	0.0000	0.0000	0.0000	0.0400	0.0350	0.0750	0.0600
53	0.0000	0.0000	0.0000	0.0500	0.0350	0.0750	0.0800
54	0.0000	0.0000	0.0000	0.0500	0.0350	0.0750	0.0800
55	0.0000	0.0500	0.0500	0.0500	0.0400	0.0750	0.0800
56	0.0000	0.0500	0.0400	0.0400	0.0400	0.0750	0.0800
57	0.0000	0.0500	0.0400	0.0400	0.0400	0.1000	0.0900
58	0.0000	0.0500	0.0450	0.0450	0.0450	0.1000	0.0900
59	0.0000	0.0500	0.0500	0.0500	0.0500	0.1200	0.0900
60	0.0000	0.0500	0.0550	0.0550	0.0550	0.1200	0.1250
61	0.0000	0.0750	0.0800	0.0800	0.0800	0.1200	0.1600
62	0.0000	0.1000	0.1200	0.1200	0.1200	0.2250	0.2000
63	0.0000	0.1750	0.1200	0.1200	0.1200	0.2250	0.1750
64	0.0000	0.1750	0.1500	0.1500	0.1500	0.2250	0.1750
65	0.0000	0.2750	0.2750	0.2750	0.2750	0.2750	0.3000
66	0.0000	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
67	0.0000	0.3000	0.2500	0.2500	0.2500	0.2500	0.2500
68	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
69	0.0000	0.2500	0.2700	0.2700	0.2700	0.2700	0.2700
70	0.0000	0.2500	0.2700	0.2700	0.2700	0.2700	0.2700
71	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
72	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
73	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
74	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
75	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
76	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
77	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
78	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
79	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
80+	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Retirement Rates
Plan 2 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees developed in the 2016-2020 experience study for the Virginia Retirement System.

Age	Male Members - Years of Service																		
	0-4	5	6-24	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	0.080	0.080
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	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	0.080	0.080
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	0.080	0.080	0.080	0.080	0.080
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	0.080	0.080	0.080	0.080	0.080	0.080
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	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	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	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.080	0.075	0.075	0.075	0.075	0.080	0.080	0.080	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
62	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
63	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
64	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
65	0.000	0.200	0.200	0.200	0.200	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	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
67	0.000	0.230	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	0.200	0.200	0.200	0.200
68	0.000	0.250	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	0.200	0.200	0.200	0.200
69	0.000	0.250	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	0.200	0.200	0.200	0.200
70	0.000	0.250	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	0.200	0.200	0.200	0.200
71	0.000	0.250	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	0.200	0.200	0.200	0.200
72	0.000	0.250	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	0.200	0.200	0.200	0.200
73	0.000	0.250	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	0.200	0.200	0.200	0.200
74	0.000	0.250	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	0.200	0.200	0.200	0.200
75	0.000	0.250	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	0.200	0.200	0.200	0.200
76	0.000	0.250	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	0.200	0.200	0.200	0.200
77	0.000	0.250	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	0.200	0.200	0.200	0.200
78	0.000	0.250	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	0.200	0.200	0.200	0.200
79	0.000	0.250	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	0.200	0.200	0.200	0.200
80+	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	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 developed in the 2016-2020 experience study for the Virginia Retirement System.

Female Members - Years of Service																			
Age	0-4	5	6-24	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	0.080	0.080
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	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	0.080	0.080
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	0.080	0.080	0.080	0.080	0.080
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	0.080	0.080	0.080	0.080	0.080	0.080
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	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	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	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.080	0.075	0.075	0.075	0.075	0.080	0.080	0.080	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
62	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
63	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
64	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
65	0.000	0.200	0.200	0.200	0.200	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	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
67	0.000	0.230	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	0.200	0.200	0.200	0.200
68	0.000	0.250	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	0.200	0.200	0.200	0.200
69	0.000	0.250	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	0.200	0.200	0.200	0.200
70	0.000	0.250	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	0.200	0.200	0.200	0.200
71	0.000	0.250	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	0.200	0.200	0.200	0.200
72	0.000	0.250	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	0.200	0.200	0.200	0.200
73	0.000	0.250	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	0.200	0.200	0.200	0.200
74	0.000	0.250	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	0.200	0.200	0.200	0.200
75	0.000	0.250	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	0.200	0.200	0.200	0.200
76	0.000	0.250	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	0.200	0.200	0.200	0.200
77	0.000	0.250	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	0.200	0.200	0.200	0.200
78	0.000	0.250	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	0.200	0.200	0.200	0.200
79	0.000	0.250	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	0.200	0.200	0.200	0.200
80+	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	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 developed in the 2016-2020 experience study for the Virginia Retirement System.

Age	Disability Rates	
	Male	Female
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 developed in the 2016-2020 experience study for the Virginia Retirement System.

Male Members: Years of Service											
Age	0	1	2	3	4	5	6	7	8	9	10+
20	0.27455	0.24436	0.21876	0.19618	0.17376	0.15141	0.13019	0.11442	0.10694	0.11166	0.13006
25	0.23974	0.21579	0.19409	0.17424	0.15524	0.13693	0.11975	0.10595	0.09746	0.09732	0.10701
30	0.19848	0.17836	0.15985	0.14343	0.12952	0.11720	0.10578	0.09487	0.08505	0.07808	0.07539
35	0.17716	0.15218	0.13247	0.11805	0.10829	0.10087	0.09383	0.08541	0.07535	0.06447	0.05388
40	0.16592	0.13267	0.10974	0.09619	0.08963	0.08644	0.08292	0.07677	0.06737	0.05473	0.03929
45	0.15975	0.11918	0.09302	0.07949	0.07467	0.07461	0.07339	0.06905	0.06126	0.04945	0.03331
50	0.15528	0.11158	0.08401	0.07030	0.06578	0.06661	0.06592	0.06272	0.05733	0.04934	0.03819
55	0.15197	0.11087	0.08483	0.07159	0.06658	0.06381	0.06149	0.05872	0.05613	0.05509	0.05439
60	0.15091	0.11838	0.09735	0.08612	0.08094	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.15304	0.13450	0.12193	0.11472	0.11037	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16014	0.16414	0.16565	0.16590	0.16406	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Female Members: Years of Service											
Age	0	1	2	3	4	5	6	7	8	9	10+
20	0.31051	0.30337	0.28078	0.24487	0.20381	0.16715	0.14191	0.11957	0.10836	0.11872	0.15981
25	0.27376	0.26249	0.24118	0.21199	0.18029	0.15160	0.13004	0.11112	0.09997	0.10375	0.12876
30	0.23050	0.21033	0.18887	0.16746	0.14755	0.12956	0.11392	0.10015	0.08933	0.08403	0.08671
35	0.20766	0.17777	0.15365	0.13514	0.12123	0.10996	0.09994	0.09070	0.08104	0.07066	0.05980
40	0.19406	0.15556	0.12786	0.10975	0.09881	0.09213	0.08715	0.08194	0.07420	0.06178	0.04364
45	0.18340	0.13974	0.10951	0.09110	0.08142	0.07776	0.07634	0.07404	0.06888	0.05803	0.04010
50	0.17198	0.12790	0.09781	0.08001	0.07116	0.06882	0.06860	0.06763	0.06550	0.06030	0.05125
55	0.16001	0.12044	0.09383	0.07856	0.07120	0.06731	0.06491	0.06383	0.06463	0.06942	0.07765
60	0.14937	0.11902	0.09937	0.08896	0.08486	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.14142	0.12453	0.11513	0.11187	0.11326	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.13651	0.14019	0.14662	0.15441	0.16495	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Participation Rate It was assumed that 40% 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
20	\$ 3,862	\$362
21	\$ 3,990	\$362
22	\$ 4,121	\$362
23	\$ 4,257	\$362
24	\$ 4,398	\$362
25	\$ 4,543	\$362
26	\$ 4,693	\$362
27	\$ 4,848	\$362
28	\$ 5,008	\$362
29	\$ 5,173	\$362
30	\$ 5,344	\$362
31	\$ 5,520	\$362
32	\$ 5,702	\$362
33	\$ 5,891	\$362
34	\$ 6,085	\$362
35	\$ 6,286	\$362
36	\$ 6,493	\$362
37	\$ 6,707	\$362
38	\$ 6,929	\$362
39	\$ 7,157	\$362
40	\$ 7,394	\$362
41	\$ 7,638	\$362
42	\$ 7,890	\$362
43	\$ 8,150	\$362
44	\$ 8,419	\$362
45	\$ 8,697	\$362
46	\$ 9,027	\$362
47	\$ 9,370	\$362
48	\$ 9,726	\$362
49	\$10,096	\$362
50	\$10,480	\$362
51	\$10,930	\$362
52	\$11,400	\$362
53	\$11,891	\$362
54	\$12,402	\$362
55	\$12,935	\$362
56	\$13,504	\$362
57	\$14,098	\$362
58	\$14,719	\$362
59	\$15,366	\$362
60	\$16,042	\$362
61	\$16,652	\$362
62	\$17,285	\$362
63	\$17,942	\$362
64	\$18,623	\$362
65 and over	Not applicable	

Baseline Retiree Contributions (2021 Measurement Year)

Group	Medical/Rx	Dental
Retiree Contributions	\$9,581	\$409
Spouse Contributions	\$8,136	\$347

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 2.21% as of June 30, 2021 to 2.16% as of June 30, 2022.
- Trend rates were updated to reflect anticipated future plan experience.
- The claims cost assumptions were updated to reflect anticipated future plan experience.
- The participation rate assumption was updated to reflect more recent experience.

Additionally, the financial accounting valuation reflects the following assumption changes for State Employees based on the 2016-2020 experience study for the Virginia Retirement System:

- The mortality table has been updated from adjusted RP-2014 mortality tables using Scale BB to adjusted Pub-2010 Headcount-Weighted mortality tables projected generationally with modified MP-2021 Improvement Scales.
- Rates of retirement were updated to reflect more recent experience.
- Rates of withdrawal were updated to reflect more recent experience.
- The salary increase rates were updated to reflect more recent experience.

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, 2021 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, 2021
Retiree Group Not Eligible for Medicare**

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

**Plan
Benefit
Summary
(continued)**

**Health Benefits Effective June 30, 2021
Retiree Group Not Eligible for Medicare**

Benefits	Plan			
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente
	Participant Pays			
Prescription drugs - mandatory generic				<i>Up to 30-day supply</i>
Retail Pharmacy	Up to 34-day supply: \$15/\$25/\$45/\$55	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/\$45/\$60 (3x copayment for 90 days)
Home Delivery Pharmacy	Up to 90-day supply: \$30/\$60/\$90/\$110	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)
Out - of - Network	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
Expanded Dental	Buy-up available	Buy-up available	Buy-up available	Not available
Vision & Hearing	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	Total OPEB Liability	MP 2021		Employer Contributions	Allocation Percentage	Total OPEB Liability	MP 2020		Total OPEB Liability	Discount Rate		Down	Base	Up	Down	Base	Up	Trend		Base	Up	
					Contributions	Percentage				Contributions	Percentage		Down	Base							Up	Down			Base
5	VRS Retirees, Survivors, LTD Participants	\$ -	0.00000%	\$ -	\$ -	\$ -	0.00000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuant Survivors, Extended Coverage	-	0.00000%	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	0.00000%	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	0.00000%	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	0.00000%	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	58,234	0.00493%	22,131	51,330	0.00429%	24,392	23,266	22,131	20,982	19,964	22,131	24,647												
91	New River Valley Emergency Communications	42,279	0.00358%	16,066	43,426	0.00363%	20,634	16,890	16,066	15,232	14,493	17,892													
100	Senate of Virginia	1,375,415	0.11643%	522,651	1,380,306	0.11530%	655,880	549,461	522,651	495,512	471,477	582,068													
101	Virginia House of Delegates	2,817,816	0.23853%	1,070,760	2,898,940	0.24216%	1,377,491	1,125,686	1,070,760	1,015,160	965,919	1,192,488													
102	Leg Dept Reversion Clear Acct	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
103	Magistrates	4,608,962	0.39016%	1,751,392	4,534,493	0.37879%	2,154,659	1,841,232	1,751,392	1,660,450	1,579,908	1,950,496													
107	Div of Legislative Services	1,030,807	0.08726%	391,709	1,020,729	0.08527%	485,025	411,802	391,709	371,369	353,356	391,709													
109	Div of Legislative Auto Sys	325,307	0.02754%	123,615	315,685	0.02637%	150,004	129,956	123,615	117,196	111,512	136,240													
110	Joint Leg Audit & Review Comm	414,933	0.03512%	157,673	427,137	0.03568%	202,964	165,761	157,673	149,486	142,235	175,598													
111	Supreme Court of Virginia	3,875,096	0.32804%	1,472,521	3,900,768	0.32585%	1,853,528	1,548,056	1,472,521	1,396,059	1,328,342	1,639,922													
112	Judicial Inquiry And Rev Comm	36,525	0.00309%	13,877	36,521	0.00305%	17,353	14,589	13,877	13,156	12,518	15,455													
113	Circuit Courts	2,606,487	0.22064%	990,460	2,589,066	0.21628%	1,230,250	1,041,267	990,460	939,030	893,481	1,103,059													
114	General District Courts	12,020,734	1.01758%	4,567,843	12,077,621	1.00891%	5,738,931	4,802,157	4,567,843	4,330,655	4,120,593	4,567,843													
115	Juv and Dom Relations Dist Crt	8,430,317	0.71364%	3,203,494	8,593,452	0.71786%	4,083,356	3,367,822	3,203,494	3,037,151	2,888,831	3,567,678													
116	Combined District Courts	1,956,302	0.16651%	743,389	2,071,185	0.17302%	984,169	781,522	743,389	704,788	670,602	827,900													
117	Virginia State Bar	1,135,073	0.09609%	431,324	1,173,649	0.09804%	453,449	389,092	431,324	408,927	388,092	431,324													
119	Lieutenant Governor	38,273	0.00324%	14,544	52,743	0.00441%	25,063	15,290	14,544	13,789	13,120	16,197													
121	Office of the Governor	508,078	0.04301%	193,068	464,812	0.03883%	220,864	202,972	193,068	183,043	174,164	193,068													
122	Dept of Planning and Budget	543,152	0.04598%	206,397	536,129	0.04479%	254,753	216,984	206,397	195,680	186,188	229,861													
123	Dept of Military Affairs	3,238,700	0.27399%	1,229,928	3,109,395	0.25975%	1,477,491	1,293,019	1,229,928	1,166,063	1,109,502	1,369,751													
124	Governors Comm on Gov Reform	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
125	Court of Appeals of Virginia	902,779	0.07642%	343,055	787,168	0.06576%	374,039	360,653	343,055	325,242	309,466	343,055													
126	Gov Comm on Champion Schools	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
127	Dept of Emergency Management	1,859,353	0.15740%	706,546	1,589,239	0.13276%	755,159	742,789	706,546	669,858	637,366	706,546													
128	Virginia Veterans Care Center	2,857,230	0.24187%	1,085,737	2,823,273	0.23584%	1,341,535	1,141,432	1,085,737	1,029,359	979,429	1,209,167													
129	Dept of Human Resource Mgmt	1,365,692	0.11561%	518,958	1,411,586	0.11792%	670,744	545,579	518,958	492,011	468,145	577,955													
131	Dept of Veterans Affairs	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
132	State Board of Elections	626,156	0.05292%	237,553	606,171	0.05064%	288,031	249,739	237,553	225,218	214,294	237,553													
133	Auditor of Public Accounts	1,350,796	0.11435%	513,301	1,338,248	0.11179%	635,898	539,632	513,301	486,648	463,042	513,301													
135	Va Inform Providers Net Auth	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
136	Va Information Technologies	2,752,929	0.23304%	1,046,103	2,665,999	0.22271%	1,266,804	1,099,764	1,046,103	991,783	943,676	1,165,028													
137	Dept of Technology Planning	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
138	Dept of Information Technology	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
140	Dept of Criminal Justice Svcs	1,598,447	0.13531%	607,407	1,482,084	0.12381%	704,243	638,565	607,407	575,867	547,934	607,407													
141	Attorney General & Dept of Law	5,322,453	0.45056%	2,022,519	5,099,272	0.42597%	2,423,026	2,126,267	2,022,519	1,917,499	1,824,488	2,252,446													
142	Virginia Crime Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
143	Div of Debt Collection	315,110	0.02667%	119,741	313,820	0.02622%	149,116	125,883	119,741	113,523	108,017	119,741													
146	The Science Museum of Virginia	714,603	0.06049%	271,546	774,785	0.06472%	368,155	285,475	271,546	257,446	244,958	271,546													
147	Office State Inspector General	493,638	0.04179%	187,579	495,382	0.04138%	235,390	197,201	187,579	177,839	169,213	187,579													
148	Virginia Comm for the Arts	79,956	0.00677%	30,378	83,395	0.00697%	39,622	31,936	30,378	28,801	27,404	30,378													
149	Admin of Health Insurance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
150	Dept of the St Internal Audit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
151	Dept of Accounts	1,862,466	0.15766%	707,735	1,860,265	0.15540%	883,945	744,039	707,735	670,985	638,439	707,735													
152	Dept of the Treasury	1,420,990	0.12029%	539,972	1,405,344	0.11740%	667,776	567,671	539,972	511,934	487,102	539,972													
154	Dept of Motor Vehicles	23,173,440	1.96168%	8,805,833	23,416,818	1.95614%	11,126,983	9,257,542	8,805,833	8,348,585	7,943,629	8,805,833													
156	Dept of State Police	38,702,985	3.27629%	14,707,017	38,626,458	3.22669%	18,354,160	15,461,436	14,707,017	13,943,347	13,267,011	14,707,017													
157	Compensation Board	203,367	0.01722%	77,278	195,497	0.01633%	92,895	81,242	77,278	73,265	69,711	77,278													
158	Virginia Retirement System	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
160	Va Crim Sentencing Commission	126,071	0.01067%	47,906	127,865	0.01068%	60,757	50,363	47,906	45,418	43,215	47,906													
161	Dept of Taxation	9,925,393	0.84021%	3,771,616	10,457,567	0.87358%	4,969,127	3,965,087	3,771,616	3,575,773	3,402,326	3,771,616													
162	Dept Accounts Transfer Payments	21,715	0.00184%	8,246	21,712	0.00181%	10,312	8,669	8,246	7,818	7,439	8,246													
163	Dept for the Aging	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
164	Virginia Management Fellows Program Administration	57,151	0.00484%	21,719	85,877	0.00717%	40,807	22,833	21,719	20,591	19,592	21,719													
165	Dept of Housing and Comm Dev	1,331,431	0.11271%	505,939	1,175,519	0.09820%	558,570	531,892	505,939	479,668	456,401	505,939													
166	Secretary of the Commonwealth	238,773	0.02030%	91,115	224,546	0.01876%	106,699	95,789	91,115	86,384	82,194	91,115													
169	Commonwealth Competition Coun	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
170	Human Rights Council	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	B		E		G	H	I	J	K	L		
		MP 2021		MP 2020									
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions							Allocation Percentage	Total OPEB Liability
												Discount Rate	
						Down	Base	Up	Down	Base	Up		
171	State Corporation Commission	8,741,721	0.74001%	3,321,826	8,845,226	0.73889%	4,202,993	3,492,224	3,321,826	3,149,338	2,996,577	3,321,826	3,699,463
172	State Lottery Department	4,033,449	0.34144%	1,532,699	3,925,968	0.32796%	1,865,505	1,611,321	1,532,699	1,453,113	1,382,628	1,532,699	1,706,942
173	Dept of Charitable Gaming	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
174	Virginia College Savings Plan	1,860,375	0.15748%	706,935	1,735,466	0.14497%	824,639	743,198	706,935	670,227	637,717	706,935	787,302
175	Va Off Protection & Advocacy	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
180	Secretary of Administration	150,802	0.01277%	57,301	117,551	0.00982%	55,857	60,240	57,301	54,326	51,690	57,301	63,815
181	Dept of Labor and Industry	1,841,070	0.15585%	699,602	1,736,640	0.14507%	825,201	735,489	699,602	663,275	631,102	699,602	779,135
182	Virginia Employment Commission	9,135,938	0.77338%	3,471,624	7,196,808	0.60119%	3,419,710	3,649,706	3,471,624	3,291,358	3,131,707	3,471,624	3,866,290
183	Secretary of Natural Resources	46,178	0.00391%	17,546	46,172	0.00386%	21,939	18,446	17,546	16,635	15,828	17,546	19,541
184	Secretary of Technology	-	0.00000%	(3)	-	0.00000%	(2)	(3)	(3)	(3)	(3)	(3)	(3)
185	Secretary of Education	8,279	0.00070%	3,146	38,199	0.00319%	18,152	3,307	3,146	2,983	2,838	3,146	3,504
186	Secretary of Transportation	66,519	0.00563%	25,279	62,892	0.00525%	29,886	26,576	25,279	23,966	22,804	25,279	28,153
187	Secretary of Public Safety	53,051	0.00449%	20,159	75,215	0.00628%	35,739	21,193	20,159	19,112	18,185	20,159	22,451
188	Sec of Health & Human Resource	36,887	0.00312%	14,014	41,021	0.00343%	19,492	14,733	14,014	13,286	12,642	14,014	15,607
190	Secretary of Finance	38,963	0.00330%	14,802	38,268	0.00320%	18,181	15,561	14,802	14,033	13,353	14,802	16,485
191	Va Workers Compensation Comm	3,711,184	0.31416%	1,410,237	3,717,374	0.31053%	1,766,386	1,482,577	1,410,237	1,337,010	1,272,157	1,410,237	1,570,558
192	Secretary of Commerce & Trade	51,714	0.00438%	19,650	79,847	0.00667%	37,939	20,658	19,650	18,630	17,726	19,650	21,884
193	Secretary of Agr and Forestry	36,665	0.00310%	13,932	37,895	0.00317%	18,007	14,647	13,932	13,209	12,568	13,932	15,516
194	Dept of General Services	7,963,766	0.67415%	3,026,211	8,081,543	0.67510%	3,840,117	3,181,445	3,026,211	2,869,073	2,729,906	3,026,211	3,370,241
197	Direct Aid to Public Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	5,747,688	0.48655%	2,184,105	5,801,205	0.48461%	2,756,563	2,296,142	2,184,105	2,070,694	1,970,253	2,184,105	2,432,402
200	Comp Sns At-Risk Youth & Family	176,676	0.01496%	67,134	175,885	0.01469%	83,574	70,578	67,134	63,648	60,561	67,134	74,766
201	Dept of Education	4,263,826	0.36094%	1,620,240	3,918,489	0.32733%	1,861,951	1,703,353	1,620,240	1,536,108	1,461,598	1,620,240	1,804,435
202	The Library of Virginia	1,296,755	0.10977%	492,764	1,303,291	0.10887%	619,286	518,041	492,764	467,177	444,516	492,764	548,783
203	Woodrow Wilson Rehab Center	2,646,474	0.22403%	1,005,650	2,906,681	0.24281%	1,381,168	1,057,236	1,005,650	953,431	907,184	1,005,650	1,119,976
204	College of William and Mary	26,702,259	2.26040%	10,146,780	27,560,160	2.30226%	13,095,783	10,667,275	10,146,780	9,619,903	9,153,280	10,146,780	11,300,302
206	VCU Health System Authority	3,595,945	0.30440%	1,366,448	4,183,964	0.34951%	1,988,099	1,436,542	1,366,448	1,295,494	1,232,655	1,366,448	1,521,791
207	University of Virginia	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
208	VPI & State University	95,508,863	8.08503%	36,293,073	95,682,789	7.99292%	45,465,651	38,154,782	36,293,073	34,408,534	32,739,516	36,293,073	40,418,997
209	UVA Medical Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
211	Virginia Military Institute	7,638,005	0.64657%	2,902,417	7,703,303	0.64350%	3,660,385	3,051,301	2,902,417	2,751,707	2,618,233	2,902,417	3,232,374
212	Virginia State University	7,453,771	0.63098%	2,832,413	7,820,165	0.65326%	3,715,914	2,977,706	2,832,413	2,685,338	2,555,083	2,832,413	3,154,412
213	Norfolk State University	10,155,828	0.85971%	3,859,183	10,242,889	0.85565%	4,867,120	4,057,146	3,859,183	3,658,793	3,481,319	3,859,183	4,297,909
214	Longwood University	10,152,763	0.85945%	3,858,019	10,515,820	0.87845%	4,986,810	4,055,922	3,858,019	3,657,689	3,480,269	3,858,019	4,296,612
215	University of Mary Washington	8,421,944	0.71294%	3,200,315	8,751,115	0.73103%	4,158,272	3,364,480	3,200,315	3,034,137	2,888,963	3,200,315	3,564,138
216	James Madison University	42,790,592	3.62232%	16,260,296	43,581,290	3.64059%	20,708,551	17,094,393	16,260,296	15,415,971	14,668,205	16,260,296	18,108,824
217	Radford University	17,477,268	1.47949%	6,641,307	18,092,948	1.51141%	8,597,237	6,981,983	6,641,307	6,296,453	5,991,038	6,641,307	7,396,314
218	Va Sch for Deaf/Blind	1,826,316	0.15460%	693,990	1,812,368	0.15140%	861,182	729,589	693,990	657,954	626,039	693,990	772,885
219	Va Sch for Deaf/Blind-Hampton	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
221	Old Dominion University	29,728,532	2.51658%	11,296,751	30,363,170	2.53641%	14,427,687	11,876,235	11,296,751	10,710,161	10,190,654	11,296,751	12,581,005
222	Dept of Professional & Occ Reg	2,102,202	0.17798%	798,830	2,161,557	0.18057%	1,027,108	839,807	798,830	757,350	720,614	798,830	889,644
223	Dept of Health Professions	3,101,178	0.26252%	1,178,437	2,950,040	0.24643%	1,401,773	1,238,887	1,178,437	1,117,246	1,063,053	1,178,437	1,312,406
226	Board of Accountancy	145,315	0.01230%	55,218	160,362	0.01340%	76,199	58,050	55,218	52,351	49,811	55,218	61,495
229	Coop Ext & Agric Exp Station	10,996,818	0.93090%	4,178,758	11,219,386	0.93722%	5,331,125	4,393,114	4,178,758	3,961,774	3,769,604	4,178,758	4,653,814
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	95,418	0.00808%	36,256	99,255	0.00829%	47,161	38,116	36,256	34,373	32,706	36,256	40,378
234	Cooper Ext & Agric Res Service	1,052,364	0.08908%	399,891	1,026,605	0.08576%	487,811	420,404	399,891	379,126	360,737	399,891	445,352
236	Virginia Commonwealth Univ	82,289,909	6.96602%	31,269,910	83,276,031	6.95652%	39,570,323	32,873,948	31,269,910	29,646,202	28,208,185	31,269,910	34,824,784
238	Virginia Museum of Fine Arts	2,678,449	0.22674%	1,017,802	2,728,331	0.22791%	1,296,423	1,070,012	1,017,802	964,952	918,146	1,017,802	1,133,509
239	Frontier Culture Museum of Va	405,091	0.03429%	153,933	440,795	0.03682%	209,450	161,829	153,933	145,940	138,861	153,933	171,433
241	Richard Bland College	1,353,092	0.11454%	514,170	1,476,599	0.12335%	701,639	540,545	514,170	487,471	463,826	514,170	572,623
242	Christopher Newport University	11,641,217	0.98545%	4,423,622	11,848,153	0.98974%	5,629,893	4,650,538	4,423,622	4,193,923	3,990,493	4,423,622	4,926,515
245	St Council of Higher Education	592,097	0.05012%	224,996	634,073	0.05297%	301,293	224,996	224,996	213,313	202,966	224,996	250,574
246	UVA College at Wise	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
247	George Mason University	51,344,050	4.34638%	19,510,581	50,092,402	4.18450%	23,802,438	20,511,406	19,510,581	18,497,483	17,600,245	19,510,581	21,728,613
261	Virginia Community College Sys	2,807,132	0.23763%	1,066,703	2,689,798	0.22469%	1,278,116	1,121,421	1,066,703	1,011,314	962,259	1,066,703	1,187,970
262	Dept flAging & Rehab Services	10,715,247	0.90707%	4,071,760	10,158,554	0.84860%	4,827,047	4,280,627	4,071,760	3,860,331	3,673,082	4,071,760	4,534,652
263	Va Rehab Center for the Blind	215,431	0.01824%	81,864	213,637	0.01785%	101,515	86,063	81,864	77,613	73,848	81,864	91,171
268	Va Institute of Marine Science	3,991,689	0.33791%	1,516,829	3,896,924	0.32553%	1,851,702	1,594,637	1,516,829	1,438,067	1,368,312	1,516,829	1,689,267

