

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, 2024 and the
Reporting Period Ending June 30, 2025

Measurement Date June 30, 2024



Introduction

This report documents the results of the actuarial valuation for the fiscal year ending June 30, 2025 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, 2024. 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.

A model was used to develop the appropriate GASB discount rate. The undersigned relied on experts at Aon for the development of the capital market assumptions and the model underlying the expected rate of return.

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 2024 and future valuations. Models are also used to develop underlying future trend rates. The Aon consulting team leveraged expertise of Health experts within Aon as it relates to reviewing the models developed by experts outside of Aon, and those used for development of the per capita claims costs and future trend rates.

The valuation model outputs various cost scenarios. The "1 percent increase" and "1 percent 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, such as the expected or realized asset returns, 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 percent increase” and “1 percent 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.

The valuation model was used to project certain financial results for the liability projections. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC and selected, reviewed, and evaluated by experts within Aon as appropriate for use for developing liabilities for funded liability projections.

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 Net OPEB Expense Calculation Details

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

	Measurement Period Ending 6/30/2023	Measurement Period Ending 6/30/2024
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 128.2	\$ 127.8
(b) Active Participants	<u>223.7</u>	<u>228.7</u>
(c) Total	\$ 351.9	\$ 356.5
(2) Plan Fiduciary Net Position	<u>0.0</u>	<u>0.0</u>
(3) Total OPEB Liability	\$ 351.9	\$ 356.5
(4) Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
(5) Deferred Outflow of Resources for Contributions Made After Measurement Date	\$ 27.9	\$ 32.4
(4) Discount Rate	3.65%	3.93%

Expense

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

	Measurement Period Ending 6/30/2023	Measurement Period Ending 6/30/2024
(1) Service Cost	\$ 23.0	\$ 22.5
(2) Interest Cost	13.0	13.2
(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) Liability (Gain)/Loss	(79.0)	(51.9)
(b) Asset (Gain)/Loss	0.0	0.0
(c) Assumption Change (Gain)/Loss	(139.5)	(88.6)
(8) Rounding Adjustment	<u>(0.1)</u>	<u>0.0</u>
(9) Total Expense	\$ (182.6)	\$ (104.8)
(4) Discount Rate	3.54%	3.65%

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

	Measurement Period Ending 6/30/2023	Measurement Period Ending 6/30/2024
(1) Development of Service Cost:		
(a) Normal Cost at Beginning of Measurement Period	\$ 23.0	\$ 22.5
(2) Development of Interest Cost:		
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 363.4	\$ 351.9
(b) Normal Cost at Beginning of Measurement Period	23.0	22.5
(c) Actual Benefit Payments	(39.7)	(27.9)
(d) Discount Rate	<u>3.54%</u>	<u>3.65%</u>
(e) Interest Cost	\$ 13.0	\$ 13.2
(3) Development of Expected Investment Return:		
(a) Plan Fiduciary Net Position at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(b) Actual Contributions — Employer	39.7	27.9
(c) Actual Contributions — Employee	0.0	0.0
(d) Actual Benefit Payments	(39.7)	(27.9)
(e) Administrative Expenses	0.0	0.0
(f) Other	0.0	0.0
(g) Expected Return on Assets	<u>3.54%</u>	<u>3.65%</u>
(h) Expected Return	\$ 0.0	\$ 0.0

Reconciliation of Net OPEB Liability

Shown below are details regarding the Total OPEB Liability, Plan Fiduciary Net Position, and Net OPEB Liability for the Measurement Period from June 30, 2023 to June 30, 2024 (\$ millions):

	<u>Increase (Decrease)</u>
	Total OPEB Liability
Balance at	
6/30/2023 Measurement Date	\$ 351.9
Changes Recognized for the Measurement Period:	
Service Cost	\$ 22.5
Interest on the Total OPEB Liability	13.2
Changes of Benefit Terms	0.0
Differences Between Expected and Actual Experience	(11.6)
Changes of Assumptions	8.4
Benefit Payments	0.0
Contributions From the Employer	(27.9)
Contributions From the Employee	0.0
Net Investment Income	0.0
Administrative Expense	<u>0.0</u>
Net Changes	\$ 4.6
Balance at	
6/30/2024 Measurement Date	\$ 356.5

Liability (Gain)/Loss

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

	Measurement Period Ending 6/30/2023	Measurement Period Ending 6/30/2024
(1) OPEB Liability at Beginning of Measurement Period	\$ 363.4	\$ 351.9
(2) Service Cost	23.0	22.5
(3) Interest on the Total OPEB Liability	13.0	13.2
(4) Changes of Benefit Terms	0.0	0.0
(5) Changes of Assumptions	(18.6)	8.4
(6) Benefit Payments	(39.7)	(27.9)
(7) Rounding Adjustment	<u>(0.1)</u>	<u>0.0</u>
(8) Expected OPEB Liability at End of Measurement Period	\$ 341.0	\$ 368.1
(9) Actual OPEB Liability at End of Measurement Period	<u>351.9</u>	<u>356.5</u>
(10) OPEB Liability (Gain)/Loss	\$ 10.9	\$ (11.6)
(11) Average Future Working Life Expectancy	<u>5.80</u>	<u>5.80</u>
(12) OPEB Liability (Gain)/Loss Amortization	\$ 1.9	\$ (2.0)

Asset (Gain)/Loss

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

	Measurement Period Ending 6/30/2023	Measurement Period Ending 6/30/2024
(1) OPEB Asset at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(2) Contributions – Employer	39.7	27.9
(3) Contributions – Employee	0.0	0.0
(4) Expected Investment Income	0.0	0.0
(5) Benefit Payments	(39.7)	(27.9)
(6) Administrative Expense	0.0	0.0
(7) Other	<u>0.0</u>	<u>0.0</u>
(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>5.00</u>	<u>5.00</u>
(12) OPEB Asset (Gain)/Loss Amortization	\$ 0.0	\$ 0.0
(13) Discount Rate for Expected Investment Return	3.54%	3.65%

Deferred Outflows/Inflows

The following table illustrates the Deferred Inflows and Outflows as of June 30, 2024 under GASB 75 (\$ millions).

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 7.1	\$ (42.9)
(2) Assumption Changes	7.0	(125.5)
(3) Changes in Proportion	38.1	(38.1)
(4) Rounding Adjustment	0.1	0.0
(5) Sub Total	\$ 52.3	\$ (206.5)
(6) Contributions Made in Fiscal Year Ending 6/30/2024 After Measurement Date	<u>32.4</u>	<u>N/A</u>
(7) Total	\$ 84.7	\$ (206.5)

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, 2024 (\$ millions).

Date	Type of Base	Period		Balance		Annual Payment
		Original	Remaining	Original	Remaining	
6/30/2018	Liability (Gain)/Loss	6.19	0.00	\$ (191.0)	\$ 0.0	\$ (5.8)
6/30/2018	Assumptions	6.19	0.00	\$ (211.8)	\$ 0.0	\$ (6.5)
6/30/2019	Liability (Gain)/Loss	6.25	0.25	\$ (216.9)	\$ (8.7)	\$ (34.7)
6/30/2019	Assumptions	6.25	0.25	\$ (182.2)	\$ (7.2)	\$ (29.2)
6/30/2020	Liability (Gain)/Loss	6.34	1.34	\$ (24.1)	\$ (5.1)	\$ (3.8)
6/30/2020	Assumptions	6.34	1.34	\$ (130.0)	\$ (27.5)	\$ (20.5)
6/30/2021	Liability (Gain)/Loss	6.37	2.37	\$ (20.9)	\$ (7.7)	\$ (3.3)
6/30/2021	Assumptions	6.37	2.37	\$ (119.3)	\$ (44.4)	\$ (18.7)
6/30/2022	Liability (Gain)/Loss	5.86	2.86	\$ (24.1)	\$ (11.8)	\$ (4.1)
6/30/2022	Assumptions	5.86	2.86	\$ (69.9)	\$ (34.2)	\$ (11.9)
6/30/2023	Liability (Gain)/Loss	5.80	3.80	\$ 10.9	\$ 7.1	\$ 1.9
6/30/2023	Assumptions	5.80	3.80	\$ (18.6)	\$ (12.2)	\$ (3.2)
6/30/2024	Liability (Gain)/Loss	5.80	4.80	\$ (11.6)	\$ (9.6)	\$ (2.0)
6/30/2024	Assumptions	5.80	4.80	\$ 8.4	\$ 6.9	\$ 1.5
	Rounding Adjustment			\$ 0.1	\$ 0.2	\$ (0.1)
	Total Charges			\$ (1,201.0)	\$ (154.2)	\$ (140.4)

Deferred Outflows/Inflows (continued)

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:

2026	\$	(80.2)
2027	\$	(48.2)
2028	\$	(23.8)
2029	\$	(1.6)
2030	\$	(0.4)
Total Thereafter	\$	(0.0)

Accounting Requirements – Additional Required Disclosures

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, 2023 (\$ millions):

	1% Decrease (2.65%)	Current Rate (3.65%)	1% Increase (4.65%)
(1) Total OPEB Liability	\$ 372.7	\$ 351.9	\$ 332.1

The following table illustrates the impact of interest rate sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2024 (\$ millions):

	1% Decrease (2.93%)	Current Rate (3.93%)	1% Increase (4.93%)
(1) Total OPEB Liability	\$ 378.2	\$ 356.5	\$ 335.9

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, 2023 (\$ millions):

	1% Decrease (6.75% decreasing to 3.50%)	Trend Rate ¹ (7.75% decreasing to 4.50%)	1% Increase (8.75% decreasing to 5.50%)
(1) Total OPEB Liability	\$ 320.1	\$ 351.9	\$ 388.8

The following table illustrates the impact of healthcare cost trend sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2024 (\$ millions):

	1% Decrease (6.50% decreasing to 3.50%)	Trend Rate ¹ (7.50% decreasing to 4.50%)	1% Increase Report (8.50% decreasing to 5.50%)
(1) Total OPEB Liability	\$ 324.0	\$ 356.5	\$ 394.2

¹The ultimate trend rate for the EGWP subsidies is 4.50%.

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.

	Measurement Period		
	2022	2023	2024
Total OPEB Liability			
Service Cost	\$ 31.3	\$ 23.0	\$ 22.5
Interest Cost	\$ 10.0	\$ 13.0	\$ 13.2
Changes of Benefit Terms	\$ 0.0	\$ 0.0	\$ 0.0
Differences Between Expected and Actual Experiences	\$ (24.1)	\$ 10.9	\$ (11.6)
Changes of Assumptions	\$ (69.9)	\$ (18.6)	\$ 8.4
Benefit Payments	\$ (32.8)	\$ (39.7)	\$ (27.9)
Rounding Adjustment	\$ 0.0	\$ (0.1)	\$ 0.0
Net Change in Total OPEB Liability	\$ (85.5)	\$ (11.5)	\$ 4.6
Total OPEB Liability (Beginning)	\$ 448.9	\$ 363.4	\$ 351.9
Total OPEB Liability (Ending)	\$ 363.4	\$ 351.9	\$ 356.5
Covered-Employee Payroll	\$ 4,848.5	\$ 5,272.2	\$ 5,847.2
Total OPEB Liability as a Percentage of Payroll	7.50%	6.67%	6.10%
Discount Rate, end of year	3.54%	3.65%	3.93%

Disclosure—Contribution Schedule

Contributions are made on a pay-go basis.

Appendix

Participant Data

Participant Data

The actuarial valuation was based on personnel information from the Commonwealth of Virginia records as of June 30, 2024. Following are some of the pertinent characteristics from the personnel data as of that date. Prior valuation 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, 2023	June 30, 2024
Health Care Participants		
Active Participants		
Number	92,780	96,895
Average Age	46.9	46.6
Average Service	9.7	9.2
Inactive Participants		
Retirees and Surviving Spouses	3,551	3,235
Average Age	60.9	60.9
Covered Spouses	628	569
Average Age	59.4	59.6
Total Participants		
Number	96,959	100,699

Asset Allocation

Asset Allocation

The plan is not pre-funded.

Health Care Claims Development

Health Care Claims Development

Based on the actuary's experience and professional expertise, the claims development methodology followed generally accepted actuarial practices and is consistent with applicable ASOPs. We believe the assumed per capita claims costs are reasonable and representative of future costs.

The sample per capita claims cost assumptions shown below by age, benefit and plan represent the true underlying baseline experience estimated for Commonwealth of Virginia's sponsored postretirement benefits and costs. These rates are used in the expense calculation for the period 7/1/2024 – 6/30/2025 and projected at assumed trend for disclosures as of 6/30/2025.

Age	Medical/Rx/Admin	Dental
40	\$8,042	\$350
45	\$9,459	\$350
50	\$11,399	\$350
55	\$14,069	\$350
60	\$17,449	\$350
64	\$20,256	\$350

The average per capita claims costs were developed from self-funded premium-equivalent rates of the plan effective July 1, 2024 through June 30, 2025. 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 2024-2025 three-tier rate structure already centered at the mid-point of the annual period following the valuation date. Average medical/Rx/admin 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 2024 - 2025 calendar year premium-equivalent rates used in the per capita claims cost development are shown below:

Plan	Single	Plus One	Plus Two or more
COVA Care	\$886	\$1,640	\$2,379
COVA Care + OON	\$907	\$1,679	\$2,436
COVA Care + Expanded Dental	\$919	\$1,700	\$2,467
COVA Care + OON + Expanded Dental	\$940	\$1,739	\$2,524
COVA Care + Expanded Dental Vision & Hearing	\$939	\$1,737	\$2,521
COVA Care + OON + Expanded Dental Vision & Hearing	\$960	\$1,776	\$2,578
COVA HealthAware	\$785	\$1,457	\$2,110
COVA HealthAware + Expanded Dental	\$818	\$1,517	\$2,198
COVA HealthAware + Expanded Dental & Vision	\$828	\$1,537	\$2,226
COVA HDHP	\$665	\$1,239	\$1,810
COVA HDHP + Expanded Dental	\$698	\$1,299	\$1,898
Kaiser Permanente HMO + Expanded Dental & Vision	\$869	\$1,597	\$2,327
Sentara Health Plans HMO + Expanded Dental & Vision	\$855	\$1,584	\$2,293
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	Medical	Rx	Composite
40 – 44	3.00%	4.80%	3.30%
45 – 49	3.70%	4.70%	3.80%
50 – 54	4.20%	4.70%	4.30%
55 – 59	4.40%	4.60%	4.40%
60 – 64	3.70%	4.60%	3.80%

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. We believe they are reasonable, and representative of future cost differences due to age.

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, National Health Expenditure data, plan renewal data and vendor Rx reports, with adjustments based on the provisions of the benefits sponsored by Commonwealth of Virginia. We believe they are reasonable, and representative of future costs increases.

June 30, 2024 Disclosure and July 1, 2024 Expense Trend Rates

Pre-65

Year	Medical/Rx/Admin	Dental
2024 to 2025	7.50%	4.00%
2025 to 2026	8.00%	4.00%
2026 to 2027	7.75%	4.00%
2027 to 2028	7.25%	4.00%
2028 to 2029	7.00%	4.00%
2029 to 2030	6.50%	4.00%
2030 to 2031	6.25%	4.00%
2031 to 2032	5.75%	4.00%
2032 to 2033	5.25%	4.00%
2033 to 2034	5.00%	4.00%
2034 to 2035	4.50%	4.00%

Inflation Reduction Act – Trend

Prescription drug costs and trends have not been adjusted for the provisions introduced in the Inflation Reduction Act (IRA) related to the manufacturer rebate for certain drugs with prices increasing faster than inflation. There is significant uncertainty about how manufacturers will react to these provisions in drug pricing policy and any Part D inflation rebates generated by that policy will be paid to Medicare rather than to plan sponsors.

Prescription drug costs and trends have not been adjusted for the provisions introduced in the IRA related to Medicare's price negotiations with manufacturers. There is significant uncertainty about the net impact of those negotiations to Part D plan costs. Components of net plan cost other than list price are expected to be impacted, including member cost, manufacturer rebates, manufacturer discounts, federal reinsurance and federal direct subsidy. Reasonable estimates of the net impact of those components combined could result in plan cost that is higher, lower, or unchanged.

Actuarial Assumptions and Methods

Actuarial Assumptions and Methods

Actuarial Cost Method Entry Age Normal

Valuation Date June 30, 2024

Measurement Date June 30, 2024

Reporting Period End Date June 30, 2025

Discount Rate 3.65% for 2023 and 3.93% for 2024

Assumed Trends on Retiree Costs

Year Beginning	Medical/Rx*	Dental*
7/1/2024	7.50%	4.00%
7/1/2025	8.00%	4.00%
7/1/2026	7.75%	4.00%
7/1/2027	7.25%	4.00%
7/1/2028	7.00%	4.00%
7/1/2029	6.50%	4.00%
7/1/2030	6.25%	4.00%
7/1/2031	5.75%	4.00%
7/1/2032	5.25%	4.00%
7/1/2033	5.00%	4.00%
7/1/2034	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>Annual Step- Rate/Promotional Rates of Increase</u>	<u>Total Increase</u>
1	1.85%	5.35%
3	1.25%	4.75%
6	0.95%	4.45%
9	0.50%	4.00%
11 to 19	0.15%	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

Age	5	6-9	10	11-29	30	>=31
50	-%	-%	3.25%	3.25%	12.50%	12.50%
55	4.50%	4.50%	4.50%	3.50%	8.00%	9.00%
59	4.50%	4.00%	4.00%	4.00%	10.00%	9.00%
60	4.50%	5.00%	5.00%	5.00%	11.50%	9.00%
61	15.00%	7.50%	7.50%	7.50%	17.00%	15.00%
62	15.00%	10.00%	10.00%	10.00%	17.00%	20.00%
64	15.00%	13.50%	13.50%	13.50%	17.00%	17.50%
65	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
67	27.50%	22.00%	22.00%	22.00%	22.00%	22.00%
70	20.00%	22.00%	22.00%	22.00%	22.00%	22.00%
>=80	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Female Members - Years of Service

Age	5	6-9	10	11-29	30	>=31
50	-%	-%	4.00%	4.00%	7.50%	7.50%
55	5.00%	5.00%	5.00%	4.00%	7.50%	8.00%
59	5.00%	5.00%	5.00%	5.00%	12.00%	9.00%
60	5.00%	5.50%	5.50%	5.50%	12.00%	12.50%
61	7.50%	8.00%	8.00%	8.00%	12.00%	16.00%
62	10.00%	12.00%	12.00%	12.00%	22.50%	20.00%
64	17.50%	15.00%	15.00%	15.00%	22.50%	17.50%
65	27.50%	27.50%	27.50%	27.50%	27.50%	30.00%
67	30.00%	25.00%	25.00%	25.00%	25.00%	25.00%
70	25.00%	27.00%	27.00%	27.00%	27.00%	27.00%
>=80+	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Retirement Rates
Plan 2 and Hybrid
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

Age	30	31	33	35	37	39	>=40
50	-%	-%	-%	-%	-%	8.00%	8.00%
55	-%	-%	-%	8.00%	8.00%	8.00%	8.00%
59	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
60	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
61	8.00%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
62	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
64	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
65	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
67	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
70	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
>=80+	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Rate is 11.50% when age plus service equals 90.

Female Members - Years of Service

Age	30	31	33	35	37	39	>=40
50	-%	-%	-%	-%	-%	8.00%	8.00%
55	-%	-%	-%	8.00%	8.00%	8.00%	8.00%
59	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
60	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
61	8.00%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
62	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
64	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
65	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
67	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
70	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
>=80+	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Rate is 12.00% when age plus service equals 90.

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.

Disability Rates		
Age	Male	Female
20	0.0390%	0.0330%
30	0.0910%	0.2110%
40	0.2120%	0.3540%
50	0.4970%	0.6290%
60	0.6900%	0.7350%

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+
25	23.974%	21.579%	19.409%	17.424%	15.524%	13.693%	11.975%	10.595%	9.746%	9.732%	10.701%
35	17.716%	15.218%	13.247%	11.805%	10.829%	10.087%	9.383%	8.541%	7.535%	6.447%	5.388%
45	15.975%	11.918%	9.302%	7.949%	7.467%	7.461%	7.339%	6.905%	6.126%	4.945%	3.331%
55	15.197%	11.087%	8.483%	7.159%	6.658%	6.381%	6.149%	5.872%	5.613%	5.509%	5.439%
65	15.304%	13.450%	12.193%	11.472%	11.037%	-%	-%	-%	-%	-%	-%

Female Members: Years of Service

Age	0	1	2	3	4	5	6	7	8	9	>=10+
25	27.376%	26.249%	24.118%	21.199%	18.029%	15.160%	13.004%	11.112%	9.997%	10.375%	12.876%
35	20.766%	17.777%	15.365%	13.514%	12.123%	10.996%	9.994%	9.070%	8.104%	7.066%	5.980%
45	18.340%	13.974%	10.951%	9.110%	8.142%	7.776%	7.634%	7.404%	6.888%	5.803%	4.010%
55	16.001%	12.044%	9.383%	7.856%	7.120%	6.731%	6.491%	6.383%	6.463%	6.942%	7.765%
65	14.142%	12.453%	11.513%	11.187%	11.326%	-%	-%	-%	-%	-%	-%

Participation Rate	It was assumed that 35% 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	\$4,201	\$350
21	\$4,340	\$350
22	\$4,483	\$350
23	\$4,631	\$350
24	\$4,784	\$350
25	\$4,941	\$350
26	\$5,105	\$350
27	\$5,273	\$350
28	\$5,447	\$350
29	\$5,627	\$350
30	\$5,812	\$350
31	\$6,004	\$350
32	\$6,202	\$350
33	\$6,407	\$350
34	\$6,619	\$350
35	\$6,837	\$350
36	\$7,063	\$350
37	\$7,296	\$350
38	\$7,536	\$350
39	\$7,785	\$350
40	\$8,042	\$350
41	\$8,307	\$350
42	\$8,581	\$350
43	\$8,865	\$350
44	\$9,157	\$350
45	\$9,459	\$350
46	\$9,819	\$350
47	\$10,192	\$350
48	\$10,579	\$350
49	\$10,981	\$350
50	\$11,399	\$350
51	\$11,889	\$350
52	\$12,400	\$350
53	\$12,933	\$350
54	\$13,489	\$350
55	\$14,069	\$350
56	\$14,688	\$350
57	\$15,335	\$350
58	\$16,009	\$350
59	\$16,714	\$350
60	\$17,449	\$350
61	\$18,112	\$350
62	\$18,800	\$350
63	\$19,515	\$350
64	\$20,256	\$350
65 and over	Not applicable	

Baseline Retiree Contributions (2024 Measurement Year)

Group	Medical/Rx	Dental
Retiree Contributions	\$10,581	\$397
Spouse Contributions	\$9,001	\$336

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 increased from 3.65% as of June 30, 2024 to 3.93% as of June 30, 2025.
- The claims cost assumptions were updated to reflect anticipated future plan experience.

Plan Changes

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

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 2024 Measurement Period, reflecting the effect of assumed future health care claim cost and/or pay increases.

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

The OPEB expense is the annual amount to be recognized in the income statement as the cost of OPEB benefits for this plan for the reporting period ending June 30, 2025.

Plan Provisions

Plan Provisions

Plan Eligibility

Plan provisions in effect as of June 30, 2024 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 is 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, 2024
Retiree Group Not Eligible for Medicare

Benefits	Plan				
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente	Sentara Health Plans HMO
	Participant Pays				
Deductible - per plan year					
- One person	\$300	\$1,500	\$1,750	None	\$200
- Two or more persons	\$600	\$3,000	\$3,500	None	\$400
Out-of-pocket expense limit - per plan year					
- One person	\$1,500	\$3,000	\$ 5,000	\$1,500	\$2,000
- Two or more persons	\$3,000	\$6,000	\$10,000	\$3,000	\$4,000
Doctor's visits					
- Primary Care Physician	\$25	20% after deductible	20% after deductible	\$25	Tier 1: \$10 / Tier 2: \$30
- Specialist	\$40	20% after deductible	20% after deductible	\$40	Tier 1: \$20 / Tier 2: \$50
Hospital Services					
- Inpatient	\$300 per stay	20% after deductible	20% after deductible	\$300 per admission	\$500 per admission
- Outpatient	\$125 per visit	20% after deductible	20% after deductible	\$75 per visit	\$200 per visit
Emergency Room Visits	\$300 per visit (waived if admitted)	20% after deductible	20% after deductible	\$75 per visit (waived if admitted)	\$200 per visit (waived if admitted)
Outpatient diagnostic laboratory, test, shots and x-rays	20% after deductible	20% after deductible	20% after deductible	\$0 copayment lab, pathology, shots, radiology, diagnostic testing	20% after deductible
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	\$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	\$0

Plan Benefit Summary (continued)

Health Benefits Effective June 30, 2024
Retiree Group Not Eligible for Medicare

Benefits	Plan				
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente	Sentara Health Plans HMO
	Participant Pays				
Prescription drugs - mandatory generic				<i>Up to 30-day supply</i>	
Retail Pharmacy	Up to 34-day supply: \$15/\$30/\$45/\$55	20% after deductible	20% after deductible	- Medical Center Pharmacy \$15/\$25/\$40 - Community Pharmacy \$20/\$45/\$60 (3x copayment for 90 days)	Up to 30-day supply: \$15/\$30/\$45/\$55
Home Delivery Pharmacy	Up to 90-day supply: \$30/\$60/\$90/\$110	20% after deductible	20% after deductible	<i>Up to 30-day supply</i> Mail Service \$13/\$23/\$38 (2x copayment for 90 days)	Up to 90-day supply: \$30/\$60/\$90/NA** **90-day supply for Specialty Tier 4 is not available
Out - of -Network	Plan payment reduced by 25%. Balance billing may apply.	Additional deductible out-of-pocket limits apply. 40% coinsurance after deductible of \$3,000/\$6,000. Balance billing may apply.	Not available	Additional deductible and out-of-pocket limits apply. 30% coinsurance after deductible of \$1,750/\$3,500. Balance billing may apply.	Not available. Out-of-area Dependent Children Program available.
Annual Routine Vision Exam	\$15	\$0	\$15	\$25 PCP/ \$40 Specialist	\$15
Routine Vision – Basic Plan	Included with Medical				
Expanded Routine Vision	Optional Benefit		Not available		
Annual Routine Hearing Exam	\$40	\$0	Not available	\$25 PCP/ \$40 Specialist	\$40
Routine Hearing	Optional Benefit	Included in Basic Plan	Not available	Included in Basic Plan	Included in Basic Plan

Plan Benefit Summary (continued)

Health Benefits Effective June 30, 2024
Retiree Group Not Eligible for Medicare

Benefits	Plan				
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente	Sentara Health Plans HMO
	Participant Pays				
Dental - Diagnostic and Preventive	\$0	\$0	\$0	\$0	\$0
Expanded Dental	Optional Benefit			Included with Medical	
	-\$50/\$100/\$150 Deductible -Plan pays up to \$2,000 per member	-\$50/\$100/\$150 Deductible -Plan pays up to \$2,000 per member	-\$50/\$150 Deductible -Plan pays up to \$2,000 per member	\$25 per person/ \$75 family Deductible -Plan pays up to \$1,000 per member	-\$50/\$150 Deductible -Plan pays up to \$2,000 per member

