



EMILY S. ELLIOTT
DIRECTOR

COMMONWEALTH OF VIRGINIA
Department Of Human Resource Management

James Monroe Building
101 N. 14th Street, 12th Floor
Richmond, Virginia 23219
Tel: (804) 225-2131
(TTY) 711

October 23, 2018

The Honorable S. Chris Jones, Chairman, House Appropriations Committee
The Honorable Thomas K. Norment, Jr., Co-Chairman, Senate Finance Committee
The Honorable Emmett W. Hanger, Jr., Co-Chairman, Senate Finance Committee
The Honorable Keyanna Conner, Secretary of Administration

Subject: Renewal Cost of the State Employee Health Plan

The attached report is pursuant to Chapter 2, Item 81.G of the 2018 Special Session I, Virginia Acts of Assembly.

Please contact me if there are any questions.

Sincerely,

A handwritten signature in cursive script that reads "Emily S. Elliott".

Emily S. Elliott

Enclosures

**REPORT ON THE IMPACT OF RENEWAL COST ON
EMPLOYEE AND EMPLOYER PREMIUMS**

This report is submitted as required by Chapter 2, Item 81, G of the 2018 Virginia Acts of Assembly, Special Session I, which states:

The Department of Human Resource Management shall report to the Governor and Chairmen of the House Appropriations and Senate Finance Committees, by October 15 of each year, on the renewal cost of the state employee health insurance program premiums that will go into effect on July 1 of the following year. This report shall include the impact of the renewal cost on employee and employer premiums and a valuation of liabilities as required by Other Post-Employment Benefits reporting standards.

Summaries of Rating Projections

Overview

The following information summarizes the renewal cost of the state employee premiums for Fiscal Year (FY) 2020 that will go into effect on July 1, 2019, and the key drivers of FY 2020 projections compared to the FY 2019 rates. The information package complies with all of prior actuarial methods / procedures endorsed and approved by the APA audit report of October 2011.

The three charts shown in this report provide summaries of rate projections for FY 2019 through FY 2021 and these include:

- Recast FY 2019 Projection
- FY 2020 Projection
- FY 2021 Projection

Each chart includes three scenarios (A, B, and C). Scenario A represents the most aggressive projection, Scenario B the most likely projection, and Scenario C the most conservative projection. It is important to note that each scenario represents a reasonable actuarial outcome. Historically, this range has been utilized in final budget setting based on the Commonwealth's fiscal priorities and internal assessment of the risk to be assumed for the applicable budget cycle.

Each chart shows the baseline rates under the three scenarios. Separate tables at the end of the document provide the underlying claim trend assumptions based on the Incurred But Not Paid (IBNP) valuation completed mid-September and Aon's current outlook for future trends. [Note, the IBNP liability represents the claims for services that have been rendered but for

which the providers have not yet been paid. This liability is added to the incurred claims paid through June 30th in order to have a complete year of claims from which to start the rate projections in subsequent periods.]

- Projected Cost per Contract Unit is synonymous with *actuarial rate* or *per contract unit per month (PCUPM)*. (For these projections, PCUPM represents a per-employee equivalent unit cost and serves as the actuarial baseline for cost projections in the requested three FY iterations). The assumptions inherent in the contract unit measure take into account the relative cost of each dependent class (spouse or child) relative to an employee. The per-employee or contract unit equivalent is the “base” level of exposure for rating purposes. This method was approved by the Auditor of Public Accounts (APA) actuarial methods audit report of October 2011.
- The COVA Care Basic plan is shown because it is the basis for employer contributions. This chart shows rate projections and percentage increases or decreases from each fiscal year’s premium rates per contract unit.
- Claim trend analysis inherent in Aon’s future trend outlook includes detailed claim patterns to forecast future inflationary impact. The latter includes: price inflation; utilization rates of health care providers; government (Medicare/ACA) cost shifting; plan changes; and, other current factors influencing health provider cost. Historical claim experience for the Commonwealth is also considered when establishing the estimated trends.
 - The updated trend analysis is based on review of the most recent 36 months of claims and Aon forward looking trends.
 - The trend tables for Fiscal Years 2019-2020 and 2020-2021 are shown in the “Trend Tables” section of this document. Overall Scenario B health plan trend is +6.7% and +6.8% respectively for these years.