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C		D		E		F		G		H		I		J		K		L	
		Employer Contributions	Allocation Percentage	Total OPEB Liability	MP 2021		Employer Contributions	Allocation Percentage	Total OPEB Liability	MP 2020		Employer Contributions	Allocation Percentage	Total OPEB Liability	Discount Rate			Trend		Down	Base	Up	Down	Base	Up
					Down	Base				Up	Down				Base	Up									
		Down	Base	Up	Down	Base	Up	Down	Base	Up															
270	Va Community Coll Sys Utility	1,190,776	0.10080%	452,490	1,263,633	0.10556%	600,440	475,701	452,490	428,994	408,185	452,490	503,931												
275	New River Community College	1,644,272	0.13919%	624,813	1,655,887	0.13833%	786,825	656,864	624,813	592,369	563,636	624,813	695,844												
276	Southside Va Community College	2,107,340	0.17839%	800,783	2,249,999	0.18796%	1,069,134	841,860	800,783	759,202	727,376	800,783	891,819												
277	Paul D Camp Community College	851,389	0.07207%	323,525	888,806	0.07425%	422,334	340,121	323,525	306,726	291,848	323,525	360,304												
278	Rappahannock Community College	1,408,080	0.11920%	535,068	1,464,880	0.12237%	696,069	562,515	535,068	507,284	483,678	535,068	595,896												
279	Danville Community College	1,461,032	0.12368%	555,187	1,502,232	0.12549%	713,816	583,666	555,187	526,359	500,827	555,187	618,303												
280	Northern Va Community College	18,446,654	1.56155%	7,009,672	18,976,658	1.58523%	9,017,151	7,369,244	7,009,672	6,645,891	6,323,335	7,009,672	7,806,556												
282	Piedmont Va Community College	2,562,378	0.21691%	973,699	2,584,851	0.21593%	1,228,247	1,023,646	973,699	923,139	878,361	973,699	1,084,393												
283	J Sargeant Reynolds Comm Coll	4,771,597	0.40393%	1,813,191	4,906,587	0.40987%	2,331,464	1,906,201	1,813,191	1,719,040	1,635,656	1,813,191	2,019,321												
284	Eastern Shore Community Coll	612,553	0.05185%	232,766	657,497	0.05492%	312,421	244,706	232,766	220,679	209,975	232,766	259,228												
285	Patrick Henry Comm Coll	2,539,248	0.21495%	964,904	2,481,563	0.20730%	1,179,163	1,014,400	964,904	914,801	870,428	964,904	1,074,598												
286	Va Western Community College	3,126,742	0.26469%	1,188,152	3,204,290	0.26767%	1,522,585	1,249,100	1,188,152	1,126,457	1,071,817	1,188,152	1,323,225												
287	Dabney S Lancaster Comm Coll	803,775	0.06804%	305,432	837,693	0.06998%	398,048	321,100	305,432	289,572	275,526	305,432	340,155												
288	Wytheville Community College	1,248,012	0.10565%	474,240	1,551,837	0.12963%	737,386	498,567	474,240	449,615	427,806	474,240	528,153												
290	John Tyler Community College	3,608,173	0.30544%	1,371,095	3,638,568	0.30395%	1,728,940	1,441,427	1,371,095	1,299,900	1,236,847	1,371,095	1,526,966												
291	Blue Ridge Community College	2,426,181	0.20538%	921,939	2,471,173	0.20643%	1,174,227	969,231	921,939	874,067	831,669	921,939	1,026,748												
292	Central Va Community College	1,905,320	0.16129%	724,017	1,946,975	0.16264%	925,148	761,157	724,017	686,422	653,126	724,017	806,326												
293	Thomas Nelson Comm College	3,250,528	0.27516%	1,235,190	3,755,019	0.31368%	1,784,275	1,298,551	1,235,190	1,171,052	1,114,249	1,235,190	1,375,611												
294	Southwest Virginia Comm Coll	1,977,939	0.16744%	751,610	1,822,393	0.15223%	865,947	790,165	751,610	712,582	678,018	751,610	837,056												
295	Tidewater Community College	9,433,329	0.79855%	3,584,638	9,687,573	0.80926%	4,603,250	3,768,517	3,584,638	3,398,504	3,233,656	3,584,638	3,992,152												
296	VA Highlands Community College	1,500,972	0.12706%	570,365	1,636,683	0.13672%	777,707	599,623	570,365	540,748	514,519	570,365	635,206												
297	Germanna Community College	2,928,467	0.24790%	1,112,810	2,926,530	0.24447%	1,390,601	1,169,893	1,112,810	1,055,027	1,003,852	1,112,810	1,239,318												
298	Lord Fairfax Community College	3,069,092	0.25981%	1,166,246	3,068,038	0.25128%	1,429,332	1,226,070	1,166,246	1,105,888	1,052,056	1,166,246	1,298,829												
299	Mountain Empire Community Coll	1,812,555	0.15344%	688,767	1,769,208	0.14779%	840,677	724,098	688,767	653,002	621,328	688,767	767,068												
301	Dept of Agri & Cons Services	5,902,627	0.49967%	2,242,977	5,961,010	0.49796%	2,832,497	2,358,034	2,242,977	2,126,509	2,023,361	2,242,977	2,492,967												
305	State Milk Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
310	Va Economic Dev Partnership	1,752,695	0.14837%	666,017	1,630,162	0.13618%	774,602	700,181	666,017	631,434	600,805	666,017	741,732												
311	Va National Defense Industrial	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
319	Chippokes Plantation Farm Fd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
320	Virginia Tourism Authority	993,728	0.08412%	377,614	981,469	0.08199%	466,365	396,984	377,614	358,006	340,641	377,614	420,542												
325	Dept of Business Assistance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
326	Off of Workforce Development	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
330	Virginia-Israel Advisory Board	14,810	0.00125%	5,627	14,809	0.00124%	7,034	5,916	5,627	5,335	5,076	5,627	6,267												
350	Dept Small Bus/Supplier Div	417,100	0.03531%	158,496	430,129	0.03593%	204,384	166,626	158,496	150,266	142,977	158,496	176,514												
360	Fort Monroe Authority	270,945	0.02294%	102,956	284,004	0.02372%	134,949	108,237	102,956	97,610	92,875	102,956	114,660												
400	Jamestown-Yorktown Commemor	-	0.00000%	-	-	0.00000%	1	-	-	-	-	-	-												
402	Marine Resources Commission	2,113,163	0.17888%	802,994	2,128,318	0.17779%	1,011,314	844,185	802,994	761,298	724,371	802,994	894,281												
403	Dept Game and Inland Fisheries	6,027,201	0.51022%	2,290,318	6,204,861	0.51833%	2,948,367	2,407,803	2,290,318	2,171,392	2,066,066	2,290,318	2,550,689												
405	Virginia Racing Commission	58,240	0.00493%	22,134	40,140	0.00335%	19,076	23,269	22,134	20,985	19,967	22,134	24,650												
407	Virginia Port Authority	-	0.00000%	(1)	21,712	0.00181%	10,316	(1)	(1)	(1)	(1)	(1)	(1)												
408	Chesapeake Bay Local Asst Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
409	Dept Mines Minerals & Energy	2,470,256	0.20911%	938,689	2,570,858	0.21476%	1,221,597	986,840	938,689	889,947	846,779	938,689	1,045,402												
411	Dept of Forestry	3,367,716	0.28508%	1,279,721	3,531,599	0.29501%	1,678,113	1,345,366	1,279,721	1,213,271	1,154,420	1,279,721	1,425,204												
413	Comm on Va Alcohol Saf Act Pro	129,285	0.01094%	49,128	128,102	0.01070%	60,869	51,648	49,128	46,577	44,318	49,128	54,713												
417	Gunston Hall	35,652	0.00302%	13,546	46,209	0.00386%	21,956	14,241	13,546	12,943	12,220	13,546	15,086												
423	Dept of Historic Resources	522,632	0.04424%	198,601	527,674	0.04408%	250,736	208,789	198,601	188,289	179,155	198,601	221,179												
425	Jamestown-Yorktown Foundation	1,769,932	0.14983%	672,568	1,824,163	0.15238%	866,791	707,068	672,568	637,845	606,715	672,568	749,028												
440	Dept of Environmental Quality	10,444,232	0.88413%	3,968,777	10,571,935	0.88313%	5,023,475	4,172,361	3,968,777	3,762,696	3,580,183	3,968,777	4,419,962												
450	Gov Adv Cnci Self-Det & Fed	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
451	Govs Comm On Comp & Equit Tax	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
452	Govs Comm On Env Stewardship	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
453	Govs Comm on Phy Fitness & Sp	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
454	Secretary of Veterans Affairs and Homeland Security	36,821	0.00312%	13,988	47,025	0.00393%	22,340	14,706	13,988	13,262	12,618	13,988	15,578												
501	Dept of Transportation	104,042,348	8.80741%	39,535,820	105,754,483	8.83427%	50,251,441	41,563,878	39,535,820	37,482,894	35,664,765	39,535,820	44,030,393												
502	Central Garage	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
505	Dept of Rail & Public Trans	867,380	0.07343%	329,602	853,565	0.07130%	405,587	346,509	329,602	312,487	297,330	329,602	367,072												
506	Motor Vehicle Dealer Board	286,667	0.02427%	108,936	288,640	0.02411%	137,155	114,524	108,936	103,279	98,270	108,936	121,320												
507	BRD Towing and Recovery Operator	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-												
522	Virginia Passenger Rail Authority	4,309	0.00036%	1,637	-	0.00000%	-	1,721	1,637	1,552	1,477	1,637	1,823												
601	Dept of Health	39,492,590	3.34313%	15,007,069	40,142,967	3.35337%	19,074,764	15,776,880	15,007,069	14,227,818	13,537,685	15,007,069	16,713,125												
602	Dept of Medical Asst Services	6,177,645	0.52295%	2,347,483	6,027,150	0.50348%	2,863,925	2,467,901	2,347,483	2,225,589	2,117,634	2,347,483	2,614,353												
606	Va Bd for People With Disabil	123,705	0.01047%	47,012	118,781	0.00992%	56,443	49,424	47,012	44,571	42,409	47,012	52,356												

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C		D		E		F		G			H			I			J			K			L						
		Employer Contributions	Allocation Percentage	Total OPEB Liability	MP 2021		Employer Contributions	Allocation Percentage	Total OPEB Liability	MP 2020		Employer Contributions	Allocation Percentage	Total OPEB Liability	Discount Rate			Trend			Base			Up			Down			Base			Up		
					Down	Base				Up	Down				Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up	Down	Base	Up	
701	Dept of Corrections	4,676,569	0.39588%	1,777,082	4,629,998	0.38677%	2,200,041	1,868,240	1,777,082	1,684,806	1,603,083	1,777,082	1,979,107																						
702	Dept f/t Blind & Vision Impair	2,820,630	0.23877%	1,071,828	2,898,066	0.24209%	1,377,075	1,126,809	1,071,828	1,016,173	966,882	1,071,828	1,193,677																						
703	Central State Hospital	8,532,227	0.72227%	3,242,220	9,111,359	0.76112%	4,329,452	3,408,535	3,242,220	3,073,866	2,924,765	3,242,220	3,610,807																						
704	Eastern State Hospital	7,321,639	0.61979%	2,782,201	7,382,776	0.61672%	3,508,079	2,924,918	2,782,201	2,637,734	2,509,788	2,782,201	3,098,491																						
705	Southwestern Va Ment Hlth Inst	6,048,615	0.51203%	2,298,459	6,182,259	0.51644%	2,937,628	2,416,362	2,298,459	2,179,110	2,073,410	2,298,459	2,598,756																						
706	Western State Hospital	7,963,111	0.67409%	3,025,956	8,188,347	0.68402%	3,890,860	3,181,177	3,025,956	2,868,831	2,729,676	3,025,956	3,369,957																						
707	Central Virginia Training Ctr	442,757	0.03748%	168,247	2,200,305	0.18380%	1,045,522	176,877	168,247	159,511	168,247	187,374																							
708	COV Center for Child & Adoles	1,482,646	0.12551%	563,399	1,731,533	0.14464%	822,771	592,299	563,399	534,144	508,235	563,399	627,448																						
709	Powhatan Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
711	Virginia Corr Enterprises	2,277,608	0.19280%	865,483	2,440,518	0.20387%	1,159,660	909,879	865,483	820,542	780,741	865,483	963,874																						
716	Virginia Corr Center for Women	3,832,536	0.32443%	1,456,353	3,299,513	0.27563%	1,567,832	1,531,059	1,456,353	1,380,731	1,313,757	1,456,353	1,621,916																						
717	Southampton Memorial Hospital	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
718	Bland Correctional Center	3,506,270	0.29681%	1,332,374	3,536,378	0.29541%	1,680,384	1,400,720	1,332,374	1,263,190	1,201,918	1,332,374	1,483,843																						
719	James River Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
720	Dept Behav Hlth & Develop Svcs	6,514,905	0.55150%	2,475,643	6,273,826	0.52409%	2,981,138	2,602,635	2,475,643	2,347,094	2,233,246	2,475,643	2,757,083																						
721	Powhatan Recept and Class Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
722	Office Inspec Gen Behav & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
723	Southeastern Va Training Ctr	3,180,431	0.26923%	1,208,552	3,286,465	0.27454%	1,561,635	1,270,547	1,208,552	1,145,797	1,090,219	1,208,552	1,345,944																						
724	Catawba Hospital	3,394,861	0.28738%	1,290,035	3,218,277	0.26884%	1,529,228	1,356,209	1,290,035	1,223,049	1,163,724	1,290,035	1,436,691																						
725	Northern Virginia Training Ctr	-	0.00000%	1	-	0.00000%	1	1	1	1	1	1	1																						
726	Southside Va Training Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
728	No Va Mental Health Institute	4,020,631	0.34036%	1,527,831	4,046,174	0.33800%	1,922,625	1,606,203	1,527,831	1,448,497	1,378,237	1,527,831	1,701,520																						
729	Piedmont Geriatric Hospital	3,721,058	0.31500%	1,413,991	3,959,577	0.33077%	1,881,473	1,486,524	1,413,991	1,340,569	1,275,543	1,413,991	1,574,738																						
730	Brunswick Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
731	Staunton Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
733	Sussex I State Prison	2,896,173	0.24517%	1,100,537	3,447,745	0.28801%	1,638,268	1,156,991	1,100,537	1,043,391	992,780	1,100,537	1,225,650																						
734	Sussex II State Prison	3,059,327	0.25898%	1,162,535	3,343,035	0.27926%	1,588,514	1,102,170	1,162,535	1,048,708	1,048,708	1,162,535	1,294,696																						
735	Wallens Ridge State Prison	5,970,278	0.50540%	2,268,684	6,044,380	0.50492%	2,872,110	2,385,060	2,268,684	2,150,881	2,046,551	2,268,684	2,526,596																						
736	Southampton Intensive Treat Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
737	St Brides Correctional Center	2,888,918	0.24455%	1,097,780	2,971,632	0.24824%	1,412,030	1,154,092	1,097,780	1,040,777	990,293	1,097,780	1,222,579																						
738	Southwestern Va Training Ctr	13,240	0.00112%	5,032	169,930	0.01420%	80,745	5,290	5,032	4,771	4,539	5,032	5,604																						
739	Southern Va Mental Health Inst	2,086,030	0.17659%	792,684	2,389,245	0.19959%	1,135,297	833,346	792,684	751,523	715,070	792,684	882,799																						
740	Southampton Reception & Class	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
741	Red Onion State Prison	5,795,392	0.49059%	2,202,230	5,895,021	0.49244%	2,801,140	2,315,197	2,202,230	2,087,878	1,986,603	2,202,230	2,452,587																						
742	Employee Rel & Trg Div	1,771,872	0.14999%	673,311	1,695,652	0.14165%	805,728	707,850	673,311	638,349	607,385	673,311	749,855																						
743	Fluvanna Corr Ctr for Women	4,105,923	0.34758%	1,560,237	4,075,728	0.34047%	1,936,666	1,640,272	1,560,237	1,479,221	1,407,470	1,560,237	1,737,610																						
744	Mecklenburg Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
745	Nottoway Correctional Center	4,724,613	0.39995%	1,795,339	4,995,835	0.41733%	2,373,874	1,887,434	1,795,339	1,702,115	1,619,552	1,795,339	1,999,439																						
747	Marion Correctional Center	3,328,977	0.28181%	1,264,998	3,348,814	0.27975%	1,591,254	1,329,888	1,264,998	1,199,312	1,141,138	1,264,998	1,408,807																						
748	Hiram W Davis Medical Center	1,914,369	0.16206%	727,456	1,839,666	0.15368%	874,156	764,772	727,456	689,682	656,229	727,456	810,156																						
749	Buckingham Correctional Center	3,988,371	0.33762%	1,515,568	4,510,027	0.37675%	2,143,035	1,593,311	1,515,568	1,436,871	1,367,174	1,515,568	1,687,863																						
750	Dept of Correctional Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
751	Va Dep F/T Deaf & Hard of Hear	116,836	0.00989%	44,396	120,961	0.01010%	57,476	46,673	44,396	42,091	40,049	44,396	49,443																						
752	Deep Meadow Correctional Ctr	6,159,324	0.52140%	2,340,527	7,242,237	0.60498%	3,441,300	2,400,588	2,340,527	2,218,994	2,111,359	2,340,527	2,606,806																						
753	Deerfield Correctional Center	4,367,641	0.36973%	1,659,692	5,117,952	0.42753%	2,431,902	1,744,828	1,659,692	1,573,512	1,497,187	1,659,692	1,848,372																						
754	Augusta Correctional Center	3,825,106	0.32380%	1,453,530	4,059,169	0.33909%	1,928,799	1,528,091	1,453,530	1,378,055	1,311,211	1,453,530	1,618,772																						
756	Div of Institutions	8,463,938	0.71649%	3,216,271	7,791,923	0.65090%	3,702,494	3,381,255	3,216,271	3,049,264	2,901,357	3,216,271	3,581,908																						
757	Western Region Corr Fid Units	1,920,487	0.16257%	729,779	1,999,087	0.16700%	949,905	767,214	729,779	691,885	658,324	729,779	812,743																						
759	Northern Region Corr Fid Units	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
760	Central Region Corr Fid Unit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
761	Eastern Region Corr Fid Unit	1,691,794	0.14321%	642,877	1,838,964	0.15362%	873,821	675,854	642,877	609,495	579,931	642,877	715,962																						
762	Dept f/t Rights of Va w/Disab	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-																						
765	Dept of Social Services	20,948,654	1.77335%	7,960,427	21,431,640	1.79031%	10,183,688	8,368,769	7,960,427	7,547,077	7,180,999	7,960,427	8,865,396																						
766	Virginia Parole Board	69,512	0.00588%	26,414	85,076	0.00711%	40,426	27,769	26,414	25,042	23,828	26,414	29,417																						
767	Div of Community Corrections	17,683,347	1.49693%	6,719,620	17,048,718	1.42418%	8,101,052	7,064,313	6,719,620	6,370,700	6,061,683	6,719,620	7,483,530																						
768	Keen Mountain Correctional Ctr	4,092,829	0.34647%	1,555,262	4,164,323	0.34787%	1,978,763	1,635,042	1,555,262	1,474,504	1,402,982	1,555,262	1,732,070																						
769	Greensville Correctional Ctr	8,343,681	0.70631%	3,170,573	9,292,377	0.77624%	4,415,464	3,333,212	3,170,573	3,005,939	2,860,133	3,170,573	3,531,015																						
770	Dillwyn Correctional Center	3,898,903	0.33005%	1,481,570	4,274,347	0.35706%	2,031,441	1,557,569	1,481,570	1,404,639	1,336,505	1,481,570	1,650,000																						
771	Indian Creek Corr Center	2,496,751	0.21136%	948,758	2,603,504	0.21749%	1,237,110	997,426	948,758	899,493	856,862	948,758	1,056,616																						
772	Haynesville Correctional Ctr	4,394,157	0.37197%	1,669,766	4,667,258	0.38988%	2,217,743	1,755,419	1,669,766	1,583,062	1,506,274	1,669,766	1,859,591																						
773	Coffeewood Correctional Center	3,103,928	0.26275%	1,179,484	3,193,346	0.26676%	1,517,384	1,239,987	1,179,484	1,119,239	1,063,997	1,179,484	1,313,572																						
774	Lunenburg Correctional Center	3,321,503	0.28117%	1,262,167	3,522,006	0.29421%	1,673,558	1,326,912	1,262,167	1,196,628	1,138,585	1,262,167	1,405,655																						

Appendix B - OPEB Expense

Employer #	Employer	OPEB Expense											
		A	B	C	D	E	F	G	H	I	J	K	L
		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
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	0.00493%	2,176	648	-	-	-	-	(4,055)	-	(7,557)	1,103	(7,685)
91	New River Valley Emergency Communications	0.00358%	1,580	470	-	-	-	-	(2,944)	-	(5,487)	8,336	1,955
100	Senate of Virginia	0.11643%	51,394	15,299	-	-	-	-	(95,780)	-	(178,499)	(19,277)	(226,863)
101	Virginia House of Delegates	0.23853%	105,291	31,342	-	-	-	-	(196,225)	-	(365,691)	16,800	(408,483)
102	Leg Dept Reversion Clear Acct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.39016%	172,219	51,265	-	-	-	-	(320,956)	-	(598,142)	10,410	(685,204)
107	Div of Legislative Services	0.08726%	38,517	11,466	-	-	-	-	(71,783)	-	(133,776)	26,352	(129,224)
109	Div of Legislative Auto Sys	0.02754%	12,155	3,618	-	-	-	-	(22,653)	-	(42,218)	(2,575)	(51,673)
110	Joint Leg Audit & Review Comm	0.03512%	15,504	4,615	-	-	-	-	(28,895)	-	(53,849)	10,574	(52,051)
111	Supreme Court of Virginia	0.32804%	144,798	43,102	-	-	-	-	(269,851)	-	(502,902)	48,596	(536,257)
112	Judicial Inquiry And Rev Comm	0.00309%	1,365	406	-	-	-	-	(2,544)	-	(4,740)	902	(4,611)
113	Circuit Courts	0.22064%	97,395	28,992	-	-	-	-	(181,509)	-	(338,265)	38,166	(355,221)
114	General District Courts	1.01758%	449,169	133,705	-	-	-	-	(837,091)	-	(1,560,027)	24,703	(1,789,541)
115	Juv and Dom Relations Dist Crt	0.71364%	315,009	93,769	-	-	-	-	(587,064)	-	(1,094,070)	58,540	(1,213,816)
116	Combined District Courts	0.16561%	73,100	21,760	-	-	-	-	(136,232)	-	(253,885)	(69,442)	(364,699)
117	Virginia State Bar	0.09609%	42,413	12,625	-	-	-	-	(79,043)	-	(147,308)	(18,450)	(189,763)
119	Lieutenant Governor	0.00324%	1,430	426	-	-	-	-	(2,665)	-	(4,967)	2,476	(3,300)
121	Office of the Governor	0.04301%	18,985	5,651	-	-	-	-	(35,381)	-	(65,937)	31,718	(44,964)
122	Dept of Planning and Budget	0.04598%	20,296	6,041	-	-	-	-	(37,824)	-	(70,489)	(9,600)	(91,576)
123	Dept of Military Affairs	0.27399%	120,943	36,001	-	-	-	-	(225,395)	-	(420,053)	(5,414)	(493,918)
124	Governors Comm on Govt Reform	0.00000%	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.07642%	33,733	10,041	-	-	-	-	(62,867)	-	(117,161)	11,343	(124,911)
126	Gov Comm on Champion Schools	0.00000%	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.15740%	69,477	20,681	-	-	-	-	(129,480)	-	(241,303)	87,295	(193,330)
128	Virginia Veterans Care Center	0.24187%	106,764	31,781	-	-	-	-	(198,970)	-	(370,806)	6,156	(425,075)
129	Dept of Human Resource Mgmt	0.11561%	51,031	15,190	-	-	-	-	(95,103)	-	(177,237)	19,976	(186,143)
131	Dept of Veterans Affairs	0.00000%	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.05292%	23,360	6,954	-	-	-	-	(43,534)	-	(81,132)	61,604	(32,748)
133	Auditor of Public Accounts	0.11435%	50,474	15,025	-	-	-	-	(94,066)	-	(175,304)	(1,953)	(205,824)
135	Va Inform Providers Net Auth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.23304%	102,867	30,620	-	-	-	-	(191,706)	-	(357,270)	(34,335)	(449,824)
137	Dept of Technology Planning	0.00000%	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.00000%	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.13531%	59,728	17,779	-	-	-	-	(111,311)	-	(207,443)	45,611	(195,636)
141	Attorney General & Dept of Law	0.45056%	198,880	59,201	-	-	-	-	(370,641)	-	(690,738)	22,711	(780,587)
142	Virginia Crime Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.02667%	11,774	3,505	-	-	-	-	(21,943)	-	(40,894)	(8,285)	(55,843)
146	The Science Museum of Virginia	0.06049%	26,702	7,948	-	-	-	-	(49,763)	-	(92,740)	(9,622)	(117,475)
147	Office State Inspector General	0.04179%	18,445	5,491	-	-	-	-	(34,376)	-	(64,063)	14,831	(59,672)
148	Virginia Comm for the Arts	0.00677%	2,988	889	-	-	-	-	(5,568)	-	(10,377)	2,045	(10,023)
149	Admin of Health Insurance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.15766%	69,593	20,716	-	-	-	-	(129,697)	-	(241,707)	(1,835)	(282,930)
152	Dept of the Treasury	0.12029%	53,097	15,805	-	-	-	-	(98,954)	-	(184,413)	30,728	(183,737)
154	Dept of Motor Vehicles	1.96168%	865,904	257,755	-	-	-	-	(1,613,735)	-	(3,007,404)	67,999	(3,429,481)

Appendix B - OPEB Expense

Employer #	Employer	OPEB Expense										Total OPEB Expense	
		A	B	C	D	E	F	G	H	I	J		K
		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	
156	Dept of State Police	3.27629%	1,446,184	430,487	-	-	-	-	(2,695,170)	-	(5,022,798)	(130,930)	(5,972,227)
157	Compensation Board	0.01722%	7,599	2,262	-	-	-	-	(14,162)	-	(26,393)	855	(29,839)
158	Virginia Retirement System	0.00000%	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.01067%	4,711	1,402	-	-	-	-	(8,779)	-	(16,361)	4,824	(14,203)
161	Dept of Taxation	0.84021%	370,874	110,399	-	-	-	-	(691,177)	-	(1,288,098)	(77,727)	(1,575,729)
162	Dept Accounts Transfer Payments	0.00184%	811	242	-	-	-	-	(1,512)	-	(2,818)	90	(3,187)
163	Dept for the Aging	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	0.00484%	2,136	636	-	-	-	-	(3,980)	-	(7,417)	13,136	4,511
165	Dept of Housing and Comm Dev	0.11271%	49,751	14,809	-	-	-	-	(92,717)	-	(172,791)	25,805	(175,143)
166	Secretary of the Commonwealth	0.02030%	8,959	2,667	-	-	-	-	(16,697)	-	(31,117)	755	(35,433)
169	Commonwealth Competition Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.74001%	326,645	97,233	-	-	-	-	(608,750)	-	(1,134,483)	26,219	(1,293,136)
172	State Lottery Department	0.34144%	150,715	44,863	-	-	-	-	(280,878)	-	(523,453)	48,333	(560,420)
173	Dept of Charitable Gaming	0.00000%	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.15748%	69,515	20,693	-	-	-	-	(129,551)	-	(241,436)	103,393	(177,386)
175	Va Off Protection & Advocacy	0.00000%	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.01277%	5,635	1,677	-	-	-	-	(10,501)	-	(19,571)	10,704	(12,056)
181	Dept of Labor and Industry	0.15585%	68,794	20,478	-	-	-	-	(128,207)	-	(238,930)	(8,058)	(285,923)
182	Virginia Employment Commission	0.77338%	341,375	101,618	-	-	-	-	(636,202)	-	(1,185,644)	230,117	(1,148,736)
183	Secretary of Natural Resources	0.00391%	1,725	514	-	-	-	-	(3,216)	-	(5,993)	(2,340)	(9,310)
184	Secretary of Technology	0.00000%	-	-	-	-	-	-	-	-	-	(5,528)	(5,528)
185	Secretary of Education	0.00070%	309	92	-	-	-	-	(577)	-	(1,074)	(7,250)	(8,500)
186	Secretary of Transportation	0.00563%	2,486	740	-	-	-	-	(4,632)	-	(8,633)	2,508	(7,531)
187	Secretary of Public Safety	0.00449%	1,982	590	-	-	-	-	(3,694)	-	(6,885)	(2,823)	(10,830)
188	Sec of Health & Human Resource	0.00312%	1,378	410	-	-	-	-	(2,569)	-	(4,787)	(4,456)	(10,024)
190	Secretary of Finance	0.00330%	1,456	433	-	-	-	-	(2,713)	-	(5,057)	368	(5,513)
191	Va Workers Compensation Comm	0.31416%	138,673	41,279	-	-	-	-	(258,437)	-	(481,630)	(3,960)	(564,075)
192	Secretary of Commerce & Trade	0.00438%	1,932	575	-	-	-	-	(3,601)	-	(6,711)	(4,305)	(12,110)
193	Secretary of Agr and Forestry	0.00310%	1,370	408	-	-	-	-	(2,553)	-	(4,758)	1,782	(3,751)
194	Dept of General Services	0.67415%	297,576	88,580	-	-	-	-	(554,575)	-	(1,033,522)	47,341	(1,154,600)
197	Direct Aid to Public Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.48655%	214,769	63,931	-	-	-	-	(400,253)	-	(745,924)	70,114	(797,363)
200	Comp Svcs At-Risk Youth & Family	0.01496%	6,602	1,965	-	-	-	-	(12,303)	-	(22,929)	4,414	(22,251)
201	Dept of Education	0.36094%	159,323	47,426	-	-	-	-	(296,921)	-	(553,351)	186,130	(457,393)
202	The Library of Virginia	0.10977%	48,455	14,424	-	-	-	-	(90,302)	-	(168,290)	(20,584)	(216,297)
203	Woodrow Wilson Rehab Center	0.22403%	98,889	29,436	-	-	-	-	(184,293)	-	(343,454)	(159,455)	(558,877)
204	College of William and Mary	2.26040%	997,762	297,005	-	-	-	-	(1,859,472)	-	(3,465,367)	362,168	(3,667,904)
206	VCU Health System Authority	0.30440%	134,367	39,997	-	-	-	-	(250,412)	-	(466,675)	(528,632)	(1,071,355)
207	University of Virginia	0.00000%	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	8.08503%	3,568,805	1,062,330	-	-	-	-	(6,650,977)	-	(12,394,953)	2,108,953	(12,305,842)
209	UVA Medical Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	0.64657%	285,403	84,956	-	-	-	-	(531,890)	-	(991,245)	61,056	(1,091,720)
212	Virginia State University	0.63098%	278,519	82,907	-	-	-	-	(519,060)	-	(967,336)	(104,545)	(1,229,515)
213	Norfolk State University	0.85971%	379,485	112,962	-	-	-	-	(707,224)	-	(1,318,003)	37,651	(1,495,129)
214	Longwood University	0.85945%	379,370	112,928	-	-	-	-	(707,011)	-	(1,317,606)	50,140	(1,482,179)
215	University of Mary Washington	0.71294%	314,696	93,676	-	-	-	-	(586,481)	-	(1,092,983)	50	(1,271,042)
216	James Madison University	3.62232%	1,598,922	475,953	-	-	-	-	(2,979,820)	-	(5,553,279)	772,714	(5,685,510)
217	Radford University	1.47949%	653,059	194,397	-	-	-	-	(1,217,069)	-	(2,268,166)	160,325	(2,477,454)
218	Va Sch for Deaf/Blind	0.15460%	68,243	20,314	-	-	-	-	(127,180)	-	(237,016)	(17,364)	(293,003)