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		MP 2024		Total OPEB Liability	MP 2023		Total OPEB Liability	Discount Rate			Trend		
		Employer Contributions	Allocation Percentage		Employer Contributions	Allocation Percentage		Down	Base	Up	Down	Base	Up
5	VRS Retirees, Survivors, LTD Participants	\$ -	0.00000%	\$ -	\$ -	0.00000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant 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	62,950	0.00493%	17,569	58,332	0.00485%	17,070	18,638	17,569	16,555	15,968	17,569	19,427
91	New River Valley Emergency Communications	46,643	0.00365%	13,018	44,806	0.00373%	13,112	13,810	13,018	12,267	11,831	13,018	14,394
100	Senate of Virginia	1,473,480	0.11536%	411,253	1,306,535	0.10864%	382,325	436,283	411,253	387,526	373,770	411,253	454,733
101	Virginia House of Delegates	2,907,853	0.22766%	811,591	2,931,864	0.24379%	857,937	860,987	811,591	764,766	737,619	811,591	897,398
102	Leg Dept Reversion Clear Acct	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
103	Magistrates	4,928,664	0.38586%	1,375,605	4,584,124	0.38117%	1,341,433	1,459,328	1,375,605	1,296,240	1,250,226	1,375,605	1,521,043
107	Div of Legislative Services	723,809	0.05667%	202,017	712,655	0.05926%	208,539	214,312	202,017	190,362	183,604	202,017	223,376
109	Div of Legislative Auto Sys	406,611	0.03183%	113,486	371,960	0.03093%	108,846	120,393	113,486	106,938	103,142	113,486	125,484
110	Joint Leg Audit & Review Comm	445,745	0.03490%	124,409	424,864	0.03533%	124,329	131,981	124,409	117,231	113,070	124,409	137,562
111	Supreme Court of Virginia	4,242,869	0.33217%	1,184,198	4,044,323	0.33629%	1,183,473	1,256,271	1,184,198	1,115,876	1,076,265	1,184,198	1,309,399
112	Judicial Inquiry And Rev Comm	39,231	0.00307%	10,949	37,684	0.00313%	11,028	11,615	10,949	10,317	9,951	10,949	12,107
113	Circuit Courts	2,885,486	0.22590%	805,348	2,806,503	0.23336%	821,253	854,364	805,348	758,884	731,945	805,348	890,495
114	General District Courts	13,069,209	1.02319%	3,647,657	12,328,269	1.02511%	3,607,563	3,869,663	3,647,657	3,437,206	3,315,194	3,647,657	4,033,311
115	Juv and Dom Relations Dist Crt	8,747,424	0.68483%	2,441,433	8,163,345	0.67879%	2,388,801	2,590,025	2,441,433	2,300,575	2,218,910	2,441,433	2,699,557
116	Combined District Courts	2,153,574	0.16860%	601,069	2,046,273	0.17015%	598,791	637,652	601,069	566,390	546,285	601,069	664,618
117	Virginia State Bar	1,106,331	0.08661%	308,780	1,080,389	0.08984%	316,147	327,573	308,780	290,965	280,636	308,780	341,426
119	Lieutenant Governor	57,882	0.00453%	16,155	45,008	0.00374%	13,172	17,138	16,155	15,223	14,683	16,155	17,863
121	Office of the Governor	671,716	0.05259%	187,478	649,987	0.05405%	190,202	198,888	187,478	176,661	170,390	187,478	207,299
122	Dept of Planning and Budget	649,025	0.05081%	181,145	599,147	0.04982%	175,328	192,170	181,145	170,694	164,635	181,145	200,297
123	Dept of Military Affairs	3,689,174	0.28882%	1,029,660	3,450,455	0.28691%	1,009,693	1,092,328	1,029,660	970,254	935,812	1,029,660	1,138,522
124	Governors Comm on Govt Reform	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	1,514,699	0.11859%	422,757	1,454,161	0.12092%	425,524	448,487	422,757	398,366	384,225	422,757	467,454
126	Gov Comm on Champion Schools	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
127	Dept of Emergency Management	2,316,597	0.18137%	646,569	2,109,991	0.17545%	617,437	685,921	646,569	609,265	587,638	646,569	714,928
128	Virginia Veterans Care Center	3,051,512	0.23890%	851,686	2,702,422	0.22471%	790,800	850,522	851,686	802,548	774,060	851,686	941,732
129	Dept of Human Resource Mgmt	1,396,894	0.10936%	389,878	1,333,085	0.11085%	390,095	413,607	389,878	367,384	354,343	389,878	431,098
131	Dept of Veterans Affairs	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
132	State Board of Elections	838,924	0.06568%	234,146	793,138	0.06595%	232,093	248,397	234,146	220,637	212,805	234,146	258,901
133	Auditor of Public Accounts	1,506,712	0.11796%	420,528	1,480,481	0.12310%	433,223	446,122	420,528	396,266	382,199	420,528	464,989
135	Va Inform Providers Net Auth	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
136	Va Information Technologies	4,150,735	0.32496%	1,158,483	3,308,770	0.27513%	968,227	1,228,991	1,158,483	1,091,644	1,052,894	1,158,483	1,280,965
137	Dept of Technology Planning	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
138	Dept of Information Technology	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	2,253,691	0.17644%	629,012	2,047,963	0.17029%	599,283	667,295	629,012	592,721	571,681	629,012	695,515
141	Attorney General & Dept of Law	6,909,517	0.54094%	1,928,468	6,130,136	0.50973%	1,793,831	2,045,840	1,928,468	1,817,205	1,752,699	1,928,468	2,132,358
142	Virginia Crime Commission	119,572	0.00936%	33,373	124,675	0.01037%	36,485	35,404	33,373	31,448	30,331	33,373	36,901
143	Div of Debt Collection	322,070	0.02521%	89,891	292,070	0.02429%	85,466	95,362	89,891	84,705	81,698	89,891	99,395
146	The Science Museum of Virginia	715,716	0.05603%	199,758	656,984	0.05463%	192,249	211,916	199,758	188,233	181,551	199,758	220,878
147	Office State Inspector General	520,636	0.04076%	145,311	524,034	0.04357%	153,344	154,155	145,311	136,927	132,067	145,311	160,674
148	Virginia Comm for the Arts	90,125	0.00706%	25,154	114,472	0.00952%	33,498	26,685	25,154	23,703	22,861	25,154	27,813
149	Admin of Health Insurance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
151	Dept of Accounts	2,076,758	0.16259%	579,630	1,942,869	0.16155%	568,530	614,908	579,630	546,188	526,800	579,630	640,912
152	Dept of the Treasury	1,545,766	0.12102%	431,428	1,448,892	0.12048%	423,982	457,686	431,428	406,537	392,106	431,428	477,041
154	Dept of Motor Vehicles	23,636,753	1.85052%	6,597,091	23,268,408	1.93479%	6,808,926	6,998,607	6,597,091	6,216,473	5,995,804	6,597,091	7,294,578
156	Dept of State Police	41,764,930	3.26977%	11,656,721	39,818,298	3.31094%	11,651,836	12,366,180	11,656,721	10,984,188	10,594,278	11,656,721	12,889,145
157	Compensation Board	179,499	0.01405%	50,099	196,151	0.01631%	57,401	53,148	50,099	47,209	45,533	50,099	55,396
158	Virginia Retirement System1	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	138,843	0.01087%	38,752	107,641	0.00895%	31,499	41,111	38,752	36,516	35,220	38,752	42,849
161	Dept of Taxation	10,624,964	0.83183%	2,965,460	10,104,990	0.84024%	2,956,975	3,145,946	2,965,460	2,794,368	2,695,175	2,965,460	3,278,988
162	Dept Accounts Transfer Payments	34,521	0.00270%	9,635	22,403	0.00186%	6,558	10,221	9,635	9,079	8,757	9,635	10,654
163	Dept for the Aging	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	113,681	0.00890%	31,729	96,534	0.00803%	28,248	33,660	31,729	29,898	28,837	31,729	35,084
165	Dept of Housing and Comm Dev	2,036,206	0.15941%	568,311	1,837,270	0.15277%	537,633	602,900	568,311	535,522	516,513	568,311	628,397
166	Secretary of the Commonwealth	235,064	0.01840%	65,607	312,521	0.02599%	91,451	69,600	65,607	61,822	59,627	65,607	72,543
169	Commonwealth Competition Coun	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
170	Human Rights Council	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		MP 2024		Total OPEB Liability	MP 2023		Total OPEB Liability	Discount Rate					
		Employer Contributions	Allocation Percentage		Employer Contributions	Allocation Percentage		Down		Base		Up	
								Down	Base	Up	Down	Base	Up
171	State Corporation Commission	9,938,023	0.77805%	2,773,733	9,173,594	0.76279%	2,684,422	2,942,550	2,773,733	2,613,703	2,520,923	2,773,733	3,066,990
172	State Lottery Department	5,322,868	0.41673%	1,485,629	4,908,093	0.40811%	1,436,230	1,576,048	1,485,629	1,399,916	1,350,222	1,485,629	1,642,699
173	Dept of Charitable Gaming	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
174	Virginia College Savings Plan	2,196,794	0.17199%	613,132	2,009,722	0.16711%	588,095	650,449	613,132	577,757	557,249	613,132	677,956
175	Va Off Protection & Advocacy	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
180	Secretary of Administration	302,533	0.02369%	84,438	245,416	0.02041%	71,814	89,577	84,438	79,566	76,742	84,438	93,365
181	Dept of Labor and Industry	1,912,696	0.14974%	533,839	1,945,704	0.16179%	569,362	566,330	533,839	503,039	485,183	533,839	590,280
182	Virginia Employment Commission	9,067,954	0.70993%	2,530,894	10,497,307	0.87286%	3,071,779	2,684,931	2,530,894	2,384,874	2,300,218	2,530,894	2,798,477
183	Secretary of Natural Resources	34,440	0.00270%	9,612	44,514	0.00370%	13,027	10,197	9,612	9,057	8,736	9,612	10,628
184	Secretary of Technology	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
185	Secretary of Education	81,119	0.00635%	22,640	68,816	0.00572%	20,137	24,018	22,640	21,334	20,576	22,640	25,034
186	Secretary of Transportation	79,913	0.00626%	22,304	71,148	0.00592%	20,820	23,661	22,304	21,017	20,271	22,304	24,662
187	Secretary of Public Safety	62,751	0.00491%	17,514	49,709	0.00413%	14,547	18,580	17,514	16,504	15,918	17,514	19,366
188	Sec of Health & Human Resource	91,734	0.00718%	25,603	66,898	0.00556%	19,577	27,161	25,603	24,126	23,269	25,603	28,310
190	Secretary of Finance	50,891	0.00398%	14,204	67,206	0.00559%	19,667	15,068	14,204	13,385	12,909	14,204	15,706
191	Va Workers Compensation Comm	3,735,817	0.29248%	1,042,678	3,503,020	0.29128%	1,025,074	1,106,138	1,042,678	982,521	947,644	1,042,678	1,152,917
192	Secretary of Commerce & Trade	81,543	0.00638%	22,759	97,133	0.00808%	28,425	24,144	22,759	21,446	20,685	22,759	25,165
193	Secretary of Agr and Forestry	44,238	0.00346%	12,347	35,931	0.00299%	10,515	13,098	12,347	11,635	11,222	12,347	13,652
194	Dept of General Services	8,161,864	0.63899%	2,278,002	7,682,464	0.63881%	2,248,083	2,416,647	2,278,002	2,146,573	2,070,375	2,278,002	2,518,847
195	Secretary of labor	31,788	0.00249%	8,872	40,893	0.00340%	11,965	9,412	8,872	8,360	8,063	8,872	9,810
197	Direct Aid to Public Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	6,592,507	0.51613%	1,839,989	6,190,489	0.51475%	1,811,491	1,951,976	1,839,989	1,733,831	1,672,285	1,839,989	2,034,525
200	Comp Srvs At-Risk Youth & Family	201,489	0.01577%	56,236	187,527	0.01559%	54,878	59,659	56,236	52,991	51,110	56,236	62,182
201	Dept of Education	7,344,103	0.57497%	2,049,762	6,755,031	0.56169%	1,976,693	2,174,516	2,049,762	1,931,501	1,862,938	2,049,762	2,266,476
202	The Library of Virginia	1,545,665	0.12101%	431,400	1,480,349	0.12309%	431,189	457,656	431,400	406,510	392,080	431,400	477,010
203	Woodrow Wilson Rehab Center	2,535,219	0.19848%	707,587	2,283,044	0.18984%	668,078	750,653	707,587	666,763	643,095	707,587	782,398
204	College of William and Mary	29,240,464	2.28923%	8,161,103	27,413,986	2.27950%	8,022,021	8,657,809	8,161,103	7,690,249	7,417,265	8,161,103	9,023,948
206	VCU Health System Authority	2,384,465	0.18668%	665,511	2,544,119	0.21155%	744,472	706,016	665,511	627,114	604,853	665,511	735,873
207	University of Virginia	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
208	VPI & State University	108,147,858	8.46687%	30,184,400	100,294,041	8.33956%	29,348,567	32,021,502	30,184,400	28,442,915	27,433,265	30,184,400	33,375,691
209	UVA Medical Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
211	Virginia Military Institute	8,127,153	0.63627%	2,268,313	7,849,690	0.65271%	2,297,017	2,406,368	2,268,313	2,137,443	2,061,569	2,268,313	2,508,134
212	Virginia State University	9,292,375	0.72750%	2,593,531	7,994,484	0.66475%	2,339,385	2,751,380	2,593,531	2,443,898	2,357,146	2,593,531	2,867,736
213	Norfolk State University	10,459,512	0.81887%	2,919,282	10,100,523	0.83987%	2,955,669	3,096,957	2,919,282	2,750,854	2,653,206	2,919,282	3,227,927
214	Longwood University	10,052,095	0.78698%	2,805,571	9,713,207	0.80766%	2,842,330	2,976,325	2,805,571	2,643,704	2,549,859	2,805,571	3,102,194
215	University of Mary Washington	8,535,727	0.66826%	2,382,348	8,154,386	0.67805%	2,386,175	2,527,344	2,382,348	2,244,899	2,165,211	2,382,348	2,634,225
216	James Madison University	46,608,851	3.64899%	13,008,674	43,676,816	3.63178%	12,780,936	13,800,416	13,008,674	12,258,140	11,823,008	13,008,674	14,384,036
217	Radford University	16,834,965	1.31801%	4,698,691	16,835,069	1.39985%	4,926,366	4,984,666	4,698,691	4,427,601	4,270,432	4,698,691	5,195,467
218	Va Sch for Deaf/Blind	1,890,983	0.14804%	527,779	1,882,678	0.15655%	550,921	559,901	527,779	497,329	479,675	527,779	583,579
219	Va Sch for Deaf/Blind-Hampton	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
221	Old Dominion University	31,919,512	2.49897%	8,908,834	29,650,941	2.46551%	8,676,610	9,451,049	8,908,834	8,394,840	8,096,845	8,908,834	9,850,734
222	Dept of Professional & Occ Reg	2,232,786	0.17480%	623,178	2,142,784	0.17817%	627,031	661,106	623,178	587,224	566,379	623,178	689,064
223	Dept of Health Professions	3,951,847	0.30939%	1,102,973	3,661,271	0.30444%	1,071,380	1,170,103	1,102,973	1,039,337	1,002,443	1,102,973	1,219,586
226	Board of Accountancy	115,758	0.00906%	32,308	143,109	0.01190%	41,878	34,274	32,308	30,444	29,363	32,308	35,724
229	Coop Ext & Agric Exp Station	11,386,826	0.89147%	3,178,098	10,970,158	0.91218%	3,210,146	3,371,525	3,178,098	2,994,738	2,888,433	3,178,098	3,514,107
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	103,539	0.00811%	28,898	98,862	0.00822%	28,927	30,657	28,898	27,231	26,264	28,898	31,953
234	Cooper Ext & Agric Res Service	1,123,256	0.08794%	313,504	970,866	0.08073%	284,099	332,585	313,504	295,416	284,930	313,504	346,650
236	Virginia Commonwealth Univ	93,680,940	7.33426%	26,146,639	87,388,097	7.26642%	25,571,964	27,737,992	26,146,639	24,638,112	23,763,523	26,146,639	28,911,032
238	Virginia Museum of Fine Arts	2,949,094	0.23088%	823,101	2,686,078	0.22335%	786,015	873,197	823,101	775,612	748,080	823,101	910,125
239	Frontier Culture Museum of Va	350,685	0.02746%	97,877	348,334	0.02896%	101,932	103,834	97,877	92,230	88,956	97,877	108,225
241	Richard Bland College	1,570,991	0.12299%	438,468	1,422,903	0.11832%	416,379	465,154	438,468	413,171	398,504	438,468	484,826
242	Christopher Newport University	12,376,749	0.96897%	3,454,389	11,752,790	0.97726%	3,439,169	3,664,632	3,454,389	3,255,089	3,139,541	3,454,389	3,819,609
245	St Council of Higher Education	662,282	0.05185%	184,845	605,112	0.05032%	177,071	196,095	184,845	174,180	167,997	184,845	204,388
246	UVA College at Wise	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
247	George Mason University	59,877,897	4.68783%	16,712,106	56,400,328	4.68975%	16,504,159	17,729,249	16,712,106	15,747,903	15,188,893	16,712,106	18,479,019
261	Virginia Community College Sys	3,225,971	0.25256%	900,379	2,942,485	0.24467%	861,049	955,178	900,379	848,432	818,315	900,379	995,573
262	Dept #Aging & Rehab Services	12,477,740	0.97688%	3,482,576	11,056,398	0.91935%	3,235,382	3,694,535	3,482,576	3,281,649	3,165,159	3,482,576	3,850,777
263	Va Rehab Center for the Blind	200,356	0.01569%	55,920	184,651	0.01535%	54,033	59,323	55,920	52,694	50,823	55,920	61,832
268	Va Institute of Marine Science	4,585,428	0.35899%	1,279,807	4,136,486	0.34395%	1,210,441	1,357,699	1,279,807	1,205,969	1,163,160	1,279,807	1,415,117

Appendix A - Employer Allocations & Sensitivity

Appendix A - Employer Allocations & Sensitivity		A	B	C	D	E	F	G	H	I	J	K	L
Employer #	Employer	MP 2024		Total OPEB Liability	MP 2023		Total OPEB Liability	Discount Rate					
		Employer Contributions	Allocation Percentage		Employer Contributions	Allocation Percentage		Down		Base		Up	
270	Va Community Coll Sys Utility	1,347,924	0.10553%	376,210	1,228,459	0.10215%	359,479	399,107	376,210	354,505	341,921	376,210	415,985
275	New River Community College	1,690,100	0.14798%	527,533	1,786,335	0.14854%	522,731	559,640	527,533	497,097	479,451	527,533	583,307
276	Southside Va Community College	2,223,050	0.17404%	620,460	2,044,619	0.17001%	598,308	658,223	620,460	584,663	563,909	620,460	686,059
277	Paul D Camp Community College	845,063	0.06616%	235,860	798,301	0.06638%	233,603	250,215	235,860	222,252	214,363	235,860	260,797
278	Rappahannock Community College	1,728,375	0.13531%	482,395	1,543,864	0.12837%	451,773	511,755	482,395	454,563	438,427	482,395	533,397
279	Danville Community College	1,631,645	0.12774%	455,397	1,582,637	0.13160%	463,119	483,114	455,397	429,123	413,890	455,397	503,545
280	Northern Va Community College	19,314,781	1.51215%	5,390,815	18,412,896	1.53105%	5,388,078	5,718,914	5,390,815	5,079,793	4,899,473	5,390,815	5,960,761
282	Piedmont Va Community College	2,690,918	0.21067%	751,043	2,531,786	0.21052%	740,863	796,753	751,043	707,712	682,590	751,043	830,448
283	J Sargeant Reynolds Commn Coll	4,314,662	0.33779%	1,204,235	4,378,817	0.36410%	1,281,353	1,277,528	1,204,235	1,134,757	1,084,476	1,204,235	1,331,555
284	Eastern Shore Community Coll	701,873	0.05495%	195,895	661,902	0.05504%	193,690	207,818	195,895	184,593	178,040	195,895	216,606
285	Patrick Henry Commn Coll	2,839,389	0.22230%	792,482	2,636,531	0.21923%	771,572	840,715	792,482	746,760	720,252	792,482	876,268
286	Va Western Community College	3,400,111	0.26619%	948,981	3,150,365	0.26196%	921,878	1,006,738	948,981	894,230	862,487	948,981	1,049,313
287	Dabney S Lancaster Commn Coll	1,000,803	0.07835%	279,327	914,962	0.07608%	267,742	296,328	279,327	263,211	253,868	279,327	308,859
288	Wytheville Community College	1,514,484	0.11857%	422,697	1,425,432	0.11853%	417,118	448,423	422,697	398,310	384,171	422,697	467,387
290	John Tyler Community College	4,048,490	0.31696%	1,129,946	3,822,298	0.31783%	1,118,499	1,129,946	1,064,754	1,026,958	1,026,958	1,129,946	1,249,411
291	Blue Ridge Community College	2,895,847	0.22672%	808,240	2,740,403	0.22787%	801,910	857,432	808,240	761,609	734,574	808,240	893,692
292	Central Va Community College	2,382,241	0.18651%	664,891	2,292,740	0.19064%	670,912	705,358	664,891	626,530	604,290	664,891	735,188
293	Thomas Nelson Commn College	2,865,955	0.22437%	799,897	2,757,225	0.22927%	806,833	848,581	799,897	753,747	726,991	799,897	884,467
294	Southwest Virginia Commn Coll	2,394,104	0.18743%	668,202	2,239,465	0.18621%	655,324	708,871	668,202	629,650	607,299	668,202	738,849
295	Tidewater Community College	9,112,774	0.71344%	2,543,403	9,111,194	0.75761%	2,666,166	2,698,201	2,543,403	2,396,662	2,311,586	2,543,403	2,812,308
296	VA Highlands Community College	1,649,640	0.12915%	460,420	1,541,034	0.12814%	450,947	488,442	460,420	433,856	418,455	460,420	509,099
297	Germania Community College	3,636,615	0.28471%	1,014,990	3,311,595	0.27536%	969,056	1,076,765	1,014,990	956,430	922,479	1,014,990	1,122,301
298	Lord Fairfax Community College	3,394,464	0.26575%	947,405	3,008,144	0.25013%	880,260	1,005,067	947,405	892,745	861,054	947,405	1,047,571
299	Mountain Empire Community Coll	2,096,437	0.16413%	585,122	1,955,782	0.16263%	572,308	620,734	585,122	551,363	531,791	585,122	646,985
301	Dept of Agri & Cons Services	6,861,956	0.53722%	1,915,193	6,298,334	0.52371%	1,843,052	2,031,757	1,915,193	1,804,696	1,740,634	1,915,193	2,117,680
305	State Milk Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	2,633,217	0.20615%	734,939	2,185,812	0.18175%	639,621	779,669	734,939	692,537	667,954	734,939	812,642
311	Va National Defense Industrial	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
320	Virginia Tourism Authority	1,127,341	0.08826%	314,644	1,066,327	0.08867%	312,034	333,794	314,644	296,491	285,966	314,644	347,910
325	Dept of Business Assistance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
326	Off of Workforce Development	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	15,909	0.00125%	4,440	11,912	0.00099%	3,485	4,710	4,440	4,184	4,035	4,440	4,909
350	Dept Small Bus/Supplier Div	543,842	0.04258%	151,788	536,685	0.04463%	157,048	161,026	151,788	143,031	137,953	151,788	167,836
360	Fort Monroe Authority	285,676	0.02237%	79,733	271,950	0.02261%	79,583	84,596	79,733	75,133	72,466	79,733	88,163
400	Jamestown-Yorktown Commemor	-	0.00000%	-	28,085	0.00234%	8,216	-	-	-	-	-	-
402	Marine Resources Commission	2,238,479	0.17525%	624,766	2,122,342	0.17648%	621,053	662,791	624,766	588,720	567,822	624,766	690,820
403	Dept Game and Inland Fisheries	6,606,581	0.51715%	1,843,638	6,276,481	0.52190%	1,836,656	1,955,847	1,843,638	1,737,270	1,675,601	1,843,638	2,038,559
405	Virginia Racing Commission	91,716	0.00718%	25,598	63,646	0.00529%	18,627	27,156	25,598	24,121	23,265	25,598	28,304
407	Virginia Port Authority	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
408	Chesapeake Bay Local Asst Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	2,735,434	0.21416%	763,468	2,493,776	0.20736%	729,743	809,935	763,468	719,420	693,882	763,468	844,187
411	Dept of Forestry	3,685,739	0.28856%	1,028,701	3,348,577	0.27845%	979,933	1,091,310	1,028,701	969,350	934,941	1,028,701	1,137,462
413	Comm on Va Alcohol Saf Act Pro	117,553	0.00920%	32,809	102,385	0.00851%	29,961	34,806	32,809	30,916	29,819	32,809	36,278
417	Gunston Hall	58,478	0.00458%	16,321	53,275	0.00443%	15,589	17,314	16,321	15,379	14,833	16,321	18,047
423	Dept of Historic Resources	658,033	0.05152%	183,659	586,799	0.04879%	171,712	194,837	183,659	173,063	166,920	183,659	203,077
425	Jamestown-Yorktown Foundation	1,882,711	0.14740%	525,470	1,825,228	0.15177%	534,111	557,451	525,470	495,153	477,576	525,470	581,026
440	Dept of Environmental Quality	11,955,732	0.93601%	3,336,882	11,121,269	0.92475%	3,254,364	3,539,973	3,336,882	3,144,361	3,032,744	3,336,882	3,689,679
450	Gov Adv Cncl Self-Det & Fed	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	23,562	0.00184%	6,576	43,351	0.00360%	12,686	6,976	6,576	6,197	5,977	6,576	7,271
501	Dept of Transportation	111,104,230	8.69832%	31,009,533	105,413,339	8.76524%	30,846,570	32,896,851	31,009,533	29,220,444	28,183,201	31,009,533	34,288,069
502	Central Garage	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	793,657	0.06214%	221,512	820,834	0.06825%	240,196	234,994	221,512	208,732	201,322	221,512	244,932
506	Motor Vehicle Dealer Board	319,409	0.02501%	89,148	308,334	0.02564%	90,224	94,574	89,148	84,005	81,023	89,148	98,573
507	BRD Towing and Recovery Operator	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	629,565	0.04929%	175,714	456,668	0.03797%	133,633	186,408	175,714	165,576	159,699	175,714	194,292
601	Dept of Health	39,931,916	3.12626%	11,145,121	38,940,286	3.23793%	11,394,907	11,823,442	11,145,121	10,502,105	10,129,307	11,145,121	12,323,456
602	Dept of Medical Asstt Services	6,920,007	0.54177%	1,931,395	6,560,286	0.54550%	1,919,709	2,048,945	1,931,395	1,819,963	1,755,359	1,931,395	2,135,595
606	Va Bd for People With Disabil	111,816	0.00875%	31,208	113,761	0.00946%	33,290	33,107	31,208	29,407	28,364	31,208	34,508

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		MP 2024		Total OPEB Liability	MP 2023		Total OPEB Liability	Discount Rate					
		Employer Contributions	Allocation Percentage		Employer Contributions	Allocation Percentage		Down		Base		Up	
701	Dept of Corrections	6,047,597	0.47346%	1,687,903	5,228,510	0.43476%	1,529,996	1,790,633	1,687,903	1,590,520	1,534,060	1,687,903	1,866,359
702	Dept f/t Blind & Vision Impair	3,115,382	0.24390%	869,513	2,821,101	0.23458%	825,528	922,434	869,513	819,347	790,262	869,513	961,444
703	Central State Hospital	8,414,798	0.65879%	2,348,596	7,952,567	0.66126%	2,327,121	2,491,538	2,348,596	2,213,094	2,134,535	2,348,596	2,596,905
704	Eastern State Hospital	7,130,865	0.55827%	1,990,246	6,616,375	0.55016%	1,936,117	2,111,378	1,990,246	1,875,419	1,808,846	1,990,246	2,200,668
705	Southwestern Va Ment Hlth Inst	6,350,055	0.49714%	1,772,320	6,198,121	0.51538%	1,813,725	1,880,188	1,772,320	1,670,066	1,610,783	1,772,320	1,959,701
706	Western State Hospital	8,234,439	0.64467%	2,298,257	7,557,296	0.62840%	2,211,454	2,438,135	2,298,257	2,165,659	2,088,784	2,298,257	2,541,244
707	Central Virginia Training Ctr	8,895	0.00070%	2,483	8,544	0.00071%	2,503	2,634	2,483	2,340	2,257	2,483	2,746
708	COV Center for Child & Adoles	1,170,746	0.09166%	326,759	1,121,051	0.09322%	328,050	346,646	326,759	307,907	296,977	326,759	361,306
709	Powhatan Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	2,235,063	0.17498%	623,813	2,117,392	0.17606%	619,600	661,780	623,813	587,822	566,956	623,813	689,767
716	Virginia Corr Center for Women	3,569,090	0.27942%	996,144	2,931,707	0.24377%	857,889	1,056,772	996,144	938,672	905,351	996,144	1,101,463
717	Southampton Memorial Hospital	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
718	Bland Correctional Center	3,604,545	0.28220%	1,006,040	3,671,704	0.30531%	1,074,432	1,067,270	1,006,040	947,997	914,345	1,006,040	1,112,405
719	James River Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	8,081,327	0.63269%	2,255,523	7,216,762	0.60008%	2,111,806	2,392,800	2,255,523	2,125,391	2,049,945	2,255,523	2,493,992
721	Powhatan Recept and Class Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	3,221,681	0.25222%	899,181	3,117,825	0.25925%	912,354	953,908	899,181	847,303	817,226	899,181	994,248
724	Catawba Hospital	3,902,048	0.30549%	1,089,074	3,657,082	0.30409%	1,070,156	1,155,358	1,089,074	1,026,240	989,811	1,089,074	1,204,218
725	Northern Virginia Training Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
726	Southside Va Training Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
728	No Va Mental Health Institute	4,765,326	0.37308%	1,330,017	4,313,755	0.35869%	1,262,310	1,410,965	1,330,017	1,253,282	1,208,794	1,330,017	1,470,635
729	Piedmont Geriatric Hospital	3,792,216	0.29689%	1,058,419	3,459,912	0.28770%	1,012,457	1,122,837	1,058,419	997,354	961,950	1,058,419	1,170,322
730	Brunswick Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
733	Sussex I State Prison	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
734	Sussex II State Prison	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
735	Wallens Ridge State Prison	6,238,844	0.48844%	1,741,281	6,085,671	0.50603%	1,780,821	1,847,260	1,741,281	1,640,818	1,582,573	1,741,281	1,925,381
736	Southampton Intensive Treat Ct	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
737	St Brides Correctional Center	2,728,142	0.21359%	761,433	2,452,007	0.20389%	717,518	807,776	761,433	717,502	692,033	761,433	841,937
738	Southwestern Va Training Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
739	Southern Va Mental Health Inst	2,031,931	0.15908%	567,118	1,841,480	0.15312%	538,862	601,634	567,118	534,398	515,428	567,118	627,077
740	Southampton Reception & Class	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
741	Red Onion State Prison	6,101,968	0.47772%	1,703,078	5,762,707	0.47918%	1,686,314	1,806,732	1,703,078	1,604,819	1,547,852	1,703,078	1,883,138
742	Employee Rel & Trg Div	2,270,424	0.17775%	633,682	2,062,745	0.17152%	603,611	672,250	633,682	597,122	575,926	633,682	700,679
743	Fluanna Corr Ctr for Women	3,569,480	0.27945%	996,253	3,310,553	0.27528%	968,751	1,056,888	996,253	938,774	905,450	996,253	1,101,583
744	Mecklenburg Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
745	Nottoway Correctional Center	3,959,998	0.31003%	1,105,248	3,917,710	0.32576%	1,146,418	1,172,516	1,105,248	1,041,481	1,004,511	1,105,248	1,222,102
747	Marion Correctional Center	3,299,678	0.25833%	920,950	3,256,446	0.27078%	952,920	977,001	920,950	867,816	837,011	920,950	1,018,319
748	Hiram W Davis Medical Center	1,922,599	0.15052%	536,603	1,854,755	0.15422%	542,747	569,262	536,603	505,644	487,695	536,603	593,336
749	Buckingham Correctional Center	3,471,004	0.27174%	968,768	3,447,833	0.28669%	1,008,924	1,027,730	968,768	912,875	880,470	968,768	1,071,192
750	Dept of Correctional Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	126,912	0.00994%	35,421	132,725	0.01104%	38,836	37,577	35,421	33,377	32,193	35,421	39,166
752	Deep Meadow Correctional Ctr	6,340,855	0.49642%	1,769,752	5,490,300	0.45652%	1,606,600	1,877,464	1,769,752	1,667,646	1,608,449	1,769,752	1,956,862
753	Deerfield Correctional Center	4,743,393	0.37136%	1,323,896	4,389,829	0.36502%	1,284,574	1,404,472	1,323,896	1,247,514	1,203,230	1,323,896	1,463,867
754	Augusta Correctional Center	2,237,459	0.17517%	624,482	2,202,039	0.18310%	644,373	662,490	624,482	588,453	567,564	624,482	690,506
756	Div of Institutions	9,904,646	0.77543%	2,764,417	9,062,021	0.75352%	2,651,776	2,832,667	2,764,417	2,604,924	2,512,456	2,764,417	3,056,689
757	Western Region Corr Fld Units	1,950,522	0.15271%	544,397	1,894,822	0.15756%	554,471	577,530	544,397	512,988	494,778	544,397	601,954
759	Northern Region Corr Fld Units	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	1,840,242	0.14407%	513,617	1,718,739	0.14292%	502,945	544,877	513,617	483,984	466,804	513,617	567,920
762	Dept f/t Rights of Va w/Disab	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
765	Dept of Social Services	21,098,348	1.65178%	5,888,614	19,454,853	1.61769%	5,692,980	6,247,010	5,888,614	5,548,871	5,351,901	5,888,614	6,511,197
766	Virginia Parole Board	136,181	0.01066%	38,009	145,250	0.01208%	42,501	40,322	38,009	35,816	34,545	38,009	42,028
767	Div of Community Corrections	18,354,075	1.43694%	5,122,679	17,868,557	1.48579%	5,228,789	5,434,459	5,122,679	4,827,127	4,655,776	5,122,679	5,664,282
768	Keen Mountain Correctional Ctr	4,074,625	0.31900%	1,137,240	3,887,808	0.32328%	1,033,587	1,206,455	1,137,240	1,071,627	1,033,587	1,137,240	1,257,476
769	Greensville Correctional Ctr	6,961,976	0.54505%	1,943,109	6,366,364	0.52937%	1,862,958	2,061,372	1,943,109	1,831,002	1,766,006	1,943,109	2,148,547
770	Dillwyn Correctional Center	3,797,664	0.29732%	1,059,940	3,390,948	0.28196%	992,274	1,124,451	1,059,940	998,787	963,333	1,059,940	1,172,004
771	Indian Creek Corr Center	2,170,263	0.16991%	605,727	2,336,638	0.19429%	683,759	642,593	605,727	570,780	550,518	605,727	669,768
772	Haynesville Correctional Ctr	4,057,123	0.31763%	1,132,355	3,815,265	0.31724%	1,116,445	1,201,273	1,132,355	1,067,024	1,029,147	1,132,355	1,252,075
773	Coffeewood Correctional Center	2,814,384	0.22034%	785,503	2,432,355	0.20225%	711,770	833,311	785,503	740,184	713,909	785,503	868,551
774	Lunenburg Correctional Center	3,377,103	0.26439%	942,560	3,155,824	0.26241%	923,471	999,927	942,560	888,179	856,651	942,560	1,042,214