Recast FY 2019 Projection

The recast is the first step in the three fiscal year projection process required by the Commonwealth. It provides an early estimate of how actual current FY costs compare to previously projected costs/rates. The recast is based on claim data through June 2018, consistent with the IBNP valuation completed in mid-September. This analysis also provides an updated important baseline for projecting rates for FY 2020.

- The chart compares the recast actuarial rate projection for FY 2019 with the previous year's FY 2019 rate projection (and the claim data used to establish the FY 2019 rates).
 - This recast projection utilized an additional year of claim experience and the updated trend outlook.
 - The chart shows the recast comparison for each plan component and rolls it up to the total. For Scenario B, Medical is -6.3%, Dental -3.3%, Rx -7.3%, MISA/Behavioral Health +2.6%. The overall total, based on the weighted value of each component's relativity to premium is -6.2%. Factors contributing to this overall reduction in rates are favorable claims experience, increases in pharmacy rebates, and a reduction in trend, particularly for pharmacy.
- The recast vs. FY 2019 rate comparison is shown for each component of the COVA Care Basic rate. However, the Total percentage increase is the critical cost impact factor in the table.

Commonwealth of VA Summary of FY2019 Rating Projections Actives, COBRAs, and Retirees without Medicare

	Enrollees(@July18)	Medical	Dental	Rx Drugs	Subtotal	MISA	Total
FY2019 COVA Rates	78,273	\$542.58	\$19.15	\$180.78	\$742.52	\$19.48	\$762.00
FY2019 Projected Cost per Contract Unit							
Scenario A							
COVA Care	78,273	\$503.98	\$18.36	\$164.63	\$686.97	\$19.83	\$706.79
% Increase		-7.1%	-4.2%	-8.9%	-7.5%	1.8%	-7.2%
Scenario B							
COVA Care	78,273	\$508.57	\$18.52	\$167.66	\$694.75	\$20.00	\$714.75
% Increase		-6.3%	-3.3%	-7.3%	-6.4%	2.6%	-6.2%
Scenario C							
COVA Care	78,273	\$513.16	\$18.69	\$170.70	\$702.55	\$20.17	\$722.72
% Increase		-5.4%	-2.4%	-5.6%	-5.4%	3.5%	-5.2%

FY 2020 Projection

Developing an estimated cost for the upcoming fiscal year (FY 2020) is the second step in the Commonwealth's requested three year projection cycle. The Exhibit shown below contains the rate projections and expected cost increase for FY 2020, which will be effective on July 1, 2019, for COVA Care under its current plan design and before any changes as a result of the Request for Proposal (RFP). This chart builds on the outcome of the recast step above and blends current experience and trends compared to current rates.

- The FY 2020 rate increase is shown for each component of the COVA Care Basic rate. For budget planning purposes, the total percentage increase is the critical cost impact factor in the table.
- The chart shows the rate change comparison for each plan component and rolls it up to the total. For Scenario B, Medical is -0.8%, Dental -0.4%, Rx +1.3%, MISA/Behavioral Health +12.5%. The overall projected total increase, based on the weighted value of each component's relativity to premium, is +0.04%.