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer 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
219	Va Sch for Deaf/Blind-Hampton	0.00000%	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.00000%	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.51658%	1,110,843	330,666	-	-	-	(2,070,214)	-	(3,858,111)	196,721	(4,290,095)	
222	Dept of Professional & Occ Reg	0.17796%	78,551	23,382	-	-	-	(146,392)	-	(272,820)	(5,181)	(322,460)	
223	Dept of Health Professions	0.26252%	115,879	34,494	-	-	-	(215,958)	-	(402,465)	116,549	(351,501)	
226	Board of Accountancy	0.01230%	5,430	1,616	-	-	-	(10,119)	-	(18,859)	3,997	(17,935)	
229	Coop Ext & Agric Exp Station	0.93090%	410,909	122,316	-	-	-	(765,788)	-	(1,427,146)	(192,152)	(1,851,861)	
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	0.00808%	3,565	1,061	-	-	-	(6,645)	-	(12,383)	(3,023)	(17,425)	
234	Cooper Ext & Agric Res Service	0.08908%	39,323	11,705	-	-	-	(136,574)	-	(136,574)	19,033	(139,797)	
236	Virginia Commonwealth Univ	6.96602%	3,074,862	915,298	-	-	-	(5,730,445)	-	(10,679,423)	1,466,875	(10,952,833)	
238	Virginia Museum of Fine Arts	0.22674%	100,084	29,792	-	-	-	(186,520)	-	(347,604)	102,296	(301,952)	
239	Frontier Culture Museum of Va	0.03429%	15,137	4,506	-	-	-	(28,209)	-	(52,572)	7,301	(53,837)	
241	Richard Bland College	0.11454%	50,560	15,050	-	-	-	(94,226)	-	(175,602)	11,902	(192,316)	
242	Christopher Newport University	0.98545%	434,988	129,483	-	-	-	(810,663)	-	(1,510,774)	197,197	(1,559,769)	
245	St Council of Higher Education	0.05012%	22,124	6,586	-	-	-	(41,232)	-	(76,841)	21,973	(67,390)	
246	UVA College at Wise	0.00000%	-	-	-	-	-	-	-	-	(139)	(139)	
247	George Mason University	4.34638%	1,918,533	571,092	-	-	-	(3,575,460)	-	(6,663,330)	1,025,386	(6,723,779)	
261	Virginia Community College Sys	0.23763%	104,892	31,223	-	-	-	(195,481)	-	(364,304)	19,779	(403,891)	
262	Dept f/Aging & Rehab Services	0.90707%	400,388	119,184	-	-	-	(746,181)	-	(1,390,604)	(37,112)	(1,654,325)	
263	Va Rehab Center for the Blind	0.01824%	8,050	2,396	-	-	-	(15,002)	-	(27,958)	(6,024)	(38,538)	
268	Va Institute of Marine Science	0.33791%	149,154	44,399	-	-	-	(277,970)	-	(518,034)	7,795	(594,656)	
270	Va Community Coll Sys Utility	0.10080%	44,495	13,245	-	-	-	(82,922)	-	(154,537)	263,103	83,384	
275	New River Community College	0.13919%	61,440	18,289	-	-	-	(114,503)	-	(213,390)	(35,282)	(283,446)	
276	Southside Va Community College	0.17839%	78,743	23,440	-	-	-	(146,749)	-	(273,486)	(127,993)	(446,045)	
277	Paul D Camp Community College	0.07207%	31,813	9,470	-	-	-	(59,288)	-	(110,492)	(4,267)	(132,764)	
278	Rappahannock Community College	0.11920%	52,615	15,662	-	-	-	(98,055)	-	(182,738)	21,819	(190,697)	
279	Danville Community College	0.12368%	54,593	16,251	-	-	-	(101,742)	-	(189,610)	(99,915)	(320,423)	
280	Northern Va Community College	1.56155%	689,282	205,179	-	-	-	(1,284,575)	-	(2,393,971)	(510,459)	(3,294,544)	
282	Piedmont Va Community College	0.21691%	95,746	28,501	-	-	-	(178,437)	-	(332,540)	56,095	(330,635)	
283	J Sargeant Reynolds Comm Coll	0.40393%	178,297	53,074	-	-	-	(332,281)	-	(619,249)	(267,944)	(988,103)	
284	Eastern Shore Community Coll	0.05185%	22,889	6,813	-	-	-	(42,657)	-	(79,496)	(22,958)	(115,409)	
285	Patrick Henry Comm Coll	0.21495%	94,882	28,244	-	-	-	(176,826)	-	(329,539)	55,154	(328,085)	
286	Va Western Community College	0.26469%	116,835	34,778	-	-	-	(217,738)	-	(405,782)	(74,819)	(546,726)	
287	Dabney S Lancaster Comm Coll	0.06804%	30,034	8,940	-	-	-	(55,973)	-	(104,312)	(32,781)	(154,092)	
288	Wytheville Community College	0.10565%	46,633	13,881	-	-	-	(86,908)	-	(161,965)	(64,390)	(252,749)	
290	John Tyler Community College	0.30544%	134,824	40,133	-	-	-	(251,263)	-	(468,262)	(43,741)	(588,309)	
291	Blue Ridge Community College	0.20538%	90,657	26,986	-	-	-	(168,953)	-	(314,865)	(23,577)	(389,752)	
292	Central Va Community College	0.16129%	71,195	21,193	-	-	-	(132,681)	-	(247,269)	(4,057)	(291,619)	
293	Thomas Nelson Comm College	0.27516%	121,460	36,155	-	-	-	(226,358)	-	(421,847)	(291,373)	(781,963)	
294	Southwest Virginia Comm Coll	0.16744%	73,908	22,000	-	-	-	(137,738)	-	(256,693)	40,632	(257,891)	
295	Tidewater Community College	0.79855%	352,488	104,925	-	-	-	(656,911)	-	(1,224,239)	(584,776)	(2,008,513)	
296	VA Highlands Community College	0.12706%	56,086	16,695	-	-	-	(104,524)	-	(194,793)	(11,705)	(238,241)	
297	Germanna Community College	0.24790%	109,426	32,573	-	-	-	(203,930)	-	(380,051)	32,837	(409,145)	
298	Lord Fairfax Community College	0.25981%	114,680	34,137	-	-	-	(213,723)	-	(398,301)	(16,927)	(480,134)	
299	Mountain Empire Community Coll	0.15344%	67,728	20,161	-	-	-	(126,221)	-	(235,230)	20,174	(253,388)	
301	Dept of Agri & Cons Services	0.49967%	220,559	65,654	-	-	-	(411,043)	-	(766,031)	(2,612)	(893,473)	
305	State Milk Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	

Appendix B - OPEB Expense

Employer #	Employer	OPEB Expense										Total OPEB Expense	
		A	B	C	D	E	F	G	H	I	J		K
		Proportionate share of allocable plan OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer 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	
310	Va Economic Dev Partnership	0.14837%	65,492	19,495	-	-	-	-	(122,053)	-	(227,461)	85,514	(179,013)
311	Va National Defense Industrial	0.00000%	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.08412%	37,132	11,053	-	-	-	-	(69,201)	-	(128,964)	26,773	(123,207)
325	Dept of Business Assistance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.00000%	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.00125%	553	165	-	-	-	-	(1,031)	-	(1,922)	(105)	(2,340)
350	Dept Small Bus/Supplier Div	0.03531%	15,585	4,639	-	-	-	-	(29,046)	-	(54,130)	16,748	(46,204)
360	Fort Monroe Authority	0.02294%	10,124	3,014	-	-	-	-	(18,868)	-	(35,163)	3,134	(37,759)
400	Jamestown-Yorktown Commemor	0.00000%	-	-	-	-	-	-	-	-	-	1,605	1,605
402	Marine Resources Commission	0.17888%	78,961	23,504	-	-	-	-	(147,155)	-	(274,242)	2,455	(316,477)
403	Dept Game and Inland Fisheries	0.51022%	225,214	67,040	-	-	-	-	(419,718)	-	(782,198)	(6,965)	(916,627)
405	Virginia Racing Commission	0.00493%	2,176	648	-	-	-	-	(4,056)	-	(7,558)	4,668	(4,122)
407	Virginia Port Authority	0.00000%	-	-	-	-	-	-	-	-	-	(12,818)	(12,818)
408	Chesapeake Bay Local Asst Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.20911%	92,304	27,476	-	-	-	-	(172,022)	-	(320,585)	(63,128)	(435,955)
411	Dept of Forestry	0.28508%	125,839	37,459	-	-	-	-	(234,519)	-	(437,056)	(4,648)	(512,925)
413	Comm on Va Alcohol Saf Act Pro	0.01094%	4,831	1,438	-	-	-	-	(9,003)	-	(16,778)	4,588	(14,924)
417	Gunston Hall	0.00302%	1,332	397	-	-	-	-	(2,483)	-	(4,627)	(3,930)	(9,311)
423	Dept of Historic Resources	0.04424%	19,529	5,813	-	-	-	-	(36,395)	-	(67,826)	17,255	(61,624)
425	Jamestown-Yorktown Foundation	0.14983%	66,136	19,687	-	-	-	-	(123,253)	-	(229,698)	81,702	(185,426)
440	Dept of Environmental Quality	0.88413%	390,261	116,170	-	-	-	-	(727,308)	-	(1,355,432)	(85,387)	(1,661,696)
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	0.00312%	1,376	410	-	-	-	-	(2,564)	-	(4,779)	2,241	(3,316)
501	Dept of Transportation	8.80741%	3,887,671	1,157,243	-	-	-	-	(7,245,229)	-	(13,502,409)	242,097	(15,460,627)
502	Central Garage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.07343%	32,411	9,648	-	-	-	-	(60,402)	-	(112,567)	51,171	(79,739)
506	Motor Vehicle Dealer Board	0.02427%	10,712	3,189	-	-	-	-	(19,963)	-	(37,203)	588	(42,677)
507	BRD Towing and Recovery Operator	0.00000%	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	0.00036%	161	48	-	-	-	-	(300)	-	(559)	758	108
601	Dept of Health	3.34313%	1,475,689	439,270	-	-	-	-	(2,750,156)	-	(5,125,271)	(271,402)	(6,231,870)
602	Dept of Medical Asst Services	0.52295%	230,835	68,713	-	-	-	-	(430,194)	-	(801,723)	235,451	(696,918)
606	Va Bd for People With Disabil	0.01047%	4,622	1,376	-	-	-	-	(8,614)	-	(16,054)	1,014	(17,656)
701	Dept of Corrections	0.39588%	174,746	52,017	-	-	-	-	(325,664)	-	(606,916)	111,787	(594,030)
702	Dept f/t Blind & Vision Impair	0.23877%	105,396	31,373	-	-	-	-	(196,421)	-	(366,056)	(311)	(426,019)
703	Central State Hospital	0.72227%	318,817	94,903	-	-	-	-	(594,161)	-	(1,107,296)	(218,810)	(1,506,547)
704	Eastern State Hospital	0.61979%	273,582	81,437	-	-	-	-	(509,859)	-	(950,188)	(310,483)	(1,415,511)
705	Southwestern Va Ment Hlth Inst	0.51203%	226,014	67,278	-	-	-	-	(421,209)	-	(784,977)	(23,486)	(936,380)
706	Western State Hospital	0.67409%	297,551	88,572	-	-	-	-	(554,529)	-	(1,033,437)	42,425	(1,159,418)
707	Central Virginia Training Ctr	0.03748%	16,544	4,925	-	-	-	-	(30,832)	-	(57,460)	(2,065,732)	(2,132,555)
708	COV Center for Child & Adoles	0.12551%	55,401	16,491	-	-	-	-	(103,247)	-	(192,415)	10,629	(213,141)
709	Powhatan Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.19280%	85,106	25,333	-	-	-	-	(158,606)	-	(295,584)	10,076	(333,675)
716	Virginia Corr Center for Women	0.32443%	143,207	42,629	-	-	-	-	(266,887)	-	(497,379)	72,997	(505,433)
717	Southampton Memorial Hospital	0.00000%	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.29681%	131,016	39,000	-	-	-	-	(244,167)	-	(455,037)	(11,454)	(540,642)
719	James River Correctional Ctr	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
720	Dept Behav Hlth & Develop Svcs	0.55150%	243,437	72,464	-	-	-	-	(453,680)	-	(845,492)	434,756	(548,515)
721	Powhatan Recept and Class Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.26923%	118,841	35,375	-	-	-	-	(221,477)	-	(412,750)	(112,903)	(592,914)
724	Catawba Hospital	0.28738%	126,853	37,761	-	-	-	-	(236,409)	-	(440,578)	55,720	(456,653)
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	0.34036%	150,236	44,721	-	-	-	-	(279,986)	-	(521,790)	75,182	(531,637)
729	Piedmont Geriatric Hospital	0.31500%	139,042	41,389	-	-	-	-	(259,124)	-	(482,912)	(89,911)	(651,516)
730	Brunswick Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.24517%	108,219	32,214	-	-	-	-	(201,682)	-	(375,860)	(259,789)	(696,898)
734	Sussex II State Prison	0.25898%	114,315	34,028	-	-	-	-	(213,043)	-	(397,033)	(215,562)	(677,295)
735	Wallens Ridge State Prison	0.50540%	223,087	66,406	-	-	-	-	(415,754)	-	(774,811)	(98,906)	(999,978)
736	Southampton Intensive Treat Ct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.24455%	107,948	32,133	-	-	-	-	(201,176)	-	(374,918)	(64,751)	(500,764)
738	Southwestern Va Training Ctr	0.00112%	495	147	-	-	-	-	(922)	-	(1,718)	(967,076)	(969,074)
739	Southern Va Mental Health Inst	0.17659%	77,947	23,203	-	-	-	-	(145,265)	-	(270,721)	(14,509)	(329,345)
740	Southampton Reception & Class	0.00000%	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.49059%	216,552	64,461	-	-	-	-	(403,575)	-	(752,115)	(120,821)	(995,498)
742	Employee Rel & Trg Div	0.14999%	66,208	19,708	-	-	-	-	(123,388)	-	(229,950)	66,659	(200,763)
743	Fluvanna Corr Ctr for Women	0.34758%	153,423	45,670	-	-	-	-	(285,925)	-	(532,859)	1,078	(618,613)
744	Mecklenburg Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.39995%	176,541	52,551	-	-	-	-	(329,009)	-	(613,151)	(53,912)	(766,980)
747	Marion Correctional Center	0.28181%	124,391	37,028	-	-	-	-	(231,821)	-	(432,028)	39,058	(463,372)
748	Hiram W Davis Medical Center	0.16206%	71,533	21,293	-	-	-	-	(133,311)	-	(248,443)	(11,406)	(300,334)
749	Buckingham Correctional Center	0.33762%	149,030	44,362	-	-	-	-	(277,739)	-	(517,603)	(173,815)	(775,765)
750	Dept of Correctional Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.00989%	4,366	1,300	-	-	-	-	(8,136)	-	(15,163)	4,681	(12,952)
752	Deep Meadow Correctional Ctr	0.52140%	230,151	68,509	-	-	-	-	(428,919)	-	(799,345)	(197,340)	(1,126,944)
753	Deerfield Correctional Center	0.36973%	163,202	48,581	-	-	-	-	(304,151)	-	(566,824)	(236,449)	(895,641)
754	Augusta Correctional Center	0.32380%	142,930	42,546	-	-	-	-	(266,370)	-	(496,415)	(37,153)	(614,462)
756	Div of Institutions	0.71649%	316,265	94,143	-	-	-	-	(589,406)	-	(1,098,433)	237,466	(1,039,965)
757	Western Region Corr Fld Units	0.16257%	71,761	21,361	-	-	-	-	(133,737)	-	(249,237)	(26,808)	(316,660)
759	Northern Region Corr Fld Units	0.00000%	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.14321%	63,216	18,818	-	-	-	-	(117,812)	-	(219,558)	(42,259)	(297,595)
762	Dept f/t Rights of Va w/Disab	0.00000%	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.77335%	782,772	233,009	-	-	-	-	(1,458,807)	-	(2,718,675)	9,408	(3,152,293)
766	Virginia Parole Board	0.00588%	2,597	773	-	-	-	-	(4,841)	-	(9,021)	(15,806)	(26,298)
767	Div of Community Corrections	1.49693%	660,760	196,689	-	-	-	-	(1,231,420)	-	(2,294,910)	255,625	(2,413,256)
768	Keen Mountain Correctional Ctr	0.34647%	152,934	45,524	-	-	-	-	(285,013)	-	(531,159)	(60,003)	(677,717)
769	Greensville Correctional Ctr	0.70631%	311,772	92,805	-	-	-	-	(581,031)	-	(1,082,827)	(385,906)	(1,645,187)
770	Dillwyn Correctional Center	0.33005%	145,687	43,367	-	-	-	-	(271,509)	-	(505,992)	(161,950)	(750,397)
771	Indian Creek Corr Center	0.21136%	93,294	27,771	-	-	-	-	(173,867)	-	(324,023)	(59,201)	(436,026)
772	Haynesville Correctional Ctr	0.37197%	164,193	48,876	-	-	-	-	(305,997)	-	(570,265)	(107,217)	(770,410)
773	Coffewood Correctional Center	0.26275%	115,982	34,525	-	-	-	-	(216,149)	-	(402,822)	(81,354)	(549,818)
774	Lunenburg Correctional Center	0.28117%	124,112	36,945	-	-	-	-	(231,300)	-	(431,058)	(30,079)	(531,380)
775	Pocahontas Correctional Center	0.31900%	140,808	41,915	-	-	-	-	(262,416)	-	(489,046)	(24,853)	(593,592)
776	Green Rock Correctional Center	0.30718%	135,590	40,361	-	-	-	-	(252,692)	-	(470,924)	(34,509)	(582,174)

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		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
777	Dept of Juvenile Justice	1.56198%	689,472	205,236	-	-	-	(1,284,930)	-	(2,394,633)	(547,087)	(3,331,942)	
778	Dept of Forensic Science	0.36423%	160,776	47,858	-	-	-	(299,629)	-	(558,397)	143,975	(505,417)	
785	River North Correctional Cntr	0.39324%	173,578	51,669	-	-	-	(323,487)	-	(602,860)	87,725	(613,375)	
786	Culpeper Correctional Facility for Women	0.00000%	-	-	-	-	-	-	-	-	(7,022)	(7,022)	
794	Va Center for Behavioral Rehab	0.42631%	188,177	56,015	-	-	-	(350,695)	-	(653,565)	21,543	(738,525)	
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	0.03477%	15,347	4,568	-	-	-	(28,600)	-	(53,301)	(727)	(62,713)	
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	0.56657%	250,089	74,444	-	-	-	(466,077)	-	(868,595)	23,308	(986,831)	
850	Personal Prop Tax Relief Act	0.00000%	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	0.01718%	7,582	2,257	-	-	-	(14,129)	-	(26,332)	7,479	(23,143)	
852	Va Foundation Healthy Youth	0.02081%	9,186	2,734	-	-	-	(17,119)	-	(31,903)	(467)	(37,569)	
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	0.18326%	80,891	24,079	-	-	-	(150,752)	-	(280,946)	135,574	(191,154)	
913	Veteran Services Foundation	0.00088%	387	115	-	-	-	(721)	-	(1,343)	2,198	636	
916	Gov Employment & Training Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	
920	Opportunity Educational Inst	0.00000%	-	-	-	-	-	-	-	-	-	-	
922	Sitter-Barfoot Veterans Care	0.26513%	117,029	34,836	-	-	-	(218,101)	-	(406,459)	76,764	(395,931)	
937	Southern Va Higher Education	0.03428%	15,132	4,504	-	-	-	(28,201)	-	(52,555)	(3,830)	(64,950)	
938	New College Institute	0.01696%	7,485	2,228	-	-	-	(13,950)	-	(25,998)	11,246	(18,989)	
942	Va Museum of Natural History	0.02911%	12,849	3,825	-	-	-	(23,947)	-	(44,628)	(22,759)	(74,660)	
946	Council on Indians	0.00000%	-	-	-	-	-	-	-	-	-	-	
948	Southwest Va Higher Ed Center	0.01831%	8,083	2,406	-	-	-	(15,064)	-	(28,074)	(18,566)	(51,215)	
957	Commonwealth Att Serv Council	0.00749%	3,306	984	-	-	-	(6,161)	-	(11,481)	1,923	(11,429)	
960	Dept of Fire Programs	0.07843%	34,621	10,306	-	-	-	(64,522)	-	(120,244)	705	(139,134)	
961	Div of Capitol Police	0.08342%	36,822	10,961	-	-	-	(68,623)	-	(127,889)	(17,511)	(166,240)	
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%	-	-	-	-	-	-	-	-	-	-	

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
972	Virginia Resources Authority	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	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	1.27063%	560,870	166,955	-	-	-	-	(1,045,260)	-	(1,947,978)	429,543	(1,835,870)
TOTAL		100.0000%	\$ 44,140,894	\$ 13,139,469	\$ -	\$ -	\$ -	\$ -	\$ (82,262,852)	\$ -	\$ (153,307,443)	\$ -	\$ (178,289,932)

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	24,392	2,176	648	-	(1,028)	(5,880)	-	(1,826)	(5,910)	28,041	22,131
91	New River Valley Emergency Communications	20,634	1,580	470	-	(747)	(4,269)	-	(1,326)	(4,292)	20,358	16,066
100	Senate of Virginia	655,880	51,394	15,299	-	(24,322)	(138,886)	-	(43,126)	(139,641)	662,292	522,651
101	Virginia House of Delegates	1,377,491	105,291	31,342	-	(49,823)	(284,537)	-	(88,352)	(286,079)	1,356,839	1,070,760
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	2,154,659	172,219	51,265	-	(81,492)	(465,402)	-	(144,513)	(467,923)	2,219,315	1,751,392
107	Div of Legislative Services	485,025	38,517	11,466	-	(18,220)	(104,089)	-	(32,321)	(104,647)	496,356	391,709
109	Div of Legislative Auto Sys	150,004	12,155	3,618	-	(5,751)	(32,849)	-	(10,200)	(33,027)	156,642	123,615
110	Joint Leg Audit & Review Comm	202,964	15,504	4,615	-	(7,336)	(41,899)	-	(13,010)	(42,126)	199,799	157,673
111	Supreme Court of Virginia	1,853,528	144,798	43,102	-	(68,520)	(391,298)	-	(121,503)	(393,421)	1,865,942	1,472,521
112	Judicial Inquiry And Rev Comm	17,353	1,365	406	-	(649)	(3,688)	-	(1,145)	(3,711)	17,588	13,877
113	Circuit Courts	1,230,250	97,395	28,992	-	(46,084)	(263,197)	-	(81,726)	(264,620)	1,255,080	990,460
114	General District Courts	5,738,931	449,169	133,705	-	(212,540)	(1,213,826)	-	(376,908)	(1,220,400)	5,788,243	4,567,843
115	Juv and Dom Relations Dist Ct	4,083,356	315,009	93,769	-	(149,058)	(851,274)	-	(264,331)	(855,885)	4,059,379	3,203,494
116	Combined District Courts	984,169	73,100	21,760	-	(34,591)	(197,543)	-	(61,339)	(198,613)	942,002	743,389
117	Virginia State Bar	557,681	42,413	12,625	-	(20,069)	(114,617)	-	(35,590)	(115,238)	546,562	431,324
119	Lieutenant Governor	25,063	1,430	426	-	(676)	(3,865)	-	(1,200)	(3,885)	18,429	14,544
121	Office of the Governor	220,864	18,985	5,651	-	(8,983)	(51,305)	-	(15,931)	(51,583)	244,651	193,068
122	Dept of Planning and Budget	254,753	20,296	6,041	-	(9,603)	(54,846)	-	(17,030)	(55,142)	261,539	206,397
123	Dept of Military Affairs	1,477,491	120,943	36,001	-	(57,236)	(326,835)	-	(101,486)	(328,613)	1,558,541	1,229,928
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	374,039	33,733	10,041	-	(15,960)	(91,161)	-	(28,306)	(91,653)	434,708	343,055
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	755,159	69,477	20,681	-	(32,878)	(187,753)	-	(58,300)	(188,773)	895,319	706,546
128	Virginia Veterans Care Center	1,341,535	106,764	31,781	-	(50,521)	(288,517)	-	(89,588)	(290,081)	1,375,818	1,085,737
129	Dept of Human Resource Mgmt	670,744	51,031	15,190	-	(24,148)	(137,904)	-	(42,821)	(138,652)	657,610	518,958
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	288,031	23,360	6,954	-	(11,058)	(63,127)	-	(19,602)	(63,473)	301,026	237,553
133	Auditor of Public Accounts	635,898	50,474	15,025	-	(23,881)	(136,400)	-	(42,354)	(137,136)	650,437	513,301
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	1,266,804	102,867	30,620	-	(48,677)	(277,984)	-	(86,318)	(279,492)	1,325,595	1,046,103
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	704,243	59,728	17,779	-	(28,260)	(161,408)	-	(50,119)	(162,280)	769,687	607,407
141	Attorney General & Dept of Law	2,423,026	198,880	59,201	-	(94,105)	(537,449)	-	(166,884)	(540,357)	2,562,876	2,022,519
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	149,116	11,774	3,505	-	(5,571)	(31,819)	-	(9,880)	(31,991)	151,732	119,741
146	The Science Museum of Virginia	368,155	26,702	7,948	-	(12,636)	(72,159)	-	(22,406)	(72,551)	344,097	271,546
147	Office State Inspector General	235,390	18,445	5,491	-	(8,730)	(49,846)	-	(15,478)	(50,118)	237,697	187,579
148	Virginia Comm for the Arts	39,622	2,988	889	-	(1,419)	(8,074)	-	(2,507)	(8,123)	38,501	30,378
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	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	883,945	69,593	20,716	-	(32,927)	(188,068)	-	(58,397)	(189,083)	896,818	707,735
152	Dept of the Treasury	667,776	53,097	15,805	-	(25,124)	(143,488)	-	(44,555)	(144,265)	684,237	539,972
154	Dept of Motor Vehicles	11,126,983	865,904	257,755	-	(409,738)	(2,340,001)	-	(726,598)	(2,352,678)	11,158,511	8,805,833
156	Dept of State Police	18,354,160	1,446,184	430,487	-	(684,313)	(3,908,139)	-	(1,213,524)	(3,929,305)	18,636,322	14,707,017
157	Compensation Board	92,895	7,599	2,262	-	(3,596)	(20,536)	-	(6,377)	(20,648)	97,926	77,278
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	60,757	4,711	1,402	-	(2,230)	(12,730)	-	(3,953)	(12,800)	60,706	47,906
161	Dept of Taxation	4,969,127	370,874	110,399	-	(175,496)	(1,002,243)	-	(311,209)	(1,007,675)	4,779,291	3,771,616
162	Dept Accounts Transfer Payments	10,312	811	242	-	(389)	(2,193)	-	(681)	(2,210)	10,456	8,246
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	40,807	2,136	636	-	(1,009)	(5,771)	-	(1,792)	(5,800)	27,519	21,719
165	Dept of Housing and Comm Dev	558,570	49,751	14,809	-	(23,542)	(134,445)	-	(41,747)	(135,174)	641,113	505,939
166	Secretary of the Commonwealth	106,699	8,959	2,667	-	(4,237)	(24,212)	-	(7,518)	(24,341)	115,456	91,115
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	4,202,993	326,645	97,233	-	(154,565)	(882,719)	-	(274,095)	(887,501)	4,209,327	3,321,826
172	State Lottery Department	1,865,505	150,715	44,863	-	(71,316)	(407,288)	-	(126,468)	(409,494)	1,942,193	1,532,699
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	824,639	69,515	20,693	-	(32,896)	(187,856)	-	(58,332)	(188,876)	895,811	706,935
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	55,857	5,635	1,677	-	(2,669)	(15,228)	-	(4,728)	(15,313)	72,614	57,301
181	Dept of Labor and Industry	825,201	68,794	20,478	-	(32,552)	(185,907)	-	(57,726)	(186,913)	886,515	699,602
182	Virginia Employment Commission	3,419,710	341,375	101,618	-	(161,539)	(922,526)	-	(286,455)	(927,527)	4,399,151	3,471,624
183	Secretary of Natural Resources	21,939	1,725	514	-	(818)	(4,663)	-	(1,448)	(4,690)	22,236	17,546
184	Secretary of Technology	(2)	-	-	-	(3)	-	-	-	(3)	-	(3)
185	Secretary of Education	18,152	309	92	-	(146)	(836)	-	(260)	(841)	3,987	3,146
186	Secretary of Transportation	29,886	2,486	740	-	(1,174)	(6,717)	-	(2,086)	(6,751)	32,030	25,279
187	Secretary of Public Safety	35,739	1,982	590	-	(938)	(5,357)	-	(1,663)	(5,386)	25,545	20,159
188	Sec of Health & Human Resource	19,492	1,378	410	-	(654)	(3,725)	-	(1,157)	(3,748)	17,762	14,014
190	Secretary of Finance	18,181	1,456	433	-	(693)	(3,934)	-	(1,222)	(3,960)	18,762	14,802
191	Va Workers Compensation Comm	1,766,386	138,673	41,279	-	(65,620)	(374,747)	-	(116,363)	(376,778)	1,787,015	1,410,237
192	Secretary of Commerce & Trade	37,939	1,932	575	-	(915)	(5,222)	-	(1,621)	(5,251)	24,901	19,650
193	Secretary of Agr and Forestry	18,007	1,370	408	-	(649)	(3,702)	-	(1,150)	(3,723)	17,655	13,932
194	Dept of General Services	3,840,117	297,576	88,580	-	(140,805)	(804,163)	-	(249,702)	(808,514)	3,834,725	3,026,211
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	2,756,563	214,769	63,931	-	(101,625)	(580,388)	-	(180,218)	(583,531)	2,767,636	2,184,105
200	Comp Svs At-Risk Youth & Family	83,574	6,602	1,965	-	(3,126)	(17,840)	-	(5,540)	(17,939)	85,073	67,134
201	Dept of Education	1,861,951	159,323	47,426	-	(75,391)	(430,551)	-	(133,691)	(432,884)	2,053,124	1,620,240
202	The Library of Virginia	619,286	48,455	14,424	-	(22,929)	(130,943)	-	(40,659)	(131,652)	624,416	492,764
203	Woodrow Wilson Rehab Center	1,381,168	98,889	29,436	-	(46,794)	(267,235)	-	(82,980)	(268,684)	1,274,334	1,005,650
204	College of William and Mary	13,095,783	997,762	297,005	-	(472,124)	(2,696,333)	-	(837,244)	(2,710,934)	12,857,714	10,146,780
206	VCU Health System Authority	1,988,099	134,367	39,997	-	(63,581)	(363,110)	-	(112,750)	(365,077)	1,731,525	1,366,448
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	45,465,651	3,568,805	1,062,330	-	(1,688,714)	(9,644,266)	-	(2,994,660)	(9,696,505)	45,989,578	36,293,073
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	3,660,385	285,403	84,956	-	(135,050)	(771,268)	-	(239,488)	(775,447)	3,677,864	2,902,417
212	Virginia State University	3,715,914	278,519	82,907	-	(131,789)	(752,665)	-	(233,711)	(756,739)	3,589,152	2,832,413

