



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, 2022 and the
Reporting Period Ending June 30, 2023

Measurement Date June 30, 2022

Introduction

This report documents the results of the actuarial valuation for the fiscal year ending June 30, 2023 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, 2022. The information provided in this report is intended strictly for documenting information relating to company and plan disclosure and reporting requirements.

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

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

A valuation model was used to develop the liabilities for this valuation. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC. Experts within Aon selected this software and determined it is appropriate for performing valuations. We coded and reviewed the software for the provisions, assumptions, methods, and data of the State Health Benefits Program for Pre-Medicare Retirees, Survivors and LTD Participants.

Models are used to estimate underlying per capita medical, prescription drug, and dental claims costs, subsequently utilized as assumption inputs for valuation models used to develop the liabilities for the 2022 and future valuations. The Aon consulting team leveraged expertise of Health experts within Aon as it relates to reviewing the models used for development of the per capita claims costs and future trend rates.

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 2022 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% increase" and "1% decrease" interest rate scenarios vary only the discount rate assumption, in order to illustrate the impact of a change in that assumption in isolation. In practice, certain other assumptions would also be expected to vary when the discount rate changes. Therefore, the output from these scenarios should be used solely for assessing the impact of the discount rate in isolation and may not represent a realistic set of results for other purposes.

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

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

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

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

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

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

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

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

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



Kevin Kadlubek, EA, MAAA
Aon
+1.202.429.8594
kevin.kadlubek@aon.com



Brian Blalock, ASA, MAAA, FCA
Aon
+1.312.381.5927
brian.blalock@aon.com



Lynne Pasi, FSA, EA
Aon
+1.614.825.9451
lynne.pasi@aon.com

August 8, 2023

Table of Contents

Accounting Requirements

Development of OPEB Expense	2
Reconciliation of Total OPEB Liability	4
Gain/Loss	5
Deferred Outflows/Inflows	7
Plan Fiduciary Net Position	9
Sensitivity	10
Disclosure	11
Changes in Total OPEB Liability and Related Ratios	
Contributions	

Appendix

Participant Data	14
Asset Allocation	15
Health Care Claims Development	16
Actuarial Assumptions and Methods	18
Plan Provisions	29
Employer Allocations	
Appendix A – Employer Allocations and Sensitivity	33
Appendix B – OPEB Expense	38
Appendix C – Reconciliation of OPEB Liability	44
Appendix D – Reconciliation of OPEB Net Position	52
Appendix E – Deferred Inflows and Outflows	61
Appendix F – Schedule of Deferred Inflows and Outflows	68
Appendix G – Proportionate Share	77

Accounting Requirements

Development of GASB 75 OPEB Expense

Calculation Details (\$ millions)

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

	Measurement Period Ending 6/30/2021	Measurement Period Ending 6/30/2022
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 146.7	\$ 126.4
(b) Active Participants	<u>\$ 302.2</u>	<u>\$ 237.0</u>
(c) Total	\$ 448.9	\$ 363.4
(2) Plan Assets	<u>\$ 0.0</u>	<u>\$ 0.0</u>
(3) Total OPEB Liability	\$ 448.9	\$ 363.4
(4) Plan Assets as a Percentage of the Total OPEB Liability	0.00%	0.00%
(5) Deferred Outflow of Resources for Amounts Associated with Transactions after the Measurement Date	\$ 32.8	\$ 39.7
(6) Discount Rate	2.16%	3.54%

Expense

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

	Measurement Period Ending 06/30/2021	Measurement Period Ending 6/30/2022
(1) Service Cost	\$ 44.1	\$ 31.3
(2) Interest Cost	13.1	10.0
(3) Expected Investment Return	0.0	0.0
(4) Employee Contributions	0.0	0.0
(5) Administrative Expense	0.0	0.0
(6) Plan Changes	0.0	0.0
(7) Amortization of Unrecognized		
(a) Demographic Experience (Gain)/Loss	(82.3)	(86.4)
(b) Asset (Gain)/Loss	0.0	0.0
(c) Assumption Change (Gain)/Loss	(153.3)	(165.2)
(8) Rounding Adjustment	<u>0.1</u>	<u>0.0</u>
(9) Total Expense	<u>\$ (178.3)</u>	<u>\$ (210.3)</u>
(10) Discount Rate	2.21%	2.16%
(11) Expected Rate of Return on Assets	N/A	N/A

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

		Measurement Period Ending 6/30/2021	Measurement Period Ending 6/30/2022
(1) Development of Service Cost:			
(a) Normal Cost at Beginning of Measurement Period	\$ 44.1	\$ 31.3	
(2) Development of Interest Cost:			
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 568.8	\$ 448.9	
(b) Normal Cost at Beginning of Measurement Period	44.1	31.3	
(c) Actual Benefit Payments	37.0	32.8	
(d) Discount Rate	2.21%	2.16%	
(e) Interest Cost	\$ 13.1	\$ 10.0	
(3) Development of Expected Investment Return:			
(a) Plan Fiduciary Net Position at Beginning of Measurement Period	\$ 0.0	\$ 0.0	
(b) Actual Contributions—Employer	37.0	32.8	
(c) Actual Contributions—Employee	0.0	0.0	
(d) Actual Benefit Payments	37.0	32.8	
(e) Administrative Expenses	0.0	0.0	
(f) Other	0.0	0.0	
(g) Expected Rate of Return on Assets	2.21%	2.16%	
(h) Expected Return	\$ 0.0	\$ 0.0	

Reconciliation of Total OPEB Liability

Shown below are details regarding the Total OPEB Liability for the Measurement Period from June 30, 2021 to June 30, 2022 (\$ millions):

	Increase (Decrease)	Total OPEB Liability
Balance at 6/30/2021 Measurement Date		\$ 448.9
Changes Recognized for the Measurement Period:		
Service Cost	31.3	
Interest on the Total OPEB Liability	10.0	
Changes of Benefit Terms	0.0	
Differences Between Expected and Actual Experience	(24.1)	
Changes of Assumptions	(69.9)	
Benefit Payments	0.0	
Contributions From the Employer	(32.8)	
Contributions From the Employee	0.0	
Net Investment Income	0.0	
Administrative Expense	0.0	
Rounding Adjustment	0.0	
Net Changes	<u>(85.5)</u>	
Balance at 6/30/2022 Measurement Date		\$ 363.4

Liability (Gain)/Loss

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

	Measurement Period Ending 6/30/2021	Measurement Period Ending 6/30/2022
(1) OPEB Liability at Beginning of Measurement Period	\$ 568.8	\$ 448.9
(2) Service Cost	44.1	31.3
(3) Interest on the Total OPEB Liability	13.1	10.0
(4) Changes of Benefit Terms	0.0	0.0
(5) Benefit Payments	(37.0)	(32.8)
(6) Rounding Adjustment	0.1	0.0
(7) Expected OPEB Liability at End of Measurement Period	589.1	457.4
(8) Actual OPEB Liability at End of Measurement Period	448.9	363.4
(9) OPEB Liability (Gain)/Loss	\$ (140.2)	\$ (94.0)
(a) Demographic Experience (Gain)/Loss	(20.9)	(24.1)
(b) Assumption changes (Gain)/Loss	(119.3)	(69.9)
(10) Average Future Working Life Expectancy	6.37	5.86
(11) OPEB Liability (Gain)/Loss Amortization	\$ (22.0)	\$ (16.0)
(a) Demographic Experience (Gain)/Loss Amortization	(3.3)	(4.1)
(b) Assumption changes (Gain)/Loss Amortization	(18.7)	(11.9)
(12) Discount Rate for Interest Cost	2.21%	2.16%

Liability (Gain)/Loss Impact on Expense

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

	Measurement Period Ending 6/30/2022
(1) Total OPEB Liability (Gain)/Loss	\$ (24.1)
(2) Recognized in Current Year Expense	<u>(4.1)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (20.0)

Assumptions Change Impact on Expense

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

	Measurement Period Ending 6/30/2022
(1) Total OPEB Liability Assumption Change (Gain)/Loss	\$ (69.9)
(2) Recognized in Current Year Expense	<u>(11.9)</u>
(3) Amount to be recognized in Future Years as Deferred Inflow (1. – 2.)	\$ (58.0)

Asset (Gain)/Loss

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

	Measurement Period Ending 6/30/2021	Measurement Period Ending 6/30/2022
(1) OPEB Asset at Beginning of Measurement Period	\$ 0.0	\$ 0.0
(2) Contributions—Employer	37.0	32.8
(3) Contributions—Employee	0.0	0.0
(4) Expected Investment Income	0.0	0.0
(5) Benefit Payments	(37.0)	(32.8)
(6) Administrative Expense	0.0	0.0
(7) Other	0.0	0.0
(8) Expected OPEB Asset at End of Measurement Period	0.0	0.0
(9) Actual OPEB Asset at End of Measurement Period	<u>0.0</u>	<u>0.0</u>
(10) OPEB Asset (Gain)/Loss	\$ 0.0	\$ 0.0
(11) Amortization Factor	<u>5.0</u>	<u>5.0</u>
(12) OPEB Asset (Gain)/Loss Amortization	\$ 0.0	\$ 0.0
(13) Discount Rate for Expected Investment Return	2.21%	2.16%

Asset (Gain)/Loss Impact on Expense

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

	Measurement Period Ending 6/30/2022
(1) Total OPEB Asset (Gain)/Loss	\$ 0.0
(2) Recognized in Current Year Expense	<u>0.0</u>
(3) Amount to be recognized in Future Years as Deferred Inflows (1. – 2.)	0.0

Deferred Outflows/Inflows

The following table illustrates the Deferred Inflows and Outflows as of the Measurement date of June 30, 2022 under GASB 75 (\$ millions).

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 0.0	\$ (166.0)
(2) Assumption Changes	0.0	(336.4)
(3) Changes in Proportion	55.2	(55.2)
(4) Rounding Adjustment	<u>0.0</u>	<u>0.1</u>
(5) Sub Total	\$ 55.2	\$ (557.5)
(6) Amounts Associated with Transactions after the Measurement Date	\$ 39.7	\$ N/A
(7) Total	\$ 94.9	\$ (557.5)

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, 2022 (\$ millions).

Date Established	Type of Base	Period		Balance		Annual	
		Original	Remaining	Original	Remaining	Payment	
6/30/2017	Liability (Gain)/Loss	6.43	0.43	\$ (61.9)	\$ (4.1)	\$ (9.6)	
6/30/2017	Assumptions	6.43	0.43	\$ (326.1)	\$ (21.8)	\$ (50.7)	
6/30/2018	Liability (Gain)/Loss	6.19	1.19	\$ (191.0)	\$ (36.7)	\$ (30.9)	
6/30/2018	Assumptions	6.19	1.19	\$ (211.8)	\$ (40.7)	\$ (34.2)	
6/30/2019	Liability (Gain)/Loss	6.25	2.25	\$ (216.9)	\$ (78.1)	\$ (34.7)	
6/30/2019	Assumptions	6.25	2.25	\$ (182.2)	\$ (65.6)	\$ (29.2)	
6/30/2020	Liability (Gain)/Loss	6.34	3.34	\$ (24.1)	\$ (12.7)	\$ (3.8)	
6/30/2020	Assumptions	6.34	3.34	\$ (130.0)	\$ (68.5)	\$ (20.5)	
6/30/2021	Liability (Gain)/Loss	6.37	4.37	\$ (20.9)	\$ (14.3)	\$ (3.3)	
6/30/2021	Assumptions	6.37	4.37	\$ (119.3)	\$ (81.8)	\$ (18.7)	
6/30/2022	Liability (Gain)/Loss	5.86	4.86	\$ (24.1)	\$ (20.0)	\$ (4.1)	
6/30/2022	Assumptions	5.86	4.86	\$ (69.9)	\$ (58.0)	\$ (11.9)	
	Rounding Adjustment			\$ 0.1	\$ (0.1)	0.0	
	Total Charges			\$ (1,578.1)	\$ (502.4)	(251.6)	

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:

2024	\$	(217.2)
2025	\$	(138.6)
2026	\$	(78.3)
2027	\$	(46.3)
2028	\$	(21.9)
Total Thereafter	\$	(0.0)

Plan Fiduciary Net Position

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

Interest Rate Sensitivity

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

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

The following table illustrates the impact of interest rate sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2022 (\$ millions):

	1% Decrease (2.54%)	Current Rate (3.54%)	1% Increase (4.54%)
(1) Total OPEB Liability	\$ 383.6	\$ 363.4	\$ 343.6

Healthcare Cost Trend Sensitivity

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

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

The following table illustrates the impact of healthcare cost trend sensitivity on the Total OPEB Liability for Measurement Period ending June 30, 2022 (\$ millions):

	1% Decrease (7.00% decreasing to 3.50%)	Trend Rate (8.00% decreasing to 4.50%)	1% Increase (9.00% decreasing to 5.50%)
(1) Total OPEB Liability	\$ 330.8	\$ 363.4	\$ 400.9

Disclosure—Changes in the Total OPEB Liability and Related Ratios

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

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

	Measurement Period	
	2022	
Total OPEB Liability		
Service Cost	\$ 31.3	
Interest Cost	\$ 10.0	
Changes of Benefit Terms	\$ 0.0	
Differences Between Expected and Actual Experiences	\$ (24.1)	
Changes of Assumptions	\$ (69.9)	
Benefit Payments	\$ (32.8)	
Rounding Adjustment	\$ 0.0	
Net Change in Total OPEB Liability	\$ (85.5)	
Total OPEB Liability (Beginning)	\$ 448.9	
Total OPEB Liability (Ending)	\$ 363.4	
Covered-Employee Payroll	\$ 4,848.5	
Total OPEB Liability as a Percentage of Payroll	7.50%	
Discount Rate, end of year	3.54%	

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

Disclosure—Contribution Schedule

Contributions are made on a pay-go basis.

Appendix

Participant Data

The actuarial valuation was based on personnel information from the Commonwealth of Virginia records as of June 30, 2022. Following are some of the pertinent characteristics from the personnel data as of that date. Prior year characteristics are also provided for comparison purposes. Both age and service have been determined using years and months as of the valuation date.

	June 30, 2021	June 30, 2022
Health Care Participants		
Active Participants ¹		
Number	88,064	92,839
Average Age	47.2	47.7
Average Service	10.5	9.9
Inactive Participants (under age 65) ²		
Number	4,119	3,647
Average Age	61.4	61.4
Covered Spouses of Inactive Participants	680	634
Average Age	59.6	59.5
Total Participants		
Number	92,863	97,120

¹ Includes employees over age 65 who have zero liability.

² Retirees, survivors, LTDs.

Asset Allocation

The plan is not pre-funded.

Health Care Claims Development

Based on the actuary's experience and professional expertise, the claims development methodology followed generally accepted actuarial practices and is consistent with applicable ASOPs.

The sample per capita claims cost assumptions shown below by age and benefit represent the true underlying baseline experience estimated for Commonwealth of Virginia's sponsored postretirement benefits and costs. These rates are used in the expense calculation for the period 7/1/2022–6/30/2023 and disclosures as of 6/30/2023.

Age	Medical/Rx/Admin	Dental
40	\$7,289	\$394
45	\$8,573	\$394
50	\$10,331	\$394
55	\$12,751	\$394
60	\$15,815	\$394
64	\$18,359	\$394

The average per capita claims costs were developed from self-funded premium-equivalent rates of the plan effective July 1, 2022 through June 30, 2023. 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 2022-2023 three-tier rate structure already centered at the mid-point of the annual period following the valuation date. Average medical per capita claims costs were then age-adjusted based on the demographics of the population, and the assumed health care aging factors shown in the table below. Average dental per capita claims costs were not adjusted for aging. Implicit administrative expenses were assumed to have been included in the premium-equivalents.

The 2022-2023 monthly premium-equivalent rates used in the per capita claims cost development are shown below:

Plan	Single	Plus One	Plus Two or more
COVA Care	\$803	\$1,485	\$2,154
COVA Care + OON	\$822	\$1,519	\$2,205
COVA Care + Expanded Dental	\$837	\$1,548	\$2,246
COVA Care + OON + Dental	\$856	\$1,582	\$2,297
COVA Care + Dental + Vision/Hearing	\$857	\$1,584	\$2,299
COVA Care + OON + Dental + Vision/Hearing	\$875	\$1,618	\$2,349
COVA HealthAware	\$712	\$1,320	\$1,909
COVA HealthAware +Expanded Dental	\$744	\$1,379	\$1,995
COVAHealthAware +Expanded Dental + Vision	\$755	\$1,400	\$2,025
COVA HDHP	\$602	\$1,120	\$1,637
COVA HDHP + Dental	\$635	\$1,181	\$1,726
Kaiser Permanente HMO	\$752	\$1,382	\$2,014
Optima Health Vantage HMO	\$782	\$1,447	\$2,095
Tricare Voluntary supplement	\$61	\$120	\$161

Health Care Aging (Morbidity) Factors:

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

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

The aging factor assumptions shown above were based on normative data analyses, along with consideration of the results from the 2013 Society of Actuaries sponsored study "Health Care Costs—From Birth to Death" prepared by Dale H. Yamamoto, reporting on the effect of age on claims costs. In addition to age, this study shows the effect of service type (medical vs. pharmacy) and gender on claims costs. 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, NHE data, plan renewal data, and vendor Rx reports, with adjustments based on the provisions of the benefits sponsored by the Commonwealth of Virginia. We believe they are reasonable and representative of future costs increases.

Year	Trend
2022 to 2023	8.00%
2023 to 2024	7.75%
2024 to 2025	7.50%
2025 to 2026	7.25%
2026 to 2027	7.00%
2027 to 2028	6.50%
2028 to 2029	6.25%
2029 to 2030	5.75%
2030 to 2031	5.50%
2031 to 2032	5.25%
2032 to 2033	4.75%
2033 to 2034+	4.50%

Dental Trend 4.00%

Inflation Reduction Act

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

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 2022 Measurement Period, reflecting the effect of assumed future health care claim cost and/or pay increases.

The OPEB expense is the annual amount to be recognized in the income statement as the cost of OPEB benefits for this plan for the reporting period ending June 30, 2023.

Actuarial Assumptions and Methods

Actuarial Cost Method	Entry Age Normal
Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Reporting Period End Date	June 30, 2023
Discount Rate	2.16% for 2021 and 3.54% for 2022

Assumed Trends on Retiree Costs

Year Beginning	Medical/Rx*	Dental*
7/1/2022	8.00%	4.00%
7/1/2023	7.75%	4.00%
7/1/2024	7.50%	4.00%
7/1/2025	7.25%	4.00%
7/1/2026	7.00%	4.00%
7/1/2027	6.50%	4.00%
7/1/2028	6.25%	4.00%
7/1/2029	5.75%	4.00%
7/1/2030	5.50%	4.00%
7/1/2031	5.25%	4.00%
7/1/2032	4.75%	4.00%
7/1/2033	4.50%	4.00%

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

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

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

COLAs	There are no automatic cost of living adjustments nor ad hoc COLAs included in the valuation.
Mortality	Mortality rates vary by participant status and gender. The base mortality rates are for State Employees described in the 2016-2020 experience study for the Virginia Retirement System. Mortality improvement is projected with a modified MP-2021 Improvement Scale.
	Pre-Retirement Pub-2010 Benefits Weighted General Employee Rates projected generationally with a Modified MP-2021 Improvement Scale; females set forward 2 years
	Post-Retirement Pub-2010 Benefits Weighted General Healthy Retiree Rates projected generationally with a Modified MP-2021 Improvement Scale; 110% of rates for females
	Post-Disablement Pub-2010 Benefits Weighted General Disabled Rates projected generationally with a Modified MP-2021 Improvement Scale; males and females set forward 3 years
	Beneficiaries and Survivors Pub-2010 Benefits Weighted General Contingent Annuitant Rates projected generationally with a Modified MP-2021 Improvement Scale; 110% of rates for males and females

**Retirement
Rates
Plan 1
Members**

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

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

**Retirement
Rates
Plan 1
Members**

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

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

Retirement Rates
Plan 2 Members

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

Age	Male Members - Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40+
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.080	0.075	0.075	0.075	0.075	0.080	0.080	0.080	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
62	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
63	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
64	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
65	0.000	0.200	0.200	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
67	0.000	0.230	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
68	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
69	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
70	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
71	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
72	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
73	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
74	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
75	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
76	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
77	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
78	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
79	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
80+	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Retirement Rates
Plan 2 Members

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

Female Members - Years of Service

Age	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40+
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.080	0.075	0.075	0.075	0.075	0.080	0.080	0.080	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
62	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
63	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
64	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
65	0.000	0.200	0.200	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
67	0.000	0.230	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
68	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
69	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
70	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
71	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
72	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
73	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
74	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
75	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
76	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
77	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
78	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
79	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
80+	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Disability Rates

As shown below for selected ages. 25% of disability cases are assumed to be service related. The rates are for State Employees developed in the 2016-2020 experience study for the Virginia Retirement System.

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

Withdrawal Rates

The following withdrawal rates are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement). The rates are for State Employees developed in the 2016-2020 experience study for the Virginia Retirement System.

Male Members: Years of Service

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

Female Members: Years of Service

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

Participation Rate	It was assumed that 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	\$3,808	\$394
21	\$3,933	\$394
22	\$4,063	\$394
23	\$4,197	\$394
24	\$4,336	\$394
25	\$4,479	\$394
26	\$4,626	\$394
27	\$4,779	\$394
28	\$4,937	\$394
29	\$5,100	\$394
30	\$5,268	\$394
31	\$5,442	\$394
32	\$5,621	\$394
33	\$5,807	\$394
34	\$5,999	\$394
35	\$6,197	\$394
36	\$6,401	\$394
37	\$6,612	\$394
38	\$6,830	\$394
39	\$7,056	\$394
40	\$7,289	\$394
41	\$7,529	\$394
42	\$7,778	\$394
43	\$8,034	\$394
44	\$8,299	\$394
45	\$8,573	\$394
46	\$8,899	\$394
47	\$9,237	\$394
48	\$9,588	\$394
49	\$9,953	\$394
50	\$10,331	\$394
51	\$10,775	\$394
52	\$11,238	\$394
53	\$11,722	\$394
54	\$12,226	\$394
55	\$12,751	\$394
56	\$13,313	\$394
57	\$13,898	\$394
58	\$14,510	\$394
59	\$15,148	\$394
60	\$15,815	\$394
61	\$16,416	\$394
62	\$17,039	\$394
63	\$17,687	\$394
64	\$18,359	\$394
65 and over	Not applicable	

Baseline Retiree Contributions (2022 Measurement Year)

Group	Medical/Rx	Dental
Retiree Contributions	\$9,585	\$409
Spouse Contributions	\$8,140	\$347

Changes in Financial Accounting Methods/Assumptions Since the Prior Year

Method Changes

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

Assumption Changes

The financial accounting valuation reflects the following assumption changes:

- The discount rate increased from 2.16% as of June 30, 2022 to 3.54% as of June 30, 2023.
- Trend rates were updated to reflect anticipated future plan experience.
- The claims cost assumptions were updated to reflect anticipated future plan experience.
- The participation rate assumption was updated to reflect more recent experience.

Plan Changes

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

Summary of Plan Provisions

Plan Eligibility	Plan provisions in effect as of June 30, 2022 are shown.
	<p>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:</p> <ul style="list-style-type: none">▪ 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, 2022
Retiree Group Not Eligible for Medicare**

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

**Plan
Benefit
Summary
(continued)**

**Health Benefits Effective June 30, 2022
Retiree Group Not Eligible for Medicare**

Benefits	Plan			
	COVA Care	COVA HealthAware	COVA HDHP	Kaiser Permanente
	Participant Pays			
Prescription drugs - mandatory generic				
Retail Pharmacy	Up to 34-day supply: \$15/\$30/\$45/\$55	Up to 90-day supply: 20% after deductible	Up to 34-day supply: 20% after deductible	<i>Up to 30-day supply</i> - Medical Center Pharmacy \$15/\$25/\$40 - Community Pharmacy \$20/\$45/\$60 (3x copayment for 90 days)
Home Delivery Pharmacy	Up to 90-day supply: \$30/\$60/\$90/\$110	Up to 90-day supply: 20% after deductible	Up to 90-day supply: 20% after deductible	<i>Up to 30-day supply</i> Mail Service \$13/\$23/\$38 (2x copayment for 90 days)
Out - of - Network	Buy-up available	Additional deductible out-of-pocket limits apply. 40% coinsurance after deductible. Provider may balance bill for amount above allowable charge.	Not available	Not available
Expanded Dental	Buy-up available	Buy-up available	Buy-up available	Not available
Vision & Hearing	Buy-up available	Buy-up available	Not available	Routine vision only

**Plan Benefit
Summary
(continued)**

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

Appendix A - Employer Allocations & Sensitivity

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A			B			C			D			E			F			G			H			I			J			K			L																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
		MP 2022			MP 2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability															Down	Base	Up								Trend	Base	Up																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
171	State Corporation Commission	9,095,164	0.75392%	2,739,854	8,741,721	0.74001%	3,321,826	2,892,319	2,739,854	2,590,592	2,494,322	2,739,854	3,022,588	172	State Lottery Department	4,675,554	0.38757%	1,408,480	4,033,449	0.34144%	1,532,699	1,486,858	1,408,480	1,331,749	1,282,259	1,408,480	1,553,825	173	Dept of Charitable Gaming	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	174	Virginia College Savings Plan	1,971,538	0.16343%	593,911	1,860,375	0.15748%	706,935	626,960	593,911	561,556	540,688	593,911	655,198	175	Va Off Protection & Advocacy	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	180	Secretary of Administration	153,649	0.01274%	46,282	150,802	0.01277%	57,301	48,857	46,282	43,761	42,134	46,282	51,058	181	Dept of Labor and Industry	1,988,073	0.16480%	598,894	1,841,070	0.15585%	699,602	632,221	598,894	566,267	545,224	598,894	660,696	182	Virginia Employment Commission	11,678,324	0.96804%	3,518,013	9,135,938	0.77338%	3,471,624	3,713,780	3,518,013	3,326,359	3,202,747	3,518,013	3,881,047	183	Secretary of Natural Resources	46,412	0.00385%	13,980	46,178	0.00391%	17,546	14,758	13,980	13,218	12,727	13,980	15,423	184	Secretary of Technology	-	0.00000%	(2)	-	0.00000%	(3)	(2)	(2)	(2)	(2)	(2)	(2)	185	Secretary of Education	17,587	0.00146%	5,301	8,279	0.00070%	3,146	5,596	5,301	5,012	4,826	5,301	5,848	186	Secretary of Transportation	65,621	0.00544%	19,768	66,519	0.00563%	25,279	20,868	19,768	18,691	17,996	19,768	21,808	187	Secretary of Public Safety	60,858	0.00504%	18,332	53,051	0.00449%	20,159	19,352	18,332	17,333	16,689	18,332	20,224	188	Sec of Health & Human Resource	46,183	0.00383%	13,910	36,887	0.00312%	14,014	14,684	13,910	13,152	12,663	13,910	15,345	190	Secretary of Finance	56,721	0.00470%	17,085	38,963	0.00330%	14,802	18,036	17,085	16,154	15,554	17,085	18,848	191	Va Workers Compensation Comm	3,619,934	0.30006%	1,090,479	3,711,184	0.31416%	1,410,237	1,151,161	1,090,479	1,031,072	992,756	1,090,479	1,203,009	192	Secretary of Commerce & Trade	65,105	0.00540%	19,613	51,714	0.00438%	19,650	20,704	19,613	18,545	17,855	19,613	21,637	193	Secretary of Agr and Forestry	31,236	0.00259%	9,409	36,665	0.00310%	13,932	9,933	9,409	8,896	8,566	9,409	10,380	194	Dept of General Services	8,003,681	0.66344%	2,411,057	7,963,766	0.67415%	3,026,211	2,545,225	2,411,057	2,279,707	2,194,990	2,411,057	2,659,861	195	Secretary of Labor	51,916	0.00430%	15,640	-	0.00000%	-	-	16,510	15,640	14,238	15,640	17,254	197	Direct Aid to Public Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	199	Dept Conservation & Recreation	5,987,786	0.49634%	1,803,781	5,747,688	0.48665%	2,184,105	1,904,156	1,803,781	1,705,515	1,642,135	1,803,781	1,989,919	200	Comp Svcs At-Risk Youth & Family	189,770	0.01573%	57,165	176,676	0.01496%	67,134	60,346	57,165	54,051	52,042	57,165	63,064	201	Dept of Education	6,423,322	0.53244%	1,934,985	4,263,826	0.36949%	1,620,240	2,042,661	1,934,985	1,829,571	1,761,581	1,934,985	2,134,662	202	The Library of Virginia	1,385,894	0.11488%	417,491	1,296,755	0.10977%	492,764	440,723	417,491	394,747	380,078	417,491	460,573	203	Woodrow Wilson Rehab Center	2,303,991	0.19098%	694,059	2,646,474	0.22403%	1,005,650	732,681	694,059	656,248	631,861	694,059	765,681	204	College of William and Mary	27,100,875	0.24645%	8,163,960	26,702,259	0.26040%	10,146,780	8,618,260	8,163,960	7,719,203	7,432,347	8,163,960	9,006,423	206	VCU Health System Authority	3,066,046	0.25415%	923,623	3,595,945	0.30440%	975,020	923,623	873,306	840,853	923,623	873,306	1,018,934	207	University of Virginia	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	208	VPI & State University	98,766,203	8.18695%	29,752,653	95,508,863	8.08503%	36,293,073	31,408,300	29,752,653	28,131,787	27,086,372	29,752,653	32,822,918	209	UVA Medical Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	211	Virginia Military Institute	7,943,388	0.65894%	2,392,891	7,638,005	0.64657%	2,902,417	2,526,048	2,392,891	2,262,531	2,178,452	2,392,891	2,630,821	212	Virginia State University	7,501,339	0.62180%	2,259,731	7,453,771	0.63098%	2,832,413	2,385,478	2,259,731	2,136,625	2,057,225	2,259,731	2,492,919	213	Norfolk State University	10,246,166	0.84933%	3,086,589	10,155,828	0.85971%	3,859,183	3,258,349	3,086,589	2,918,438	2,809,985	3,086,589	3,405,103	214	Longwood University	9,950,271	0.82480%	2,997,453	10,152,763	0.85945%	3,858,019	3,164,252	2,997,453	2,834,158	2,728,837	2,997,453	3,306,169	215	University of Mary Washington	8,164,018	0.67673%	2,459,358	8,421,944	0.71294%	3,200,315	2,596,214	2,459,358	2,325,377	2,238,963	2,459,358	2,713,146	216	James Madison University	43,908,032	3.63963%	13,227,004	42,790,592	3.62232%	16,260,296	13,963,048	13,227,004	12,506,423	12,041,667	13,227,004	14,591,938	217	Radford University	17,517,907	0.45210%	5,277,152	17,477,268	0.47949%	6,641,307	5,570,810	5,277,152	4,989,663	4,804,240	5,277,152	5,821,717	218	Va Sch for Deaf/Blind	1,861,936	0.15434%	560,892	1,826,316	0.15460%	693,990	592,104	560,892	530,336	510,628	560,892	618,772	219	Va Sch for Deaf/Blind-Hampton	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	220	Melchers-Monroe Memorials	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	221	Old Dominion University	30,385,270	0.25187%	9,153,359	29,728,532	0.25165%	11,296,751	9,662,716	9,153,359	8,654,702	8,333,082	9,153,359	10,097,921	222	Dept of Professional & Occ Reg	2,135,498	0.17702%	643,306	2,102,202	0.17796%	798,830	679,104	643,306	585,656	643,306	709,691	223	Dept of Health Professions	3,401,166	0.28193%	1,024,576	3,101,178	0.26252%	1,178,437	1,081,591	1,024,576	968,759	932,759	1,024,576	1,130,305	226	Board of Accountancy	141,934	0.0117%	42,756	145,315	0.01230%	55,218	45,135	42,756	40,427	38,924	42,756	47,168	229	Coop Ext & Agric Exp Station	11,198,522	0.92827%	3,373,480	10,996,818	0.93090%	4,178,758	3,561,204	3,373,480	3,193,699	3,071,166	3,373,480	3,721,599	230	VPI & SU Research Department	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	231	VPI & SU Extension Department	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	232	Dept of Minority Bus Enterpr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	233	Board of Bar Examiners	84,606	0.00701%	25,485	95,418	0.00808%	36,256	26,903	25,485	24,097	23,201	25,485	28,115	234	Cooper Ext & Agric Res Service	1,083,712	0.08983%	326,458	1,052,364	0.08908%	399,891	344,624	326,458	308,673	297,202	326,458	360,146	236	Virginia Commonwealth Univ	84,366,749	6.99335%	25,414,914	82,289,909	6.96602%	31,269,910	26,829,179	25,414,914	24,030,359	23,137,359	25,414,914	28,037,555	238	Virginia Museum of Fine Arts	2,799,022	0.23202%	843,186	2,578,449	0.22674%	1,017,802	890,107	843,186	797,251	767,624	843,186	930,197	239	Frontier Culture Museum of Va	378,569	0.03138%	114,044	405,091	0.03429%	153,933	120,390	114,044	107,831	103,824	114,044	125,813	241	Richard Bland College	1,407,779	0.11669%	424,082	1,353,92	0.11454%	514,170	447,681	424,082	400,979	386,078	424,082	467,844	242	Christopher Newport University	11,900,797	0.98648%	3,585,032	11,641,217	0.98545%	4,423,622	3,784,528	3,585,032	3,389,726	3,263,760	3,585,032	3,954,982	245	St Council of Higher Education	579,195	0.04801%	174,481	592,097	0.05012%	224,996	184,190	174,481	164,976	158,845	174,481	192,486	246	UVA College at Wise	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	247	George Mason University	54,518,258	4.51914%	16,423,258	51,344,050	4.34638%	19,510,581	17,337,164	16,423,258	15,528,551	14,951,489	16,423,258	18,118,023	261	Virginia Community College Sys	2,999,299	0.24862%	903,519	2,807,132	0.23763%	1,066,703	953,797	903,519	854,297	822,550	903,519	996,756	262	Dept of Aging & Rehab Services	11,272,577	0.93441%	3,395,786	10,715,247	0.90707%	4,071,760	3,584,751	3,395,786	3,210,790	3,091,473	3,395,786	3,746,207	263	Va Rehab Center for the Blind	228,280	0.01892%	68,769	215,431	0.01824%	81,864	72,596	68,769	65,023	62,606	68,769	75,865</