Commonwealth of VA Summary of FY2020 Rating Projections Actives, COBRAs, and Retirees without Medicare

	Enrollees(@July18)	Medical	Dental	Rx Drugs	Subtotal	MISA	Total	
FY2019 COVA Rates	78,273	\$542.58	\$19.15	\$180.78	\$742.52	\$19.48	\$762.00	
FY2020 Projected Cost per Contract Unit								
Scenario A	COVA Care	78,273	\$528.59	\$18.73	\$178.04	\$725.36	\$21.53	\$746.89
	% Increase		-2.6%	-2.2%	-1.5%	-2.3%	10.5%	-2.0%
Scenario B	COVA Care	78,273	\$538.22	\$19.08	\$183.09	\$740.39	\$21.91	\$762.30
	% Increase		-0.8%	-0.4%	1.3%	-0.3%	12.5%	0.04%
Scenario C	COVA Care	78,273	\$548.32	\$19.43	\$188.32	\$756.07	\$22.29	\$778.36
	% Increase		1.1%	1.4%	4.2%	1.8%	14.4%	2.1%

FY 2021 Projection

Development of the FY 2021 rate increase is the third and final step in the Commonwealth's requested three year projection cycle. Similar to the FY 2020 projection, the increase is shown for each component of the COVA Care Basic rate. The total percentage increase is the critical cost impact factor in the table.

The chart shows the rate change comparison for each plan component and rolls it up to the total. For Scenario B, Medical is +5.9%, Dental +3.0%, Rx +9.3%, MISA/Behavioral Health +9.5%. The overall projected total increase, based on the weighted value of each component's relativity to premium, is +6.7%.

Commonwealth of VA Summary of FY2021 Rating Projections Actives, COBRAs, and Retirees without Medicare

	Enrollees(@July18)	Medical	Dental	Rx Drugs	Subtotal	MISA	Total	
Estimated FY2020 COVA Rates (A Scenario)	78,273	\$528.59	\$18.73	\$178.04	\$725.36	\$21.53	\$746.89	
Estimated FY2020 COVA Rates (B Scenario)	78,273	\$538.22	\$19.08	\$183.09	\$740.39	\$21.91	\$762.30	
Estimated FY2020 COVA Rates (C Scenario)	78,273	\$548.32	\$19.43	\$188.32	\$756.07	\$22.29	\$778.36	
FY2021 Projected Cost per Contract Unit								
Scenario A								
	COVA Care	78,273	\$554.59	\$19.12	\$193.84	\$767.55	\$23.39	\$790.94
	% Increase from Scenario A - FY20		4.9%	2.1%	8.9%	5.8%	8.6%	5.9%
Scenario B								
	COVA Care	78,273	\$569.73	\$19.65	\$200.05	\$789.43	\$24.00	\$813.43
	% Increase from Scenario B - FY20		5.9%	3.0%	9.3%	6.6%	9.5%	6.7%
Scenario C								
	COVA Care	78,273	\$585.33	\$20.18	\$209.09	\$814.60	\$24.62	\$839.22
	% Increase from Scenario C - FY20		6.7%	3.9%	11.0%	7.7%	10.4%	7.8%

Trend Tables

These tables show the trend for each plan component and roll it up to the total. For Scenario B, FY 2019-FY 2020 Medical is +6.0 %, Dental +3.0 %, Rx +8.75%, and MISA/Behavioral Health +10.0 %. The overall projected total trend (Scenario B), based on the weighted value of each component's relativity to premium is +6.7%.

		FY2019 - FY2020 Trend Assumptions					
		Medical	Dental	Rx Drugs	Subtotal	MISA	Total
Scenario A	COVA Care	5.00%	2.00%	7.75%	5.67%	9.00%	5.75%
Scenario B	COVA Care	6.00%	3.00%	8.75%	6.65%	10.00%	6.74%
Scenario C	COVA Care	7.00%	4.00%	9.75%	7.70%	11.00%	7.79%

For Scenario B, FY 2020-FY 2021 Medical is +6.0 %, Dental +3.0 %, Rx +8.75%, and MISA/Behavioral Health +10.0 %. The overall projected total trend (Scenario B), based on the weighted value of each component's relativity to premium is +6.8%.

		FY2020 - FY2021 Trend Assumptions					
		Medical	Dental	Rx Drugs	Subtotal	MISA	Total
Scenario A	COVA Care	5.00%	2.00%	7.75%	5.70%	9.00%	5.79%
Scenario B	COVA Care	6.00%	3.00%	8.75%	6.70%	10.00%	6.79%
Scenario C	COVA Care	7.00%	4.00%	9.75%	7.66%	11.00%	7.74%

Other Post-Employment Benefits

The following actuarial report provides a valuation of liabilities in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45).