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Differences Between Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
213	Norfolk State University	4,867,120	379,485	112,962	-	(179,568)	(1,025,512)	-	(318,434)	(1,031,067)	4,890,250	3,859,183
214	Longwood University	4,996,810	379,370	112,928	-	(179,512)	(1,025,203)	-	(318,338)	(1,030,755)	4,888,774	3,858,019
215	University of Mary Washington	4,158,272	314,696	93,676	-	(148,908)	(850,429)	-	(264,068)	(855,033)	4,055,348	3,200,315
216	James Madison University	20,708,551	1,598,922	475,953	-	(756,586)	(4,320,896)	-	(1,341,697)	(4,344,297)	20,604,593	16,260,296
217	Radford University	8,597,237	653,059	194,397	-	(309,021)	(1,764,814)	-	(547,996)	(1,774,375)	8,415,682	6,641,307
218	Va Sch for Deaf/Blind	861,182	68,243	20,314	-	(32,297)	(184,417)	-	(57,284)	(185,421)	879,411	693,990
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	14,427,687	1,110,843	330,666	-	(525,636)	(3,001,919)	-	(932,132)	(3,018,178)	14,314,929	11,296,751
222	Dept of Professional & Occ Reg	1,027,108	78,551	23,382	-	(31,169)	(212,276)	-	(65,914)	(1,012,426)	1,012,256	798,830
223	Dept of Health Professions	1,401,773	115,879	34,494	-	(54,833)	(313,150)	-	(97,237)	(314,847)	1,493,284	1,178,437
226	Board of Accountancy	76,199	5,430	1,616	-	(2,570)	(14,674)	-	(4,556)	(14,754)	69,972	55,218
229	Coop Ext & Agric Exp Station	5,331,125	410,909	122,316	-	(194,436)	(1,110,433)	-	(344,803)	(1,116,447)	5,295,205	4,178,758
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	47,161	3,565	1,061	-	(1,689)	(9,635)	-	(2,992)	(9,690)	45,946	36,256
234	Cooper Ext & Agric Res Service	487,811	39,323	11,705	-	(18,611)	(106,265)	-	(32,997)	(106,845)	506,736	399,891
236	Virginia Commonwealth Univ	39,570,323	3,074,862	915,298	-	(1,454,987)	(8,309,446)	-	(2,580,183)	(8,354,456)	39,624,366	31,269,910
238	Virginia Museum of Fine Arts	1,296,423	100,084	29,792	-	(47,359)	(270,464)	-	(83,982)	(271,929)	1,289,731	1,017,802
239	Frontier Culture Museum of Va	209,450	15,137	4,506	-	(7,163)	(40,905)	-	(12,702)	(41,127)	195,060	153,933
241	Richard Bland College	701,639	50,560	15,050	-	(23,925)	(136,632)	-	(42,426)	(137,373)	651,543	514,170
242	Christopher Newport University	5,629,893	434,988	129,483	-	(205,835)	(1,175,503)	-	(365,008)	(1,181,875)	5,605,497	4,423,622
245	St Council of Higher Education	301,293	22,124	6,586	-	(10,467)	(59,789)	-	(18,565)	(60,111)	285,107	224,996
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	23,802,438	1,918,533	571,092	-	(907,826)	(5,184,604)	-	(1,609,882)	(5,212,687)	24,723,268	19,510,581
261	Virginia Community College Sys	1,278,116	104,892	31,223	-	(49,632)	(283,458)	-	(88,017)	(284,992)	1,351,695	1,066,703
262	Dept f/Aging & Rehab Services	4,827,047	400,388	119,184	-	(189,460)	(1,082,001)	-	(335,974)	(1,087,863)	5,159,623	4,071,760
263	Va Rehab Center for the Blind	101,515	8,050	2,396	-	(3,808)	(21,754)	-	(6,755)	(21,871)	103,735	81,864
268	Va Institute of Marine Science	1,851,702	149,154	44,399	-	(70,577)	(403,072)	-	(125,159)	(405,255)	1,922,084	1,516,829
270	Va Community Coll Sys Utility	600,440	44,495	13,245	-	(21,055)	(120,242)	-	(37,337)	(120,894)	573,384	452,490
275	New River Community College	786,825	61,440	18,289	-	(29,077)	(166,035)	-	(51,556)	(166,939)	791,752	624,813
276	Southside Va Community College	1,069,134	78,743	23,440	-	(37,261)	(212,794)	-	(66,075)	(213,947)	1,014,730	800,783
277	Paul D Camp Community College	422,334	31,813	9,470	-	(15,054)	(85,971)	-	(26,695)	(86,437)	409,962	323,525
278	Rappahannock Community College	696,069	52,615	15,662	-	(24,895)	(142,185)	-	(44,150)	(142,953)	678,021	535,068
279	Danville Community College	713,816	54,593	16,251	-	(25,833)	(147,532)	-	(45,810)	(148,331)	703,518	555,187
280	Northern Va Community College	9,017,151	689,282	205,179	-	(326,159)	(1,862,701)	-	(578,391)	(1,872,790)	8,882,462	7,009,672
282	Piedmont Va Community College	1,228,247	95,746	28,501	-	(45,302)	(258,743)	-	(80,343)	(260,141)	1,233,840	973,699
283	J Sargeant Reynolds Comm Coll	2,331,464	178,297	53,074	-	(84,370)	(481,825)	-	(149,612)	(484,436)	2,297,627	1,813,191
284	Eastern Shore Community Coll	312,421	22,889	6,813	-	(10,833)	(61,854)	-	(19,206)	(62,191)	294,957	232,766
285	Patrick Henry Comm Coll	1,179,163	94,882	28,244	-	(44,900)	(256,407)	-	(79,618)	(257,799)	1,222,703	964,904
286	Va Western Community College	1,522,585	116,835	34,778	-	(55,286)	(315,731)	-	(98,038)	(317,442)	1,505,594	1,188,152
287	Dabney S Lancaster Comm Coll	398,048	30,034	8,940	-	(14,212)	(81,163)	-	(25,202)	(81,603)	387,035	305,432
288	Wytheville Community College	737,386	46,633	13,881	-	(22,067)	(126,021)	-	(39,131)	(126,705)	600,945	474,240
290	John Tyler Community College	1,728,940	134,824	40,133	-	(63,797)	(364,345)	-	(113,133)	(366,318)	1,737,413	1,371,095
291	Blue Ridge Community College	1,174,227	90,657	26,986	-	(42,900)	(244,990)	-	(76,072)	(246,319)	1,168,258	921,939
292	Central Va Community College	925,148	71,195	21,193	-	(33,688)	(192,395)	-	(59,741)	(193,436)	917,453	724,017

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	1,784,275	121,460	36,155	-	(57,473)	(328,231)	-	(101,920)	(330,009)	1,565,199	1,235,190
294	Southwest Virginia Comm Coll	865,947	73,908	22,000	-	(34,972)	(199,728)	-	(62,018)	(200,810)	952,420	751,610
295	Tidewater Community College	4,603,250	352,488	104,925	-	(166,790)	(952,556)	-	(295,780)	(957,713)	4,542,351	3,584,638
296	VA Highlands Community College	777,707	56,086	16,695	-	(26,538)	(151,565)	-	(47,063)	(152,385)	722,750	570,365
297	Germanna Community College	1,390,601	109,426	32,573	-	(51,778)	(295,710)	-	(91,821)	(297,310)	1,410,120	1,112,810
298	Lord Fairfax Community College	1,429,332	114,680	34,137	-	(54,264)	(309,910)	-	(96,231)	(311,588)	1,477,834	1,166,246
299	Mountain Empire Community Coll	840,677	67,728	20,161	-	(32,046)	(183,028)	-	(56,832)	(184,017)	872,784	688,767
301	Dept of Agri & Cons Services	2,832,497	220,559	65,654	-	(104,368)	(596,034)	-	(185,076)	(599,265)	2,842,242	2,242,977
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	774,602	65,492	19,495	-	(30,992)	(176,983)	-	(54,955)	(177,943)	843,960	666,017
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	466,365	37,132	11,053	-	(17,570)	(100,344)	-	(31,158)	(100,887)	478,501	377,614
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israeli Advisory Board	7,034	553	165	-	(263)	(1,495)	-	(464)	(1,504)	7,131	5,627
350	Dept Small Bus/Supplier Div	204,384	15,585	4,639	-	(7,375)	(42,118)	-	(13,078)	(42,347)	200,843	158,496
360	Fort Monroe Authority	134,949	10,124	3,014	-	(4,794)	(27,359)	-	(8,495)	(27,510)	130,466	102,956
400	Jamestown-Yorktown Commemor	1	-	-	-	-	-	-	-	-	-	-
402	Marine Resources Commission	1,011,314	78,961	23,504	-	(37,365)	(213,382)	-	(66,258)	(214,540)	1,017,534	802,994
403	Dept Game and Inland Fisheries	2,948,367	225,214	67,040	-	(106,568)	(608,613)	-	(188,982)	(611,909)	2,902,227	2,290,318
405	Virginia Racing Commission	19,076	2,176	648	-	(1,027)	(5,881)	-	(1,826)	(5,910)	28,044	22,134
407	Virginia Port Authority	10,316	-	-	-	(1)	-	-	-	(1)	-	(1)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	1,221,597	92,304	27,476	-	(43,678)	(249,441)	-	(77,454)	(250,793)	1,189,482	938,689
411	Dept of Forestry	1,678,113	125,839	37,459	-	(59,547)	(340,064)	-	(105,594)	(341,907)	1,621,628	1,279,721
413	Comm on Va Alcohol Saf Act Pro	60,869	4,831	1,438	-	(2,286)	(13,055)	-	(4,054)	(13,126)	62,254	49,128
417	Gunston Hall	21,956	1,332	397	-	(632)	(3,600)	-	(1,118)	(3,621)	17,167	13,546
423	Dept of Historic Resources	250,736	19,529	5,813	-	(9,239)	(52,774)	-	(16,387)	(53,058)	251,659	198,601
425	Jamestown-Yorktown Foundation	866,791	66,136	19,687	-	(31,295)	(178,724)	-	(55,496)	(179,692)	852,260	672,568
440	Dept of Environmental Quality	5,023,475	390,261	116,170	-	(184,665)	(1,054,635)	-	(327,477)	(1,060,346)	5,029,123	3,968,777
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	22,340	1,376	410	-	(655)	(3,718)	-	(1,155)	(3,742)	17,730	13,988
501	Dept of Transportation	50,251,441	3,887,671	1,157,243	-	(1,839,548)	(10,505,959)	-	(3,262,223)	(10,562,816)	50,098,636	39,535,820
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	405,587	32,411	9,648	-	(15,336)	(87,586)	-	(27,197)	(88,060)	417,662	329,602
506	Motor Vehicle Dealer Board	137,155	10,712	3,189	-	(5,066)	(28,947)	-	(8,988)	(29,100)	138,036	108,936
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	-	161	48	-	(77)	(435)	-	(135)	(438)	2,075	1,637
601	Dept of Health	19,074,764	1,475,689	439,270	-	(698,271)	(3,987,871)	-	(1,238,282)	(4,009,465)	19,016,534	15,007,069
602	Dept of Medical Asst Services	2,863,925	230,835	68,713	-	(109,231)	(623,804)	-	(193,699)	(627,186)	2,974,669	2,347,483
606	Va Bd for People With Disabil	56,443	4,622	1,376	-	(2,183)	(12,491)	-	(3,879)	(12,555)	59,567	47,012
701	Dept of Corrections	2,200,041	174,746	52,017	-	(82,688)	(472,229)	-	(146,633)	(474,787)	2,251,869	1,777,082
702	Dept f/t Blind & Vision Impair	1,377,075	105,396	31,373	-	(49,874)	(284,821)	-	(88,440)	(286,366)	1,358,194	1,071,828

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)
703	Central State Hospital	4,329,452	318,817	94,903	-	(150,860)	(861,565)	-	(267,526)	(866,231)	4,108,451	3,242,220
704	Eastern State Hospital	3,508,079	273,582	81,437	-	(129,455)	(739,322)	-	(229,568)	(743,326)	3,525,527	2,782,201
705	Southwestern Va Ment Hlth Inst	2,937,628	226,014	67,278	-	(106,944)	(610,775)	-	(189,653)	(614,080)	2,912,539	2,298,459
706	Western State Hospital	3,890,860	297,551	88,572	-	(140,798)	(804,097)	-	(249,682)	(808,454)	3,834,410	3,025,956
707	Central Virginia Training Ctr	1,045,522	16,544	4,925	-	(7,827)	(44,709)	-	(13,883)	(44,950)	213,197	168,247
708	COV Center for Child & Adoles	822,771	55,401	16,491	-	(26,217)	(149,714)	-	(46,488)	(150,527)	713,926	563,399
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	1,159,660	85,106	25,333	-	(40,271)	(229,988)	-	(71,414)	(231,234)	1,096,717	865,483
716	Virginia Corr Center for Women	1,567,832	143,207	42,629	-	(67,763)	(387,001)	-	(120,168)	(389,096)	1,845,449	1,456,353
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	1,680,384	131,016	39,000	-	(61,994)	(354,055)	-	(109,938)	(355,971)	1,688,345	1,332,374
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	2,981,138	243,437	72,464	-	(115,192)	(657,860)	-	(204,273)	(661,424)	3,137,067	2,475,643
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	1,561,635	118,841	35,375	-	(56,235)	(321,153)	-	(99,722)	(322,894)	1,531,446	1,208,552
724	Catawba Hospital	1,529,228	126,853	37,761	-	(60,028)	(342,805)	-	(106,445)	(344,664)	1,634,699	1,290,035
725	Northern Virginia Training Ctr	1	-	-	-	1	-	-	-	1	-	1
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	1,922,625	150,236	44,721	-	(71,087)	(405,994)	-	(126,066)	(408,190)	1,936,021	1,527,831
729	Piedmont Geriatric Hospital	1,881,473	139,042	41,389	-	(65,793)	(375,744)	-	(116,673)	(377,779)	1,791,770	1,413,991
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	1,638,268	108,219	32,214	-	(51,208)	(292,449)	-	(90,809)	(294,033)	1,394,570	1,100,537
734	Sussex II State Prison	1,588,514	114,315	34,028	-	(54,091)	(308,924)	-	(95,925)	(310,597)	1,473,132	1,162,535
735	Wallens Ridge State Prison	2,872,110	223,087	66,406	-	(105,565)	(602,865)	-	(187,197)	(606,134)	2,874,818	2,268,684
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	1,412,030	107,948	32,133	-	(51,080)	(291,716)	-	(90,581)	(293,296)	1,391,076	1,097,780
738	Southwestern Va Training Ctr	80,745	495	147	-	(233)	(1,337)	-	(415)	(1,343)	6,375	5,032
739	Southern Va Mental Health Inst	1,135,297	77,947	23,203	-	(36,884)	(210,643)	-	(65,407)	(211,784)	1,004,468	792,684
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	2,801,140	216,552	64,461	-	(102,471)	(585,205)	-	(181,713)	(588,376)	2,790,606	2,202,230
742	Employee Rel & Trg Div	805,728	66,208	19,708	-	(31,323)	(178,920)	-	(55,557)	(179,884)	853,195	673,311
743	Fluvanna Corr Ctr for Women	1,936,666	153,423	45,670	-	(72,599)	(414,607)	-	(128,740)	(416,853)	1,977,090	1,560,237
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	2,373,874	176,541	52,551	-	(83,536)	(477,081)	-	(148,139)	(479,664)	2,275,003	1,795,339
747	Marion Correctional Center	1,591,254	124,391	37,028	-	(58,864)	(336,152)	-	(104,379)	(337,976)	1,602,974	1,264,998
748	Hiram W Davis Medical Center	874,156	71,533	21,293	-	(33,846)	(193,309)	-	(60,025)	(194,354)	921,810	727,456
749	Buckingham Correctional Center	2,143,035	149,030	44,362	-	(70,519)	(402,737)	-	(125,055)	(404,919)	1,920,487	1,515,568
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	57,476	4,366	1,300	-	(2,068)	(11,798)	-	(3,663)	(11,863)	56,259	44,396
752	Deep Meadow Correctional Ctr	3,441,300	230,151	68,509	-	(108,902)	(621,954)	-	(193,124)	(625,320)	2,965,847	2,340,527
753	Deerfield Correctional Center	2,431,902	163,202	48,581	-	(77,224)	(441,034)	-	(136,946)	(443,421)	2,103,113	1,659,692
754	Augusta Correctional Center	1,928,799	142,930	42,546	-	(67,632)	(386,250)	-	(119,935)	(388,341)	1,841,871	1,453,530
756	Div of Institutions	3,702,494	316,265	94,143	-	(149,652)	(854,669)	-	(265,385)	(859,298)	4,075,569	3,216,271
757	Western Region Corr Fid Units	949,905	71,761	21,361	-	(33,957)	(193,926)	-	(60,216)	(194,977)	924,756	729,779
759	Northern Region Corr Fid Units	-	-	-	-	-	-	-	-	-	-	-

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	Total OPEB Liability	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	873,821	63,216	18,818	-	(29,913)	(170,833)	-	(53,046)	(171,758)	814,635	642,877	
762	Dept of Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	
765	Dept of Social Services	10,183,688	782,772	233,009	-	(370,395)	(2,115,347)	-	(656,841)	(2,126,802)	10,087,229	7,960,427	
766	Virginia Parole Board	40,426	2,597	773	-	(1,229)	(7,019)	-	(2,180)	(7,058)	33,472	26,414	
767	Div of Community Corrections	8,101,052	660,760	196,689	-	(312,660)	(1,785,624)	-	(554,458)	(1,795,293)	8,514,913	6,719,620	
768	Keen Mountain Correctional Ctr	1,978,763	152,934	45,524	-	(72,367)	(413,284)	-	(128,330)	(415,523)	1,970,785	1,555,262	
769	Greensville Correctional Ctr	4,415,464	311,772	92,805	-	(147,526)	(842,526)	-	(261,614)	(847,089)	4,017,662	3,170,573	
770	Dillwyn Correctional Center	2,031,041	145,687	43,367	-	(68,939)	(393,702)	-	(122,249)	(395,836)	1,877,406	1,481,570	
771	Indian Creek Corr Center	1,237,110	93,294	27,771	-	(44,145)	(252,116)	-	(78,285)	(253,481)	1,202,239	948,758	
772	Haynesville Correctional Ctr	2,217,743	164,193	48,876	-	(77,694)	(443,712)	-	(137,778)	(446,115)	2,115,881	1,669,766	
773	Coffeewood Correctional Center	1,517,384	115,982	34,525	-	(54,880)	(313,428)	-	(97,323)	(315,124)	1,494,608	1,179,484	
774	Lunenburg Correctional Center	1,673,558	124,112	36,945	-	(58,722)	(335,398)	-	(104,145)	(337,208)	1,599,375	1,262,167	
775	Pocahontas Correctional Center	1,739,543	140,808	41,915	-	(66,629)	(380,517)	-	(118,155)	(382,578)	1,814,532	1,431,954	
776	Green Rock Correctional Center	1,791,488	135,590	40,361	-	(64,162)	(366,416)	-	(113,777)	(368,404)	1,747,290	1,378,886	
777	Dept of Juvenile Justice	8,985,480	689,472	205,236	-	(326,253)	(1,863,216)	-	(578,551)	(1,873,312)	8,884,920	7,011,608	
778	Dept of Forensic Science	2,026,470	160,776	47,858	-	(76,080)	(434,477)	-	(134,910)	(436,833)	2,071,845	1,635,012	
785	River North Correctional Cntr	2,256,210	173,578	51,669	-	(82,137)	(469,073)	-	(145,653)	(471,616)	2,236,819	1,765,203	
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	
794	Va Center for Behavioral Rehab	2,435,848	188,177	56,015	-	(89,046)	(508,526)	-	(157,903)	(511,283)	2,424,954	1,913,671	
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	201,824	15,347	4,568	-	(7,263)	(41,472)	-	(12,878)	(41,698)	197,764	156,066	
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	3,063,947	250,089	74,444	-	(118,332)	(675,837)	-	(209,855)	(679,491)	3,222,790	2,543,299	
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	102,562	7,582	2,257	-	(3,587)	(20,488)	-	(6,362)	(20,598)	97,701	77,103	
852	Va Foundation Healthy Youth	108,576	9,186	2,734	-	(4,346)	(24,823)	-	(7,708)	(24,957)	118,373	93,416	
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	-	-	-	-	-	-	-	-	-	-	-	

Appendix C - Reconciliation of OPEB Liability

Appendix C - Reconciliation of OPEB Liability		A	B	C	D	E	F		G	H	I	J	K
		Total OPEB Liability											
		Differences Between Expected and Actual Experiences											
Employer #	Employer	Net OPEB Liability	Service Cost	Inerest 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)	
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-	
912	Dept of Veterans Services	-	1,055,395	80,891	24,079	-	(38,282)	(218,598)	-	(67,877)	(219,787)	1,042,407	822,620
913	Veteran Services Foundation	-	3,934	387	115	-	(178)	(1,045)	-	(324)	(1,045)	4,983	3,938
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	
922	Sitter-Barfoot Veterans Care	-	1,575,565	117,029	34,836	-	(55,376)	(316,258)	-	(98,202)	(317,971)	1,508,104	1,190,133
937	Southern Va Higher Education	-	218,142	15,132	4,504	-	(7,162)	(40,892)	-	(12,698)	(41,116)	194,998	153,882
938	New College Institute	-	78,963	7,485	2,228	-	(3,542)	(20,228)	-	(6,281)	(20,338)	96,460	76,122
942	Va Museum of Natural History	-	174,307	12,849	3,825	-	(6,079)	(34,724)	-	(10,782)	(34,911)	165,586	130,675
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	
948	Southwest Va Higher Ed Center	-	122,167	8,083	2,406	-	(3,826)	(21,844)	-	(6,783)	(21,964)	104,164	82,200
957	Commonwealth Att Serv Council	-	44,803	3,306	984	-	(1,562)	(8,933)	-	(2,774)	(8,979)	42,598	33,619
960	Dept of Fire Programs	-	422,617	34,621	10,306	-	(16,382)	(93,560)	-	(29,051)	(94,066)	446,149	352,083
961	Div of Capitol Police	-	492,893	36,822	10,961	-	(17,420)	(99,508)	-	(30,898)	(100,043)	474,511	374,468
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	-	6,789,374	560,870	166,955	-	(265,393)	(1,515,683)	-	(470,638)	(1,523,889)	7,227,673	5,703,784
TOTAL			\$ 568,823,810	\$ 44,140,894	\$ 13,139,469	\$ -	\$ (20,886,891)	\$ (119,285,462)	\$ -	\$ (37,039,565)	\$ (119,931,555)	\$ 568,823,810	\$ 448,892,255

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)
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	1,826	-	-	(1,826)	-	-	-	-	-	22,131
91	New River Valley Emergency Communications	1,326	-	-	(1,326)	-	-	-	-	-	16,066
100	Senate of Virginia	43,126	-	-	(43,126)	-	-	-	-	-	522,651
101	Virginia House of Delegates	88,352	-	-	(88,352)	-	-	-	-	-	1,070,760
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-
103	Magistrates	144,513	-	-	(144,513)	-	-	-	-	-	1,751,392
107	Div of Legislative Services	32,321	-	-	(32,321)	-	-	-	-	-	391,709
109	Div of Legislative Auto Sys	10,200	-	-	(10,200)	-	-	-	-	-	123,615
110	Joint Leg Audit & Review Comm	13,010	-	-	(13,010)	-	-	-	-	-	157,673
111	Supreme Court of Virginia	121,503	-	-	(121,503)	-	-	-	-	-	1,472,521
112	Judicial Inquiry And Rev Comm	1,145	-	-	(1,145)	1,145	-	-	-	-	13,877
113	Circuit Courts	81,726	-	-	(81,726)	-	-	-	-	-	990,460
114	General District Courts	376,908	-	-	(376,908)	-	-	-	-	-	4,567,843
115	Juv and Dom Relations Dist Crt	264,331	-	-	(264,331)	-	-	-	-	-	3,203,494
116	Combined District Courts	61,339	-	-	(61,339)	-	-	-	-	-	743,389
117	Virginia State Bar	35,590	-	-	(35,590)	-	-	-	-	-	431,324
119	Lieutenant Governor	1,200	-	-	(1,200)	-	-	-	-	-	14,544
121	Office of the Governor	15,931	-	-	(15,931)	-	-	-	-	-	193,068
122	Dept of Planning and Budget	17,030	-	-	(17,030)	-	-	-	-	-	206,397
123	Dept of Military Affairs	101,486	-	-	(101,486)	-	-	-	-	-	1,229,928
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	28,306	-	-	(28,306)	-	-	-	-	-	343,055
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	58,300	-	-	(58,300)	-	-	-	-	-	706,546
128	Virginia Veterans Care Center	89,588	-	-	(89,588)	-	-	-	-	-	1,085,737
129	Dept of Human Resource Mgmt	42,821	-	-	(42,821)	-	-	-	-	-	518,958
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	19,602	-	-	(19,602)	-	-	-	-	-	237,553
133	Auditor of Public Accounts	42,354	-	-	(42,354)	-	-	-	-	-	513,301
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	86,318	-	-	(86,318)	-	-	-	-	-	1,046,103
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:	Contributions:	Net Investment	Benefit	Administrative		Net Change	Plan	Plan	Net OPEB
		Employer	Member	Income	Payments	Expenses	Other	Fiduciary	Fiduciary Net	Fiduciary Net	Liability
								Net Position	Position	Position	(Ending)
									(Beginning)	(Ending)	(Ending)
140	Dept of Criminal Justice Svcs	50,119	-	-	(50,119)	-	-	-	-	-	607,407
141	Attorney General & Dept of Law	166,884	-	-	(166,884)	-	-	-	-	-	2,022,519
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	9,880	-	-	(9,880)	-	-	-	-	-	119,741
146	The Science Museum of Virginia	22,406	-	-	(22,406)	-	-	-	-	-	271,546
147	Office State Inspector General	15,478	-	-	(15,478)	-	-	-	-	-	187,579
148	Virginia Comm for the Arts	2,507	-	-	(2,507)	-	-	-	-	-	30,378
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	58,397	-	-	(58,397)	-	-	-	-	-	707,735
152	Dept of the Treasury	44,555	-	-	(44,555)	-	-	-	-	-	539,972
154	Dept of Motor Vehicles	726,598	-	-	(726,598)	-	-	-	-	-	8,805,833
156	Dept of State Police	1,213,524	-	-	(1,213,524)	-	-	-	-	-	14,707,017
157	Compensation Board	6,377	-	-	(6,377)	-	-	-	-	-	77,278
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	3,953	-	-	(3,953)	-	-	-	-	-	47,906
161	Dept of Taxation	311,209	-	-	(311,209)	-	-	-	-	-	3,771,616
162	Dept Accounts Transfer Payments	681	-	-	(681)	-	-	-	-	-	8,246
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	1,792	-	-	(1,792)	-	-	-	-	-	21,719
165	Dept of Housing and Comm Dev	41,747	-	-	(41,747)	-	-	-	-	-	505,939
166	Secretary of the Commonwealth	7,518	-	-	(7,518)	-	-	-	-	-	91,115
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	274,095	-	-	(274,095)	-	-	-	-	-	3,321,826
172	State Lottery Department	126,468	-	-	(126,468)	-	-	-	-	-	1,532,699
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	58,332	-	-	(58,332)	-	-	-	-	-	706,935
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	4,728	-	-	(4,728)	-	-	-	-	-	57,301
181	Dept of Labor and Industry	57,726	-	-	(57,726)	-	-	-	-	-	699,602
182	Virginia Employment Commission	286,455	-	-	(286,455)	-	-	-	-	-	3,471,624
183	Secretary of Natural Resources	1,448	-	-	(1,448)	-	-	-	-	-	17,546
184	Secretary of Technology	-	-	-	-	-	-	-	-	-	(3)
185	Secretary of Education	260	-	-	(260)	-	-	-	-	-	3,146
186	Secretary of Transportation	2,086	-	-	(2,086)	-	-	-	-	-	25,279
187	Secretary of Public Safety	1,663	-	-	(1,663)	-	-	-	-	-	20,159
188	Sec of Health & Human Resource	1,157	-	-	(1,157)	-	-	-	-	-	14,014