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		MP 2022			MP 2021			Discount Rate				Trend	
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability	Down	Base	Up	Down	Base	Up
270	Va Community Coll Sys Utility	1,185,151	0.09824%	357,019	1,190,776	0.10008%	452,490	376,886	357,019	337,569	325,025	357,019	393,861
275	New River Community College	1,785,123	0.14797%	537,751	1,644,272	0.13919%	624,813	567,675	537,751	508,455	489,560	537,751	593,243
276	Southside Va Community College	2,106,990	0.17465%	634,714	2,107,340	0.17839%	800,783	670,034	634,714	600,136	577,834	634,714	700,212
277	Paul D Camp Community College	857,878	0.07111%	258,432	851,389	0.07207%	323,525	272,813	258,432	244,353	235,273	258,432	285,100
278	Rappahannock Community College	1,560,824	0.12938%	470,191	1,408,080	0.11920%	535,068	496,356	470,191	444,576	428,055	470,191	518,711
279	Danville Community College	1,593,749	0.13211%	480,109	1,461,032	0.12368%	555,187	506,826	480,109	453,954	437,084	480,109	529,653
280	Northern Va Community College	18,863,142	1.56361%	5,682,395	18,446,654	1.56155%	7,009,672	5,998,603	5,682,395	5,372,829	5,173,168	5,682,395	6,268,778
282	Piedmont Va Community College	2,686,238	0.22267%	809,214	2,562,378	0.21691%	973,699	854,244	809,214	765,130	736,696	809,214	892,719
283	J Sergeant Reynolds Comm Coll	4,653,918	0.38577%	1,401,962	4,771,597	0.40393%	1,813,191	1,479,977	1,401,962	1,325,586	1,276,325	1,401,962	1,546,635
284	Eastern Shore Community Coll	688,657	0.05708%	207,454	612,553	0.05185%	232,766	218,998	207,454	196,152	188,863	207,454	228,862
285	Patrick Henry Comm Coll	2,650,549	0.21971%	798,461	2,539,248	0.21495%	964,904	842,893	798,461	754,962	726,907	798,461	880,857
286	Va Western Community College	3,241,641	0.26871%	976,524	3,126,742	0.26469%	1,188,152	1,030,865	976,524	923,325	889,013	976,524	1,077,294
287	Dabney S Lancaster Comm Coll	870,545	0.07216%	262,247	803,775	0.06804%	305,432	276,840	262,247	247,960	238,746	262,247	289,309
288	Wytheville Community College	1,317,652	0.10922%	396,933	1,248,012	0.10565%	474,240	419,021	396,933	375,309	361,362	396,933	437,894
290	John Tyler Community College	3,776,574	0.31305%	1,137,669	3,608,173	0.30544%	1,371,095	1,200,977	1,137,669	1,075,691	1,035,717	1,137,669	1,255,068
291	Blue Ridge Community College	2,592,271	0.21488%	780,901	2,426,181	0.20538%	921,939	824,356	780,901	738,359	710,921	780,901	861,485
292	Central Va Community College	2,172,347	0.18007%	654,407	1,905,320	0.16129%	724,017	690,823	654,407	618,756	595,762	654,407	721,937
293	Thomas Nelson Comm College	3,051,965	0.25298%	919,382	3,250,528	0.27516%	1,235,190	970,543	919,382	869,296	836,992	919,382	1,014,256
294	Southwest Virginia Comm Coll	2,170,490	0.17992%	653,842	1,977,939	0.16744%	751,610	690,226	653,842	618,222	595,248	653,842	721,314
295	Tidewater Community College	9,446,587	0.78305%	2,845,724	9,433,329	0.79855%	3,584,638	3,004,080	2,845,724	2,690,695	2,590,705	2,845,724	3,139,383
296	VA Highlands Community College	1,556,177	0.12899%	468,788	1,500,972	0.12706%	570,365	494,875	468,788	443,249	426,778	468,788	517,164
297	Germania Community College	3,070,758	0.25454%	925,048	2,928,467	0.24790%	1,112,810	976,524	925,048	874,653	842,150	925,048	1,020,506
298	Lord Fairfax Community College	3,084,584	0.25569%	929,211	3,069,092	0.25981%	1,166,246	980,919	929,211	878,589	845,940	929,211	1,025,099
299	Mountain Empire Community Coll	1,907,513	0.15812%	574,627	1,812,555	0.15344%	688,767	606,603	574,627	543,322	523,132	574,627	633,924
301	Dept of Agr & Cons Services	6,001,340	0.49746%	1,807,861	5,902,627	0.49967%	2,242,977	1,908,463	1,807,861	1,709,372	1,645,850	1,807,861	1,994,420
305	State Milk Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	1,963,812	0.16278%	591,583	1,752,695	0.14837%	666,017	624,503	591,583	559,355	538,568	591,583	652,630
311	Va National Defense Industrial	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
320	Virginia Tourism Authority	1,043,817	0.08652%	314,443	993,728	0.08412%	377,614	331,941	314,443	297,313	286,264	314,443	346,891
325	Dept of Business Assistance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
326	Off of Workforce Development	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	15,365	0.00127%	4,629	14,810	0.00125%	5,627	4,887	4,629	4,377	4,214	4,629	5,107
350	Dept Small Bus/Supplier Div	523,886	0.04343%	157,816	417,100	0.03531%	158,496	166,598	157,816	149,218	143,673	157,816	174,102
360	Fort Monroe Authority	287,841	0.02386%	86,708	270,945	0.02294%	102,956	91,533	86,708	81,984	78,938	86,708	95,656
400	Jamestown-Yorktown Commermor	9,386	0.00078%	2,827	-	0.00000%	-	2,984	2,827	2,673	2,574	2,827	3,119
402	Marine Resources Commission	2,089,682	0.17322%	629,503	2,113,163	0.17888%	802,994	664,533	629,503	595,209	573,090	629,503	694,463
403	Dept Game and Inland Fisheries	6,237,370	0.51703%	1,878,966	6,027,201	0.51022%	2,290,318	1,983,525	1,878,966	1,776,604	1,710,583	1,878,966	2,072,862
405	Virginia Racing Commission	60,418	0.00501%	18,201	58,240	0.00493%	22,134	19,214	18,201	17,209	16,570	18,201	20,079
407	Virginia Port Authority	-	0.00000%	(2)	-	0.00000%	(1)	(2)	(2)	(2)	(2)	(2)	(2)
408	Chesapeake Bay Local Asst Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	2,500,178	0.20725%	753,163	2,470,256	0.20911%	938,689	795,074	753,163	712,132	685,668	753,163	830,884
411	Dept of Forestry	3,464,032	0.28714%	1,043,517	3,367,716	0.28508%	1,279,721	1,101,586	1,043,517	986,668	950,002	1,043,517	1,151,201
413	Comm on Va Alcohol Saf Act Pro	110,555	0.00916%	33,306	129,285	0.01094%	49,128	35,159	33,306	31,492	30,321	33,306	36,743
417	Gunston Hall	41,805	0.00347%	12,593	35,652	0.00302%	13,546	13,294	12,593	11,907	11,464	12,593	13,893
423	Dept of Historic Resources	610,542	0.05081%	183,923	522,632	0.04424%	198,601	194,158	183,923	173,903	167,441	183,923	202,903
425	Jamestown-Yorktown Foundation	1,751,219	0.14516%	527,540	1,769,932	0.14983%	672,568	556,896	527,540	498,801	480,265	527,540	581,978
440	Dept of Environmental Quality	10,902,470	0.90373%	3,284,298	10,444,232	0.88413%	3,968,777	3,467,059	3,284,298	3,105,376	2,989,976	3,284,298	3,623,215
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	41,249	0.00342%	12,426	36,821	0.00312%	13,988	13,117	12,426	11,749	11,312	12,426	13,708
501	Dept of Transportation	106,437,921	8.82287%	32,063,730	104,042,348	8.80741%	39,535,820	33,847,989	32,063,730	30,316,960	29,190,350	32,063,730	35,372,485
502	Central Garage	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	772,837	0.06406%	232,812	867,380	0.07343%	329,602	245,767	232,812	220,129	211,949	232,812	256,837
506	Motor Vehicle Dealer Board	307,924	0.02552%	92,764	286,667	0.02427%	108,936	97,926	92,764	87,710	84,451	92,764	102,337
507	BRD Towing and Recovery Operator	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	191,935	0.01591%	57,820	4,309	0.00036%	1,637	61,038	57,820	54,670	52,638	57,820	63,787
601	Dept of Health	40,282,175	3.33908%	12,134,740	39,492,590	3.34313%	15,007,069	12,810,002	12,134,740	11,473,663	11,047,286	12,134,740	13,386,960
602	Dept of Medical Asst Services	6,782,355	0.56220%	2,043,136	6,177,645	0.52295%	2,347,483	2,156,830	2,043,136	1,931,830	1,860,041	2,043,136	2,253,973
606	Va Bd for People With Disabil	122,405	0.01015%	36,877	123,705	0.01047%	47,012	38,929	36,877	34,868	33,572	36,877	40,682

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		MP 2022			MP 2021			Discount Rate			Trend		
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability	Down	Base	Up	Down	Base	Up
701	Dept of Corrections	4,994,368	0.4139%	1,504,522	4,676,569	0.3958%	1,777,082	1,588,244	1,504,522	1,422,559	1,369,694	1,504,522	1,659,778
702	Dept #1 Blind & Vision Impair	2,873,829	0.2382%	865,721	2,820,630	0.2387%	1,071,828	913,896	865,721	818,558	788,139	865,721	955,057
703	Central State Hospital	8,266,994	0.6852%	2,490,377	8,532,227	0.7222%	3,242,220	2,628,959	2,490,377	2,354,706	2,267,202	2,490,377	2,747,366
704	Eastern State Hospital	6,917,970	0.5734%	2,083,992	7,321,639	0.6197%	2,782,201	2,199,960	2,083,992	1,970,460	1,897,235	2,083,992	2,299,045
705	Southwestern Va Men Hlth Inst	6,106,867	0.5062%	1,839,657	6,048,615	0.5120%	2,298,459	1,942,028	1,839,657	1,739,436	1,674,796	1,839,657	2,029,497
706	Western State Hospital	7,846,517	0.6504%	2,363,710	7,963,111	0.6740%	3,025,956	2,495,243	2,363,710	2,234,940	2,151,886	2,363,710	2,607,628
707	Central Virginia Training Ctr	21,318	0.0017%	6,421	442,757	0.0374%	168,247	6,778	6,421	6,071	5,846	6,421	7,084
708	COV Center for Child & Adoles	1,338,675	0.1109%	403,268	1,482,646	0.1255%	563,399	425,709	403,268	381,299	367,129	403,268	444,882
709	Powhatan Correctional Center	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	2,144,693	0.1777%	646,073	2,277,608	0.1928%	865,483	682,025	646,073	610,876	588,175	646,073	712,743
716	Virginia Corr Center for Women	3,335,110	0.2764%	1,004,679	3,832,536	0.3244%	1,456,353	1,060,586	1,004,679	949,946	914,645	1,004,679	1,108,355
717	Southampton Memorial Hospital	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
718	Bland Correctional Center	3,615,608	0.2997%	1,089,179	3,506,270	0.2968%	1,332,374	1,149,789	1,089,179	1,029,843	991,572	1,089,179	1,201,575
719	James River Correctional Ctr	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	7,052,017	0.5845%	2,124,371	6,514,905	0.5515%	2,475,643	2,242,586	2,124,371	2,008,639	1,933,996	2,124,371	2,343,591
721	Powhatan Recept and Class Ctr	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
722	Office Inspe Gen Behav & Dev	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	3,149,253	0.2610%	948,687	3,180,431	0.2692%	1,208,552	1,001,479	948,687	897,004	863,670	948,687	1,046,585
724	Catawba Hospital	3,719,626	0.3083%	1,120,512	3,394,861	0.2873%	1,290,035	1,182,865	1,120,512	1,059,469	1,020,097	1,120,512	1,236,141
725	Northern Virginia Training Ctr	-	0.0000%	-	0.0000%	-	1	-	-	-	-	-	-
726	Southside Va Training Center	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	4,321,841	0.3582%	1,301,928	4,020,631	0.3403%	1,527,831	1,374,376	1,301,928	1,231,002	1,185,256	1,301,928	1,436,278
729	Piedmont Geriatric Hospital	3,428,393	0.2841%	1,032,781	3,721,058	0.3150%	1,413,991	1,090,252	1,032,781	976,517	940,228	1,032,781	1,139,357
730	Brunswick Correctional Center	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
733	Sussex I State Prison	250,287	0.0207%	75,397	2,896,173	0.2451%	1,100,537	79,593	75,397	71,290	68,640	75,397	83,177
734	Sussex II State Prison	228,263	0.0189%	68,763	3,059,327	0.2589%	1,162,535	72,589	68,763	65,017	62,601	68,763	75,859
735	Wallens Ridge State Prison	6,229,762	0.51640%	1,876,671	5,970,278	0.50540%	2,268,684	1,981,102	1,876,671	1,774,434	1,708,493	1,876,671	2,070,330
736	Southampton Intensive Treat Ct	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	2,696,437	0.2235%	812,283	2,888,918	0.2445%	1,097,780	857,484	812,283	768,031	739,490	812,283	896,105
738	Southwestern Va Training Ctr	-	0.0000%	2	13,240	0.0011%	5,032	2	2	2	2	2	2
739	Southern Va Mental Health Inst	1,964,336	0.16283%	591,744	2,086,030	0.1765%	792,684	624,673	591,744	559,507	538,715	591,744	652,808
740	Southampton Reception & Class	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
741	Red Onion State Prison	5,801,811	0.4809%	1,747,758	5,795,392	0.4905%	2,202,230	1,845,016	1,747,758	1,652,544	1,591,133	1,747,758	1,928,114
742	Employee Rel & Trg Div	1,905,160	0.15792%	573,922	1,771,872	0.1499%	673,311	605,859	573,922	542,656	522,490	573,922	633,147
743	Fluvanna Corr Ctr for Women	3,821,891	0.31680%	1,151,318	4,105,923	0.34758%	1,560,237	1,215,385	1,151,318	1,088,596	1,048,143	1,151,318	1,270,126
744	Mecklenburg Correctional Ctr	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	4,318,617	0.35798%	1,300,955	4,724,613	0.3995%	1,795,339	1,373,349	1,300,955	1,230,082	1,184,370	1,300,955	1,435,204
747	Marion Correctional Center	3,362,043	0.27869%	1,012,795	3,328,977	0.2818%	1,264,998	1,069,154	1,012,795	957,620	922,033	1,012,795	1,117,308
748	Hiram W Davis Medical Center	1,933,655	0.16028%	582,502	1,914,369	0.16206%	727,456	614,917	582,502	550,768	530,301	582,502	642,612
749	Buckingham Correctional Center	3,695,899	0.30636%	1,113,365	3,988,371	0.33762%	1,515,568	1,175,320	1,113,365	1,052,711	1,013,591	1,113,365	1,228,556
750	Dept of Correctional Education	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	118,725	0.00984%	35,765	116,836	0.00989%	44,396	37,755	35,765	33,817	32,560	35,765	39,456
752	Deep Meadow Correctional Ctr	5,692,318	0.47185%	1,714,775	6,159,324	0.52140%	2,340,527	1,810,197	1,714,775	1,621,357	1,561,106	1,714,775	1,891,728
753	Deerfield Correctional Center	4,239,788	0.35145%	1,277,207	4,367,641	0.36973%	1,659,692	1,348,280	1,277,207	1,207,627	1,162,750	1,277,207	1,409,006
754	Augusta Correctional Center	2,812,625	0.23314%	847,285	3,625,106	0.32380%	1,453,530	894,434	847,285	801,127	771,356	847,285	934,719
756	Div of Institutions	8,807,961	0.73011%	2,653,341	8,463,938	0.71649%	3,216,271	2,800,992	2,653,341	2,508,792	2,415,562	2,653,341	2,927,147
757	Western Region Corr Fld Units	1,922,967	0.15940%	579,281	1,920,487	0.1625%	729,779	611,516	579,281	547,723	527,369	579,281	639,059
759	Northern Region Corr Fld Units	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	1,608,472	0.13333%	484,542	1,691,794	0.14321%	642,877	511,505	484,542	458,145	441,120	484,542	534,543
762	Dept f/T Rights of Va w/Disab	-	0.0000%	-	0.0000%	-	-	-	-	-	-	-	-
765	Dept of Social Services	20,041,296	0.66127%	6,037,305	20,948,654	0.77335%	7,960,427	6,373,263	6,037,305	5,708,404	5,496,272	6,037,305	6,660,313
766	Virginia Parole Board	125,466	0.01040%	37,795	69,512	0.00588%	26,414	39,898	37,795	35,736	34,408	37,795	41,695
767	Div of Community Corrections	17,834,415	1.47833%	5,372,500	17,683,347	1.49693%	6,719,620	5,671,464	5,372,500	5,079,817	4,891,044	5,372,500	5,926,904
768	Keen Mountain Correctional Ctr	4,032,417	0.33426%	1,214,742	4,092,829	0.34647%	1,555,262	1,282,339	1,214,742	1,148,565	1,105,883	1,214,742	1,340,095
769	Greenville Correctional Ctr	7,347,980	0.60909%	2,213,530	8,343,681	0.70631%	3,170,573	2,336,706	2,213,530	2,092,941	2,015,165	2,213,530	2,441,951
770	Dillwyn Correctional Center	3,457,456	0.28660%	1,041,536	3,898,903	0.33005%	1,481,570	1,099,494	1,041,536	984,795	948,199	1,041,536	1,149,015
771	Indian Creek Corr Center	2,377,795	0.19710%	716,291	2,496,751	0.21136%	948,758	756,150	716,291	677,269	652,101	716,291	790,207
772	Haynesville Correctional Ctr	3,915,592	0.32457%	1,179,547	4,394,157	0.37197%	1,669,766	1,245,185	1,179,547	1,115,288	1,073,842	1,179,547	1,301,268
773	Coffeewood Correctional Center	2,759,691	0.22876%	831,340	3,103,928	0.26275%	1,179,484	877,602	831,340	786,050	756,840	831,340	917,128
774	Lunenburg Correctional Center	3,112,891	0.25803%	937,741	3,321,503	0.28117%	1,262,167	989,924	937,741	886,655	853,705	937,741	1,034,509

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		MP 2022			MP 2021			Discount Rate			Trend		
		Employer Contributions	Allocation Percentage	Total OPEB Liability	Employer Contributions	Allocation Percentage	Total OPEB Liability	Down	Base	Up	Down	Base	Up
775	Pocahontas Correctional Center	3,882,967	0.32187%	1,169,719	3,768,329	0.31900%	1,431,954	1,234,810	1,169,719	1,105,995	1,064,895	1,169,719	1,290,426
776	Green Rock Correctional Center	3,453,793	0.28629%	1,040,430	3,628,685	0.30718%	1,378,886	1,098,327	1,040,430	983,749	947,192	1,040,430	1,147,795
777	Dept of Juvenile Justice	17,693,429	1.46665%	5,330,023	18,451,759	1.56198%	7,011,608	5,626,623	5,330,023	5,039,654	4,852,373	5,330,023	5,880,044
778	Dept of Forensic Science	4,502,621	0.37323%	1,356,383	4,302,704	0.36423%	1,635,012	1,431,862	1,356,383	1,282,490	1,234,831	1,356,383	1,496,352
779	Sussex I and II State Prisons Complex	4,916,749	0.40756%	1,481,137	-	0.00000%	-	1,563,558	1,481,137	1,400,448	1,348,405	1,481,137	1,633,980
785	River North Correctional Cntr	4,384,159	0.36341%	1,320,695	4,645,315	0.39324%	1,765,203	1,394,188	1,320,695	1,248,746	1,202,341	1,320,695	1,456,981
786	Culpeper Correctional Facility for Women	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	4,939,609	0.40946%	1,488,018	5,036,024	0.42631%	1,913,671	1,570,822	1,488,018	1,406,954	1,354,669	1,488,018	1,641,571
820	Capital Sq Preservation Coun	5,632	0.00047%	1,698	-	0.00000%	-	1,792	1,698	1,605	1,546	1,698	1,873
834	Va Freedom of Info Advisory Cl	7,779	0.00064%	2,345	-	0.00000%	-	2,475	2,345	2,217	2,135	2,345	2,587
837	Virginia Disability Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
839	Virginia Commission on Youth	7,737	0.00064%	2,332	-	0.00000%	-	2,462	2,332	2,205	2,123	2,332	2,573
840	Virginia Housing Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
841	Dept of Aviation	454,774	0.33770%	136,998	410,706	0.3477%	156,066	144,622	136,998	129,535	124,721	136,998	151,135
842	Chesapeake Bay Commission	5,632	0.00047%	1,698	-	0.00000%	-	1,792	1,698	1,605	1,546	1,698	1,873
844	Joint Comm on Health Care	21,723	0.00180%	6,545	-	0.00000%	-	6,909	6,545	6,188	5,958	6,545	7,220
845	Dr Martin L King Jr Mem Comm	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	1,432	0.0012%	431	-	0.00000%	-	455	431	408	392	431	475
848	Indigent Defense Commission	7,099,281	0.58848%	2,138,613	6,692,930	0.56657%	2,543,299	2,257,620	2,138,613	2,022,106	1,946,961	2,138,613	2,359,303
850	Personal Prop Tax Relief Act	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
851	Tobacco Commission	209,060	0.01733%	62,977	202,900	0.01718%	77,103	66,481	62,977	59,546	57,333	62,977	69,476
852	Va Foundation Healthy Youth	253,902	0.02105%	76,489	245,831	0.02081%	93,416	80,745	76,489	72,322	69,634	76,489	84,382
853	Substance Abuse Prevention Off	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
862	Small Business Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	14,181	0.00118%	4,273	-	0.00000%	-	4,511	4,273	4,040	3,890	4,273	4,714
879	Va Bicentennial Amer War 1812	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
882	Behavioral Health Commission	2,864	0.0024%	863	-	0.00000%	-	911	863	816	786	863	952
911	Virginia Pub Broadcasting Brd	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
912	Dept of Veterans Services	2,364,953	0.19604%	712,423	2,164,818	0.18326%	822,620	752,067	712,423	673,612	648,579	712,423	785,940
913	Veteran Services Foundation	23,609	0.00196%	7,116	10,349	0.00088%	3,938	7,512	7,116	6,728	6,478	7,116	7,850
916	Gov Employment & Training Dept	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Cen	2,970,549	0.24624%	894,858	3,131,956	0.26513%	1,190,133	944,654	894,858	846,108	814,665	894,858	987,201
937	Southern Va Higher Education	481,628	0.03992%	145,085	404,963	0.03428%	153,882	153,159	145,085	137,181	132,083	145,085	160,057
938	New College Institute	202,776	0.01681%	61,081	200,324	0.01696%	76,122	64,480	61,081	57,753	55,607	61,081	67,384
942	Va Museum of Natural History	353,562	0.02931%	106,509	343,880	0.02911%	130,675	112,436	106,509	100,707	96,964	106,509	117,500
946	Council on Indians	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	220,572	0.01828%	66,446	216,323	0.01831%	82,200	70,144	66,446	62,826	60,491	66,446	73,303
957	Commonwealth Att Serv Council	83,728	0.00694%	25,220	88,466	0.00749%	33,619	26,623	25,220	23,846	22,960	25,220	27,823
960	Dept of Fire Programs	984,950	0.08164%	296,712	926,539	0.07843%	352,083	313,223	296,712	280,548	270,122	296,712	327,331
961	Div of Capitol Police	1,019,651	0.08452%	307,166	985,441	0.08342%	374,468	324,259	307,166	290,432	279,639	307,166	338,863
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	9,386	0.00078%	2,828	-	0.00000%	-	2,985	2,828	2,674	2,575	2,828	3,120
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	16,109,863	1.33538%	4,852,992	15,010,071	1.27063%	5,703,784	5,123,047	4,852,992	4,588,611	4,418,092	4,852,992	5,353,787
TOTAL		\$ 1,206,386,115	100.000%	\$ 363,415,733	\$ 1,181,304,943	100.000%	\$ 448,892,255	\$ 383,638,743	\$ 363,415,733	\$ 343,617,556	\$ 330,848,264	\$ 363,415,733	\$ 400,917,688

Appendix B - OPEB Expense

Employer #	Employer	OPEB Expense											Net amortization of deferred amounts from change in proportion	Total OPEB Expense		
		Proportionate share of allocable plan OPEB Expense			Expected Investment			Contributions from Non-Employer Contributing Entities			Amortization of Unrecognized Liability		Amortization of Unrecognized Asset			
		OPEB Expense	Service Cost	Interest Cost	Return	Contributing Entities	Expense	Plan Changes	Unrecognized Liability	Asset	Assumption Change					
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	0.00513%	1,606	514	-	-	-	-	(4,428)	-	(8,471)	1,476	(9,303)			
91	New River Valley Emergency Communications	0.00373%	1,170	374	-	-	-	-	(3,226)	-	(6,171)	8,630	777			
100	Senate of Virginia	0.10982%	34,401	11,004	-	-	-	-	(94,858)	-	(181,460)	(31,790)	(262,703)			
101	Virginia House of Delegates	0.24055%	75,353	24,104	-	-	-	-	(207,779)	-	(397,474)	20,616	(485,180)			
102	Leg Dept Reversion Clear Acct	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
103	Magistrates	0.38344%	120,113	38,421	-	-	-	-	(331,198)	-	(633,571)	(2,310)	(808,545)			
107	Div of Legislative Services	0.08467%	26,523	8,484	-	-	-	-	(73,135)	-	(139,904)	21,450	(156,582)			
109	Div of Legislative Auto Sys	0.02745%	8,598	2,750	-	-	-	-	(23,708)	-	(45,352)	(2,747)	(60,459)			
110	Joint Leg Audit & Rewew Comm	0.03475%	10,887	3,482	-	-	-	-	(30,019)	-	(57,425)	9,872	(63,203)			
111	Supreme Court of Virginia	0.32420%	101,557	32,485	-	-	-	-	(280,033)	-	(535,693)	41,340	(640,344)			
112	Judicial Inquiry And Rev Comm	0.00314%	984	315	-	-	-	-	(2,713)	-	(5,190)	995	(5,609)			
113	Circuit Courts	0.22509%	70,512	22,555	-	-	-	-	(194,429)	-	(371,935)	46,586	(426,711)			
114	General District Courts	1.00808%	315,784	101,011	-	-	-	-	(870,742)	-	(1,665,700)	6,722	(2,112,925)			
115	Juv and Dom Relations Dist Crt	0.69419%	217,456	69,558	-	-	-	-	(599,613)	-	(1,147,039)	21,720	(1,437,918)			
116	Combined District Courts	0.16509%	51,716	16,542	-	-	-	-	(142,601)	-	(272,790)	(70,413)	(417,546)			
117	Virginia State Bar	0.09467%	29,654	9,486	-	-	-	-	(81,769)	-	(156,422)	(21,138)	(220,189)			
119	Lieutenant Governor	0.00334%	1,047	335	-	-	-	-	(2,886)	-	(5,520)	2,667	(4,357)			
121	Office of the Governor	0.04745%	14,864	4,754	-	-	-	-	(40,985)	-	(78,402)	40,118	(59,651)			
122	Dept of Planning and Budget	0.05039%	15,786	5,049	-	-	-	-	(43,527)	-	(83,266)	(1,248)	(107,206)			
123	Dept of Military Affairs	0.27336%	85,630	27,391	-	-	-	-	(236,116)	-	(451,682)	(6,618)	(581,395)			
124	Governors Comm on Govt Reform	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
125	Court of Appeals of Virginia	0.11054%	34,626	11,076	-	-	-	-	(95,478)	-	(182,646)	75,898	(156,524)			
126	Gov Comm on Champion Schools	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
127	Dept of Emergency Management	0.16450%	51,529	16,483	-	-	-	-	(142,086)	-	(271,806)	100,726	(245,154)			
128	Virginia Veterans Care Center	0.23258%	72,856	23,305	-	-	-	-	(200,894)	-	(384,303)	(11,425)	(500,461)			
129	Dept of Human Resource Mgmt	0.11503%	36,032	11,526	-	-	-	-	(99,356)	-	(190,064)	18,874	(222,988)			
131	Dept of Veterans Affairs	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
132	State Board of Elections	0.05933%	18,584	5,945	-	-	-	-	(51,245)	-	(98,029)	73,727	(51,018)			
133	Auditor of Public Accounts	0.12585%	39,422	12,610	-	-	-	-	(108,703)	-	(207,946)	19,809	(244,808)			
135	Va Inform Providers Net Auth	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
136	Va Information Technologies	0.25591%	80,164	25,642	-	-	-	-	(221,044)	-	(422,849)	8,933	(529,154)			
137	Dept of Technology Planning	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
138	Dept of Information Technology	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
140	Dept of Criminal Justice Svcs	0.15554%	48,724	15,586	-	-	-	-	(134,352)	-	(257,012)	83,893	(243,161)			
141	Attorney General & Dept of Law	0.47026%	147,310	47,121	-	-	-	-	(406,193)	-	(777,033)	59,993	(928,802)			
142	Virginia Crime Commission	0.00327%	1,025	328	-	-	-	-	(2,826)	-	(5,405)	6,190	(688)			
143	Div of Debt Collection	0.02664%	8,344	2,669	-	-	-	-	(23,008)	-	(44,013)	(8,358)	(64,366)			
146	The Science Museum of Virginia	0.05444%	17,054	5,455	-	-	-	-	(47,026)	-	(89,958)	(21,070)	(135,545)			
147	Office State Inspector General	0.04628%	14,499	4,638	-	-	-	-	(39,979)	-	(76,478)	23,340	(73,980)			
148	Virginia Comm for the Arts	0.00628%	1,968	629	-	-	-	-	(5,426)	-	(10,380)	1,124	(12,085)			
149	Admin of Health Insurance	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
150	Dept of the St Internal Audit	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-		
151	Dept of Accounts	0.16574%	51,918	16,607	-	-	-	-	(143,160)	-	(273,860)	13,450	(335,045)			
152	Dept of the Treasury	0.12381%	38,785	12,406	-	-	-	-	(106,947)	-	(204,586)	37,398	(222,944)			
154	Dept of Motor Vehicles	1.98846%	622,892	199,247	-	-	-	-	(1,717,563)	-	(3,285,640)	118,677	(4,062,387)			