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, 2017

Measurement Date June 30, 2017

Introduction

This report documents the results of the actuarial valuation for the measurement period ending June 30, 2017 of the Commonwealth of Virginia State Health Benefits Program for Pre-Medicare Retirees, Survivors and LTD Participants. The plan is a single-employer plan and does not issue a separate financial statement. As a result, all reporting requirements are included in the employer's financial statement. These results are based on a Measurement Date of June 30, 2017. The information provided in this report is intended strictly for documenting information relating to company and plan disclosure and reporting requirements.

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

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

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

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

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

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

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

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

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

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

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

Thomas G. Vicente, FSA, EA
Aon
+1.610.834.2197
tom.vicente@aon.com

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

September 13, 2018

Table of Contents

Accounting Requirements

Development of Net OPEB Expense	2
Reconciliation of Net OPEB Liability	4
Gain/Loss	5
Deferred Outflows/Inflows	6
Plan Fiduciary Net Position Projection	7
Sensitivity	8
Disclosure—Changes in Net OPEB Liability and Related Ratios	9

Appendix

Participant Data	12
Asset Allocation	13
Health Care Claims Development	14
Actuarial Assumptions and Methods—Discussion	16
Actuarial Assumptions and Methods	17
Plan Provisions	28
Employer Allocations	
Appendix A	32
Appendix B	37
Appendix C	43
Appendix D	49
Appendix E	55
Appendix F	63
Appendix G	73

Accounting Requirements

Development of GASB 75 Net OPEB Expense

Calculation Details (\$ millions)

The following table illustrates the Net OPEB Liability under GASB 75.

Year	Measurement Period	
	Ending 6/30/2016	Ending 6/30/2017
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 241.1	\$ 230.4
(b) Active Participants	\$ 1,325.0	\$ 1,068.5
(c) Total	\$ 1,566.1	\$ 1,298.9
(2) Plan Fiduciary Net Position	\$ 0.0	\$ 0.0
(3) Net OPEB Liability	\$ 1,566.1	\$ 1,298.9
(4) Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
(5) Deferred Outflow of Resources for Contributions Made After Measurement Date	\$ 43.2	\$ 38.1
(6) Discount Rate	2.85%	3.58%

Expense

The following table illustrates the OPEB expense under GASB 75.

	Measurement Period Ending 6/30/2017
(1) Service Cost	\$ 116.6
(2) Interest Cost	47.3
(3) Expected Investment Return	0.0
(4) Employee Contributions	0.0
(5) Administrative Expense	0.0
(6) Plan Changes	0.0
(7) Amortization of Unrecognized	0.0
(a) Liability (Gain)/Loss	(9.6)
(b) Asset (Gain)/Loss	0.0
(c) Assumption Change (Gain)/Loss	(50.7)
(8) Total Expense	\$ 103.6
(9) Discount Rate	2.85%

Shown below are details regarding the calculation of Service Cost, Interest Cost and Expected Investment Return components of the Expense.

	Measurement Period Ending 6/30/2017
(1) Development of Service Cost:	
(a) Normal Cost at Beginning of Measurement Period	\$ 116.6
(2) Development of Interest Cost:	
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 1,566.1
(b) Normal Cost at Beginning of Measurement Period	116.6
(c) Actual Benefit Payments	43.2
(d) Discount Rate	2.85%
(e) Interest Cost	\$ 47.3
(3) Development of Expected Investment Return:	
(a) Plan Fiduciary Net Position at Beginning of Measurement Period	\$ 0.0
(b) Actual Contributions—Employer	43.2
(c) Actual Contributions—Employee	0.0
(d) Actual Benefit Payments	43.2
(e) Administrative Expenses	0.0
(f) Other	0.0
(g) Expected Return on Assets	2.85%
(h) Expected Return	\$ 0.0