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
190	Secretary of Finance	1,222	-	-	(1,222)	-	-	-	-	-	14,802
191	Va Workers Compensation Comm	116,363	-	-	(116,363)	-	-	-	-	-	1,410,237
192	Secretary of Commerce & Trade	1,621	-	-	(1,621)	-	-	-	-	-	19,650
193	Secretary of Agr and Forestry	1,150	-	-	(1,150)	-	-	-	-	-	13,932
194	Dept of General Services	249,702	-	-	(249,702)	-	-	-	-	-	3,026,211
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	180,218	-	-	(180,218)	-	-	-	-	-	2,184,105
200	Comp Srvs At-Risk Youth & Family	5,540	-	-	(5,540)	-	-	-	-	-	67,134
201	Dept of Education	133,691	-	-	(133,691)	-	-	-	-	-	1,620,240
202	The Library of Virginia	40,659	-	-	(40,659)	-	-	-	-	-	492,764
203	Woodrow Wilson Rehab Center	82,980	-	-	(82,980)	-	-	-	-	-	1,005,650
204	College of William and Mary	837,244	-	-	(837,244)	-	-	-	-	-	10,146,780
206	VCU Health System Authority	112,750	-	-	(112,750)	-	-	-	-	-	1,366,448
207	University of Virginia	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	2,994,660	-	-	(2,994,660)	-	-	-	-	-	36,293,073
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	239,488	-	-	(239,488)	-	-	-	-	-	2,902,417
212	Virginia State University	233,711	-	-	(233,711)	-	-	-	-	-	2,832,413
213	Norfolk State University	318,434	-	-	(318,434)	-	-	-	-	-	3,859,183
214	Longwood University	318,338	-	-	(318,338)	-	-	-	-	-	3,858,019
215	University of Mary Washington	264,068	-	-	(264,068)	-	-	-	-	-	3,200,315
216	James Madison University	1,341,690	-	-	(1,341,690)	-	-	-	-	-	16,260,296
217	Radford University	547,996	-	-	(547,996)	-	-	-	-	-	6,641,307
218	Va Sch for Deaf/Blind	57,264	-	-	(57,264)	-	-	-	-	-	693,990
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	932,132	-	-	(932,132)	-	-	-	-	-	11,296,751
222	Dept of Professional & Occ Reg	65,914	-	-	(65,914)	-	-	-	-	-	798,830
223	Dept of Health Professions	97,237	-	-	(97,237)	-	-	-	-	-	1,178,437
226	Board of Accountancy	4,556	-	-	(4,556)	-	-	-	-	-	55,218
229	Coop Ext & Agric Exp Station	344,803	-	-	(344,803)	-	-	-	-	-	4,178,758
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	2,992	-	-	(2,992)	-	-	-	-	-	36,256
234	Cooper Ext & Agric Res Service	32,997	-	-	(32,997)	-	-	-	-	-	399,891
236	Virginia Commonwealth Univ	2,580,183	-	-	(2,580,183)	-	-	-	-	-	31,269,910
238	Virginia Museum of Fine Arts	83,982	-	-	(83,982)	-	-	-	-	-	1,017,802

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		Net Change	Plan	Plan	Net OPEB
		Employer	Member	Income	Payments	Expenses	Other	Fiduciary	Fiduciary Net	Fiduciary Net	Liability (Ending)
								Net Position	Position (Beginning)	Position (Ending)	
239	Frontier Culture Museum of Va	12,702	-	-	(12,702)	-	-	-	-	-	153,933
241	Richard Bland College	42,426	-	-	(42,426)	-	-	-	-	-	514,170
242	Christopher Newport University	365,008	-	-	(365,008)	-	-	-	-	-	4,423,622
245	St Council of Higher Education	18,565	-	-	(18,565)	-	-	-	-	-	224,996
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,609,882	-	-	(1,609,882)	-	-	-	-	-	19,510,581
261	Virginia Community College Sys	88,017	-	-	(88,017)	-	-	-	-	-	1,066,703
262	Dept f/Aging & Rehab Services	335,974	-	-	(335,974)	-	-	-	-	-	4,071,760
263	Va Rehab Center for the Blind	6,755	-	-	(6,755)	-	-	-	-	-	81,864
268	Va Institute of Marine Science	125,159	-	-	(125,159)	-	-	-	-	-	1,516,829
270	Va Community Coll Sys Utility	37,337	-	-	(37,337)	-	-	-	-	-	452,490
275	New River Community College	51,556	-	-	(51,556)	-	-	-	-	-	624,813
276	Southside Va Community College	66,075	-	-	(66,075)	-	-	-	-	-	800,783
277	Paul D Camp Community College	26,695	-	-	(26,695)	-	-	-	-	-	323,525
278	Rappahannock Community College	44,150	-	-	(44,150)	-	-	-	-	-	535,068
279	Danville Community College	45,810	-	-	(45,810)	-	-	-	-	-	555,187
280	Northern Va Community College	578,391	-	-	(578,391)	-	-	-	-	-	7,009,672
282	Piedmont Va Community College	80,343	-	-	(80,343)	-	-	-	-	-	973,699
283	J Sargeant Reynolds Comm Coll	149,612	-	-	(149,612)	-	-	-	-	-	1,813,191
284	Eastern Shore Community Coll	19,206	-	-	(19,206)	-	-	-	-	-	232,766
285	Patrick Henry Comm Coll	79,618	-	-	(79,618)	-	-	-	-	-	964,904
286	Va Western Community College	98,038	-	-	(98,038)	-	-	-	-	-	1,188,152
287	Dabney S Lancaster Comm Coll	25,202	-	-	(25,202)	-	-	-	-	-	305,432
288	Wytheville Community College	39,131	-	-	(39,131)	-	-	-	-	-	474,240
290	John Tyler Community College	113,133	-	-	(113,133)	-	-	-	-	-	1,371,095
291	Blue Ridge Community College	76,072	-	-	(76,072)	-	-	-	-	-	921,939
292	Central Va Community College	59,741	-	-	(59,741)	-	-	-	-	-	724,017
293	Thomas Nelson Comm College	101,920	-	-	(101,920)	-	-	-	-	-	1,235,190
294	Southwest Virginia Comm Coll	62,018	-	-	(62,018)	-	-	-	-	-	751,610
295	Tidewater Community College	295,780	-	-	(295,780)	-	-	-	-	-	3,584,638
296	VA Highlands Community College	47,063	-	-	(47,063)	-	-	-	-	-	570,365
297	Germanna Community College	91,821	-	-	(91,821)	-	-	-	-	-	1,112,810
298	Lord Fairfax Community College	96,231	-	-	(96,231)	-	-	-	-	-	1,166,246
299	Mountain Empire Community Coll	56,832	-	-	(56,832)	-	-	-	-	-	688,767
301	Dept of Agri & Cons Services	185,076	-	-	(185,076)	-	-	-	-	-	2,242,977
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	54,955	-	-	(54,955)	-	-	-	-	-	666,017
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	31,158	-	-	(31,158)	-	-	-	-	-	377,614
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	464	-	-	(464)	-	-	-	-	-	5,627
350	Dept Small Bus/Supplier Div	13,078	-	-	(13,078)	-	-	-	-	-	158,496
360	Fort Monroe Authority	8,495	-	-	(8,495)	-	-	-	-	-	102,956
400	Jamestown-Yorktown Commemor	-	-	-	-	-	-	-	-	-	-
402	Marine Resources Commission	66,258	-	-	(66,258)	-	-	-	-	-	802,994
403	Dept Game and Inland Fisheries	188,982	-	-	(188,982)	-	-	-	-	-	2,290,318
405	Virginia Racing Commission	1,826	-	-	(1,826)	-	-	-	-	-	22,134
407	Virginia Port Authority	-	-	-	-	-	-	-	-	-	(1)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	77,454	-	-	(77,454)	-	-	-	-	-	938,689
411	Dept of Forestry	105,594	-	-	(105,594)	-	-	-	-	-	1,279,721
413	Comm on Va Alcohol Saf Act Pro	4,054	-	-	(4,054)	-	-	-	-	-	49,128
417	Gunston Hall	1,118	-	-	(1,118)	-	-	-	-	-	13,546
423	Dept of Historic Resources	16,387	-	-	(16,387)	-	-	-	-	-	198,601
425	Jamestown-Yorktown Foundation	55,496	-	-	(55,496)	-	-	-	-	-	672,568
440	Dept of Environmental Quality	327,477	-	-	(327,477)	-	-	-	-	-	3,968,777
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	1,155	-	-	(1,155)	1,155	-	-	-	-	13,988
501	Dept of Transportation	3,262,223	-	-	(3,262,223)	-	-	-	-	-	39,535,820
502	Central Garage	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	27,197	-	-	(27,197)	-	-	-	-	-	329,602
506	Motor Vehicle Dealer Board	8,988	-	-	(8,988)	-	-	-	-	-	108,936
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	135	-	-	(135)	-	-	-	-	-	1,637
601	Dept of Health	1,238,282	-	-	(1,238,282)	-	-	-	-	-	15,007,069
602	Dept of Medical Asst Services	193,699	-	-	(193,699)	-	-	-	-	-	2,347,483
606	Va Bd for People With Disabil	3,879	-	-	(3,879)	-	-	-	-	-	47,012
701	Dept of Corrections	146,633	-	-	(146,633)	-	-	-	-	-	1,777,082
702	Dept f/t Blind & Vision Impair	88,440	-	-	(88,440)	-	-	-	-	-	1,071,828
703	Central State Hospital	267,526	-	-	(267,526)	-	-	-	-	-	3,242,220
704	Eastern State Hospital	229,568	-	-	(229,568)	-	-	-	-	-	2,782,201

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 Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
705	Southwestern Va Ment Hlth Inst	189,653	-	-	(189,653)	-	-	-	-	-	2,298,459
706	Western State Hospital	249,682	-	-	(249,682)	-	-	-	-	-	3,025,956
707	Central Virginia Training Ctr	13,883	-	-	(13,883)	-	-	-	-	-	168,247
708	COV Center for Child & Adoles	46,488	-	-	(46,488)	-	-	-	-	-	563,399
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	71,414	-	-	(71,414)	-	-	-	-	-	865,483
716	Virginia Corr Center for Women	120,168	-	-	(120,168)	-	-	-	-	-	1,456,353
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	109,938	-	-	(109,938)	-	-	-	-	-	1,332,374
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	204,273	-	-	(204,273)	-	-	-	-	-	2,475,643
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	99,722	-	-	(99,722)	-	-	-	-	-	1,208,552
724	Catawba Hospital	106,445	-	-	(106,445)	-	-	-	-	-	1,290,035
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	1
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	126,066	-	-	(126,066)	-	-	-	-	-	1,527,831
729	Piedmont Geriatric Hospital	116,673	-	-	(116,673)	-	-	-	-	-	1,413,991
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	90,809	-	-	(90,809)	-	-	-	-	-	1,100,537
734	Sussex II State Prison	95,925	-	-	(95,925)	-	-	-	-	-	1,162,535
735	Wallens Ridge State Prison	187,197	-	-	(187,197)	-	-	-	-	-	2,268,684
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	90,581	-	-	(90,581)	-	-	-	-	-	1,097,780
738	Southwestern Va Training Ctr	415	-	-	(415)	-	-	-	-	-	5,032
739	Southern Va Mental Health Inst	65,407	-	-	(65,407)	-	-	-	-	-	792,684
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	181,713	-	-	(181,713)	-	-	-	-	-	2,202,230
742	Employee Rel & Trg Div	55,557	-	-	(55,557)	-	-	-	-	-	673,311
743	Fluvanna Corr Ctr for Women	128,740	-	-	(128,740)	-	-	-	-	-	1,560,237
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	148,139	-	-	(148,139)	-	-	-	-	-	1,795,339
747	Marion Correctional Center	104,379	-	-	(104,379)	-	-	-	-	-	1,264,998
748	Hiram W Davis Medical Center	60,025	-	-	(60,025)	-	-	-	-	-	727,456
749	Buckingham Correctional Center	125,055	-	-	(125,055)	-	-	-	-	-	1,515,568
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-

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		Net Change	Plan	Plan	Net OPEB
		Employer	Member	Income	Payments	Expenses	Other	Fiduciary	Fiduciary Net	Fiduciary Net	Liability
								Net Position	Position	Position	(Ending)
751	Va Dep F/T Deaf & Hard of Hear	3,663	-	-	(3,663)	-	-	-	-	-	44,396
752	Deep Meadow Correctional Ctr	193,124	-	-	(193,124)	-	-	-	-	-	2,340,527
753	Deerfield Correctional Center	136,946	-	-	(136,946)	-	-	-	-	-	1,659,692
754	Augusta Correctional Center	119,935	-	-	(119,935)	-	-	-	-	-	1,453,530
756	Div of Institutions	265,385	-	-	(265,385)	-	-	-	-	-	3,216,271
757	Western Region Corr Fld Units	60,216	-	-	(60,216)	-	-	-	-	-	729,779
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	53,046	-	-	(53,046)	-	-	-	-	-	642,877
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	656,841	-	-	(656,841)	-	-	-	-	-	7,960,427
766	Virginia Parole Board	2,180	-	-	(2,180)	-	-	-	-	-	26,414
767	Div of Community Corrections	554,458	-	-	(554,458)	-	-	-	-	-	6,719,620
768	Keen Mountain Correctional Ctr	128,330	-	-	(128,330)	-	-	-	-	-	1,555,262
769	Greensville Correctional Ctr	261,614	-	-	(261,614)	-	-	-	-	-	3,170,573
770	Dillwyn Correctional Center	122,249	-	-	(122,249)	-	-	-	-	-	1,481,570
771	Indian Creek Corr Center	78,285	-	-	(78,285)	-	-	-	-	-	948,758
772	Haynesville Correctional Ctr	137,778	-	-	(137,778)	-	-	-	-	-	1,669,766
773	Coffeewood Correctional Center	97,323	-	-	(97,323)	-	-	-	-	-	1,179,484
774	Lunenburg Correctional Center	104,145	-	-	(104,145)	-	-	-	-	-	1,262,167
775	Pocahontas Correctional Center	118,155	-	-	(118,155)	-	-	-	-	-	1,431,954
776	Green Rock Correctional Center	113,777	-	-	(113,777)	-	-	-	-	-	1,378,886
777	Dept of Juvenile Justice	578,551	-	-	(578,551)	-	-	-	-	-	7,011,608
778	Dept of Forensic Science	134,910	-	-	(134,910)	-	-	-	-	-	1,635,012
785	River North Correctional Cntr	145,653	-	-	(145,653)	-	-	-	-	-	1,765,203
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	157,903	-	-	(157,903)	-	-	-	-	-	1,913,671
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	12,878	-	-	(12,878)	-	-	-	-	-	156,066
842	Chesapeake Bay Commission	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-	-	-	-	-

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 Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
848	Indigent Defense Commission	209,855	-	-	(209,855)	-	-	-	-	-	2,543,299
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	6,362	-	-	(6,362)	-	-	-	-	-	77,103
852	Va Foundation Healthy Youth	7,708	-	-	(7,708)	-	-	-	-	-	93,416
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	67,877	-	-	(67,877)	-	-	-	-	-	822,620
913	Veteran Services Foundation	324	-	-	(324)	-	-	-	-	-	3,938
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	98,202	-	-	(98,202)	-	-	-	-	-	1,190,133
937	Southern Va Higher Education	12,698	-	-	(12,698)	-	-	-	-	-	153,882
938	New College Institute	6,281	-	-	(6,281)	-	-	-	-	-	76,122
942	Va Museum of Natural History	10,782	-	-	(10,782)	-	-	-	-	-	130,675
946	Council on Indians	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	6,783	-	-	(6,783)	-	-	-	-	-	82,200
957	Commonwealth Att Serv Council	2,774	-	-	(2,774)	-	-	-	-	-	33,619
960	Dept of Fire Programs	29,051	-	-	(29,051)	-	-	-	-	-	352,083
961	Div of Capitol Police	30,898	-	-	(30,898)	-	-	-	-	-	374,468
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	-	-	-	-	-	-	-	-	-	-

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)
992	Planned Reversions	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	470,638	-	-	(470,638)	-	-	-	-	-	5,703,784
TOTAL		\$ 37,039,565	\$ -	\$ -	\$(37,039,565)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,892,255

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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Differences Between Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	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	0.0049%	22,131	-	-	-	8,633	8,633	11,251	-	21,283	1,688	34,222	(8,788)	1,103	(7,685)
91	New River Valley Emergency Communications	0.0036%	16,066	-	-	-	23,777	23,777	8,169	-	15,452	23,315	46,936	(6,381)	8,336	1,955
100	Senate of Virginia	0.1164%	522,651	-	-	-	12,582	12,582	265,737	-	502,683	54,329	822,749	(207,586)	(19,277)	(226,863)
101	Virginia House of Delegates	0.2385%	1,070,760	-	-	-	79,894	79,894	544,417	-	1,029,847	111,540	1,685,804	(425,283)	16,800	(408,483)
102	Leg Dept Reversion Clear Acct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.3902%	1,751,392	-	-	-	192,811	192,811	890,476	-	1,684,470	112,201	2,687,147	(695,614)	10,410	(685,204)
107	Div of Legislative Services	0.0873%	391,709	-	-	-	96,110	96,110	199,157	-	376,736	6,254	582,147	(155,576)	26,352	(129,224)
109	Div of Legislative Auto Sys	0.0275%	123,615	-	-	-	24,230	24,230	62,851	-	118,892	17,467	199,210	(49,098)	(2,575)	(51,673)
110	Joint Leg Audit & Review Comm	0.0351%	157,673	-	-	-	72,490	72,490	80,167	-	151,648	26,523	258,338	(62,625)	10,574	(52,051)
111	Supreme Court of Virginia	0.3280%	1,472,521	-	-	-	160,239	160,239	748,689	-	1,416,259	-	2,164,948	(584,853)	48,596	(536,257)
112	Judicial Inquiry And Rev Comm	0.0031%	13,877	-	-	-	6,272	6,272	7,057	-	13,349	6,657	27,063	(5,513)	902	(4,611)
113	Circuit Courts	0.2206%	990,460	-	-	-	163,147	163,147	503,587	-	952,611	136	1,456,334	(393,387)	38,166	(355,221)
114	General District Courts	1.0176%	4,567,843	-	-	-	159,237	159,237	2,322,469	-	4,393,302	45,765	6,761,536	(1,814,244)	24,703	(1,789,541)
115	Juv and Dom Relations Dist Crt	0.7136%	3,203,494	-	-	-	303,647	303,647	1,628,782	-	3,081,087	76,568	4,786,437	(1,272,356)	58,540	(1,213,816)
116	Combined District Courts	0.1656%	743,389	-	-	-	19,941	19,941	377,968	-	714,983	340,545	1,433,496	(295,257)	(69,442)	(364,699)
117	Virginia State Bar	0.0961%	431,324	-	-	-	19,301	19,301	219,302	-	414,843	96,722	730,867	(171,313)	(18,450)	(189,763)
119	Lieutenant Governor	0.0032%	14,544	-	-	-	17,676	17,676	7,395	-	13,988	13,769	35,152	(5,776)	2,476	(3,300)
121	Office of the Governor	0.0430%	193,068	-	-	-	108,378	108,378	98,163	-	185,691	11,752	295,606	(76,682)	31,718	(44,964)
122	Dept of Planning and Budget	0.0460%	206,397	-	-	-	13,599	13,599	104,940	-	198,510	25,684	329,134	(81,976)	(9,600)	(91,576)
123	Dept of Military Affairs	0.2740%	1,229,928	-	-	-	274,468	274,468	625,348	-	1,182,940	139,724	1,948,012	(488,504)	(5,414)	(493,918)
124	Governors Comm on Govt Reform	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.0764%	343,055	-	-	-	129,831	129,831	174,422	-	329,945	62,737	567,104	(136,254)	11,343	(124,911)
126	Gov Comm on Champion Schools	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.1574%	706,546	-	-	-	378,536	378,536	359,237	-	679,551	89,418	1,128,206	(280,625)	87,295	(193,330)
128	Virginia Veterans Care Center	0.2419%	1,085,737	-	-	-	201,225	201,225	552,032	-	1,044,252	78,159	1,674,443	(431,231)	6,156	(425,075)
129	Dept of Human Resource Mgmt	0.1156%	518,958	-	-	-	90,717	90,717	263,859	-	499,129	59,493	822,481	(206,119)	19,976	(186,143)
131	Dept of Veterans Affairs	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.0629%	237,553	-	-	-	190,277	190,277	120,783	-	228,480	-	349,263	(94,352)	61,604	(32,748)
133	Auditor of Public Accounts	0.1143%	513,301	-	-	-	68,905	68,905	260,981	-	493,685	98,223	852,889	(203,871)	(1,953)	(205,824)
135	Va Inform Providers Net Auth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.2330%	1,046,103	-	-	-	115,376	115,376	531,880	-	1,006,132	153,135	1,691,147	(415,489)	(34,335)	(449,824)
137	Dept of Technology Planning	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.1353%	607,407	-	-	-	216,023	216,023	308,828	-	584,196	28,906	921,930	(241,247)	45,611	(195,636)
141	Attorney General & Dept of Law	0.4506%	2,022,519	-	-	-	301,161	301,161	1,028,326	-	1,945,234	163,215	3,136,775	(803,298)	22,711	(780,587)
142	Virginia Crime Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.0267%	119,741	-	-	-	16,777	16,777	60,881	-	115,165	44,401	220,447	(47,558)	(8,285)	(55,843)
146	The Science Museum of Virginia	0.0605%	271,546	-	-	-	21,756	21,756	138,065	-	261,171	82,634	481,870	(107,853)	(9,622)	(117,475)
147	Office State Inspector General	0.0418%	187,579	-	-	-	36,447	36,447	95,373	-	180,413	8,124	283,910	(74,503)	14,831	(59,672)
148	Virginia Comm for the Arts	0.0068%	30,378	-	-	-	13,052	13,052	15,448	-	29,222	7,774	52,444	(12,068)	2,045	(10,023)
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		
				Net Difference Between Projected and Actual OPEB Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources				Net Difference Between Projected and Actual OPEB Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources		Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense		Total Employer OPEB Expense
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	OPEB Plan Investments	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	OPEB Plan Investments	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense
150	Dept of the St Internal Audit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.1577%	707,735	-	-	-	59,450	59,450	359,838	-	680,689	85,383	1,125,910	(281,095)	(1,835)	(282,930)
152	Dept of the Treasury	0.1203%	539,972	-	-	-	113,187	113,187	274,543	-	519,339	-	793,882	(214,465)	30,728	(183,737)
154	Dept of Motor Vehicles	1.9617%	8,805,833	-	-	-	524,372	524,372	4,477,231	-	8,469,360	116,592	13,063,183	(3,497,480)	67,999	(3,429,481)
156	Dept of State Police	3.2763%	14,707,017	-	-	-	1,096,437	1,096,437	7,477,621	-	14,145,052	992,207	22,614,880	(5,841,297)	(130,930)	(5,972,227)
157	Compensation Board	0.0172%	77,278	-	-	-	31,361	31,361	39,292	-	74,326	12,014	125,632	(30,694)	855	(29,839)
158	Virginia Retirement System	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.0107%	47,906	-	-	-	18,785	18,785	24,358	-	46,076	3,033	73,467	(19,027)	4,824	(14,203)
161	Dept of Taxation	0.8402%	3,771,616	-	-	-	97,177	97,177	1,917,638	-	3,627,503	623,794	6,168,935	(1,498,002)	(77,727)	(1,575,729)
162	Dept Accounts Transfer Payments	0.0018%	8,246	-	-	-	377	377	4,195	-	7,936	42	12,173	(3,277)	90	(3,187)
163	Dept for the Aging	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellow's Program Administration	0.0048%	21,719	-	-	-	61,954	61,954	11,042	-	20,887	26,075	58,004	(8,625)	13,136	4,511
165	Dept of Housing and Comm Dev	0.1127%	505,939	-	-	-	170,904	170,904	257,240	-	486,607	19,512	763,359	(200,948)	25,805	(175,143)
166	Secretary of the Commonwealth	0.0203%	91,115	-	-	-	40,054	40,054	46,325	-	87,632	19,568	153,525	(36,188)	755	(35,433)
169	Commonwealth Competition Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.7400%	3,321,826	-	-	-	76,366	76,366	1,688,947	-	3,194,898	73,778	4,957,623	(1,319,355)	26,219	(1,293,136)
172	State Lottery Department	0.3414%	1,532,699	-	-	-	299,635	299,635	779,284	-	1,474,133	34,389	2,287,806	(608,753)	48,333	(560,420)
173	Dept of Charitable Gaming	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.1575%	706,935	-	-	-	414,942	414,942	359,434	-	679,924	-	1,039,358	(280,779)	103,393	(177,386)
175	Va Off Protection & Advocacy	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.0128%	57,301	-	-	-	48,068	48,068	29,136	-	55,115	267	84,518	(22,760)	10,704	(12,056)
181	Dept of Labor and Industry	0.1559%	699,602	-	-	-	135,924	135,924	355,704	-	672,869	108,952	1,137,525	(277,865)	(8,058)	(285,923)
182	Virginia Employment Commission	0.7734%	3,471,624	-	-	-	1,934,850	1,934,850	1,765,112	-	3,338,976	222,725	5,326,813	(1,378,853)	230,117	(1,148,736)
183	Secretary of Natural Resources	0.0039%	17,546	-	-	-	2,935	2,935	8,922	-	16,877	12,511	38,310	(6,970)	(2,340)	(9,310)
184	Secretary of Technology	0.0000%	(3)	-	-	-	1,473	1,473	-	-	-	23,965	23,965	-	(5,528)	(5,528)
185	Secretary of Education	0.0007%	3,146	-	-	-	1,777	1,777	1,600	-	3,026	31,983	36,609	(1,250)	(7,250)	(8,500)
186	Secretary of Transportation	0.0056%	25,279	-	-	-	24,756	24,756	12,852	-	24,311	10,790	47,953	(10,039)	2,508	(7,531)
187	Secretary of Public Safety	0.0045%	20,159	-	-	-	15,612	15,612	10,250	-	19,389	30,348	59,987	(8,007)	(2,823)	(10,830)
188	Sec of Health & Human Resource	0.0031%	14,014	-	-	-	1,398	1,398	7,127	-	13,481	14,625	35,233	(5,568)	(4,456)	(10,024)
190	Secretary of Finance	0.0033%	14,802	-	-	-	2,021	2,021	7,528	-	14,240	723	22,491	(5,881)	368	(5,513)
191	Va Workers Compensation Comm	0.3142%	1,410,237	-	-	-	80,780	80,780	717,020	-	1,356,353	129,541	2,202,914	(560,115)	(3,960)	(564,075)
192	Secretary of Commerce & Trade	0.0044%	19,650	-	-	-	32,765	32,765	9,991	-	18,900	54,815	83,706	(7,805)	(4,305)	(12,110)
193	Secretary of Agr and Forestry	0.0031%	13,932	-	-	-	18,018	18,018	7,084	-	13,400	6,238	26,722	(5,533)	1,782	(3,751)
194	Dept of General Services	0.6741%	3,026,211	-	-	-	282,742	282,742	1,538,642	-	2,910,574	53,244	4,502,460	(1,201,941)	47,341	(1,154,600)
197	Direct Aid to Public Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.4866%	2,184,105	-	-	-	203,941	203,941	1,110,484	-	2,100,648	33,000	3,244,132	(867,477)	70,114	(797,363)
200	Comp Svs At-Risk Youth & Family	0.0150%	67,134	-	-	-	10,645	10,645	34,135	-	64,571	526	99,232	(26,665)	4,414	(22,251)
201	Dept of Education	0.3609%	1,620,240	-	-	-	682,706	682,706	823,794	-	1,558,331	-	2,382,125	(643,523)	186,130	(457,393)
202	The Library of Virginia	0.1098%	492,764	-	-	-	10,067	10,067	250,540	-	473,934	60,490	784,964	(195,713)	(20,584)	(216,297)
203	Woodrow Wilson Rehab Center	0.2240%	1,005,650	-	-	-	8,166	8,166	511,313	-	967,225	688,628	2,167,166	(399,422)	(159,455)	(558,877)
204	College of William and Mary	2.2604%	10,146,780	-	-	-	1,024,266	1,024,266	5,159,018	-	9,759,063	467,202	15,385,283	(4,030,072)	362,168	(3,667,904)
206	VCU Health System Authority	0.3044%	1,366,448	-	-	-	-	-	694,756	-	1,314,235	1,688,122	3,697,113	(542,723)	(528,632)	(1,071,355)
207	University of Virginia	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	8.0850%	36,293,073	-	-	-	6,605,520	6,605,520	18,452,817	-	34,906,296	-	53,359,113	(14,414,795)	2,108,953	(12,305,842)
209	UVA Medical Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix E - Deferred Inflows and Outflows		A	B	C	D E F Deferred Outflows of Resources			G	H	I J K Deferred Inflows of Resources			L	M	N O 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	Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Earnings on OPEB Plan	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	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
211	Virginia Military Institute	0.6466%	2,902,417	-	-	-	201,121	201,121	1,475,703	-	2,791,515	111,331	4,378,549	(1,152,776)	61,056	(1,091,720)	
212	Virginia State University	0.6310%	2,832,413	-	-	-	70,305	70,305	1,440,108	-	2,724,182	516,022	4,680,312	(1,124,970)	(104,545)	(1,229,515)	
213	Norfolk State University	0.8597%	3,859,183	-	-	-	261,304	261,304	1,962,160	-	3,711,722	83,765	5,757,647	(1,532,780)	37,651	(1,495,129)	
214	Longwood University	0.8595%	3,858,019	-	-	-	232,778	232,778	1,961,567	-	3,710,602	270,292	5,942,461	(1,532,319)	50,140	(1,482,179)	
215	University of Mary Washington	0.7129%	3,200,315	-	-	-	203,046	203,046	1,627,164	-	3,078,027	504,983	5,210,174	(1,271,092)	50	(1,271,042)	
216	James Madison University	3.6223%	16,260,296	-	-	-	2,230,877	2,230,877	8,267,369	-	15,638,979	204,014	24,110,362	(6,458,224)	772,714	(5,685,510)	
217	Radford University	1.4795%	6,641,307	-	-	-	1,168,908	1,168,908	3,376,701	-	6,387,540	643,876	10,408,117	(2,637,779)	160,325	(2,477,454)	
218	Va Sch for Deaf/Blind	0.1546%	693,990	-	-	-	57,005	57,005	352,854	-	667,477	73,490	1,093,821	(275,639)	(17,364)	(293,003)	
219	Va Sch for Deaf/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
221	Old Dominion University	2.5166%	11,296,751	-	-	-	506,172	506,172	5,743,710	-	10,865,096	221,286	16,830,092	(4,486,816)	196,721	(4,290,095)	
222	Dept of Professional & Occ Reg	0.1780%	798,830	-	-	-	69,612	69,612	406,157	-	768,307	161,605	1,336,069	(317,279)	(5,181)	(322,460)	
223	Dept of Health Professions	0.2625%	1,178,437	-	-	-	491,905	491,905	599,164	-	1,133,409	7,427	1,740,000	(468,050)	116,549	(351,501)	
226	Board of Accountancy	0.0123%	55,218	-	-	-	17,883	17,883	28,076	-	53,109	17,486	98,671	(21,932)	3,997	(17,935)	
229	Coop Ext & Agric Exp Station	0.9309%	4,178,758	-	-	-	28,200	28,200	2,124,643	-	4,019,084	466,360	6,610,087	(1,659,709)	(192,152)	(1,851,861)	
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	0.0081%	36,256	-	-	-	3,273	3,273	18,435	-	34,873	17,305	70,613	(14,402)	(3,023)	(17,425)	
234	Cooper Ext & Agric Res Service	0.0891%	399,891	-	-	-	117,880	117,880	203,322	-	384,615	18,298	606,235	(158,830)	19,033	(139,797)	
236	Virginia Commonwealth Univ	6.9660%	31,269,910	-	-	-	4,265,496	4,265,496	15,898,845	-	30,075,072	-	45,973,917	(12,419,708)	1,466,875	(10,952,833)	
238	Virginia Museum of Fine Arts	0.2267%	1,017,802	-	-	-	271,387	271,387	517,491	-	978,912	13,132	1,509,535	(404,248)	102,296	(301,952)	
239	Frontier Culture Museum of Va	0.0343%	153,933	-	-	-	39,906	39,906	78,266	-	148,051	28,246	254,563	(61,138)	7,301	(53,837)	
241	Richard Bland College	0.1145%	514,170	-	-	-	106,422	106,422	261,425	-	494,524	203,969	959,918	(204,218)	11,902	(192,316)	
242	Christopher Newport University	0.9855%	4,423,622	-	-	-	528,293	528,293	2,249,145	-	4,254,598	47,879	6,551,622	(1,756,966)	197,197	(1,559,769)	
245	St Council of Higher Education	0.0501%	224,996	-	-	-	68,459	68,459	114,396	-	216,398	36,121	366,915	(89,363)	21,973	(67,390)	
246	UVA College at Wise	0.0000%	-	-	-	-	-	-	-	-	-	198	198	-	(139)	(139)	
247	George Mason University	4.3464%	19,510,581	-	-	-	4,272,541	4,272,541	9,919,942	-	18,765,071	74,754	28,759,767	(7,749,165)	1,025,386	(6,723,779)	
261	Virginia Community College Sys	0.2376%	1,066,703	-	-	-	263,600	263,600	542,353	-	1,025,942	316,918	1,885,213	(423,670)	19,779	(403,891)	
262	Dept f/Aging & Rehab Services	0.9071%	4,071,760	-	-	-	683,078	683,078	2,070,242	-	3,916,177	650,085	6,636,504	(1,617,213)	(37,112)	(1,654,325)	
263	Va Rehab Center for the Blind	0.0182%	81,864	-	-	-	18,008	18,008	41,622	-	78,735	57,697	178,054	(32,514)	(6,024)	(38,538)	
268	Va Institute of Marine Science	0.3379%	1,516,829	-	-	-	162,000	162,000	771,215	-	1,458,871	78,617	2,308,703	(602,451)	7,795	(594,656)	
270	Va Community Coll Sys Utility	0.1008%	452,490	-	-	-	752,182	752,182	230,064	-	435,201	53,100	718,365	(179,719)	263,103	83,384	
275	New River Community College	0.1392%	624,813	-	-	-	9,662	9,662	317,682	-	600,944	85,656	1,004,282	(248,164)	(35,282)	(283,446)	
276	Southside Va Community College	0.1784%	800,783	-	-	-	15,540	15,540	407,149	-	770,184	356,341	1,533,674	(318,052)	(127,993)	(446,045)	
277	Paul D Camp Community College	0.0721%	323,525	-	-	-	10,987	10,987	164,493	-	311,163	41,582	517,238	(128,497)	(4,267)	(132,764)	
278	Rappahannock Community College	0.1192%	535,068	-	-	-	131,015	131,015	272,048	-	514,621	48,697	835,366	(212,516)	21,819	(190,697)	
279	Danville Community College	0.1237%	555,187	-	-	-	-	-	282,279	-	533,974	302,056	1,118,309	(220,508)	(99,151)	(320,423)	
280	Northern Va Community College	1.5615%	7,009,672	-	-	-	-	-	3,563,991	-	6,741,828	1,137,779	11,443,598	(2,784,085)	(510,459)	(3,294,544)	
282	Piedmont Va Community College	0.2169%	973,699	-	-	-	144,756	144,756	495,065	-	936,490	35,881	1,467,436	(386,730)	56,095	(330,635)	
283	J Sargeant Reynolds Comm Coll	0.4039%	1,813,191	-	-	-	-	-	921,898	-	1,743,909	729,526	3,395,333	(720,159)	(267,944)	(988,103)	
284	Eastern Shore Community Coll	0.0519%	232,766	-	-	-	8,200	8,200	118,348	-	223,874	91,269	433,491	(92,451)	(22,958)	(115,409)	
285	Patrick Henry Comm Coll	0.2150%	964,904	-	-	-	211,213	211,213	490,596	-	928,037	22,751	1,441,384	(383,239)	55,154	(328,085)	
286	Va Western Community College	0.2647%	1,188,152	-	-	-	-	-	604,103	-	1,142,752	190,122	1,936,977	(471,907)	(546,726)	-	
287	Dabney S Lancaster Comm Coll	0.0680%	305,432	-	-	-	4,782	4,782	155,294	-	293,761	141,343	590,398	(121,311)	(32,781)	(154,092)	
288	Wytheville Community College	0.1056%	474,240	-	-	-	21,825	21,825	241,123	-	456,120	334,040	1,031,283	(188,359)	(64,390)	(252,749)	