Appendix B - OPEB Expense

Employer #	Employer	Proportionate share of allocable plan OPEB Expense	OPEB Expense						Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
			A Service Cost	B Interest Cost	C Expected Investment Return	D Contributions from Non-Employer Contributing Entities	E Administrative Expense	F Plan Changes	G Amortization of Unrecognized Liability	H Amortization of Unrecognized Asset	
156	Dept of State Police	3.30633%	1,035,719	331,299	-	-	-	-	(2,855,892)	-	(5,463,225) (74,082) (7,026,181)
157	Compensation Board	0.01764%	5,526	1,768	-	-	-	-	(15,236)	-	(29,147) 1,658 (35,431)
158	Virginia Retirement System	0.00000%	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	0.00898%	2,813	900	-	-	-	-	(7,757)	-	(14,840) 1,624 (17,260)
161	Dept of Taxation	0.85060%	266,454	85,232	-	-	-	-	(734,720)	-	(1,405,495) (58,053) (1,846,582)
162	Dept Accounts Transfer Payments	0.00187%	585	187	-	-	-	-	(1,613)	-	(3,085) 145 (3,781)
163	Dept for the Aging	0.00000%	-	-	-	-	-	-	-	-	-
Virginia Management Fellows Program											
164	Administration	0.00807%	2,528	809	-	-	-	-	(6,972)	-	(13,337) 19,255 2,283
165	Dept of Housing and Comm Dev	0.14567%	45,632	14,597	-	-	-	-	(125,826)	-	(240,702) 88,181 (218,118)
166	Secretary of the Commonwealth	0.02469%	7,735	2,474	-	-	-	-	(21,329)	-	(40,802) 9,073 (42,849)
169	Commonwealth Competition Coun	0.00000%	-	-	-	-	-	-	-	-	-
170	Human Rights Council	0.00000%	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	0.75392%	236,167	75,544	-	-	-	-	(651,208)	-	(1,245,738) 52,545 (1,532,690)
172	State Lottery Department	0.38757%	121,407	38,835	-	-	-	-	(334,766)	-	(640,397) 135,617 (679,304)
173	Dept of Charitable Gaming	0.00000%	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	0.16343%	51,193	16,375	-	-	-	-	(141,161)	-	(270,036) 114,634 (228,995)
175	Va Off Protection & Advocacy	0.00000%	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	0.01274%	3,990	1,276	-	-	-	-	(11,001)	-	(21,045) 10,648 (16,132)
181	Dept of Labor and Industry	0.16480%	51,623	16,513	-	-	-	-	(142,345)	-	(272,300) 8,869 (337,640)
182	Virginia Employment Commission	0.96804%	303,242	96,999	-	-	-	-	(836,160)	-	(1,599,546) 598,475 (1,436,990)
183	Secretary of Natural Resources	0.00385%	1,205	385	-	-	-	-	(3,323)	-	(6,357) (2,457) (10,547)
184	Secretary of Technology	0.00000%	-	-	-	-	-	-	-	-	(5,528) (5,528)
185	Secretary of Education	0.00146%	457	146	-	-	-	-	(1,259)	-	(2,409) (5,818) (8,883)
186	Secretary of Transportation	0.00544%	1,704	545	-	-	-	-	(4,698)	-	(8,988) 2,146 (9,291)
187	Secretary of Public Safety	0.00504%	1,580	505	-	-	-	-	(4,357)	-	(8,336) (1,775) (12,383)
188	Sec of Health & Human Resource	0.00383%	1,199	384	-	-	-	-	(3,307)	-	(6,326) (3,121) (11,171)
190	Secretary of Finance	0.00470%	1,473	471	-	-	-	-	(4,061)	-	(7,769) 3,024 (6,862)
191	Va Workers Compensation Comm	0.30006%	93,996	30,067	-	-	-	-	(259,185)	-	(495,812) (30,632) (661,566)
192	Secretary of Commerce & Trade	0.00540%	1,691	541	-	-	-	-	(4,661)	-	(8,917) (2,377) (13,723)
193	Secretary of Agr and Forestry	0.00259%	811	259	-	-	-	-	(2,236)	-	(4,278) 808 (4,636)
194	Dept of General Services	0.66344%	207,825	66,478	-	-	-	-	(573,058)	-	(1,096,241) 27,080 (1,367,916)
195	Secretary of Labor	0.00430%	1,348	431	-	-	-	-	(3,717)	-	(7,111) 8,143 (906)
197	Direct Aid to Public Education	0.00000%	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	0.49634%	155,480	49,734	-	-	-	-	(428,721)	-	(820,129) 88,633 (955,003)
200	Comp Svcs At-Risk Youth & Family	0.01573%	4,928	1,576	-	-	-	-	(13,587)	-	(25,992) 5,880 (27,195)
201	Dept of Education	0.53244%	166,790	53,352	-	-	-	-	(459,905)	-	(879,783) 510,656 (608,890)
202	The Library of Virginia	0.11488%	35,986	11,511	-	-	-	-	(99,229)	-	(189,822) (10,921) (252,475)
203	Woodrow Wilson Rehab Center	0.19098%	59,826	19,137	-	-	-	-	(164,964)	-	(315,571) (221,988) (623,560)
204	College of William and Mary	2.24645%	703,708	225,097	-	-	-	-	(1,940,404)	-	(3,711,927) 335,766 (4,387,760)
206	VCU Health System Authority	0.25415%	79,614	25,466	-	-	-	-	(219,527)	-	(419,947) (623,724) (1,158,118)
207	University of Virginia	0.00000%	-	-	-	-	-	-	-	-	-
208	VPI & State University	8.18695%	2,564,587	820,343	-	-	-	-	(7,071,593)	-	(13,527,715) 2,301,808 (14,912,570)
209	UVA Medical Center	0.00000%	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	0.65844%	206,260	65,977	-	-	-	-	(568,741)	-	(1,087,982) 83,520 (1,300,966)
212	Virginia State University	0.62180%	194,782	62,305	-	-	-	-	(537,091)	-	(1,027,436) (121,907) (1,429,347)
213	Norfolk State University	0.84933%	266,054	85,104	-	-	-	-	(733,619)	-	(1,403,387) 17,999 (1,767,849)
214	Longwood University	0.82480%	258,371	82,646	-	-	-	-	(712,433)	-	(1,362,859) (15,433) (1,749,708)
215	University of Mary Washington	0.67673%	211,989	67,810	-	-	-	-	(584,538)	-	(1,118,201) (68,454) (1,491,394)
216	James Madison University	3.63963%	1,140,126	364,696	-	-	-	-	(3,143,785)	-	(6,013,953) 805,484 (6,847,432)
217	Radford University	1.45210%	454,874	145,502	-	-	-	-	(1,254,270)	-	(2,399,376) 108,495 (2,944,775)
218	Va Sch for Deaf/Blind	0.15434%	48,347	15,465	-	-	-	-	(133,313)	-	(255,024) (17,859) (342,384)

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		Proportionate share of allocable plan OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
219	Va Sch for Deaf/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.51870%	788,991	252,377	-	-	-	-	(2,175,565)	-	(4,161,781)	200,729	(5,095,249)
222	Dept of Professional & Occ Reg	0.17702%	55,451	17,737	-	-	-	-	(152,900)	-	(292,493)	(6,959)	(379,164)
223	Dept of Health Professions	0.28193%	88,315	28,250	-	-	-	-	(243,521)	-	(465,848)	153,276	(439,528)
226	Board of Accountancy	0.01177%	3,685	1,179	-	-	-	-	(10,162)	-	(19,440)	2,983	(21,755)
229	Coop Ext & Agric Exp Station	0.92827%	290,783	93,014	-	-	-	-	(801,807)	-	(1,533,828)	(197,136)	(2,148,974)
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	0.00701%	2,197	703	-	-	-	-	(6,058)	-	(11,588)	(5,037)	(19,783)
234	Cooper Ext & Agric Res Service	0.08983%	28,140	9,001	-	-	-	-	(77,593)	-	(148,433)	20,445	(168,440)
236	Virginia Commonwealth Univ	6.99335%	2,190,687	700,743	-	-	-	-	(6,040,602)	-	(11,555,464)	1,518,587	(13,186,049)
238	Virginia Museum of Fine Arts	0.23202%	72,680	23,248	-	-	-	-	(200,408)	-	(383,374)	112,288	(375,566)
239	Frontier Culture Museum of Va	0.03138%	9,830	3,144	-	-	-	-	(27,105)	-	(51,851)	1,792	(64,190)
241	Richard Bland College	0.11669%	36,555	11,693	-	-	-	-	(100,796)	-	(192,819)	15,974	(229,393)
242	Christopher Newport University	0.98648%	309,019	98,847	-	-	-	-	(852,089)	-	(1,630,017)	199,145	(1,875,095)
245	St Council of Higher Education	0.04801%	15,040	4,811	-	-	-	-	(41,470)	-	(79,331)	17,978	(82,972)
246	UVA College at Wise	0.00000%	-	-	-	-	-	-	-	-	-	(139)	(139)
247	George Mason University	4.51914%	1,415,634	452,824	-	-	-	-	(3,903,470)	-	(7,467,205)	1,352,283	(8,149,934)
261	Virginia Community College Sys	0.24862%	77,881	24,912	-	-	-	-	(214,748)	-	(410,805)	40,573	(482,187)
262	Dept f/Aging & Rehab Services	0.93441%	292,706	93,629	-	-	-	-	(807,109)	-	(1,543,972)	14,622	(1,950,124)
263	Va Rehab Center for the Blind	0.01892%	5,928	1,896	-	-	-	-	(16,345)	-	(31,267)	(4,726)	(44,514)
268	Va Institute of Marine Science	0.34322%	107,514	34,391	-	-	-	-	(296,459)	-	(567,116)	17,848	(703,822)
270	Va Community Coll Sys Utility	0.09824%	30,774	9,844	-	-	-	-	(84,856)	-	(162,327)	258,255	51,690
275	New River Community College	0.14797%	46,353	14,827	-	-	-	-	(127,814)	-	(244,503)	(18,665)	(329,802)
276	Southside Va Community College	0.17465%	54,711	17,500	-	-	-	-	(150,859)	-	(288,588)	(135,066)	(502,302)
277	Paul D Camp Community College	0.07111%	22,276	7,125	-	-	-	-	(61,423)	-	(117,501)	(6,084)	(155,607)
278	Rappahannock Community College	0.12938%	40,529	12,964	-	-	-	-	(111,754)	-	(213,781)	41,088	(230,954)
279	Danville Community College	0.13211%	41,384	13,238	-	-	-	-	(114,111)	-	(218,291)	(83,963)	(361,743)
280	Northern Va Community College	1.56361%	489,805	156,676	-	-	-	-	(1,350,588)	-	(2,583,629)	(506,564)	(3,794,300)
282	Piedmont Va Community College	0.22267%	69,751	22,312	-	-	-	-	(192,333)	-	(367,926)	66,990	(401,206)
283	J Sargeant Reynolds Comm Coll	0.38577%	120,845	38,655	-	-	-	-	(333,217)	-	(637,433)	(302,293)	(1,113,443)
284	Eastern Shore Community Coll	0.05708%	17,882	5,720	-	-	-	-	(49,307)	-	(94,323)	(13,061)	(133,089)
285	Patrick Henry Commn Coll	0.21971%	68,825	22,015	-	-	-	-	(189,778)	-	(363,038)	64,156	(397,820)
286	Va Western Community College	0.26871%	84,173	26,925	-	-	-	-	(232,099)	-	(443,998)	(67,209)	(632,208)
287	Dabney S Lancaster Comm Coll	0.07216%	22,605	7,231	-	-	-	-	(62,330)	-	(119,236)	(24,985)	(176,715)
288	Wytheville Community College	0.10922%	34,214	10,944	-	-	-	-	(94,343)	-	(180,475)	(57,623)	(287,283)
290	John Tyler Community College	0.31305%	98,063	31,368	-	-	-	-	(270,400)	-	(517,266)	(29,343)	(687,578)
291	Blue Ridge Community College	0.21488%	67,312	21,531	-	-	-	-	(185,605)	-	(355,056)	(5,605)	(457,423)
292	Central Va Community College	0.18007%	56,408	18,043	-	-	-	-	(155,539)	-	(297,540)	31,482	(347,146)
293	Thomas Nelson Comm College	0.25298%	79,248	25,349	-	-	-	-	(218,519)	-	(418,019)	(333,344)	(865,285)
294	Southwest Virginia Comm Coll	0.17992%	56,359	18,028	-	-	-	-	(155,406)	-	(297,286)	64,247	(314,058)
295	Tidewater Community College	0.78305%	245,292	78,463	-	-	-	-	(676,369)	-	(1,293,871)	(614,112)	(2,260,597)
296	VA Highlands Community College	0.12899%	40,408	12,925	-	-	-	-	(111,421)	-	(213,145)	(8,045)	(279,278)
297	Germanna Community College	0.25454%	79,736	25,505	-	-	-	-	(219,864)	-	(420,593)	45,403	(489,813)
298	Lord Fairfax Community College	0.25569%	80,095	25,620	-	-	-	-	(220,854)	-	(422,486)	(24,718)	(562,343)
299	Mountain Empire Community Coll	0.15812%	49,531	15,844	-	-	-	-	(136,577)	-	(261,266)	29,032	(303,436)
301	Dept of Agri & Cons Services	0.49746%	155,832	49,847	-	-	-	-	(429,692)	-	(821,986)	(6,786)	(1,052,785)
305	State Milk Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-

Appendix B - OPEB Expense

Employer #	Employer	Proportionate share of allocable plan OPEB Expense	OPEB Expense							Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense	
			A	B	C	D	E	F	G	H	I	J	K
310	Va Economic Dev Partnership	0.16278%	50,993	16,311	-	-	-	-	(140,608)	-	(268,978)	112,791	(229,491)
311	Va National Defense Industrial	0.00000%	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.08652%	27,104	8,670	-	-	-	-	(74,737)	-	(142,969)	31,320	(150,612)
325	Dept of Business Assistance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.00000%	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.00127%	399	128	-	-	-	-	(1,100)	-	(2,104)	(67)	(2,744)
350	Dept Small Bus/Supplier Div	0.04343%	13,603	4,351	-	-	-	-	(37,510)	-	(71,755)	32,109	(59,202)
360	Fort Monroe Authority	0.02386%	7,474	2,391	-	-	-	-	(20,609)	-	(39,425)	4,882	(45,287)
400	Jamestown-Yorktown Commemor	0.00078%	244	78	-	-	-	-	(672)	-	(1,286)	3,077	1,441
402	Marine Resources Commission	0.17322%	54,261	17,357	-	-	-	-	(149,620)	-	(286,218)	(8,265)	(372,485)
403	Dept Game and Inland Fisheries	0.51703%	161,961	51,807	-	-	-	-	(446,591)	-	(854,314)	5,929	(1,081,208)
405	Virginia Racing Commission	0.00501%	1,569	502	-	-	-	-	(4,326)	-	(8,275)	4,816	(5,714)
407	Virginia Port Authority	0.00000%	-	-	-	-	-	-	-	-	-	(12,818)	(12,818)
408	Chesapeake Bay Local Asst Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.20725%	64,920	20,766	-	-	-	-	(179,011)	-	(342,442)	(66,661)	(502,428)
411	Dept of Forestry	0.28714%	89,948	28,772	-	-	-	-	(248,022)	-	(474,458)	(756)	(604,516)
413	Comm on Va Alcohol Saf Act Pro	0.00916%	2,871	918	-	-	-	-	(7,916)	-	(15,142)	1,220	(18,049)
417	Gunston Hall	0.00347%	1,086	347	-	-	-	-	(2,993)	-	(5,726)	(3,084)	(10,370)
423	Dept of Historic Resources	0.05061%	15,853	5,071	-	-	-	-	(43,714)	-	(83,624)	29,303	(77,111)
425	Jamestown-Yorktown Foundation	0.14516%	45,473	14,545	-	-	-	-	(125,386)	-	(239,859)	72,872	(232,355)
440	Dept of Environmental Quality	0.90373%	283,096	90,555	-	-	-	-	(780,609)	-	(1,493,279)	(48,293)	(1,948,530)
450	Gov Adv Cncl Self-Det & Fed	0.00000%	-	-	-	-	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equity Tax	0.00000%	-	-	-	-	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	0.00000%	-	-	-	-	-	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	0.00000%	-	-	-	-	-	-	-	-	-	-	-
Secretary of Veterans Affairs and Homeland													
454	Security	0.00342%	1,071	343	-	-	-	-	(2,953)	-	(5,650)	2,813	(4,376)
501	Dept of Transportation	8.82287%	2,763,792	884,066	-	-	-	-	(7,620,887)	-	(14,578,490)	271,362	(18,280,157)
502	Central Garage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.06406%	20,068	6,419	-	-	-	-	(55,335)	-	(105,853)	33,453	(101,248)
506	Motor Vehicle Dealer Board	0.02552%	7,996	2,558	-	-	-	-	(22,047)	-	(42,175)	2,967	(50,701)
507	BRD Towing and Recovery Operator	0.00000%	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	0.01591%	4,984	1,594	-	-	-	-	(13,742)	-	(26,289)	30,174	(3,279)
601	Dept of Health	3.33908%	1,045,977	334,580	-	-	-	-	(2,884,176)	-	(5,517,330)	(279,074)	(7,300,023)
602	Dept of Medical Asst Services	0.56220%	176,112	56,334	-	-	-	-	(485,612)	-	(928,959)	309,729	(872,396)
606	Va Bd for People With Disabil	0.01015%	3,178	1,017	-	-	-	-	(8,764)	-	(16,765)	398	(20,936)
701	Dept of Corrections	0.41399%	129,685	41,483	-	-	-	-	(357,593)	-	(684,064)	146,061	(724,428)
702	Dept f/t Blind & Vision Impair	0.23822%	74,623	23,870	-	-	-	-	(205,764)	-	(393,620)	(1,360)	(502,251)
703	Central State Hospital	0.68527%	214,663	68,665	-	-	-	-	(591,911)	-	(1,132,306)	(288,827)	(1,729,716)
704	Eastern State Hospital	0.57345%	179,634	57,460	-	-	-	-	(495,322)	-	(947,534)	(398,183)	(1,603,945)
705	Southwestern Va Ment Hlth Inst	0.50621%	158,572	50,723	-	-	-	-	(437,248)	-	(836,440)	(34,492)	(1,098,885)
706	Western State Hospital	0.65042%	203,745	65,172	-	-	-	-	(561,805)	-	(1,074,714)	(2,383)	(1,369,985)
707	Central Virginia Training Ctr	0.00177%	554	177	-	-	-	-	(1,526)	-	(2,920)	(2,133,311)	(2,137,026)
708	COV Center for Child & Adoles	0.11097%	34,760	11,119	-	-	-	-	(95,848)	-	(183,354)	(16,891)	(250,214)
709	Powhatan Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.17778%	55,690	17,814	-	-	-	-	(153,559)	-	(293,752)	(18,357)	(392,164)
716	Virginia Corr Center for Women	0.27645%	86,600	27,701	-	-	-	-	(238,792)	-	(456,800)	(17,790)	(599,081)
717	Southampton Memorial Hospital	0.00000%	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.29971%	93,884	30,031	-	-	-	-	(258,875)	-	(495,219)	(5,981)	(636,160)
719	James River Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-

Appendix B - OPEB Expense

Employer #	Employer	Proportionate share of allocable plan OPEB Expense	OPEB Expense							Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense	
			A Service Cost	B Interest Cost	C Expected Investment Return	D Contributions from Non-Employer Contributing Entities	E Administrative Expense	F Plan Changes	G Amortization of Unrecognized Liability	H Amortization of Unrecognized Asset			
720	Dept Behav Hlth & Develop Svcs	0.58456%	183,114	58,573	-	-	-	-	(504,920)	-	(965,894)	497,308	(731,819)
721	Powhatan Recpt and Class Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.26105%	81,774	26,157	-	-	-	-	(225,484)	-	(431,344)	(128,385)	(677,282)
724	Catawba Hospital	0.30833%	96,585	30,895	-	-	-	-	(266,323)	-	(509,466)	95,355	(552,954)
725	Northern Virginia Training Ctr	0.00000%	-	-	-	-	-	-	-	-	-	(709,007)	(709,007)
726	Southside Va Training Center	0.00000%	-	-	-	-	-	-	-	-	-	(995)	(995)
728	No Va Mental Health Institute	0.35825%	112,222	35,897	-	-	-	-	(309,441)	-	(591,950)	109,038	(644,234)
729	Piedmont Geriatric Hospital	0.28419%	89,022	28,476	-	-	-	-	(245,471)	-	(469,577)	(148,209)	(745,759)
730	Brunswick Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.02075%	6,499	2,079	-	-	-	-	(17,920)	-	(34,281)	(684,452)	(728,075)
734	Sussex II State Prison	0.01892%	5,927	1,896	-	-	-	-	(16,343)	-	(31,265)	(669,814)	(709,599)
735	Wallens Ridge State Prison	0.51640%	161,763	51,744	-	-	-	-	(446,047)	-	(853,272)	(78,088)	(1,163,900)
736	Southampton Intensive Treat Ct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.22351%	70,016	22,396	-	-	-	-	(193,063)	-	(369,323)	(104,563)	(574,537)
738	Southwestern Va Training Ctr	0.00000%	-	-	-	-	-	-	-	-	-	(969,197)	(969,197)
739	Southern Va Mental Health Inst	0.16283%	51,006	16,316	-	-	-	-	(140,645)	-	(269,049)	(40,544)	(382,916)
740	Southampton Reception & Class	0.00000%	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.48092%	150,651	48,189	-	-	-	-	(415,406)	-	(794,657)	(139,114)	(1,150,337)
742	Employee Rel & Trg Div	0.15792%	49,470	15,824	-	-	-	-	(136,408)	-	(260,944)	81,665	(250,393)
743	Fluvanna Corr Ctr for Women	0.31680%	99,240	31,744	-	-	-	-	(273,645)	-	(523,473)	(57,147)	(723,281)
744	Mecklenburg Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.35798%	112,138	35,870	-	-	-	-	(309,210)	-	(591,508)	(133,328)	(886,038)
747	Marion Correctional Center	0.27869%	87,300	27,925	-	-	-	-	(240,720)	-	(460,489)	33,158	(552,826)
748	Hiram W Davis Medical Center	0.16028%	50,210	16,061	-	-	-	-	(138,448)	-	(264,847)	(14,756)	(351,780)
749	Buckingham Correctional Center	0.30636%	95,969	30,698	-	-	-	-	(264,624)	-	(506,216)	(232,973)	(877,146)
750	Dept of Correctional Education	0.00000%	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.00984%	3,083	986	-	-	-	-	(8,501)	-	(16,261)	4,588	(16,105)
752	Deep Meadow Correctional Ctr	0.47185%	147,808	47,280	-	-	-	-	(407,566)	-	(779,660)	(291,104)	(1,283,242)
753	Deerfield Correctional Center	0.35145%	110,091	35,215	-	-	-	-	(303,566)	-	(580,711)	(271,049)	(1,010,020)
754	Augusta Correctional Center	0.23314%	73,033	23,361	-	-	-	-	(201,382)	-	(385,237)	(208,703)	(698,928)
756	Div of Institutions	0.73011%	228,710	73,158	-	-	-	-	(630,644)	-	(1,206,400)	263,240	(1,271,936)
757	Western Region Corr Fld Units	0.15940%	49,932	15,972	-	-	-	-	(137,683)	-	(263,383)	(32,815)	(367,977)
759	Northern Region Corr Fld Units	0.00000%	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.13333%	41,766	13,360	-	-	-	-	(115,165)	-	(220,308)	(60,963)	(341,310)
762	Dept I/t Rights of Va w/Disab	0.00000%	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.66127%	520,397	166,461	-	-	-	-	(1,434,943)	-	(2,744,997)	(202,680)	(3,695,762)
766	Virginia Parole Board	0.01040%	3,258	1,042	-	-	-	-	(8,983)	-	(17,185)	(7,261)	(29,129)
767	Div of Community Corrections	1.47833%	463,093	148,131	-	-	-	-	(1,276,932)	-	(2,442,727)	220,430	(2,888,005)
768	Keen Mountain Correctional Ctr	0.33426%	104,707	33,493	-	-	-	-	(288,718)	-	(552,308)	(83,109)	(785,935)
769	Greensboro Correctional Ctr	0.60909%	190,799	61,032	-	-	-	-	(526,110)	-	(1,006,431)	(569,872)	(1,850,582)
770	Dillwyn Correctional Center	0.28660%	89,777	28,717	-	-	-	-	(247,551)	-	(473,558)	(244,177)	(846,792)
771	Indian Creek Corr Center	0.19710%	61,742	19,750	-	-	-	-	(170,249)	-	(325,680)	(86,175)	(500,612)
772	Haynesville Correctional Ctr	0.32457%	101,673	32,523	-	-	-	-	(280,354)	-	(536,307)	(196,915)	(879,380)
773	Coffeewood Correctional Center	0.22876%	71,659	22,922	-	-	-	-	(197,592)	-	(377,987)	(145,686)	(626,684)
774	Lunenburg Correctional Center	0.25803%	80,830	25,855	-	-	-	-	(222,881)	-	(426,363)	(73,862)	(616,421)
775	Pocahontas Correctional Center	0.32187%	100,826	32,252	-	-	-	-	(278,018)	-	(531,839)	(19,421)	(696,200)
776	Green Rock Correctional Center	0.28629%	89,682	28,687	-	-	-	-	(247,289)	-	(473,056)	(74,026)	(676,002)

Appendix B - OPEB Expense

Employer #	Employer	Proportionate share of allocable plan OPEB Expense	OPEB Expense							Net amortization of deferred amounts from change in proportion		Total 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		
777	Dept of Juvenile Justice	1.46665%	459,432	146,960	-	-	-	-	(1,266,837)	-	(2,423,417)	(727,484)	(3,811,346)
778	Dept of Forensic Science	0.37323%	116,916	37,398	-	-	-	-	(322,385)	-	(616,711)	161,003	(623,779)
779	Sussex I and II State Prisons Complex	0.40756%	127,669	40,838	-	-	-	-	(352,036)	-	(673,433)	771,211	(85,751)
785	River North Correctional Cntr	0.36341%	113,840	36,414	-	-	-	-	(313,903)	-	(600,485)	31,292	(732,842)
786	Culpeper Correctional Facility for Women	0.00000%	-	-	-	-	-	-	-	-	(7,022)	(7,022)	
794	Va Center for Behavioral Rehab	0.40946%	128,263	41,028	-	-	-	-	(353,673)	-	(676,564)	(10,352)	(871,298)
820	Capital Sq Preservation Coun	0.00047%	146	47	-	-	-	-	(403)	-	(771)	883	(98)
834	Va Freedom of Info Advisory Cl	0.00064%	202	65	-	-	-	-	(557)	-	(1,065)	1,220	(135)
837	Virginia Disability Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	
838	Comm on Population Grow & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	
839	Virginia Commission on Youth	0.00064%	201	64	-	-	-	-	(554)	-	(1,060)	1,214	(135)
840	Virginia Housing Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	
841	Dept of Aviation	0.03770%	11,809	3,777	-	-	-	-	(32,562)	-	(62,289)	4,818	(74,447)
842	Chesapeake Bay Commission	0.00047%	146	47	-	-	-	-	(403)	-	(771)	883	(98)
844	Joint Comm on Health Care	0.00180%	564	180	-	-	-	-	(1,555)	-	(2,975)	3,407	(379)
845	Dr Martin L King Jr Mem Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	
847	Joint Comm on Techn & Science	0.00012%	37	12	-	-	-	-	(103)	-	(196)	225	(25)
848	Indigent Defense Commission	0.58848%	184,342	58,966	-	-	-	-	(508,304)	-	(972,368)	64,756	(1,172,608)
850	Personal Prop Tax Relief Act	0.00000%	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	0.01733%	5,429	1,736	-	-	-	-	(14,969)	-	(28,634)	7,770	(28,668)
852	Va Foundation Healthy Youth	0.02105%	6,593	2,109	-	-	-	-	(18,179)	-	(34,776)	(20)	(44,273)
853	Substance Abuse Prevention Off	0.00000%	-	-	-	-	-	-	-	-	-	-	
859	Va Sesquicent Amer Civil War	0.00000%	-	-	-	-	-	-	-	-	-	-	
861	Virginia Enterprise Appl Prog	0.00000%	-	-	-	-	-	-	-	-	-	-	
862	Small Business Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	
863	Comm on Electric Utility Restr	0.00000%	-	-	-	-	-	-	-	-	-	-	
864	Manufacturing Development Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	
865	Joint Comm on Admin Rules	0.00000%	-	-	-	-	-	-	-	-	-	-	
866	Comm on Prevention Human Traff	0.00000%	-	-	-	-	-	-	-	-	-	-	
867	Virginia Bicentennial of the American War of 1812 Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	
868	Va Comm Energy & Environment	0.00000%	-	-	-	-	-	-	-	-	-	-	
869	Va Comm Centen Woodrow Wilson	0.00000%	-	-	-	-	-	-	-	-	-	-	
876	Virginia Conflict of Interest and Ethics Advisory Council	0.00118%	368	118	-	-	-	-	(1,015)	-	(1,942)	2,224	(247)
879	Va Bicentennial Amer War 1812	0.00000%	-	-	-	-	-	-	-	-	-	-	
882	Behavioral Health Commission	0.00024%	74	24	-	-	-	-	(205)	-	(392)	449	(50)
911	Virginia Pub Broadcasting Brd	0.00000%	-	-	-	-	-	-	-	-	-	-	
912	Dept of Veterans Services	0.19604%	61,409	19,643	-	-	-	-	(169,329)	-	(323,921)	159,756	(252,442)
913	Veteran Services Foundation	0.00196%	613	196	-	-	-	-	(1,690)	-	(3,234)	4,243	128
916	Gov Employment & Training Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	
920	Opportunity Educational Inst	0.00000%	-	-	-	-	-	-	-	-	-	-	
922	Sitter-Barfoot Veterans Care	0.24624%	77,134	24,673	-	-	-	-	(212,689)	-	(406,867)	41,016	(476,733)
937	Southern Va Higher Education	0.03992%	12,506	4,000	-	-	-	-	(34,484)	-	(65,967)	6,846	(77,099)
938	New College Institute	0.01681%	5,265	1,684	-	-	-	-	(14,519)	-	(27,774)	10,963	(24,381)
942	Va Museum of Natural History	0.02931%	9,181	2,937	-	-	-	-	(25,315)	-	(48,426)	(22,386)	(84,009)
946	Council on Indians	0.00000%	-	-	-	-	-	-	-	-	-	-	
948	Southwest Va Higher Ed Center	0.01828%	5,727	1,832	-	-	-	-	(15,793)	-	(30,211)	(18,620)	(57,065)
957	Commonwealth Att Serv Council	0.00694%	2,174	695	-	-	-	-	(5,995)	-	(11,468)	885	(13,709)
960	Dept of Fire Programs	0.08164%	25,575	8,181	-	-	-	-	(70,522)	-	(134,906)	6,781	(164,891)
961	Div of Capitol Police	0.08452%	26,476	8,469	-	-	-	-	(73,006)	-	(139,659)	(15,427)	(193,147)
962	Dept of Emp Dispute Resolution	0.00000%	-	-	-	-	-	-	-	-	-	-	

Appendix B - OPEB Expense

Employer #	Employer	Proportionate share of allocable plan OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities			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
						Administrative Expense	G	OPEB Expense						
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	0.00078%	244	78	-	-	-	-	(672)	-	(1,286)	1,472	(164)	
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	1.33538%	418,313	133,807	-	-	-	-	(1,153,455)	-	(2,206,520)	552,062	(2,255,793)	
TOTAL		100.0000%	\$ 31,325,308	\$10,020,136	\$ -	\$ -	\$ -	\$ -	\$ (86,376,424)	\$ -	\$ (165,235,142)	\$ -	\$ (210,266,122)	