Reconciliation of Net OPEB Liability

Shown below are details regarding the Total OPEB Liability, Plan Fiduciary Net Position, and Net OPEB Liability for the Measurement Period from June 30, 2016 to June 30, 2017 (\$ million):

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) – (b)
Balance at 6/30/2016 Measurement Date	\$ 1,566.1	\$ 0.0	\$ 1,566.1
Changes Recognized for the Measurement Period:			
Service Cost	116.6	N/A	116.6
Interest on the Total OPEB Liability	47.3	N/A	47.3
Changes of Benefit Terms	0.0	N/A	0.0
Differences Between Expected and Actual Experience	(61.9)	N/A	(61.9)
Changes of Assumptions	(326.1)	N/A	(326.1)
Benefit Payments	(43.2)	(43.2)	0.0
Contributions From the Employer	N/A	43.2	(43.2)
Contributions From the Employee	N/A	0.0	0.0
Net Investment Income	N/A	0.0	0.0
Administrative Expense	N/A	0.0	0.0
Net Changes	<u>(267.2)</u>	<u>0.0</u>	<u>(267.2)</u>
Balance at 6/30/2017 Measurement Date	\$ 1,298.9	\$ 0.0	\$ 1,298.9

Liability (Gain)/Loss

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

	Measurement Period Ending 6/30/2017
(1) OPEB Liability at Beginning of Measurement Period	\$ 1,566.1
(2) Service Cost	116.6
(3) Interest on the Total OPEB Liability	47.3
(4) Changes of Benefit Terms	0.0
(5) Changes of Assumptions	(326.1)
(6) Benefit Payments	(43.2)
(7) Expected OPEB Liability at End of Measurement Period	1,360.8
(8) Actual OPEB Liability at End of Measurement Period	<u>1,298.9</u>
(9) OPEB Liability (Gain)/Loss	\$ (61.9)
(10) Average Future Working Life Expectancy	6.43
(11) OPEB Liability (Gain)/Loss Amortization	\$ (9.6)
(12) Discount Rate	2.85%

Asset (Gain)/Loss

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

	Measurement Period Ending 6/30/2017
(1) OPEB Asset at Beginning of Measurement Period	\$ 0.0
(2) Contributions—Employer	43.2
(3) Contributions—Employee	0.0
(4) Expected Investment Income	0.0
(5) Benefit Payments	(43.2)
(6) Administrative Expense	0.0
(7) Other	0.0
(8) Expected OPEB Asset at End of Measurement Period	0.0
(9) Actual OPEB Asset at End of Measurement Period	<u>0.0</u>
(10) OPEB Asset (Gain)/Loss	\$ 0.0
(11) Amortization Factor	<u>5.0</u>
(12) OPEB Asset (Gain)/Loss Amortization	\$ 0.0
(13) Discount Rate	2.85%

Deferred Outflows/Inflows

The following table illustrates the Deferred Inflows and Outflows as of the Measurement date of June 30, 2017 under GASB 75 (\$ millions).

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 0.0	\$ (52.2)
(2) Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	\$ 0.0	\$ 0.0
(3) Assumption Changes	<u>\$ 0.0</u>	<u>\$ (275.4)</u>
(4) Sub Total	\$ 0.0	\$ (327.6)
(5) Contributions Made in Measurement Period Ending 2017 After Measurement Date	<u>\$ 38.1</u>	<u>\$ N/A</u>
(6) Total	\$ 38.1	\$ (327.6)

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, 2017 (\$ millions).