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	Total 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	Total 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
290	John Tyler Community College	0.3054%	1,371,095	-	-	-	100,610	100,610	697,118	-	1,318,704	141,424	2,157,246	(544,568)	(43,741)	(588,309)
291	Blue Ridge Community College	0.2054%	921,939	-	-	-	91,534	91,534	468,751	-	886,713	101,400	1,456,864	(366,175)	(23,577)	(389,752)
292	Central Va Community College	0.1613%	724,017	-	-	-	64,468	64,468	368,118	-	696,351	43,030	1,107,499	(287,562)	(4,057)	(291,619)
293	Thomas Nelson Comm College	0.2752%	1,235,190	-	-	-	41,619	41,619	628,019	-	1,187,993	1,289,841	3,105,853	(490,590)	(291,373)	(781,963)
294	Southwest Virginia Comm Coll	0.1674%	751,610	-	-	-	266,848	266,848	382,148	-	722,891	65,253	1,170,292	(298,523)	40,632	(257,891)
295	Tidewater Community College	0.7986%	3,584,638	-	-	-	-	-	1,822,569	-	3,447,665	1,862,247	7,132,481	(1,423,737)	(584,776)	(2,008,513)
296	VA Highlands Community College	0.1271%	570,365	-	-	-	24,790	24,790	289,996	-	548,571	131,610	970,177	(226,536)	(11,705)	(238,241)
297	Germana Community College	0.2479%	1,112,810	-	-	-	178,263	178,263	565,795	-	1,070,287	48,959	1,685,041	(441,982)	32,837	(409,145)
298	Lord Fairfax Community College	0.2598%	1,166,246	-	-	-	146,335	146,335	592,965	-	1,121,683	117,144	1,831,792	(463,207)	(16,927)	(480,134)
299	Mountain Empire Community Coll	0.1534%	688,767	-	-	-	110,938	110,938	350,195	-	662,447	27,396	1,040,038	(273,562)	20,174	(253,388)
301	Dept of Agri & Cons Services	0.4997%	2,242,977	-	-	-	55,674	55,674	1,140,419	-	2,157,275	31,714	3,329,408	(890,861)	(2,612)	(893,473)
305	State Milk Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	0.1484%	666,017	-	-	-	362,264	362,264	338,630	-	640,570	58,642	1,037,842	(264,527)	85,514	(179,013)
311	Va National Defense Industrial	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.0841%	377,614	-	-	-	99,520	99,520	191,994	-	363,185	21,197	576,376	(149,980)	26,773	(123,207)
325	Dept of Business Assistance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.0013%	5,627	-	-	-	8,990	8,990	2,861	-	5,413	5,319	13,593	(2,235)	(105)	(2,340)
350	Dept Small Bus/Supplier Div	0.0353%	158,496	-	-	-	47,460	47,460	80,586	-	152,440	6,951	239,977	(62,952)	16,748	(46,204)
360	Fort Monroe Authority	0.0229%	102,956	-	-	-	45,492	45,492	52,348	-	99,024	67,571	218,943	(40,893)	3,134	(37,759)
400	Jamestown-Yorktown Commemor	0.0000%	-	-	-	-	49,617	49,617	-	-	-	88,261	88,261	-	1,605	1,605
402	Marine Resources Commission	0.1789%	802,994	-	-	-	87,530	87,530	408,274	-	772,313	35,645	1,216,232	(318,932)	2,455	(316,477)
403	Dept Game and Inland Fisheries	0.5102%	2,290,318	-	-	-	87,336	87,336	1,164,487	-	2,202,804	265,981	3,633,272	(909,662)	(6,965)	(916,627)
405	Virginia Racing Commission	0.0049%	22,134	-	-	-	26,071	26,071	11,252	-	21,285	2,547	35,084	(8,790)	4,668	(4,122)
407	Virginia Port Authority	0.0000%	(1)	-	-	-	-	-	-	-	-	41,456	41,456	-	(12,818)	(12,818)
408	Chesapeake Bay Local Asst Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.2091%	938,689	-	-	-	15,665	15,665	477,267	-	902,822	201,280	1,581,369	(372,827)	(63,128)	(435,955)
411	Dept of Forestry	0.2851%	1,279,721	-	-	-	104,436	104,436	650,661	-	1,230,823	140,031	2,021,515	(508,277)	(4,648)	(512,925)
413	Comm on Va Alcohol Saf Act Pro	0.0109%	49,128	-	-	-	25,078	25,078	24,979	-	47,251	8,827	81,057	(19,512)	4,588	(14,924)
417	Gunston Hall	0.0030%	13,546	-	-	-	3,452	3,452	6,888	-	13,030	19,411	39,329	(5,381)	(3,930)	(9,311)
423	Dept of Historic Resources	0.0442%	198,601	-	-	-	55,321	55,321	100,975	-	191,010	3,520	295,505	(78,879)	17,255	(61,624)
425	Jamestown-Yorktown Foundation	0.1498%	672,568	-	-	-	216,078	216,078	341,960	-	646,870	28,512	1,017,342	(267,128)	81,702	(185,426)
440	Dept of Environmental Quality	0.8841%	3,968,777	-	-	-	11,087	11,087	2,017,881	-	3,817,127	221,734	6,056,742	(1,576,309)	(85,387)	(1,661,696)
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	0.0031%	13,988	-	-	-	11,795	11,795	7,114	-	13,457	12,530	33,101	(5,557)	2,241	(3,316)
501	Dept of Transportation	8.8074%	39,535,820	-	-	-	1,314,540	1,314,540	20,101,535	-	38,025,093	2,412,818	60,539,446	(15,702,724)	242,097	(15,460,627)
502	Central Garage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.0734%	329,602	-	-	-	148,959	148,959	167,582	-	317,007	5,958	490,547	(130,910)	51,171	(79,739)
506	Motor Vehicle Dealer Board	0.0243%	108,936	-	-	-	10,938	10,938	55,386	-	104,770	16,815	176,971	(43,265)	588	(42,677)
507	BRD Towing and Recovery Operator	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	0.0004%	1,637	-	-	-	4,072	4,072	833	-	1,575	-	2,408	(650)	758	108
601	Dept of Health	3.3431%	15,007,069	-	-	-	-	-	7,630,177	-	14,433,635	665,317	22,729,129	(5,960,468)	(271,402)	(6,231,870)

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 Resources	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 Resources	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 OPEB Expense	Total Employer OPEB Expense
602	Dept of Medical Asst Services	0.5230%	2,347,483	-	-	-	780,916	780,916	1,193,554	-	2,257,787	-	3,451,341	(932,369)	235,451	(696,918)
606	Va Bd for People With Disabil	0.0105%	47,012	-	-	-	19,198	19,198	23,900	-	45,211	13,127	82,238	(18,670)	1,014	(17,656)
701	Dept of Corrections	0.3959%	1,777,082	-	-	-	307,514	307,514	903,538	-	1,709,179	-	2,612,717	(705,817)	111,787	(594,030)
702	Dept f/t Blind & Vision Impair	0.2388%	1,071,828	-	-	-	77,640	77,640	544,961	-	1,030,876	190,360	1,766,197	(425,708)	(311)	(426,019)
703	Central State Hospital	0.7223%	3,242,220	-	-	-	73,650	73,650	1,648,471	-	3,118,333	713,044	5,479,848	(1,287,737)	(218,810)	(1,506,547)
704	Eastern State Hospital	0.6198%	2,782,201	-	-	-	211,331	211,331	1,414,579	-	2,675,891	850,312	4,940,782	(1,105,028)	(310,483)	(1,415,511)
705	Southwestern Va Ment Hlth Inst	0.5120%	2,298,459	-	-	-	46,492	46,492	1,168,624	-	2,210,630	199,229	3,578,483	(912,894)	(23,486)	(936,380)
706	Western State Hospital	0.6741%	3,025,956	-	-	-	186,594	186,594	1,538,515	-	2,910,334	257,030	4,705,879	(1,201,843)	42,425	(1,159,418)
707	Central Virginia Training Ctr	0.0375%	168,247	-	-	-	-	-	85,543	-	161,818	6,371,378	6,618,739	(66,823)	(2,065,732)	(2,132,555)
708	COV Center for Child & Adoles	0.1255%	563,399	-	-	-	222,396	222,396	286,455	-	541,873	255,446	1,083,774	(223,770)	10,629	(213,141)
709	Powhatan Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.1928%	865,483	-	-	-	214,440	214,440	440,046	-	832,413	379,370	1,651,829	(343,751)	10,076	(333,675)
716	Virginia Corr Center for Women	0.3244%	1,456,353	-	-	-	752,773	752,773	740,466	-	1,400,704	262,881	2,404,051	(578,430)	72,997	(505,433)
717	Southampton Memorial Hospital	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.2968%	1,332,374	-	-	-	46,537	46,537	677,430	-	1,281,461	76,192	2,035,083	(529,188)	(11,454)	(540,642)
719	James River Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.5515%	2,475,643	-	-	-	1,237,769	1,237,769	1,258,714	-	2,381,048	-	3,639,762	(983,271)	434,756	(548,515)
721	Powhatan Recpt and Class Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.2692%	1,208,552	-	-	-	24,679	24,679	614,476	-	1,162,375	268,884	2,045,735	(480,011)	(112,903)	(592,914)
724	Catawba Hospital	0.2874%	1,290,035	-	-	-	350,653	350,653	655,905	-	1,240,744	31,883	1,928,532	(512,373)	55,720	(456,653)
725	Northern Virginia Training Ctr	0.0000%	1	-	-	-	-	-	-	-	-	1,161,301	1,161,301	-	(709,007)	(709,007)
726	Southside Va Training Center	0.0000%	-	-	-	-	-	-	-	-	-	1,426	1,426	-	(995)	(995)
728	No Va Mental Health Institute	0.3404%	1,527,831	-	-	-	302,683	302,683	776,807	-	1,469,448	30,323	2,276,578	(606,819)	75,182	(531,637)
729	Piedmont Geriatric Hospital	0.3150%	1,413,991	-	-	-	-	-	718,928	-	1,359,961	359,435	2,438,324	(561,605)	(89,911)	(651,516)
730	Brunswick Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.2452%	1,100,537	-	-	-	9,040	9,040	559,556	-	1,058,485	1,053,568	2,671,609	(437,109)	(259,789)	(696,898)
734	Sussex II State Prison	0.2590%	1,162,535	-	-	-	19,939	19,939	591,078	-	1,118,114	673,178	2,382,370	(461,733)	(215,562)	(677,295)
735	Wallens Ridge State Prison	0.5054%	2,268,684	-	-	-	5,310	5,310	1,153,489	-	2,182,000	311,561	3,647,050	(901,072)	(98,906)	(999,978)
736	Southampton Intensive Treat Ct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.2446%	1,097,780	-	-	-	23,149	23,149	558,154	-	1,055,833	301,773	1,915,760	(436,013)	(64,751)	(500,764)
738	Southwestern Va Training Ctr	0.0011%	5,032	-	-	-	-	-	2,558	-	4,839	3,109,717	3,117,114	(1,998)	(967,076)	(969,074)
739	Southern Va Mental Health Inst	0.1766%	792,684	-	-	-	99,958	99,958	403,032	-	762,396	256,755	1,422,183	(314,836)	(14,509)	(329,345)
740	Southampton Reception & Class	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.4906%	2,202,230	-	-	-	36,801	36,801	1,119,700	-	2,118,083	527,574	3,765,357	(874,677)	(120,821)	(995,498)
742	Employee Rel & Trg Div	0.1500%	673,311	-	-	-	250,829	250,829	342,335	-	647,579	-	989,914	(267,422)	66,659	(200,763)
743	Fluvanna Corr Ctr for Women	0.3476%	1,560,237	-	-	-	271,291	271,291	793,286	-	1,500,621	109,296	2,403,203	(619,691)	1,078	(618,613)
744	Mecklenburg Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.3999%	1,795,339	-	-	-	47,847	47,847	912,820	-	1,726,738	359,962	2,999,520	(713,068)	(53,912)	(766,980)
747	Marion Correctional Center	0.2818%	1,264,998	-	-	-	195,127	195,127	643,176	-	1,216,665	38,006	1,897,847	(502,430)	39,058	(463,372)
748	Hiram W Davis Medical Center	0.1621%	727,456	-	-	-	171,561	171,561	369,866	-	699,658	122,875	1,192,399	(288,928)	(11,406)	(300,334)
749	Buckingham Correctional Center	0.3376%	1,515,568	-	-	-	-	-	770,574	-	1,457,658	626,935	2,855,167	(601,950)	(173,815)	(775,765)
750	Dept of Correctional Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.0099%	44,396	-	-	-	15,063	15,063	22,573	-	42,701	2,483	67,757	(17,633)	4,681	(12,952)
752	Deep Meadow Correctional Ctr	0.5214%	2,340,527	-	-	-	190,160	190,160	1,190,014	-	2,251,091	1,199,588	4,640,693	(929,604)	(197,340)	(1,126,944)

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O							
		Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense									
				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan		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		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	
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	OPEB Plan Investments	Change of Assumptions	Contributions	Resources	Experience	Investments	Change of Assumptions	Contributions	Resources	Expense	Contributions	Expense							
753	Deerfield Correctional Center	0.3697%	1,659,692	-	-	-	35,295	35,295	843,851	-	1,596,273	1,145,030	3,585,154	(659,192)	(236,449)	(895,641)							
754	Augusta Correctional Center	0.3238%	1,453,530	-	-	-	374,884	374,884	739,031	-	1,397,988	373,752	2,510,771	(577,309)	(37,153)	(614,462)							
756	Div of Institutions	0.7165%	3,216,271	-	-	-	1,045,553	1,045,553	1,635,278	-	3,093,375	3,917	4,732,570	(1,277,431)	237,466	(1,039,965)							
757	Western Region Corr Fld Units	0.1626%	729,779	-	-	-	50,342	50,342	371,048	-	701,894	123,197	1,196,139	(289,852)	(26,808)	(316,660)							
759	Northern Region Corr Fld Units	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
760	Central Region Corr Fld Unit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
761	Eastern Region Corr Fld Unit	0.1432%	642,877	-	-	-	1,393	1,393	326,864	-	618,312	189,348	1,134,524	(255,336)	(42,259)	(297,595)							
762	Dept f/t Rights of Va w/Disab	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
765	Dept of Social Services	1.7733%	7,960,427	-	-	-	660,434	660,434	4,047,391	-	7,656,252	420,546	12,124,189	(3,161,701)	9,408	(3,152,293)							
766	Virginia Parole Board	0.0059%	26,414	-	-	-	-	-	13,430	-	25,405	53,906	92,741	(10,492)	(15,806)	(26,298)							
767	Div of Community Corrections	1.4969%	6,719,620	-	-	-	1,340,011	1,340,011	3,416,516	-	6,462,857	109,238	9,988,611	(2,668,881)	255,625	(2,413,256)							
768	Keen Mountain Correctional Ctr	0.3465%	1,555,262	-	-	-	3,390	3,390	790,756	-	1,495,835	193,724	2,480,315	(617,714)	(60,003)	(677,717)							
769	Greensville Correctional Ctr	0.7063%	3,170,573	-	-	-	-	-	1,612,043	-	3,049,424	1,427,968	6,089,435	(1,259,281)	(385,906)	(1,645,187)							
770	Dillwyn Correctional Center	0.3301%	1,481,570	-	-	-	-	-	753,289	-	1,424,960	586,950	2,765,199	(588,447)	(161,950)	(750,397)							
771	Indian Creek Corr Center	0.2114%	948,758	-	-	-	23,214	23,214	482,385	-	912,505	193,685	1,588,575	(376,825)	(59,201)	(436,026)							
772	Haynesville Correctional Ctr	0.3720%	1,669,766	-	-	-	31,074	31,074	848,974	-	1,605,963	504,832	2,959,769	(663,193)	(107,217)	(770,410)							
773	Coffeewood Correctional Center	0.2628%	1,179,484	-	-	-	-	-	599,695	-	1,134,414	258,881	1,992,990	(468,464)	(81,354)	(549,818)							
774	Lunenburg Correctional Center	0.2812%	1,262,167	-	-	-	21,892	21,892	641,732	-	1,213,933	212,936	2,068,601	(501,301)	(30,079)	(531,380)							
775	Pocahontas Correctional Center	0.3190%	1,431,954	-	-	-	171,073	171,073	728,061	-	1,377,238	220,261	2,325,560	(568,739)	(24,853)	(593,592)							
776	Green Rock Correctional Center	0.3072%	1,378,886	-	-	-	7,389	7,389	701,081	-	1,326,201	132,986	2,160,268	(547,665)	(34,509)	(582,174)							
777	Dept of Juvenile Justice	1.5620%	7,011,608	-	-	-	-	-	3,564,977	-	6,743,694	1,377,902	11,686,573	(2,784,855)	(547,087)	(3,331,942)							
778	Dept of Forensic Science	0.3642%	1,635,012	-	-	-	364,800	364,800	831,305	-	1,572,540	-	2,403,845	(649,392)	143,975	(505,417)							
785	River North Correctional Cntr	0.3932%	1,765,203	-	-	-	219,485	219,485	897,499	-	1,697,756	94,455	2,689,710	(701,100)	87,725	(613,375)							
786	Culpeper Correctional Facility for Women	0.0000%	-	-	-	-	-	-	-	-	-	10,043	10,043	-	(7,022)	(7,022)							
794	Va Center for Behavioral Rehab	0.4263%	1,913,671	-	-	-	523,435	523,435	972,986	-	1,840,551	179,827	2,993,364	(760,068)	21,543	(738,525)							
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	0.0348%	156,066	-	-	-	22,329	22,329	79,351	-	150,104	21,614	251,069	(61,986)	(727)	(62,713)							
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	0.5666%	2,543,299	-	-	-	320,753	320,753	1,293,109	-	2,446,112	150,466	3,889,687	(1,010,139)	23,308	(986,831)							
850	Personal Prop Tax Relief Act	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
851	Tobacco Commission	0.0172%	77,103	-	-	-	25,128	25,128	39,201	-	74,155	9,533	122,889	(30,622)	7,479	(23,143)							
852	Va Foundation Healthy Youth	0.0208%	93,416	-	-	-	21,835	21,835	47,496	-	89,846	12,455	149,797	(37,102)	(467)	(37,569)							
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%	-	-	-	-	-	-	-	-	-	-	-	-	-	-							

Appendix E - Deferred Inflows and Outflows		A	B	C	D E F G				H I J K				L	M	N O														
		Deferred Outflows of Resources													Deferred Inflows of Resources													OPEB Expense	
		Net Difference Between Projected and Actual OPEB Plan Investments													Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				Net Difference Between Projected and Actual OPEB Plan Investments				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	OPEB Plan Investments	Change of Assumptions	Employer Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Investments	Assumptions	Contributions	Resources	Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Employer Contributions and Proportionate Share of	Total Employer OPEB Expense											
865	Joint Comm on Admin Rules	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
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	0.1833%	822,620	-	-	-	329,405	329,405	418,254	-	791,191	25,496	1,234,941	(326,728)	135,574	(191,154)													
913	Veteran Services Foundation	0.0009%	3,938	-	-	-	6,210	6,210	1,999	-	3,782	14	5,795	(1,562)	2,198	636													
916	Gov Employment & Training Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
920	Opportunity Educational Inst	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
922	Sitter-Barfoot Veterans Care	0.2651%	1,190,133	-	-	-	181,359	181,359	605,110	-	1,144,658	157,598	1,907,366	(472,695)	76,764	(395,931)													
937	Southern Va Higher Education	0.0343%	153,882	-	-	-	15,637	15,637	78,241	-	148,005	61,425	287,671	(61,120)	(3,830)	(64,950)													
938	New College Institute	0.0170%	76,122	-	-	-	48,910	48,910	38,704	-	73,214	2,478	114,396	(30,235)	11,246	(18,989)													
942	Va Museum of Natural History	0.0291%	130,675	-	-	-	4,021	4,021	66,439	-	125,680	96,213	288,332	(51,901)	(22,759)	(74,660)													
946	Council on Indians	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
948	Southwest Va Higher Ed Center	0.0183%	82,200	-	-	-	-	-	41,795	-	79,061	68,368	189,224	(32,649)	(18,566)	(51,215)													
957	Commonwealth Att Serv Council	0.0075%	33,619	-	-	-	13,849	13,849	17,092	-	32,332	7,410	56,834	(13,352)	1,923	(11,429)													
960	Dept of Fire Programs	0.0784%	352,083	-	-	-	66,195	66,195	179,012	-	338,629	52,951	570,592	(139,839)	705	(139,134)													
961	Div of Capitol Police	0.0834%	374,468	-	-	-	60,552	60,552	190,392	-	360,156	81,938	632,486	(148,729)	(17,511)	(166,240)													
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	1.2706%	5,703,784	-	-	-	1,576,281	1,576,281	2,900,025	-	5,485,836	-	8,385,861	(2,265,413)	429,543	(1,835,870)													
TOTAL		100.0000%	\$ 448,892,255	\$ -	\$ -	\$ -	\$ 52,893,815	\$ 52,893,815	\$ 228,234,359	\$ -	\$ 431,739,833	\$ 52,893,815	\$ 712,868,007	\$ (178,289,932)	\$ -	\$ (178,289,932)													