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Differences Between Total OPEB Liability		Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
										Net Change in Total OPEB Liability	Total OPEB Liability		
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuuitant Survivors, Extended Coverage	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	22,131	1,606	514	-	(1,234)	(3,583)	-	(1,683)	(4,380)	23,013	18,633	
91	New River Valley Emergency Communications	16,066	1,170	374	-	(900)	(2,610)	-	(1,226)	(3,192)	16,764	13,572	
100	Senate of Virginia	522,651	34,401	11,004	-	(26,473)	(76,760)	-	(36,043)	(93,871)	492,970	399,099	
101	Virginia House of Delegates	1,070,760	75,353	24,104	-	(57,986)	(168,136)	-	(78,949)	(205,614)	1,079,814	874,200	
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	1,751,392	120,113	38,421	-	(92,426)	(268,008)	-	(125,844)	(327,744)	1,721,215	1,393,471	
107	Div of Legislative Services	391,709	26,523	8,484	-	(20,408)	(59,181)	-	(27,789)	(72,371)	380,076	307,705	
109	Div of Legislative Auto Sys	123,615	8,598	2,750	-	(6,618)	(19,184)	-	(9,008)	(23,462)	123,208	99,746	
110	Joint Leg Audit & Review Comm	157,673	10,887	3,482	-	(8,375)	(24,292)	-	(11,406)	(29,704)	156,007	126,303	
111	Supreme Court of Virginia	1,472,521	101,557	32,485	-	(78,154)	(226,604)	-	(106,403)	(277,119)	1,455,311	1,178,192	
112	Judicial Inquiry And Rev Comm	13,877	984	315	-	(761)	(2,195)	-	(1,031)	(2,688)	14,099	11,411	
113	Circuit Courts	990,460	70,512	22,555	-	(54,259)	(157,333)	-	(73,876)	(192,401)	1,010,431	818,030	
114	General District Courts	4,567,843	315,784	101,011	-	(243,004)	(704,610)	-	(330,853)	(861,672)	4,525,186	3,663,514	
115	Juv and Dom Relations Dist Crt	3,203,494	217,456	69,558	-	(167,337)	(485,211)	-	(227,833)	(593,367)	3,116,148	2,522,781	
116	Combined District Courts	743,389	51,716	16,542	-	(39,798)	(115,393)	-	(54,183)	(141,116)	741,086	599,970	
117	Virginia State Bar	431,324	29,654	9,486	-	(22,819)	(66,168)	-	(31,070)	(80,917)	424,949	344,032	
119	Lieutenant Governor	14,544	1,047	335	-	(804)	(2,355)	-	(1,097)	(2,854)	14,997	12,143	
121	Office of the Governor	193,068	14,864	4,754	-	(11,438)	(33,165)	-	(15,573)	(40,558)	212,994	172,436	
122	Dept of Planning and Budget	206,397	15,786	5,049	-	(12,146)	(35,222)	-	(16,539)	(43,072)	226,208	183,136	
123	Dept of Military Affairs	1,229,928	85,630	27,391	-	(65,902)	(191,067)	-	(89,716)	(233,664)	1,227,079	993,415	
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	
125	Court of Appeals of Virginia	343,055	34,626	11,076	-	(26,644)	(77,261)	-	(36,278)	(94,481)	496,193	401,712	
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	
127	Dept of Emergency Management	706,546	51,529	16,483	-	(39,654)	(114,977)	-	(53,988)	(140,607)	738,411	597,804	
128	Virginia Veterans Care Center	1,085,737	72,856	23,305	-	(56,066)	(162,565)	-	(76,333)	(198,803)	1,044,031	845,228	
129	Dept of Human Resource Mgmt	518,958	36,032	11,526	-	(27,729)	(80,399)	-	(37,752)	(98,322)	516,346	418,024	
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	
132	State Board of Elections	237,553	18,584	5,945	-	(14,302)	(41,468)	-	(19,471)	(50,712)	266,315	215,603	
133	Auditor of Public Accounts	513,301	39,422	12,610	-	(30,335)	(87,963)	-	(41,304)	(107,570)	564,924	457,354	
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	
136	Va Information Technologies	1,046,103	80,164	25,642	-	(61,691)	(178,870)	-	(83,989)	(218,744)	1,148,748	930,004	
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	
140	Dept of Criminal Justice Svcs	607,407	48,724	15,586	-	(37,492)	(108,719)	-	(51,049)	(132,950)	698,220	565,270	
141	Attorney General & Dept of Law	2,022,519	147,310	47,121	-	(113,356)	(328,694)	-	(154,340)	(401,959)	2,110,957	1,708,998	
142	Virginia Crime Commission	-	1,025	328	-	(790)	(2,286)	-	(1,074)	(2,797)	14,684	11,887	
143	Div of Debt Collection	119,741	8,344	2,669	-	(6,422)	(18,618)	-	(8,742)	(22,769)	119,568	96,799	
146	The Science Museum of Virginia	271,546	17,054	5,455	-	(13,126)	(38,053)	-	(17,868)	(46,538)	244,388	197,850	
147	Office State Inspector General	187,579	14,499	4,638	-	(11,157)	(32,351)	-	(15,191)	(39,562)	207,767	168,205	
148	Virginia Comm for the Arts	30,378	1,968	629	-	(1,518)	(4,391)	-	(2,062)	(5,374)	28,199	22,825	
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-	
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-	

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Total OPEB Liability		
										F	G	H
										Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
151	Dept of Accounts	707,735	51,918	16,607	-	(39,950)	(115,846)	-	(54,396)	(141,667)	743,991	602,324
152	Dept of the Treasury	539,972	38,785	12,406	-	(29,844)	(86,542)	-	(40,636)	(105,831)	555,795	449,964
154	Dept of Motor Vehicles	8,805,833	622,892	199,247	-	(479,332)	(1,389,862)	-	(652,616)	(1,699,671)	8,926,057	7,226,386
156	Dept of State Police	14,707,017	1,035,719	331,299	-	(797,010)	(2,311,005)	-	(1,085,143)	(2,826,140)	14,841,874	12,015,734
157	Compensation Board	77,278	5,526	1,768	-	(4,254)	(12,329)	-	(5,789)	(15,078)	79,183	64,105
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	47,906	2,813	900	-	(2,166)	(6,277)	-	(2,948)	(7,678)	40,315	32,637
161	Dept of Taxation	3,771,616	266,454	85,232	-	(205,045)	(594,540)	-	(279,169)	(727,068)	3,818,291	3,091,223
162	Dept Accounts Transfer Payments	8,246	585	187	-	(455)	(1,305)	-	(613)	(1,601)	8,382	6,781
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	21,719	2,528	809	-	(1,944)	(5,642)	-	(2,649)	(6,898)	36,232	29,334
165	Dept of Housing and Comm Dev	505,939	45,632	14,597	-	(35,116)	(101,819)	-	(47,810)	(124,516)	653,911	529,395
166	Secretary of the Commonwealth	91,115	7,735	2,474	-	(5,949)	(17,260)	-	(8,104)	(21,104)	110,846	89,742
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	3,321,826	236,167	75,544	-	(181,739)	(526,961)	-	(247,437)	(644,426)	3,384,280	2,739,854
172	State Lottery Department	1,532,699	121,407	38,835	-	(93,425)	(270,895)	-	(127,200)	(331,278)	1,739,758	1,408,480
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	706,935	51,193	16,375	-	(39,396)	(114,228)	-	(53,636)	(139,692)	733,603	593,911
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	57,301	3,990	1,276	-	(3,074)	(8,902)	-	(4,180)	(10,890)	57,172	46,282
181	Dept of Labor and Industry	699,602	51,623	16,513	-	(39,725)	(115,186)	-	(54,086)	(140,861)	739,755	598,894
182	Virginia Employment Commission	3,471,624	303,242	96,999	-	(233,354)	(676,626)	-	(317,713)	(827,452)	4,345,465	3,518,013
183	Secretary of Natural Resources	17,546	1,205	385	-	(928)	(2,689)	-	(1,263)	(3,290)	17,270	13,980
184	Secretary of Technology	(3)	-	-	-	(2)	-	-	-	(2)	-	(2)
185	Secretary of Education	3,146	457	146	-	(349)	(1,019)	-	(478)	(1,243)	6,544	5,301
186	Secretary of Transportation	25,279	1,704	545	-	(1,311)	(3,802)	-	(1,785)	(4,649)	24,417	19,768
187	Secretary of Public Safety	20,159	1,580	505	-	(1,216)	(3,526)	-	(1,656)	(4,313)	22,645	18,332
188	Sec of Health & Human Resource	14,014	1,199	384	-	(926)	(2,676)	-	(1,256)	(3,275)	17,185	13,910
190	Secretary of Finance	14,802	1,473	471	-	(1,136)	(3,286)	-	(1,543)	(4,021)	21,106	17,085
191	Va Workers Compensation Comm	1,410,237	93,996	30,067	-	(72,334)	(209,734)	-	(98,481)	(256,486)	1,346,965	1,090,479
192	Secretary of Commerce & Trade	19,650	1,691	541	-	(1,301)	(3,772)	-	(1,771)	(4,612)	24,225	19,613
193	Secretary of Agr and Forestry	13,932	811	259	-	(624)	(1,810)	-	(850)	(2,214)	11,623	9,409
194	Dept of General Services	3,026,211	207,825	66,478	-	(159,924)	(463,722)	-	(217,743)	(567,086)	2,978,143	2,411,057
195	Secretary of Labor	-	1,348	431	-	(1,037)	(3,008)	-	(1,412)	(3,678)	19,318	15,640
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	2,184,105	155,480	49,734	-	(119,644)	(346,924)	-	(162,900)	(424,254)	2,228,035	1,803,781
200	Comp Svcs At-Risk Youth & Family	67,134	4,928	1,576	-	(3,794)	(10,995)	-	(5,163)	(13,448)	70,613	57,165
201	Dept of Education	1,620,240	166,790	53,352	-	(128,347)	(372,158)	-	(174,749)	(455,112)	2,390,097	1,934,985
202	The Library of Virginia	492,764	35,986	11,511	-	(27,692)	(80,297)	-	(37,704)	(98,196)	515,687	417,491
203	Woodrow Wilson Rehab Center	1,005,650	59,826	19,137	-	(46,040)	(133,490)	-	(62,681)	(163,248)	857,307	694,059
204	College of William and Mary	10,146,780	703,708	225,097	-	(541,515)	(1,570,187)	-	(737,288)	(1,920,185)	10,084,145	8,163,960
206	VCU Health System Authority	1,366,448	79,614	25,466	-	(61,268)	(177,642)	-	(83,413)	(217,243)	1,140,866	923,623
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	36,293,073	2,564,587	820,343	-	(1,973,511)	(5,722,375)	-	(2,686,966)	(6,997,922)	36,750,575	29,752,653
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	2,902,417	206,260	65,977	-	(158,723)	(460,229)	-	(216,102)	(562,817)	2,955,708	2,392,891
212	Virginia State University	2,832,413	194,782	62,305	-	(149,886)	(434,617)	-	(204,076)	(531,492)	2,791,223	2,259,731

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Differences Between Total OPEB Liability		Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)	
										F	G	H	I	J
213	Norfolk State University	3,859,183	266,054	85,104	-	(204,735)	(593,648)	-	(278,750)	(725,975)	3,812,564	3,086,589		
214	Longwood University	3,858,019	258,371	82,646	-	(198,822)	(576,505)	-	(270,700)	(705,010)	3,702,463	2,997,453		
215	University of Mary Washington	3,200,315	211,989	67,810	-	(163,128)	(473,012)	-	(222,105)	(578,446)	3,037,804	2,459,358		
216	James Madison University	16,260,296	1,140,126	364,696	-	(877,348)	(2,543,970)	-	(1,194,532)	(3,111,028)	16,338,032	13,227,004		
217	Radford University	6,641,307	454,874	145,502	-	(350,036)	(1,014,963)	-	(476,580)	(1,241,203)	6,518,355	5,277,152		
218	Va Sch for Deaf/Blind	693,990	48,347	15,465	-	(37,207)	(107,878)	-	(50,655)	(131,928)	692,820	560,892		
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-	
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-	
221	Old Dominion University	11,296,751	788,991	252,377	-	(607,146)	(1,760,480)	-	(826,641)	(2,152,899)	11,306,258	9,153,359		
222	Dept of Professional & Occ Reg	798,830	55,451	17,737	-	(42,669)	(123,728)	-	(58,097)	(151,306)	794,612	643,306		
223	Dept of Health Professions	1,178,437	88,315	28,250	-	(67,963)	(197,059)	-	(92,530)	(240,987)	1,265,563	1,024,576		
226	Board of Accountancy	55,218	3,685	1,179	-	(2,837)	(8,223)	-	(3,861)	(10,057)	52,813	42,756		
229	Coop Ext & Agric Exp Station	4,178,758	290,783	93,014	-	(223,764)	(648,827)	-	(304,659)	(793,453)	4,166,933	3,373,480		
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-	
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-	
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-	
233	Board of Bar Examiners	36,256	2,197	703	-	(1,693)	(4,902)	-	(2,302)	(5,997)	31,482	25,485		
234	Cooper Ext & Agric Res Service	399,891	28,140	9,001	-	(21,657)	(62,789)	-	(29,483)	(76,788)	403,246	326,458		
236	Virginia Commonwealth Univ	31,269,910	2,190,687	700,743	-	(1,685,787)	(4,888,091)	-	(2,295,224)	(5,977,672)	31,392,586	25,414,914		
238	Virginia Museum of Fine Arts	1,017,802	72,680	23,248	-	(55,930)	(162,171)	-	(76,148)	(198,321)	1,041,507	843,186		
239	Frontier Culture Museum of Va	153,933	9,830	3,144	-	(7,561)	(21,934)	-	(10,299)	(26,820)	140,864	114,044		
241	Richard Bland College	514,170	36,555	11,693	-	(28,132)	(81,565)	-	(38,299)	(99,748)	523,830	424,082		
242	Christopher Newport University	4,423,622	309,019	98,847	-	(237,801)	(689,515)	-	(323,765)	(843,215)	4,428,247	3,585,032		
245	St Council of Higher Education	224,996	15,040	4,811	-	(11,572)	(33,558)	-	(15,757)	(41,036)	215,517	174,481		
246	UVA Colleag at Wise	-	-	-	-	-	-	-	-	-	-	-	-	
247	George Mason University	19,510,581	1,415,634	452,824	-	(1,089,364)	(3,158,711)	-	(1,483,187)	(3,862,804)	20,286,062	16,423,258		
261	Virginia Community College Sys	1,066,703	77,881	24,912	-	(59,931)	(173,775)	-	(81,597)	(212,510)	1,116,029	903,519		
262	Dept f/Aging & Rehab Services	4,071,760	292,706	93,629	-	(225,246)	(653,117)	-	(306,674)	(798,702)	4,194,488	3,395,786		
263	Va Rehab Center for the Blind	81,864	5,928	1,896	-	(4,561)	(13,226)	-	(6,210)	(16,173)	84,942	68,769		
268	Va Institute of Marine Science	1,516,829	107,514	34,391	-	(82,734)	(239,897)	-	(112,644)	(293,370)	1,540,678	1,247,308		
270	Va Community Coll Sys Utility	452,490	30,774	9,844	-	(23,682)	(68,666)	-	(32,242)	(83,972)	440,991	357,019		
275	New River Community College	624,813	46,353	14,827	-	(35,674)	(103,428)	-	(48,565)	(126,487)	664,238	537,751		
276	Southside Va Community College	800,783	54,711	17,500	-	(42,104)	(122,076)	-	(57,321)	(149,290)	784,004	634,714		
277	Paul D Camp Community College	323,525	22,276	7,125	-	(17,140)	(49,704)	-	(23,339)	(60,782)	319,214	258,432		
278	Rappahannock Community College	535,068	40,529	12,964	-	(31,184)	(90,432)	-	(42,463)	(110,586)	580,777	470,191		
279	Danville Community College	555,187	41,384	13,238	-	(31,844)	(92,340)	-	(43,358)	(112,920)	593,029	480,109		
280	Northern Va Community College	7,009,672	489,805	156,676	-	(376,916)	(1,092,904)	-	(513,178)	(1,336,517)	7,018,912	5,682,395		
282	Piedmont Va Community College	973,699	69,751	22,312	-	(53,672)	(155,637)	-	(73,080)	(190,326)	999,540	809,214		
283	J Sargeant Reynolds Comm Coll	1,813,191	120,845	38,655	-	(92,993)	(269,641)	-	(126,611)	(329,745)	1,731,707	1,401,962		
284	Eastern Shore Community Coll	232,766	17,882	5,720	-	(13,760)	(39,900)	-	(18,735)	(48,793)	256,247	207,454		
285	Patrick Henry Comm Coll	964,904	68,825	22,015	-	(52,961)	(153,569)	-	(72,109)	(187,799)	986,260	798,461		
286	Va Western Community College	1,188,152	84,173	26,925	-	(64,772)	(187,816)	-	(88,190)	(229,680)	1,206,204	976,524		
287	Dabney S Lancaster Comm Coll	305,432	22,605	7,231	-	(17,395)	(50,438)	-	(23,683)	(61,680)	323,927	262,247		
288	Wytheville Community College	474,240	34,214	10,944	-	(26,329)	(76,343)	-	(35,847)	(93,361)	490,294	396,933		
290	John Tyler Community College	1,371,095	98,063	31,368	-	(75,461)	(218,809)	-	(102,743)	(267,582)	1,405,251	1,137,669		
291	Blue Ridge Community College	921,939	67,312	21,531	-	(51,800)	(150,193)	-	(70,524)	(183,674)	964,575	780,901		
292	Central Va Community College	724,017	56,408	18,043	-	(43,405)	(125,863)	-	(59,099)	(153,916)	808,323	654,407		

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Differences Between Total OPEB Liability		Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
										F	G		
293	Thomas Nelson Comm College	1,235,190	79,248	25,349	-	(60,984)	(176,827)	-	(83,030)	(216,244)	1,135,626	919,382	
294	Southwest Virginia Comm Coll	751,610	56,359	18,028	-	(43,373)	(125,755)	-	(59,049)	(153,790)	807,632	653,842	
295	Tidewater Community College	3,584,638	245,292	78,463	-	(188,756)	(547,322)	-	(256,997)	(669,320)	3,515,044	2,845,724	
296	VA Highlands Community College	570,365	40,408	12,925	-	(31,094)	(90,163)	-	(42,336)	(110,260)	579,048	468,788	
297	Germania Community College	1,112,810	79,736	25,505	-	(61,356)	(177,915)	-	(83,541)	(217,571)	1,142,619	925,048	
298	Lord Fairfax Community College	1,166,246	80,095	25,620	-	(61,634)	(178,716)	-	(83,917)	(218,552)	1,147,763	929,211	
299	Mountain Empire Community Coll	688,767	49,531	15,844	-	(38,113)	(110,519)	-	(51,895)	(135,152)	709,779	574,627	
301	Dept of Agri & Cons Services	2,242,977	155,832	49,847	-	(119,920)	(347,709)	-	(163,268)	(425,218)	2,233,079	1,807,861	
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	
310	Va Economic Dev Partnership	666,017	50,993	16,311	-	(39,242)	(113,781)	-	(53,426)	(139,145)	730,728	591,583	
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	
320	Virginia Tourism Authority	377,614	27,104	8,670	-	(20,858)	(60,477)	-	(28,397)	(73,958)	388,401	314,443	
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	
330	Virginia-Israel Advisory Board	5,627	399	128	-	(307)	(890)	-	(418)	(1,088)	5,717	4,629	
350	Dept Small Bus/Supplier Div	158,496	13,603	4,351	-	(10,469)	(30,353)	-	(14,252)	(37,120)	194,936	157,816	
360	Fort Monroe Authority	102,956	7,474	2,391	-	(5,754)	(16,677)	-	(7,831)	(20,397)	107,105	86,708	
400	Jamestown-Yorktown Commemor	-	244	78	-	(188)	(544)	-	(255)	(665)	3,492	2,827	
402	Marine Resources Commission	802,994	54,261	17,357	-	(41,756)	(121,073)	-	(56,850)	(148,061)	777,564	629,503	
403	Dept Game and Inland Fisheries	2,290,318	161,961	51,807	-	(124,633)	(361,384)	-	(169,690)	(441,939)	2,320,905	1,878,966	
405	Virginia Racing Commission	22,134	1,569	502	-	(1,206)	(3,501)	-	(1,644)	(4,280)	22,481	18,201	
407	Virginia Port Authority	(1)	-	-	-	(2)	-	-	-	(2)	-	(2)	
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	
409	Dept Mines Minerals & Energy	938,689	64,920	20,766	-	(49,956)	(144,857)	-	(68,018)	(177,145)	930,308	753,163	
411	Dept of Forestry	1,279,721	89,948	28,772	-	(69,217)	(200,701)	-	(94,240)	(245,438)	1,288,955	1,043,517	
413	Comm on Va Alcohol Saf Act Pro	49,128	2,871	918	-	(2,207)	(6,405)	-	(3,008)	(7,831)	41,137	33,306	
417	Gunston Hall	13,546	1,086	347	-	(837)	(2,422)	-	(1,137)	(2,963)	15,556	12,593	
423	Dept of Historic Resources	198,601	15,853	5,071	-	(12,198)	(35,374)	-	(16,610)	(43,258)	227,181	183,923	
425	Jamestown-Yorktown Foundation	672,568	45,473	14,545	-	(34,996)	(101,463)	-	(47,642)	(124,083)	651,623	527,540	
440	Dept of Environmental Quality	3,968,777	283,096	90,555	-	(217,847)	(631,674)	-	(296,605)	(772,475)	4,056,773	3,284,298	
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	13,988	1,071	343	-	(825)	(2,390)	-	(1,122)	(2,923)	15,349	12,426	
501	Dept of Transportation	39,535,820	2,763,792	884,066	-	(2,126,781)	(6,166,859)	-	(2,895,684)	(7,541,466)	39,605,196	32,063,730	
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	
505	Dept of Rail & Public Trans	329,602	20,068	6,419	-	(15,443)	(44,777)	-	(21,025)	(54,758)	287,570	232,812	
506	Motor Vehicle Dealer Board	108,936	7,996	2,558	-	(6,149)	(17,841)	-	(8,377)	(21,813)	114,577	92,764	
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	
522	Virginia Passenger Rail Authority	1,637	4,984	1,594	-	(3,834)	(11,120)	-	(5,222)	(13,598)	71,418	57,820	
601	Dept of Health	15,007,069	1,045,977	334,580	-	(804,898)	(2,333,893)	-	(1,095,889)	(2,854,123)	14,988,863	12,134,740	
602	Dept of Medical Asst Services	2,347,483	176,112	56,334	-	(135,526)	(392,960)	-	(184,516)	(480,556)	2,523,692	2,043,136	
606	Va Bd for People With Disabil	47,012	3,178	1,017	-	(2,442)	(7,092)	-	(3,330)	(8,669)	45,546	36,877	
701	Dept of Corrections	1,777,082	129,685	41,483	-	(99,794)	(289,367)	-	(135,873)	(353,866)	1,858,388	1,504,522	
702	Dept f/t Blind & Vision Impair	1,071,828	74,623	23,870	-	(57,425)	(166,506)	-	(78,183)	(203,621)	1,069,342	865,721	

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Differences Between Total OPEB Liability		Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)	
										F	G	H	I	J
703	Central State Hospital	3,242,220	214,663	68,665	-	(165,188)	(478,978)	-	(224,906)	(585,744)	3,076,121	2,490,377		
704	Eastern State Hospital	2,782,201	179,634	57,460	-	(138,233)	(400,817)	-	(188,206)	(490,162)	2,574,154	2,083,992		
705	Southwestern Va Mental Health Inst	2,298,459	158,572	50,723	-	(122,021)	(353,823)	-	(166,139)	(432,688)	2,272,345	1,839,657		
706	Western State Hospital	3,025,956	203,745	65,172	-	(156,787)	(454,616)	-	(213,467)	(555,953)	2,919,663	2,363,710		
707	Central Virginia Training Ctr	168,247	554	177	-	(427)	(1,235)	-	(580)	(1,511)	7,932	6,421		
708	COV Center for Child & Adolescents	563,399	34,760	11,119	-	(26,748)	(77,561)	-	(36,419)	(94,849)	498,117	403,268		
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-		
711	Virginia Corr Enterprises	865,483	55,690	17,814	-	(42,857)	(124,260)	-	(58,347)	(151,960)	798,033	646,073		
716	Virginia Corr Center for Women	1,456,353	86,600	27,701	-	(66,640)	(193,232)	-	(90,733)	(236,304)	1,240,983	1,004,679		
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-		
718	Bland Correctional Center	1,332,374	93,884	30,031	-	(72,245)	(209,483)	-	(98,364)	(256,177)	1,345,356	1,089,179		
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-		
720	Dept Behav Hlth & Develop Svcs	2,475,643	183,114	58,573	-	(140,912)	(408,584)	-	(191,852)	(499,661)	2,624,032	2,124,371		
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-	-		
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-		
723	Southeastern Va Training Centr	1,208,552	81,774	26,157	-	(62,932)	(182,463)	-	(85,676)	(223,140)	1,171,827	948,687		
724	Catawba Hospital	1,290,035	96,585	30,895	-	(74,324)	(215,510)	-	(101,194)	(263,548)	1,384,060	1,120,512		
725	Northern Virginia Training Ctr	1	-	-	-	-	-	-	-	-	-	-		
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-		
728	No Va Mental Health Institute	1,527,831	112,222	35,897	-	(86,356)	(250,401)	-	(117,577)	(306,215)	1,608,143	1,301,928		
729	Piedmont Geriatric Hospital	1,413,991	89,022	28,476	-	(68,504)	(198,636)	-	(93,271)	(242,913)	1,275,694	1,032,781		
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-		
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-		
733	Sussex I State Prison	1,100,537	6,499	2,079	-	(5,002)	(14,501)	-	(6,809)	(17,734)	93,131	75,397		
734	Sussex II State Prison	1,162,535	5,927	1,896	-	(4,561)	(13,225)	-	(6,210)	(16,173)	84,936	68,763		
735	Wallens Ridge State Prison	2,268,684	161,763	51,744	-	(124,483)	(360,944)	-	(169,483)	(441,403)	2,318,074	1,876,671		
736	Southampton Intensive Treat Ctr	-	-	-	-	-	-	-	-	-	-	-		
737	St Brides Correctional Center	1,097,780	70,016	22,396	-	(53,879)	(156,228)	-	(73,357)	(191,052)	1,003,335	812,283		
738	Southwestern Va Training Ctr	5,032	-	-	-	2	-	-	-	2	-	2		
739	Southern Va Mental Health Inst	792,684	51,006	16,316	-	(39,250)	(113,811)	-	(53,440)	(139,179)	730,923	591,744		
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-		
741	Red Onion State Prison	2,202,230	150,651	48,189	-	(115,928)	(336,149)	-	(157,840)	(411,077)	2,158,835	1,747,758		
742	Employee Rel & Trg Div	673,311	49,470	15,824	-	(38,064)	(110,382)	-	(51,830)	(134,982)	708,904	573,922		
743	Fluvanna Corr Ctr for Women	1,560,237	99,240	31,744	-	(76,368)	(221,435)	-	(103,976)	(270,795)	1,422,113	1,151,318		
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-		
745	Nottoway Correctional Center	1,795,339	112,138	35,870	-	(86,292)	(250,215)	-	(117,489)	(305,988)	1,606,943	1,300,955		
747	Marion Correctional Center	1,264,998	87,300	27,925	-	(67,178)	(194,792)	-	(91,465)	(238,210)	1,251,005	1,012,795		
748	Hiram W Davis Medical Center	727,456	50,210	16,061	-	(38,637)	(112,033)	-	(52,606)	(137,005)	719,507	582,502		
749	Buckingham Correctional Center	1,515,568	95,969	30,698	-	(73,851)	(214,135)	-	(100,548)	(261,867)	1,375,232	1,113,365		
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-		
751	Va Dep F/T Deaf & Hard of Hear	44,396	3,083	986	-	(2,372)	(6,879)	-	(3,230)	(8,412)	44,177	35,765		
752	Deep Meadow Correctional Ctr	2,340,527	147,808	47,280	-	(113,740)	(329,805)	-	(154,861)	(403,318)	2,118,093	1,714,775		
753	Deerfield Correctional Center	1,659,692	110,091	35,215	-	(84,718)	(245,647)	-	(115,345)	(300,404)	1,577,611	1,277,207		
754	Augusta Correctional Center	1,453,530	73,033	23,361	-	(56,199)	(162,960)	-	(76,518)	(199,283)	1,046,568	847,285		
756	Div of Institutions	3,216,271	228,710	73,158	-	(175,996)	(510,321)	-	(239,623)	(624,072)	3,277,413	2,653,341		
757	Western Region Corr Fld Units	729,779	49,932	15,972	-	(38,424)	(111,414)	-	(52,315)	(136,249)	715,530	579,281		
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-		

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Prior Total OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Total OPEB Liability		
										F	G	H
										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	642,877	41,766	13,360	-	(32,139)	(93,193)	-	(43,759)	(113,965)	598,507	484,542
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	7,960,427	520,397	166,461	-	(400,457)	(1,161,165)	-	(545,230)	(1,419,994)	7,457,299	6,037,305
766	Virginia Parole Board	26,414	3,258	1,042	-	(2,508)	(7,269)	-	(3,413)	(8,890)	46,685	37,795
767	Div of Community Corrections	6,719,620	463,093	148,131	-	(356,358)	(1,033,301)	-	(485,191)	(1,263,626)	6,636,126	5,372,500
768	Keen Mountain Correctional Ctr	1,555,262	104,707	33,493	-	(80,571)	(233,633)	-	(109,703)	(285,707)	1,500,449	1,214,742
769	Greensville Correctional Ctr	3,170,573	190,799	61,032	-	(146,824)	(425,732)	-	(199,904)	(520,629)	2,734,159	2,213,530
770	Dillwyn Correctional Center	1,481,570	89,777	28,717	-	(69,085)	(200,320)	-	(94,061)	(244,972)	1,286,508	1,041,536
771	Indian Creek Corr Center	948,758	61,742	19,750	-	(47,516)	(137,766)	-	(64,689)	(168,479)	884,770	716,291
772	Haynesville Correctional Ctr	1,669,766	101,673	32,523	-	(78,239)	(226,864)	-	(106,525)	(277,432)	1,456,979	1,179,547
773	Coffeewood Correctional Center	1,179,484	71,659	22,922	-	(55,142)	(159,893)	-	(75,078)	(195,532)	1,026,872	831,340
774	Lunenburg Correctional Center	1,262,167	80,830	25,855	-	(62,196)	(180,357)	-	(84,687)	(220,555)	1,158,296	937,741
775	Pocahontas Correctional Center	1,431,954	100,826	32,252	-	(77,587)	(224,974)	-	(105,637)	(275,120)	1,444,839	1,169,719
776	Green Rock Correctional Center	1,378,886	89,682	28,687	-	(69,014)	(200,108)	-	(93,962)	(244,715)	1,285,145	1,040,430
777	Dept of Juvenile Justice	7,011,608	459,432	146,960	-	(353,548)	(1,025,132)	-	(481,355)	(1,253,643)	6,583,666	5,330,023
778	Dept of Forensic Science	1,635,012	116,916	37,398	-	(89,970)	(260,876)	-	(122,495)	(319,027)	1,675,410	1,356,383
779	Sussex I and II State Prisons Complex	-	127,669	40,838	-	(98,244)	(284,870)	-	(133,762)	(348,369)	1,829,506	1,481,137
785	River North Correctional Cntr	1,765,203	113,840	36,414	-	(87,606)	(254,012)	-	(119,272)	(310,636)	1,631,331	1,320,695
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	1,913,671	128,263	41,028	-	(98,707)	(286,194)	-	(134,384)	(349,994)	1,838,012	1,488,018
820	Capital Sq Preservation Coun	-	146	47	-	(112)	(326)	-	(153)	(398)	2,096	1,698
834	Va Freedom of Info Advisory Cl	-	202	65	-	(154)	(451)	-	(212)	(550)	2,895	2,345
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	-	201	64	-	(154)	(448)	-	(210)	(547)	2,879	2,332
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	156,066	11,809	3,777	-	(9,087)	(26,349)	-	(12,372)	(32,222)	169,220	136,998
842	Chesapeake Bay Commission	-	146	47	-	(112)	(326)	-	(153)	(398)	2,096	1,698
844	Joint Comm on Health Care	-	564	180	-	(432)	(1,259)	-	(591)	(1,538)	8,083	6,545
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	37	12	-	(29)	(83)	-	(39)	(102)	533	431
848	Indigent Defense Commission	2,543,299	184,342	58,966	-	(141,854)	(411,322)	-	(193,138)	(503,006)	2,641,619	2,138,613
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	77,103	5,429	1,736	-	(4,178)	(12,113)	-	(5,688)	(14,814)	77,791	62,977
852	Va Foundation Healthy Youth	93,416	6,593	2,109	-	(5,071)	(14,711)	-	(6,907)	(17,987)	94,476	76,489
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electri Utility Restr	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	-	368	118	-	(282)	(822)	-	(386)	(1,004)	5,277	4,273
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	Net OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Differences Between Expected and Actual Experiences		Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
							Changes of Assumptions	Contributions: Members				
882	Behavioral Health Commission	-	74	24	-	(57)	(166)	-	(78)	(203)	1,066	863
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	822,620	61,409	19,643	-	(47,259)	(137,022)	-	(64,339)	(167,568)	879,991	712,423
913	Veteran Services Foundation	3,938	613	196	-	(468)	(1,368)	-	(642)	(1,669)	8,785	7,116
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	1,190,133	77,134	24,673	-	(59,356)	(172,109)	-	(80,815)	(210,473)	1,105,331	894,858
937	Southern Va Higher Education	153,882	12,506	4,000	-	(9,625)	(27,905)	-	(13,103)	(34,127)	179,212	145,085
938	New College Institute	76,122	5,265	1,684	-	(4,054)	(11,749)	-	(5,517)	(14,371)	75,452	61,081
942	Va Museum of Natural History	130,675	9,181	2,937	-	(7,064)	(20,485)	-	(9,619)	(25,050)	131,559	106,509
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	82,200	5,727	1,832	-	(4,406)	(12,780)	-	(6,001)	(15,628)	82,074	66,446
957	Commonwealth Att Serv Council	33,619	2,174	695	-	(1,675)	(4,851)	-	(2,278)	(5,935)	31,155	25,220
960	Dept of Fire Programs	352,083	25,575	8,181	-	(19,678)	(57,067)	-	(26,796)	(69,785)	366,497	296,712
961	Div of Capitol Police	374,468	26,476	8,469	-	(20,371)	(59,077)	-	(27,740)	(72,243)	379,409	307,166
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	-	244	78	-	(187)	(544)	-	(255)	(664)	3,492	2,828
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	5,703,784	418,313	133,807	-	(321,897)	(933,383)	-	(438,274)	(1,141,434)	5,994,426	4,852,992
TOTAL		\$ 448,892,255	\$ 31,325,308	\$ 10,020,136	\$ -	\$ (24,105,533)	\$ (69,896,315)	\$ -	\$ (32,820,120)	\$ (85,476,524)	\$ 448,892,257	\$ 363,415,733