Appendix A - Employer Allocations & Sensitivity

Appendix A - Employer Allocations & Sensitivity		A	B	C	D	E	F	G	H	I	J	K	L
Employer #	Employer	MP 2024		Total OPEB Liability	MP 2023		Total OPEB Liability	Discount Rate					
		Employer Contributions	Allocation Percentage		Employer Contributions	Allocation Percentage		Down		Base	Up	Trend	
775	Pocahontas Correctional Center	3,831,420	0.29996%	1,069,361	3,781,221	0.31441%	1,106,480	1,134,445	1,069,361	1,007,664	971,895	1,069,361	1,182,421
776	Green Rock Correctional Center	3,699,905	0.28966%	1,032,655	3,546,677	0.29491%	1,037,849	1,095,505	1,032,655	973,076	938,534	1,032,655	1,141,834
777	Dept of Juvenile Justice	18,255,847	1.42925%	5,095,263	17,101,707	1.42203%	5,004,390	5,405,374	5,095,263	4,801,293	4,630,859	5,095,263	5,633,967
778	Dept of Forensic Science	4,612,086	0.36108%	1,287,247	4,418,972	0.36744%	1,293,103	1,365,592	1,287,247	1,212,979	1,169,922	1,287,247	1,423,343
779	Sussex I and II State Prisons Complex	4,552,072	0.35638%	1,270,497	5,131,654	0.42670%	1,501,650	1,347,823	1,270,497	1,197,196	1,154,698	1,270,497	1,404,822
785	River North Correctional Cntr	4,692,847	0.36740%	1,309,788	4,391,517	0.36516%	1,285,069	1,389,505	1,309,788	1,234,220	1,190,408	1,309,788	1,448,267
786	Culpeper Correctional Facility for Women	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	5,672,866	0.44413%	1,583,314	5,070,102	0.42158%	1,483,639	1,679,679	1,583,314	1,491,965	1,439,004	1,583,314	1,750,712
820	Capital Sq Preservation Coun	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	46,610	0.00365%	13,009	41,754	0.00347%	12,216	13,801	13,009	12,258	11,823	13,009	14,384
837	Virginia Disability Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
839	Virginia Commission on Youth	34,434	0.00270%	9,611	30,778	0.00256%	9,006	10,196	9,611	9,056	8,735	9,611	10,627
840	Virginia Housing Commission	26,130	0.00205%	7,293	11,091	0.00092%	3,246	7,737	7,293	6,872	6,628	7,293	8,064
841	Dept of Aviation	425,398	0.03330%	118,730	455,891	0.03791%	133,407	125,956	118,730	111,880	107,908	118,730	131,283
842	Chesapeake Bay Commission	23,321	0.00183%	6,509	22,403	0.00186%	6,556	6,905	6,509	6,133	5,916	6,509	7,197
844	Joint Comm on Health Care	95,699	0.00749%	26,710	91,398	0.00760%	26,744	28,336	26,710	25,169	24,276	26,710	29,534
845	Dr Martin L King Jr Mem Comm	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	8,895	0.00070%	2,483	8,544	0.00071%	2,501	2,634	2,483	2,340	2,257	2,483	2,746
848	Indigent Defense Commission	7,908,815	0.61918%	2,207,375	7,312,822	0.60807%	2,139,913	2,341,722	2,207,375	2,080,021	2,006,185	2,207,375	2,440,753
850	Personal Prop Tax Relief Act	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
851	Tobacco Commission	192,891	0.01510%	53,837	174,694	0.01453%	51,122	57,114	53,837	50,731	48,930	53,837	59,529
852	Va Foundation Healthy Youth	245,655	0.01923%	68,563	241,479	0.02008%	70,661	72,736	68,563	64,607	62,314	68,563	75,812
853	Substance Abuse Prevention Off	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
856	Opioid Abatement Authority	100,517	0.00787%	28,055	49,410	0.00411%	14,458	29,763	28,055	26,436	25,498	28,055	31,021
859	Va Sesquicent Amer Civil War	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
862	Small Business Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	726	0.00006%	203	-	0.00000%	-	215	203	191	184	203	224
864	Manufacturing Development Comm	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	56,080	0.00439%	15,652	46,228	0.00384%	13,527	16,605	15,652	14,749	14,225	15,652	17,307
879	Va Bicentennial Amer War 1812	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
882	Behavioral Health Commission	38,432	0.00301%	10,727	39,354	0.00327%	11,515	11,380	10,727	10,108	9,749	10,727	11,861
883	American Revolution 250 Commission	84,903	0.00665%	23,697	-	0.00000%	-	25,139	23,697	22,330	21,537	23,697	26,202
902	Puller Veterans Care Center	146,635	0.01148%	40,926	73,981	0.00615%	21,651	43,417	40,926	38,565	37,196	40,926	45,253
903	Jones and Cabacoy Veterans Care Center	651,428	0.05100%	181,816	172,159	0.01432%	50,377	192,882	181,816	171,326	165,245	181,816	201,039
911	Virginia Pub Broadcasting Brd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
912	Dept of Veterans Services	2,796,654	0.21895%	780,555	2,455,077	0.20414%	718,417	828,062	780,555	735,521	709,412	780,555	863,080
913	Veteran Services Foundation	3,676	0.00029%	1,026	8,544	0.00071%	2,497	1,088	1,026	967	932	1,026	1,134
916	Gov Employment & Training Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	2,961,030	0.23182%	826,433	2,781,567	0.23129%	813,959	876,732	826,433	778,752	751,108	826,433	913,809
937	Southern Va Higher Education	555,582	0.04350%	155,065	489,548	0.04071%	143,257	164,503	155,065	146,119	140,932	155,065	171,459
938	New College Institute	195,267	0.01529%	54,500	166,164	0.01382%	48,623	57,817	54,500	51,356	49,533	54,500	60,262
942	Va Museum of Natural History	409,486	0.03206%	114,289	361,089	0.03002%	105,661	121,245	114,289	107,695	103,872	114,289	126,372
946	Council on Indians	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	229,923	0.01800%	64,172	222,698	0.01852%	65,170	68,078	64,172	60,470	58,323	64,172	70,957
957	Commonwealth Att Serv Council	73,146	0.00573%	20,415	76,445	0.00636%	22,367	21,658	20,415	19,237	18,554	20,415	22,573
960	Dept of Fire Programs	1,054,442	0.08255%	294,298	979,394	0.08144%	286,594	312,210	294,298	277,319	267,474	294,298	325,413
961	Div of Capitol Police	996,395	0.07801%	278,097	966,227	0.08034%	282,739	295,023	278,097	262,052	252,750	278,097	307,499
962	Dept of Emp Dispute Resolution	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
963	Virginia Liaison Office	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
968	Commission on Local Government	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
972	Virginia Resources Authority	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
977	Virginia Cannabis Control Authority	234,985	0.01840%	65,585	101,915	0.00847%	29,821	69,577	65,585	61,801	59,607	65,585	72,519
980	Higher Education Tuition Moderation Incentive Fund	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
989	Higher Education Research Init	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
992	Planned Reversions	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
995	Central Appropriations	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	17,733,002	1.38831%	4,949,336	16,815,044	1.39819%	4,920,502	5,250,566	4,949,336	4,663,785	4,498,232	4,949,336	5,472,612
TOTAL		\$ 1,277,306,528	100.0000%	\$ 356,500,188	\$1,202,629,743	100.0000%	\$ 351,919,761	\$ 378,197,723	\$ 356,500,188	\$ 335,931,961	\$ 324,007,239	\$ 356,500,188	\$ 394,191,708

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
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%	1,108	649	-	-	-	-	(2,557)	-	(4,365)	1,315	(3,850)
91	New River Valley Emergency Communications	0.00365%	821	481	-	-	-	-	(1,895)	-	(3,234)	(3,774)	(7,601)
100	Senate of Virginia	0.11536%	25,936	15,182	-	-	-	-	(59,851)	-	(102,167)	(13,891)	(134,791)
101	Virginia House of Delegates	0.22766%	51,185	29,962	-	-	-	-	(118,114)	-	(201,622)	(24,813)	(263,402)
102	Leg Dept Reversion Clear Acct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.38586%	86,755	50,784	-	-	-	-	(200,197)	-	(341,739)	(10,136)	(414,533)
107	Div of Legislative Services	0.05667%	12,741	7,458	-	-	-	-	(29,400)	-	(50,187)	(27,599)	(86,987)
109	Div of Legislative Auto Sys	0.03183%	7,157	4,190	-	-	-	-	(16,516)	-	(28,193)	7,552	(25,810)
110	Joint Leg Audit & Review Comm	0.03490%	7,846	4,593	-	-	-	-	(18,106)	-	(30,907)	8,270	(28,304)
111	Supreme Court of Virginia	0.33217%	74,684	43,718	-	-	-	-	(172,341)	-	(294,188)	37,124	(311,003)
112	Judicial Inquiry And Rev Comm	0.00307%	691	404	-	-	-	-	(1,593)	-	(2,720)	(1,514)	(4,732)
113	Circuit Courts	0.22590%	50,791	29,731	-	-	-	-	(117,205)	-	(200,071)	46,501	(190,253)
114	General District Courts	1.02319%	230,046	134,662	-	-	-	-	(530,857)	-	(906,180)	20,032	(1,052,297)
115	Juv and Dom Relations Dist Crt	0.68483%	153,974	90,132	-	-	-	-	(355,311)	-	(606,520)	14,754	(702,971)
116	Combined District Courts	0.16860%	37,908	22,190	-	-	-	-	(87,476)	-	(149,322)	(77,505)	(254,205)
117	Virginia State Bar	0.08661%	19,474	11,399	-	-	-	-	(44,938)	-	(76,710)	(30,098)	(120,873)
119	Lieutenant Governor	0.00453%	1,019	596	-	-	-	-	(2,351)	-	(4,013)	3,716	(1,033)
121	Office of the Governor	0.05259%	11,824	6,921	-	-	-	-	(27,284)	-	(46,575)	34,323	(20,791)
122	Dept of Planning and Budget	0.05081%	11,424	6,687	-	-	-	-	(26,363)	-	(45,001)	7,186	(46,067)
123	Dept of Military Affairs	0.28882%	64,937	38,012	-	-	-	-	(149,850)	-	(255,796)	52,378	(250,319)
124	Governors Comm on Govt Reform	0.00000%	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.11859%	26,662	15,607	-	-	-	-	(61,525)	-	(105,025)	84,690	(39,591)
126	Gov Comm on Champion Schools	0.00000%	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.18137%	40,777	23,870	-	-	-	-	(94,098)	-	(160,626)	70,430	(119,647)
128	Virginia Veterans Care Center	0.23890%	53,713	31,442	-	-	-	-	(123,949)	-	(211,583)	16,245	(234,132)
129	Dept of Human Resource Mgmt	0.10936%	24,588	14,393	-	-	-	-	(56,740)	-	(96,857)	(10,903)	(125,519)
131	Dept of Veterans Affairs	0.00000%	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.06568%	14,767	8,644	-	-	-	-	(34,076)	-	(58,169)	62,384	(6,450)
133	Auditor of Public Accounts	0.11796%	26,521	15,525	-	-	-	-	(61,201)	-	(104,471)	1,913	(121,713)
135	Va Inform Providers Net Auth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.32496%	73,062	42,768	-	-	-	-	(168,598)	-	(287,800)	112,956	(227,612)
137	Dept of Technology Planning	0.00000%	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.00000%	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.17644%	39,670	23,222	-	-	-	-	(91,542)	-	(156,264)	96,865	(88,049)
141	Attorney General & Dept of Law	0.54094%	121,622	71,194	-	-	-	-	(280,657)	-	(479,085)	141,161	(425,765)
142	Virginia Crime Commission	0.00936%	2,105	1,232	-	-	-	-	(4,857)	-	(8,291)	15,666	5,855
143	Div of Debt Collection	0.02521%	5,669	3,319	-	-	-	-	(13,082)	-	(22,331)	(8,922)	(35,347)
146	The Science Museum of Virginia	0.05603%	12,598	7,375	-	-	-	-	(29,072)	-	(49,626)	(21,211)	(79,936)
147	Office State Inspector General	0.04076%	9,164	5,365	-	-	-	-	(21,148)	-	(36,099)	1,882	(40,836)
148	Virginia Comm for the Arts	0.00706%	1,586	929	-	-	-	-	(3,661)	-	(6,249)	3,253	(4,142)
149	Admin of Health Insurance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.16259%	36,555	21,398	-	-	-	-	(84,356)	-	(143,996)	(3,763)	(174,162)
152	Dept of the Treasury	0.12102%	27,209	15,927	-	-	-	-	(62,787)	-	(107,179)	29,371	(97,459)
154	Dept of Motor Vehicles	1.85052%	416,058	243,548	-	-	-	-	(960,098)	-	(1,638,902)	(11,531)	(1,950,925)

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
156	Dept of State Police	3.26977%	735,153	430,337	-	-	-	-	(1,696,445)	-	(2,895,856)	154,963	(3,271,848)
157	Compensation Board	0.01405%	3,160	1,850	-	-	-	-	(7,291)	-	(12,446)	3,965	(10,762)
158	Virginia Retirement System1	0.00000%	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.01087%	2,444	1,431	-	-	-	-	(5,640)	-	(9,627)	4,135	(7,257)
161	Dept of Taxation	0.83183%	187,022	109,477	-	-	-	-	(431,574)	-	(736,703)	(118,849)	(990,627)
162	Dept Accounts Transfer Payments	0.00270%	608	356	-	-	-	-	(1,402)	-	(2,394)	1,042	(1,790)
163	Dept for the Aging	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	Virginia Management Fellows Program												
164	Administration	0.00890%	2,001	1,171	-	-	-	-	(4,618)	-	(7,882)	17,955	8,627
165	Dept of Housing and Comm Dev	0.15941%	35,842	20,981	-	-	-	-	(82,708)	-	(141,184)	110,189	(56,880)
166	Secretary of the Commonwealth	0.01840%	4,138	2,422	-	-	-	-	(9,548)	-	(16,299)	6,889	(12,398)
169	Commonwealth Competition Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.77805%	174,931	102,399	-	-	-	-	(403,671)	-	(689,073)	43,461	(771,953)
172	State Lottery Department	0.41673%	93,694	54,846	-	-	-	-	(216,209)	-	(369,072)	190,215	(246,526)
173	Dept of Charitable Gaming	0.00000%	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.17199%	38,668	22,635	-	-	-	-	(89,231)	-	(152,319)	109,838	(70,409)
175	Va Off Protection & Advocacy	0.00000%	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.02369%	5,325	3,117	-	-	-	-	(12,289)	-	(20,977)	25,447	623
181	Dept of Labor and Industry	0.14974%	33,668	19,708	-	-	-	-	(77,692)	-	(132,621)	(2,802)	(159,739)
182	Virginia Employment Commission	0.70993%	159,616	93,434	-	-	-	-	(368,330)	-	(628,745)	387,016	(357,009)
183	Secretary of Natural Resources	0.00270%	606	355	-	-	-	-	(1,399)	-	(2,388)	(4,652)	(7,478)
184	Secretary of Technology	0.00000%	-	-	-	-	-	-	-	-	-	(6,095)	(6,095)
185	Secretary of Education	0.00635%	1,428	836	-	-	-	-	(3,295)	-	(5,625)	3,383	(3,273)
186	Secretary of Transportation	0.00626%	1,407	823	-	-	-	-	(3,246)	-	(5,541)	3,153	(3,404)
187	Secretary of Public Safety	0.00491%	1,105	647	-	-	-	-	(2,549)	-	(4,351)	(665)	(5,813)
188	Sec of Health & Human Resource	0.00718%	1,615	945	-	-	-	-	(3,726)	-	(6,361)	3,118	(4,409)
190	Secretary of Finance	0.00398%	896	524	-	-	-	-	(2,067)	-	(3,529)	2,456	(1,720)
191	Va Workers Compensation Comm	0.29248%	65,758	38,493	-	-	-	-	(151,745)	-	(259,030)	(68,799)	(375,323)
192	Secretary of Commerce & Trade	0.00638%	1,435	840	-	-	-	-	(3,312)	-	(5,654)	4,094	(2,597)
193	Secretary of Agr and Forestry	0.00346%	779	456	-	-	-	-	(1,797)	-	(3,067)	4,202	573
194	Dept of General Services	0.63899%	143,667	84,098	-	-	-	-	(331,526)	-	(565,919)	3,845	(665,835)
195	Secretary of labor	0.00249%	560	328	-	-	-	-	(1,291)	-	(2,204)	5,784	3,177
197	Direct Aid to Public Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.51613%	116,042	67,928	-	-	-	-	(267,780)	-	(457,105)	77,592	(463,323)
200	Comp Srvs At-Risk Youth & Family	0.01577%	3,547	2,076	-	-	-	-	(8,184)	-	(13,971)	2,428	(14,104)
201	Dept of Education	0.57497%	129,272	75,672	-	-	-	-	(298,309)	-	(509,218)	504,971	(97,612)
202	The Library of Virginia	0.12101%	27,207	15,926	-	-	-	-	(62,783)	-	(107,172)	11,433	(115,389)
203	Woodrow Wilson Rehab Center	0.19848%	44,625	26,122	-	-	-	-	(102,978)	-	(175,785)	(219,493)	(427,509)
204	College of William and Mary	2.28923%	514,696	301,288	-	-	-	-	(1,187,715)	-	(2,027,447)	91,590	(2,307,588)
206	VCU Health System Authority	0.18668%	41,972	24,569	-	-	-	-	(96,854)	-	(165,332)	(505,332)	(700,977)
207	University of Virginia	0.00000%	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	8.46687%	1,903,637	1,114,333	-	-	-	-	(4,392,844)	-	(7,498,652)	1,870,170	(7,003,356)
209	UVA Medical Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	0.63627%	143,056	83,740	-	-	-	-	(330,116)	-	(563,513)	1,698	(665,135)
212	Virginia State University	0.72750%	163,566	95,747	-	-	-	-	(377,446)	-	(644,306)	39,099	(723,340)
213	Norfolk State University	0.81887%	184,110	107,773	-	-	-	-	(424,854)	-	(725,232)	8,713	(849,490)
214	Longwood University	0.78698%	176,939	103,575	-	-	-	-	(408,305)	-	(696,982)	(134,411)	(959,184)
215	University of Mary Washington	0.66826%	150,247	87,950	-	-	-	-	(346,712)	-	(591,842)	(179,321)	(879,678)
216	James Madison University	3.64899%	820,417	480,248	-	-	-	-	(1,893,199)	-	(3,231,720)	468,426	(3,355,828)
217	Radford University	1.31801%	296,332	173,464	-	-	-	-	(683,817)	-	(1,167,287)	(108,074)	(1,489,382)
218	Va Sch for Deaf/Blind	0.14804%	33,285	19,484	-	-	-	-	(76,810)	-	(131,115)	(2,918)	(158,074)

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 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
219	Va Sch for Deaf/Blind-Hampton	0.00000%	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.00000%	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.49897%	561,853	328,892	-	-	-	-	(1,296,535)	-	(2,213,204)	(11,363)	(2,630,357)
222	Dept of Professional & Occ Reg	0.17480%	39,302	23,006	-	-	-	-	(90,693)	-	(154,815)	(30,980)	(214,180)
223	Dept of Health Professions	0.30939%	69,561	40,719	-	-	-	-	(160,520)	-	(274,009)	184,432	(139,817)
226	Board of Accountancy	0.00906%	2,038	1,193	-	-	-	-	(4,702)	-	(8,026)	(4,833)	(14,330)
229	Coop Ext & Agric Exp Station	0.89147%	200,433	117,327	-	-	-	-	(462,520)	-	(789,529)	(92,589)	(1,026,878)
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	0.00811%	1,823	1,067	-	-	-	-	(4,206)	-	(7,179)	(4,584)	(13,079)
234	Cooper Ext & Agric Res Service	0.08794%	19,772	11,574	-	-	-	-	(45,625)	-	(77,883)	23,108	(69,054)
236	Virginia Commonwealth Univ	7.33426%	1,648,988	965,269	-	-	-	-	(3,805,214)	-	(6,495,559)	1,391,454	(6,295,062)
238	Virginia Museum of Fine Arts	0.23088%	51,910	30,387	-	-	-	-	(119,789)	-	(204,481)	53,883	(188,090)
239	Frontier Culture Museum of Va	0.02746%	6,173	3,613	-	-	-	-	(14,244)	-	(24,315)	(7,457)	(36,230)
241	Richard Bland College	0.12299%	27,653	16,187	-	-	-	-	(63,812)	-	(108,928)	(33,129)	(162,029)
242	Christopher Newport University	0.96897%	217,858	127,527	-	-	-	-	(502,730)	-	(858,167)	74,410	(941,102)
245	St Council of Higher Education	0.05185%	11,658	6,824	-	-	-	-	(26,901)	-	(45,921)	6,835	(47,505)
246	UVA College at Wise	0.00000%	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	4.68783%	1,053,981	616,969	-	-	-	-	(2,432,173)	-	(4,151,756)	1,477,509	(3,435,470)
261	Virginia Community College Sys	0.25256%	56,784	33,240	-	-	-	-	(131,035)	-	(223,679)	(24,719)	(289,409)
262	Dept f/Aging & Rehab Services	0.97688%	219,635	128,568	-	-	-	-	(506,832)	-	(865,169)	46,330	(977,468)
263	Va Rehab Center for the Blind	0.01569%	3,527	2,064	-	-	-	-	(8,138)	-	(13,892)	(18,354)	(34,793)
268	Va Institute of Marine Science	0.35899%	80,713	47,247	-	-	-	-	(186,255)	-	(317,940)	42,958	(333,277)
270	Va Community Coll Sys Utility	0.10553%	23,726	13,889	-	-	-	-	(54,751)	-	(93,461)	147,898	37,301
275	New River Community College	0.14798%	33,270	19,475	-	-	-	-	(76,774)	-	(131,054)	4,559	(150,524)
276	Southside Va Community College	0.17404%	39,131	22,906	-	-	-	-	(90,298)	-	(154,140)	(52,757)	(235,158)
277	Paul D Camp Community College	0.06616%	14,875	8,707	-	-	-	-	(34,326)	-	(58,594)	(15,109)	(84,447)
278	Rappahannock Community College	0.13531%	30,423	17,809	-	-	-	-	(70,205)	-	(119,840)	53,299	(88,514)
279	Danville Community College	0.12774%	28,720	16,812	-	-	-	-	(66,276)	-	(113,133)	(53,840)	(187,717)
280	Northern Va Community College	1.51215%	339,982	199,015	-	-	-	-	(784,545)	-	(1,339,230)	(174,166)	(1,758,944)
282	Piedmont Va Community College	0.21067%	47,366	27,727	-	-	-	-	(109,302)	-	(186,580)	2,806	(217,983)
283	J Sargeant Reynolds Comm Coll	0.33779%	75,947	44,457	-	-	-	-	(175,257)	-	(299,166)	(227,637)	(581,656)
284	Eastern Shore Community Coll	0.05495%	12,354	7,232	-	-	-	-	(28,509)	-	(48,666)	(10,507)	(68,096)
285	Patrick Henry Comm Coll	0.22230%	49,979	29,256	-	-	-	-	(115,333)	-	(196,875)	44,510	(188,463)
286	Va Western Community College	0.26619%	59,849	35,034	-	-	-	-	(138,109)	-	(235,754)	(32,285)	(311,265)
287	Dabney S Lancaster Comm Coll	0.07835%	17,616	10,312	-	-	-	-	(40,651)	-	(69,393)	(14,727)	(96,843)
288	Wytheville Community College	0.11857%	26,658	15,605	-	-	-	-	(61,517)	-	(105,010)	(42,450)	(166,714)
290	John Tyler Community College	0.31696%	71,262	41,715	-	-	-	-	(164,445)	-	(280,710)	36,680	(295,498)
291	Blue Ridge Community College	0.22672%	50,973	29,838	-	-	-	-	(117,626)	-	(200,789)	56,782	(180,822)
292	Central Va Community College	0.18651%	41,933	24,546	-	-	-	-	(96,764)	-	(165,178)	59,458	(136,005)
293	Thomas Nelson Comm College	0.22437%	50,447	29,530	-	-	-	-	(116,412)	-	(198,717)	(365,806)	(600,958)
294	Southwest Virginia Comm Coll	0.18743%	42,141	24,668	-	-	-	-	(97,246)	-	(166,000)	73,720	(122,717)
295	Tidewater Community College	0.71344%	160,405	93,896	-	-	-	-	(370,151)	-	(631,853)	(554,344)	(1,302,047)
296	VA Highlands Community College	0.12915%	29,037	16,998	-	-	-	-	(67,007)	-	(114,381)	(21,131)	(156,484)
297	Germanna Community College	0.28471%	64,012	37,471	-	-	-	-	(147,715)	-	(252,152)	84,303	(214,081)
298	Lord Fairfax Community College	0.26575%	59,750	34,976	-	-	-	-	(137,879)	-	(235,362)	20,639	(257,876)
299	Mountain Empire Community Coll	0.16413%	36,902	21,601	-	-	-	-	(85,155)	-	(145,361)	33,808	(138,205)
301	Dept of Agri & Cons Services	0.53722%	120,785	70,704	-	-	-	-	(278,725)	-	(475,788)	59,902	(503,122)
305	State Milk Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-

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		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
310	Va Economic Dev Partnership	0.20615%	46,350	27,132	-	-	-	-	(106,958)	-	(182,579)	127,199	(88,856)
311	Va National Defense Industrial	0.00000%	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.08826%	19,844	11,616	-	-	-	-	(45,791)	-	(78,166)	23,780	(68,717)
325	Dept of Business Assistance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.00000%	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.00125%	280	164	-	-	-	-	(646)	-	(1,103)	1,742	437
350	Dept Small Bus/Supplier Div	0.04258%	9,573	5,604	-	-	-	-	(22,090)	-	(37,708)	24,256	(20,365)
360	Fort Monroe Authority	0.02237%	5,029	2,944	-	-	-	-	(11,604)	-	(19,808)	(14,004)	(37,443)
400	Jamestown-Yorktown Commemor	0.00000%	-	-	-	-	-	-	-	-	-	(10,777)	(10,777)
402	Marine Resources Commission	0.17525%	39,402	23,065	-	-	-	-	(90,925)	-	(155,210)	12,189	(171,479)
403	Dept Game and Inland Fisheries	0.51715%	116,273	68,063	-	-	-	-	(268,311)	-	(458,011)	(41,735)	(583,721)
405	Virginia Racing Commission	0.00718%	1,614	945	-	-	-	-	(3,725)	-	(6,359)	7,131	(394)
407	Virginia Port Authority	0.00000%	-	-	-	-	-	-	-	-	-	(7,952)	(7,952)
408	Chesapeake Bay Local Asst Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.21416%	48,150	28,185	-	-	-	-	(111,110)	-	(189,667)	(33,154)	(257,596)
411	Dept of Forestry	0.28856%	64,877	37,977	-	-	-	-	(149,711)	-	(255,558)	3,641	(298,774)
413	Comm on Va Alcohol Saf Act Pro	0.00920%	2,069	1,211	-	-	-	-	(4,775)	-	(8,151)	(1,549)	(11,195)
417	Gunston Hall	0.00458%	1,029	603	-	-	-	-	(2,375)	-	(4,055)	(1,354)	(6,152)
423	Dept of Historic Resources	0.05152%	11,583	6,780	-	-	-	-	(26,729)	-	(45,626)	22,451	(31,541)
425	Jamestown-Yorktown Foundation	0.14740%	33,140	19,399	-	-	-	-	(76,474)	-	(130,542)	27,485	(126,992)
440	Dept of Environmental Quality	0.93601%	210,447	123,189	-	-	-	-	(485,628)	-	(828,975)	42,251	(938,716)
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%	-	-	-	-	-	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	0.00184%	415	243	-	-	-	-	(957)	-	(1,634)	(1,570)	(3,503)
501	Dept of Transportation	8.69832%	1,955,675	1,144,799	-	-	-	-	(4,512,924)	-	(7,703,638)	(698,160)	(9,814,248)
502	Central Garage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.06214%	13,970	8,178	-	-	-	-	(32,237)	-	(55,030)	2,779	(62,340)
506	Motor Vehicle Dealer Board	0.02501%	5,622	3,291	-	-	-	-	(12,974)	-	(22,147)	(1,627)	(27,835)
507	BRD Towing and Recovery Operator	0.00000%	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	0.04929%	11,082	6,487	-	-	-	-	(25,572)	-	(43,652)	75,661	24,006
601	Dept of Health	3.12626%	702,888	411,450	-	-	-	-	(1,621,990)	-	(2,768,761)	(371,745)	(3,648,158)
602	Dept of Medical Asst Services	0.54177%	121,807	71,302	-	-	-	-	(281,083)	-	(479,813)	195,263	(372,524)
606	Va Bd for People With Disabil	0.00875%	1,968	1,152	-	-	-	-	(4,542)	-	(7,753)	(1,152)	(10,327)
701	Dept of Corrections	0.47346%	106,451	62,313	-	-	-	-	(245,647)	-	(419,322)	158,024	(338,181)
702	Dept f/t Blind & Vision Impair	0.24390%	54,837	32,100	-	-	-	-	(126,543)	-	(216,011)	(42,729)	(298,346)
703	Central State Hospital	0.65879%	148,119	86,704	-	-	-	-	(341,800)	-	(583,457)	(202,461)	(892,895)
704	Eastern State Hospital	0.55827%	125,519	73,475	-	-	-	-	(289,648)	-	(494,433)	(242,077)	(827,164)
705	Southwestern Va Ment Hlth Inst	0.49714%	111,775	65,430	-	-	-	-	(257,932)	-	(440,294)	(59,674)	(580,695)
706	Western State Hospital	0.64467%	144,944	84,846	-	-	-	-	(334,474)	-	(570,952)	(87,953)	(763,589)
707	Central Virginia Training Ctr	0.00070%	157	92	-	-	-	-	(361)	-	(617)	(1,263,765)	(1,264,494)
708	COV Center for Child & Adoles	0.09166%	20,608	12,063	-	-	-	-	(47,554)	-	(81,176)	(45,989)	(142,048)
709	Powhatan Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.17498%	39,342	23,030	-	-	-	-	(90,786)	-	(154,973)	(80,003)	(263,390)
716	Virginia Corr Center for Women	0.27942%	62,824	36,775	-	-	-	-	(144,972)	-	(247,470)	22,033	(270,810)
717	Southampton Memorial Hospital	0.00000%	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.28220%	63,448	37,140	-	-	-	-	(146,413)	-	(249,928)	(22,973)	(318,726)
719	James River Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-