Date Established	Type of Base	Period		Balance		Annual Payment
		Original	Remaining	Original	Remaining	
6/30/2017	Liability (Gain)/Loss	6.43	5.43	\$ (61.9)	\$ (52.2)	\$ (9.6)
6/30/2017	Asset (Gain)/Loss	5.00	4.00	\$ 0.0	\$ 0.0	\$ 0.0
6/30/2017	Assumptions	6.43	5.43	\$ (326.1)	\$ (275.4)	\$ (50.7)
Total Charges				\$ (387.9)	\$ (327.6)	

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:

2018	\$ (60.3)
2019	\$ (60.3)
2020	\$ (60.3)
2021	\$ (60.3)
2022	\$ (60.3)
Total Thereafter	\$ (25.9)

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 Net OPEB Liability for Measurement Period ending June 30, 2016 (\$ millions):

	1% Decrease (1.85%)	Current Rate (2.85%)	1% Increase (3.85%)
(1) Total OPEB Liability	\$ 1,690.9	\$ 1,566.1	\$ 1,449.1
(2) Plan Fiduciary Net Position	\$ 0.0	\$ 0.0	\$ 0.0
(3) Net OPEB Liability	\$ 1,690.9	\$ 1,566.1	\$ 1,449.1

The following table illustrates the impact of interest rate sensitivity on the Net OPEB Liability for Measurement Period ending June 30, 2017:

	1% Decrease (2.58%)	Current Rate (3.58%)	1% Increase (4.58%)
(1) Total OPEB Liability	\$ 1,391.4	\$ 1,298.9	\$ 1,210.3
(2) Plan Fiduciary Net Position	\$ 0.0	\$ 0.0	\$ 0.0
(3) Net OPEB Liability	\$ 1,391.4	\$ 1,298.9	\$ 1,210.3

Healthcare Cost Trend Sensitivity

The following table illustrates the impact of healthcare cost trend sensitivity on the Net OPEB Liability for Measurement Period ending June 30, 2016:

	1% Decrease (7.37% decreasing to 4.00%)	Trend Rate (8.37% decreasing to 5.00%)	1% Increase (9.37% decreasing to 6.00%)
(1) Total OPEB Liability	\$ 1,385.5	\$ 1,566.1	\$ 1,780.0
(2) Plan Fiduciary Net Position	\$, 0.0	\$ 0.0	\$ 0.0
(3) Net OPEB Liability	\$ 1,385.5	\$ 1,566.1	\$ 1,780.0

The following table illustrates the impact of healthcare cost trend sensitivity on the Net OPEB Liability for Measurement Period ending June 30, 2017:

	1% Decrease (7.62% decreasing to 4.00%)	Trend Rate (8.62% decreasing to 5.00%)	1% Increase (9.62% decreasing to 6.00%)
(1) Total OPEB Liability	\$ 1,155.7	\$ 1,298.9	\$ 1,466.8
(2) Plan Fiduciary Net Position	\$ 0.0	\$ 0.0	\$ 0.0
(3) Net OPEB Liability	\$ 1,155.7	\$ 1,298.9	\$ 1,466.8

Disclosure—Changes in the Net OPEB Liability and Related Ratios

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

	2016	2017
Total OPEB Liability		
Service Cost	N/A	\$116.6
Interest Cost	N/A	\$47.3
Changes of Benefit Terms	N/A	\$0.0
Differences Between Expected and Actual Experiences	N/A	(\$61.9)
Changes of Assumptions	N/A	\$(326.1)
Benefit Payments	N/A	(\$43.2)
Net Change in Total OPEB Liability	N/A	(\$267.2)
Total OPEB Liability (Beginning)	N/A	\$1,566.1
Total OPEB Liability (Ending)	\$1,566.1	\$1,298.9
Plan Fiduciary Net Position		
Contributions—Employer	N/A	\$43.2
Contributions—Member	N/A	\$0.0
Net Investment Income	N/A	\$0.0
Benefit Payments	N/A	(\$43.2)
Administrative Expense	N/A	\$0.0
Other	N/A	\$0.0
Net Change in Plan Fiduciary Net Position	N/A	\$0.0
Plan Fiduciary Net Position (Beginning)	N/A	\$0.0
Plan Fiduciary Net Position (Ending)	\$0.0	\$0.0
Net OPEB Liability (Ending)	\$1,566.1	\$1,298.9
Net Position as a Percentage of OPEB Liability	0.00%	0.00%
Covered-Employee Payroll	\$4,020.9	\$4,181.7
Net OPEB Liability as a Percentage of Payroll	38.95%	31.06%
Discount Rate	2.85%	3.58%

¹ GASB 75 was effective first for employer fiscal years beginning after June 15, 2018.