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	Plan Fiduciary Net Position										Net OPEB Liability (Ending)	
		Net Contribution:			Investment		Benefit Payments			Administrative Expenses			
		Employer	Member	Income				Other	Net Position				
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	1,683	-	-	(1,683)	-	-	-	-	-	-	18,633	
91	New River Valley Emergency Communications	1,226	-	-	(1,226)	-	-	-	-	-	-	13,572	
100	Senate of Virginia	36,043	-	-	(36,043)	-	-	-	-	-	-	399,099	
101	Virginia House of Delegates	78,949	-	-	(78,949)	-	-	-	-	-	-	874,200	
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	
103	Magistrates	125,844	-	-	(125,844)	-	-	-	-	-	-	1,393,471	
107	Div of Legislative Services	27,789	-	-	(27,789)	-	-	-	-	-	-	307,705	
109	Div of Legislative Auto Sys	9,008	-	-	(9,008)	-	-	-	-	-	-	99,746	
110	Joint Leg Audit & Review Comm	11,406	-	-	(11,406)	-	-	-	-	-	-	126,303	
111	Supreme Court of Virginia	106,403	-	-	(106,403)	-	-	-	-	-	-	1,178,192	
112	Judicial Inquiry And Rev Comm	1,031	-	-	(1,031)	-	-	-	-	-	-	11,411	
113	Circuit Courts	73,876	-	-	(73,876)	-	-	-	-	-	-	818,030	
114	General District Courts	330,853	-	-	(330,853)	-	-	-	-	-	-	3,663,514	
115	Juv and Dom Relations Dist Crt	227,833	-	-	(227,833)	-	-	-	-	-	-	2,522,781	
116	Combined District Courts	54,183	-	-	(54,183)	-	-	-	-	-	-	599,970	
117	Virginia State Bar	31,070	-	-	(31,070)	-	-	-	-	-	-	344,032	
119	Lieutenant Governor	1,097	-	-	(1,097)	-	-	-	-	-	-	12,143	
121	Office of the Governor	15,573	-	-	(15,573)	-	-	-	-	-	-	172,436	
122	Dept of Planning and Budget	16,539	-	-	(16,539)	-	-	-	-	-	-	183,136	
123	Dept of Military Affairs	89,716	-	-	(89,716)	-	-	-	-	-	-	993,415	
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	
125	Court of Appeals of Virginia	36,278	-	-	(36,278)	-	-	-	-	-	-	401,712	
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	
127	Dept of Emergency Management	53,988	-	-	(53,988)	-	-	-	-	-	-	597,804	
128	Virginia Veterans Care Center	76,333	-	-	(76,333)	-	-	-	-	-	-	845,228	
129	Dept of Human Resource Mgmt	37,752	-	-	(37,752)	-	-	-	-	-	-	418,024	
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	
132	State Board of Elections	19,471	-	-	(19,471)	-	-	-	-	-	-	215,603	
133	Auditor of Public Accounts	41,304	-	-	(41,304)	-	-	-	-	-	-	457,354	
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	
136	Va Information Technologies	83,989	-	-	(83,989)	-	-	-	-	-	-	930,004	
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									
		Net Contribution: Employer	Contributions: Member	Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
140	Dept of Criminal Justice Svcs	51,049	-	-	(51,049)	-	-	-	-	-	565,270
141	Attorney General & Dept of Law	154,340	-	-	(154,340)	-	-	-	-	-	1,708,998
142	Virginia Crime Commission	1,074	-	-	(1,074)	-	-	-	-	-	11,887
143	Div of Debt Collection	8,742	-	-	(8,742)	-	-	-	-	-	96,799
146	The Science Museum of Virginia	17,868	-	-	(17,868)	-	-	-	-	-	197,850
147	Office State Inspector General	15,191	-	-	(15,191)	-	-	-	-	-	168,205
148	Virginia Comm for the Arts	2,062	-	-	(2,062)	-	-	-	-	-	22,825
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	54,396	-	-	(54,396)	-	-	-	-	-	602,324
152	Dept of the Treasury	40,636	-	-	(40,636)	-	-	-	-	-	449,964
154	Dept of Motor Vehicles	652,616	-	-	(652,616)	-	-	-	-	-	7,226,386
156	Dept of State Police	1,085,143	-	-	(1,085,143)	-	-	-	-	-	12,015,734
157	Compensation Board	5,789	-	-	(5,789)	-	-	-	-	-	64,105
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	2,948	-	-	(2,948)	-	-	-	-	-	32,637
161	Dept of Taxation	279,169	-	-	(279,169)	-	-	-	-	-	3,091,223
162	Dept Accounts Transfer Payments	613	-	-	(613)	-	-	-	-	-	6,781
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	2,649	-	-	(2,649)	-	-	-	-	-	29,334
165	Dept of Housing and Comm Dev	47,810	-	-	(47,810)	-	-	-	-	-	529,395
166	Secretary of the Commonwealth	8,104	-	-	(8,104)	-	-	-	-	-	89,742
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	247,437	-	-	(247,437)	-	-	-	-	-	2,739,854
172	State Lottery Department	127,200	-	-	(127,200)	-	-	-	-	-	1,408,480
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	53,636	-	-	(53,636)	-	-	-	-	-	593,911
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	4,180	-	-	(4,180)	-	-	-	-	-	46,282
181	Dept of Labor and Industry	54,086	-	-	(54,086)	-	-	-	-	-	598,894
182	Virginia Employment Commission	317,713	-	-	(317,713)	-	-	-	-	-	3,518,013
183	Secretary of Natural Resources	1,263	-	-	(1,263)	-	-	-	-	-	13,980
184	Secretary of Technology	-	-	-	-	-	-	-	-	-	(2)
185	Secretary of Education	478	-	-	(478)	-	-	-	-	-	5,301
186	Secretary of Transportation	1,785	-	-	(1,785)	-	-	-	-	-	19,768
187	Secretary of Public Safety	1,656	-	-	(1,656)	-	-	-	-	-	18,332
188	Sec of Health & Human Resource	1,256	-	-	(1,256)	-	-	-	-	-	13,910

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	
		Contribution: Employer	Contributions: Member	Net Income	Investment Payments	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Net OPEB Liability (Ending)
190	Secretary of Finance	1,543	-	-	(1,543)	-	-	-	-	-	-	17,085
191	Va Workers Compensation Comm	98,481	-	-	(98,481)	-	-	-	-	-	-	1,090,479
192	Secretary of Commerce & Trade	1,771	-	-	(1,771)	-	-	-	-	-	-	19,613
193	Secretary of Agr and Forestry	850	-	-	(850)	-	-	-	-	-	-	9,409
194	Dept of General Services	217,743	-	-	(217,743)	-	-	-	-	-	-	2,411,057
195	Secretary of Labor	1,412	-	-	(1,412)	-	-	-	-	-	-	15,640
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	162,900	-	-	(162,900)	-	-	-	-	-	-	1,803,781
200	Comp Svrs At-Risk Youth & Family	5,163	-	-	(5,163)	-	-	-	-	-	-	57,165
201	Dept of Education	174,749	-	-	(174,749)	-	-	-	-	-	-	1,934,985
202	The Library of Virginia	37,704	-	-	(37,704)	-	-	-	-	-	-	417,491
203	Woodrow Wilson Rehab Center	62,681	-	-	(62,681)	-	-	-	-	-	-	694,059
204	College of William and Mary	737,288	-	-	(737,288)	-	-	-	-	-	-	8,163,960
206	VCU Health System Authority	83,413	-	-	(83,413)	-	-	-	-	-	-	923,623
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	2,686,966	-	-	(2,686,966)	-	-	-	-	-	-	29,752,653
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	216,102	-	-	(216,102)	-	-	-	-	-	-	2,392,891
212	Virginia State University	204,076	-	-	(204,076)	-	-	-	-	-	-	2,259,731
213	Norfolk State University	278,750	-	-	(278,750)	-	-	-	-	-	-	3,086,589
214	Longwood University	270,700	-	-	(270,700)	-	-	-	-	-	-	2,997,453
215	University of Mary Washington	222,105	-	-	(222,105)	-	-	-	-	-	-	2,459,358
216	James Madison University	1,194,532	-	-	(1,194,532)	-	-	-	-	-	-	13,227,004
217	Radford University	476,580	-	-	(476,580)	-	-	-	-	-	-	5,277,152
218	Va Sch for Deaf/Blind	50,655	-	-	(50,655)	-	-	-	-	-	-	560,892
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	826,641	-	-	(826,641)	-	-	-	-	-	-	9,153,359
222	Dept of Professional & Occ Reg	58,097	-	-	(58,097)	-	-	-	-	-	-	643,306
223	Dept of Health Professions	92,530	-	-	(92,530)	-	-	-	-	-	-	1,024,576
226	Board of Accountancy	3,861	-	-	(3,861)	-	-	-	-	-	-	42,756
229	Coop Ext & Agric Exp Station	304,659	-	-	(304,659)	-	-	-	-	-	-	3,373,480
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	2,302	-	-	(2,302)	-	-	-	-	-	-	25,485
234	Cooper Ext & Agric Res Service	29,483	-	-	(29,483)	-	-	-	-	-	-	326,458
236	Virginia Commonwealth Univ	2,295,224	-	-	(2,295,224)	-	-	-	-	-	-	25,414,914
238	Virginia Museum of Fine Arts	76,148	-	-	(76,148)	-	-	-	-	-	-	843,186

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Net Contribution: Employer	Contributions: Member	Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
239	Frontier Culture Museum of Va	10,299	-	-	(10,299)	-	-	-	-	-	114,044
241	Richard Bland College	38,299	-	-	(38,299)	-	-	-	-	-	424,082
242	Christopher Newport University	323,765	-	-	(323,765)	-	-	-	-	-	3,585,032
245	St Council of Higher Education	15,757	-	-	(15,757)	-	-	-	-	-	174,481
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-
247	George Mason University	1,483,187	-	-	(1,483,187)	-	-	-	-	-	16,423,258
261	Virginia Community College Sys	81,597	-	-	(81,597)	-	-	-	-	-	903,519
262	Dept f/Aging & Rehab Services	306,674	-	-	(306,674)	-	-	-	-	-	3,395,786
263	Va Rehab Center for the Blind	6,210	-	-	(6,210)	-	-	-	-	-	68,769
268	Va Institute of Marine Science	112,644	-	-	(112,644)	-	-	-	-	-	1,247,308
270	Va Community Coll Sys Utility	32,242	-	-	(32,242)	-	-	-	-	-	357,019
275	New River Community College	48,565	-	-	(48,565)	-	-	-	-	-	537,751
276	Southside Va Community College	57,321	-	-	(57,321)	-	-	-	-	-	634,714
277	Paul D Camp Community College	23,339	-	-	(23,339)	-	-	-	-	-	258,432
278	Rappahannock Community College	42,463	-	-	(42,463)	-	-	-	-	-	470,191
279	Danville Community College	43,358	-	-	(43,358)	-	-	-	-	-	480,109
280	Northern Va Community College	513,178	-	-	(513,178)	-	-	-	-	-	5,682,395
282	Piedmont Va Community College	73,080	-	-	(73,080)	-	-	-	-	-	809,214
283	J Sargeant Reynolds Comm Coll	126,611	-	-	(126,611)	-	-	-	-	-	1,401,962
284	Eastern Shore Community Coll	18,735	-	-	(18,735)	-	-	-	-	-	207,454
285	Patrick Henry Comm Coll	72,109	-	-	(72,109)	-	-	-	-	-	798,461
286	Va Western Community College	88,190	-	-	(88,190)	-	-	-	-	-	976,524
287	Dabney S Lancaster Comm Coll	23,683	-	-	(23,683)	-	-	-	-	-	262,247
288	Wytheville Community College	35,847	-	-	(35,847)	-	-	-	-	-	396,933
290	John Tyler Community College	102,743	-	-	(102,743)	-	-	-	-	-	1,137,669
291	Blue Ridge Community College	70,524	-	-	(70,524)	-	-	-	-	-	780,901
292	Central Va Community College	59,099	-	-	(59,099)	-	-	-	-	-	654,407
293	Thomas Nelson Comm College	83,030	-	-	(83,030)	-	-	-	-	-	919,382
294	Southwest Virginia Comm Coll	59,049	-	-	(59,049)	-	-	-	-	-	653,842
295	Tidewater Community College	256,997	-	-	(256,997)	-	-	-	-	-	2,845,724
296	VA Highlands Community College	42,336	-	-	(42,336)	-	-	-	-	-	468,788
297	Germanna Community College	83,541	-	-	(83,541)	-	-	-	-	-	925,048
298	Lord Fairfax Community College	83,917	-	-	(83,917)	-	-	-	-	-	929,211
299	Mountain Empire Community Coll	51,895	-	-	(51,895)	-	-	-	-	-	574,627
301	Dept of Agri & Cons Services	163,268	-	-	(163,268)	-	-	-	-	-	1,807,861
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	53,426	-	-	(53,426)	-	-	-	-	-	591,583
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position	Plan Fiduciary Net Position	Net OPEB Liability (Ending)
Plan Fiduciary Net Position											
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	28,397	-	-	(28,397)	-	-	-	-	-	314,443
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	418	-	-	(418)	-	-	-	-	-	4,629
350	Dept Small Bus/Supplier Div	14,252	-	-	(14,252)	-	-	-	-	-	157,816
360	Fort Monroe Authority	7,831	-	-	(7,831)	-	-	-	-	-	86,708
400	Jamestown-Yorktown Commemor	255	-	-	(255)	-	-	-	-	-	2,827
402	Marine Resources Commission	56,850	-	-	(56,850)	-	-	-	-	-	629,503
403	Dept Game and Inland Fisheries	169,690	-	-	(169,690)	-	-	-	-	-	1,878,966
405	Virginia Racing Commission	1,644	-	-	(1,644)	-	-	-	-	-	18,201
407	Virginia Port Authority	-	-	-	-	-	-	-	-	-	(2)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	68,018	-	-	(68,018)	-	-	-	-	-	753,163
411	Dept of Forestry	94,240	-	-	(94,240)	-	-	-	-	-	1,043,517
413	Comm on Va Alcohol Saf Act Pro	3,008	-	-	(3,008)	-	-	-	-	-	33,306
417	Gunston Hall	1,137	-	-	(1,137)	-	-	-	-	-	12,593
423	Dept of Historic Resources	16,610	-	-	(16,610)	-	-	-	-	-	183,923
425	Jamestown-Yorktown Foundation	47,642	-	-	(47,642)	-	-	-	-	-	527,540
440	Dept of Environmental Quality	296,605	-	-	(296,605)	-	-	-	-	-	3,284,298
450	Gov Adv Cncl Self-Det & Fed	-	-	-	-	-	-	-	-	-	-
451	Govs Comm On Comp & Equit Tax	-	-	-	-	-	-	-	-	-	-
452	Govs Comm On Env Stewardship	-	-	-	-	-	-	-	-	-	-
453	Govs Comm on Phy Fitness & Sp	-	-	-	-	-	-	-	-	-	-
454	Secretary of Veterans Affairs and Homeland Security	1,122	-	-	(1,122)	-	-	-	-	-	12,426
501	Dept of Transportation	2,895,684	-	-	(2,895,684)	-	-	-	-	-	32,063,730
502	Central Garage	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	21,025	-	-	(21,025)	-	-	-	-	-	232,812
506	Motor Vehicle Dealer Board	8,377	-	-	(8,377)	-	-	-	-	-	92,764
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	5,222	-	-	(5,222)	-	-	-	-	-	57,820
601	Dept of Health	1,095,889	-	-	(1,095,889)	-	-	-	-	-	12,134,740
602	Dept of Medical Asst Services	184,516	-	-	(184,516)	-	-	-	-	-	2,043,136
606	Va Bd for People With Disabil	3,330	-	-	(3,330)	-	-	-	-	-	36,877
701	Dept of Corrections	135,873	-	-	(135,873)	-	-	-	-	-	1,504,522
702	Dept f/t Blind & Vision Impair	78,183	-	-	(78,183)	-	-	-	-	-	865,721
703	Central State Hospital	224,906	-	-	(224,906)	-	-	-	-	-	2,490,377
704	Eastern State Hospital	188,206	-	-	(188,206)	-	-	-	-	-	2,083,992

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Net Contribution: Employer	Contributions: Member	Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
705	Southwestern Va Ment Hlth Inst	166,139	-	-	(166,139)	-	-	-	-	-	1,839,657
706	Western State Hospital	213,467	-	-	(213,467)	-	-	-	-	-	2,363,710
707	Central Virginia Training Ctr	580	-	-	(580)	-	-	-	-	-	6,421
708	COV Center for Child & Adoles	36,419	-	-	(36,419)	-	-	-	-	-	403,268
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	58,347	-	-	(58,347)	-	-	-	-	-	646,073
716	Virginia Corr Center for Women	90,733	-	-	(90,733)	-	-	-	-	-	1,004,679
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	98,364	-	-	(98,364)	-	-	-	-	-	1,089,179
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	191,852	-	-	(191,852)	-	-	-	-	-	2,124,371
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	85,676	-	-	(85,676)	-	-	-	-	-	948,687
724	Catawba Hospital	101,194	-	-	(101,194)	-	-	-	-	-	1,120,512
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	-	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	117,577	-	-	(117,577)	-	-	-	-	-	1,301,928
729	Piedmont Geriatric Hospital	93,271	-	-	(93,271)	-	-	-	-	-	1,032,781
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	6,809	-	-	(6,809)	-	-	-	-	-	75,397
734	Sussex II State Prison	6,210	-	-	(6,210)	-	-	-	-	-	68,763
735	Wallens Ridge State Prison	169,483	-	-	(169,483)	-	-	-	-	-	1,876,671
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	73,357	-	-	(73,357)	-	-	-	-	-	812,283
738	Southwestern Va Training Ctr	-	-	-	-	-	-	-	-	-	2
739	Southern Va Mental Health Inst	53,440	-	-	(53,440)	-	-	-	-	-	591,744
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	157,840	-	-	(157,840)	-	-	-	-	-	1,747,758
742	Employee Rel & Trg Div	51,830	-	-	(51,830)	-	-	-	-	-	573,922
743	Fluvanna Corr Ctr for Women	103,976	-	-	(103,976)	-	-	-	-	-	1,151,318
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	117,489	-	-	(117,489)	-	-	-	-	-	1,300,955
747	Marion Correctional Center	91,465	-	-	(91,465)	-	-	-	-	-	1,012,795
748	Hiram W Davis Medical Center	52,606	-	-	(52,606)	-	-	-	-	-	582,502
749	Buckingham Correctional Center	100,548	-	-	(100,548)	-	-	-	-	-	1,113,365
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)
751	Va Dep F/T Deaf & Hard of Hear	3,230	-	-	(3,230)	-	-	-	-	-	35,765
752	Deep Meadow Correctional Ctr	154,861	-	-	(154,861)	-	-	-	-	-	1,714,775
753	Deerfield Correctional Center	115,345	-	-	(115,345)	-	-	-	-	-	1,277,207
754	Augusta Correctional Center	76,518	-	-	(76,518)	-	-	-	-	-	847,285
756	Div of Institutions	239,623	-	-	(239,623)	-	-	-	-	-	2,653,341
757	Western Region Corr Fld Units	52,315	-	-	(52,315)	-	-	-	-	-	579,281
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	43,759	-	-	(43,759)	-	-	-	-	-	484,542
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	545,230	-	-	(545,230)	-	-	-	-	-	6,037,305
766	Virginia Parole Board	3,413	-	-	(3,413)	-	-	-	-	-	37,795
767	Div of Community Corrections	485,191	-	-	(485,191)	-	-	-	-	-	5,372,500
768	Keen Mountain Correctional Ctr	109,703	-	-	(109,703)	-	-	-	-	-	1,214,742
769	Greensville Correctional Ctr	199,904	-	-	(199,904)	-	-	-	-	-	2,213,530
770	Dillwyn Correctional Center	94,061	-	-	(94,061)	-	-	-	-	-	1,041,536
771	Indian Creek Corr Center	64,689	-	-	(64,689)	-	-	-	-	-	716,291
772	Haynesville Correctional Ctr	106,525	-	-	(106,525)	-	-	-	-	-	1,179,547
773	Coffewood Correctional Center	75,078	-	-	(75,078)	-	-	-	-	-	831,340
774	Lunenburg Correctional Center	84,687	-	-	(84,687)	-	-	-	-	-	937,741
775	Pocahontas Correctional Center	105,637	-	-	(105,637)	-	-	-	-	-	1,169,719
776	Green Rock Correctional Center	93,962	-	-	(93,962)	-	-	-	-	-	1,040,430
777	Dept of Juvenile Justice	481,355	-	-	(481,355)	-	-	-	-	-	5,330,023
778	Dept of Forensic Science	122,495	-	-	(122,495)	-	-	-	-	-	1,356,383
779	Sussex I and II State Prisons Complex	133,762	-	-	(133,762)	-	-	-	-	-	1,481,137
785	River North Correctional Cntr	119,272	-	-	(119,272)	-	-	-	-	-	1,320,695
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	134,384	-	-	(134,384)	-	-	-	-	-	1,488,018
820	Capital Sq Preservation Coun	153	-	-	(153)	-	-	-	-	-	1,698
834	Va Freedom of Info Advisory Cl	212	-	-	(212)	-	-	-	-	-	2,345
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	210	-	-	(210)	-	-	-	-	-	2,332
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	12,372	-	-	(12,372)	-	-	-	-	-	136,998
842	Chesapeake Bay Commission	153	-	-	(153)	-	-	-	-	-	1,698
844	Joint Comm on Health Care	591	-	-	(591)	-	-	-	-	-	6,545
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	39	-	-	(39)	-	-	-	-	-	431

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Net Contribution: Employer	Contributions: Member	Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
848	Indigent Defense Commission	193,138	-	-	(193,138)	-	-	-	-	-	2,138,613
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	5,688	-	-	(5,688)	-	-	-	-	-	62,977
852	Va Foundation Healthy Youth	6,907	-	-	(6,907)	-	-	-	-	-	76,489
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Comrr	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	386	-	-	(386)	-	-	-	-	-	4,273
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	78	-	-	(78)	-	-	-	-	-	863
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	64,339	-	-	(64,339)	-	-	-	-	-	712,423
913	Veteran Services Foundation	642	-	-	(642)	-	-	-	-	-	7,116
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	80,815	-	-	(80,815)	-	-	-	-	-	894,858
937	Southern Va Higher Education	13,103	-	-	(13,103)	-	-	-	-	-	145,085
938	New College Institute	5,517	-	-	(5,517)	-	-	-	-	-	61,081
942	Va Museum of Natural History	9,619	-	-	(9,619)	-	-	-	-	-	106,509
946	Council on Indians	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	6,001	-	-	(6,001)	-	-	-	-	-	66,446
957	Commonwealth Att Serv Council	2,278	-	-	(2,278)	-	-	-	-	-	25,220
960	Dept of Fire Programs	26,796	-	-	(26,796)	-	-	-	-	-	296,712
961	Div of Capitol Police	27,740	-	-	(27,740)	-	-	-	-	-	307,166
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	255	-	-	(255)	-	-	-	-	-	2,828
980	Higher Education Tuition Moderation Incentive Fund	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init	-	-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Net Contribution: Employer	Contributions: Member	Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Plan Fiduciary Net Liability (Ending)	
992	Planned Reversions	-	-	-	-	-	-	-	-	-	
993	Treasury Construction Fin	-	-	-	-	-	-	-	-	-	
995	Central Appropriations	-	-	-	-	-	-	-	-	-	
999	Dept Alcoholic Beverage Control	438,274	-	-	(438,274)	-	-	-	-	4,852,992	
TOTAL		\$ 32,820,120	\$ -	\$ -	\$ (32,820,120)	\$ -	\$ -	\$ -	\$ -	\$ 363,415,733	