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2023	B 2024	C 2025	D 2026	E 2027	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	(10,510)	(8,850)	(4,771)	(1,503)	(47)	93
91	New River Valley Emergency Communications	(95)	(8,345)	(8,358)	(4,284)	(1,746)	(329)
100	Senate of Virginia	(293,556)	(247,698)	(149,738)	(76,020)	(34,543)	(8,613)
101	Virginia House of Delegates	(545,116)	(474,296)	(307,846)	(171,121)	(85,315)	(22,216)
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-
103	Magistrates	(908,688)	(776,584)	(477,312)	(217,743)	(90,990)	(23,022)
107	Div of Legislative Services	(179,207)	(155,216)	(88,812)	(38,580)	(18,652)	(5,574)
109	Div of Legislative Auto Sys	(67,446)	(54,675)	(32,219)	(13,902)	(5,393)	(1,345)
110	Joint Leg Audit & Review Comm	(72,170)	(59,383)	(34,447)	(9,763)	(6,798)	(3,290)
111	Supreme Court of Virginia	(724,157)	(619,156)	(371,050)	(177,679)	(87,631)	(25,030)
112	Judicial Inquiry And Rev Comm	(6,382)	(5,656)	(5,316)	(2,363)	(857)	(218)
113	Circuit Courts	(481,607)	(407,969)	(236,349)	(103,418)	(49,240)	(14,608)
114	General District Courts	(2,372,415)	(2,025,063)	(1,232,143)	(609,726)	(286,771)	(76,180)
115	Juv and Dom Relations Dist Ct	(1,622,594)	(1,378,083)	(806,595)	(403,120)	(211,049)	(61,349)
116	Combined District Courts	(459,559)	(410,553)	(285,288)	(161,512)	(77,457)	(19,186)
117	Virginia State Bar	(244,801)	(219,454)	(134,363)	(69,125)	(34,493)	(9,329)
119	Lieutenant Governor	(5,156)	(3,744)	(1,919)	(2,494)	(3,005)	(1,161)
121	Office of the Governor	(69,601)	(58,796)	(35,010)	(18,284)	(5,246)	(288)
122	Dept of Planning and Budget	(117,913)	(98,681)	(57,750)	(26,948)	(11,417)	(2,826)
123	Dept of Military Affairs	(650,862)	(542,572)	(304,504)	(119,970)	(44,280)	(11,347)
124	Governors Comm on Govt Reform	-	-	-	-	-	-
125	Court of Appeals of Virginia	(168,685)	(146,698)	(86,414)	(34,143)	(3,312)	1,980
126	Gov Comm on Champion Schools	-	-	-	-	-	-
127	Dept of Emergency Management	(283,488)	(247,431)	(158,778)	(64,272)	(1,835)	6,136
128	Virginia Veterans Care Center	(563,619)	(466,158)	(266,540)	(111,357)	(50,483)	(15,060)
129	Dept of Human Resource Mgmt	(252,364)	(220,927)	(143,573)	(67,845)	(35,866)	(11,189)
131	Dept of Veterans Affairs	-	-	-	-	-	-
132	State Board of Elections	(63,062)	(51,847)	(24,170)	(10,339)	(7,010)	(2,554)
133	Auditor of Public Accounts	(271,322)	(231,328)	(150,159)	(86,969)	(36,863)	(7,343)
135	Va Inform Providers Net Auth	-	-	-	-	-	-
136	Va Information Technologies	(583,311)	(495,860)	(299,839)	(135,273)	(50,467)	(11,023)
137	Dept of Technology Planning	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2023	2024	2025	2026	2027	Thereafter
		Fiscal Year End June 30					
140	Dept of Criminal Justice Svcs	(273,144)	(233,425)	(136,055)	(48,768)	(12,348)	(2,168)
141	Attorney General & Dept of Law	(1,038,668)	(894,360)	(541,746)	(252,029)	(91,035)	(17,775)
142	Virginia Crime Commission	-	-	-	-	-	-
143	Div of Debt Collection	(71,123)	(58,403)	(39,057)	(23,530)	(9,742)	(1,816)
146	The Science Museum of Virginia	(152,125)	(130,981)	(85,723)	(53,294)	(29,811)	(8,179)
147	Office State Inspector General	(83,608)	(73,028)	(50,663)	(25,401)	(11,671)	(3,092)
148	Virginia Comm for the Arts	(13,899)	(11,010)	(6,220)	(4,776)	(2,781)	(701)
149	Admin of Health Insurance	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-
151	Dept of Accounts	(373,239)	(332,640)	(207,135)	(98,750)	(43,604)	(11,095)
152	Dept of the Treasury	(252,639)	(212,396)	(120,310)	(59,364)	(28,417)	(7,568)
154	Dept of Motor Vehicles	(4,553,140)	(3,878,177)	(2,292,298)	(1,110,281)	(549,456)	(155,457)
156	Dept of State Police	(7,848,898)	(6,638,981)	(3,877,607)	(2,000,165)	(924,192)	(228,601)
157	Compensation Board	(39,699)	(30,929)	(13,444)	(6,485)	(2,991)	(723)
158	Virginia Retirement System	-	-	-	-	-	-
160	Va Crim Sentencing Commission	(20,316)	(16,637)	(7,826)	(5,636)	(3,392)	(875)
161	Dept of Taxation	(2,057,002)	(1,794,319)	(1,143,246)	(641,847)	(341,260)	(94,081)
162	Dept Accounts Transfer Payments	(4,240)	(3,623)	(2,190)	(1,100)	(505)	(132)
163	Dept for the Aging	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	1,739	3,403	5,006	327	(4,338)	(2,189)
165	Dept of Housing and Comm Dev	(239,703)	(199,640)	(108,258)	(41,991)	(4,849)	1,985
166	Secretary of the Commonwealth	(47,059)	(40,159)	(19,817)	(4,799)	(1,166)	(471)
169	Commonwealth Competition Coun	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-
171	State Corporation Commission	(1,717,014)	(1,482,180)	(919,783)	(475,421)	(227,465)	(59,392)
172	State Lottery Department	(755,998)	(636,575)	(355,669)	(155,946)	(66,553)	(17,429)
173	Dept of Charitable Gaming	-	-	-	-	-	-
174	Virginia College Savings Plan	(267,594)	(217,628)	(105,284)	(24,051)	(6,658)	(3,199)
175	Va Off Protection & Advocacy	-	-	-	-	-	-
180	Secretary of Administration	(19,368)	(15,200)	(5,226)	(327)	2,449	1,228
181	Dept of Labor and Industry	(375,196)	(325,754)	(192,846)	(79,042)	(24,365)	(4,399)
182	Virginia Employment Commission	(1,591,729)	(1,262,815)	(606,148)	(125,572)	124,831	69,471
183	Secretary of Natural Resources	(11,549)	(10,198)	(7,993)	(3,947)	(1,411)	(277)
184	Secretary of Technology	(5,528)	(5,552)	(6,095)	(4,145)	(1,170)	-
185	Secretary of Education	(8,901)	(7,412)	(5,971)	(5,313)	(5,259)	(1,975)
186	Secretary of Transportation	(10,757)	(9,411)	(4,473)	1,040	568	(166)
187	Secretary of Public Safety	(13,402)	(10,003)	(6,720)	(6,976)	(5,531)	(1,743)
188	Sec of Health & Human Resource	(11,812)	(10,853)	(6,428)	(2,761)	(1,492)	(489)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2023	2024	2025	2026	2027	Thereafter
Fiscal Year End June 30							
190	Secretary of Finance	(7,402)	(6,470)	(3,784)	(1,833)	(791)	(190)
191	Va Workers Compensation Comm	(744,027)	(649,877)	(415,290)	(201,066)	(89,082)	(22,791)
192	Secretary of Commerce & Trade	(14,618)	(10,896)	(5,321)	(10,136)	(7,845)	(2,122)
193	Secretary of Agr and Forestry	(5,530)	(2,250)	250	(215)	(662)	(298)
194	Dept of General Services	(1,540,756)	(1,310,309)	(765,375)	(361,469)	(186,197)	(55,615)
197	Direct Aid to Public Education	-	-	-	-	-	-
199	Dept Conservation & Recreation	(1,076,063)	(914,105)	(566,119)	(299,967)	(145,819)	(38,118)
200	Comp Svcs At-Risk Youth & Family	(30,818)	(26,503)	(17,360)	(8,870)	(4,022)	(1,013)
201	Dept of Education	(664,142)	(560,567)	(320,213)	(121,533)	(29,428)	(3,535)
202	The Library of Virginia	(279,177)	(240,680)	(142,687)	(71,382)	(32,726)	(8,246)
203	Woodrow Wilson Rehab Center	(687,202)	(613,412)	(439,349)	(257,813)	(128,532)	(32,689)
204	College of William and Mary	(4,962,671)	(4,293,376)	(2,711,865)	(1,424,233)	(752,641)	(216,231)
206	VCU Health System Authority	(1,245,718)	(1,072,782)	(692,051)	(407,870)	(219,217)	(59,475)
207	University of Virginia	-	-	-	-	-	-
208	VPI & State University	(16,936,977)	(14,332,371)	(8,598,523)	(4,214,276)	(2,084,016)	(587,428)
209	UVA Medical Center	-	-	-	-	-	-
211	Virginia Military Institute	(1,462,079)	(1,264,481)	(786,233)	(416,302)	(198,056)	(50,277)
212	Virginia State University	(1,590,941)	(1,358,620)	(850,412)	(486,354)	(255,170)	(68,511)
213	Norfolk State University	(1,987,577)	(1,684,806)	(987,652)	(515,804)	(253,636)	(66,869)
214	Longwood University	(1,974,476)	(1,689,987)	(1,073,418)	(583,009)	(304,209)	(84,584)
215	University of Mary Washington	(1,679,415)	(1,466,745)	(975,498)	(541,447)	(272,061)	(71,961)
216	James Madison University	(7,760,385)	(6,654,434)	(4,010,233)	(2,064,683)	(1,080,770)	(308,984)
217	Radford University	(3,324,910)	(2,872,687)	(1,700,312)	(762,549)	(433,745)	(145,006)
218	Va Sch for Deaf/Blind	(381,559)	(321,268)	(185,723)	(95,458)	(42,680)	(10,122)
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-
221	Old Dominion University	(5,731,604)	(4,956,894)	(3,056,726)	(1,566,960)	(791,593)	(220,143)
222	Dept of Professional & Occ Reg	(424,392)	(364,952)	(245,246)	(145,696)	(69,673)	(16,497)
223	Dept of Health Professions	(501,873)	(417,682)	(213,061)	(76,253)	(30,229)	(8,997)
226	Board of Accountancy	(24,981)	(24,606)	(15,945)	(8,057)	(5,358)	(1,842)
229	Coop Ext & Agric Exp Station	(2,385,086)	(2,028,106)	(1,181,275)	(606,488)	(300,281)	(80,652)
230	VPI & SU Research Department	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-
233	Board of Bar Examiners	(22,051)	(19,287)	(14,142)	(7,629)	(3,407)	(821)
234	Cooper Ext & Agric Res Service	(190,824)	(158,398)	(81,875)	(35,835)	(16,720)	(4,697)
236	Virginia Commonwealth Univ	(14,942,993)	(12,683,588)	(7,678,779)	(3,871,829)	(1,971,372)	(559,858)
238	Virginia Museum of Fine Arts	(431,828)	(365,909)	(229,355)	(124,428)	(67,264)	(19,363)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2023	B 2024	C 2025	D 2026	E 2027	F Thereafter
239	Frontier Culture Museum of Va	(73,480)	(62,074)	(38,686)	(21,482)	(14,197)	(4,738)
241	Richard Bland College	(257,925)	(251,226)	(185,162)	(92,014)	(51,070)	(16,099)
242	Christopher Newport University	(2,124,240)	(1,816,229)	(1,112,077)	(586,056)	(301,192)	(83,533)
245	St Council of Higher Education	(96,100)	(83,467)	(55,728)	(35,463)	(21,428)	(6,270)
246	UVA College at Wise	(139)	(59)	-	-	-	-
247	George Mason University	(9,213,404)	(7,688,874)	(4,427,665)	(2,039,767)	(888,150)	(229,366)
261	Virginia Community College Sys	(540,006)	(505,793)	(339,546)	(168,477)	(58,393)	(9,399)
262	Dept f/Aging & Rehab Services	(2,173,896)	(1,874,069)	(1,158,203)	(540,208)	(178,167)	(28,882)
263	Va Rehab Center for the Blind	(48,984)	(48,157)	(37,039)	(18,225)	(6,455)	(1,187)
268	Va Institute of Marine Science	(788,209)	(679,905)	(398,920)	(185,429)	(76,246)	(17,995)
270	Va Community Coll Sys Utility	25,644	60,310	19,646	(26,351)	(33,565)	(11,867)
275	New River Community College	(363,175)	(304,877)	(182,832)	(91,299)	(41,768)	(10,666)
276	Southside Va Community College	(548,229)	(452,576)	(261,814)	(152,145)	(81,487)	(21,881)
277	Paul D Camp Community College	(174,047)	(151,359)	(94,297)	(51,733)	(27,277)	(7,539)
278	Rappahannock Community College	(258,974)	(212,687)	(118,221)	(63,630)	(38,693)	(12,148)
279	Danville Community College	(391,267)	(341,571)	(216,297)	(109,710)	(48,002)	(11,461)
280	Northern Va Community College	(4,189,004)	(3,515,985)	(2,021,901)	(1,042,435)	(528,921)	(145,351)
282	Piedmont Va Community College	(454,882)	(389,510)	(255,909)	(139,049)	(66,424)	(16,906)
283	J Sargeant Reynolds Comm Coll	(1,219,474)	(1,042,450)	(626,695)	(320,608)	(148,646)	(37,461)
284	Eastern Shore Community Coll	(145,110)	(130,191)	(80,789)	(40,605)	(22,012)	(6,584)
285	Patrick Henry Comm Coll	(451,211)	(394,810)	(230,562)	(99,187)	(42,785)	(11,615)
286	Va Western Community College	(698,339)	(590,546)	(358,845)	(178,574)	(86,823)	(23,850)
287	Dabney S Lancaster Comm Coll	(193,066)	(171,568)	(114,266)	(68,122)	(31,562)	(7,031)
288	Wytheville Community College	(313,263)	(279,772)	(192,603)	(116,077)	(80,693)	(27,050)
290	John Tyler Community College	(763,266)	(649,091)	(358,147)	(175,622)	(86,788)	(23,722)
291	Blue Ridge Community College	(507,395)	(419,195)	(230,960)	(125,174)	(65,074)	(17,529)
292	Central Va Community College	(384,007)	(320,738)	(184,905)	(91,198)	(48,008)	(14,174)
293	Thomas Nelson Comm College	(939,578)	(861,537)	(620,171)	(387,762)	(203,157)	(52,030)
294	Southwest Virginia Comm Coll	(353,799)	(309,431)	(165,814)	(58,389)	(14,068)	(1,941)
295	Tidewater Community College	(2,465,926)	(2,183,487)	(1,416,515)	(693,888)	(299,414)	(73,251)
296	VA Highlands Community College	(311,022)	(277,203)	(180,326)	(100,382)	(58,680)	(17,776)
297	Germanna Community College	(551,144)	(477,667)	(273,471)	(125,707)	(61,249)	(17,543)
298	Lord Fairfax Community College	(628,951)	(543,596)	(298,949)	(139,278)	(60,085)	(14,597)
299	Mountain Empire Community Coll	(341,277)	(285,422)	(171,457)	(86,547)	(36,248)	(8,150)
301	Dept of Agri & Cons Services	(1,179,686)	(1,006,891)	(602,350)	(300,138)	(145,306)	(39,363)
305	State Milk Commission	-	-	-	-	-	-
310	Va Economic Dev Partnership	(264,000)	(223,060)	(137,264)	(39,793)	(8,759)	(2,700)
311	Va National Defense Industrial	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2023	2024	2025	2026	2027	Thereafter
		Fiscal Year End June 30					
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-
320	Virginia Tourism Authority	(171,392)	(142,009)	(86,589)	(49,060)	(22,599)	(5,207)
325	Dept of Business Assistance	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	(3,058)	(2,637)	307	782	90	(87)
350	Dept Small Bus/Supplier Div	(66,428)	(57,978)	(33,887)	(19,444)	(11,431)	(3,351)
360	Fort Monroe Authority	(50,897)	(42,970)	(41,720)	(24,652)	(10,738)	(2,472)
400	Jamestown-Yorktown Commemor	1,605	(2,756)	(11,984)	(18,596)	(6,913)	-
402	Marine Resources Commission	(418,942)	(352,861)	(199,784)	(95,509)	(47,884)	(13,724)
403	Dept Game and Inland Fisheries	(1,208,881)	(1,054,419)	(681,808)	(370,374)	(182,669)	(47,782)
405	Virginia Racing Commission	(6,946)	(4,237)	(1,576)	914	2,017	814
407	Virginia Port Authority	(12,818)	(10,768)	(7,952)	(4,749)	(3,770)	(1,397)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	(555,735)	(476,303)	(293,563)	(144,921)	(73,810)	(21,371)
411	Dept of Forestry	(676,222)	(580,823)	(347,810)	(179,921)	(101,456)	(30,846)
413	Comm on Va Alcohol Saf Act Pro	(21,193)	(18,179)	(11,384)	(3,049)	(1,467)	(706)
417	Gunston Hall	(11,040)	(9,204)	(7,503)	(4,463)	(2,778)	(891)
423	Dept of Historic Resources	(86,966)	(70,347)	(44,119)	(23,191)	(12,081)	(3,480)
425	Jamestown-Yorktown Foundation	(271,250)	(228,304)	(152,285)	(86,764)	(48,501)	(14,161)
440	Dept of Environmental Quality	(2,168,127)	(1,839,882)	(1,122,054)	(572,471)	(271,898)	(71,223)
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	(5,102)	(4,051)	(4,285)	(4,081)	(2,903)	(881)
501	Dept of Transportation	(20,505,544)	(17,867,442)	(11,359,110)	(5,921,861)	(2,833,268)	(737,724)
502	Central Garage	-	-	-	-	-	-
505	Dept of Rail & Public Trans	(121,798)	(109,065)	(68,942)	(25,245)	(12,194)	(4,345)
506	Motor Vehicle Dealer Board	(56,578)	(51,815)	(33,209)	(15,568)	(7,005)	(1,858)
507	BRD Towing and Recovery Operator	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	(101)	24	311	531	648	252
601	Dept of Health	(8,146,829)	(6,918,607)	(4,185,628)	(2,150,072)	(1,047,933)	(280,065)
602	Dept of Medical Asst Services	(996,466)	(839,013)	(490,720)	(218,049)	(98,574)	(27,603)
606	Va Bd for People With Disabil	(23,655)	(17,884)	(11,558)	(6,887)	(2,634)	(428)
701	Dept of Corrections	(820,792)	(706,634)	(435,268)	(217,915)	(99,375)	(25,221)
702	Dept f/t Blind & Vision Impair	(562,788)	(501,921)	(339,164)	(178,066)	(84,621)	(21,997)
703	Central State Hospital	(1,920,267)	(1,603,920)	(978,887)	(520,803)	(293,630)	(88,692)
704	Eastern State Hospital	(1,770,530)	(1,474,785)	(888,066)	(380,601)	(167,366)	(48,104)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2023	2024	2025	2026	2027	Thereafter
705	Southwestern Va Ment Hlth Inst	(1,229,672)	(1,072,118)	(669,524)	(346,461)	(169,139)	(45,081)
706	Western State Hospital	(1,545,541)	(1,353,019)	(854,319)	(467,752)	(236,138)	(62,516)
707	Central Virginia Training Ctr	(2,154,025)	(1,839,379)	(1,240,519)	(821,557)	(447,659)	(115,600)
708	COV Center for Child & Adoles	(285,033)	(225,200)	(144,035)	(105,315)	(76,857)	(24,938)
709	Powhatan Correctional Center	-	-	-	-	-	-
711	Virginia Corr Enterprises	(444,114)	(387,731)	(284,059)	(195,870)	(101,406)	(24,207)
716	Virginia Corr Center for Women	(691,269)	(561,610)	(275,481)	(123,922)	(10,118)	11,123
717	Southampton Memorial Hospital	-	-	-	-	-	-
718	Bland Correctional Center	(710,658)	(601,907)	(374,865)	(189,544)	(88,481)	(23,091)
719	James River Correctional Ctr	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	(864,416)	(753,352)	(467,960)	(204,794)	(87,653)	(23,816)
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-
723	Southeastern Va Training Centr	(747,130)	(634,509)	(348,700)	(173,750)	(90,968)	(25,999)
724	Catawba Hospital	(621,267)	(509,723)	(275,396)	(119,223)	(43,129)	(9,137)
725	Northern Virginia Training Ctr	(709,007)	(414,512)	(37,491)	(291)	-	-
726	Southside Va Training Center	(995)	(431)	-	-	-	-
728	No Va Mental Health Institute	(726,593)	(597,455)	(363,047)	(173,535)	(87,366)	(25,898)
729	Piedmont Geriatric Hospital	(831,947)	(722,087)	(452,513)	(256,608)	(137,392)	(37,778)
730	Brunswick Correctional Center	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-
733	Sussex I State Prison	(837,330)	(756,621)	(513,164)	(317,517)	(185,025)	(52,911)
734	Sussex II State Prison	(825,639)	(709,129)	(412,294)	(243,861)	(134,818)	(36,690)
735	Wallens Ridge State Prison	(1,289,471)	(1,105,673)	(678,576)	(360,360)	(166,871)	(40,784)
736	Southampton Intensive Treat Ct	-	-	-	-	-	-
737	St Brides Correctional Center	(640,845)	(563,869)	(378,863)	(196,294)	(89,998)	(22,742)
738	Southwestern Va Training Ctr	(969,716)	(887,703)	(723,047)	(404,319)	(122,179)	(10,149)
739	Southern Va Mental Health Inst	(430,495)	(369,777)	(242,084)	(148,527)	(99,273)	(32,067)
740	Southampton Reception & Class	-	-	-	-	-	-
741	Red Onion State Prison	(1,276,511)	(1,122,466)	(733,100)	(383,354)	(171,760)	(41,368)
742	Employee Rel & Trg Div	(286,679)	(238,186)	(134,061)	(53,276)	(21,092)	(5,796)
743	Fluvanna Corr Ctr for Women	(817,706)	(667,078)	(358,690)	(179,139)	(86,467)	(22,832)
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-
745	Nottoway Correctional Center	(996,072)	(865,557)	(567,485)	(312,180)	(164,447)	(45,932)
747	Marion Correctional Center	(624,791)	(524,444)	(316,868)	(144,194)	(71,061)	(21,361)
748	Hiram W Davis Medical Center	(393,160)	(338,314)	(186,603)	(70,307)	(25,702)	(6,751)
749	Buckingham Correctional Center	(969,157)	(831,072)	(517,961)	(295,750)	(183,646)	(57,584)
750	Dept of Correctional Education	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2023	2024	2025	2026	2027	Thereafter
		Fiscal Year End June 30					
751	Va Dep F/T Deaf & Hard of Hear	(18,618)	(16,624)	(9,953)	(3,985)	(2,542)	(971)
752	Deep Meadow Correctional Ctr	(1,425,604)	(1,266,839)	(848,520)	(482,103)	(320,732)	(106,739)
753	Deerfield Correctional Center	(1,107,423)	(994,341)	(676,630)	(436,520)	(260,382)	(74,562)
754	Augusta Correctional Center	(799,938)	(686,340)	(356,927)	(151,748)	(102,819)	(38,118)
756	Div of Institutions	(1,450,373)	(1,202,405)	(678,303)	(276,527)	(71,520)	(7,890)
757	Western Region Corr Fld Units	(409,783)	(349,025)	(213,202)	(102,690)	(54,462)	(16,636)
759	Northern Region Corr Fld Units	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	(379,629)	(330,932)	(212,793)	(121,781)	(68,333)	(19,663)
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-
765	Dept of Social Services	(4,168,074)	(3,518,566)	(2,045,226)	(1,031,631)	(542,835)	(157,425)
766	Virginia Parole Board	(29,668)	(26,224)	(19,099)	(10,902)	(5,425)	(1,421)
767	Div of Community Corrections	(3,270,705)	(2,712,362)	(1,574,780)	(733,957)	(290,879)	(65,918)
768	Keen Mountain Correctional Ctr	(876,176)	(758,377)	(464,996)	(236,085)	(112,004)	(29,288)
769	Greensville Correctional Ctr	(2,049,764)	(1,774,747)	(1,118,598)	(654,594)	(380,434)	(111,299)
770	Dillwyn Correctional Center	(939,451)	(811,447)	(516,659)	(287,812)	(162,179)	(47,646)
771	Indian Creek Corr Center	(557,091)	(476,158)	(279,121)	(151,363)	(79,703)	(21,925)
772	Haynesville Correctional Ctr	(983,479)	(852,796)	(569,655)	(316,351)	(162,355)	(44,062)
773	Coffeewood Correctional Center	(700,325)	(599,104)	(377,289)	(197,502)	(94,302)	(24,470)
774	Lunenburg Correctional Center	(692,438)	(604,472)	(385,514)	(214,870)	(116,497)	(32,923)
775	Pocahontas Correctional Center	(776,316)	(661,599)	(415,772)	(206,155)	(78,811)	(15,833)
776	Green Rock Correctional Center	(758,124)	(648,037)	(395,342)	(210,145)	(110,243)	(30,989)
777	Dept of Juvenile Justice	(4,226,650)	(3,551,648)	(2,124,132)	(1,106,818)	(536,545)	(140,775)
778	Dept of Forensic Science	(714,050)	(617,990)	(393,091)	(198,810)	(91,582)	(23,520)
785	River North Correctional Cntr	(838,622)	(732,192)	(489,960)	(250,631)	(124,184)	(34,637)
786	Culpeper Correctional Facility for Women	(7,022)	(3,021)	-	-	-	-
794	Va Center for Behavioral Rehab	(982,717)	(790,210)	(404,283)	(159,225)	(97,306)	(36,184)
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	(82,628)	(71,625)	(39,957)	(19,976)	(11,174)	(3,380)
842	Chesapeake Bay Commission	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2023	2024	2025	2026	2027	Thereafter
		Fiscal Year End June 30					
848	Indigent Defense Commission	(1,311,365)	(1,120,117)	(668,930)	(321,711)	(122,162)	(24,650)
850	Personal Prop Tax Relief Act	-	-	-	-	-	-
851	Tobacco Commission	(32,982)	(29,266)	(17,928)	(9,404)	(6,125)	(2,056)
852	Va Foundation Healthy Youth	(49,489)	(41,696)	(24,372)	(9,517)	(2,514)	(372)
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	(296,124)	(246,988)	(185,530)	(103,794)	(56,420)	(16,677)
913	Veteran Services Foundation	134	436	(225)	(125)	123	70
916	Gov Employment & Training Dept	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	(547,796)	(499,431)	(346,461)	(194,731)	(106,882)	(30,709)
937	Southern Va Higher Education	(84,586)	(75,937)	(54,213)	(32,030)	(19,344)	(5,923)
938	New College Institute	(28,702)	(22,864)	(11,876)	(4,100)	1,070	986
942	Va Museum of Natural History	(91,334)	(82,928)	(58,457)	(32,927)	(15,114)	(3,551)
946	Council on Indians	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	(61,704)	(53,521)	(34,825)	(21,923)	(13,324)	(3,926)
957	Commonwealth Att Serv Council	(15,718)	(11,914)	(7,677)	(4,115)	(2,653)	(908)
960	Dept of Fire Programs	(184,061)	(153,618)	(94,851)	(50,056)	(18,608)	(3,204)
961	Div of Capitol Police	(214,023)	(176,184)	(99,602)	(45,632)	(27,220)	(9,276)
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	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2023	2024	2025	2026	2027	Thereafter
		Fiscal Year End June 30					
992	Planned Reversions	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	(2,563,695)	(2,162,466)	(1,264,095)	(566,797)	(208,343)	(44,185)
	Total	<u>\$ (235,570,295)</u>	<u>\$ (201,180,007)</u>	<u>\$ (122,532,586)</u>	<u>\$ (62,278,899)</u>	<u>\$ (30,270,526)</u>	<u>\$ (8,141,879)</u>