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, 2017. 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, 2016	June 30, 2017
Health Care Participants		
Active Participants		
Number	90,450	90,687
Average Age	47.3	47.2
Average Service	10.7	10.6
Inactive Participants (under age 65) ¹		
Number	6,189	5,605
Average Age	60.7	61.3

¹ Retirees, survivors, LTDs.

Asset Allocation

The plan is not pre-funded.

Health Care Claims Development

Applicability of Health Care Reforms to Valuation

Background

On March 23, 2010, the “Patient Protection and Affordable Care Act” was signed into law, followed by the passage of the “Health Care and Education Affordability Reconciliation Act of 2010” on March 30, 2010 (“Acts”). The health care reforms contained in these Acts have wide-spread impact on corporate health care programs, including those covering retirees. This valuation reflects Aon’s interpretation of the Acts based on information currently available. Future regulations on each aspect of the Acts may be different than Aon’s initial interpretations.

Key issues in Health Care Reform that have an effect on the valuation include:

- Excise tax on high-cost health plans
- Group market reforms
- Early Retiree Reimbursement Program
- Taxation of Retiree Drug Subsidy for Post-65 Coverage

The valuation issues related to each of these topics are discussed below.

Excise Tax on High-Cost Health Plans

The excise tax on high cost plans becomes effective in 2022. However, the expected additional cost needs to be reflected in OPEB valuations and disclosures. Key features of the law include:

- Imposes a non-deductible excise tax of 40% on plans with an aggregate value of health insurance coverage exceeding specified dollar thresholds beginning in 2022
 - Aggregate value includes medical, pharmacy, and employer HSA/HRA contributions (excludes standalone dental and vision plans)
- 2022 thresholds for high-risk professions are:
 - \$10,200 for single coverage and \$27,500 for family coverage for age 55 to 64 retirees
 - 2022 thresholds are adjusted accordingly by the amount that the accumulated 2010-2022 cost increases, observed for the BCBS “standard” plan option under the FEHBP program, exceeds 55% x chained CPI⁴
- Excise tax applies only to portion of cost that exceeds threshold amount
- The law provides for blending of pre-65 and post-65 retirees.

The pre-65 and the post-65 retirees were blended together to determine the overall value of the benefit relative to the excise tax threshold. The values of the benefits were assumed to increase with the valuation trend and the excise tax thresholds were assumed to increase by 2.2% per year.

Group Market Reforms

- **Requirement to Cover Children to Age 26**—The Acts requires that a group health plan that provides dependent coverage of children shall continue to make such coverage available for an adult child until the child turns 26 years of age. Current and future dependent children are valued implicitly in the valuation. Per capita claims costs were developed using claims information for all covered lives and adult headcounts. As such, the impact of child coverage is built into the per capita claims for retirees and spouses.
- **Elimination of Benefit Limitations**—The Acts include a number of other provisions that may increase the cost of retiree health care including the elimination of lifetime maximum benefits and “restrictive” annual benefit limitations. We have made no adjustment for these additional benefits because there are no material limits in the plans.

Medicare Part D reimbursements and the Early Retiree Reinsurance program do not fall under GASB 75.

Actuarial Assumptions and Methods

Discussion of Actuarial Assumptions and Methods

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

Calculation of Normal Costs and Liabilities

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

Accounting Information Under GASB 75

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

1. The total OPEB liability represents the actuarial present value of benefits based on the entry age normal cost method as of the measurement date. The service cost represents the actuarial present value of benefits that are attributed to the 2017 Measurement Period, reflecting the effect of assumed future health care claim cost and/or pay increases.

or

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

The OPEB expense is the annual amount to be recognized in the income statement as the cost of OPEB benefits for this plan for the period ending June 30, 2018.