Commonwealth of Virginia
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Employer #	Employer	Deferred Outflows of Resources								Deferred Inflows of Resources							
		Allocation Percentage	Net OPEB Liability	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments				Changes in Proportion and Differences Between Employer Contributions and OPEB Expense	
				Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Share of Contributions	Total OPEB Expense	Proportionate Share of Contributions	Share of OPEB Expense
5	VRS Retirees, Survivors, LTD Participants	0.0000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuity Survivor, 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	0.0051%	18,633	-	-	8,731	8,731	8,508	-	17,246	1,078	26,832	(10,779)	1,476	(9,303)	-	-
91	New River Valley Emergency Communicator	0.0037%	13,572	-	-	8,578	8,578	6,198	-	12,563	15,021	33,782	(7,853)	8,630	777	-	-
100	Senate of Virginia	0.1098%	399,099	-	-	10,240	10,240	182,260	-	369,433	93,520	645,213	(230,913)	(31,790)	(262,703)	-	-
101	Virginia House of Delegates	0.2406%	874,200	-	-	57,731	57,731	399,226	-	809,215	87,631	1,296,072	(505,796)	20,616	(485,180)	-	-
102	Leg Dept Reversion Clear Acct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.3834%	1,393,471	-	-	147,879	147,879	636,364	-	1,289,883	139,500	2,065,747	(806,235)	(2,310)	(808,545)	-	-
107	Div of Legislative Services	0.0847%	307,705	-	-	66,901	66,901	140,521	-	284,830	27,220	452,571	(178,032)	21,450	(156,582)	-	-
109	Div of Legislative Auto Sys	0.0274%	99,746	-	-	18,187	18,187	45,552	-	92,332	9,685	147,569	(57,712)	(2,747)	(60,459)	-	-
110	Joint Leg Audit & Review Comm	0.0348%	126,303	-	-	53,814	53,814	57,678	-	116,912	21,833	196,423	(73,075)	9,872	(63,203)	-	-
111	Supreme Court of Virginia	0.3242%	1,178,192	-	-	111,643	111,643	538,054	-	1,090,614	35,266	1,663,934	(681,684)	41,340	(640,344)	-	-
112	Judicial Inquiry And RevComm	0.0031%	11,411	-	-	3,776	3,776	5,213	-	10,566	4,614	20,393	(6,604)	995	(5,609)	-	-
113	Circuit Courts	0.2251%	818,030	-	-	165,859	165,859	373,575	-	757,220	94	1,130,889	(473,297)	46,586	(426,711)	-	-
114	General District Courts	1.0081%	3,663,514	-	-	120,452	120,452	1,673,042	-	3,391,186	119,074	5,183,302	(2,119,647)	6,722	(2,112,925)	-	-
115	Juv and Dom Relations Dist Crt	0.6942%	2,522,781	-	-	222,868	222,868	1,152,095	-	2,335,249	233,276	3,720,620	(1,459,638)	21,720	(1,437,918)	-	-
116	Combined District Courts	0.1651%	599,970	-	-	5,997	5,997	273,993	-	555,372	261,877	1,091,242	(347,133)	(70,413)	(417,546)	-	-
117	Virginia State Bar	0.0947%	344,032	-	-	5,802	5,802	157,111	-	318,458	77,832	553,401	(199,051)	(21,138)	(220,189)	-	-
119	Lieutenant Governor	0.0033%	12,143	-	-	13,182	13,182	5,545	-	11,239	10,821	27,605	(7,024)	2,667	(4,357)	-	-
121	Office of the Governor	0.0474%	172,436	-	-	114,775	114,775	78,748	-	159,619	9,044	247,411	(99,769)	40,118	(59,651)	-	-
122	Dept of Planning and Budget	0.0504%	183,136	-	-	51,642	51,642	83,633	-	169,521	13,539	266,693	(105,958)	(1,248)	(107,206)	-	-
123	Dept of Military Affairs	0.2734%	993,415	-	-	218,256	218,256	453,673	-	919,576	83,953	1,457,202	(574,777)	(6,618)	(581,395)	-	-
124	Governors Comm on Gov Reform	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
125	Court of Appeals of Virginia	0.1105%	401,712	-	-	413,861	413,861	183,451	-	371,848	44,376	599,675	(232,422)	75,898	(156,524)	-	-
126	Gov Comm on Champion Schools	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Dept of Emergency Management	0.1645%	597,804	-	-	334,340	334,340	273,004	-	553,367	67,239	893,610	(345,880)	100,726	(245,154)	-	-
128	Virginia Veterans Care Center	0.2326%	845,228	-	-	156,992	156,992	385,997	-	782,400	125,528	1,293,925	(489,036)	(11,425)	(500,461)	-	-
129	Dept of Human Resource Mgmt	0.1150%	418,024	-	-	55,566	55,566	190,902	-	386,951	49,671	627,524	(241,862)	18,874	(222,988)	-	-
131	Dept of Veterans Affairs	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	State Board of Elections	0.0593%	215,603	-	-	187,591	187,591	98,461	-	199,577	-	298,038	(124,745)	73,727	(51,018)	-	-
133	Auditor of Public Accounts	0.1258%	457,354	-	-	153,202	153,202	208,862	-	423,355	74,804	707,021	(264,617)	19,809	(244,808)	-	-
135	Va Inform Provider Net Auth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
136	Va Information Technologies	0.2559%	930,004	-	-	304,176	304,176	424,713	-	860,875	97,315	1,382,903	(538,087)	8,933	(529,154)	-	-
137	Dept of Technology Planning	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
138	Dept of Information Technology	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140	Dept of Criminal Justice Svcs	0.1555%	565,270	-	-	347,570	347,570	258,145	-	523,248	20,011	801,404	(327,054)	83,893	(243,161)	-	-
141	Attorney General & Dept of Law	0.4703%	1,708,998	-	-	412,567	412,567	780,458	-	1,581,956	116,146	2,478,560	(988,795)	59,993	(928,802)	-	-
142	Virginia Crime Commission	0.0033%	11,887	-	-	30,083	30,083	5,429	-	11,005	-	16,434	(6,878)	6,190	(688)	-	-
143	Div of Debt Collection	0.0266%	96,799	-	-	10,503	10,503	44,207	-	89,605	30,195	164,007	(56,008)	(8,358)	(64,366)	-	-
146	The Science Museum of Virginia	0.0544%	197,850	-	-	14,023	14,023	90,355	-	183,145	120,920	394,420	(114,475)	(21,070)	(135,545)	-	-
147	Office State Inspector General	0.0463%	168,205	-	-	60,474	60,474	76,815	-	155,701	5,624	238,140	(97,320)	23,340	(73,980)	-	-
148	Virginia Comm for the Arts	0.0063%	22,825	-	-	8,648	8,648	10,426	-	21,132	9,888	41,446	(13,209)	1,124	(12,085)	-	-
149	Admin of Health Insurance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Commonwealth of Virginia
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Employer #	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
		Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions and Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense
150	Dept of the St Internal Audit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
151	Dept of Accounts	0.1657%	602,324	-	-	-	105,126	105,126	275,067	-	557,549	54,940	887,556	(348,495)	13,450	(335,045)
152	Dept of the Treasury	0.1238%	449,964	-	-	-	114,878	114,878	205,487	-	416,514	-	622,001	(260,342)	37,398	(222,944)
154	Dept of Motor Vehicles	1.9885%	7,226,386	-	-	-	649,226	649,226	3,300,122	-	6,689,210	63,149	10,052,481	(4,181,064)	118,677	(4,062,387)
156	Dept of State Police	3.3063%	12,015,734	-	-	-	1,102,619	1,102,619	5,487,305	-	11,122,539	591,177	17,201,021	(6,952,099)	(74,082)	(7,026,181)
157	Compensation Board	0.0176%	64,105	-	-	-	27,185	27,185	29,275	-	59,340	4,794	93,409	(37,089)	1,658	(35,431)
158	Virginia Retirement System	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
160	Va Crim Sentencing Commission	0.0090%	32,637	-	-	-	13,005	13,005	14,905	-	30,212	17,631	62,748	(18,884)	1,624	(17,260)
161	Dept of Taxation	0.8506%	3,091,223	-	-	-	137,086	137,086	1,411,690	-	2,861,437	490,359	4,763,486	(1,788,529)	(58,053)	(1,846,582)
162	Dept Accounts Transfer Payments	0.0019%	6,781	-	-	-	546	546	3,099	-	6,281	33	9,413	(3,926)	145	(3,781)
163	Dept for the Aging	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
164	Virginia Management Fellows Program Admri	0.0081%	29,334	-	-	-	73,700	73,700	13,396	-	27,152	21,221	61,769	(16,972)	19,255	2,283
165	Dept of Housing and Comm Dev	0.1457%	529,395	-	-	-	441,143	441,143	241,763	-	490,043	12,408	744,214	(306,299)	88,181	(218,118)
166	Secretary of the Commonwealth	0.0247%	89,742	-	-	-	71,917	71,917	40,982	-	83,069	11,757	135,808	(51,922)	9,073	(42,849)
169	Commonwealth Competition Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
170	Human Rights Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
171	State Corporation Commission	0.7539%	2,739,854	-	-	-	161,094	161,094	1,251,229	-	2,536,188	56,779	3,844,196	(1,585,235)	52,545	(1,532,690)
172	State Lottery Department	0.3876%	1,408,480	-	-	-	658,581	658,581	643,220	-	1,303,779	17,468	1,964,467	(814,921)	135,617	(679,304)
173	Dept of Charitable Gaming	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
174	Virginia College Savings Plan	0.1634%	593,911	-	-	-	366,181	366,181	271,226	-	549,764	-	820,990	(343,629)	114,634	(228,995)
175	Va Off Protection & Advocacy	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
180	Secretary of Administration	0.0127%	46,282	-	-	-	37,242	37,242	21,138	-	42,845	416	64,399	(26,780)	10,648	(16,132)
181	Dept of Labor and Industry	0.1648%	598,894	-	-	-	187,298	187,298	273,501	-	554,375	70,005	897,881	(346,509)	8,869	(337,640)
182	Virginia Employment Commission	0.9680%	3,518,013	-	-	-	3,364,201	3,364,201	1,606,596	-	3,256,503	91,973	4,955,072	(2,035,465)	598,475	(1,436,990)
183	Secretary of Natural Resources	0.0038%	13,980	-	-	-	1,754	1,754	6,385	-	12,942	9,558	28,885	(8,090)	(2,457)	(10,547)
184	Secretary of Technology	0.0000%	(2)	-	-	-	787	787	-	-	-	17,750	17,750	-	(5,528)	(5,528)
185	Secretary of Education	0.0015%	5,301	-	-	-	8,299	8,299	2,419	-	4,904	24,292	31,615	(3,065)	(5,818)	(8,883)
186	Secretary of Transportation	0.0054%	19,768	-	-	-	18,540	18,540	9,028	-	18,298	8,846	36,172	(11,437)	2,146	(9,291)
187	Secretary of Public Safety	0.0050%	18,332	-	-	-	15,236	15,236	8,372	-	16,970	22,057	47,399	(10,608)	(1,775)	(12,383)
188	Sec of Health & Human Resource	0.0038%	13,910	-	-	-	7,428	7,428	6,353	-	12,878	9,709	28,940	(8,050)	(3,121)	(11,171)
190	Secretary of Finance	0.0047%	17,085	-	-	-	14,247	14,247	7,803	-	15,817	409	24,029	(9,886)	3,024	(6,862)
191	Va Workers Compensation Comm	0.3001%	1,090,479	-	-	-	46,382	46,382	497,997	-	1,009,419	220,811	1,728,227	(630,934)	(30,632)	(661,566)
192	Secretary of Commerce & Trade	0.0054%	19,613	-	-	-	32,054	32,054	8,957	-	18,155	40,426	67,538	(11,346)	(2,377)	(13,723)
193	Secretary of Agr and Forestry	0.0026%	9,409	-	-	-	12,227	12,227	4,297	-	8,710	6,961	19,968	(5,444)	808	(4,636)
194	Dept of General Services	0.6634%	2,411,057	-	-	-	213,947	213,947	1,101,073	-	2,231,828	130,259	3,463,160	(1,394,996)	27,080	(1,367,916)
195	Secretary of Labor	0.0043%	15,640	-	-	-	39,577	39,577	7,142	-	14,477	-	21,619	(9,049)	8,143	(906)
197	Direct Aid to Public Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
199	Dept Conservation & Recreation	0.4963%	1,803,781	-	-	-	216,223	216,223	823,744	-	1,669,695	25,396	2,518,835	(1,043,636)	88,633	(955,003)
200	Comp Svcs At-Risk Youth & Family	0.0157%	57,165	-	-	-	13,231	13,231	26,107	-	52,917	405	79,429	(33,075)	5,880	(27,195)
201	Dept of Education	0.5324%	1,934,985	-	-	-	2,073,771	2,073,771	883,661	-	1,791,145	-	2,674,806	(1,119,546)	510,656	(608,890)
202	The Library of Virginia	0.1149%	417,491	-	-	-	55,156	55,156	190,659	-	386,457	38,031	615,147	(241,554)	(10,921)	(252,475)
203	Woodrow Wilson Rehab Center	0.1910%	694,059	-	-	-	2,456	2,456	316,962	-	642,468	827,376	1,786,806	(401,572)	(221,988)	(623,560)
204	College of William and Mary	2.2465%	8,163,960	-	-	-	575,097	575,097	3,728,288	-	7,557,084	508,514	11,793,886	(4,723,526)	335,766	(4,387,760)
206	VCU Health System Authority	0.2542%	923,623	-	-	-	-	-	421,798	-	854,968	1,621,641	2,898,407	(534,394)	(623,724)	(1,158,118)
207	University of Virginia	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
208	VPI & State University	8.1869%	29,752,653	-	-	-	5,433,841	5,433,841	13,587,343	-	27,540,975	-	41,128,318	(17,214,378)	2,301,808	(14,912,570)
209	UVA Medical Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	

Commonwealth of Virginia
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
		Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense		
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Contributions		
				Difference Between Expected and Actual Experience	Change of Assumptions		Total Deferred Outflows of Resources	Share of Resources		Differences Between Expected and Actual Experience	Change of Assumptions		Proportionate Share of OPEB Expense	Share of Resources		Proportionate Share of OPEB Contributions	Total Employer OPEB Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Contributions
211	Virginia Military Institute	0.6584%	2,392,891	-	-	-	223,586	223,586	1,092,778	-	2,215,015	85,679	3,393,472	(1,384,486)	83,520	(1,300,966)		
212	Virginia State University	0.6218%	2,259,731	-	-	-	48,673	48,673	1,031,965	-	2,091,750	474,224	3,597,939	(1,307,440)	(121,907)	(1,429,347)		
213	Norfolk State University	0.8493%	3,086,589	-	-	-	186,416	186,416	1,409,573	-	2,857,145	142,036	4,408,754	(1,785,848)	17,999	(1,767,849)		
214	Longwood University	0.8248%	2,997,453	-	-	-	129,729	129,729	1,368,866	-	2,774,635	536,069	4,679,570	(1,734,275)	(15,433)	(1,749,708)		
215	University of Mary Washington	0.6767%	2,459,358	-	-	-	90,537	90,537	1,123,130	-	2,276,538	725,455	4,125,123	(1,422,940)	(68,454)	(1,491,394)		
216	James Madison University	3.6396%	13,227,004	-	-	-	1,579,435	1,579,435	6,040,462	-	12,243,763	166,023	18,450,248	(7,652,916)	805,484	(6,847,432)		
217	Radford University	1.4521%	5,277,152	-	-	-	833,020	833,020	2,409,952	-	4,884,872	720,205	8,015,029	(3,053,270)	108,495	(2,944,775)		
218	Va Sch for Deal/Blind	0.1543%	560,892	-	-	-	43,812	43,812	256,148	-	519,201	45,338	820,687	(324,525)	(17,859)	(342,384)		
219	Va Sch for Deal/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
221	Old Dominion University	2.5187%	9,153,359	-	-	-	287,720	287,720	4,180,125	-	8,472,939	180,078	12,833,142	(5,295,978)	200,729	(5,095,249)		
222	Dept of Professional & Occ Reg	0.1770%	643,306	-	-	-	38,845	38,845	293,782	-	595,484	134,299	1,023,565	(372,205)	(6,959)	(379,164)		
223	Dept of Health Professions	0.2819%	1,024,576	-	-	-	550,455	550,455	467,901	-	948,416	4,036	1,420,353	(592,804)	153,276	(439,528)		
226	Board of Accountancy	0.0118%	42,756	-	-	-	9,225	9,225	19,526	-	39,578	17,755	76,859	(24,738)	2,983	(21,755)		
229	Coop Ext & Agric Exp Station	0.9283%	3,373,480	-	-	-	19,524	19,524	1,540,589	-	3,122,710	289,757	4,953,056	(1,951,838)	(197,136)	(2,148,974)		
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	0.0070%	25,485	-	-	-	1,770	1,770	11,639	-	23,592	22,565	57,796	(14,746)	(5,037)	(19,783)		
234	Cooper Ext & Agric Res Service	0.0898%	326,458	-	-	-	96,267	96,267	149,087	-	302,193	8,852	460,132	(188,885)	20,445	(168,440)		
236	Virginia Commonwealth Univ	6.9933%	25,414,914	-	-	-	3,049,940	3,049,940	11,606,399	-	23,525,685	-	35,132,084	(14,704,636)	1,518,587	(13,186,049)		
238	Virginia Museum of Fine Arts	0.2320%	843,186	-	-	-	215,209	215,209	385,064	-	780,508	10,687	1,176,259	(487,854)	112,288	(375,566)		
239	Frontier Culture Museum of Va	0.0314%	114,044	-	-	-	27,345	27,345	52,080	-	105,564	49,758	207,402	(65,982)	1,792	(64,190)		
241	Richard Bland College	0.1167%	424,082	-	-	-	63,231	63,231	193,669	-	392,559	152,895	739,123	(245,367)	15,974	(229,393)		
242	Christopher Newport University	0.9865%	3,585,032	-	-	-	331,645	331,645	1,637,202	-	3,318,540	38,962	4,994,704	(2,074,240)	199,145	(1,875,095)		
245	St Council of Higher Education	0.0480%	174,481	-	-	-	39,567	39,567	79,680	-	161,509	48,620	289,809	(100,950)	17,978	(82,972)		
246	UVA College at Wise	0.0000%	-	-	-	-	-	-	-	-	-	59	59	-	(139)	(139)	(139)	
247	George Mason University	4.5191%	16,423,258	-	-	-	4,783,597	4,783,597	7,500,119	-	15,202,427	22,479	22,725,025	(9,502,217)	1,352,283	(8,149,934)		
261	Virginia Community College Sys	0.2486%	903,519	-	-	-	254,412	254,412	412,616	-	836,355	226,454	1,475,425	(52,760)	40,573	(482,187)		
262	Dept I/Aging & Rehab Services	0.9344%	3,395,786	-	-	-	791,709	791,709	1,550,777	-	3,143,360	470,174	5,164,311	(1,964,746)	14,622	(1,950,124)		
263	Va Rehab Center for the Blind	0.0189%	65,769	-	-	-	13,958	13,958	31,405	-	63,656	41,314	136,375	(39,788)	(4,726)	(44,514)		
268	Va Institute of Marine Science	0.3432%	1,247,308	-	-	-	170,337	170,337	569,616	-	1,154,588	45,891	1,770,095	(721,670)	17,848	(703,822)		
270	Va Community Coll Sys Utility	0.0982%	357,019	-	-	-	479,191	479,191	163,042	-	330,480	66,771	560,293	(206,565)	258,255	51,690		
275	New River Community College	0.1480%	537,751	-	-	-	88,624	88,624	245,581	-	497,782	48,576	791,939	(311,137)	(18,665)	(329,802)		
276	Southside Va Community College	0.1747%	634,714	-	-	-	10,758	10,758	289,860	-	587,535	257,943	1,135,338	(367,236)	(135,066)	(502,302)		
277	Paul D Camp Community College	0.0711%	258,432	-	-	-	5,545	5,545	118,019	-	239,219	40,705	397,943	(149,523)	(6,084)	(155,607)		
278	Rappahannock Community College	0.1294%	470,191	-	-	-	186,963	186,963	214,724	-	435,236	32,814	682,774	(272,042)	41,088	(230,954)		
279	Danville Community College	0.1321%	480,109	-	-	-	77,524	77,524	219,253	-	444,417	202,140	865,810	(277,780)	(83,963)	(361,743)		
280	Northern Va Community College	1.5636%	5,682,395	-	-	-	18,930	18,930	2,595,017	-	5,259,991	627,319	8,482,327	(3,287,736)	(506,564)	(3,794,300)		
282	Piedmont Va Community College	0.2227%	809,214	-	-	-	133,340	133,340	369,548	-	749,058	27,613	1,146,219	(468,196)	66,990	(401,206)		
283	J Sargeant Reynolds Comm Coll	0.3858%	1,401,962	-	-	-	-	-	640,243	-	1,297,746	628,519	2,566,508	(811,150)	(302,293)	(1,113,443)		
284	Eastern Shore Community Coll	0.0571%	207,454	-	-	-	50,984	50,984	94,739	-	192,032	62,992	349,763	(120,028)	(13,061)	(133,089)		
285	Patrick Henry Comm Coll	0.2197%	798,461	-	-	-	189,422	189,422	364,638	-	739,106	12,363	1,116,107	(461,976)	64,156	(397,820)		
286	Va Western Community College	0.2687%	976,524	-	-	-	36,982	36,982	445,955	-	903,932	115,302	1,465,189	(564,999)	(67,209)	(632,208)		
287	Dabney S Lancaster Comm Coll	0.0722%	262,247	-	-	-	39,331	39,331	119,762	-	242,752	105,220	467,734	(151,730)	(24,985)	(176,715)		
288	Wytheville Community College	0.1092%	396,933	-	-	-	46,340	46,340	181,270	-	367,428	261,277	809,975	(229,660)	(57,623)	(287,283)		

Commonwealth of Virginia
Proprietary & Confidential

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						
Employer #	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
		Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Total Deferred Inflows of Resources		Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions and Proportionate Total Employer OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Total Employer OPEB Expense
290	John Tyler Community College	0.3130%	1,137,669	-	-	-	144,189	144,189	519,546	-	1,053,098	71,286	1,643,930	(658,235)	(29,343)	(687,578)	
291	Blue Ridge Community College	0.2149%	780,901	-	-	-	150,713	150,713	356,621	-	722,855	49,658	1,129,134	(451,818)	(5,605)	(457,423)	
292	Central Va Community College	0.1801%	654,407	-	-	-	220,927	220,927	298,851	-	605,759	22,713	927,323	(378,628)	31,482	(347,146)	
293	Thomas Nelson Comm College	0.2530%	919,382	-	-	-	12,515	12,515	419,861	-	851,041	1,173,340	2,444,242	(531,941)	(333,344)	(865,285)	
294	Southwest Virginia Comm Coll	0.1799%	653,842	-	-	-	312,092	312,092	298,596	-	605,242	36,359	940,197	(378,305)	64,247	(314,058)	
295	Tidewater Community College	0.7830%	2,845,724	-	-	-	-	-	1,299,574	-	2,634,183	1,420,044	5,353,801	(1,646,485)	(614,112)	(2,260,597)	
296	VA Highlands Community College	0.1290%	468,788	-	-	-	25,245	25,245	214,084	-	433,940	102,571	750,595	(271,233)	(8,045)	(279,278)	
297	Germania Community College	0.2545%	925,048	-	-	-	184,145	184,145	422,447	-	856,281	26,603	1,305,331	(535,216)	45,403	(489,813)	
298	Lord Fairfax Community College	0.2557%	929,211	-	-	-	109,771	109,771	424,349	-	860,137	101,517	1,386,003	(537,625)	(24,718)	(562,343)	
299	Mountain Empire Community Coll	0.1581%	574,627	-	-	-	123,867	123,867	262,418	-	531,910	17,448	811,776	(332,468)	29,032	(303,436)	
301	Dept of Agri & Cons Services	0.4975%	1,807,861	-	-	-	43,221	43,221	825,609	-	1,673,475	36,934	2,536,018	(1,045,999)	(6,786)	(1,052,785)	
305	State Milk Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
310	Va Economic Dev Partnership	0.1628%	591,583	-	-	-	391,275	391,275	270,163	-	547,609	40,598	858,370	(342,282)	112,791	(229,491)	
311	Va National Defense Industrial	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
319	Chippokes Plantation Farm Fd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
320	Virginia Tourism Authority	0.0865%	314,443	-	-	-	89,431	89,431	143,599	-	291,069	15,781	450,449	(181,932)	31,320	(150,612)	
325	Dept of Business Assistance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
326	Off of Workforce Development	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
330	Virginia-Israel Advisory Board	0.0013%	4,629	-	-	-	6,851	6,851	2,114	-	4,285	2,891	9,290	(2,677)	(67)	(2,744)	
350	Dept Small Bus/Supplier Div	0.0434%	157,816	-	-	-	104,071	104,071	72,071	-	146,086	5,657	223,814	(91,311)	32,109	(59,202)	
360	Fort Monroe Authority	0.0239%	86,708	-	-	-	33,213	33,213	39,599	-	80,265	49,930	169,794	(50,169)	4,882	(45,287)	
400	Jamestown-Yorktown Commemor	0.0008%	2,827	-	-	-	34,830	34,830	1,291	-	2,617	67,925	71,833	(1,636)	3,077	1,441	
402	Marine Resources Commission	0.1732%	629,503	-	-	-	66,023	66,023	287,479	-	582,708	68,694	938,881	(364,220)	(8,265)	(372,485)	
403	Dept Game and Inland Fisheries	0.5170%	1,878,966	-	-	-	97,331	97,331	858,080	-	1,739,292	206,349	2,803,721	(1,087,137)	5,929	(1,081,208)	
405	Virginia Racing Commission	0.0050%	18,201	-	-	-	20,339	20,339	8,312	-	16,848	767	25,927	(10,530)	4,816	(5,714)	
407	Virginia Port Authority	0.0000%	(2)	-	-	-	-	-	-	-	-	28,639	-	(12,818)	-	(12,818)	
408	Chesapeake Bay Local Asst Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
409	Dept Mines Minerals & Energy	0.2072%	753,163	-	-	-	12,055	12,055	343,951	-	697,175	151,713	1,192,839	(435,767)	(66,661)	(502,428)	
411	Dept of Forestry	0.2871%	1,043,517	-	-	-	94,033	94,033	476,550	-	965,946	106,064	1,548,560	(603,760)	(756)	(604,516)	
413	Comm on Va Alcohol Saf Act Pro	0.0092%	33,306	-	-	-	17,775	17,775	15,209	-	30,828	22,482	68,519	(19,269)	1,220	(18,049)	
417	Gunston Hall	0.0035%	12,593	-	-	-	5,991	5,991	5,751	-	11,657	13,906	31,314	(7,286)	(3,084)	(10,370)	
423	Dept of Historic Resources	0.0506%	183,923	-	-	-	94,160	94,160	83,993	-	170,250	1,058	255,301	(106,414)	29,303	(77,111)	
425	Jamestown-Yorktown Foundation	0.1452%	527,540	-	-	-	129,066	129,066	240,917	-	488,328	66,116	795,361	(305,227)	72,872	(232,355)	
440	Dept of Environmental Quality	0.9037%	3,284,298	-	-	-	189,300	189,300	1,499,861	-	3,040,156	134,282	4,674,299	(1,900,237)	(48,293)	(1,948,530)	
450	Gov Adv Cncl Self-Det & Fed	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
451	Govs Comm On Comp & Equit Tax	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
452	Govs Comm On Env Stewardship	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
453	Govs Comm on Phy Fitness & Sp	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
454	Secretary of Veterans Affairs and Homeland :	0.0034%	12,426	-	-	-	9,847	9,847	5,675	-	11,502	10,040	27,217	(7,189)	2,813	(4,376)	
501	Dept of Transportation	8.8229%	32,063,730	-	-	-	618,576	618,576	14,642,745	-	29,680,239	1,816,747	46,139,731	(18,551,519)	271,362	(18,280,157)	
502	Central Garage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
505	Dept of Rail & Public Trans	0.0641%	232,812	-	-	-	95,956	95,956	106,320	-	215,506	90,235	412,061	(134,701)	33,453	(101,248)	
506	Motor Vehicle Dealer Board	0.0255%	92,764	-	-	-	15,845	15,845	42,361	-	85,865	10,746	138,972	(53,668)	2,967	(50,701)	
507	BRD Towing and Recovery Operator	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
522	Virginia Passenger Rail Authority	0.0159%	57,820	-	-	-	146,274	146,274	26,405	-	53,521	-	79,926	(33,453)	30,174	(3,279)	
601	Dept of Health	3.3391%	12,134,740	-	-	-	-	-	5,541,650	-	11,232,692	431,204	17,205,546	(7,020,949)	(279,074)	(7,300,023)	

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Employer #	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense	
		Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions and Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Total Employer OPEB Expense	
602	Dept of Medical Asst Services	0.5622%	2,043,136	-	-	-	906,455	906,455	933,054	-	1,891,261	-	2,824,315	(1,182,125)	309,729	(872,396)	
606	Va Bd for People With Disabil	0.0101%	36,877	-	-	-	12,606	12,606	16,839	-	34,133	10,543	61,515	(21,334)	398	(20,936)	
701	Dept of Corrections	0.4140%	1,504,522	-	-	-	362,298	362,298	687,079	-	1,392,681	-	2,079,760	(870,489)	146,061	(724,428)	
702	Dept f/t Blind & Vision Impair	0.2382%	865,721	-	-	-	29,251	29,251	395,355	-	801,368	146,758	1,343,481	(500,891)	(1,360)	(502,251)	
703	Central State Hospital	0.6853%	2,490,377	-	-	-	56,680	56,680	1,137,297	-	2,305,253	817,549	4,260,099	(1,440,889)	(288,827)	(1,729,716)	
704	Eastern State Hospital	0.5734%	2,083,992	-	-	-	164,148	164,148	951,710	-	1,929,077	918,870	3,799,657	(1,205,762)	(398,183)	(1,603,945)	
705	Southwestern Va Ment Hlth Inst	0.5062%	1,839,657	-	-	-	13,979	13,979	840,126	-	1,702,901	196,721	2,739,748	(1,064,393)	(34,492)	(1,098,885)	
706	Western State Hospital	0.6504%	2,363,710	-	-	-	89,841	89,841	1,079,451	-	2,188,003	420,466	3,687,920	(1,367,602)	(2,383)	(1,369,985)	
707	Central Virginia Training Ctr	0.0018%	6,421	-	-	-	-	-	2,933	-	5,945	4,634,081	4,642,959	(3,715)	(2,133,311)	(2,137,026)	
708	COV Center for Child & Adoles	0.1110%	403,268	-	-	-	142,737	142,737	184,163	-	373,290	320,160	877,613	(233,323)	(16,891)	(250,214)	
709	Powhatan Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
711	Virginia Corr Enterprises	0.1778%	646,073	-	-	-	122,410	122,410	295,047	-	598,048	435,603	1,328,698	(373,807)	(18,357)	(392,164)	
716	Virginia Corr Center for Women	0.2765%	1,004,679	-	-	-	587,331	587,331	458,814	-	929,996	611,659	2,000,469	(581,291)	(17,790)	(599,081)	
717	Southampton Memorial Hospital	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
718	Bland Correctional Center	0.2997%	1,089,179	-	-	-	56,111	56,111	497,402	-	1,008,213	47,713	1,553,328	(630,179)	(5,981)	(636,160)	
719	James River Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
720	Dept Behav Hlth & Develop Svcs	0.5846%	2,124,371	-	-	-	1,107,013	1,107,013	970,151	-	1,966,456	-	2,936,607	(1,229,127)	497,308	(731,819)	
721	Powhatan Recpt and Class Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
722	Office Inspec Gen Behav & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
723	Southeastern Va Training Centr	0.2610%	948,687	-	-	-	18,625	18,625	433,245	-	878,170	225,173	1,536,588	(548,897)	(128,385)	(677,282)	
724	Catawba Hospital	0.3083%	1,120,512	-	-	-	465,261	465,261	511,712	-	1,037,218	9,585	1,558,515	(648,309)	95,355	(552,954)	
725	Northern Virginia Training Ctr	0.0000%	-	-	-	-	-	-	-	-	452,295	452,295	-	(709,007)	(709,007)	-	
726	Southside Va Training Center	0.0000%	-	-	-	-	-	-	-	-	431	431	-	(995)	(995)	-	
728	No Va Mental Health Institute	0.3582%	1,301,928	-	-	-	370,835	370,835	594,559	-	1,205,146	9,117	1,808,822	(753,272)	109,038	(644,234)	
729	Piedmont Geriatric Hospital	0.2842%	1,032,781	-	-	-	-	-	471,647	-	956,008	552,849	1,980,504	(597,550)	(148,209)	(745,759)	
730	Brunswick Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
731	Staunton Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
733	Sussex I State Prison	0.0207%	75,397	-	-	-	2,718	2,718	34,432	-	69,793	2,851,318	2,955,543	(43,623)	(684,452)	(728,075)	
734	Sussex II State Prison	0.0189%	66,763	-	-	-	13,803	13,803	31,402	-	63,651	2,659,144	2,754,197	(39,785)	(669,814)	(709,599)	
735	Wallens Ridge State Prison	0.5164%	1,876,671	-	-	-	105,501	105,501	857,033	-	1,737,170	211,668	2,805,871	(1,085,812)	(78,088)	(1,163,900)	
736	Southampton Intensive Treat Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
737	St Brides Correctional Center	0.2235%	812,283	-	-	-	8,239	8,239	370,951	-	751,902	415,600	1,538,453	(469,974)	(104,563)	(574,537)	
738	Southwestern Va Training Ctr	0.0000%	2	-	-	-	-	-	-	-	-	2,152,947	2,152,947	-	(969,197)	(969,197)	-
739	Southern Va Mental Health Inst	0.1628%	591,744	-	-	-	66,653	66,653	270,235	-	547,755	335,472	1,153,462	(342,372)	(40,544)	(382,916)	
740	Southampton Reception & Class	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
741	Red Onion State Prison	0.4809%	1,747,758	-	-	-	11,065	11,065	798,160	-	1,617,836	469,920	2,885,916	(1,011,223)	(139,114)	(1,150,337)	
742	Employee Rel & Trg Div	0.1579%	573,922	-	-	-	257,097	257,097	262,094	-	531,254	-	793,348	(332,058)	81,665	(250,393)	
743	Fluvanna Corr Ctr for Women	0.3168%	1,151,318	-	-	-	201,374	201,374	525,780	-	1,065,735	323,433	1,914,948	(666,134)	(57,147)	(723,281)	
744	Mecklenburg Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
745	Nottoway Correctional Center	0.3580%	1,300,955	-	-	-	21,720	21,720	594,115	-	1,204,247	665,888	2,464,250	(752,710)	(133,328)	(886,038)	
747	Marion Correctional Center	0.2787%	1,012,795	-	-	-	141,006	141,006	462,519	-	937,506	51,613	1,451,638	(585,984)	33,158	(552,826)	
748	Hiram W Davis Medical Center	0.1603%	582,502	-	-	-	135,121	135,121	266,014	-	539,200	91,313	896,527	(337,024)	(14,756)	(351,780)	
749	Buckingham Correctional Center	0.3064%	1,113,365	-	-	-	-	-	508,448	-	1,030,602	740,626	2,279,676	(644,173)	(232,973)	(877,146)	
750	Dept of Correctional Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
751	Va Dep F/T Deaf & Hard of Hear	0.0098%	35,765	-	-	-	9,908	9,908	16,333	-	33,106	2,459	51,898	(20,693)	4,588	(16,105)	
752	Deep Meadow Correctional Ctr	0.4718%	1,714,775	-	-	-	122,177	122,177	783,097	-	1,587,304	1,389,958	3,760,359	(992,138)	(291,104)	(1,283,242)	