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
		6/30/2020	6/30/2021			6/30/2020	6/30/2021			6/30/2020	6/30/2021		
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	2,216	2,547	331	-	34,605	39,784	-	5,179	24,392	28,041	-	3,649
	New River Valley Emergency												
91	Communications	1,874	1,849	-	25	29,276	28,884	392	-	20,634	20,358	276	-
100	Senate of Virginia	59,580	60,162	582	-	930,560	939,656	-	9,096	655,880	662,292	-	6,412
101	Virginia House of Delegates	125,130	123,254	-	1,876	1,954,376	1,925,075	29,301	-	1,377,491	1,356,839	20,652	-
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	195,728	201,601	5,873	-	3,057,015	3,148,750	-	91,735	2,154,659	2,219,315	-	64,656
107	Div of Legislative Services	44,059	45,089	1,030	-	688,144	704,227	-	16,083	485,025	496,356	-	11,331
109	Div of Legislative Auto Sys	13,626	14,229	603	-	212,825	222,243	-	9,418	150,004	156,642	-	6,638
110	Joint Leg Audit & Review Comm	18,437	18,150	-	287	287,963	283,474	4,489	-	202,964	199,799	3,165	-
111	Supreme Court of Virginia	168,373	169,501	1,128	-	2,629,777	2,647,387	-	17,610	1,853,528	1,865,942	-	12,414
112	Judicial Inquiry And Rev Comm	1,576	1,598	22	-	24,621	24,953	-	332	17,353	17,588	-	235
113	Circuit Courts	111,755	114,011	2,256	-	1,745,468	1,780,699	-	35,231	1,230,250	1,255,080	-	24,830
114	General District Courts	521,321	525,800	4,479	-	8,142,359	8,212,323	-	69,964	5,738,931	5,788,243	-	49,312
115	Juv and Dom Relations Dist Crt	370,929	368,751	-	2,178	5,793,440	5,759,422	34,018	-	4,083,356	4,059,379	23,977	-
116	Combined District Courts	89,401	85,571	-	3,830	1,396,329	1,336,506	59,823	-	984,169	942,002	42,167	-
117	Virginia State Bar	50,660	49,649	-	1,011	791,238	775,459	15,779	-	557,681	546,562	11,119	-
119	Lieutenant Governor	2,277	1,674	-	603	35,558	26,147	9,411	-	25,063	18,429	6,634	-
121	Office of the Governor	20,063	22,224	2,161	-	313,362	347,109	-	33,747	220,864	244,651	-	23,787
122	Dept of Planning and Budget	23,142	23,758	616	-	361,442	371,070	-	9,628	254,753	261,539	-	6,786
123	Dept of Military Affairs	134,214	141,577	7,363	-	2,096,258	2,211,248	-	114,990	1,477,491	1,558,541	-	81,050
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	33,977	39,489	5,512	-	530,684	616,760	-	86,076	374,039	434,708	-	60,669
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	68,598	81,330	12,732	-	1,071,416	1,270,272	-	198,856	755,159	895,319	-	140,160
128	Virginia Veterans Care Center	121,864	124,978	3,114	-	1,903,364	1,952,002	-	48,638	1,341,535	1,375,818	-	34,283
129	Dept of Human Resource Mgmt	60,930	59,737	-	1,193	951,648	933,013	18,635	-	670,744	657,610	13,134	-
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	26,165	27,345	1,180	-	408,662	427,094	-	18,432	288,031	301,026	-	12,995
133	Auditor of Public Accounts	57,764	59,085	1,321	-	902,206	922,837	-	20,631	635,898	650,437	-	14,539
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	115,076	120,416	5,340	-	1,797,334	1,880,746	-	83,412	1,266,804	1,325,595	-	58,791
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	63,973	69,918	5,945	-	999,175	1,092,027	-	92,852	704,243	769,687	-	65,444
141	Attorney General & Dept of Law	220,106	232,810	12,704	-	3,437,772	3,636,192	-	198,420	2,423,026	2,562,876	-	139,850
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	13,546	13,783	237	-	211,568	215,277	-	3,709	149,116	151,732	-	2,616
146	The Science Museum of Virginia	33,443	31,258	-	2,185	522,336	488,202	34,134	-	368,155	344,097	24,058	-
147	Office State Inspector General	21,383	21,592	209	-	333,971	337,244	-	3,273	235,390	237,697	-	2,307
148	Virginia Comm for the Arts	3,600	3,497	-	103	56,222	54,624	1,598	-	39,622	38,501	1,121	-
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	80,297	81,466	1,169	-	1,254,133	1,272,399	-	18,266	883,945	896,818	-	12,873

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
		6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances
152	Dept of the Treasury	60,661	62,156	1,495	-	947,440	970,792	-	23,352	667,776	684,237	-	16,461
154	Dept of Motor Vehicles	1,010,768	1,013,632	2,864	-	15,786,896	15,831,627	-	44,731	11,126,983	11,158,511	-	31,528
156	Dept of State Police	1,667,279	1,692,911	25,632	-	26,040,766	26,441,098	-	400,332	18,354,160	18,636,322	-	282,162
157	Compensation Board	8,438	8,895	457	-	131,798	138,936	-	7,138	92,895	97,926	-	5,031
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	5,519	5,514	-	5	86,203	86,129	74	-	60,757	60,706	51	-
161	Dept of Taxation	451,392	434,148	-	17,244	7,050,169	6,780,828	269,341	-	4,969,127	4,779,291	189,836	-
162	Dept Accounts Transfer Payments	937	950	13	-	14,638	14,835	-	197	10,312	10,456	-	144
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	3,707	2,500	-	1,207	57,896	39,044	18,852	-	40,807	27,519	13,288	-
165	Dept of Housing and Comm Dev	50,740	58,238	7,498	-	792,499	909,607	-	117,108	558,570	641,113	-	82,543
166	Secretary of the Commonwealth	9,692	10,488	796	-	151,382	163,808	-	12,426	106,699	115,456	-	8,757
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	381,797	382,372	575	-	5,963,178	5,972,167	-	8,989	4,202,993	4,209,327	-	6,334
172	State Lottery Department	169,461	176,427	6,966	-	2,646,767	2,755,571	-	108,804	1,865,505	1,942,193	-	76,688
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	74,910	81,375	6,465	-	1,169,998	1,270,971	-	100,973	824,639	895,811	-	71,172
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	5,074	6,596	1,522	-	79,249	103,025	-	23,776	55,857	72,614	-	16,757
181	Dept of Labor and Industry	74,961	80,530	5,569	-	1,170,789	1,257,782	-	86,993	825,201	886,515	-	61,314
182	Virginia Employment Commission	310,644	399,616	88,972	-	4,851,866	6,241,488	-	1,389,622	3,419,710	4,399,151	-	979,441
183	Secretary of Natural Resources	1,993	2,020	27	-	31,128	31,548	-	420	21,939	22,236	-	297
184	Secretary of Technology	-	-	-	-	-	-	-	-	(2)	-	-	2
185	Secretary of Education	1,649	362	-	1,287	25,753	5,656	20,097	-	18,152	3,987	14,165	-
186	Secretary of Transportation	2,715	2,910	195	-	42,400	45,444	-	3,044	29,886	32,030	-	2,144
187	Secretary of Public Safety	3,247	2,321	-	926	50,708	36,243	14,465	-	35,739	25,545	10,194	-
188	Sec of Health & Human Resource	1,771	1,613	-	158	27,655	25,200	2,455	-	19,492	17,762	1,730	-
190	Secretary of Finance	1,652	1,704	52	-	25,799	26,619	-	820	18,181	18,762	-	581
191	Va Workers Compensation Comm	160,457	162,331	1,874	-	2,506,139	2,535,406	-	29,267	1,766,386	1,787,015	-	20,629
192	Secretary of Commerce & Trade	3,447	2,262	-	1,185	53,830	35,330	18,500	-	37,939	24,901	13,038	-
193	Secretary of Agr and Forestry	1,636	1,604	-	32	25,548	25,049	499	-	18,007	17,655	352	-
194	Dept of General Services	348,833	348,344	-	489	5,448,327	5,440,684	7,643	-	3,840,117	3,834,725	5,392	-
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	250,404	251,410	1,006	-	3,910,993	3,926,704	-	15,711	2,756,563	2,767,636	-	11,073
200	Comp Svs At-Risk Youth & Family	7,592	7,728	136	-	118,576	120,701	-	2,125	83,574	85,073	-	1,499
201	Dept of Education	169,138	186,504	17,366	-	2,641,724	2,912,960	-	271,236	1,861,951	2,053,124	-	191,173
202	The Library of Virginia	56,255	56,721	466	-	878,639	885,917	-	7,278	619,286	624,416	-	5,130
203	Woodrow Wilson Rehab Center	125,464	115,760	-	9,704	1,959,595	1,808,018	151,577	-	1,381,168	1,274,334	106,834	-
204	College of William and Mary	1,189,612	1,167,986	-	21,626	18,580,210	18,242,445	337,765	-	13,095,783	12,857,714	238,069	-
206	VCU Health System Authority	180,597	157,291	-	23,306	2,820,699	2,456,677	364,022	-	1,988,099	1,731,525	256,574	-
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	4,130,069	4,177,662	47,593	-	64,506,384	65,249,728	-	743,344	45,465,651	45,989,578	-	523,927
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	332,507	334,095	1,588	-	5,193,329	5,218,131	-	24,802	3,660,385	3,677,864	-	17,479
212	Virginia State University	337,551	326,036	-	11,515	5,272,114	5,092,266	179,848	-	3,715,914	3,589,152	126,762	-
213	Norfolk State University	442,126	444,227	2,101	-	6,905,440	6,938,257	-	32,817	4,867,120	4,890,250	-	23,130
214	Longwood University	453,907	444,093	-	9,814	7,089,441	6,936,163	153,278	-	4,996,810	4,888,774	108,036	-

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
		6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances
215	University of Mary Washington	377,735	368,385	-	9,350	5,899,732	5,753,702	146,030	-	4,158,272	4,055,348	102,924	-
216	James Madison University	1,881,150	1,871,707	-	9,443	29,381,161	29,233,669	147,492	-	20,708,551	20,604,593	103,958	-
217	Radford University	780,967	764,475	-	16,492	12,197,707	11,940,117	257,590	-	8,597,237	8,415,682	181,555	-
218	Va Sch for Deaf/Blind	78,229	79,885	1,656	-	1,221,843	1,247,702	-	25,859	861,182	879,411	-	18,229
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	1,310,601	1,300,358	-	10,243	20,469,912	20,309,933	159,979	-	14,427,687	14,314,929	112,758	-
222	Dept of Professional & Occ Reg	93,302	91,953	-	1,349	1,457,255	1,436,182	21,073	-	1,027,108	1,012,256	14,852	-
223	Dept of Health Professions	127,336	135,649	8,313	-	1,988,826	2,118,662	-	129,836	1,401,773	1,493,284	-	91,511
226	Board of Accountancy	6,922	6,356	-	566	108,111	99,276	8,835	-	76,199	69,972	6,227	-
229	Coop Ext & Agric Exp Station	484,276	481,013	-	3,263	7,563,764	7,512,804	50,960	-	5,331,125	5,295,205	35,920	-
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	4,284	4,174	-	110	66,915	65,188	1,727	-	47,161	45,946	1,215	-
234	Cooper Ext & Agric Res Service	44,313	46,032	1,719	-	692,105	718,954	-	26,849	487,811	506,736	-	18,925
236	Virginia Commonwealth Univ	3,594,541	3,599,450	4,909	-	56,142,131	56,218,805	-	76,674	39,570,323	39,624,366	-	54,043
238	Virginia Museum of Fine Arts	117,766	117,158	-	608	1,839,357	1,829,862	9,495	-	1,296,423	1,289,731	6,692	-
239	Frontier Culture Museum of Va	19,027	17,719	-	1,308	297,170	276,750	20,420	-	209,450	195,060	14,390	-
241	Richard Bland College	63,736	59,186	-	4,550	995,477	924,405	71,072	-	701,639	651,543	50,096	-
242	Christopher Newport University	511,416	509,200	-	2,216	7,987,659	7,953,045	34,614	-	5,629,893	5,605,497	24,396	-
245	St Council of Higher Education	27,369	25,899	-	1,470	427,472	404,509	22,963	-	301,293	285,107	16,186	-
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	2,162,197	2,245,845	83,648	-	33,770,752	35,077,219	-	1,306,467	23,802,438	24,723,268	-	920,830
261	Virginia Community College Sys	116,103	122,787	6,684	-	1,813,379	1,917,776	-	104,397	1,278,116	1,351,695	-	73,579
262	Dept f/Aging & Rehab Services	438,486	468,697	30,211	-	6,848,584	7,320,441	-	471,857	4,827,047	5,159,623	-	332,576
263	Va Rehab Center for the Blind	9,221	9,423	202	-	144,027	147,178	-	3,151	101,515	103,735	-	2,220
268	Va Institute of Marine Science	168,208	174,601	6,393	-	2,627,186	2,727,041	-	99,855	1,851,702	1,922,084	-	70,382
270	Va Community Coll Sys Utility	54,544	52,086	-	2,458	851,902	813,514	38,388	-	600,440	573,384	27,056	-
275	New River Community College	71,475	71,922	447	-	1,116,348	1,123,333	-	6,985	786,825	791,752	-	4,927
276	Southside Va Community College	97,119	92,177	-	4,942	1,516,880	1,439,692	77,188	-	1,069,134	1,014,730	54,404	-
277	Paul D Camp Community College	38,365	37,241	-	1,124	599,206	581,652	17,554	-	422,334	409,962	12,372	-
278	Rappahannock Community College	63,230	61,591	-	1,639	987,577	961,972	25,605	-	696,069	678,021	18,048	-
279	Danville Community College	64,843	63,907	-	936	1,012,758	998,148	14,610	-	713,816	703,518	10,298	-
280	Northern Va Community College	819,112	806,877	-	12,235	12,793,477	12,602,382	191,095	-	9,017,151	8,882,462	134,689	-
282	Piedmont Va Community College	111,573	112,081	508	-	1,742,627	1,750,565	-	7,938	1,228,247	1,233,840	-	5,593
283	J Sargeant Reynolds Comm Coll	211,789	208,715	-	3,074	3,307,870	3,259,859	48,011	-	2,331,464	2,297,627	33,837	-
284	Eastern Shore Community Coll	28,380	26,794	-	1,586	443,264	418,484	24,780	-	312,421	294,957	17,464	-
285	Patrick Henry Comm Coll	107,115	111,069	3,954	-	1,672,993	1,734,763	-	61,770	1,179,163	1,222,703	-	43,540
286	Va Western Community College	138,311	136,767	-	1,544	2,160,233	2,136,127	24,106	-	1,522,585	1,505,594	16,991	-
287	Dabney S Lancaster Comm Coll	36,158	35,158	-	1,000	564,747	549,123	15,624	-	398,048	387,035	11,013	-
288	Wytheville Community College	66,984	54,589	-	12,395	1,046,201	852,617	193,584	-	737,386	600,945	136,441	-
290	John Tyler Community College	157,056	157,825	769	-	2,453,010	2,465,031	-	12,021	1,728,940	1,737,413	-	8,473
291	Blue Ridge Community College	106,666	106,124	-	542	1,665,989	1,657,518	8,471	-	1,174,227	1,168,258	5,969	-
292	Central Va Community College	84,040	83,341	-	699	1,312,590	1,301,676	10,914	-	925,148	917,453	7,695	-
293	Thomas Nelson Comm College	162,082	142,182	-	19,900	2,531,518	2,220,695	310,823	-	1,784,275	1,565,199	219,076	-
294	Southwest Virginia Comm Coll	78,662	86,517	7,855	-	1,228,601	1,351,288	-	122,687	865,947	952,420	-	86,473
295	Tidewater Community College	418,156	412,624	-	5,532	6,531,063	6,444,660	86,403	-	4,603,250	4,542,351	60,899	-

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
		6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances
296	VA Highlands Community College	70,646	65,654	-	4,992	1,103,401	1,025,434	77,967	-	777,707	722,750	54,957	-
297	Germanna Community College	126,321	128,094	1,773	-	1,972,976	2,000,670	-	27,694	1,390,601	1,410,120	-	19,519
298	Lord Fairfax Community College	129,839	134,245	4,406	-	2,027,926	2,096,742	-	68,816	1,429,332	1,477,834	-	48,502
299	Mountain Empire Community Coll	76,366	79,283	2,917	-	1,192,745	1,238,301	-	45,556	840,677	872,784	-	32,107
301	Dept of Agri & Cons Services	257,302	258,187	885	-	4,018,729	4,032,556	-	13,827	2,832,497	2,842,242	-	9,745
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	70,365	76,665	6,300	-	1,099,005	1,197,406	-	98,401	774,602	843,960	-	69,358
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	42,364	43,467	1,103	-	661,676	678,895	-	17,219	466,365	478,501	-	12,136
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	639	648	9	-	9,984	10,118	-	134	7,034	7,131	-	97
350	Dept Small Bus/Supplier Div	18,566	18,244	-	322	289,980	284,954	5,026	-	204,384	200,843	3,541	-
360	Fort Monroe Authority	12,259	11,851	-	408	191,467	185,104	6,363	-	134,949	130,466	4,483	-
400	Jamestown-Yorktown Commemor	-	-	-	-	-	-	-	-	1	-	1	-
402	Marine Resources Commission	91,867	92,432	565	-	1,434,846	1,443,670	-	8,824	1,011,314	1,017,534	-	6,220
403	Dept Game and Inland Fisheries	267,828	263,636	-	4,192	4,183,126	4,117,662	65,464	-	2,948,367	2,902,227	46,140	-
405	Virginia Racing Commission	1,733	2,547	814	-	27,061	39,788	-	12,727	19,076	28,044	-	8,968
407	Virginia Port Authority	937	-	-	937	14,638	-	14,638	-	10,316	-	10,316	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	110,969	108,052	-	2,917	1,733,193	1,687,629	45,564	-	1,221,597	1,189,482	32,115	-
411	Dept of Forestry	152,439	147,308	-	5,131	2,380,895	2,300,756	80,139	-	1,678,113	1,621,628	56,485	-
413	Comm on Va Alcohol Saf Act Pro	5,529	5,655	126	-	86,362	88,325	-	1,963	60,869	62,254	-	1,385
417	Gunston Hall	1,995	1,959	-	436	31,153	24,357	6,796	-	21,956	17,167	4,789	-
423	Dept of Historic Resources	22,777	22,860	83	-	355,742	357,052	-	1,310	250,736	251,659	-	923
425	Jamestown-Yorktown Foundation	78,738	77,419	-	1,319	1,229,794	1,209,182	20,612	-	866,791	852,260	14,531	-
440	Dept of Environmental Quality	456,329	456,842	513	-	7,127,272	7,135,289	-	8,017	5,023,475	5,029,123	-	5,648
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	2,030	1,611	-	419	31,703	25,155	6,548	-	22,340	17,730	4,610	-
501	Dept of Transportation	4,564,801	4,550,925	-	13,876	71,296,414	71,079,632	216,782	-	50,251,441	50,098,636	152,805	-
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	36,843	37,940	1,097	-	575,447	592,577	-	17,130	405,587	417,662	-	12,075
506	Motor Vehicle Dealer Board	12,459	12,539	80	-	194,592	195,845	-	1,253	137,155	138,036	-	881
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	-	188	188	-	-	2,944	-	2,944	-	2,075	-	2,075
601	Dept of Health	1,732,738	1,727,449	-	5,289	27,063,150	26,980,541	82,609	-	19,074,764	19,016,534	58,230	-
602	Dept of Medical Asst Services	260,157	270,217	10,060	-	4,063,319	4,220,442	-	157,123	2,863,925	2,974,669	-	110,744
606	Va Bd for People With Disabil	5,127	5,411	284	-	80,078	84,513	-	4,435	56,443	59,567	-	3,124
701	Dept of Corrections	199,850	204,558	4,708	-	3,121,402	3,194,938	-	73,536	2,200,041	2,251,869	-	51,828
702	Dept f/t Blind & Vision Impair	125,093	123,377	-	1,716	1,953,787	1,926,997	26,790	-	1,377,075	1,358,194	18,881	-
703	Central State Hospital	393,284	373,209	-	20,075	6,142,597	5,829,045	313,552	-	4,329,452	4,108,451	221,001	-
704	Eastern State Hospital	318,671	320,256	1,585	-	4,977,240	5,001,996	-	24,756	3,508,079	3,525,527	-	17,448
705	Southwestern Va Ment Hlth Inst	266,852	264,573	-	2,279	4,167,888	4,132,292	35,596	-	2,937,628	2,912,539	25,089	-
706	Western State Hospital	353,443	348,315	-	5,128	5,520,331	5,440,237	80,094	-	3,890,860	3,834,410	56,450	-

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
		6/30/2020	6/30/2021			6/30/2020	6/30/2021			6/30/2020	6/30/2021		
707	Central Virginia Training Ctr	94,974	19,367	-	75,607	1,483,378	302,483	1,180,895	-	1,045,522	213,197	832,325	-
708	COV Center for Child & Adoles	74,740	64,853	-	9,887	1,167,346	1,012,914	154,432	-	822,771	713,926	108,845	-
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	105,343	99,625	-	5,718	1,645,322	1,556,016	89,306	-	1,159,660	1,096,717	62,943	-
716	Virginia Corr Center for Women	142,421	167,639	25,218	-	2,224,430	2,618,311	-	393,881	1,567,832	1,845,449	-	277,617
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	152,645	153,368	723	-	2,384,117	2,395,413	-	11,296	1,680,384	1,688,345	-	7,961
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	270,805	284,969	14,164	-	4,229,620	4,450,852	-	221,232	2,981,138	3,137,067	-	155,929
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	141,858	139,116	-	2,742	2,215,633	2,172,806	42,827	-	1,561,635	1,531,446	30,189	-
724	Catawba Hospital	138,914	148,495	9,581	-	2,169,663	2,319,301	-	149,638	1,529,228	1,634,699	-	105,471
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	1	-	1	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	174,650	175,867	1,217	-	2,727,806	2,746,814	-	19,008	1,922,625	1,936,021	-	13,396
729	Piedmont Geriatric Hospital	170,912	162,763	-	8,149	2,669,425	2,542,152	127,273	-	1,881,473	1,791,770	89,703	-
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	148,819	126,682	-	22,137	2,324,363	1,978,607	345,756	-	1,638,268	1,394,570	243,698	-
734	Sussex II State Prison	144,299	133,818	-	10,481	2,253,771	2,090,070	163,701	-	1,588,514	1,473,132	115,382	-
735	Wallens Ridge State Prison	260,901	261,146	245	-	4,074,935	4,078,773	-	3,838	2,872,110	2,874,818	-	2,708
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	128,268	126,364	-	1,904	2,003,383	1,973,650	29,733	-	1,412,030	1,391,076	20,954	-
738	Southwestern Va Training Ctr	7,335	579	-	6,756	114,562	9,045	105,517	-	80,745	6,375	74,370	-
739	Southern Va Mental Health Inst	103,130	91,245	-	11,885	1,610,755	1,425,134	185,621	-	1,135,297	1,004,468	130,829	-
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	254,454	253,497	-	957	3,974,241	3,959,295	14,946	-	2,801,140	2,790,606	10,534	-
742	Employee Rel & Trg Div	73,191	77,504	4,313	-	1,143,156	1,210,507	-	67,351	805,728	853,195	-	47,467
743	Fluvanna Corr Ctr for Women	175,925	179,598	3,673	-	2,747,730	2,805,084	-	57,354	1,936,666	1,977,090	-	40,424
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	215,641	206,660	-	8,981	3,368,038	3,227,760	140,278	-	2,373,874	2,275,003	98,871	-
747	Marion Correctional Center	144,549	145,613	1,064	-	2,257,667	2,274,290	-	16,623	1,591,254	1,602,974	-	11,720
748	Hiram W Davis Medical Center	79,408	83,737	4,329	-	1,240,246	1,307,858	-	67,612	874,156	921,810	-	47,654
749	Buckingham Correctional Center	194,672	174,456	-	20,216	3,040,521	2,724,775	315,746	-	2,143,035	1,920,487	222,548	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	5,221	5,111	-	110	81,548	79,820	1,728	-	57,476	56,259	1,217	-
752	Deep Meadow Correctional Ctr	312,605	269,416	-	43,189	4,882,493	4,207,926	674,567	-	3,441,300	2,965,847	475,453	-
753	Deerfield Correctional Center	220,912	191,045	-	29,867	3,450,365	2,983,884	466,481	-	2,431,902	2,103,113	328,789	-
754	Augusta Correctional Center	175,211	167,314	-	7,897	2,736,567	2,613,235	123,332	-	1,928,799	1,841,871	86,928	-
756	Div of Institutions	336,332	370,222	33,890	-	5,253,074	5,782,392	-	529,318	3,702,494	4,075,569	-	373,075
757	Western Region Corr Fld Units	86,289	84,004	-	2,285	1,347,723	1,312,038	35,685	-	949,905	924,756	25,149	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	79,377	74,001	-	5,376	1,239,773	1,155,800	83,973	-	873,821	814,635	59,186	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	925,079	916,317	-	8,762	14,448,551	14,311,698	136,853	-	10,183,688	10,087,229	96,459	-
766	Virginia Parole Board	3,672	3,041	-	631	57,356	47,489	9,867	-	40,426	33,472	6,954	-

Appendix G - Proportionate Share

		A	B	C	D	E	F	G	H	I	J	K	L
		Deferred Outflows				Deferred Inflows				OPEB Liability			
Employer #	Employer	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit	Proportionate Share at:		Debit	Credit
		6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances
767	Div of Community Corrections	735,894	773,489	37,595	-	11,493,720	12,080,906	-	587,186	8,101,052	8,514,913	-	413,861
768	Keen Mountain Correctional Ctr	179,750	179,025	-	725	2,807,458	2,796,138	11,320	-	1,978,763	1,970,785	7,978	-
769	Greensville Correctional Ctr	401,098	364,962	-	36,136	6,264,634	5,700,234	564,400	-	4,415,464	4,017,662	397,802	-
770	Dillwyn Correctional Center	184,499	170,542	-	13,957	2,881,633	2,663,652	217,981	-	2,031,041	1,877,406	153,635	-
771	Indian Creek Corr Center	112,378	109,211	-	3,167	1,755,202	1,705,730	49,472	-	1,237,110	1,202,239	34,871	-
772	Haynesville Correctional Ctr	201,458	192,205	-	9,253	3,146,521	3,001,999	144,522	-	2,217,743	2,115,881	101,862	-
773	Coffeewood Correctional Center	137,838	135,769	-	2,069	2,152,855	2,120,541	32,314	-	1,517,384	1,494,608	22,776	-
774	Lunenburg Correctional Center	152,024	145,286	-	6,738	2,374,428	2,269,184	105,244	-	1,673,558	1,599,375	74,183	-
775	Pocahontas Correctional Center	158,019	164,831	6,812	-	2,468,054	2,574,446	-	106,392	1,739,543	1,814,532	-	74,989
776	Green Rock Correctional Center	162,738	158,723	-	4,015	2,541,753	2,479,044	62,709	-	1,791,488	1,747,290	44,198	-
777	Dept of Juvenile Justice	816,235	807,100	-	9,135	12,748,547	12,605,869	142,678	-	8,985,480	8,884,920	100,560	-
778	Dept of Forensic Science	184,083	188,205	4,122	-	2,875,145	2,939,521	-	64,376	2,026,470	2,071,845	-	45,375
785	River North Correctional Cntr	204,953	203,191	-	1,762	3,201,097	3,173,585	27,512	-	2,256,210	2,236,819	19,391	-
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	221,271	220,281	-	990	3,455,966	3,440,510	15,456	-	2,435,848	2,424,954	10,894	-
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	18,334	17,965	-	369	286,347	280,586	5,761	-	201,824	197,764	4,060	-
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	278,327	292,756	14,429	-	4,347,105	4,572,475	-	225,370	3,063,947	3,222,790	-	158,843
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	9,316	8,875	-	441	145,509	138,617	6,892	-	102,562	97,701	4,861	-
852	Va Foundation Healthy Youth	9,863	10,753	890	-	154,046	167,947	-	13,901	108,576	118,373	-	9,797
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	95,872	94,691	-	1,181	1,497,392	1,478,960	18,432	-	1,055,395	1,042,407	12,988	-
913	Veteran Services Foundation	357	453	96	-	5,581	7,070	-	1,489	3,934	4,983	-	1,049
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	143,123	136,995	-	6,128	2,235,403	2,139,689	95,714	-	1,575,565	1,508,104	67,461	-

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
		6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances	6/30/2020	6/30/2021	Balances	Balances
937	Southern Va Higher Education	19,816	17,714	-	2,102	309,500	276,663	32,837	-	218,142	194,998	23,144	-
938	New College Institute	7,173	8,762	1,589	-	112,030	136,857	-	24,827	78,963	96,460	-	17,497
942	Va Museum of Natural History	15,834	15,042	-	792	247,306	234,932	12,374	-	174,307	165,586	8,721	-
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	11,098	9,462	-	1,636	173,333	147,788	25,545	-	122,167	104,164	18,003	-
957	Commonwealth Att Serv Council	4,070	3,870	-	200	63,564	60,438	3,126	-	44,803	42,598	2,205	-
960	Dept of Fire Programs	38,390	40,528	2,138	-	599,609	632,993	-	33,384	422,617	446,149	-	23,532
961	Div of Capitol Police	44,774	43,104	-	1,670	699,313	673,233	26,080	-	492,893	474,511	18,382	-
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	616,742	656,557	39,815	-	9,632,720	10,254,578	-	621,858	6,789,374	7,227,673	-	438,299
	Total	<u>\$51,671,565</u>	<u>\$51,671,565</u>	<u>\$ 697,802</u>	<u>\$ 697,802</u>	<u>\$807,043,699</u>	<u>\$807,043,699</u>	<u>\$10,898,828</u>	<u>\$ 10,898,828</u>	<u>\$ 568,823,810</u>	<u>\$ 568,823,810</u>	<u>\$ 7,681,771</u>	<u>\$ 7,681,771</u>