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		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	0.63269%	142,249	83,268	-	-	-	-	(328,254)	-	(560,335)	329,703	(333,369)
721	Powhatan Recpt and Class Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Ctr	0.25222%	56,709	33,196	-	-	-	-	(130,861)	-	(223,382)	(44,765)	(309,103)
724	Catawba Hospital	0.30549%	68,684	40,206	-	-	-	-	(158,497)	-	(270,556)	111,603	(208,560)
725	Northern Virginia Training Ctr	0.00000%	-	-	-	-	-	-	-	-	-	(37,491)	(37,491)
726	Southside Va Training Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	0.37308%	83,880	49,101	-	-	-	-	(193,562)	-	(330,414)	104,478	(286,517)
729	Piedmont Geriatric Hospital	0.29689%	66,751	39,074	-	-	-	-	(154,036)	-	(262,941)	(109,400)	(420,552)
730	Brunswick Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.00000%	-	-	-	-	-	-	-	-	-	(668,386)	(668,386)
734	Sussex II State Prison	0.00000%	-	-	-	-	-	-	-	-	-	(577,457)	(577,457)
735	Wallens Ridge State Prison	0.48844%	109,817	64,284	-	-	-	-	(253,415)	-	(432,583)	(73,476)	(585,373)
736	Southampton Intensive Treat Ct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.21359%	48,021	28,110	-	-	-	-	(110,814)	-	(189,161)	(137,556)	(361,400)
738	Southwestern Va Training Ctr	0.00000%	-	-	-	-	-	-	-	-	-	(723,795)	(723,795)
739	Southern Va Mental Health Inst	0.15908%	35,766	20,937	-	-	-	-	(82,535)	-	(140,888)	(59,622)	(226,342)
740	Southampton Reception & Class	0.00000%	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.47772%	107,408	62,873	-	-	-	-	(247,855)	-	(423,092)	(154,482)	(655,148)
742	Employee Rel & Trg Div	0.17775%	39,964	23,394	-	-	-	-	(92,222)	-	(157,424)	91,943	(94,345)
743	Fluvanna Corr Ctr for Women	0.27945%	62,831	36,779	-	-	-	-	(144,988)	-	(247,497)	(48,379)	(341,254)
744	Mecklenburg Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.31003%	69,705	40,803	-	-	-	-	(160,851)	-	(274,574)	(222,381)	(547,298)
747	Marion Correctional Center	0.25833%	58,081	33,999	-	-	-	-	(134,029)	-	(228,790)	(3,081)	(273,820)
748	Hiram W Davis Medical Center	0.15052%	33,842	19,810	-	-	-	-	(133,307)	-	(78,094)	(4,538)	(162,287)
749	Buckingham Correctional Center	0.27174%	61,097	35,765	-	-	-	-	(140,988)	-	(240,669)	(209,363)	(494,158)
750	Dept of Correctional Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.00994%	2,234	1,308	-	-	-	-	(5,155)	-	(8,800)	2,637	(7,776)
752	Deep Meadow Correctional Ctr	0.49642%	111,613	65,335	-	-	-	-	(257,558)	-	(439,656)	(282,011)	(802,277)
753	Deerfield Correctional Center	0.37136%	83,494	48,875	-	-	-	-	(192,671)	-	(328,893)	(230,895)	(620,090)
754	Augusta Correctional Center	0.17517%	39,384	23,054	-	-	-	-	(90,883)	-	(155,139)	(215,212)	(398,796)
756	Div of Institutions	0.77543%	174,343	102,055	-	-	-	-	(402,316)	-	(686,759)	284,655	(528,022)
757	Western Region Corr Fld Units	0.15271%	34,333	20,098	-	-	-	-	(79,228)	-	(135,243)	(28,135)	(188,175)
759	Northern Region Corr Fld Units	0.00000%	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.14407%	32,392	18,961	-	-	-	-	(74,749)	-	(127,597)	(40,421)	(191,414)
762	Dept f/t Rights of Va w/Disab	0.00000%	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.65178%	371,377	217,393	-	-	-	-	(856,991)	-	(1,462,897)	(111,608)	(1,842,726)
766	Virginia Parole Board	0.01066%	2,397	1,403	-	-	-	-	(5,532)	-	(9,442)	(2,411)	(13,585)
767	Div of Community Corrections	1.43694%	323,072	189,117	-	-	-	-	(745,522)	-	(1,272,617)	181,188	(1,324,762)
768	Keen Mountain Correctional Ctr	0.31900%	71,722	41,984	-	-	-	-	(165,507)	-	(282,522)	(84,699)	(419,022)
769	Greensville Correctional Ctr	0.54505%	122,546	71,735	-	-	-	-	(282,788)	-	(482,723)	(538,707)	(1,109,937)
770	Dillwyn Correctional Center	0.29732%	66,847	39,130	-	-	-	-	(154,257)	-	(263,319)	(184,349)	(495,948)
771	Indian Creek Corr Center	0.16991%	38,201	22,362	-	-	-	-	(88,154)	-	(150,480)	(78,357)	(256,428)
772	Haynesville Correctional Ctr	0.31763%	71,414	41,804	-	-	-	-	(164,796)	-	(281,309)	(214,074)	(546,961)
773	Coffeewood Correctional Center	0.22034%	49,539	28,999	-	-	-	-	(114,317)	-	(195,141)	(139,163)	(370,083)
774	Lunenburg Correctional Center	0.26439%	59,444	34,797	-	-	-	-	(137,174)	-	(234,158)	(76,038)	(353,129)
775	Pocahontas Correctional Center	0.29996%	67,441	39,478	-	-	-	-	(155,628)	-	(265,659)	(46,625)	(360,993)
776	Green Rock Correctional Center	0.28966%	65,126	38,123	-	-	-	-	(150,286)	-	(256,540)	(51,424)	(355,001)

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
777	Dept of Juvenile Justice	1.42925%	321,342	188,104	-	-	-	-	(741,532)	-	(1,265,806)	(449,191)	(1,947,083)
778	Dept of Forensic Science	0.36108%	81,183	47,522	-	-	-	-	(187,338)	-	(319,788)	54,540	(323,881)
779	Sussex I and II State Prisons Complex	0.35638%	80,126	46,904	-	-	-	-	(184,900)	-	(315,627)	721,773	348,276
785	River North Correctional Cntr	0.36740%	82,604	48,354	-	-	-	-	(190,618)	-	(325,388)	(59,456)	(444,504)
786	Culpeper Correctional Facility for Women	0.00000%	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	0.44413%	99,855	58,452	-	-	-	-	(230,425)	-	(393,340)	129,306	(336,152)
820	Capital Sq Preservation Coun	0.00000%	-	-	-	-	-	-	-	-	-	186	186
834	Va Freedom of Info Advisory Cl	0.00365%	820	480	-	-	-	-	(1,893)	-	(3,232)	5,637	1,812
837	Virginia Disability Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	0.00270%	606	355	-	-	-	-	(1,399)	-	(2,388)	4,229	1,403
840	Virginia Housing Commission	0.00205%	460	269	-	-	-	-	(1,061)	-	(1,812)	2,623	479
841	Dept of Aviation	0.03330%	7,488	4,383	-	-	-	-	(17,279)	-	(29,496)	3,396	(31,508)
842	Chesapeake Bay Commission	0.00183%	411	240	-	-	-	-	(947)	-	(1,617)	2,926	1,013
844	Joint Comm on Health Care	0.00749%	1,685	986	-	-	-	-	(3,887)	-	(6,635)	11,944	4,093
845	Dr Martin L King Jr Mem Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	0.00070%	157	92	-	-	-	-	(361)	-	(617)	1,092	363
848	Indigent Defense Commission	0.61918%	139,212	81,491	-	-	-	-	(321,247)	-	(548,374)	108,325	(540,593)
850	Personal Prop Tax Relief Act	0.00000%	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.01510%	3,395	1,988	-	-	-	-	(7,835)	-	(13,375)	(138)	(15,965)
852	Va Foundation Healthy Youth	0.01923%	4,324	2,531	-	-	-	-	(9,978)	-	(17,033)	(809)	(20,965)
853	Substance Abuse Prevention Off	0.00000%	-	-	-	-	-	-	-	-	-	-	-
856	Opioid Abatement Authority	0.00787%	1,769	1,036	-	-	-	-	(4,083)	-	(6,970)	10,305	2,057
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	0.00006%	13	7	-	-	-	-	(29)	-	(50)	63	4
864	Manufacturing Development Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	0.00000%	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	0.00000%	-	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	0.00000%	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	0.00000%	-	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	0.00439%	987	578	-	-	-	-	(2,278)	-	(3,888)	6,813	2,212
879	Va Bicentennial Amer War 1812	0.00000%	-	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	0.00301%	676	396	-	-	-	-	(1,561)	-	(2,665)	4,687	1,533
883	American Revolution 250 Commission	0.00665%	1,494	875	-	-	-	-	(3,449)	-	(5,887)	7,374	407
902	Puller Veterans Care Center	0.01148%	2,581	1,511	-	-	-	-	(5,956)	-	(10,167)	15,094	3,063
903	Jones and Cabacoy Veterans Care Center	0.05100%	11,467	6,712	-	-	-	-	(26,460)	-	(45,168)	62,066	8,617
911	Virginia Pub Broadcasting Brd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	0.21895%	49,227	28,816	-	-	-	-	(113,597)	-	(193,912)	91,728	(137,738)
913	Veteran Services Foundation	0.00029%	65	38	-	-	-	-	(149)	-	(255)	564	263
916	Gov Employment & Training Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.00000%	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.23182%	52,121	30,510	-	-	-	-	(120,274)	-	(205,309)	(79,066)	(322,018)
937	Southern Va Higher Education	0.04350%	9,779	5,725	-	-	-	-	(22,567)	-	(38,522)	2,732	(42,853)
938	New College Institute	0.01529%	3,437	2,012	-	-	-	-	(7,932)	-	(13,539)	5,786	(10,236)
942	Va Museum of Natural History	0.03206%	7,208	4,219	-	-	-	-	(16,633)	-	(28,393)	(19,088)	(52,687)
946	Council on Indians	0.00000%	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.01800%	4,047	2,369	-	-	-	-	(9,339)	-	(15,942)	(12,666)	(31,531)

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
957	Commonwealth Att Serv Council	0.00573%	1,288	754	-	-	-	-	(2,971)	-	(5,072)	(1,108)	(7,109)
960	Dept of Fire Programs	0.08255%	18,560	10,865	-	-	-	-	(42,830)	-	(73,112)	8,260	(78,257)
961	Div of Capitol Police	0.07801%	17,539	10,267	-	-	-	-	(40,472)	-	(69,087)	(4,129)	(85,882)
962	Dept of Emp Dispute Resolution	0.00000%	-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	0.00000%	-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	0.00000%	-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	0.00000%	-	-	-	-	-	-	-	-	-	-	-
977	Virginia Cannabis Control Authority	0.01840%	4,136	2,421	-	-	-	-	(9,545)	-	(16,293)	23,968	4,687
980	Higher Education Tuition Moderation Incentive Fund	0.00000%	-	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	0.00000%	-	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init	0.00000%	-	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions	0.00000%	-	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	0.00000%	-	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	0.00000%	-	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	1.38831%	312,139	182,717	-	-	-	-	(720,295)	-	(1,229,554)	498,163	(956,830)
TOTAL		100.0000%	\$ 22,483,364	\$13,161,101	\$ -	\$ -	\$ -	\$ -	\$ (51,882,755)	\$ -	\$ (88,564,647)	\$ 0	\$ (104,802,937)

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	17,070	1,108	649	-	(573)	416	-	(1,375)	225	17,344	17,569
91	New River Valley Emergency Communications	13,112	821	481	-	(424)	308	-	(1,019)	167	12,851	13,018
100	Senate of Virginia	382,325	25,936	15,182	-	(13,393)	9,744	-	(32,185)	5,284	405,969	411,253
101	Virginia House of Delegates	857,937	51,185	29,962	-	(26,432)	19,229	-	(63,516)	10,428	801,163	811,591
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	1,341,433	86,755	50,784	-	(44,802)	32,593	-	(107,656)	17,674	1,357,931	1,375,605
107	Div of Legislative Services	208,539	12,741	7,458	-	(6,580)	4,786	-	(15,810)	2,595	199,422	202,017
109	Div of Legislative Auto Sys	108,846	7,157	4,190	-	(3,696)	2,689	-	(8,882)	1,458	112,028	113,486
110	Joint Leg Audit & Review Comm	124,329	7,846	4,593	-	(4,052)	2,948	-	(9,736)	1,599	122,810	124,409
111	Supreme Court of Virginia	1,183,473	74,684	43,718	-	(38,568)	28,058	-	(92,677)	15,215	1,168,983	1,184,198
112	Judicial Inquiry And Rev Comm	11,028	691	404	-	(357)	259	-	(857)	140	10,809	10,949
113	Circuit Courts	821,253	50,791	29,731	-	(26,229)	19,081	-	(63,027)	10,347	795,001	805,348
114	General District Courts	3,607,563	230,046	134,662	-	(118,797)	86,426	-	(285,470)	46,867	3,600,790	3,647,657
115	Juv and Dom Relations Dist Crt	2,388,801	153,974	90,132	-	(79,515)	57,846	-	(191,069)	31,368	2,410,065	2,441,433
116	Combined District Courts	598,791	37,908	22,190	-	(19,576)	14,241	-	(47,040)	7,723	593,346	601,069
117	Virginia State Bar	316,147	19,474	11,399	-	(10,057)	7,316	-	(24,165)	3,967	304,813	308,780
119	Lieutenant Governor	13,172	1,019	596	-	(526)	383	-	(1,264)	208	15,947	16,155
121	Office of the Governor	190,202	11,824	6,921	-	(6,106)	4,442	-	(14,672)	2,409	185,069	187,478
122	Dept of Planning and Budget	175,328	11,424	6,687	-	(5,898)	4,292	-	(14,177)	2,328	178,817	181,145
123	Dept of Military Affairs	1,009,693	64,937	38,012	-	(33,534)	24,396	-	(80,582)	13,229	1,016,431	1,029,660
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	425,524	26,662	15,607	-	(13,770)	10,017	-	(33,085)	5,431	417,326	422,757
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	617,437	40,777	23,870	-	(21,058)	15,319	-	(50,601)	8,307	638,262	646,569
128	Virginia Veterans Care Center	790,800	53,713	31,442	-	(27,738)	20,179	-	(66,654)	10,942	840,744	851,686
129	Dept of Human Resource Mgmt	390,095	24,588	14,393	-	(12,697)	9,238	-	(30,512)	5,010	384,868	389,878
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	232,093	14,767	8,644	-	(7,626)	5,548	-	(18,325)	3,008	231,138	234,146
133	Auditor of Public Accounts	433,223	26,521	15,525	-	(13,696)	9,964	-	(32,911)	5,403	415,125	420,528
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	968,227	73,062	42,768	-	(37,729)	27,448	-	(90,664)	14,885	1,143,598	1,158,483
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	599,283	39,670	23,222	-	(20,486)	14,903	-	(49,227)	8,082	620,930	629,012
141	Attorney General & Dept of Law	1,793,831	121,622	71,194	-	(62,806)	45,692	-	(150,924)	24,778	1,903,690	1,928,468
142	Virginia Crime Commission	36,485	2,105	1,232	-	(1,087)	791	-	(2,612)	429	32,944	33,373
143	Div of Debt Collection	85,466	5,669	3,319	-	(2,928)	2,130	-	(7,035)	1,155	88,736	89,891
146	The Science Museum of Virginia	192,249	12,598	7,375	-	(6,507)	4,733	-	(15,633)	2,566	197,192	199,758
147	Office State Inspector General	153,344	9,164	5,365	-	(4,733)	3,443	-	(11,372)	1,867	143,444	145,311
148	Virginia Comm for the Arts	33,498	1,586	929	-	(819)	596	-	(1,969)	323	24,831	25,154
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	568,530	36,555	21,398	-	(18,876)	13,733	-	(45,362)	7,448	572,182	579,630
152	Dept of the Treasury	423,982	27,209	15,927	-	(14,051)	10,222	-	(33,764)	5,543	425,885	431,428
154	Dept of Motor Vehicles	6,808,926	416,058	243,548	-	(214,857)	156,308	-	(516,295)	84,762	6,512,329	6,597,091
156	Dept of State Police	11,651,836	735,153	430,337	-	(379,641)	276,188	-	(912,268)	149,769	11,506,952	11,656,721
157	Compensation Board	57,401	3,160	1,850	-	(1,632)	1,187	-	(3,921)	644	49,455	50,099
158	Virginia Retirement System1	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	31,499	2,444	1,431	-	(1,262)	918	-	(3,033)	498	38,254	38,752
161	Dept of Taxation	2,956,975	187,022	109,477	-	(96,580)	70,262	-	(232,080)	38,101	2,927,359	2,965,460
162	Dept Accounts Transfer Payments	6,558	608	356	-	(314)	228	-	(754)	124	9,511	9,635
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	28,248	2,001	1,171	-	(1,033)	752	-	(2,483)	408	31,321	31,729
165	Dept of Housing and Comm Dev	537,633	35,842	20,981	-	(18,510)	13,465	-	(44,477)	7,301	561,010	568,311
166	Secretary of the Commonwealth	91,451	4,138	2,422	-	(2,137)	1,554	-	(5,134)	843	64,764	65,607
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	2,684,422	174,931	102,399	-	(90,336)	65,719	-	(217,075)	35,638	2,738,095	2,773,733
172	State Lottery Department	1,436,230	93,694	54,846	-	(48,385)	35,200	-	(116,267)	19,088	1,466,541	1,485,629
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	588,095	38,668	22,635	-	(19,968)	14,527	-	(47,984)	7,878	605,254	613,132
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	71,814	5,325	3,117	-	(2,750)	2,001	-	(6,608)	1,085	83,353	84,438
181	Dept of Labor and Industry	569,362	33,668	19,708	-	(17,386)	12,648	-	(41,779)	6,859	526,980	533,839
182	Virginia Employment Commission	3,071,779	159,616	93,434	-	(82,428)	59,966	-	(198,070)	32,518	2,498,376	2,530,894
183	Secretary of Natural Resources	13,027	606	355	-	(314)	228	-	(752)	123	9,489	9,612
184	Secretary of Technology	-	-	-	-	-	-	-	-	-	-	-
185	Secretary of Education	20,137	1,428	836	-	(738)	536	-	(1,772)	290	22,350	22,640
186	Secretary of Transportation	20,820	1,407	823	-	(725)	528	-	(1,746)	287	22,017	22,304
187	Secretary of Public Safety	14,547	1,105	647	-	(571)	415	-	(1,371)	225	17,289	17,514
188	Sec of Health & Human Resource	19,577	1,615	945	-	(834)	607	-	(2,004)	329	25,274	25,603
190	Secretary of Finance	19,667	896	524	-	(462)	337	-	(1,112)	183	14,021	14,204
191	Va Workers Compensation Comm	1,025,074	65,758	38,493	-	(33,958)	24,705	-	(81,601)	13,397	1,029,281	1,042,678
192	Secretary of Commerce & Trade	28,425	1,435	840	-	(741)	539	-	(1,781)	292	22,467	22,759
193	Secretary of Agr and Forestry	10,515	779	456	-	(403)	293	-	(966)	159	12,188	12,347
194	Dept of General Services	2,248,083	143,667	84,098	-	(74,191)	53,974	-	(178,279)	29,269	2,248,733	2,278,002
195	Secretary of labor	11,965	560	328	-	(290)	210	-	(694)	114	8,758	8,872
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	1,811,491	116,042	67,928	-	(59,925)	43,596	-	(144,000)	23,641	1,816,348	1,839,989
200	Comp Sns At-Risk Youth & Family	54,878	3,547	2,076	-	(1,832)	1,332	-	(4,401)	722	55,514	56,236
201	Dept of Education	1,976,693	129,272	75,672	-	(66,757)	48,566	-	(160,417)	26,336	2,023,426	2,049,762
202	The Library of Virginia	433,189	27,207	15,926	-	(14,049)	10,221	-	(33,762)	5,543	425,857	431,400
203	Woodrow Wilson Rehab Center	668,078	44,625	26,122	-	(23,044)	16,765	-	(55,377)	9,091	698,496	707,587
204	College of William and Mary	8,022,021	514,696	301,288	-	(265,796)	193,365	-	(638,697)	104,856	8,056,247	8,161,103
206	VCU Health System Authority	744,472	41,972	24,569	-	(21,675)	15,768	-	(52,084)	8,550	656,961	665,511
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	29,348,567	1,903,637	1,114,333	-	(983,060)	715,172	-	(2,362,264)	387,818	29,796,582	30,184,400
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	2,297,017	143,056	83,740	-	(73,875)	53,744	-	(177,521)	29,144	2,239,169	2,268,313
212	Virginia State University	2,339,385	163,566	95,747	-	(84,467)	61,450	-	(202,973)	33,323	2,560,208	2,593,531

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
213	Norfolk State University	2,955,669	184,110	107,773	-	(95,077)	69,168	-	(228,466)	37,508	2,881,774	2,919,282
214	Longwood University	2,842,330	176,939	103,575	-	(91,374)	66,474	-	(219,567)	36,047	2,769,524	2,805,571
215	University of Mary Washington	2,386,175	150,247	87,950	-	(77,589)	56,446	-	(186,445)	30,609	2,351,739	2,382,348
216	James Madison University	12,780,936	820,417	480,248	-	(423,672)	308,220	-	(1,018,073)	167,140	12,841,534	13,008,674
217	Radford University	4,926,366	296,332	173,464	-	(153,028)	111,328	-	(367,725)	60,371	4,638,320	4,698,691
218	Va Sch for Deaf/Blind	550,921	33,285	19,484	-	(17,188)	12,505	-	(41,305)	6,781	520,998	527,779
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	8,676,610	561,853	328,892	-	(290,148)	211,081	-	(697,215)	114,463	8,794,371	8,908,834
222	Dept of Professional & Occ Reg	627,031	39,302	23,006	-	(20,295)	14,765	-	(48,771)	8,007	615,171	623,178
223	Dept of Health Professions	1,071,380	69,561	40,719	-	(35,921)	26,133	-	(86,320)	14,172	1,088,801	1,102,973
226	Board of Accountancy	41,878	2,038	1,193	-	(1,053)	765	-	(2,528)	415	31,893	32,308
229	Coop Ext & Agric Exp Station	3,210,146	200,433	117,327	-	(103,506)	75,300	-	(248,721)	40,833	3,137,265	3,178,098
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	28,927	1,823	1,067	-	(942)	685	-	(2,262)	371	28,527	28,898
234	Cooper Ext & Agric Res Service	284,099	19,772	11,574	-	(10,211)	7,428	-	(24,535)	4,028	309,476	313,504
236	Virginia Commonwealth Univ	25,571,964	1,648,988	965,269	-	(851,557)	619,504	-	(2,046,264)	335,940	25,810,699	26,146,639
238	Virginia Museum of Fine Arts	786,015	51,910	30,387	-	(28,807)	19,502	-	(64,417)	10,575	812,526	823,101
239	Frontier Culture Museum of Va	101,932	6,173	3,613	-	(3,188)	2,319	-	(7,660)	1,257	96,620	97,877
241	Richard Bland College	416,379	27,653	16,187	-	(14,281)	10,389	-	(34,315)	5,633	432,835	438,468
242	Christopher Newport University	3,439,169	217,858	127,527	-	(112,504)	81,846	-	(270,344)	44,383	3,410,006	3,454,389
245	St Council of Higher Education	177,071	11,658	6,824	-	(6,021)	4,380	-	(14,466)	2,375	182,470	184,845
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	16,504,159	1,053,981	616,969	-	(544,286)	395,967	-	(1,307,908)	214,723	16,497,383	16,712,106
261	Virginia Community College Sys	861,049	56,784	33,240	-	(29,323)	21,333	-	(70,465)	11,569	888,810	900,379
262	Dept f/Aging & Rehab Services	3,235,382	219,635	128,568	-	(113,421)	82,514	-	(272,550)	44,746	3,437,830	3,482,576
263	Va Rehab Center for the Blind	54,033	3,527	2,064	-	(1,821)	1,325	-	(4,376)	719	55,201	55,920
268	Va Institute of Marine Science	1,210,441	80,713	47,247	-	(41,681)	30,323	-	(100,159)	16,443	1,263,364	1,279,807
270	Va Community Coll Sys Utility	359,479	23,726	13,889	-	(12,252)	8,914	-	(29,443)	4,834	371,376	376,210
275	New River Community College	522,731	33,270	19,475	-	(17,181)	12,499	-	(41,285)	6,778	520,755	527,533
276	Southside Va Community College	598,308	39,131	22,906	-	(20,208)	14,701	-	(48,558)	7,972	612,488	620,460
277	Paul D Camp Community College	233,603	14,875	8,707	-	(7,680)	5,588	-	(18,459)	3,031	232,829	235,860
278	Rappahannock Community College	451,773	30,423	17,809	-	(15,711)	11,430	-	(37,753)	6,198	476,197	482,395
279	Danville Community College	463,119	28,720	16,812	-	(14,831)	10,790	-	(35,640)	5,851	449,546	455,397
280	Northern Va Community College	5,388,078	339,982	199,015	-	(175,570)	127,727	-	(421,891)	69,263	5,321,552	5,390,815
282	Piedmont Va Community College	740,863	47,366	27,727	-	(24,462)	17,795	-	(58,777)	9,649	741,394	751,043
283	J Sargeant Reynolds Comm Coll	1,281,353	75,947	44,457	-	(39,219)	28,532	-	(94,245)	15,472	1,188,763	1,204,235
284	Eastern Shore Community Coll	193,690	12,354	7,232	-	(6,379)	4,641	-	(15,331)	2,517	193,378	195,895
285	Patrick Henry Comm Coll	771,517	49,979	29,256	-	(25,809)	18,777	-	(62,021)	10,182	782,300	792,482
286	Va Western Community College	921,878	59,849	35,034	-	(30,908)	22,485	-	(74,268)	12,192	936,789	948,981
287	Dabney S Lancaster Comm Coll	267,742	17,616	10,312	-	(9,097)	6,618	-	(21,860)	3,589	275,738	279,327
288	Wytheville Community College	417,118	26,658	15,605	-	(13,766)	10,015	-	(33,081)	5,431	417,266	422,697
290	John Tyler Community College	1,118,499	71,262	41,715	-	(36,800)	26,772	-	(88,431)	14,518	1,115,428	1,129,946
291	Blue Ridge Community College	801,910	50,973	29,838	-	(26,322)	19,150	-	(63,254)	10,385	797,855	808,240
292	Central Va Community College	670,912	41,933	24,546	-	(21,655)	15,754	-	(52,035)	8,543	656,348	664,891

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K
		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)
293	Thomas Nelson Comm College	806,833	50,447	29,530	-	(26,051)	18,952	-	(62,601)	10,277	789,620	799,897
294	Southwest Virginia Comm Coll	655,324	42,141	24,668	-	(21,761)	15,832	-	(52,294)	8,586	659,616	668,202
295	Tidewater Community College	2,666,166	160,405	93,896	-	(82,835)	60,262	-	(199,050)	32,678	2,510,725	2,543,403
296	VA Highlands Community College	450,947	29,037	16,998	-	(14,995)	10,909	-	(36,033)	5,916	454,504	460,420
297	Germanna Community College	969,056	64,012	37,471	-	(33,058)	24,049	-	(79,434)	13,040	1,001,950	1,014,990
298	Lord Fairfax Community College	880,260	59,750	34,976	-	(30,856)	22,447	-	(74,145)	12,172	935,233	947,405
299	Mountain Empire Community Coll	572,308	36,902	21,601	-	(19,057)	13,864	-	(45,792)	7,518	577,604	585,122
301	Dept of Agri & Cons Services	1,843,052	120,785	70,704	-	(62,375)	45,378	-	(149,885)	24,607	1,890,586	1,915,193
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	639,621	46,350	27,132	-	(23,935)	17,413	-	(57,517)	9,443	725,496	734,939
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	312,034	19,844	11,616	-	(10,249)	7,455	-	(24,624)	4,042	310,602	314,644
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	3,485	280	164	-	(144)	105	-	(348)	57	4,383	4,440
350	Dept Small Bus/Supplier Div	157,048	9,573	5,604	-	(4,944)	3,596	-	(11,879)	1,950	149,838	151,788
360	Fort Monroe Authority	79,583	5,029	2,944	-	(2,598)	1,889	-	(6,240)	1,024	78,709	79,733
400	Jamestown-Yorktown Commemor	8,216	-	-	-	-	-	-	-	-	-	-
402	Marine Resources Commission	621,053	39,402	23,065	-	(20,348)	14,803	-	(48,895)	8,027	616,739	624,766
403	Dept Game and Inland Fisheries	1,836,656	116,273	68,063	-	(60,045)	43,682	-	(144,285)	23,688	1,819,950	1,843,638
405	Virginia Racing Commission	18,627	1,614	945	-	(834)	607	-	(2,003)	329	25,269	25,598
407	Virginia Port Authority	-	-	-	-	-	-	-	-	-	-	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	729,743	48,150	28,185	-	(24,865)	18,089	-	(59,750)	9,809	753,659	763,468
411	Dept of Forestry	979,933	64,877	37,977	-	(33,503)	24,373	-	(80,507)	13,217	1,015,484	1,028,701
413	Comm on Va Alcohol Saf Act Pro	29,961	2,069	1,211	-	(1,068)	777	-	(2,568)	421	32,388	32,809
417	Gunston Hall	15,589	1,029	603	-	(533)	387	-	(1,277)	209	16,112	16,321
423	Dept of Historic Resources	171,712	11,583	6,780	-	(5,982)	4,352	-	(14,373)	2,360	181,299	183,659
425	Jamestown-Yorktown Foundation	534,111	33,140	19,399	-	(17,114)	12,450	-	(41,124)	6,751	518,719	525,470
440	Dept of Environmental Quality	3,254,364	210,447	123,189	-	(108,676)	79,062	-	(261,148)	42,874	3,294,008	3,336,882
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	12,686	415	243	-	(215)	156	-	(515)	84	6,492	6,576
501	Dept of Transportation	30,846,570	1,955,675	1,144,799	-	(1,009,944)	734,727	-	(2,426,837)	398,420	30,611,113	31,009,533
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	240,196	13,970	8,178	-	(7,214)	5,248	-	(17,336)	2,846	218,666	221,512
506	Motor Vehicle Dealer Board	90,224	5,622	3,291	-	(2,903)	2,112	-	(6,977)	1,145	88,003	89,148
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	133,633	11,082	6,487	-	(5,722)	4,163	-	(13,752)	2,258	173,456	175,714
601	Dept of Health	11,394,907	702,888	411,450	-	(362,979)	264,066	-	(872,229)	143,196	11,001,925	11,145,121
602	Dept of Medical Asst Services	1,919,709	121,807	71,302	-	(62,902)	45,761	-	(151,153)	24,815	1,906,580	1,931,395
606	Va Bd for People With Disabil	33,290	1,968	1,152	-	(1,016)	739	-	(2,442)	401	30,807	31,208
701	Dept of Corrections	1,529,996	106,451	62,313	-	(54,972)	39,992	-	(132,097)	21,687	1,666,216	1,687,903
702	Dept f/t Blind & Vision Impair	825,528	54,837	32,100	-	(28,318)	20,602	-	(68,049)	11,172	858,341	869,513