Commonwealth of Virginia
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Employer #	Employer	Deferred Outflows of Resources								Deferred Inflows of Resources							
		Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense	
753	Deerfield Correctional Center	0.3514%	1,277,207	-	-	-	10,613	10,613	583,271	-	1,182,266	1,052,055	2,817,592	(738,971)	(271,049)	(1,010,020)	
754	Augusta Correctional Center	0.2331%	847,285	-	-	-	286,140	286,140	386,935	-	784,301	1,081,590	2,252,826	(490,225)	(208,703)	(698,928)	
756	Div of Institutions	0.7301%	2,653,341	-	-	-	930,608	930,608	1,211,718	-	2,456,102	1,176	3,668,996	(1,535,176)	263,240	(1,271,936)	
757	Western Region Corr Fld Units	0.1594%	579,281	-	-	-	38,742	38,742	264,544	-	536,220	113,981	914,745	(335,162)	(32,815)	(367,977)	
759	Northern Region Corr Fld Units	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
760	Central Region Corr Fld Unit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
761	Eastern Region Corr Fld Unit	0.1333%	484,542	-	-	-	419	419	221,279	-	448,523	237,014	906,816	(280,347)	(60,963)	(341,310)	
762	Dept f/t Rights of Va w/Disab	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
765	Dept of Social Services	1.6613%	6,037,305	-	-	-	486,041	486,041	2,757,097	-	5,588,519	1,286,310	9,631,926	(3,493,082)	(202,680)	(3,695,762)	
766	Virginia Parole Board	0.0104%	37,795	-	-	-	41,529	41,529	17,260	-	34,986	38,101	90,347	(21,868)	(7,261)	(29,129)	
767	Div of Community Corrections	1.4783%	5,372,500	-	-	-	1,007,995	1,007,995	2,453,494	-	4,973,130	203,895	7,630,519	(3,108,435)	220,430	(2,888,005)	
768	Keen Mountain Correctional Ctr	0.3343%	1,214,742	-	-	-	1,019	1,019	554,743	-	1,124,440	243,643	1,922,826	(702,826)	(83,109)	(785,935)	
769	Greensville Correctional Ctr	0.6091%	2,213,530	-	-	-	-	-	1,010,867	-	2,048,986	1,936,139	4,995,992	(1,280,710)	(569,872)	(1,850,582)	
770	Dillwyn Correctional Center	0.2866%	1,041,536	-	-	-	-	-	475,645	-	964,112	824,623	2,264,380	(602,615)	(244,177)	(846,792)	
771	Indian Creek Corr Center	0.1971%	716,291	-	-	-	16,071	16,071	327,115	-	663,049	258,434	1,248,598	(414,437)	(86,175)	(500,612)	
772	Haynesville Correctional Ctr	0.3246%	1,179,547	-	-	-	16,886	16,886	538,671	-	1,091,864	819,360	2,449,895	(682,465)	(196,915)	(879,380)	
773	Coffeewood Correctional Center	0.2288%	831,340	-	-	-	-	-	379,653	-	769,540	490,179	1,639,372	(480,998)	(145,686)	(626,684)	
774	Lunenburg Correctional Center	0.2580%	937,741	-	-	-	6,581	6,581	428,243	-	868,030	380,335	1,676,608	(542,559)	(73,862)	(616,421)	
775	Pocahontas Correctional Center	0.3219%	1,169,719	-	-	-	159,150	159,150	534,183	-	1,082,766	157,086	1,774,035	(676,779)	(19,421)	(696,200)	
776	Green Rock Correctional Center	0.2863%	1,040,430	-	-	-	5,115	5,115	475,141	-	963,091	288,254	1,726,486	(601,976)	(74,026)	(676,002)	
777	Dept of Juvenile Justice	1.4666%	5,330,023	-	-	-	-	-	2,434,099	-	4,933,816	1,707,542	9,075,457	(3,083,862)	(727,484)	(3,811,346)	
778	Dept of Forensic Science	0.3732%	1,356,383	-	-	-	303,586	303,586	619,429	-	1,255,557	-	1,874,986	(784,782)	161,003	(623,779)	
779	Sussex I and II State Prisons Complex	0.4076%	1,481,137	-	-	-	3,748,087	3,748,087	676,401	-	1,371,036	-	2,047,437	(856,962)	771,211	(85,751)	
785	River North Correctional Cntr	0.3634%	1,320,695	-	-	-	107,319	107,319	603,132	-	1,222,524	344,282	2,169,938	(764,134)	31,292	(732,842)	
786	Culpeper Correctional Facility for Women	0.0000%	-	-	-	-	-	-	-	-	-	3,021	3,021	-	(7,022)	(7,022)	
794	Va Center for Behavioral Rehab	0.4095%	1,488,018	-	-	-	397,616	397,616	679,546	-	1,377,411	230,559	2,287,516	(860,946)	(10,352)	(871,298)	
820	Capital Sq Preservation Coun	0.0005%	1,698	-	-	-	4,294	4,294	775	-	1,570	-	2,345	(981)	883	(98)	
834	Va Freedom of Info Advisory Cl	0.0006%	2,345	-	-	-	5,931	5,931	1,070	-	2,169	-	3,239	(1,355)	1,220	(135)	
837	Virginia Disability Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
838	Comm on Population Grow & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
839	Virginia Commission on Youth	0.0006%	2,332	-	-	-	5,898	5,898	1,064	-	2,157	-	3,221	(1,349)	1,214	(135)	
840	Virginia Housing Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
841	Dept of Aviation	0.0377%	136,998	-	-	-	42,288	42,288	62,564	-	126,814	13,899	203,277	(79,265)	4,818	(74,447)	
842	Chesapeake Bay Commission	0.0005%	1,698	-	-	-	4,294	4,294	775	-	1,570	-	2,345	(981)	883	(98)	
844	Joint Comm on Health Care	0.0018%	6,545	-	-	-	16,560	16,560	2,988	-	6,057	-	9,045	(3,786)	3,407	(379)	
845	Dr Martin L King Jr Mem Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
847	Joint Comm on Techn & Science	0.0001%	431	-	-	-	1,091	1,091	197	-	399	-	596	(250)	225	(25)	
848	Indigent Defense Commission	0.5885%	2,138,613	-	-	-	457,831	457,831	976,654	-	1,979,636	109,415	3,065,705	(1,237,364)	64,756	(1,172,608)	
850	Personal Prop Tax Relief Act	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	0.0173%	62,977	-	-	-	17,286	17,286	28,761	-	58,296	7,760	94,817	(36,438)	7,770	(28,668)	
852	Va Foundation Healthy Youth	0.0210%	76,489	-	-	-	19,827	19,827	34,929	-	70,801	7,806	113,536	(44,253)	(20)	(44,273)	
853	Substance Abuse Prevention Off	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
859	Va Sesquicent Amer Civil War	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
861	Virginia Enterprise Appl Prog	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
862	Small Business Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
863	Comm on Electric Utility Restr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
864	Manufacturing Development Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Commonwealth of Virginia
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
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	0.0012%	4,273	-	-	-	10,811	10,811	1,951	-	3,954	-	5,905	(2,471)	2,224	(247)
879	Va Bicentennial Amer War 1812	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	0.0002%	863	-	-	-	2,184	2,184	394	-	799	-	1,193	(499)	449	(50)
911	Virginia Pub Broadcasting Brd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	0.1960%	712,423	-	-	-	306,609	306,609	325,348	-	659,468	20,745	1,005,561	(412,198)	159,756	(252,442)
913	Veteran Services Foundation	0.0020%	7,116	-	-	-	13,949	13,949	3,248	-	6,583	11	9,842	(4,115)	4,243	128
916	Gov Employment & Training Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.2462%	894,858	-	-	-	74,134	74,134	408,661	-	828,338	300,869	1,537,868	(517,749)	41,016	(476,733)
937	Southern Va Higher Education	0.0399%	145,085	-	-	-	58,473	58,473	66,258	-	134,302	48,542	249,102	(83,945)	6,846	(77,099)
938	New College Institute	0.0168%	61,081	-	-	-	37,083	37,083	27,896	-	56,544	3,272	87,712	(35,344)	10,963	(24,381)
942	Va Museum of Natural History	0.0293%	106,509	-	-	-	3,023	3,023	48,640	-	98,591	70,641	217,872	(61,623)	(22,386)	(84,009)
946	Council on Indians	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.0183%	66,446	-	-	-	-	-	30,344	-	61,507	50,061	141,912	(38,445)	(18,620)	(57,065)
957	Commonwealth Att Serv Council	0.0069%	25,220	-	-	-	8,963	8,963	11,519	-	23,348	9,493	44,360	(14,594)	885	(13,709)
960	Dept of Fire Programs	0.0816%	296,712	-	-	-	78,742	78,742	135,500	-	274,654	36,669	446,823	(171,672)	6,781	(164,891)
961	Div of Capitol Police	0.0845%	307,166	-	-	-	56,730	56,730	140,274	-	284,330	50,475	475,079	(177,720)	(15,427)	(193,147)
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	0.0008%	2,828	-	-	-	7,155	7,155	1,291	-	2,617	-	3,908	(1,636)	1,472	(164)
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	1.3354%	4,852,992	-	-	-	1,742,179	1,742,179	2,216,246	-	4,492,238	-	6,708,484	(2,807,855)	552,062	(2,255,793)
TOTAL		100.0000%	\$ 363,415,733	\$ -	\$ -	\$ -	\$ 55,170,830	\$ 55,170,830	\$ 165,963,466	\$ -	\$ 336,401,006	\$ 55,170,830	\$ 557,535,302	\$ (210,266,122)	\$ -	\$ (210,266,122)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2024	B 2025	C 2026	D 2027	E 2028	F Thereafter
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	(9,696)	(5,462)	(2,075)	(556)	(312)	-
91	New River Valley Emergency Communications	(8,963)	(8,854)	(4,686)	(2,099)	(602)	-
100	Senate of Virginia	(264,524)	(171,765)	(102,032)	(62,670)	(33,982)	-
101	Virginia House of Delegates	(513,124)	(345,088)	(207,149)	(120,696)	(52,284)	-
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-
103	Magistrates	(837,288)	(543,303)	(287,785)	(163,183)	(86,314)	-
107	Div of Legislative Services	(168,489)	(104,122)	(55,450)	(36,352)	(21,261)	-
109	Div of Legislative Auto Sys	(59,067)	(36,682)	(18,421)	(9,940)	(5,272)	-
110	Joint Leg Audit & Review Comm	(64,913)	(40,269)	(15,809)	(12,962)	(8,661)	-
111	Supreme Court of Virginia	(670,704)	(425,613)	(234,552)	(145,732)	(75,683)	-
112	Judicial Inquiry And Rev Comm	(6,166)	(5,786)	(2,804)	(1,283)	(576)	-
113	Circuit Courts	(444,609)	(269,489)	(133,877)	(78,275)	(38,784)	-
114	General District Courts	(2,185,636)	(1,400,189)	(783,498)	(463,584)	(229,941)	-
115	Juv and Dom Relations Dist Crt	(1,487,113)	(930,928)	(539,178)	(353,335)	(187,198)	-
116	Combined District Courts	(436,975)	(312,114)	(188,646)	(104,755)	(42,756)	-
117	Virginia State Bar	(234,470)	(150,496)	(86,114)	(51,937)	(24,579)	-
119	Lieutenant Governor	(4,292)	(2,388)	(2,902)	(3,380)	(1,465)	-
121	Office of the Governor	(66,938)	(39,661)	(20,260)	(5,801)	29	-
122	Dept of Planning and Budget	(107,291)	(62,890)	(29,428)	(12,485)	(2,957)	-
123	Dept of Military Affairs	(586,346)	(348,779)	(164,628)	(89,142)	(50,041)	-
124	Governors Comm on Govt Reform	-	-	-	-	-	-
125	Court of Appeals of Virginia	(168,507)	(81,393)	(8,566)	33,184	39,467	-
126	Gov Comm on Champion Schools	-	-	-	-	-	-
127	Dept of Emergency Management	(274,667)	(180,432)	(81,649)	(16,940)	(5,581)	-
128	Virginia Veterans Care Center	(502,356)	(310,045)	(160,461)	(102,560)	(61,511)	-
129	Dept of Human Resource Mgmt	(239,309)	(162,414)	(87,036)	(55,244)	(27,955)	-
131	Dept of Veterans Affairs	-	-	-	-	-	-
132	State Board of Elections	(62,129)	(29,414)	(11,723)	(6,343)	(833)	-
133	Auditor of Public Accounts	(252,891)	(162,677)	(92,557)	(38,770)	(6,926)	-
135	Va Inform Providers Net Auth	-	-	-	-	-	-
136	Va Information Technologies	(539,644)	(325,640)	(147,296)	(55,171)	(10,973)	-
137	Dept of Technology Planning	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2024	B 2025	C 2026	D 2027	E 2028	F Thereafter
140	Dept of Criminal Justice Svcs	(260,794)	(147,514)	(48,037)	(5,141)	7,652	-
141	Attorney General & Dept of Law	(972,150)	(604,041)	(302,453)	(135,152)	(52,196)	-
142	Virginia Crime Commission	(916)	1,657	3,628	4,675	4,605	-
143	Div of Debt Collection	(62,672)	(43,356)	(27,852)	(14,076)	(5,546)	-
146	The Science Museum of Virginia	(138,991)	(98,491)	(69,707)	(48,161)	(25,046)	-
147	Office State Inspector General	(80,991)	(55,089)	(27,117)	(11,948)	(2,522)	-
148	Virginia Comm for the Arts	(11,959)	(7,552)	(6,402)	(4,562)	(2,313)	-
149	Admin of Health Insurance	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-
151	Dept of Accounts	(360,192)	(228,334)	(115,082)	(57,351)	(21,474)	-
152	Dept of the Treasury	(232,679)	(137,821)	(74,751)	(42,676)	(19,197)	-
154	Dept of Motor Vehicles	(4,200,353)	(2,593,411)	(1,395,257)	(825,860)	(388,371)	-
156	Dept of State Police	(7,172,950)	(4,387,949)	(2,492,405)	(1,406,816)	(638,284)	-
157	Compensation Board	(33,809)	(15,990)	(8,775)	(5,146)	(2,504)	-
158	Virginia Retirement System	-	-	-	-	-	-
160	Va Crim Sentencing Commission	(17,876)	(10,394)	(9,223)	(7,520)	(4,730)	-
161	Dept of Taxation	(1,932,010)	(1,272,759)	(765,096)	(461,181)	(195,350)	-
162	Dept Accounts Transfer Payments	(3,926)	(2,470)	(1,362)	(759)	(342)	-
163	Dept for the Aging	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	1,722	5,868	3,137	(493)	1,693	-
165	Dept of Housing and Comm Dev	(226,948)	(109,641)	(23,512)	24,181	32,849	-
166	Secretary of the Commonwealth	(44,646)	(20,847)	(3,180)	1,860	2,920	-
169	Commonwealth Competition Coun	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-
171	State Corporation Commission	(1,604,782)	(1,031,442)	(578,698)	(326,288)	(141,889)	-
172	State Lottery Department	(704,260)	(387,076)	(159,560)	(55,402)	413	-
173	Dept of Charitable Gaming	-	-	-	-	-	-
174	Virginia College Savings Plan	(244,553)	(127,537)	(42,725)	(23,431)	(16,559)	-
175	Va Off Protection & Advocacy	-	-	-	-	-	-
180	Secretary of Administration	(17,240)	(7,289)	(2,408)	359	(573)	-
181	Dept of Labor and Industry	(353,258)	(213,315)	(94,121)	(36,581)	(13,307)	-
182	Virginia Employment Commission	(1,441,371)	(631,604)	(33,735)	278,976	236,863	-
183	Secretary of Natural Resources	(10,808)	(8,651)	(4,642)	(2,127)	(903)	-
184	Secretary of Technology	(5,552)	(6,095)	(4,145)	(1,170)	2	-
185	Secretary of Education	(7,737)	(5,700)	(4,587)	(4,290)	(1,005)	-
186	Secretary of Transportation	(10,261)	(5,473)	(75)	(608)	(1,218)	-
187	Secretary of Public Safety	(10,878)	(7,160)	(7,082)	(5,460)	(1,584)	-
188	Sec of Health & Human Resource	(11,552)	(6,572)	(2,479)	(985)	75	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2024	B 2025	C 2026	D 2027	E 2028	F Thereafter
190	Secretary of Finance	(7,391)	(3,602)	(805)	686	1,334	-
191	Va Workers Compensation Comm	(696,326)	(472,825)	(267,094)	(159,621)	(85,978)	-
192	Secretary of Commerce & Trade	(11,884)	(5,507)	(9,709)	(7,091)	(1,288)	-
193	Secretary of Agr and Forestry	(2,604)	(509)	(1,284)	(1,895)	(1,449)	-
194	Dept of General Services	(1,415,454)	(878,941)	(481,486)	(309,641)	(163,697)	-
195	Secretary of Labor	(1,205)	2,180	4,773	6,150	6,061	-
197	Direct Aid to Public Education	-	-	-	-	-	-
199	Dept Conservation & Recreation	(994,894)	(639,212)	(367,162)	(209,882)	(91,463)	-
200	Comp Svcs At-Risk Youth & Family	(29,119)	(19,366)	(10,410)	(5,314)	(1,987)	-
201	Dept of Education	(666,478)	(291,242)	10,774	157,773	188,139	-
202	The Library of Virginia	(259,718)	(157,709)	(83,328)	(43,037)	(16,198)	-
203	Woodrow Wilson Rehab Center	(640,097)	(492,025)	(330,401)	(211,698)	(110,126)	-
204	College of William and Mary	(4,652,068)	(3,081,530)	(1,802,305)	(1,135,179)	(547,712)	-
206	VCU Health System Authority	(1,107,544)	(766,335)	(512,434)	(339,866)	(172,228)	-
207	University of Virginia	-	-	-	-	-	-
208	VPI & State University	(15,657,844)	(9,843,841)	(5,398,185)	(3,235,303)	(1,559,301)	-
209	UVA Medical Center	-	-	-	-	-	-
211	Virginia Military Institute	(1,371,522)	(883,939)	(506,854)	(284,809)	(122,762)	-
212	Virginia State University	(1,457,268)	(956,277)	(597,747)	(369,500)	(168,477)	-
213	Norfolk State University	(1,819,808)	(1,130,822)	(665,231)	(406,387)	(200,092)	-
214	Longwood University	(1,818,153)	(1,228,838)	(759,309)	(491,601)	(251,941)	-
215	University of Mary Washington	(1,570,974)	(1,108,200)	(695,962)	(438,163)	(221,286)	-
216	James Madison University	(7,240,347)	(4,582,526)	(2,626,542)	(1,637,086)	(784,319)	-
217	Radford University	(3,102,348)	(1,951,515)	(1,030,256)	(710,219)	(387,672)	-
218	Va Sch for Deaf/Blind	(345,995)	(210,656)	(120,548)	(67,854)	(31,817)	-
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-
221	Old Dominion University	(5,361,178)	(3,459,344)	(1,968,303)	(1,192,258)	(564,338)	-
222	Dept of Professional & Occ Reg	(393,235)	(274,268)	(175,284)	(99,562)	(42,371)	-
223	Dept of Health Professions	(465,226)	(245,341)	(96,839)	(44,602)	(17,889)	-
226	Board of Accountancy	(26,429)	(18,190)	(10,625)	(8,097)	(4,295)	-
229	Coop Ext & Agric Exp Station	(2,176,697)	(1,331,938)	(758,738)	(453,374)	(212,788)	-
230	VPI & SU Research Department	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-
233	Board of Bar Examiners	(20,285)	(15,977)	(10,106)	(6,224)	(3,431)	-
234	Cooper Ext & Agric Res Service	(172,898)	(95,788)	(49,298)	(29,944)	(15,931)	-
236	Virginia Commonwealth Univ	(13,808,676)	(8,782,375)	(4,958,958)	(3,049,754)	(1,482,378)	-
238	Virginia Museum of Fine Arts	(403,759)	(263,052)	(154,943)	(96,089)	(43,205)	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2024	B 2025	C 2026	D 2027	E 2028	F Thereafter
239	Frontier Culture Museum of Va	(66,760)	(45,661)	(30,211)	(23,859)	(13,564)	-
241	Richard Bland College	(270,202)	(202,446)	(108,001)	(66,368)	(28,876)	-
242	Christopher Newport University	(1,974,597)	(1,269,635)	(742,993)	(457,800)	(218,033)	-
245	St Council of Higher Education	(90,916)	(64,837)	(45,844)	(32,486)	(16,159)	-
246	UVA College at Wise	(59)	-	-	-	-	-
247	George Mason University	(8,434,451)	(5,037,375)	(2,545,387)	(1,338,474)	(585,740)	-
261	Virginia Community College Sys	(546,987)	(372,098)	(194,408)	(80,807)	(26,714)	-
262	Dept f/Aging & Rehab Services	(2,027,229)	(1,289,860)	(655,392)	(284,600)	(115,521)	-
263	Va Rehab Center for the Blind	(51,274)	(39,617)	(20,389)	(8,400)	(2,738)	-
268	Va Institute of Marine Science	(735,597)	(450,433)	(233,741)	(122,857)	(57,130)	-
270	Va Community Coll Sys Utility	44,857	2,178	(45,363)	(53,397)	(29,378)	-
275	New River Community College	(329,663)	(200,712)	(103,888)	(51,546)	(17,499)	-
276	Southside Va Community College	(480,146)	(292,323)	(184,907)	(115,445)	(51,755)	-
277	Paul D Camp Community College	(162,651)	(106,344)	(64,359)	(40,210)	(18,835)	-
278	Rappahannock Community College	(234,658)	(132,184)	(71,457)	(43,260)	(14,254)	-
279	Danville Community College	(363,771)	(231,866)	(120,200)	(55,794)	(16,653)	-
280	Northern Va Community College	(3,767,054)	(2,271,351)	(1,290,645)	(776,472)	(357,875)	-
282	Piedmont Va Community College	(425,917)	(287,788)	(167,458)	(92,991)	(38,728)	-
283	J Sargeant Reynolds Comm Coll	(1,102,163)	(700,684)	(405,534)	(239,383)	(118,742)	-
284	Eastern Shore Community Coll	(139,973)	(86,458)	(43,123)	(22,856)	(6,370)	-
285	Patrick Henry Comm Coll	(430,623)	(262,633)	(128,392)	(70,468)	(34,570)	-
286	Va Western Community College	(634,130)	(399,266)	(216,573)	(123,534)	(54,704)	-
287	Dabney S Lancaster Comm Coll	(183,637)	(123,094)	(74,468)	(36,589)	(10,616)	-
288	Wytheville Community College	(297,721)	(207,739)	(129,058)	(92,529)	(36,587)	-
290	John Tyler Community College	(700,218)	(403,289)	(216,180)	(124,910)	(55,142)	-
291	Blue Ridge Community College	(454,800)	(259,095)	(147,587)	(84,446)	(32,489)	-
292	Central Va Community College	(351,869)	(201,265)	(96,242)	(47,040)	(9,984)	-
293	Thomas Nelson Comm College	(899,468)	(675,546)	(456,502)	(278,995)	(121,218)	-
294	Southwest Virginia Comm Coll	(339,784)	(186,352)	(71,407)	(23,092)	(7,466)	-
295	Tidewater Community College	(2,307,245)	(1,552,465)	(839,180)	(449,668)	(205,243)	-
296	VA Highlands Community College	(298,127)	(199,728)	(118,619)	(76,298)	(32,583)	-
297	Germanna Community College	(519,293)	(309,874)	(158,109)	(91,525)	(42,389)	-
298	Lord Fairfax Community College	(584,120)	(342,711)	(185,520)	(107,646)	(56,235)	-
299	Mountain Empire Community Coll	(311,346)	(193,699)	(105,968)	(54,171)	(22,725)	-
301	Dept of Agri & Cons Services	(1,086,427)	(683,620)	(382,738)	(228,612)	(111,398)	-
305	State Milk Commission	-	-	-	-	-	-
310	Va Economic Dev Partnership	(250,896)	(153,763)	(47,606)	(11,959)	(2,867)	-
311	Va National Defense Industrial	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2024	2025	2026	2027	2028	Thereafter
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-
320	Virginia Tourism Authority	(156,176)	(98,866)	(59,889)	(32,659)	(13,427)	-
325	Dept of Business Assistance	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	(2,844)	116	603	(82)	(230)	-
350	Dept Small Bus/Supplier Div	(65,915)	(35,439)	(16,104)	(5,493)	3,207	-
360	Fort Monroe Authority	(46,908)	(44,931)	(27,307)	(13,097)	(4,335)	-
400	Jamestown-Yorktown Commemor	(2,974)	(11,590)	(17,733)	(5,801)	1,095	-
402	Marine Resources Commission	(379,970)	(231,348)	(130,487)	(84,676)	(46,381)	-
403	Dept Game and Inland Fisheries	(1,138,171)	(760,201)	(444,661)	(254,776)	(108,577)	-
405	Virginia Racing Commission	(5,050)	(2,327)	210	1,338	239	-
407	Virginia Port Authority	(10,768)	(7,952)	(4,749)	(3,770)	(1,397)	-
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	(509,325)	(328,053)	(180,536)	(110,023)	(52,850)	-
411	Dept of Forestry	(627,130)	(392,500)	(223,372)	(144,247)	(67,278)	-
413	Comm on Va Alcohol Saf Act Pro	(19,435)	(14,041)	(6,778)	(5,766)	(4,723)	-
417	Gunston Hall	(9,813)	(7,761)	(4,451)	(2,623)	(673)	-
423	Dept of Historic Resources	(79,227)	(47,991)	(23,227)	(10,079)	(616)	-
425	Jamestown-Yorktown Foundation	(251,033)	(178,683)	(115,973)	(79,204)	(41,401)	-
440	Dept of Environmental Quality	(1,987,195)	(1,253,950)	(692,556)	(385,707)	(165,591)	-
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	(4,635)	(4,632)	(4,246)	(2,971)	(881)	-
501	Dept of Transportation	(19,284,586)	(12,764,097)	(7,317,527)	(4,223,983)	(1,931,003)	-
502	Central Garage	-	-	-	-	-	-
505	Dept of Rail & Public Trans	(118,222)	(85,463)	(47,408)	(37,354)	(27,656)	-
506	Motor Vehicle Dealer Board	(56,061)	(36,465)	(18,067)	(9,101)	(3,435)	-
507	BRD Towing and Recovery Operator	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	(4,386)	8,127	17,713	22,806	22,088	-
601	Dept of Health	(7,453,753)	(4,723,962)	(2,690,850)	(1,590,008)	(746,980)	-
602	Dept of Medical Asst Services	(933,889)	(554,725)	(258,402)	(126,363)	(44,480)	-
606	Va Bd for People With Disabil	(19,473)	(13,403)	(8,928)	(4,779)	(2,333)	-
701	Dept of Corrections	(775,208)	(489,598)	(261,331)	(136,994)	(54,334)	-
702	Dept f/t Blind & Vision Impair	(540,068)	(377,747)	(216,983)	(123,715)	(55,717)	-
703	Central State Hospital	(1,709,422)	(1,113,490)	(677,701)	(462,373)	(240,435)	-
704	Eastern State Hospital	(1,561,232)	(1,010,964)	(531,425)	(333,025)	(198,864)	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2024	B 2025	C 2026	D 2027	E 2028	F Thereafter
705	Southwestern Va Ment Hlth Inst	(1,152,625)	(754,606)	(435,047)	(259,587)	(123,910)	-
706	Western State Hospital	(1,454,524)	(974,447)	(602,147)	(378,113)	(188,846)	-
707	Central Virginia Training Ctr	(1,835,394)	(1,264,621)	(867,178)	(504,711)	(171,057)	-
708	COV Center for Child & Adoles	(241,262)	(171,534)	(141,578)	(117,775)	(62,726)	-
709	Powhatan Correctional Center	-	-	-	-	-	-
711	Virginia Corr Enterprises	(414,452)	(322,598)	(243,463)	(153,808)	(71,961)	-
716	Virginia Corr Center for Women	(600,222)	(351,827)	(229,176)	(130,729)	(101,184)	-
717	Southampton Memorial Hospital	-	-	-	-	-	-
718	Bland Correctional Center	(650,330)	(421,013)	(233,949)	(131,960)	(59,966)	-
719	James River Correctional Ctr	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	(851,074)	(539,683)	(256,599)	(128,878)	(53,356)	-
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-
723	Southeastern Va Training Centr	(675,406)	(396,032)	(226,012)	(145,849)	(74,664)	-
724	Catawba Hospital	(561,686)	(310,886)	(142,092)	(59,294)	(19,291)	-
725	Northern Virginia Training Ctr	(414,512)	(37,491)	(291)	-	(1)	-
726	Southside Va Training Center	(431)	-	-	-	-	-
728	No Va Mental Health Institute	(657,062)	(408,582)	(208,290)	(116,394)	(47,661)	-
729	Piedmont Geriatric Hospital	(763,992)	(518,648)	(341,306)	(231,951)	(124,607)	-
730	Brunswick Correctional Center	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-
733	Sussex I State Prison	(733,123)	(666,167)	(605,742)	(545,083)	(402,710)	-
734	Sussex II State Prison	(683,469)	(575,433)	(551,643)	(519,439)	(410,413)	-
735	Wallens Ridge State Prison	(1,189,826)	(754,076)	(429,230)	(232,221)	(95,011)	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-
737	St Brides Correctional Center	(597,208)	(428,749)	(258,857)	(159,295)	(86,102)	-
738	Southwestern Va Training Ctr	(887,569)	(723,795)	(405,742)	(123,961)	(11,880)	-
739	Southern Va Mental Health Inst	(394,251)	(277,379)	(192,113)	(147,263)	(75,798)	-
740	Southampton Reception & Class	-	-	-	-	-	-
741	Red Onion State Prison	(1,198,456)	(816,693)	(472,772)	(264,273)	(122,659)	-
742	Employee Rel & Trg Div	(264,467)	(154,105)	(68,541)	(33,819)	(15,329)	-
743	Fluvanna Corr Ctr for Women	(714,219)	(430,031)	(269,020)	(186,197)	(114,108)	-
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-
745	Nottoway Correctional Center	(917,964)	(652,900)	(422,882)	(288,583)	(160,201)	-
747	Marion Correctional Center	(568,777)	(363,653)	(192,857)	(120,722)	(64,624)	-
748	Hiram W Davis Medical Center	(363,814)	(213,495)	(98,266)	(54,228)	(31,603)	-
749	Buckingham Correctional Center	(876,480)	(587,956)	(384,582)	(282,484)	(148,180)	-
750	Dept of Correctional Education	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2024	B 2025	C 2026	D 2027	E 2028	F Thereafter
751	Va Dep F/T Deaf & Hard of Hear	(18,197)	(11,565)	(5,626)	(4,199)	(2,402)	-
752	Deep Meadow Correctional Ctr	(1,336,606)	(957,258)	(620,698)	(475,187)	(248,436)	-
753	Deerfield Correctional Center	(1,048,532)	(745,201)	(516,109)	(345,824)	(151,313)	-
754	Augusta Correctional Center	(712,902)	(454,790)	(304,236)	(284,325)	(210,436)	-
756	Div of Institutions	(1,321,152)	(786,338)	(376,355)	(166,989)	(87,556)	-
757	Western Region Corr Fld Units	(374,215)	(240,889)	(132,290)	(85,078)	(43,529)	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	(351,139)	(240,773)	(155,717)	(105,432)	(53,335)	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-
765	Dept of Social Services	(3,771,657)	(2,386,466)	(1,440,404)	(987,484)	(559,876)	-
766	Virginia Parole Board	(28,432)	(17,756)	(6,837)	85	4,123	-
767	Div of Community Corrections	(2,947,282)	(1,824,328)	(994,712)	(557,587)	(298,618)	-
768	Keen Mountain Correctional Ctr	(810,536)	(526,758)	(305,205)	(185,033)	(94,275)	-
769	Greensville Correctional Ctr	(1,860,831)	(1,281,143)	(875,719)	(632,677)	(345,623)	-
770	Dillwyn Correctional Center	(852,226)	(591,614)	(388,950)	(277,226)	(154,358)	-
771	Indian Creek Corr Center	(506,072)	(320,246)	(201,077)	(133,980)	(71,153)	-
772	Haynesville Correctional Ctr	(899,195)	(653,335)	(428,592)	(289,769)	(162,121)	-
773	Coffeewood Correctional Center	(631,736)	(436,659)	(277,357)	(185,038)	(108,585)	-
774	Lunenburg Correctional Center	(643,098)	(442,337)	(285,635)	(194,668)	(104,296)	-
775	Pocahontas Correctional Center	(713,574)	(465,489)	(254,142)	(125,880)	(55,799)	-
776	Green Rock Correctional Center	(691,465)	(455,195)	(282,581)	(189,363)	(102,769)	-
777	Dept of Juvenile Justice	(3,775,521)	(2,422,983)	(1,463,111)	(923,353)	(490,481)	-
778	Dept of Forensic Science	(678,938)	(446,961)	(247,258)	(137,150)	(61,093)	-
779	Sussex I and II State Prisons Complex	(114,096)	206,439	452,009	582,463	573,835	-
785	River North Correctional Cntr	(786,922)	(568,146)	(346,786)	(229,885)	(130,877)	-
786	Culpeper Correctional Facility for Women	(3,021)	-	-	-	-	-
794	Va Center for Behavioral Rehab	(853,878)	(481,207)	(246,305)	(189,781)	(118,725)	-
820	Capital Sq Preservation Coun	(131)	236	517	667	660	-
834	Va Freedom of Info Advisory Cl	(181)	326	715	921	910	-
837	Virginia Disability Commission	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-
839	Virginia Commission on Youth	(179)	325	712	917	901	-
840	Virginia Housing Commission	-	-	-	-	-	-
841	Dept of Aviation	(78,021)	(44,049)	(22,303)	(12,563)	(4,052)	-
842	Chesapeake Bay Commission	(131)	236	517	667	660	-
844	Joint Comm on Health Care	(504)	912	1,997	2,573	2,537	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-
847	Joint Comm on Techn & Science	(33)	61	132	170	165	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2024	2025	2026	2027	2028	Thereafter
848	Indigent Defense Commission	(1,217,135)	(748,721)	(388,304)	(181,743)	(71,971)	-
850	Personal Prop Tax Relief Act	-	-	-	-	-	-
851	Tobacco Commission	(32,063)	(20,605)	(11,988)	(8,661)	(4,216)	-
852	Va Foundation Healthy Youth	(45,100)	(27,591)	(12,594)	(5,515)	(2,909)	-
853	Substance Abuse Prevention Off	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisory Council	(329)	595	1,303	1,680	1,657	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-
882	Behavioral Health Commission	(67)	120	263	339	336	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-
912	Dept of Veterans Services	(279,963)	(208,454)	(119,018)	(67,553)	(23,957)	-
913	Veteran Services Foundation	(8)	181	933	1,527	1,470	-
916	Gov Employment & Training Dept	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	(536,673)	(398,560)	(258,213)	(176,411)	(93,882)	-
937	Southern Va Higher Education	(83,017)	(56,855)	(31,272)	(16,780)	(2,705)	-
938	New College Institute	(25,543)	(14,672)	(6,986)	(1,864)	(1,563)	-
942	Va Museum of Natural History	(87,653)	(63,028)	(37,379)	(19,502)	(7,287)	-
946	Council on Indians	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	(56,451)	(37,777)	(24,892)	(16,303)	(6,489)	-
957	Commonwealth Att Serv Council	(12,962)	(9,157)	(5,925)	(4,638)	(2,715)	-
960	Dept of Fire Programs	(167,099)	(105,806)	(59,076)	(26,601)	(9,499)	-
961	Div of Capitol Police	(189,874)	(112,426)	(57,792)	(39,027)	(19,232)	-
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	(218)	394	863	1,112	1,096	-
980	Higher Education Tuition Moderation Incentive Fund	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2024	2025	2026	2027	2028	Thereafter
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	(2,384,418)	(1,435,124)	(698,814)	(319,635)	(128,314)	-
Total		<u>\$ (217,221,278)</u>	<u>\$ (138,573,857)</u>	<u>\$ (78,320,170)</u>	<u>\$ (46,311,797)</u>	<u>\$ (21,937,370)</u>	<u>\$ -</u>