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)
703	Central State Hospital	2,327,121	148,119	86,704	-	(76,489)	55,646	-	(183,804)	30,176	2,318,420	2,348,596
704	Eastern State Hospital	1,936,117	125,519	73,475	-	(64,820)	47,156	-	(155,759)	25,571	1,964,675	1,990,246
705	Southwestern Va Ment Hlth Inst	1,813,725	111,775	65,430	-	(57,721)	41,992	-	(138,704)	22,772	1,749,548	1,772,320
706	Western State Hospital	2,211,454	144,944	84,846	-	(74,852)	54,454	-	(179,864)	29,528	2,268,729	2,298,257
707	Central Virginia Training Ctr	2,503	157	92	-	(82)	59	-	(194)	32	2,451	2,483
708	COV Center for Child & Adoles	328,050	20,608	12,063	-	(10,642)	7,742	-	(25,573)	4,198	322,561	326,759
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	619,600	39,342	23,030	-	(20,317)	14,780	-	(48,820)	8,015	615,798	623,813
716	Virginia Corr Center for Women	857,889	62,824	36,775	-	(32,443)	23,602	-	(77,959)	12,799	983,345	996,144
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	1,074,432	63,448	37,140	-	(32,765)	23,837	-	(78,734)	12,926	993,114	1,006,040
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	2,111,806	142,249	83,268	-	(73,459)	53,441	-	(176,520)	28,979	2,226,544	2,255,523
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	912,354	56,709	33,196	-	(29,286)	21,305	-	(70,371)	11,553	887,628	899,181
724	Catawba Hospital	1,070,156	68,684	40,206	-	(35,469)	25,804	-	(85,232)	13,993	1,075,081	1,089,074
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	1,262,310	83,880	49,101	-	(43,317)	31,513	-	(104,089)	17,088	1,312,929	1,330,017
729	Piedmont Geriatric Hospital	1,012,457	66,751	39,074	-	(34,471)	25,078	-	(82,833)	13,599	1,044,820	1,058,419
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	-	-	-	-	-	-	-	-	-	-	-
734	Sussex II State Prison	-	-	-	-	-	-	-	-	-	-	-
735	Wallens Ridge State Prison	1,780,821	109,817	64,284	-	(56,710)	41,257	-	(136,275)	22,373	1,718,908	1,741,281
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	717,518	48,021	28,110	-	(24,798)	18,041	-	(59,591)	9,783	751,650	761,433
738	Southwestern Va Training Ctr	-	-	-	-	-	-	-	-	-	-	-
739	Southern Va Mental Health Inst	538,862	35,766	20,937	-	(18,471)	13,437	-	(44,383)	7,286	559,832	567,118
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	1,686,314	107,408	62,873	-	(55,466)	40,352	-	(133,285)	21,882	1,681,196	1,703,078
742	Employee Rel & Trg Div	603,611	39,964	23,394	-	(20,638)	15,014	-	(49,593)	8,141	625,541	633,682
743	Fluvanna Corr Ctr for Women	968,751	62,831	36,779	-	(32,447)	23,605	-	(77,968)	12,800	983,453	996,253
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	1,146,418	69,705	40,803	-	(35,996)	26,187	-	(86,498)	14,201	1,091,047	1,105,248
747	Marion Correctional Center	952,920	58,081	33,999	-	(29,993)	21,820	-	(72,075)	11,832	909,118	920,950
748	Hiram W Davis Medical Center	542,747	33,842	19,810	-	(17,477)	12,714	-	(41,995)	6,894	529,709	536,603
749	Buckingham Correctional Center	1,008,924	61,097	35,765	-	(31,551)	22,953	-	(75,817)	12,447	956,321	968,768
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	38,836	2,234	1,308	-	(1,154)	839	-	(2,772)	455	34,966	35,421
752	Deep Meadow Correctional Ctr	1,606,600	111,613	65,335	-	(57,639)	41,932	-	(138,503)	22,738	1,747,014	1,769,752
753	Deerfield Correctional Center	1,284,574	83,494	48,875	-	(43,117)	31,368	-	(103,610)	17,010	1,306,886	1,323,896
754	Augusta Correctional Center	644,373	39,384	23,054	-	(20,337)	14,796	-	(48,873)	8,024	616,458	624,482
756	Div of Institutions	2,651,776	174,343	102,055	-	(90,033)	65,499	-	(216,346)	35,518	2,728,899	2,764,417
757	Western Region Corr Fld Units	554,471	34,333	20,098	-	(17,730)	12,899	-	(42,605)	6,995	537,402	544,397
759	Northern Region Corr Fld 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	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)
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	502,945	32,392	18,961	-	(16,727)	12,169	-	(40,196)	6,599	507,018	513,617
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	5,692,980	371,377	217,393	-	(191,784)	139,522	-	(460,849)	75,659	5,812,955	5,888,614
766	Virginia Parole Board	42,501	2,397	1,403	-	(1,237)	901	-	(2,975)	489	37,520	38,009
767	Div of Community Corrections	5,228,789	323,072	189,117	-	(166,839)	121,374	-	(400,906)	65,818	5,056,861	5,122,679
768	Keen Mountain Correctional Ctr	1,137,670	71,722	41,984	-	(37,038)	26,945	-	(89,002)	14,611	1,122,629	1,137,240
769	Greensville Correctional Ctr	1,862,958	122,546	71,735	-	(63,284)	46,039	-	(152,070)	24,966	1,918,143	1,943,109
770	Dillwyn Correctional Center	992,274	66,847	39,130	-	(34,520)	25,114	-	(82,952)	13,619	1,046,321	1,059,940
771	Indian Creek Corr Center	683,759	38,201	22,362	-	(19,727)	14,352	-	(47,405)	7,783	597,944	605,727
772	Haynesville Correctional Ctr	1,116,445	71,414	41,804	-	(36,880)	26,829	-	(88,619)	14,548	1,117,807	1,132,355
773	Coffeewood Correctional Center	711,770	49,539	28,999	-	(25,583)	18,611	-	(61,474)	10,092	775,411	785,503
774	Lunenburg Correctional Center	923,471	59,444	34,797	-	(30,697)	22,332	-	(73,766)	12,110	930,450	942,560
775	Pocahontas Correctional Center	1,106,480	67,441	39,478	-	(34,828)	25,337	-	(83,689)	13,739	1,055,622	1,069,361
776	Green Rock Correctional Center	1,037,849	65,126	38,123	-	(33,631)	24,467	-	(80,817)	13,268	1,019,387	1,032,655
777	Dept of Juvenile Justice	5,004,390	321,342	188,104	-	(165,944)	120,724	-	(398,761)	65,465	5,029,798	5,095,263
778	Dept of Forensic Science	1,293,103	81,183	47,522	-	(41,924)	30,499	-	(100,741)	16,539	1,270,708	1,287,247
779	Sussex I and II State Prisons Complex	1,501,650	80,126	46,904	-	(41,379)	30,102	-	(99,430)	16,323	1,254,174	1,270,497
785	River North Correctional Cntr	1,285,069	82,604	48,354	-	(42,657)	31,033	-	(102,505)	16,829	1,292,959	1,309,788
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	1,483,639	99,855	58,452	-	(51,567)	37,514	-	(123,912)	20,342	1,562,972	1,583,314
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	12,216	820	480	-	(423)	308	-	(1,018)	167	12,842	13,009
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	9,006	606	355	-	(313)	228	-	(752)	124	9,487	9,611
840	Virginia Housing Commission	3,246	460	269	-	(237)	173	-	(571)	94	7,199	7,293
841	Dept of Aviation	133,407	7,488	4,383	-	(3,866)	2,813	-	(9,292)	1,526	117,204	118,730
842	Chesapeake Bay Commission	6,556	411	240	-	(212)	154	-	(509)	84	6,425	6,509
844	Joint Comm on Health Care	26,744	1,685	986	-	(871)	633	-	(2,090)	343	26,367	26,710
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	2,501	157	92	-	(82)	59	-	(194)	32	2,451	2,483
848	Indigent Defense Commission	2,139,913	139,212	81,491	-	(71,889)	52,300	-	(172,752)	28,362	2,179,013	2,207,375
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	51,122	3,395	1,988	-	(1,754)	1,276	-	(4,213)	692	53,145	53,837
852	Va Foundation Healthy Youth	70,661	4,324	2,531	-	(2,232)	1,624	-	(5,366)	881	67,682	68,563
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-
856	Opioid Abatement Authority	14,458	1,769	1,036	-	(913)	665	-	(2,196)	361	27,694	28,055
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	13	7	-	(6)	5	-	(16)	3	200	203
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	-	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	13,527	987	578	-	(510)	371	-	(1,225)	201	15,451	15,652
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							
		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)	
Employer #	Employer												
882	Behavioral Health Commission			11,515	676	396	-	(349)	254	-	(839)	10,589	
883	American Revolution 250 Commission			-	1,494	875	-	(770)	561	-	(1,855)	23,392	
902	Puller Veterans Care Center			21,651	2,581	1,511	-	(1,334)	970	-	(3,203)	40,401	
903	Jones and Cabacoy Veterans Care Center			50,377	11,467	6,712	-	(5,922)	4,308	-	(14,229)	179,480	
911	Virginia Pub Broadcasting Brd			-	-	-	-	-	-	-	-	-	
912	Dept of Veterans Services			718,417	49,227	28,816	-	(25,421)	18,494	-	(61,087)	770,526	
913	Veteran Services Foundation			2,497	65	38	-	(34)	24	-	(80)	1,013	
916	Gov Employment & Training Dept			-	-	-	-	-	-	-	-	-	
920	Opportunity Educational Inst			-	-	-	-	-	-	-	-	-	
922	Sitter-Barfoot Veterans Care			813,959	52,121	30,510	-	(26,915)	19,581	-	(64,678)	815,814	
937	Southern Va Higher Education			143,257	9,779	5,725	-	(5,049)	3,674	-	(12,136)	153,072	
938	New College Institute			48,623	3,437	2,012	-	(1,774)	1,291	-	(4,265)	53,799	
942	Va Museum of Natural History			105,661	7,208	4,219	-	(3,722)	2,708	-	(8,944)	112,820	
946	Council on Indians			-	-	-	-	-	-	-	-	-	
948	Southwest Va Higher Ed Center			65,170	4,047	2,369	-	(2,090)	1,520	-	(5,022)	63,348	
957	Commonwealth Att Serv Council			22,367	1,288	754	-	(666)	484	-	(1,598)	20,153	
960	Dept of Fire Programs			286,594	18,560	10,865	-	(9,585)	6,973	-	(23,032)	290,517	
961	Div of Capitol Police			282,739	17,539	10,267	-	(9,058)	6,589	-	(21,764)	274,524	
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			-	-	-	-	-	-	-	-	-	
977	Virginia Cannabis Control Authority			29,821	4,136	2,421	-	(2,135)	1,554	-	(5,133)	64,742	
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			4,920,502	312,139	182,717	-	(161,192)	117,267	-	(387,340)	4,885,745	
TOTAL			\$ 351,919,761	\$ 22,483,364	\$ 13,161,101	\$ -	\$ (11,610,663)	\$ 8,446,717	\$ -	\$ (27,900,092)	\$ 4,580,427	\$ 351,919,761	\$ 356,500,188

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)
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	1,375	-	-	(1,375)	-	-	-	-	-	17,569
91	New River Valley Emergency Communications	1,019	-	-	(1,019)	-	-	-	-	-	13,018
100	Senate of Virginia	32,185	-	-	(32,185)	-	-	-	-	-	411,253
101	Virginia House of Delegates	63,516	-	-	(63,516)	-	-	-	-	-	811,591
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-
103	Magistrates	107,656	-	-	(107,656)	-	-	-	-	-	1,375,605
107	Div of Legislative Services	15,810	-	-	(15,810)	-	-	-	-	-	202,017
109	Div of Legislative Auto Sys	8,882	-	-	(8,882)	-	-	-	-	-	113,486
110	Joint Leg Audit & Review Comm	9,736	-	-	(9,736)	-	-	-	-	-	124,409
111	Supreme Court of Virginia	92,677	-	-	(92,677)	-	-	-	-	-	1,184,198
112	Judicial Inquiry And Rev Comm	857	-	-	(857)	-	-	-	-	-	10,949
113	Circuit Courts	63,027	-	-	(63,027)	-	-	-	-	-	805,348
114	General District Courts	285,470	-	-	(285,470)	-	-	-	-	-	3,647,657
115	Juv and Dom Relations Dist Crt	191,069	-	-	(191,069)	-	-	-	-	-	2,441,433
116	Combined District Courts	47,040	-	-	(47,040)	-	-	-	-	-	601,069
117	Virginia State Bar	24,165	-	-	(24,165)	-	-	-	-	-	308,780
119	Lieutenant Governor	1,264	-	-	(1,264)	-	-	-	-	-	16,155
121	Office of the Governor	14,672	-	-	(14,672)	-	-	-	-	-	187,478
122	Dept of Planning and Budget	14,177	-	-	(14,177)	-	-	-	-	-	181,145
123	Dept of Military Affairs	80,582	-	-	(80,582)	-	-	-	-	-	1,029,660
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	33,085	-	-	(33,085)	-	-	-	-	-	422,757
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	50,601	-	-	(50,601)	-	-	-	-	-	646,569
128	Virginia Veterans Care Center	66,654	-	-	(66,654)	-	-	-	-	-	851,686
129	Dept of Human Resource Mgmt	30,512	-	-	(30,512)	-	-	-	-	-	389,878
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	18,325	-	-	(18,325)	-	-	-	-	-	234,146
133	Auditor of Public Accounts	32,911	-	-	(32,911)	-	-	-	-	-	420,528
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	90,664	-	-	(90,664)	-	-	-	-	-	1,158,483
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
								Position	Position	Position	(Ending)
									(Beginning)	(Ending)	(Ending)
140	Dept of Criminal Justice Svcs	49,227	-	-	(49,227)	-	-	-	-	-	629,012
141	Attorney General & Dept of Law	150,924	-	-	(150,924)	-	-	-	-	-	1,928,468
142	Virginia Crime Commission	2,612	-	-	(2,612)	-	-	-	-	-	33,373
143	Div of Debt Collection	7,035	-	-	(7,035)	-	-	-	-	-	89,891
146	The Science Museum of Virginia	15,633	-	-	(15,633)	-	-	-	-	-	199,758
147	Office State Inspector General	11,372	-	-	(11,372)	-	-	-	-	-	145,311
148	Virginia Comm for the Arts	1,969	-	-	(1,969)	-	-	-	-	-	25,154
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	45,362	-	-	(45,362)	-	-	-	-	-	579,630
152	Dept of the Treasury	33,764	-	-	(33,764)	-	-	-	-	-	431,428
154	Dept of Motor Vehicles	516,295	-	-	(516,295)	-	-	-	-	-	6,597,091
156	Dept of State Police	912,268	-	-	(912,268)	-	-	-	-	-	11,656,721
157	Compensation Board	3,921	-	-	(3,921)	-	-	-	-	-	50,099
158	Virginia Retirement System1	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	3,033	-	-	(3,033)	-	-	-	-	-	38,752
161	Dept of Taxation	232,080	-	-	(232,080)	-	-	-	-	-	2,965,460
162	Dept Accounts Transfer Payments	754	-	-	(754)	-	-	-	-	-	9,635
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	2,483	-	-	(2,483)	-	-	-	-	-	31,729
165	Dept of Housing and Comm Dev	44,477	-	-	(44,477)	-	-	-	-	-	568,311
166	Secretary of the Commonwealth	5,134	-	-	(5,134)	-	-	-	-	-	65,607
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	217,075	-	-	(217,075)	-	-	-	-	-	2,773,733
172	State Lottery Department	116,267	-	-	(116,267)	-	-	-	-	-	1,485,629
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	47,984	-	-	(47,984)	-	-	-	-	-	613,132
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	6,608	-	-	(6,608)	-	-	-	-	-	84,438
181	Dept of Labor and Industry	41,779	-	-	(41,779)	-	-	-	-	-	533,839
182	Virginia Employment Commission	198,070	-	-	(198,070)	-	-	-	-	-	2,530,894
183	Secretary of Natural Resources	752	-	-	(752)	-	-	-	-	-	9,612
184	Secretary of Technology	-	-	-	-	-	-	-	-	-	-
185	Secretary of Education	1,772	-	-	(1,772)	-	-	-	-	-	22,640
186	Secretary of Transportation	1,746	-	-	(1,746)	-	-	-	-	-	22,304
187	Secretary of Public Safety	1,371	-	-	(1,371)	-	-	-	-	-	17,514
188	Sec of Health & Human Resource	2,004	-	-	(2,004)	-	-	-	-	-	25,603

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 Net Position	Fiduciary Net Position	Fiduciary Net Position	Liability (Ending)
								(Beginning)	(Ending)		(Ending)
190	Secretary of Finance	1,112	-	-	(1,112)	-	-	-	-	-	14,204
191	Va Workers Compensation Comm	81,601	-	-	(81,601)	-	-	-	-	-	1,042,678
192	Secretary of Commerce & Trade	1,781	-	-	(1,781)	-	-	-	-	-	22,759
193	Secretary of Agr and Forestry	966	-	-	(966)	-	-	-	-	-	12,347
194	Dept of General Services	178,279	-	-	(178,279)	-	-	-	-	-	2,278,002
195	Secretary of labor	694	-	-	(694)	-	-	-	-	-	8,872
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	144,000	-	-	(144,000)	-	-	-	-	-	1,839,989
200	Comp Srvs At-Risk Youth & Family	4,401	-	-	(4,401)	-	-	-	-	-	56,236
201	Dept of Education	160,417	-	-	(160,417)	-	-	-	-	-	2,049,762
202	The Library of Virginia	33,762	-	-	(33,762)	-	-	-	-	-	431,400
203	Woodrow Wilson Rehab Center	55,377	-	-	(55,377)	-	-	-	-	-	707,587
204	College of William and Mary	638,697	-	-	(638,697)	-	-	-	-	-	8,161,103
206	VCU Health System Authority	52,084	-	-	(52,084)	-	-	-	-	-	665,511
207	University of Virginia	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	2,362,264	-	-	(2,362,264)	-	-	-	-	-	30,184,400
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	177,521	-	-	(177,521)	-	-	-	-	-	2,268,313
212	Virginia State University	202,973	-	-	(202,973)	-	-	-	-	-	2,593,531
213	Norfolk State University	228,466	-	-	(228,466)	-	-	-	-	-	2,919,282
214	Longwood University	219,567	-	-	(219,567)	-	-	-	-	-	2,805,571
215	University of Mary Washington	186,445	-	-	(186,445)	-	-	-	-	-	2,382,348
216	James Madison University	1,018,073	-	-	(1,018,073)	-	-	-	-	-	13,008,674
217	Radford University	367,725	-	-	(367,725)	-	-	-	-	-	4,698,691
218	Va Sch for Deaf/Blind	41,305	-	-	(41,305)	-	-	-	-	-	527,779
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	697,215	-	-	(697,215)	-	-	-	-	-	8,908,834
222	Dept of Professional & Occ Reg	48,771	-	-	(48,771)	-	-	-	-	-	623,178
223	Dept of Health Professions	86,320	-	-	(86,320)	-	-	-	-	-	1,102,973
226	Board of Accountancy	2,528	-	-	(2,528)	-	-	-	-	-	32,308
229	Coop Ext & Agric Exp Station	248,721	-	-	(248,721)	-	-	-	-	-	3,178,098
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	2,262	-	-	(2,262)	-	-	-	-	-	28,898
234	Cooper Ext & Agric Res Service	24,535	-	-	(24,535)	-	-	-	-	-	313,504
236	Virginia Commonwealth Univ	2,046,264	-	-	(2,046,264)	-	-	-	-	-	26,146,639
238	Virginia Museum of Fine Arts	64,417	-	-	(64,417)	-	-	-	-	-	823,101

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
239	Frontier Culture Museum of Va	7,660	-	-	(7,660)	-	-	-	-	-	97,877
241	Richard Bland College	34,315	-	-	(34,315)	-	-	-	-	-	438,468
242	Christopher Newport University	270,344	-	-	(270,344)	-	-	-	-	-	3,454,389
245	St Council of Higher Education	14,466	-	-	(14,466)	-	-	-	-	-	184,845
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,307,908	-	-	(1,307,908)	-	-	-	-	-	16,712,106
261	Virginia Community College Sys	70,465	-	-	(70,465)	-	-	-	-	-	900,379
262	Dept f/Aging & Rehab Services	272,550	-	-	(272,550)	-	-	-	-	-	3,482,576
263	Va Rehab Center for the Blind	4,376	-	-	(4,376)	-	-	-	-	-	55,920
268	Va Institute of Marine Science	100,159	-	-	(100,159)	-	-	-	-	-	1,279,807
270	Va Community Coll Sys Utility	29,443	-	-	(29,443)	-	-	-	-	-	376,210
275	New River Community College	41,285	-	-	(41,285)	-	-	-	-	-	527,533
276	Southside Va Community College	48,558	-	-	(48,558)	-	-	-	-	-	620,460
277	Paul D Camp Community College	18,459	-	-	(18,459)	-	-	-	-	-	235,860
278	Rappahannock Community College	37,753	-	-	(37,753)	-	-	-	-	-	482,395
279	Danville Community College	35,640	-	-	(35,640)	-	-	-	-	-	455,397
280	Northern Va Community College	421,891	-	-	(421,891)	-	-	-	-	-	5,390,815
282	Piedmont Va Community College	58,777	-	-	(58,777)	-	-	-	-	-	751,043
283	J Sargeant Reynolds Comm Coll	94,245	-	-	(94,245)	-	-	-	-	-	1,204,235
284	Eastern Shore Community Coll	15,331	-	-	(15,331)	-	-	-	-	-	195,895
285	Patrick Henry Comm Coll	62,021	-	-	(62,021)	-	-	-	-	-	792,482
286	Va Western Community College	74,268	-	-	(74,268)	-	-	-	-	-	948,981
287	Dabney S Lancaster Comm Coll	21,860	-	-	(21,860)	-	-	-	-	-	279,327
288	Wytheville Community College	33,081	-	-	(33,081)	-	-	-	-	-	422,697
290	John Tyler Community College	88,431	-	-	(88,431)	-	-	-	-	-	1,129,946
291	Blue Ridge Community College	63,254	-	-	(63,254)	-	-	-	-	-	808,240
292	Central Va Community College	52,035	-	-	(52,035)	-	-	-	-	-	664,891
293	Thomas Nelson Comm College	62,601	-	-	(62,601)	-	-	-	-	-	799,897
294	Southwest Virginia Comm Coll	52,294	-	-	(52,294)	-	-	-	-	-	668,202
295	Tidewater Community College	199,050	-	-	(199,050)	-	-	-	-	-	2,543,403
296	VA Highlands Community College	36,033	-	-	(36,033)	-	-	-	-	-	460,420
297	Germanna Community College	79,434	-	-	(79,434)	-	-	-	-	-	1,014,990
298	Lord Fairfax Community College	74,145	-	-	(74,145)	-	-	-	-	-	947,405
299	Mountain Empire Community Coll	45,792	-	-	(45,792)	-	-	-	-	-	585,122
301	Dept of Agri & Cons Services	149,885	-	-	(149,885)	-	-	-	-	-	1,915,193
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	57,517	-	-	(57,517)	-	-	-	-	-	734,939
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-

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)
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	24,624	-	-	(24,624)	-	-	-	-	-	314,644
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	348	-	-	(348)	-	-	-	-	-	4,440
350	Dept Small Bus/Supplier Div	11,879	-	-	(11,879)	-	-	-	-	-	151,788
360	Fort Monroe Authority	6,240	-	-	(6,240)	-	-	-	-	-	79,733
400	Jamestown-Yorktown Commemor	-	-	-	-	-	-	-	-	-	-
402	Marine Resources Commission	48,895	-	-	(48,895)	-	-	-	-	-	624,766
403	Dept Game and Inland Fisheries	144,285	-	-	(144,285)	-	-	-	-	-	1,843,638
405	Virginia Racing Commission	2,003	-	-	(2,003)	-	-	-	-	-	25,598
407	Virginia Port Authority	-	-	-	-	-	-	-	-	-	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	59,750	-	-	(59,750)	-	-	-	-	-	763,468
411	Dept of Forestry	80,507	-	-	(80,507)	-	-	-	-	-	1,028,701
413	Comm on Va Alcohol Saf Act Pro	2,568	-	-	(2,568)	-	-	-	-	-	32,809
417	Gunston Hall	1,277	-	-	(1,277)	-	-	-	-	-	16,321
423	Dept of Historic Resources	14,373	-	-	(14,373)	-	-	-	-	-	183,659
425	Jamestown-Yorktown Foundation	41,124	-	-	(41,124)	-	-	-	-	-	525,470
440	Dept of Environmental Quality	261,148	-	-	(261,148)	-	-	-	-	-	3,336,882
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	515	-	-	(515)	-	-	-	-	-	6,576
501	Dept of Transportation	2,426,837	-	-	(2,426,837)	-	-	-	-	-	31,009,533
502	Central Garage	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	17,336	-	-	(17,336)	-	-	-	-	-	221,512
506	Motor Vehicle Dealer Board	6,977	-	-	(6,977)	-	-	-	-	-	89,148
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	13,752	-	-	(13,752)	-	-	-	-	-	175,714
601	Dept of Health	872,229	-	-	(872,229)	-	-	-	-	-	11,145,121
602	Dept of Medical Asst Services	151,153	-	-	(151,153)	-	-	-	-	-	1,931,395
606	Va Bd for People With Disabil	2,442	-	-	(2,442)	-	-	-	-	-	31,208
701	Dept of Corrections	132,097	-	-	(132,097)	-	-	-	-	-	1,687,903
702	Dept f/t Blind & Vision Impair	68,049	-	-	(68,049)	-	-	-	-	-	869,513
703	Central State Hospital	183,804	-	-	(183,804)	-	-	-	-	-	2,348,596
704	Eastern State Hospital	155,759	-	-	(155,759)	-	-	-	-	-	1,990,246

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
705	Southwestern Va Ment Hlth Inst	138,704	-	-	(138,704)	-	-	-	-	-	1,772,320
706	Western State Hospital	179,864	-	-	(179,864)	-	-	-	-	-	2,298,257
707	Central Virginia Training Ctr	194	-	-	(194)	-	-	-	-	-	2,483
708	COV Center for Child & Adoles	25,573	-	-	(25,573)	-	-	-	-	-	326,759
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	48,820	-	-	(48,820)	-	-	-	-	-	623,813
716	Virginia Corr Center for Women	77,959	-	-	(77,959)	-	-	-	-	-	996,144
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	78,734	-	-	(78,734)	-	-	-	-	-	1,006,040
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	176,520	-	-	(176,520)	-	-	-	-	-	2,255,523
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Center	70,371	-	-	(70,371)	-	-	-	-	-	899,181
724	Catawba Hospital	85,232	-	-	(85,232)	-	-	-	-	-	1,089,074
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	104,089	-	-	(104,089)	-	-	-	-	-	1,330,017
729	Piedmont Geriatric Hospital	82,833	-	-	(82,833)	-	-	-	-	-	1,058,419
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	-	-	-	-	-	-	-	-	-	-
734	Sussex II State Prison	-	-	-	-	-	-	-	-	-	-
735	Wallens Ridge State Prison	136,275	-	-	(136,275)	-	-	-	-	-	1,741,281
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	59,591	-	-	(59,591)	-	-	-	-	-	761,433
738	Southwestern Va Training Ctr	-	-	-	-	-	-	-	-	-	-
739	Southern Va Mental Health Inst	44,383	-	-	(44,383)	-	-	-	-	-	567,118
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	133,285	-	-	(133,285)	-	-	-	-	-	1,703,078
742	Employee Rel & Trg Div	49,593	-	-	(49,593)	-	-	-	-	-	633,682
743	Fluvanna Corr Ctr for Women	77,968	-	-	(77,968)	-	-	-	-	-	996,253
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	86,498	-	-	(86,498)	-	-	-	-	-	1,105,248
747	Marion Correctional Center	72,075	-	-	(72,075)	-	-	-	-	-	920,950
748	Hiram W Davis Medical Center	41,995	-	-	(41,995)	-	-	-	-	-	536,603
749	Buckingham Correctional Center	75,817	-	-	(75,817)	-	-	-	-	-	968,768
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 Net Position	Fiduciary Net Position	Fiduciary Net Position	Liability (Ending)
								Beginning	Ending	Ending	
751	Va Dep F/T Deaf & Hard of Hear	2,772	-	-	(2,772)	-	-	-	-	-	35,421
752	Deep Meadow Correctional Ctr	138,503	-	-	(138,503)	-	-	-	-	-	1,769,752
753	Deerfield Correctional Center	103,610	-	-	(103,610)	-	-	-	-	-	1,323,896
754	Augusta Correctional Center	48,873	-	-	(48,873)	-	-	-	-	-	624,482
756	Div of Institutions	216,346	-	-	(216,346)	-	-	-	-	-	2,764,417
757	Western Region Corr Fld Units	42,605	-	-	(42,605)	-	-	-	-	-	544,397
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	40,196	-	-	(40,196)	-	-	-	-	-	513,617
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	460,849	-	-	(460,849)	-	-	-	-	-	5,888,614
766	Virginia Parole Board	2,975	-	-	(2,975)	-	-	-	-	-	38,009
767	Div of Community Corrections	400,906	-	-	(400,906)	-	-	-	-	-	5,122,679
768	Keen Mountain Correctional Ctr	89,002	-	-	(89,002)	-	-	-	-	-	1,137,240
769	Greensville Correctional Ctr	152,070	-	-	(152,070)	-	-	-	-	-	1,943,109
770	Dillwyn Correctional Center	82,952	-	-	(82,952)	-	-	-	-	-	1,059,940
771	Indian Creek Corr Center	47,405	-	-	(47,405)	-	-	-	-	-	605,727
772	Haynesville Correctional Ctr	88,619	-	-	(88,619)	-	-	-	-	-	1,132,355
773	Coffeewood Correctional Center	61,474	-	-	(61,474)	-	-	-	-	-	785,503
774	Lunenburg Correctional Center	73,766	-	-	(73,766)	-	-	-	-	-	942,560
775	Pocahontas Correctional Center	83,689	-	-	(83,689)	-	-	-	-	-	1,069,361
776	Green Rock Correctional Center	80,817	-	-	(80,817)	-	-	-	-	-	1,032,655
777	Dept of Juvenile Justice	398,761	-	-	(398,761)	-	-	-	-	-	5,095,263
778	Dept of Forensic Science	100,741	-	-	(100,741)	-	-	-	-	-	1,287,247
779	Sussex I and II State Prisons Complex	99,430	-	-	(99,430)	-	-	-	-	-	1,270,497
785	River North Correctional Cntr	102,505	-	-	(102,505)	-	-	-	-	-	1,309,788
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	123,912	-	-	(123,912)	-	-	-	-	-	1,583,314
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	1,018	-	-	(1,018)	-	-	-	-	-	13,009
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	752	-	-	(752)	-	-	-	-	-	9,611
840	Virginia Housing Commission	571	-	-	(571)	-	-	-	-	-	7,293
841	Dept of Aviation	9,292	-	-	(9,292)	-	-	-	-	-	118,730
842	Chesapeake Bay Commission	509	-	-	(509)	-	-	-	-	-	6,509
844	Joint Comm on Health Care	2,090	-	-	(2,090)	-	-	-	-	-	26,710
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	194	-	-	(194)	-	-	-	-	-	2,483

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)
848	Indigent Defense Commission	172,752	-	-	(172,752)	-	-	-	-	-	2,207,375
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	4,213	-	-	(4,213)	-	-	-	-	-	53,837
852	Va Foundation Healthy Youth	5,366	-	-	(5,366)	-	-	-	-	-	68,563
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-
856	Opioid Abatement Authority	2,196	-	-	(2,196)	-	-	-	-	-	28,055
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	16	-	-	(16)	-	-	-	-	-	203
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 Comm	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-
869	Va Comm Center Woodrow Wilson	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	1,225	-	-	(1,225)	-	-	-	-	-	15,652
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	839	-	-	(839)	-	-	-	-	-	10,727
883	American Revolution 250 Commission	1,855	-	-	(1,855)	-	-	-	-	-	23,697
902	Puller Veterans Care Center	3,203	-	-	(3,203)	-	-	-	-	-	40,926
903	Jones and Cabaco Veterans Care Center	14,229	-	-	(14,229)	-	-	-	-	-	181,816
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	61,087	-	-	(61,087)	-	-	-	-	-	780,555
913	Veteran Services Foundation	80	-	-	(80)	-	-	-	-	-	1,026
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	64,678	-	-	(64,678)	-	-	-	-	-	826,433
937	Southern Va Higher Education	12,136	-	-	(12,136)	-	-	-	-	-	155,065
938	New College Institute	4,265	-	-	(4,265)	-	-	-	-	-	54,500
942	Va Museum of Natural History	8,944	-	-	(8,944)	-	-	-	-	-	114,289
946	Council on Indians	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	5,022	-	-	(5,022)	-	-	-	-	-	64,172
957	Commonwealth Att Serv Council	1,598	-	-	(1,598)	-	-	-	-	-	20,415
960	Dept of Fire Programs	23,032	-	-	(23,032)	-	-	-	-	-	294,298
961	Div of Capitol Police	21,764	-	-	(21,764)	-	-	-	-	-	278,097
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	-	-	-	-	-	-	-	-	-	-
977	Virginia Cannabis Control Authority	5,133	-	-	(5,133)	-	-	-	-	-	65,585
980	Higher Education Tuition Moderation Incentive Fund	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-	-	-	-	-

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)
989	Higher Education Research Init	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	387,340	-	-	(387,340)	-	-	-	-	-	4,949,336
TOTAL		\$ 27,900,092	\$ -	\$ -	\$(27,900,092)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,500,188

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							
					Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate 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												
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%	17,569	352	-	345	5,071	5,768	2,115	-	6,183	1,653	9,951	(5,165)	1,315	(3,850)
91	New River Valley Emergency Communicator	0.0037%	13,018	261	-	255	842	1,358	1,567	-	4,581	3,200	9,348	(3,827)	(3,774)	(7,601)
100	Senate of Virginia	0.1154%	411,253	8,244	-	8,064	41,330	57,638	49,510	-	144,720	49,968	244,198	(120,900)	(13,891)	(134,791)
101	Virginia House of Delegates	0.2277%	811,591	16,270	-	15,914	30,620	62,804	97,706	-	285,600	125,720	509,026	(238,589)	(24,813)	(363,402)
102	Leg Dept Reversion Clear Acct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.3859%	1,375,605	27,576	-	26,973	94,698	149,247	165,607	-	484,077	57,842	707,526	(404,397)	(10,136)	(414,533)
107	Div of Legislative Services	0.0567%	202,017	4,050	-	3,961	25,062	33,073	24,321	-	71,090	171,961	267,372	(59,388)	(27,599)	(86,987)
109	Div of Legislative Auto Sys	0.0318%	113,486	2,275	-	2,225	32,361	36,861	13,662	-	39,936	1,197	54,795	(33,362)	7,552	(25,810)
110	Joint Leg Audit & Review Comm	0.0349%	124,409	2,494	-	2,439	22,943	27,876	14,977	-	43,780	8,467	67,224	(36,574)	8,270	(28,304)
111	Supreme Court of Virginia	0.3322%	1,184,198	23,739	-	23,220	108,532	155,491	142,563	-	416,721	42,674	601,958	(348,127)	37,124	(311,003)
112	Judicial Inquiry And Rev Comm	0.0031%	10,949	219	-	215	467	901	1,318	-	3,853	897	6,068	(3,218)	(1,514)	(4,732)
113	Circuit Courts	0.2259%	805,348	16,144	-	15,792	125,897	157,833	96,954	-	283,403	39,734	420,091	(236,754)	46,501	(190,253)
114	General District Courts	1.0232%	3,647,657	73,123	-	71,525	152,062	296,710	439,135	-	1,283,615	65,195	1,787,945	(1,072,329)	20,032	(1,052,297)
115	Juv and Dom Relations Dist Crt	0.6848%	2,441,433	48,942	-	47,873	96,004	192,819	293,920	-	859,143	213,400	1,366,463	(717,725)	14,754	(702,971)
116	Combined District Courts	0.1686%	601,069	12,049	-	11,786	28,689	52,524	72,362	-	211,517	102,419	386,298	(176,700)	(77,505)	(254,205)
117	Virginia State Bar	0.0866%	308,780	6,190	-	6,055	-	12,245	37,174	-	108,660	68,436	214,270	(90,775)	(30,098)	(120,873)
119	Lieutenant Governor	0.0045%	16,155	324	-	317	9,378	10,019	1,945	-	5,685	5,746	13,376	(4,749)	3,716	(1,033)
121	Office of the Governor	0.0526%	187,478	3,758	-	3,676	84,562	91,996	22,570	-	65,974	11,395	99,939	(55,114)	34,323	(20,791)
122	Dept of Planning and Budget	0.0508%	181,145	3,631	-	3,552	35,131	42,314	21,808	-	63,745	4,107	89,660	(53,253)	7,186	(46,067)
123	Dept of Military Affairs	0.2888%	1,029,660	20,641	-	20,190	192,904	233,735	123,959	-	362,339	8,988	495,286	(302,697)	52,378	(250,319)
124	Governors Comm on Govt Reform	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.1186%	422,757	8,475	-	8,290	296,036	312,801	50,895	-	148,769	23,476	223,140	(124,281)	84,690	(39,591)
126	Gov Comm on Champion Schools	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.1814%	646,569	12,961	-	12,678	253,445	279,084	77,839	-	227,529	22,881	328,249	(190,077)	70,430	(119,647)
128	Virginia Veterans Care Center	0.2389%	851,686	17,073	-	16,700	145,475	179,248	102,533	-	299,709	98,180	500,422	(250,377)	16,245	(234,132)
129	Dept of Human Resource Mgmt	0.1094%	389,878	7,816	-	7,645	15,476	30,937	46,937	-	137,198	48,732	232,867	(114,616)	(10,903)	(125,519)
131	Dept of Veterans Affairs	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.0657%	234,146	4,694	-	4,591	105,628	114,913	28,188	-	82,396	1,445	112,029	(68,834)	62,384	(6,450)
133	Auditor of Public Accounts	0.1180%	420,528	8,430	-	8,246	76,009	92,685	50,627	-	147,984	72,766	271,377	(123,626)	1,913	(121,713)
135	Va Inform Providers Net Auth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.3250%	1,158,483	23,223	-	22,716	549,051	594,990	139,468	-	407,671	13,031	560,170	(340,568)	112,956	(227,612)
137	Dept of Technology Planning	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.1764%	629,012	12,609	-	12,334	301,075	326,018	75,726	-	221,350	2,221	299,297	(184,914)	96,865	(88,049)
141	Attorney General & Dept of Law	0.5409%	1,928,468	38,659	-	37,814	617,862	694,335	232,165	-	678,630	28,301	939,096	(566,926)	141,161	(425,765)
142	Virginia Crime Commission	0.0094%	33,373	669	-	654	57,955	59,278	4,018	-	11,744	5,356	21,118	(9,811)	15,666	5,855
143	Div of Debt Collection	0.0252%	89,891	1,802	-	1,763	7,211	10,776	10,822	-	31,633	24,034	66,489	(26,425)	(8,922)	(35,347)
146	The Science Museum of Virginia	0.0560%	199,758	4,004	-	3,917	9,672	17,593	24,049	-	70,295	64,254	158,598	(58,725)	(21,211)	(79,936)
147	Office State Inspector General	0.0408%	145,311	2,913	-	2,849	26,875	32,637	17,494	-	51,135	30,979	99,608	(42,718)	1,882	(40,836)
148	Virginia Comm for the Arts	0.0071%	25,154	504	-	493	19,165	20,162	3,028	-	8,852	17,998	29,878	(7,395)	3,253	(4,142)
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 Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense	
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	OPEB Plan Investments	Change of Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense	Contributions	Expense
150	Dept of the St Internal Audit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.1626%	579,630	11,620	-	11,366	60,389	83,375	69,781	-	203,972	29,598	303,351	(170,399)	(3,763)	(174,162)
152	Dept of the Treasury	0.1210%	431,428	8,649	-	8,460	47,730	64,839	51,939	-	151,820	18,933	222,692	(126,830)	29,371	(97,459)
154	Dept of Motor Vehicles	1.8505%	6,597,091	132,248	-	129,358	304,987	566,593	794,212	-	2,321,524	753,216	3,868,952	(1,939,394)	(11,531)	(1,950,925)
156	Dept of State Police	3.2698%	11,656,721	233,676	-	228,569	474,830	937,075	1,403,332	-	4,102,014	359,384	5,864,730	(3,426,811)	154,963	(3,271,848)
157	Compensation Board	0.0141%	50,099	1,004	-	982	9,431	11,417	6,031	-	17,630	19,564	43,225	(14,727)	3,965	(10,762)
158	Virginia Retirement System1	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.0109%	38,752	777	-	760	11,667	13,204	4,665	-	13,637	9,927	28,229	(11,392)	4,135	(7,257)
161	Dept of Taxation	0.8318%	2,965,460	59,447	-	58,148	58,673	176,268	357,007	-	1,043,549	337,162	1,737,718	(871,778)	(118,849)	(990,627)
162	Dept Accounts Transfer Payments	0.0027%	9,635	193	-	189	4,757	5,139	1,160	-	3,391	36	4,587	(2,832)	1,042	(1,790)
163	Dept for the Aging	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Admii	0.0089%	31,729	636	-	622	32,334	33,592	3,820	-	11,165	11,761	26,746	(9,328)	17,955	8,627
165	Dept of Housing and Comm Dev	0.1594%	568,311	11,393	-	11,144	326,213	348,750	68,418	-	199,989	3,544	271,951	(167,069)	110,189	(56,880)
166	Secretary of the Commonwealth	0.0184%	65,607	1,315	-	1,286	45,708	48,309	7,898	-	23,087	40,959	71,944	(19,287)	6,889	(12,398)
169	Commonwealth Competition Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.7780%	2,773,733	55,604	-	54,388	212,475	322,467	333,925	-	976,080	22,781	1,332,786	(815,414)	43,461	(771,953)
172	State Lottery Department	0.4167%	1,485,629	29,782	-	29,131	515,912	574,825	178,852	-	522,795	-	701,647	(436,741)	190,215	(246,526)
173	Dept of Charitable Gaming	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.1720%	613,132	12,291	-	12,023	203,682	227,996	73,814	-	215,762	-	289,576	(180,247)	109,838	(70,409)
175	Va Off Protection & Advocacy	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.0237%	84,438	1,693	-	1,656	77,175	80,524	10,165	-	29,714	159	40,038	(24,824)	25,447	623
181	Dept of Labor and Industry	0.1497%	533,839	10,702	-	10,468	103,112	124,282	64,268	-	187,859	86,772	338,899	(156,937)	(2,802)	(159,739)
182	Virginia Employment Commission	0.7099%	2,530,894	50,735	-	49,627	1,905,748	2,006,110	304,690	-	890,625	1,412,309	2,607,624	(744,025)	387,016	(357,009)
183	Secretary of Natural Resources	0.0027%	9,612	193	-	188	258	639	1,157	-	3,383	8,466	13,006	(2,826)	(4,652)	(7,478)
184	Secretary of Technology	0.0000%	-	-	-	-	2	2	-	-	-	5,320	5,320	-	(6,095)	(6,095)
185	Secretary of Education	0.0064%	22,640	454	-	444	32,139	33,037	2,726	-	7,967	12,346	23,039	(6,656)	3,383	(3,273)
186	Secretary of Transportation	0.0063%	22,304	447	-	437	12,259	13,143	2,685	-	7,849	1,666	12,200	(6,557)	3,153	(3,404)
187	Secretary of Public Safety	0.0049%	17,514	351	-	343	8,004	8,698	2,108	-	6,163	15,754	24,025	(5,148)	(665)	(5,813)
188	Sec of Health & Human Resource	0.0072%	25,603	513	-	502	22,622	23,637	3,082	-	9,010	1,937	14,029	(7,527)	3,118	(4,409)
190	Secretary of Finance	0.0040%	14,204	285	-	279	13,156	13,720	1,710	-	4,998	8,564	15,272	(4,176)	2,456	(1,720)
191	Va Workers Compensation Comm	0.2925%	1,042,678	20,902	-	20,445	24,233	65,580	125,526	-	366,920	140,576	633,022	(306,524)	(68,799)	(375,323)
192	Secretary of Commerce & Trade	0.0064%	22,759	456	-	446	23,236	24,138	2,740	-	8,009	27,232	37,981	(6,691)	4,094	(2,597)
193	Secretary of Agr and Forestry	0.0035%	12,347	248	-	242	7,047	7,537	1,486	-	4,345	3,086	8,917	(3,629)	4,202	573
194	Dept of General Services	0.6390%	2,278,002	45,666	-	44,668	81,178	171,512	274,245	-	801,631	202,367	1,278,243	(669,680)	3,845	(665,835)
195	Secretary of labor	0.0025%	8,872	178	-	174	23,291	23,643	1,068	-	3,122	9,977	14,167	(2,607)	5,784	3,177
197	Direct Aid to Public Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.5161%	1,839,989	36,885	-	36,079	180,912	253,876	221,513	-	647,494	10,188	879,195	(540,915)	77,592	(463,323)
200	Comp Svs At-Risk Youth & Family	0.0158%	56,236	1,127	-	1,103	6,470	8,700	6,770	-	19,790	940	27,500	(16,532)	2,428	(14,104)
201	Dept of Education	0.5750%	2,049,762	41,090	-	40,192	1,373,686	1,454,968	246,767	-	721,314	-	968,081	(602,583)	504,971	(97,612)
202	The Library of Virginia	0.1210%	431,400	8,648	-	8,459	78,665	95,772	51,935	-	151,810	17,357	221,102	(126,822)	11,433	(115,389)
203	Woodrow Wilson Rehab Center	0.1985%	707,587	14,185	-	13,875	46,028	74,088	85,185	-	249,001	378,799	712,985	(208,016)	(219,493)	(427,509)
204	College of William and Mary	2.2892%	8,161,103	163,601	-	160,026	328,395	652,022	982,501	-	2,871,902	281,707	4,136,110	(2,399,178)	91,590	(2,307,588)
206	VCU Health System Authority	0.1867%	665,511	13,341	-	13,050	-	26,391	80,120	-	234,194	1,026,106	1,340,420	(195,645)	(505,332)	(700,977)
207	University of Virginia	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	8.4669%	30,184,400	605,090	-	591,867	3,350,348	4,547,305	3,633,847	-	10,621,926	-	14,255,773	(8,873,526)	1,870,170	(7,003,356)
209	UVA Medical Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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					Deferred Outflows of Resources				Deferred Inflows of Resources						OPEB Expense	
					Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense	
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Investments		Contributions	Resources	Experience	Investments	Contributions	Resources	Expense	Contributions	Expense	
211	Virginia Military Institute	0.6363%	2,268,313	45,472	-	44,478	85,028	174,978	273,078	-	798,222	154,433	1,225,733	(666,833)	1,698	(665,135)
212	Virginia State University	0.7275%	2,593,531	51,991	-	50,855	583,154	686,000	312,231	-	912,666	229,759	1,454,656	(762,439)	39,099	(723,340)
213	Norfolk State University	0.8189%	2,919,282	58,521	-	57,242	36,640	152,403	351,447	-	1,027,299	228,956	1,607,702	(858,203)	8,713	(849,490)
214	Longwood University	0.7870%	2,805,571	56,242	-	55,013	5,158	116,413	337,758	-	987,284	506,470	1,831,512	(824,773)	(134,411)	(959,184)
215	University of Mary Washington	0.6683%	2,382,348	47,758	-	46,714	7,445	101,917	286,807	-	838,351	415,641	1,540,799	(700,357)	(179,321)	(879,678)
216	James Madison University	3.6490%	13,008,674	260,778	-	255,079	468,373	984,230	1,566,091	-	4,577,768	134,612	6,278,471	(3,824,254)	468,426	(3,355,828)
217	Radford University	1.3180%	4,698,691	94,192	-	92,134	317,082	503,408	565,667	-	1,653,475	1,049,087	3,268,229	(1,381,308)	(108,074)	(1,489,382)
218	Va Sch for Deaf/Blind	0.1480%	527,779	10,580	-	10,349	29,945	50,874	63,538	-	185,726	56,703	305,967	(155,156)	(2,918)	(158,074)
219	Va Sch for Deaf/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.4990%	8,908,834	178,591	-	174,688	242,595	595,874	1,072,519	-	3,135,029	399,393	4,606,941	(2,618,994)	(11,363)	(2,630,357)
222	Dept of Professional & Occ Reg	0.1748%	623,178	12,493	-	12,219	7,654	32,366	75,023	-	219,297	76,795	371,115	(183,200)	(30,980)	(214,180)
223	Dept of Health Professions	0.3094%	1,102,973	22,111	-	21,627	407,932	451,670	132,785	-	388,137	-	520,922	(324,249)	184,432	(139,817)
226	Board of Accountancy	0.0091%	32,308	648	-	634	3,295	4,577	3,890	-	11,369	23,410	38,669	(9,497)	(4,833)	(14,330)
229	Coop Ext & Agric Exp Station	0.8915%	3,178,098	63,710	-	62,317	2,172	128,199	382,606	-	1,118,377	268,050	1,769,033	(934,289)	(92,589)	(1,026,878)
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%	28,898	579	-	567	6,850	7,996	3,479	-	10,169	10,095	23,743	(8,495)	(4,584)	(13,079)
234	Cooper Ext & Agric Res Service	0.0879%	313,504	6,285	-	6,147	74,879	87,311	37,742	-	110,323	51,633	199,698	(92,162)	23,108	(69,054)
236	Virginia Commonwealth Univ	7.3343%	26,146,639	524,147	-	512,693	2,669,222	3,706,062	3,147,748	-	9,201,033	-	12,348,781	(7,686,516)	1,391,454	(6,295,062)
238	Virginia Museum of Fine Arts	0.2309%	823,101	16,500	-	16,140	91,739	124,379	99,092	-	289,650	54,955	443,697	(241,973)	53,883	(188,090)
239	Frontier Culture Museum of Va	0.0275%	97,877	1,962	-	1,919	6,578	10,459	11,783	-	34,443	49,966	96,192	(28,773)	(7,457)	(36,230)
241	Richard Bland College	0.1230%	438,468	8,790	-	8,598	53,280	70,668	52,786	-	154,298	51,384	258,468	(128,900)	(33,129)	(162,029)
242	Christopher Newport University	0.9690%	3,454,389	69,248	-	67,735	48,190	185,173	415,868	-	1,215,604	117,582	1,749,054	(1,015,512)	74,410	(941,102)
245	St Council of Higher Education	0.0518%	184,845	3,705	-	3,625	23,914	31,244	22,253	-	65,047	26,791	114,091	(54,340)	6,835	(47,505)
246	UVA College at Wise	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	4.6878%	16,712,106	335,019	-	327,697	3,121,841	3,784,557	2,011,941	-	5,881,010	10,251	7,903,202	(4,912,979)	1,477,509	(3,435,470)
261	Virginia Community College Sys	0.2526%	900,379	18,049	-	17,655	165,211	200,915	108,395	-	316,844	83,118	508,357	(264,690)	(24,719)	(289,409)
262	Dept f/Aging & Rehab Services	0.9769%	3,482,576	69,813	-	68,288	742,346	880,447	419,261	-	1,225,523	207,380	1,852,164	(1,023,798)	46,330	(977,468)
263	Va Rehab Center for the Blind	0.0157%	55,920	1,121	-	1,096	7,403	9,620	6,732	-	19,678	29,669	56,079	(16,439)	(18,354)	(34,793)
268	Va Institute of Marine Science	0.3590%	1,279,807	25,656	-	25,095	175,215	225,966	154,074	-	450,366	1,637	606,077	(376,235)	42,958	(333,277)
270	Va Community Coll Sys Utility	0.1055%	376,210	7,542	-	7,377	93,320	108,239	45,291	-	132,389	37,297	214,977	(110,597)	147,898	37,301
275	New River Community College	0.1480%	527,533	10,575	-	10,344	54,992	75,911	63,509	-	185,639	10,831	259,979	(155,083)	4,559	(150,524)
276	Southside Va Community College	0.1740%	620,460	12,438	-	12,166	22,651	47,255	74,696	-	218,341	123,638	416,675	(182,401)	(52,757)	(235,158)
277	Paul D Camp Community College	0.0662%	235,860	4,728	-	4,625	441	9,794	28,395	-	82,999	47,628	159,022	(69,338)	(15,109)	(84,447)
278	Rappahannock Community College	0.1353%	482,395	9,670	-	9,459	113,250	132,379	58,075	-	169,755	21,339	249,169	(141,813)	53,299	(88,514)
279	Danville Community College	0.1277%	455,397	9,129	-	8,930	45,620	63,679	54,824	-	160,255	68,079	283,158	(133,877)	(53,840)	(187,717)
280	Northern Va Community College	1.5121%	5,390,815	108,067	-	105,705	11,141	224,913	648,991	-	1,897,034	429,686	2,975,711	(1,584,778)	(174,166)	(1,758,944)
282	Piedmont Va Community College	0.2107%	751,043	15,056	-	14,727	39,068	68,851	90,417	-	264,293	79,983	434,693	(220,789)	2,806	(217,983)
283	J Sargeant Reynolds Comm Coll	0.3378%	1,204,235	24,141	-	23,613	-	47,754	144,976	-	423,772	461,256	1,030,004	(354,019)	(227,637)	(581,656)
284	Eastern Shore Community Coll	0.0549%	195,895	3,927	-	3,841	28,580	36,348	23,583	-	68,936	29,340	121,859	(57,589)	(10,507)	(68,096)
285	Patrick Henry Comm Coll	0.2223%	792,482	15,886	-	15,539	104,918	136,343	95,406	-	278,875	2,719	377,000	(232,973)	44,510	(188,463)
286	Va Western Community College	0.2662%	948,981	19,024	-	18,608	44,326	81,958	114,246	-	333,948	61,022	509,216	(278,980)	(32,285)	(311,265)
287	Dabney S Lancaster Comm Coll	0.0784%	279,327	5,600	-	5,477	56,626	67,703	33,628	-	98,296	38,202	170,126	(82,116)	(14,727)	(96,843)
288	Wytheville Community College	0.1186%	422,697	8,474	-	8,288	76,888	93,650	50,888	-	148,748	121,980	321,616	(124,264)	(42,450)	(166,714)

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					

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	Change of Assumptions	Contribution Share of Resources		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Contribution 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 Resources	Total Employer OPEB Expense
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience					Differences Between Expected and Actual Experience							
602	Dept of Medical Asst Services	0.5418%	1,931,395	38,718	-	37,872	394,778	471,368	232,517	-	679,660	114,642	1,026,819	(567,787)	195,263	(372,524)
606	Va Bd for People With Disabil	0.0088%	31,208	626	-	612	2,975	4,213	3,757	-	10,982	11,789	26,528	(9,175)	(1,152)	(10,327)
701	Dept of Corrections	0.4735%	1,687,903	33,836	-	33,097	478,023	544,956	203,204	-	593,975	-	797,179	(496,205)	158,024	(338,181)
702	Dept f/t Blind & Vision Impair	0.2439%	869,513	17,431	-	17,050	49,652	84,133	104,679	-	305,983	67,905	478,567	(255,617)	(42,729)	(298,346)
703	Central State Hospital	0.6588%	2,348,596	47,081	-	46,052	22,740	115,873	282,743	-	826,474	548,177	1,657,394	(690,434)	(202,461)	(892,895)
704	Eastern State Hospital	0.5583%	1,990,246	39,897	-	39,025	112,998	191,920	239,602	-	700,370	424,696	1,364,668	(585,087)	(242,077)	(827,164)
705	Southwestern Va Ment Hlth Inst	0.4971%	1,772,320	35,529	-	34,752	52,006	122,287	213,366	-	623,681	173,702	1,010,749	(521,021)	(59,674)	(580,695)
706	Western State Hospital	0.6447%	2,298,257	46,072	-	45,065	93,059	184,196	276,683	-	808,759	347,089	1,432,531	(675,636)	(87,953)	(763,589)
707	Central Virginia Training Ctr	0.0007%	2,483	50	-	49	-	99	299	-	874	1,546,422	1,547,595	(729)	(1,263,765)	(1,264,494)
708	COV Center for Child & Adoles	0.0917%	326,759	6,550	-	6,407	13,544	26,501	39,338	-	114,987	281,963	436,288	(96,059)	(45,989)	(142,048)
709	Powhatan Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.1750%	623,813	12,505	-	12,232	6,160	30,897	75,100	-	219,521	230,312	524,933	(183,387)	(80,003)	(263,390)
716	Virginia Corr Center for Women	0.2794%	996,144	19,969	-	19,533	446,276	485,778	119,924	-	350,544	497,712	968,180	(292,843)	22,033	(270,810)
717	Southampton Memorial Hospital	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.2822%	1,006,040	20,168	-	19,727	54,313	94,208	121,115	-	354,027	132,192	607,334	(295,753)	(22,973)	(318,726)
719	James River Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.6327%	2,255,523	45,215	-	44,227	679,618	769,060	271,538	-	793,721	-	1,065,259	(663,072)	329,703	(333,369)
721	Powhatan Recpt and Class Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.2522%	899,181	18,025	-	17,631	6,517	42,173	108,251	-	316,423	118,035	542,709	(264,338)	(44,765)	(309,103)
724	Catawba Hospital	0.3055%	1,089,074	21,832	-	21,355	238,693	281,880	131,112	-	383,246	24,036	538,394	(320,163)	111,603	(208,560)
725	Northern Virginia Training Ctr	0.0000%	-	-	-	-	-	-	-	-	-	293	293	-	(37,491)	(37,491)
726	Southside Va Training Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	0.3731%	1,330,017	26,662	-	26,079	231,857	284,598	160,118	-	468,035	-	628,153	(390,995)	104,478	(286,517)
729	Piedmont Geriatric Hospital	0.2969%	1,058,419	21,218	-	20,754	68,870	110,842	127,421	-	372,459	281,333	781,213	(311,152)	(109,400)	(420,552)
730	Brunswick Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.0000%	-	-	-	-	-	-	-	-	-	1,640,811	1,640,811	-	(668,386)	(668,386)
734	Sussex II State Prison	0.0000%	-	-	-	-	1,531	1,531	-	-	-	1,562,617	1,562,617	-	(577,457)	(577,457)
735	Wallens Ridge State Prison	0.4884%	1,741,281	34,907	-	34,144	61,888	130,939	209,630	-	612,759	213,969	1,036,358	(511,897)	(73,476)	(585,373)
736	Southampton Intensive Treat Ct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.2136%	761,433	15,264	-	14,930	51,646	81,840	91,668	-	267,949	287,985	647,602	(223,844)	(137,556)	(361,400)
738	Southwestern Va Training Ctr	0.0000%	-	-	-	-	-	-	-	-	-	541,584	541,584	-	(723,795)	(723,795)
739	Southern Va Mental Health Inst	0.1591%	567,118	11,369	-	11,120	42,981	65,470	68,274	-	199,570	242,839	510,683	(166,720)	(59,622)	(226,342)
740	Southampton Reception & Class	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.4777%	1,703,078	34,141	-	33,395	-	67,536	205,031	-	599,315	172,478	976,824	(500,666)	(154,482)	(655,148)
742	Employee Rel & Trg Div	0.1778%	633,682	12,703	-	12,425	224,089	249,217	76,288	-	222,994	-	299,282	(186,288)	91,943	(94,345)
743	Fluvanna Corr Ctr for Women	0.2795%	996,253	19,971	-	19,535	83,786	123,292	119,937	-	350,583	402,088	872,608	(292,875)	(48,379)	(341,254)
744	Mecklenburg Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.3100%	1,105,248	22,156	-	21,672	-	43,828	133,059	-	388,938	613,516	1,135,513	(324,917)	(222,381)	(547,298)
747	Marion Correctional Center	0.2583%	920,950	18,462	-	18,058	49,403	85,923	110,872	-	324,083	130,281	565,236	(270,739)	(3,081)	(273,820)
748	Hiram W Davis Medical Center	0.1505%	536,603	10,757	-	10,522	64,681	85,960	64,601	-	188,831	67,953	321,385	(157,749)	(4,538)	(162,287)
749	Buckingham Correctional Center	0.2717%	968,768	19,420	-	18,996	-	38,416	116,628	-	340,911	557,376	1,014,915	(284,795)	(209,363)	(494,158)
750	Dept of Correctional Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.0099%	35,421	710	-	695	10,297	11,702	4,264	-	12,465	7,185	23,914	(10,413)	2,637	(7,776)
752	Deep Meadow Correctional Ctr	0.4964%	1,769,752	35,477	-	34,702	255,266	325,445	213,057	-	622,778	782,457	1,618,292	(520,266)	(282,011)	(802,277)