Appendix G - Proportionate Share

		A	B	C	D	E	F	G	H	I	J	K	L
Employer #	Employer	Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	2,607	2,712	105	-	35,142	36,547	-	1,405	22,131	23,013	-	882
91	New River Valley Emergency Communications	1,893	1,975	82	-	25,514	26,622	-	1,108	16,066	16,764	-	698
100	Senate of Virginia	61,585	58,088	-	3,497	830,005	782,867	47,138	-	522,651	492,970	29,681	-
101	Virginia House of Delegates	126,170	127,236	1,066	-	1,700,434	1,714,809	-	14,375	1,070,760	1,079,814	-	9,054
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	206,370	202,814	-	3,556	2,781,315	2,733,394	47,921	-	1,751,392	1,721,215	30,177	-
107	Div of Legislative Services	46,155	44,785	-	1,370	622,049	603,583	18,466	-	391,709	380,076	11,633	-
109	Div of Legislative Auto Sys	14,566	14,518	-	48	196,309	195,661	648	-	123,615	123,208	407	-
110	Joint Leg Audit & Review Comm	18,579	18,383	-	196	250,395	247,748	2,647	-	157,673	156,007	1,666	-
111	Supreme Court of Virginia	173,510	171,482	-	2,028	2,338,458	2,311,122	27,336	-	1,472,521	1,455,311	17,210	-
112	Judicial Inquiry And Rev Comm	1,635	1,661	26	-	22,041	22,390	-	349	13,877	14,099	-	222
113	Circuit Courts	116,707	119,061	2,354	-	1,572,906	1,604,626	-	31,720	990,460	1,010,431	-	19,971
114	General District Courts	538,237	533,211	-	5,026	7,254,009	7,186,268	67,741	-	4,567,843	4,525,186	42,657	-
115	Juv and Dom Relations Dist Crt	377,474	367,182	-	10,292	5,087,343	4,948,631	138,712	-	3,203,494	3,116,148	87,346	-
116	Combined District Courts	87,595	87,324	-	271	1,180,546	1,176,889	3,657	-	743,389	741,086	2,303	-
117	Virginia State Bar	50,824	50,072	-	752	684,969	674,844	10,125	-	431,324	424,949	6,375	-
119	Lieutenant Governor	1,714	1,767	53	-	23,096	23,817	-	721	14,544	14,997	-	453
121	Office of the Governor	22,750	25,098	2,348	-	306,604	338,248	-	31,644	193,068	212,994	-	19,926
122	Dept of Planning and Budget	24,320	26,654	2,334	-	327,769	359,231	-	31,462	206,397	226,208	-	19,811
123	Dept of Military Affairs	144,926	144,589	-	337	1,953,213	1,948,676	4,537	-	1,229,928	1,227,079	2,849	-
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	40,423	58,467	18,044	-	544,789	787,984	-	243,195	343,055	496,193	-	153,138
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	83,254	87,008	3,754	-	1,122,042	1,172,641	-	50,599	706,546	738,411	-	31,865
128	Virginia Veterans Care Center	127,935	123,020	-	4,915	1,724,219	1,657,985	66,234	-	1,085,737	1,044,031	41,706	-
129	Dept of Human Resource Mgmt	61,150	60,842	-	308	824,138	819,988	4,150	-	518,958	516,346	2,612	-
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	27,992	31,380	3,388	-	377,255	422,925	-	45,670	237,553	266,315	-	28,762
133	Auditor of Public Accounts	60,483	66,566	6,083	-	815,149	897,133	-	81,984	513,301	564,924	-	51,623
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	123,264	135,359	12,095	-	1,661,277	1,824,282	-	163,005	1,046,103	1,148,748	-	102,645
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	71,572	82,273	10,701	-	964,596	1,108,816	-	144,220	607,407	698,220	-	90,813
141	Attorney General & Dept of Law	238,317	248,738	10,421	-	3,211,877	3,352,327	-	140,450	2,022,519	2,110,957	-	88,438
142	Virginia Crime Commission	-	1,730	1,730	-	-	23,320	-	23,320	-	14,684	-	14,684
143	Div of Debt Collection	14,109	14,089	-	20	190,156	189,882	274	-	119,741	119,568	173	-
146	The Science Museum of Virginia	31,997	28,797	-	3,200	431,233	388,103	43,130	-	271,546	244,388	27,158	-
147	Office State Inspector General	22,103	24,482	2,379	-	297,890	329,947	-	32,057	187,579	207,767	-	20,188
148	Virginia Comm for the Arts	3,580	3,323	-	257	48,250	44,781	3,469	-	30,378	28,199	2,179	-
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	83,393	87,666	4,273	-	1,123,920	1,181,503	-	57,583	707,735	743,991	-	36,256

Appendix G - Proportionate Share

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances
152	Dept of the Treasury	63,626	65,490	1,864	-	857,508	882,636	-	25,128	539,972	555,795	-	15,823
154	Dept of Motor Vehicles	1,037,608	1,051,774	14,166	-	13,984,199	14,175,117	-	190,918	8,805,833	8,926,057	-	120,224
156	Dept of State Police	1,732,955	1,748,846	15,891	-	23,355,629	23,569,792	-	214,163	14,707,017	14,841,874	-	134,857
157	Compensation Board	9,106	9,330	224	-	122,723	125,747	-	3,024	77,278	79,183	-	1,905
158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	5,645	4,750	-	895	76,079	64,022	12,057	-	47,906	40,315	7,591	-
161	Dept of Taxation	444,417	449,916	5,499	-	5,989,559	6,063,677	-	74,118	3,771,616	3,818,291	-	46,675
162	Dept Accounts Transfer Payments	972	988	16	-	13,104	13,311	-	207	8,246	8,382	-	136
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Admin	2,559	4,269	1,710	-	34,488	57,539	-	23,051	21,719	36,232	-	14,513
165	Dept of Housing and Comm Dev	59,616	77,052	17,436	-	803,463	1,038,450	-	234,987	505,939	653,911	-	147,972
166	Secretary of the Commonwealth	10,736	13,061	2,325	-	144,693	176,031	-	31,338	91,115	110,846	-	19,731
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	391,417	398,776	7,359	-	5,275,262	5,374,441	-	99,179	3,321,826	3,384,280	-	62,454
172	State Lottery Department	180,601	204,999	24,398	-	2,434,017	2,762,841	-	328,824	1,532,699	1,739,758	-	207,059
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	83,300	86,442	3,142	-	1,122,658	1,165,005	-	42,347	706,935	733,603	-	26,668
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	6,752	6,737	-	15	91,003	90,793	210	-	57,301	57,172	129	-
181	Dept of Labor and Industry	82,435	87,167	4,732	-	1,111,009	1,174,776	-	63,767	699,602	739,755	-	40,153
182	Virginia Employment Commission	409,068	512,034	102,966	-	5,513,156	6,900,862	-	1,387,706	3,471,624	4,345,465	-	873,841
183	Secretary of Natural Resources	2,068	2,035	-	33	27,866	27,425	441	-	17,546	17,270	276	-
184	Secretary of Technology	-	-	-	-	-	-	-	-	(3)	-	-	3
185	Secretary of Education	371	771	400	-	4,996	10,392	-	5,396	3,146	6,544	-	3,398
186	Secretary of Transportation	2,978	2,877	-	101	40,141	38,776	1,365	-	25,279	24,417	862	-
187	Secretary of Public Safety	2,375	2,668	293	-	32,014	35,962	-	3,948	20,159	22,645	-	2,486
188	Sec of Health & Human Resource	1,652	2,025	373	-	22,260	27,290	-	5,030	14,014	17,185	-	3,171
190	Secretary of Finance	1,745	2,487	742	-	23,513	33,517	-	10,004	14,802	21,106	-	6,304
191	Va Workers Compensation Comm	166,171	158,715	-	7,456	2,239,544	2,139,062	100,482	-	1,410,237	1,346,965	63,272	-
192	Secretary of Commerce & Trade	2,316	2,855	539	-	31,207	38,471	-	7,264	19,650	24,225	-	4,575
193	Secretary of Agr and Forestry	1,642	1,370	-	272	22,126	18,458	3,668	-	13,932	11,623	2,309	-
194	Dept of General Services	356,584	350,920	-	5,664	4,805,799	4,729,471	76,328	-	3,026,211	2,978,143	48,068	-
195	Secretary of Labor	-	2,276	2,276	-	-	30,678	-	30,678	-	19,318	-	19,318
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	257,357	262,534	5,177	-	3,468,489	3,538,254	-	69,765	2,184,105	2,228,035	-	43,930
200	Comp Svcs At-Risk Youth & Family	7,911	8,320	409	-	106,617	112,137	-	5,520	67,134	70,613	-	3,479
201	Dept of Education	190,916	281,630	90,714	-	2,573,040	3,795,618	-	1,222,578	1,620,240	2,390,097	-	769,857
202	The Library of Virginia	58,063	60,764	2,701	-	782,537	818,941	-	36,404	492,764	515,687	-	22,923
203	Woodrow Wilson Rehab Center	118,498	101,018	-	17,480	1,597,036	1,361,456	235,580	-	1,005,650	857,307	148,343	-
204	College of William and Mary	1,195,614	1,188,234	-	7,380	16,113,694	16,014,232	99,462	-	10,146,780	10,084,145	62,635	-
206	VCU Health System Authority	161,011	134,430	-	26,581	2,170,002	1,811,763	358,239	-	1,366,448	1,140,866	225,582	-
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	4,276,481	4,330,389	53,908	-	57,635,595	58,362,133	-	726,538	36,293,073	36,750,575	-	457,502
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	341,997	348,277	6,280	-	4,609,216	4,693,843	-	84,627	2,902,417	2,955,708	-	53,291
212	Virginia State University	333,748	328,895	-	4,853	4,498,038	4,432,631	65,407	-	2,832,413	2,791,223	41,190	-
213	Norfolk State University	454,735	449,242	-	5,493	6,128,616	6,054,582	74,034	-	3,859,183	3,812,564	46,619	-
214	Longwood University	454,598	436,268	-	18,330	6,126,767	5,879,734	247,033	-	3,858,019	3,702,463	155,556	-

Appendix G - Proportionate Share

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances
215	University of Mary Washington	377,099	357,950	-	19,149	5,082,290	4,824,216	258,074	-	3,200,315	3,037,804	162,511	-
216	James Madison University	1,915,981	1,925,141	9,160	-	25,822,328	25,945,782	-	123,454	16,260,296	16,338,032	-	77,736
217	Radford University	782,558	768,070	-	14,488	10,546,799	10,351,541	195,258	-	6,641,307	6,518,355	122,952	-
218	Va Sch for Deaf/Blind	81,775	81,636	-	139	1,102,105	1,100,240	1,865	-	693,990	692,820	1,170	-
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	1,331,117	1,332,238	1,121	-	17,939,923	17,955,020	-	15,097	11,296,751	11,306,258	-	9,507
222	Dept of Professional & Occ Reg	94,128	93,631	-	497	1,268,591	1,261,891	6,700	-	798,830	794,612	4,218	-
223	Dept of Health Professions	138,858	149,124	10,266	-	1,871,431	2,009,790	-	138,359	1,178,437	1,265,563	-	87,126
226	Board of Accountancy	6,507	6,223	-	284	87,692	83,871	3,821	-	55,218	52,813	2,405	-
229	Coop Ext & Agric Exp Station	492,391	490,997	-	1,394	6,636,119	6,617,341	18,778	-	4,178,758	4,166,933	11,825	-
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	4,272	3,710	-	562	57,581	49,995	7,586	-	36,256	31,482	4,774	-
234	Cooper Ext & Agric Res Service	47,120	47,515	395	-	635,058	640,378	-	5,320	399,891	403,246	-	3,355
236	Virginia Commonwealth Univ	3,684,592	3,699,047	14,455	-	49,658,510	49,853,323	-	194,813	31,269,910	31,392,586	-	122,676
238	Virginia Museum of Fine Arts	119,930	122,723	2,793	-	1,616,332	1,653,976	-	37,644	1,017,802	1,041,507	-	23,705
239	Frontier Culture Museum of Va	18,138	16,598	-	1,540	244,455	223,701	20,754	-	153,933	140,864	13,069	-
241	Richard Bland College	60,586	61,724	1,138	-	816,534	831,873	-	15,339	514,170	523,830	-	9,660
242	Christopher Newport University	521,244	521,789	545	-	7,024,986	7,032,324	-	7,338	4,423,622	4,428,247	-	4,625
245	St Council of Higher Education	26,512	25,395	-	1,117	357,306	342,253	15,053	-	224,996	215,517	9,479	-
246	UVA College at Wise	-	-	-	-	-	-	-	-	-	-	-	-
247	George Mason University	2,298,968	2,390,345	91,377	-	30,983,982	32,215,492	-	1,231,510	19,510,581	20,286,062	-	775,481
261	Virginia Community College Sys	125,691	131,504	5,813	-	1,693,986	1,772,322	-	78,336	1,066,703	1,116,029	-	49,326
262	Dept fAging & Rehab Services	479,783	494,244	14,461	-	6,466,202	6,661,101	-	194,899	4,071,760	4,194,488	-	122,728
263	Va Rehab Center for the Blind	9,646	10,009	363	-	130,004	134,893	-	4,889	81,864	84,942	-	3,078
268	Va Institute of Marine Science	178,731	181,541	2,810	-	2,408,817	2,446,689	-	37,872	1,516,829	1,540,678	-	23,849
270	Va Community Coll Sys Utility	53,318	51,963	-	1,355	718,583	700,320	18,263	-	452,490	440,991	11,499	-
275	New River Community College	73,624	78,268	4,644	-	992,249	1,054,851	-	62,602	624,813	664,238	-	39,425
276	Southside Va Community College	94,358	92,381	-	1,977	1,271,691	1,245,046	26,645	-	800,783	784,004	16,779	-
277	Paul D Camp Community College	38,122	37,614	-	508	513,778	506,930	6,848	-	323,525	319,214	4,311	-
278	Rappahannock Community College	63,048	68,434	5,386	-	849,717	922,310	-	72,593	535,068	580,777	-	45,709
279	Danville Community College	65,419	69,878	4,459	-	881,672	941,765	-	60,093	555,187	593,029	-	37,842
280	Northern Va Community College	825,963	827,052	1,089	-	11,131,782	11,146,457	-	14,675	7,009,672	7,018,912	-	9,240
282	Piedmont Va Community College	114,732	117,778	3,046	-	1,546,288	1,587,330	-	41,042	973,699	999,540	-	25,841
283	J Sargeant Reynolds Comm Coll	213,652	204,050	-	9,602	2,879,459	2,750,056	129,403	-	1,813,191	1,731,707	81,484	-
284	Eastern Shore Community Coll	27,428	30,194	2,766	-	369,650	406,936	-	37,286	232,766	256,247	-	23,481
285	Patrick Henry Comm Coll	113,697	116,213	2,516	-	1,532,330	1,566,241	-	33,911	964,904	986,260	-	21,356
286	Va Western Community College	140,002	142,129	2,127	-	1,886,858	1,915,524	-	28,666	1,188,152	1,206,204	-	18,052
287	Dabney S Lancaster Comm Coll	35,990	38,169	2,179	-	485,045	514,415	-	29,370	305,432	323,927	-	18,495
288	Wytheville Community College	55,881	57,772	1,891	-	753,123	778,616	-	25,493	474,240	490,294	-	16,054
290	John Tyler Community College	161,559	165,583	4,024	-	2,177,381	2,231,623	-	54,242	1,371,095	1,405,251	-	34,156
291	Blue Ridge Community College	108,634	113,658	5,024	-	1,464,099	1,531,804	-	67,705	921,939	964,575	-	42,636
292	Central Va Community College	85,312	95,246	9,934	-	1,149,781	1,283,666	-	133,885	724,017	808,323	-	84,306
293	Thomas Nelson Comm College	145,545	133,813	-	11,732	1,961,557	1,803,443	158,114	-	1,235,190	1,135,626	99,564	-
294	Southwest Virginia Comm Coll	88,564	95,165	6,601	-	1,193,603	1,282,569	-	88,966	751,610	807,632	-	56,022
295	Tidewater Community College	422,384	414,184	-	8,200	5,692,619	5,582,101	110,518	-	3,584,638	3,515,044	69,594	-

Appendix G - Proportionate Share

		A	B	C	D	E	F	G	H	I	J	K	L
Employer #	Employer	Deferred Outflows			Deferred Inflows			OPEB Liability			Debit Balances	Credit Balances	
		Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	6/30/2022		
296	VA Highlands Community College	67,207	68,230	1,023	-	905,774	919,564	-	13,790	570,365	579,048	-	8,683
297	Germanna Community College	131,124	134,637	3,513	-	1,767,207	1,814,548	-	47,341	1,112,810	1,142,619	-	29,809
298	Lord Fairfax Community College	137,421	135,243	-	2,178	1,852,068	1,822,718	29,350	-	1,166,246	1,147,763	18,483	-
299	Mountain Empire Community Coll	81,159	83,635	2,476	-	1,093,801	1,127,172	-	33,371	688,767	709,779	-	21,012
301	Dept of Agri & Cons Services	264,295	263,128	-	1,167	3,561,988	3,546,264	15,724	-	2,242,977	2,233,079	9,898	-
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	78,478	86,103	7,625	-	1,057,678	1,160,440	-	102,762	666,017	730,728	-	64,711
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	44,495	45,766	1,271	-	599,673	616,804	-	17,131	377,614	388,401	-	10,787
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	663	674	11	-	8,937	9,079	-	142	5,627	5,717	-	90
350	Dept Smal Bus/Supplier Div	18,676	22,970	4,294	-	251,702	309,571	-	57,869	158,496	194,936	-	36,440
360	Fort Monroe Authority	12,132	12,620	488	-	163,504	170,089	-	6,585	102,956	107,105	-	4,149
400	Jamestown-Yorktown Commemor	-	412	412	-	-	5,546	-	5,546	-	3,492	-	3,492
402	Marine Resources Commission	94,618	91,622	-	2,996	1,275,205	1,234,818	40,387	-	802,994	777,564	25,430	-
403	Dept Game and Inland Fisheries	269,872	273,477	3,605	-	3,637,163	3,685,737	-	48,574	2,290,318	2,320,905	-	30,587
405	Virginia Racing Commission	2,608	2,649	41	-	35,145	35,702	-	557	22,134	22,481	-	347
407	Virginia Port Authority	-	-	-	-	-	-	-	(1)	-	-	-	1
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	110,608	109,620	-	988	1,490,696	1,477,385	13,311	-	938,689	930,308	8,381	-
411	Dept of Forestry	150,792	151,880	1,088	-	2,032,275	2,046,938	-	14,663	1,279,721	1,288,955	-	9,234
413	Comm on Va Alcohol Saf Act Pro	5,789	4,847	-	942	78,018	65,328	12,690	-	49,128	41,137	7,991	-
417	Gunston Hall	1,596	1,833	237	-	21,514	24,703	-	3,189	13,546	15,556	-	2,010
423	Dept of Historic Resources	23,401	26,769	3,368	-	315,387	360,777	-	45,390	198,601	227,181	-	28,580
425	Jamestown-Yorktown Foundation	79,250	76,782	-	2,468	1,068,080	1,034,816	33,264	-	672,568	651,623	20,945	-
440	Dept of Environmental Quality	467,648	478,017	10,369	-	6,302,656	6,442,400	-	139,744	3,968,777	4,056,773	-	87,996
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	1,649	1,809	160	-	22,220	24,375	-	2,155	13,988	15,349	-	1,361
501	Dept of Transportation	4,658,570	4,666,752	8,182	-	62,785,191	62,895,442	-	110,251	39,535,820	39,605,194	-	69,374
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	38,838	33,885	-	4,953	523,427	456,679	66,748	-	329,602	287,570	42,032	-
506	Motor Vehicle Dealer Board	12,836	13,501	665	-	172,992	181,956	-	8,964	108,936	114,577	-	5,641
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	-
522	Virginia Passenger Rail Authority	193	8,415	8,222	-	2,600	113,417	-	110,817	1,637	71,418	-	69,781
601	Dept of Health	1,768,310	1,766,166	-	2,144	23,832,122	23,803,220	28,902	-	15,007,069	14,988,863	18,206	-
602	Dept of Medical Asst Services	276,609	297,371	20,762	-	3,727,950	4,007,775	-	279,825	2,347,483	2,523,692	-	176,209
606	Va Bd for People With Disabil	5,539	5,367	-	172	74,651	72,331	2,320	-	47,012	45,546	1,466	-
701	Dept of Corrections	209,397	218,977	9,580	-	2,822,113	2,951,232	-	129,119	1,777,082	1,858,388	-	81,306
702	Dept f/t Blind & Vision Impair	126,296	126,003	-	293	1,702,132	1,698,180	3,952	-	1,071,828	1,069,342	2,486	-
703	Central State Hospital	382,037	362,465	-	19,572	5,148,841	4,885,066	263,775	-	3,242,220	3,076,121	166,099	-
704	Eastern State Hospital	327,832	303,317	-	24,515	4,418,302	4,087,911	330,391	-	2,782,201	2,574,154	208,047	-
705	Southwestern Va Mnt Hlth Inst	270,831	267,755	-	3,076	3,650,086	3,608,621	41,465	-	2,298,459	2,272,345	26,114	-
706	Western State Hospital	356,554	344,029	-	12,525	4,805,404	4,636,601	168,803	-	3,025,956	2,919,663	106,293	-

Appendix G - Proportionate Share

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances
707	Central Virginia Training Ctr	19,825	935	-	18,890	267,185	12,597	254,588	-	168,247	7,932	160,315	-
708	COV Center for Child & Adoles	66,387	58,694	-	7,693	894,715	791,039	103,676	-	563,399	498,117	65,282	-
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	101,982	94,034	-	7,948	1,374,441	1,267,325	107,116	-	865,483	798,033	67,450	-
716	Virginia Corr Center for Women	171,605	146,227	-	25,378	2,312,775	1,970,756	342,019	-	1,456,353	1,240,983	215,370	-
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	156,996	158,526	1,530	-	2,115,887	2,136,506	-	20,619	1,332,374	1,345,356	-	12,982
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	291,710	309,195	17,485	-	3,931,472	4,167,121	-	235,649	2,475,643	2,624,032	-	148,389
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspect Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	142,406	138,079	-	4,327	1,919,257	1,860,931	58,326	-	1,208,552	1,171,827	36,725	-
724	Catawba Hospital	152,007	163,086	11,079	-	2,048,656	2,197,972	-	149,316	1,290,035	1,384,060	-	94,025
725	Northern Virginia Training Ctr	-	-	-	-	-	-	-	-	1	-	1	-
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	180,027	189,490	9,463	-	2,426,282	2,553,828	-	127,546	1,527,831	1,608,143	-	80,312
729	Piedmont Geriatric Hospital	166,613	150,317	-	16,296	2,245,502	2,025,878	219,624	-	1,413,991	1,275,694	138,297	-
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	129,678	10,974	-	118,704	1,747,719	147,898	1,599,821	-	1,100,537	93,131	1,007,406	-
734	Sussex II State Prison	136,984	10,008	-	126,976	1,846,176	134,883	1,711,293	-	1,162,535	84,936	1,077,599	-
735	Wallens Ridge State Prison	267,324	273,143	5,819	-	3,602,812	3,681,241	-	78,429	2,268,684	2,318,074	-	49,390
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	129,353	118,225	-	11,128	1,743,341	1,593,357	149,984	-	1,097,780	1,003,335	94,445	-
738	Southwestern Va Training Ctr	593	-	-	593	7,990	-	7,990	-	5,032	-	5,032	-
739	Southern Va Mental Health Inst	93,404	86,126	-	7,278	1,258,832	1,160,750	98,082	-	792,684	730,923	61,761	-
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	259,493	254,380	-	5,113	3,497,276	3,428,360	68,916	-	2,202,230	2,158,835	43,395	-
742	Employee Rel & Trg Div	79,337	83,531	4,194	-	1,069,250	1,125,782	-	56,532	673,311	708,904	-	35,593
743	Fluvanna Corr Ctr for Women	183,846	167,570	-	16,276	2,477,752	2,258,401	219,351	-	1,560,237	1,422,113	138,124	-
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	211,548	189,349	-	22,199	2,851,106	2,551,923	299,183	-	1,795,339	1,606,943	188,396	-
747	Marion Correctional Center	149,057	147,408	-	1,649	2,008,898	1,986,671	22,227	-	1,264,998	1,251,005	13,993	-
748	Hiram W Davis Medical Center	85,717	84,781	-	936	1,155,241	1,142,620	12,621	-	727,456	719,507	7,949	-
749	Buckingham Correctional Center	178,582	162,046	-	16,536	2,406,815	2,183,951	222,864	-	1,515,568	1,375,232	140,336	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	5,231	5,205	-	26	70,506	70,156	350	-	44,396	44,177	219	-
752	Deep Meadow Correctional Ctr	275,788	249,579	-	26,209	3,716,894	3,363,659	353,235	-	2,340,527	2,118,093	222,434	-
753	Deerfield Correctional Center	195,564	185,893	-	9,671	2,635,688	2,505,342	130,346	-	1,659,692	1,577,611	82,081	-
754	Augusta Correctional Center	171,272	123,319	-	47,953	2,308,291	1,662,014	646,277	-	1,453,530	1,046,568	406,962	-
756	Div of Institutions	378,979	386,184	7,205	-	5,107,632	5,204,730	-	97,098	3,216,271	3,277,413	-	61,142
757	Western Region Corr Fld Units	85,991	84,312	-	1,679	1,158,933	1,136,304	22,629	-	729,779	715,530	14,249	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	75,751	70,523	-	5,228	1,020,927	950,465	70,462	-	642,877	598,507	44,370	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	937,992	878,708	-	59,284	12,641,634	11,842,642	798,992	-	7,960,427	7,457,299	503,128	-
766	Virginia Parole Board	3,112	5,501	2,389	-	41,948	74,139	-	32,191	26,414	46,685	-	20,271

Appendix G - Proportionate Share

		A	B	C	D	E	F	G	H	I	J	K	L
Employer #	Employer	Deferred Outflows			Deferred Inflows			OPEB Liability			Debit Balances	Credit Balances	
		Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	6/30/2022		
767	Div of Community Corrections	791,785	781,947	-	9,838	10,671,159	10,538,569	132,590	-	6,719,620	6,636,126	83,494	-
768	Keen Mountain Correctional Ctr	183,259	176,801	-	6,458	2,469,851	2,382,804	87,047	-	1,555,262	1,500,449	54,813	-
769	Greensville Correctional Ctr	373,595	322,171	-	51,424	5,035,062	4,342,009	693,053	-	3,170,573	2,734,159	436,414	-
770	Dillwyn Correctional Center	174,576	151,592	-	22,984	2,352,824	2,043,052	309,772	-	1,481,570	1,286,508	195,062	-
771	Indian Creek Corr Center	111,794	104,254	-	7,540	1,506,685	1,405,068	101,617	-	948,758	884,770	63,988	-
772	Haynesville Correctional Ctr	196,752	171,679	-	25,073	2,651,690	2,313,770	337,920	-	1,669,766	1,456,979	212,787	-
773	Coffeewood Correctional Center	138,981	120,998	-	17,983	1,873,090	1,630,734	242,356	-	1,179,484	1,026,872	152,612	-
774	Lunenburg Correctional Center	148,723	136,484	-	12,239	2,004,388	1,839,445	164,943	-	1,262,167	1,158,296	103,871	-
775	Pocahontas Correctional Center	168,730	170,248	1,518	-	2,274,029	2,294,492	-	20,463	1,431,954	1,444,839	-	12,885
776	Green Rock Correctional Center	162,477	151,431	-	11,046	2,189,759	2,040,888	148,871	-	1,378,886	1,285,145	93,741	-
777	Dept of Juvenile Justice	826,191	775,766	-	50,425	11,134,863	10,455,259	679,604	-	7,011,608	6,583,666	427,942	-
778	Dept of Forensic Science	192,657	197,417	4,760	-	2,596,501	2,660,653	-	64,152	1,635,012	1,675,410	-	40,398
779	Sussex I and II State Prisons Complex	-	215,574	215,574	-	-	-	2,905,366	-	-	1,829,506	-	1,829,506
785	River North Correctional Cntr	207,997	192,223	-	15,774	2,803,253	2,590,652	212,601	-	1,765,203	1,631,331	133,872	-
786	Culpeper Correctional Facility for Women	-	-	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	225,492	216,576	-	8,916	3,039,029	2,918,874	120,155	-	1,913,671	1,838,012	75,659	-
820	Capital Sq Preservation Coun	-	247	247	-	-	3,328	-	3,328	-	2,096	-	2,096
834	Va Freedom of Info Advisory Cl	-	341	341	-	-	4,597	-	4,597	-	2,895	-	2,895
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	-	339	339	-	-	4,572	-	4,572	-	2,879	-	2,879
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	18,390	19,939	1,549	-	247,844	268,731	-	20,887	156,066	169,220	-	13,154
842	Chesapeake Bay Commission	-	247	247	-	-	3,328	-	3,328	-	2,096	-	2,096
844	Joint Comm on Health Care	-	952	952	-	-	12,836	-	12,836	-	8,083	-	8,083
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	63	63	-	-	846	-	846	-	533	-	533
848	Indigent Defense Commission	299,681	311,267	11,586	-	4,038,903	4,195,050	-	156,147	2,543,299	2,641,619	-	98,320
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	9,085	9,166	81	-	122,442	123,536	-	1,094	77,103	77,791	-	688
852	Va Foundation Healthy Youth	11,007	11,132	125	-	148,349	150,034	-	1,685	93,416	94,476	-	1,060
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1	-	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-	-
876	Virginia Conflict of Interest and Ethics Advisor	-	622	622	-	-	8,380	-	8,380	-	5,277	-	5,277
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-	-
882	Behavioral Health Commission	-	126	126	-	-	1,692	-	1,692	-	1,066	-	1,066
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	96,931	103,691	6,760	-	1,306,377	1,397,479	-	91,102	822,620	879,991	-	57,371
913	Veteran Services Foundation	463	1,035	572	-	6,245	13,951	-	7,706	3,938	8,785	-	4,847
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	140,236	130,243	-	9,993	1,890,004	1,755,333	134,671	-	1,190,133	1,105,331	84,802	-

Appendix G - Proportionate Share

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		Deferred Outflows				Deferred Inflows				OPEB Liability			
		Proportionate Share at: 6/30/2021	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2021	Debit Balances	Credit Balances	Proportionate Share at: 6/30/2022	Debit Balances	Credit Balances
937	Southern Va Higher Education	18,133	21,117	2,984	-	244,378	284,600	-	40,222	153,882	179,212	-	25,330
938	New College Institute	8,970	8,891	-	79	120,887	119,823	1,064	-	76,122	75,452	670	-
942	Va Museum of Natural History	15,397	15,502	105	-	207,517	208,924	-	1,407	130,675	131,559	-	884
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	9,686	9,671	-	15	130,542	130,339	203	-	82,200	82,074	126	-
957	Commonwealth Att Serv Council	3,961	3,671	-	290	53,386	49,476	3,910	-	33,619	31,155	2,464	-
960	Dept of Fire Programs	41,486	43,185	1,699	-	559,127	582,019	-	22,892	352,083	366,497	-	14,414
961	Div of Capitol Police	44,124	44,706	582	-	594,672	602,524	-	7,852	374,468	379,409	-	4,941
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	-	412	412	-	-	5,546	-	5,546	-	3,492	-	3,492
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	672,087	706,334	34,247	-	9,057,949	9,519,511	-	461,562	5,703,784	5,994,426	-	290,642
Total		\$52,893,815	\$52,893,815	\$ 1,089,206	\$ 1,089,206	\$712,868,007	\$712,868,007	\$14,679,602	\$ 14,679,602	\$ 448,892,255	\$ 448,892,255	\$ 9,243,705	\$ 9,243,705