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		Changes in			Net Difference		Changes in			Deferred Amounts	
					Between		Proportion			Between		Proportion			from Changes in	
					Projected		and Differences			Projected		and Differences			Proportion	
					and Actual		Between			and Actual		Between			Differences	
					Investment		Employer			Investment		Employer			Between	
					Earnings on		Contributions			Earnings on		Contributions			and Proportionate	
					OPEB Plan		and Proportionate			OPEB Plan		and Proportionate			Share of	
					Investments		Share of			Investments		Share of			Plan	
					Assumptions		Contributions			Assumptions		Contributions			OPEB	
					Change of		Total			Change of		Total			Expense	
					Deferred		Deferred			Deferred		Deferred			Share of	
					Outflows of		Outflows of			Outflows of		Outflows of			Plan	
					Resources		Resources			Resources		Resources			Expense	
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Plan OPEB Expense	Contributions	Total Employer OPEB Expense	
753	Deerfield Correctional Center	0.3714%	1,323,896	26,539	-	25,959	110,757	163,255	159,381	-	465,880	498,136	1,123,397	(389,195)	(230,895)	(620,090)
754	Augusta Correctional Center	0.1752%	624,482	12,519	-	12,245	108,652	133,416	75,180	-	219,756	892,023	1,186,959	(183,584)	(215,212)	(398,796)
756	Div of Institutions	0.7754%	2,764,417	55,417	-	54,206	688,686	798,309	332,803	-	972,802	-	1,305,605	(812,677)	284,655	(528,022)
757	Western Region Corr Fld Units	0.1527%	544,397	10,913	-	10,675	15,542	37,130	65,539	-	191,574	79,091	336,204	(160,040)	(28,135)	(188,175)
759	Northern Region Corr Fld Units	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.1441%	513,617	10,296	-	10,071	60,533	80,900	61,833	-	180,743	119,065	361,641	(150,993)	(40,421)	(191,414)
762	Dept f/t Rights of Va w/Disab	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.6518%	5,888,614	118,046	-	115,466	318,792	552,304	708,920	-	2,072,210	937,288	3,718,418	(1,731,118)	(111,608)	(1,842,726)
766	Virginia Parole Board	0.0107%	38,009	762	-	745	33,954	35,461	4,576	-	13,375	19,364	37,315	(11,174)	(2,411)	(13,585)
767	Div of Community Corrections	1.4369%	5,122,679	102,692	-	100,447	458,825	661,964	616,710	-	1,802,677	360,808	2,780,195	(1,505,950)	181,188	(1,324,762)
768	Keen Mountain Correctional Ctr	0.3190%	1,137,240	22,798	-	22,299	-	45,097	136,910	-	400,196	179,644	716,750	(334,323)	(84,699)	(419,022)
769	Greensville Correctional Ctr	0.5451%	1,943,109	38,952	-	38,101	83,503	160,556	233,927	-	683,782	1,413,479	2,331,188	(571,230)	(538,707)	(1,109,937)
770	Dillwyn Correctional Center	0.2973%	1,059,940	21,248	-	20,784	81,778	123,810	127,604	-	372,994	426,767	927,365	(311,599)	(184,349)	(495,948)
771	Indian Creek Corr Center	0.1699%	605,727	12,143	-	11,877	1,785	25,805	72,922	-	213,156	264,871	550,949	(178,071)	(78,357)	(256,428)
772	Haynesville Correctional Ctr	0.3176%	1,132,355	22,700	-	22,204	2,062	46,966	136,322	-	398,477	446,322	981,121	(332,887)	(214,074)	(546,961)
773	Coffeeewood Correctional Center	0.2203%	785,503	15,747	-	15,402	96,299	127,448	94,565	-	276,420	386,029	757,014	(230,920)	(139,163)	(370,083)
774	Lunenburg Correctional Center	0.2644%	942,560	18,895	-	18,482	35,378	72,755	113,473	-	331,688	206,398	651,559	(277,091)	(76,038)	(353,129)
775	Pocahontas Correctional Center	0.3000%	1,069,361	21,437	-	20,968	80,483	122,888	128,738	-	376,309	163,791	668,838	(314,368)	(46,625)	(360,993)
776	Green Rock Correctional Center	0.2897%	1,032,655	20,701	-	20,249	49,451	90,401	124,320	-	363,392	183,593	671,305	(303,577)	(51,424)	(355,001)
777	Dept of Juvenile Justice	1.4292%	5,095,263	102,142	-	99,910	38,446	240,498	613,410	-	1,793,029	980,399	3,386,838	(1,497,892)	(449,191)	(1,947,083)
778	Dept of Forensic Science	0.3611%	1,287,247	25,805	-	25,241	101,543	152,589	154,969	-	452,984	66,727	674,680	(378,421)	54,540	(323,881)
779	Sussex I and II State Prisons Complex	0.3564%	1,270,497	25,469	-	24,912	2,314,248	2,364,629	152,953	-	447,090	374,465	974,508	(373,497)	721,773	348,276
785	River North Correctional Cntr	0.3674%	1,309,788	26,257	-	25,683	29,487	81,427	157,683	-	460,916	182,535	801,134	(385,048)	(59,456)	(444,504)
786	Culpeper Correctional Facility for Women	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	0.4441%	1,583,314	31,740	-	31,046	334,825	397,611	190,612	-	557,170	100,652	848,434	(465,458)	129,306	(336,152)
820	Capital Sq Preservation Coun	0.0000%	-	-	-	-	2,528	2,528	-	-	-	2,649	2,649	-	186	186
834	Va Freedom of Info Advisory Cl	0.0036%	13,009	261	-	255	20,471	20,987	1,566	-	4,578	-	6,144	(3,825)	5,637	1,812
837	Virginia Disability Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	0.0027%	9,611	193	-	188	15,075	15,456	1,157	-	3,382	-	4,539	(2,826)	4,229	1,403
840	Virginia Housing Commission	0.0020%	7,293	146	-	143	11,212	11,501	878	-	2,566	-	3,444	(2,144)	2,623	479
841	Dept of Aviation	0.0333%	118,730	2,380	-	2,328	21,048	25,756	14,294	-	41,781	28,032	84,107	(34,904)	3,396	(31,508)
842	Chesapeake Bay Commission	0.0018%	6,509	130	-	128	10,445	10,703	784	-	2,291	199	3,274	(1,913)	2,926	1,013
844	Joint Comm on Health Care	0.0075%	26,710	535	-	524	42,641	43,700	3,216	-	9,399	571	13,186	(7,851)	11,944	4,093
845	Dr Martin L King Jr Mem Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	0.0007%	2,483	50	-	49	3,998	4,097	299	-	874	75	1,248	(729)	1,092	363
848	Indigent Defense Commission	0.6192%	2,207,375	44,250	-	43,283	426,427	513,960	265,742	-	776,778	35,617	1,078,137	(648,918)	108,325	(540,593)
850	Personal Prop Tax Relief Act	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.0151%	53,837	1,079	-	1,056	7,811	9,946	6,481	-	18,945	20,109	45,535	(15,827)	(138)	(15,965)
852	Va Foundation Healthy Youth	0.0192%	68,563	1,374	-	1,344	10,568	13,286	8,254	-	24,127	10,736	43,117	(20,156)	(809)	(20,965)
853	Substance Abuse Prevention Off	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Opioid Abatement Authority	0.0079%	28,055	562	-	550	43,332	44,444	3,377	-	9,872	-	13,249	(8,248)	10,305	2,057
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	0.0001%	203	4	-	4	303	311	24	-	71	-	95	(59)	63	4
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 Expected and Actual Experience		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Experience		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	
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	OPEB Plan Investments	Change of Assumptions	Contributions		Differences Between Expected and Actual Experience	Investments	Change of Assumptions	Contributions			Contributions	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	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Adviso	0.0044%	15,652	314	-	307	24,409	25,030	1,884	-	5,508	-	7,392	(4,601)	6,813	2,212
879	Va Bicentennial Amer War 1812	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	0.0030%	10,727	215	-	210	18,500	18,925	1,291	-	3,775	1,403	6,469	(3,154)	4,687	1,533
883	American Revolution 250 Commission	0.0066%	23,697	475	-	465	35,395	36,335	2,853	-	8,339	-	11,192	(6,967)	7,374	407
902	Puller Veterans Care Center	0.0115%	40,926	820	-	802	63,266	64,888	4,927	-	14,402	-	19,329	(12,031)	15,094	3,063
903	Jones and Cabacoy Veterans Care Center	0.0510%	181,816	3,645	-	3,565	276,548	283,758	21,888	-	63,981	-	85,869	(53,449)	62,066	8,617
911	Virginia Pub Broadcasting Brd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	0.2189%	780,555	15,647	-	15,305	212,879	243,831	93,970	-	274,678	11,251	379,899	(229,466)	91,728	(137,738)
913	Veteran Services Foundation	0.0003%	1,026	21	-	20	6,797	6,838	124	-	361	9,327	9,812	(301)	564	263
916	Gov Employment & Training Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.2318%	826,433	16,567	-	16,205	3,663	36,435	99,493	-	290,823	253,224	643,540	(242,952)	(79,066)	(322,018)
937	Southern Va Higher Education	0.0435%	155,065	3,108	-	3,041	49,835	55,984	18,668	-	54,567	22,778	96,013	(45,585)	2,732	(42,853)
938	New College Institute	0.0153%	54,500	1,093	-	1,069	23,619	25,781	6,561	-	19,178	18,536	44,275	(16,022)	5,786	(10,236)
942	Va Museum of Natural History	0.0321%	114,289	2,291	-	2,241	15,966	20,498	13,759	-	40,218	22,281	76,258	(33,599)	(19,088)	(52,687)
946	Council on Indians	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.0180%	64,172	1,286	-	1,258	1,327	3,871	7,726	-	22,582	23,638	53,946	(18,865)	(12,666)	(31,531)
957	Commonwealth Att Serv Council	0.0057%	20,415	409	-	400	1,773	2,582	2,458	-	7,184	11,545	21,187	(6,001)	(1,108)	(7,109)
960	Dept of Fire Programs	0.0826%	294,298	5,900	-	5,771	44,085	55,756	35,430	-	103,564	14,838	153,832	(86,517)	8,260	(78,257)
961	Div of Capitol Police	0.0780%	278,097	5,575	-	5,453	24,655	35,683	33,480	-	97,863	52,967	184,310	(81,753)	(4,129)	(85,882)
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%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
977	Virginia Cannabis Control Authority	0.0184%	65,585	1,315	-	1,286	100,706	103,307	7,896	-	23,079	-	30,975	(19,281)	23,968	4,687
980	Higher Education Tuition Moderation Incentiv	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	1.3883%	4,949,336	99,217	-	97,048	1,166,760	1,363,025	595,842	-	1,741,677	52,594	2,390,113	(1,454,993)	498,163	(956,830)
TOTAL		100.0000%	\$ 356,500,188	\$ 7,146,566	\$ -	\$ 6,990,383	\$ 38,135,641	\$52,272,590	\$ 42,918,429	\$ -	\$ 125,452,840	\$ 38,135,641	\$ 206,506,910	\$ (104,802,937)	\$ 0	\$ (104,802,937)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2026	2027	2028	2029	2030	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	(2,339)	(884)	(690)	(323)	49	-
91	New River Valley Emergency Communications	(4,784)	(2,224)	(747)	(151)	(83)	-
100	Senate of Virginia	(102,838)	(61,704)	(31,664)	4,190	5,461	-
101	Virginia House of Delegates	(214,379)	(132,054)	(66,784)	(17,692)	(15,313)	-
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-
103	Magistrates	(295,091)	(169,712)	(92,251)	(3,704)	2,478	-
107	Div of Legislative Services	(75,387)	(65,252)	(56,993)	(34,131)	(2,548)	-
109	Div of Legislative Auto Sys	(16,252)	(6,368)	(630)	4,649	665	-
110	Joint Leg Audit & Review Comm	(16,196)	(13,303)	(8,968)	(354)	(536)	-
111	Supreme Court of Virginia	(233,540)	(142,168)	(70,171)	4,530	(5,106)	-
112	Judicial Inquiry And Rev Comm	(2,887)	(1,388)	(696)	(126)	(67)	-
113	Circuit Courts	(134,676)	(78,815)	(39,130)	(2,033)	(7,606)	-
114	General District Courts	(791,211)	(466,462)	(229,138)	1,751	(6,172)	-
115	Juv and Dom Relations Dist Crt	(560,962)	(378,112)	(214,254)	(22,693)	2,374	-
116	Combined District Courts	(188,721)	(103,706)	(40,852)	1,613	(2,111)	-
117	Virginia State Bar	(92,214)	(60,614)	(35,219)	(10,735)	(3,237)	-
119	Lieutenant Governor	(2,445)	(2,543)	(337)	1,281	680	-
121	Office of the Governor	(17,039)	(935)	6,147	5,416	(1,525)	-
122	Dept of Planning and Budget	(30,464)	(13,386)	(3,757)	(401)	659	-
123	Dept of Military Affairs	(159,798)	(79,361)	(36,483)	13,665	442	-
124	Governors Comm on Govt Reform	-	-	-	-	-	-
125	Court of Appeals of Virginia	(4,184)	40,142	48,386	7,902	(2,587)	-
126	Gov Comm on Champion Schools	-	-	-	-	-	-
127	Dept of Emergency Management	(75,346)	(5,238)	10,235	16,728	4,459	-
128	Virginia Veterans Care Center	(165,892)	(105,968)	(63,376)	2,505	11,555	-
129	Dept of Human Resource Mgmt	(92,535)	(62,556)	(36,646)	(8,396)	(1,793)	-
131	Dept of Veterans Affairs	-	-	-	-	-	-
132	State Board of Elections	(8,343)	(930)	6,135	6,552	(528)	-
133	Auditor of Public Accounts	(98,392)	(47,129)	(17,211)	(10,881)	(5,078)	-
135	Va Inform Providers Net Auth	-	-	-	-	-	-
136	Va Information Technologies	(123,491)	(9,264)	51,767	73,011	42,807	-
137	Dept of Technology Planning	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
138	Dept of Information Technology	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	(38,873)	10,712	28,596	21,598	4,687	-
141	Attorney General & Dept of Law	(274,402)	(84,477)	15,705	73,065	25,345	-
142	Virginia Crime Commission	8,159	11,155	12,571	7,207	(933)	-
143	Div of Debt Collection	(29,688)	(16,367)	(8,185)	(2,181)	713	-
146	The Science Museum of Virginia	(70,166)	(48,111)	(24,608)	880	1,002	-
147	Office State Inspector General	(30,721)	(17,321)	(9,238)	(7,013)	(2,675)	-
148	Virginia Comm for the Arts	(5,040)	(2,953)	(510)	1,021	(2,217)	-
149	Admin of Health Insurance	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-
151	Dept of Accounts	(120,761)	(64,038)	(28,933)	(6,464)	211	-
152	Dept of the Treasury	(79,211)	(48,031)	(25,233)	(5,332)	(49)	-
154	Dept of Motor Vehicles	(1,495,496)	(970,254)	(566,386)	(187,342)	(82,875)	-
156	Dept of State Police	(2,563,828)	(1,489,944)	(730,326)	(92,753)	(50,807)	-
157	Compensation Board	(10,719)	(8,237)	(6,467)	(4,318)	(2,064)	-
158	Virginia Retirement System1	-	-	-	-	-	-
160	Va Crim Sentencing Commission	(8,822)	(6,515)	(3,263)	1,918	1,659	-
161	Dept of Taxation	(790,777)	(492,872)	(231,615)	(35,085)	(11,098)	-
162	Dept Accounts Transfer Payments	(1,142)	(271)	355	883	734	-
163	Dept for the Aging	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	3,224	(142)	2,245	773	736	-
165	Dept of Housing and Comm Dev	(19,295)	32,796	44,814	13,283	5,201	-
166	Secretary of the Commonwealth	(5,081)	(2,055)	(2,530)	(7,165)	(6,808)	-
169	Commonwealth Competition Coun	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-
171	State Corporation Commission	(582,001)	(321,869)	(131,588)	15,009	10,141	-
172	State Lottery Department	(149,980)	(36,489)	26,434	27,390	5,823	-
173	Dept of Charitable Gaming	-	-	-	-	-	-
174	Virginia College Savings Plan	(41,741)	(19,707)	(10,747)	7,045	3,576	-
175	Va Off Protection & Advocacy	-	-	-	-	-	-
180	Secretary of Administration	3,660	9,931	11,670	12,416	2,809	-
181	Dept of Labor and Industry	(102,990)	(50,267)	(30,664)	(19,360)	(11,343)	-
182	Virginia Employment Commission	(167,713)	62,380	(42,643)	(305,833)	(147,702)	-
183	Secretary of Natural Resources	(5,123)	(2,976)	(2,031)	(1,332)	(904)	-
184	Secretary of Technology	(4,145)	(1,170)	5	-	-	-
185	Secretary of Education	(1,475)	388	4,866	5,688	528	-
186	Secretary of Transportation	256	(16)	(429)	845	277	-
187	Secretary of Public Safety	(7,567)	(5,987)	(2,142)	(303)	673	-
188	Sec of Health & Human Resource	(855)	1,712	3,593	3,753	1,407	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
190	Secretary of Finance	(775)	486	963	(785)	(1,440)	-
191	Va Workers Compensation Comm	(278,416)	(173,372)	(101,576)	(13,866)	(217)	-
192	Secretary of Commerce & Trade	(8,479)	(5,545)	500	1,219	(1,530)	-
193	Secretary of Agr and Forestry	(910)	(1,242)	(582)	948	405	-
194	Dept of General Services	(510,879)	(346,861)	(206,880)	(39,492)	(2,625)	-
195	Secretary of labor	3,788	4,585	4,053	(2,130)	(820)	-
197	Direct Aid to Public Education	-	-	-	-	-	-
199	Dept Conservation & Recreation	(363,322)	(199,710)	(76,470)	15,211	(1,029)	-
200	Comp Srvs At-Risk Youth & Family	(10,744)	(5,634)	(2,294)	(217)	91	-
201	Dept of Education	25,082	185,693	226,425	40,411	9,276	-
202	The Library of Virginia	(80,447)	(38,194)	(9,862)	5,551	(2,377)	-
203	Woodrow Wilson Rehab Center	(332,113)	(211,009)	(107,607)	5,031	6,806	-
204	College of William and Mary	(1,818,572)	(1,137,754)	(539,863)	13,450	(1,359)	-
206	VCU Health System Authority	(554,271)	(403,300)	(252,108)	(81,467)	(22,883)	-
207	University of Virginia	-	-	-	-	-	-
208	VPI & State University	(5,407,008)	(3,154,528)	(1,410,295)	187,337	76,032	-
209	UVA Medical Center	-	-	-	-	-	-
211	Virginia Military Institute	(528,206)	(313,257)	(156,615)	(35,315)	(17,364)	-
212	Virginia State University	(560,437)	(298,359)	(71,577)	109,200	52,513	-
213	Norfolk State University	(694,131)	(445,036)	(246,164)	(47,755)	(22,211)	-
214	Longwood University	(792,959)	(537,358)	(306,918)	(56,068)	(21,794)	-
215	University of Mary Washington	(710,742)	(455,656)	(240,846)	(20,034)	(11,600)	-
216	James Madison University	(2,694,868)	(1,702,415)	(847,368)	(48,955)	(641)	-
217	Radford University	(1,118,714)	(841,598)	(551,735)	(174,383)	(78,393)	-
218	Va Sch for Deaf/Blind	(124,528)	(73,849)	(39,343)	(9,176)	(8,194)	-
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-
221	Old Dominion University	(2,041,949)	(1,272,220)	(649,112)	(66,582)	18,792	-
222	Dept of Professional & Occ Reg	(178,837)	(103,823)	(47,171)	(5,166)	(3,754)	-
223	Dept of Health Professions	(85,050)	(24,023)	9,384	27,397	3,042	-
226	Board of Accountancy	(11,625)	(9,962)	(6,817)	(3,133)	(2,556)	-
229	Coop Ext & Agric Exp Station	(793,610)	(500,025)	(268,409)	(56,522)	(22,271)	-
230	VPI & SU Research Department	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-
233	Board of Bar Examiners	(9,439)	(5,207)	(2,145)	1,185	(134)	-
234	Cooper Ext & Agric Res Service	(55,051)	(36,303)	(22,747)	(4,284)	6,014	-
236	Virginia Commonwealth Univ	(4,880,491)	(2,862,167)	(1,211,692)	283,425	28,201	-
238	Virginia Museum of Fine Arts	(162,961)	(104,470)	(51,863)	(5,705)	5,680	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
239	Frontier Culture Museum of Va	(32,932)	(27,836)	(18,498)	(5,001)	(1,461)	-
241	Richard Bland College	(107,628)	(63,979)	(24,951)	5,147	3,612	-
242	Christopher Newport University	(770,396)	(490,808)	(255,304)	(35,789)	(11,585)	-
245	St Council of Higher Education	(44,680)	(30,093)	(12,833)	3,620	1,135	-
246	UVA College at Wise	-	-	-	-	-	-
247	George Mason University	(2,512,791)	(1,251,885)	(458,034)	126,228	(22,165)	-
261	Virginia Community College Sys	(199,369)	(84,505)	(29,453)	(23)	5,899	-
262	Dept f/Aging & Rehab Services	(665,614)	(281,228)	(101,794)	30,131	46,792	-
263	Va Rehab Center for the Blind	(23,107)	(12,154)	(7,283)	(4,146)	228	-
268	Va Institute of Marine Science	(235,040)	(119,108)	(49,534)	11,789	11,781	-
270	Va Community Coll Sys Utility	(43,463)	(49,164)	(23,367)	6,721	2,537	-
275	New River Community College	(106,443)	(54,100)	(20,046)	(2,328)	(1,145)	-
276	Southside Va Community College	(190,146)	(120,880)	(57,338)	(3,869)	2,817	-
277	Paul D Camp Community College	(69,027)	(46,463)	(26,296)	(6,959)	(484)	-
278	Rappahannock Community College	(72,443)	(42,348)	(11,897)	4,321	5,570	-
279	Danville Community College	(124,215)	(61,207)	(23,131)	(6,944)	(3,978)	-
280	Northern Va Community College	(1,348,240)	(850,537)	(444,483)	(84,161)	(23,377)	-
282	Piedmont Va Community College	(179,975)	(109,348)	(58,014)	(17,726)	(785)	-
283	J Sargeant Reynolds Comm Coll	(435,819)	(285,025)	(176,078)	(60,497)	(24,826)	-
284	Eastern Shore Community Coll	(45,633)	(26,050)	(10,081)	(3,426)	(320)	-
285	Patrick Henry Comm Coll	(131,899)	(73,147)	(36,616)	(748)	1,752	-
286	Va Western Community College	(224,968)	(132,733)	(64,517)	(7,640)	2,596	-
287	Dabney S Lancaster Comm Coll	(72,415)	(32,554)	(5,073)	5,940	1,674	-
288	Wytheville Community College	(124,665)	(85,145)	(26,923)	9,250	(480)	-
290	John Tyler Community College	(219,012)	(126,492)	(55,771)	(356)	(2,159)	-
291	Blue Ridge Community College	(142,993)	(76,064)	(21,221)	10,588	(2,013)	-
292	Central Va Community College	(93,583)	(42,322)	(3,699)	5,036	(4,488)	-
293	Thomas Nelson Comm College	(479,129)	(310,780)	(159,974)	(37,357)	(5,321)	-
294	Southwest Virginia Comm Coll	(70,052)	(19,331)	(1,871)	5,860	265	-
295	Tidewater Community College	(885,005)	(517,775)	(290,321)	(90,855)	(42,316)	-
296	VA Highlands Community College	(121,316)	(78,945)	(35,192)	(1,977)	331	-
297	Germanna Community College	(145,622)	(69,382)	(12,895)	30,655	7,055	-
298	Lord Fairfax Community College	(189,348)	(108,252)	(54,389)	6,419	12,706	-
299	Mountain Empire Community Coll	(105,355)	(51,633)	(18,725)	4,412	620	-
301	Dept of Agri & Cons Services	(369,773)	(202,922)	(76,014)	37,693	9,646	-
305	State Milk Commission	-	-	-	-	-	-
310	Va Economic Dev Partnership	(30,050)	19,479	39,144	46,407	20,758	-
311	Va National Defense Industrial	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-
320	Virginia Tourism Authority	(60,155)	(32,370)	(12,715)	688	(748)	-
325	Dept of Business Assistance	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	463	(231)	(387)	(75)	221	-
350	Dept Small Bus/Supplier Div	(16,719)	(6,380)	2,115	(1,525)	(2,004)	-
360	Fort Monroe Authority	(28,692)	(14,960)	(6,559)	(2,124)	(319)	-
400	Jamestown-Yorktown Commemor	(17,389)	(5,706)	1,000	(730)	(2,074)	-
402	Marine Resources Commission	(131,859)	(85,398)	(46,607)	(288)	(1,855)	-
403	Dept Game and Inland Fisheries	(452,445)	(262,521)	(116,293)	(7,769)	(6,472)	-
405	Virginia Racing Commission	892	2,715	2,144	2,318	1,645	-
407	Virginia Port Authority	(4,749)	(3,770)	(1,396)	-	-	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	(182,250)	(109,525)	(50,667)	4,233	5,099	-
411	Dept of Forestry	(231,647)	(152,070)	(74,756)	(3,809)	7,708	-
413	Comm on Va Alcohol Saf Act Pro	(7,188)	(6,164)	(5,111)	(160)	573	-
417	Gunston Hall	(3,803)	(1,619)	604	1,243	111	-
423	Dept of Historic Resources	(24,593)	(11,154)	(1,472)	25	2,193	-
425	Jamestown-Yorktown Foundation	(115,474)	(77,990)	(39,641)	669	(4,522)	-
440	Dept of Environmental Quality	(691,507)	(374,326)	(146,342)	22,544	5,914	-
450	Gov Adv Cncl Self-Det & Fed	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	(4,723)	(3,952)	(2,242)	(1,762)	(1,569)	-
501	Dept of Transportation	(7,543,223)	(4,489,524)	(2,226,955)	(282,928)	(97,369)	-
502	Central Garage	-	-	-	-	-	-
505	Dept of Rail & Public Trans	(47,593)	(38,157)	(28,927)	(2,781)	(5,702)	-
506	Motor Vehicle Dealer Board	(18,662)	(9,861)	(4,325)	(968)	(667)	-
507	BRD Towing and Recovery Operator	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	36,135	51,911	59,330	38,108	9,827	-
601	Dept of Health	(2,857,614)	(1,824,892)	(1,033,743)	(294,942)	(112,748)	-
602	Dept of Medical Asst Services	(281,625)	(156,128)	(79,222)	(32,803)	(5,675)	-
606	Va Bd for People With Disabil	(9,810)	(6,107)	(4,004)	(1,745)	(662)	-
701	Dept of Corrections	(242,845)	(99,473)	(2,317)	60,122	32,286	-
702	Dept f/t Blind & Vision Impair	(221,094)	(126,007)	(56,620)	2,075	7,212	-
703	Central State Hospital	(707,882)	(501,028)	(285,544)	(42,002)	(5,068)	-
704	Eastern State Hospital	(555,760)	(362,217)	(231,755)	(27,784)	4,768	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
705	Southwestern Va Ment Hlth Inst	(443,804)	(271,247)	(137,785)	(17,276)	(18,354)	-
706	Western State Hospital	(624,539)	(402,342)	(214,474)	(18,604)	11,631	-
707	Central Virginia Training Ctr	(867,945)	(505,822)	(172,428)	(1,289)	(16)	-
708	COV Center for Child & Adoles	(156,397)	(138,774)	(88,429)	(24,400)	(1,784)	-
709	Powhatan Correctional Center	-	-	-	-	-	-
711	Virginia Corr Enterprises	(248,311)	(159,551)	(78,384)	(6,061)	(1,722)	-
716	Virginia Corr Center for Women	(245,970)	(146,573)	(116,305)	(3,971)	30,418	-
717	Southampton Memorial Hospital	-	-	-	-	-	-
718	Bland Correctional Center	(242,799)	(146,413)	(78,688)	(23,484)	(21,742)	-
719	James River Correctional Ctr	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	(246,804)	(103,677)	(16,425)	44,535	26,176	-
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-
723	Southeastern Va Training Centr	(234,304)	(156,966)	(87,931)	(13,998)	(7,335)	-
724	Catawba Hospital	(150,366)	(68,477)	(29,162)	(8,419)	(92)	-
725	Northern Virginia Training Ctr	(291)	-	(2)	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-
728	No Va Mental Health Institute	(210,271)	(113,628)	(41,284)	10,491	11,135	-
729	Piedmont Geriatric Hospital	(341,379)	(227,958)	(117,518)	9,618	6,865	-
730	Brunswick Correctional Center	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-
733	Sussex I State Prison	(620,462)	(566,444)	(429,128)	(24,775)	-	-
734	Sussex II State Prison	(565,068)	(538,920)	(434,506)	(22,595)	-	-
735	Wallens Ridge State Prison	(451,476)	(263,416)	(133,018)	(39,752)	(17,745)	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-
737	St Brides Correctional Center	(273,621)	(177,237)	(106,465)	(16,113)	7,678	-
738	Southwestern Va Training Ctr	(405,742)	(123,961)	(11,881)	-	-	-
739	Southern Va Mental Health Inst	(200,038)	(156,387)	(85,835)	(7,540)	4,596	-
740	Southampton Reception & Class	-	-	-	-	-	-
741	Red Onion State Prison	(483,439)	(275,965)	(135,131)	(11,383)	(3,377)	-
742	Employee Rel & Trg Div	(60,193)	(19,124)	4,196	20,291	4,754	-
743	Fluvanna Corr Ctr for Women	(302,359)	(231,492)	(168,504)	(49,452)	2,490	-
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-
745	Nottoway Correctional Center	(456,681)	(337,731)	(221,037)	(60,914)	(15,319)	-
747	Marion Correctional Center	(207,370)	(141,751)	(90,611)	(27,408)	(12,171)	-
748	Hiram W Davis Medical Center	(106,594)	(65,681)	(45,439)	(13,767)	(3,946)	-
749	Buckingham Correctional Center	(408,505)	(317,488)	(191,621)	(44,441)	(14,453)	-
750	Dept of Correctional Education	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
751	Va Dep F/T Deaf & Hard of Hear	(5,322)	(3,865)	(2,045)	47	(1,021)	-
752	Deep Meadow Correctional Ctr	(627,858)	(474,481)	(241,744)	17,981	33,247	-
753	Deerfield Correctional Center	(511,368)	(334,709)	(135,346)	17,272	4,008	-
754	Augusta Correctional Center	(345,612)	(344,258)	(284,501)	(71,377)	(7,802)	-
756	Div of Institutions	(367,129)	(143,256)	(52,778)	39,794	16,066	-
757	Western Region Corr Fld Units	(138,039)	(92,970)	(53,053)	(10,036)	(4,970)	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	(151,238)	(97,515)	(42,800)	10,413	397	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-
765	Dept of Social Services	(1,491,148)	(1,041,263)	(615,969)	(40,776)	23,048	-
766	Virginia Parole Board	(6,309)	697	4,798	261	(1,301)	-
767	Div of Community Corrections	(1,032,278)	(608,404)	(359,529)	(68,399)	(49,629)	-
768	Keen Mountain Correctional Ctr	(320,366)	(205,077)	(118,038)	(22,983)	(5,187)	-
769	Greensville Correctional Ctr	(937,379)	(714,835)	(443,391)	(86,568)	11,540	-
770	Dillwyn Correctional Center	(392,799)	(277,644)	(152,162)	6,721	12,332	-
771	Indian Creek Corr Center	(214,205)	(155,811)	(99,611)	(33,135)	(22,383)	-
772	Haynesville Correctional Ctr	(439,618)	(303,017)	(177,061)	(13,430)	(1,040)	-
773	Coffeewood Correctional Center	(294,392)	(204,768)	(130,367)	(15,132)	15,089	-
774	Lunenburg Correctional Center	(286,837)	(193,835)	(101,918)	3,174	604	-
775	Pocahontas Correctional Center	(269,765)	(148,514)	(83,774)	(29,758)	(14,137)	-
776	Green Rock Correctional Center	(283,605)	(189,308)	(101,889)	(187)	(5,918)	-
777	Dept of Juvenile Justice	(1,519,193)	(991,407)	(567,647)	(68,257)	173	-
778	Dept of Forensic Science	(260,206)	(153,987)	(80,890)	(19,779)	(7,226)	-
779	Sussex I and II State Prisons Complex	435,978	550,050	528,948	(60,883)	(63,968)	-
785	River North Correctional Cntr	(351,699)	(233,521)	(133,540)	(1,334)	389	-
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	(238,666)	(171,044)	(91,533)	32,353	18,070	-
820	Capital Sq Preservation Coun	186	186	65	(558)	-	-
834	Va Freedom of Info Advisory Cl	2,711	3,879	4,599	3,514	141	-
837	Virginia Disability Commission	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-
839	Virginia Commission on Youth	2,067	2,930	3,415	2,399	107	-
840	Virginia Housing Commission	982	1,637	2,136	2,314	988	-
841	Dept of Aviation	(24,279)	(15,946)	(8,504)	(5,391)	(4,233)	-
842	Chesapeake Bay Commission	1,462	2,046	2,370	1,597	(43)	-
844	Joint Comm on Health Care	5,936	8,334	9,685	6,686	(128)	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-
847	Joint Comm on Techn & Science	534	756	892	680	(14)	-

Appendix F - Schedule of Deferred Inflows/Outflows

Appendix F - Schedule of Deferred Inflows/Outflows		A	B	C	D	E	F
		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
848	Indigent Defense Commission	(382,379)	(165,991)	(48,740)	25,768	7,160	-
850	Personal Prop Tax Relief Act	-	-	-	-	-	-
851	Tobacco Commission	(14,073)	(11,459)	(7,559)	(2,953)	445	-
852	Va Foundation Healthy Youth	(13,916)	(7,418)	(5,255)	(2,403)	(836)	-
853	Substance Abuse Prevention Off	-	-	-	-	-	-
856	Opioid Abatement Authority	3,994	6,513	8,431	8,951	3,306	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-
863	Comm on Electric Utility Restr	17	36	49	62	51	-
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	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	3,292	4,697	5,459	3,721	468	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-
882	Behavioral Health Commission	2,274	3,237	3,909	3,284	(248)	-
883	American Revolution 250 Commission	2,043	4,171	5,791	7,267	5,870	-
902	Puller Veterans Care Center	5,888	9,562	12,360	13,072	4,679	-
903	Jones and Cabacoy Veterans Care Center	21,167	37,491	49,922	56,972	32,337	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-
912	Dept of Veterans Services	(112,539)	(53,739)	(4,555)	22,586	12,187	-
913	Veteran Services Foundation	(94)	(35)	(504)	(1,962)	(377)	-
916	Gov Employment & Training Dept	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	(272,989)	(195,801)	(116,785)	(20,989)	(544)	-
937	Southern Va Higher Education	(30,621)	(14,986)	(36)	3,331	2,288	-
938	New College Institute	(8,916)	(4,280)	(4,349)	(2,186)	1,236	-
942	Va Museum of Natural History	(36,807)	(18,050)	(5,166)	2,598	1,667	-
946	Council on Indians	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	(25,232)	(16,734)	(6,987)	(584)	(538)	-
957	Commonwealth Att Serv Council	(6,650)	(5,752)	(4,128)	(1,487)	(585)	-
960	Dept of Fire Programs	(60,406)	(27,640)	(10,317)	(338)	627	-
961	Div of Capitol Police	(62,979)	(46,299)	(28,094)	(8,834)	(2,412)	-
962	Dept of Emp Dispute Resolution	-	-	-	-	-	-
963	Virginia Liaison Office	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

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		Fiscal Year End June 30					
Employer #	Employer	2026	2027	2028	2029	2030	Thereafter
968	Commission on Local Government	-	-	-	-	-	-
972	Virginia Resources Authority	-	-	-	-	-	-
977	Virginia Cannabis Control Authority	9,215	15,103	19,382	19,903	8,727	-
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	(683,483)	(287,362)	(83,143)	41,723	(14,825)	-
	Total	\$ (80,193,715)	\$ (48,185,342)	\$ (23,810,915)	\$ (1,607,938)	\$ (436,411)	\$ -

Appendix G - Proportionate Share

Employer #	Employer	Deferred Outflows			Deferred Inflows			OPEB Liability		
		Proportionate Share at:		Debit Balances	Proportionate Share at:		Debit Balances	Proportionate Share at:		Debit Balances
		6/30/2023	6/30/2024		6/30/2023	6/30/2024		6/30/2023	6/30/2024	
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	2,749	2,793	44	16,889	17,160	271	17,070	17,344	274
91	New River Valley Emergency Communication	2,112	2,070	-	12,973	12,715	258	13,112	12,851	261
100	Senate of Virginia	61,575	65,383	3,808	378,279	401,673	-	382,325	405,969	-
101	Virginia House of Delegates	138,174	129,030	-	848,859	792,685	56,174	857,937	801,163	56,774
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-
103	Magistrates	216,042	218,700	2,658	1,327,235	1,343,561	16,326	1,341,433	1,357,931	16,498
107	Div of Legislative Services	33,586	32,118	-	206,334	197,311	9,023	208,539	199,422	9,117
109	Div of Legislative Auto Sys	17,530	18,043	513	107,693	110,843	3,150	108,846	112,028	-
110	Joint Leg Audit & Review Comm	20,023	19,779	-	123,010	121,511	1,499	124,329	122,810	1,519
111	Supreme Court of Virginia	190,602	188,269	-	1,170,947	1,156,613	14,334	1,183,473	1,168,983	14,490
112	Judicial Inquiry And Rev Comm	1,776	1,741	-	10,910	10,694	216	11,028	10,809	219
113	Circuit Courts	132,266	128,038	-	812,563	786,588	25,975	821,253	795,001	26,252
114	General District Courts	581,011	579,920	-	3,569,386	3,562,686	6,700	3,607,563	3,600,790	6,773
115	Juv and Dom Relations Dist Crt	384,725	388,150	3,425	2,363,522	2,384,561	-	2,388,801	2,410,065	-
116	Combined District Courts	96,437	95,561	-	592,454	587,068	5,386	598,791	593,346	5,445
117	Virginia State Bar	50,917	49,091	-	312,804	301,587	11,217	316,147	304,813	11,334
119	Lieutenant Governor	2,121	2,568	447	13,031	15,779	-	13,172	15,947	-
121	Office of the Governor	30,633	29,806	-	188,190	183,111	5,079	190,202	185,069	5,133
122	Dept of Planning and Budget	28,237	28,799	562	173,470	176,925	-	175,328	178,817	-
123	Dept of Military Affairs	162,614	163,700	1,086	999,005	1,005,675	-	1,009,693	1,016,431	-
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	68,532	67,212	-	421,021	412,909	8,112	425,524	417,326	8,198
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	99,440	102,794	3,354	610,903	631,508	20,605	617,437	638,262	-
128	Virginia Veterans Care Center	127,361	135,405	8,044	782,428	831,847	-	790,800	840,744	-
129	Dept of Human Resource Mgmt	62,826	61,984	-	385,966	380,796	5,170	390,095	384,868	5,227
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-
132	State Board of Elections	37,379	37,226	-	229,636	228,692	944	232,093	231,138	955
133	Auditor of Public Accounts	69,773	66,857	-	428,642	410,732	17,910	433,223	415,125	18,098
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	155,937	184,181	28,244	957,984	1,131,497	-	968,227	1,143,598	-
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	96,517	100,003	3,486	592,944	614,360	21,416	599,283	620,930	-
141	Attorney General & Dept of Law	288,903	306,596	17,693	1,774,850	1,883,545	108,695	1,793,831	1,903,690	109,859
142	Virginia Crime Commission	5,876	5,306	-	36,097	32,595	3,502	36,485	32,944	3,541
143	Div of Debt Collection	13,765	14,291	526	84,562	87,797	-	85,466	88,736	-
146	The Science Museum of Virginia	30,963	31,758	795	190,216	195,105	-	192,249	197,192	-
147	Office State Inspector General	24,697	23,102	-	151,723	141,926	9,797	153,344	143,444	9,900
148	Virginia Comm for the Arts	5,395	3,999	-	33,143	24,568	8,575	33,498	24,831	8,667
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	91,564	92,152	588	562,516	566,127	-	568,530	572,182	-

Appendix G - Proportionate Share

		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
Employer #	Employer	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances
152	Dept of the Treasury	68,284	68,590	306	-	419,496	421,378	-	1,882	423,982	425,885	-	1,903
154	Dept of Motor Vehicles	1,096,601	1,048,834	-	47,767	6,736,870	6,443,415	293,455	-	6,808,926	6,512,329	296,597	-
156	Dept of State Police	1,876,570	1,853,236	-	23,334	11,528,536	11,385,184	143,352	-	11,651,836	11,506,952	144,884	-
157	Compensation Board	9,244	7,965	-	1,279	56,791	48,932	7,859	-	57,401	49,455	7,946	-
158	Virginia Retirement System1	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	5,073	6,161	1,088	-	31,165	37,849	-	6,684	31,499	38,254	-	6,755
161	Dept of Taxation	476,231	471,462	-	4,769	2,925,684	2,896,381	29,303	-	2,956,975	2,927,359	29,616	-
162	Dept Accounts Transfer Payments	1,056	1,532	476	-	6,486	9,410	-	2,924	6,558	9,511	-	2,953
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Admin	4,549	5,044	495	-	27,949	30,990	-	3,041	28,248	31,321	-	3,073
165	Dept of Housing and Comm Dev	86,587	90,353	3,766	-	531,942	555,073	-	23,131	537,633	561,010	-	23,377
166	Secretary of the Commonwealth	14,729	10,430	-	4,299	90,484	64,079	26,405	-	91,451	64,764	26,687	-
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	432,336	440,980	8,644	-	2,656,018	2,709,120	-	53,102	2,684,422	2,738,095	-	53,673
172	State Lottery Department	231,310	236,192	4,882	-	1,421,033	1,451,022	-	29,989	1,436,230	1,466,541	-	30,311
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	94,715	97,478	2,763	-	581,872	598,849	-	16,977	588,095	605,254	-	17,159
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	11,566	13,424	1,858	-	71,055	82,471	-	11,416	71,814	83,353	-	11,539
181	Dept of Labor and Industry	91,698	84,872	-	6,826	563,337	521,404	41,933	-	569,362	526,980	42,382	-
182	Virginia Employment Commission	494,721	402,372	-	92,349	3,039,271	2,471,938	567,333	-	3,071,779	2,498,376	573,403	-
183	Secretary of Natural Resources	2,098	1,528	-	570	12,888	9,388	3,500	-	13,027	9,489	3,538	-
184	Secretary of Technology	-	-	-	-	-	-	-	-	-	-	-	-
185	Secretary of Education	3,243	3,599	356	-	19,924	22,113	-	2,189	20,137	22,350	-	2,213
186	Secretary of Transportation	3,353	3,546	193	-	20,599	21,784	-	1,185	20,820	22,017	-	1,197
187	Secretary of Public Safety	2,343	2,784	441	-	14,392	17,106	-	2,714	14,547	17,289	-	2,742
188	Sec of Health & Human Resource	3,153	4,071	918	-	19,369	25,007	-	5,638	19,577	25,274	-	5,697
190	Secretary of Finance	3,167	2,258	-	909	19,458	13,873	5,585	-	19,667	14,021	5,646	-
191	Va Workers Compensation Comm	165,092	165,769	677	-	1,014,225	1,018,389	-	4,164	1,025,074	1,029,281	-	4,207
192	Secretary of Commerce & Trade	4,578	3,618	-	960	28,123	22,229	5,894	-	28,425	22,467	5,958	-
193	Secretary of Agr and Forestry	1,693	1,963	270	-	10,403	12,059	-	1,656	10,515	12,188	-	1,673
194	Dept of General Services	362,062	362,166	104	-	2,224,293	2,224,937	-	644	2,248,083	2,248,733	-	650
195	Secretary of labor	1,927	1,411	-	516	11,840	8,666	3,174	-	11,965	8,758	3,207	-
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	291,747	292,529	782	-	1,792,324	1,797,128	-	4,804	1,811,491	1,816,348	-	4,857
200	Comp Sns At-Risk Youth & Family	8,838	8,941	103	-	54,294	54,926	-	632	54,878	55,514	-	636
201	Dept of Education	318,353	325,880	7,527	-	1,955,775	2,002,014	-	46,239	1,976,693	2,023,426	-	46,733
202	The Library of Virginia	69,766	68,586	-	1,180	428,603	421,351	7,252	-	433,189	425,857	7,332	-
203	Woodrow Wilson Rehab Center	107,596	112,495	4,899	-	661,007	691,105	-	30,098	668,078	698,496	-	30,418
204	College of William and Mary	1,291,975	1,297,487	5,512	-	7,937,133	7,970,995	-	33,862	8,022,021	8,056,247	-	34,226
206	VCU Health System Authority	119,900	105,806	-	14,094	736,595	650,009	86,586	-	744,472	656,961	87,511	-
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	4,726,691	4,798,846	72,155	-	29,037,993	29,481,271	-	443,278	29,348,567	29,796,582	-	448,015
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	369,943	360,626	-	9,317	2,272,710	2,215,474	57,236	-	2,297,017	2,239,169	57,848	-
212	Virginia State University	376,767	412,331	35,564	-	2,314,632	2,533,116	-	218,484	2,339,385	2,560,208	-	220,823
213	Norfolk State University	476,021	464,120	-	11,901	2,924,390	2,851,279	73,111	-	2,955,669	2,881,774	73,895	-
214	Longwood University	457,767	446,042	-	11,725	2,812,251	2,740,216	72,035	-	2,842,330	2,769,524	72,806	-

Appendix G - Proportionate Share		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
Employer #	Employer	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances
215	University of Mary Washington	384,303	378,756	-	5,547	2,360,928	2,326,852	34,076	-	2,386,175	2,351,739	34,436	-
216	James Madison University	2,058,415	2,068,175	9,760	-	12,645,687	12,705,644	-	59,957	12,780,936	12,841,534	-	60,598
217	Radford University	793,409	747,018	-	46,391	4,874,234	4,589,237	284,997	-	4,926,366	4,638,320	288,046	-
218	Va Sch for Deaf/Blind	88,727	83,909	-	4,818	545,089	515,485	29,604	-	550,921	520,998	29,923	-
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	1,397,399	1,416,365	18,966	-	8,584,795	8,701,308	-	116,513	8,676,610	8,794,371	-	117,761
222	Dept of Professional & Occ Reg	100,986	99,075	-	1,911	620,397	608,661	11,736	-	627,031	615,171	11,860	-
223	Dept of Health Professions	172,550	175,355	2,805	-	1,060,043	1,077,280	-	17,237	1,071,380	1,088,801	-	17,421
226	Board of Accountancy	6,744	5,137	-	1,607	41,434	31,556	9,878	-	41,878	31,893	9,985	-
229	Coop Ext & Agric Exp Station	517,005	505,268	-	11,737	3,176,175	3,104,066	72,109	-	3,210,146	3,137,265	72,881	-
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	4,659	4,594	-	65	28,623	28,225	398	-	28,927	28,527	400	-
234	Cooper Ext & Agric Res Service	45,755	49,842	4,087	-	281,093	306,201	-	25,108	284,099	309,476	-	25,377
236	Virginia Commonwealth Univ	4,118,455	4,156,905	38,450	-	25,301,353	25,537,567	-	236,214	25,571,964	25,810,699	-	238,735
238	Virginia Museum of Fine Arts	126,590	130,860	4,270	-	777,696	803,927	-	26,231	786,015	812,526	-	26,511
239	Frontier Culture Museum of Va	16,416	15,561	-	855	100,853	95,597	5,256	-	101,932	96,620	5,312	-
241	Richard Bland College	67,059	69,710	2,651	-	411,971	428,255	-	16,284	416,379	432,835	-	16,456
242	Christopher Newport University	553,889	549,194	-	4,695	3,402,769	3,373,921	28,848	-	3,439,169	3,410,006	29,163	-
245	St Council of Higher Education	28,518	29,387	869	-	175,197	180,539	-	5,342	177,071	182,470	-	5,399
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	2,658,053	2,656,962	-	1,091	16,329,508	16,322,806	6,702	-	16,504,159	16,497,383	6,776	-
261	Virginia Community College Sys	138,674	143,146	4,472	-	851,934	879,405	-	27,471	861,049	888,810	-	27,761
262	Dept fAging & Rehab Services	521,070	553,675	32,605	-	3,201,143	3,401,451	-	200,308	3,235,382	3,437,830	-	202,448
263	Va Rehab Center for the Blind	8,702	8,890	188	-	53,462	54,617	-	1,155	54,033	55,201	-	1,168
268	Va Institute of Marine Science	194,946	203,469	8,523	-	1,197,631	1,249,995	-	52,364	1,210,441	1,263,364	-	52,923
270	Va Community Coll Sys Utility	57,895	59,811	1,916	-	355,674	367,446	-	11,772	359,479	371,376	-	11,897
275	New River Community College	84,187	83,869	-	318	517,195	515,244	1,951	-	522,731	520,755	1,976	-
276	Southside Va Community College	96,359	98,643	2,284	-	591,976	606,007	-	14,031	598,308	612,488	-	14,180
277	Paul D Camp Community College	37,623	37,498	-	125	231,131	230,365	766	-	233,603	232,829	774	-
278	Rappahannock Community College	72,760	76,693	3,933	-	446,993	471,158	-	24,165	451,773	476,197	-	24,424
279	Danville Community College	74,587	72,401	-	2,186	458,219	444,789	13,430	-	463,119	449,546	13,573	-
280	Northern Va Community College	867,769	857,055	-	10,714	5,331,060	5,265,239	65,821	-	5,388,078	5,321,552	66,526	-
282	Piedmont Va Community College	119,319	119,404	85	-	733,025	733,548	-	523	740,863	741,394	-	531
283	J Sargeant Reynolds Comm Coll	206,366	191,455	-	14,911	1,267,793	1,176,183	91,610	-	1,281,353	1,188,763	92,590	-
284	Eastern Shore Community Coll	31,194	31,144	-	50	191,640	191,332	308	-	193,690	193,378	312	-
285	Patrick Henry Comm Coll	124,255	125,992	1,737	-	763,351	774,022	-	10,671	771,517	782,300	-	10,783
286	Va Western Community College	148,471	150,873	2,402	-	912,121	926,875	-	14,754	921,878	936,789	-	14,911
287	Dabney S Lancaster Comm Coll	43,121	44,409	1,288	-	264,908	272,820	-	7,912	267,742	275,738	-	7,996
288	Wytheville Community College	67,178	67,202	24	-	412,703	412,851	-	148	417,118	417,266	-	148
290	John Tyler Community College	180,139	179,644	-	495	1,106,665	1,103,625	3,040	-	1,118,499	1,115,428	3,071	-
291	Blue Ridge Community College	129,151	128,497	-	654	793,425	789,412	4,013	-	801,910	797,855	4,055	-
292	Central Va Community College	108,053	105,707	-	2,346	663,814	649,403	14,411	-	670,912	656,348	14,564	-
293	Thomas Nelson Comm College	129,943	127,171	-	2,772	798,295	781,264	17,031	-	806,833	789,620	17,213	-
294	Southwest Virginia Comm Coll	105,542	106,234	692	-	648,389	652,636	-	4,247	655,324	659,616	-	4,292
295	Tidewater Community College	429,395	404,361	-	25,034	2,637,951	2,484,156	153,795	-	2,666,166	2,510,725	155,441	-

Appendix G - Proportionate Share

		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
Employer #	Employer	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances
296	VA Highlands Community College	72,626	73,199	573	-	446,173	449,694	-	3,521	450,947	454,504	-	3,557
297	Germanna Community College	156,070	161,368	5,298	-	958,801	991,347	-	32,546	969,056	1,001,950	-	32,894
298	Lord Fairfax Community College	141,769	150,623	8,854	-	870,944	925,336	-	54,392	880,260	935,233	-	54,973
299	Mountain Empire Community Coll	92,173	93,025	852	-	566,255	571,492	-	5,237	572,308	577,604	-	5,296
301	Dept of Agri & Cons Services	296,830	304,486	7,656	-	1,823,548	1,870,580	-	47,032	1,843,052	1,890,586	-	47,534
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	103,014	116,844	13,830	-	632,855	717,819	-	84,964	639,621	725,496	-	85,875
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	50,254	50,024	-	230	308,732	307,315	1,417	-	312,034	310,602	1,432	-
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	561	706	145	-	3,449	4,337	-	888	3,485	4,383	-	898
350	Dept Small Bus/Supplier Div	25,293	24,132	-	1,161	155,386	148,252	7,134	-	157,048	149,838	7,210	-
360	Fort Monroe Authority	12,817	12,676	-	141	78,737	77,876	861	-	79,583	78,709	874	-
400	Jamestown-Yorktown Commemor	1,324	-	-	1,324	8,131	-	8,131	-	8,216	-	8,216	-
402	Marine Resources Commission	100,022	99,328	-	694	614,479	610,213	4,266	-	621,053	616,739	4,314	-
403	Dept Game and Inland Fisheries	295,800	293,110	-	2,690	1,817,221	1,800,692	16,529	-	1,836,656	1,819,950	16,706	-
405	Virginia Racing Commission	3,000	4,070	1,070	-	18,427	25,002	-	6,575	18,627	25,269	-	6,642
407	Virginia Port Authority	-	-	-	-	-	-	-	-	-	-	-	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	117,528	121,379	3,851	-	722,020	745,684	-	23,664	729,743	753,659	-	23,916
411	Dept of Forestry	157,821	163,547	5,726	-	969,561	1,004,738	-	35,177	979,933	1,015,484	-	35,551
413	Comm on Va Alcohol Saf Act Pro	4,825	5,216	391	-	29,644	32,045	-	2,401	29,961	32,388	-	2,427
417	Gunston Hall	2,511	2,595	84	-	15,425	15,941	-	516	15,589	16,112	-	523
423	Dept of Historic Resources	27,655	29,199	1,544	-	169,895	179,381	-	9,486	171,712	181,299	-	9,587
425	Jamestown-Yorktown Foundation	86,020	83,542	-	2,478	528,456	513,230	15,226	-	534,111	518,719	15,392	-
440	Dept of Environmental Quality	524,127	530,512	6,385	-	3,219,926	3,259,151	-	39,225	3,254,364	3,294,008	-	39,644
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 S	2,043	1,046	-	997	12,551	6,423	6,128	-	12,686	6,492	6,194	-
501	Dept of Transportation	4,967,952	4,930,025	-	37,927	30,520,181	30,287,181	233,000	-	30,846,570	30,611,113	235,457	-
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	38,685	35,217	-	3,468	237,655	216,352	21,303	-	240,196	218,666	21,530	-
506	Motor Vehicle Dealer Board	14,531	14,173	-	358	89,272	87,071	2,201	-	90,224	88,003	2,221	-
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	21,522	27,936	6,414	-	132,219	171,620	-	39,401	133,633	173,456	-	39,823
601	Dept of Health	1,835,191	1,771,899	-	63,292	11,274,326	10,885,501	388,825	-	11,394,907	11,001,925	392,982	-
602	Dept of Medical Asst Services	309,175	307,062	-	2,113	1,899,390	1,886,404	12,986	-	1,919,709	1,906,580	13,129	-
606	Va Bd for People With Disabil	5,361	4,962	-	399	32,937	30,481	2,456	-	33,290	30,807	2,483	-
701	Dept of Corrections	246,411	268,350	21,939	-	1,513,803	1,648,584	-	134,781	1,529,996	1,666,216	-	136,220
702	Dept f/t Blind & Vision Impair	132,954	138,239	5,285	-	816,789	849,258	-	32,469	825,528	858,341	-	32,813
703	Central State Hospital	374,791	373,390	-	1,401	2,302,496	2,293,887	8,609	-	2,327,121	2,318,420	8,701	-
704	Eastern State Hospital	311,819	316,418	4,599	-	1,915,630	1,943,885	-	28,255	1,936,117	1,964,675	-	28,558
705	Southwestern Va Ment Hlth Inst	292,107	281,771	-	10,336	1,794,533	1,731,035	63,498	-	1,813,725	1,749,548	64,177	-
706	Western State Hospital	356,163	365,387	9,224	-	2,188,053	2,244,721	-	56,668	2,211,454	2,268,729	-	57,275

Appendix G - Proportionate Share

Appendix G - Proportionate Share		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
Employer #	Employer	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances
707	Central Virginia Training Ctr	403	395	-	8	2,474	2,425	49	-	2,503	2,451	52	-
708	COV Center for Child & Adoles	52,833	51,950	-	883	324,576	319,147	5,429	-	328,050	322,561	5,489	-
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	99,789	99,176	-	613	613,045	609,282	3,763	-	619,600	615,798	3,802	-
716	Virginia Corr Center for Women	138,166	158,371	20,205	-	848,813	972,939	-	124,126	857,889	983,345	-	125,456
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	173,041	159,944	-	13,097	1,063,063	982,604	80,459	-	1,074,432	993,114	81,318	-
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	340,114	358,593	18,479	-	2,089,459	2,202,982	-	113,523	2,111,806	2,226,544	-	114,738
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	146,938	142,956	-	3,982	902,699	878,235	24,464	-	912,354	887,628	24,726	-
724	Catawba Hospital	172,352	173,146	794	-	1,058,830	1,063,704	-	4,874	1,070,156	1,075,081	-	4,925
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	203,300	211,452	8,152	-	1,248,955	1,299,035	-	50,080	1,262,310	1,312,929	-	50,619
729	Piedmont Geriatric Hospital	163,060	168,272	5,212	-	1,001,743	1,033,764	-	32,021	1,012,457	1,044,820	-	32,363
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	-	-	-	-	-	-	-	-	-	-	-	-
734	Sussex II State Prison	-	-	-	-	-	-	-	-	-	-	-	-
735	Wallens Ridge State Prison	286,808	276,836	-	9,972	1,761,976	1,700,718	61,258	-	1,780,821	1,718,908	61,913	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	115,559	121,056	5,497	-	709,926	743,696	-	33,770	717,518	751,650	-	34,132
738	Southwestern Va Training Ctr	-	-	-	-	-	-	-	-	-	-	-	-
739	Southern Va Mental Health Inst	86,786	90,163	3,377	-	533,161	553,907	-	20,746	538,862	559,832	-	20,970
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	271,587	270,763	-	824	1,668,468	1,663,406	5,062	-	1,686,314	1,681,196	5,118	-
742	Employee Rel & Trg Div	97,214	100,746	3,532	-	597,224	618,921	-	21,697	603,611	625,541	-	21,930
743	Fluvanna Corr Ctr for Women	156,021	158,389	2,368	-	958,500	973,046	-	14,546	968,751	983,453	-	14,702
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	184,635	175,717	-	8,918	1,134,289	1,079,501	54,788	-	1,146,418	1,091,047	55,371	-
747	Marion Correctional Center	153,471	146,417	-	7,054	942,834	899,497	43,337	-	952,920	909,118	43,802	-
748	Hiram W Davis Medical Center	87,412	85,312	-	2,100	537,005	524,104	12,901	-	542,747	529,709	13,038	-
749	Buckingham Correctional Center	162,491	154,019	-	8,472	998,246	946,201	52,045	-	1,008,924	956,321	52,603	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	6,255	5,631	-	624	38,428	34,596	3,832	-	38,836	34,966	3,870	-
752	Deep Meadow Correctional Ctr	258,749	281,363	22,614	-	1,589,599	1,728,527	-	138,928	1,606,600	1,747,014	-	140,414
753	Deerfield Correctional Center	206,885	210,479	3,594	-	1,270,981	1,293,056	-	22,075	1,284,574	1,306,886	-	22,312
754	Augusta Correctional Center	103,778	99,283	-	4,495	637,553	609,935	27,618	-	644,373	616,458	27,915	-
756	Div of Institutions	427,078	439,499	12,421	-	2,623,714	2,700,022	-	76,308	2,651,776	2,728,899	-	77,123
757	Western Region Corr Fld Units	89,300	86,551	-	2,749	548,605	531,715	16,890	-	554,471	537,402	17,069	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	81,001	81,657	656	-	497,624	501,653	-	4,029	502,945	507,018	-	4,073
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	916,875	936,197	19,322	-	5,632,736	5,751,442	-	118,706	5,692,980	5,812,955	-	119,975
766	Virginia Parole Board	6,845	6,043	-	802	42,054	37,123	4,931	-	42,501	37,520	4,981	-

Appendix G - Proportionate Share

		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
Employer #	Employer	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances
767	Div of Community Corrections	842,115	814,426	-	27,689	5,173,458	5,003,349	170,109	-	5,228,789	5,056,861	171,928	-
768	Keen Mountain Correctional Ctr	183,226	180,803	-	2,423	1,125,631	1,110,749	14,882	-	1,137,670	1,122,629	15,041	-
769	Greensville Correctional Ctr	300,036	308,924	8,888	-	1,843,245	1,897,845	-	54,600	1,862,958	1,918,143	-	55,185
770	Dillwyn Correctional Center	159,810	168,514	8,704	-	981,776	1,035,249	-	53,473	992,274	1,046,321	-	54,047
771	Indian Creek Corr Center	110,122	96,301	-	13,821	676,524	591,617	84,907	-	683,759	597,944	85,815	-
772	Haynesville Correctional Ctr	179,807	180,027	220	-	1,104,628	1,105,978	-	1,350	1,116,445	1,117,807	-	1,362
773	Coffeewood Correctional Center	114,633	124,883	10,250	-	704,236	767,205	-	62,969	711,770	775,411	-	63,641
774	Lunenburg Correctional Center	148,729	149,852	1,123	-	913,701	920,603	-	6,902	923,471	930,450	-	6,979
775	Pocahontas Correctional Center	178,203	170,012	-	8,191	1,094,772	1,044,451	50,321	-	1,106,480	1,055,622	50,858	-
776	Green Rock Correctional Center	167,149	164,176	-	2,973	1,026,864	1,008,600	18,264	-	1,037,849	1,019,387	18,462	-
777	Dept of Juvenile Justice	805,975	810,067	4,092	-	4,951,433	4,976,572	-	25,139	5,004,390	5,029,798	-	25,408
778	Dept of Forensic Science	208,259	204,652	-	3,607	1,279,419	1,257,262	22,157	-	1,293,103	1,270,708	22,395	-
779	Sussex I and II State Prisons Complex	241,846	201,989	-	39,857	1,485,761	1,240,902	244,859	-	1,501,650	1,254,174	247,476	-
785	River North Correctional Cntr	206,965	208,236	1,271	-	1,271,470	1,279,277	-	7,807	1,285,069	1,292,959	-	7,890
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	238,945	251,722	12,777	-	1,467,940	1,546,432	-	78,492	1,483,639	1,562,972	-	79,333
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	1,968	2,068	100	-	12,089	12,706	-	617	12,216	12,842	-	626
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	1,451	1,528	77	-	8,911	9,387	-	476	9,006	9,487	-	481
840	Virginia Housing Commission	523	1,159	636	-	3,211	7,123	-	3,912	3,246	7,199	-	3,953
841	Dept of Aviation	21,485	18,876	-	2,609	131,994	115,964	16,030	-	133,407	117,204	16,203	-
842	Chesapeake Bay Commission	1,056	1,035	-	21	6,486	6,357	129	-	6,556	6,425	131	-
844	Joint Comm on Health Care	4,307	4,246	-	61	26,462	26,088	374	-	26,744	26,367	377	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	403	395	-	8	2,474	2,425	49	-	2,501	2,451	50	-
848	Indigent Defense Commission	344,641	350,938	6,297	-	2,117,271	2,155,955	-	38,684	2,139,913	2,179,013	-	39,100
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	8,233	8,559	326	-	50,579	52,582	-	2,003	51,122	53,145	-	2,023
852	Va Foundation Healthy Youth	11,381	10,900	-	481	69,915	66,966	2,949	-	70,661	67,682	2,979	-
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-	-
856	Opioid Abatement Authority	2,329	4,460	2,131	-	14,306	27,401	-	13,095	14,458	27,694	-	13,236
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	32	32	-	-	198	-	198	-	200	-	200
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1	-	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisor	2,179	2,488	309	-	13,384	15,287	-	1,903	13,527	15,451	-	1,924
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	1,855	1,705	-	150	11,394	10,477	917	-	11,515	10,589	926	-
883	American Revolution 250 Commission	-	3,767	3,767	-	-	23,145	-	23,145	-	23,392	-	23,392
902	Puller Veterans Care Center	3,487	6,507	3,020	-	21,420	39,973	-	18,553	21,651	40,401	-	18,750
903	Jones and Cabacoy Veterans Care Center	8,114	28,906	20,792	-	49,845	177,580	-	127,735	50,377	179,480	-	129,103
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	115,704	124,096	8,392	-	710,815	762,372	-	51,557	718,417	770,526	-	52,109
913	Veteran Services Foundation	403	163	-	240	2,474	1,002	1,472	-	2,497	1,013	1,484	-
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	-

Appendix G - Proportionate Share

		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
Employer #	Employer	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances	6/30/2023	6/30/2024	Balances	Balances
922	Sitter-Barfoot Veterans Care	131,091	131,390	299	-	805,343	807,181	-	1,838	813,959	815,814	-	1,855
937	Southern Va Higher Education	23,072	24,653	1,581	-	141,738	151,452	-	9,714	143,257	153,072	-	9,815
938	New College Institute	7,831	8,665	834	-	48,109	53,230	-	5,121	48,623	53,799	-	5,176
942	Va Museum of Natural History	17,018	18,170	1,152	-	104,546	111,626	-	7,080	105,661	112,820	-	7,159
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	10,495	10,202	-	293	64,477	62,677	1,800	-	65,170	63,348	1,822	-
957	Commonwealth Att Serv Council	3,603	3,246	-	357	22,133	19,940	2,193	-	22,367	20,153	2,214	-
960	Dept of Fire Programs	46,157	46,789	632	-	283,562	287,442	-	3,880	286,594	290,517	-	3,923
961	Div of Capitol Police	45,537	44,213	-	1,324	279,750	271,619	8,131	-	282,739	274,524	8,215	-
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	-	-	-	-	-	-	-	-	-	-	-	-
977	Virginia Cannabis Control Authority	4,803	10,427	5,624	-	29,507	64,057	-	34,550	29,821	64,742	-	34,921
980	Higher Education Tuition Moderation Incentive	-	-	-	-	-	-	-	-	-	-	-	-
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	792,465	786,867	-	5,598	4,868,436	4,834,043	34,393	-	4,920,502	4,885,745	34,757	-
Total		<u>\$56,677,934</u>	<u>\$56,677,934</u>	<u>\$ 704,328</u>	<u>\$ 704,328</u>	<u>\$348,195,707</u>	<u>\$348,195,707</u>	<u>\$ 4,326,996</u>	<u>\$ 4,326,996</u>	<u>\$ 351,919,761</u>	<u>\$ 351,919,761</u>	<u>\$ 4,373,254</u>	<u>\$ 4,373,254</u>