Actuarial Assumptions and Methods

Actuarial Cost Method

Entry Age Normal

Valuation Date

June 30, 2017

Measurement Date

June 30, 2017

Measurement Period End Date

June 30, 2017

Discount Rate

2.85% for MP2016 and 3.58% for MP2017

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

Year Beginning	Medical/Rx Unadjusted*	Medical/Rx Adjusted*	Dental*
7/1/2017	8.62%	8.62%	4.00%
7/1/2018	8.21%	8.21%	4.00%
7/1/2019	7.78%	7.78%	4.00%
7/1/2020	7.34%	7.34%	4.00%
7/1/2021	6.89%	23.79%	4.00%
7/1/2022	6.42%	7.08%	4.00%
7/1/2023	5.95%	6.70%	4.00%
7/1/2024	5.48%	6.10%	4.00%
7/1/2025	5.00%	5.51%	4.00%
7/1/2026	5.00%	5.50%	4.00%
7/1/2027	5.00%	5.48%	4.00%
7/1/2028	5.00%	5.47%	4.00%
7/1/2029	5.00%	5.45%	4.00%
7/1/2030	5.00%	5.44%	4.00%
7/1/2031	5.00%	5.42%	4.00%
7/1/2032	5.00%	5.41%	4.00%
7/1/2033	5.00%	5.40%	4.00%
7/1/2034	5.00%	5.39%	4.00%
7/1/2035	5.00%	5.38%	4.00%
7/1/2036	5.00%	5.36%	4.00%
7/1/2037	5.00%	5.35%	4.00%
7/1/2038	5.00%	5.34%	4.00%
7/1/2039	5.00%	5.33%	4.00%
7/1/2040	5.00%	5.32%	4.00%
7/1/2041	5.00%	5.31%	4.00%
7/1/2042	5.00%	5.31%	4.00%
7/1/2043	5.00%	5.30%	4.00%
7/1/2044	5.00%	5.29%	4.00%
7/1/2045	5.00%	5.28%	4.00%
7/1/2046	5.00%	5.27%	4.00%
7/1/2047	5.00%	5.26%	4.00%
7/1/2048	5.00%	5.26%	4.00%
7/1/2049	5.00%	5.25%	4.00%
7/1/2050	5.00%	5.24%	4.00%
7/1/2051	5.00%	5.23%	4.00%
7/1/2052	5.00%	5.23%	4.00%
7/1/2053	5.00%	5.22%	4.00%

Year Beginning	Medical/Rx Unadjusted*	Medical/Rx Adjusted*	Dental*
7/1/2054	5.00%	5.22%	4.00%
7/1/2055	5.00%	5.21%	4.00%
7/1/2056	5.00%	5.20%	4.00%
7/1/2057	5.00%	5.20%	4.00%
7/1/2058	5.00%	5.19%	4.00%
7/1/2059	5.00%	5.19%	4.00%
7/1/2060	5.00%	5.18%	4.00%
7/1/2061	5.00%	5.18%	4.00%
7/1/2062	5.00%	5.17%	4.00%
7/1/2063	5.00%	5.17%	4.00%
7/1/2064	5.00%	5.16%	4.00%
7/1/2065	5.00%	5.16%	4.00%
7/1/2066	5.00%	5.15%	4.00%
7/1/2067	5.00%	5.15%	4.00%
7/1/2068	5.00%	5.15%	4.00%
7/1/2069	5.00%	5.14%	4.00%
7/1/2070	5.00%	5.14%	4.00%
7/1/2071	5.00%	5.13%	4.00%
7/1/2072	5.00%	5.13%	4.00%
7/1/2073	5.00%	5.13%	4.00%
7/1/2074	5.00%	5.12%	4.00%
7/1/2075	5.00%	5.12%	4.00%
7/1/2076	5.00%	5.12%	4.00%
7/1/2077	5.00%	5.11%	4.00%
7/1/2078	5.00%	5.11%	4.00%
7/1/2079	5.00%	5.11%	4.00%
7/1/2080	5.00%	5.10%	4.00%
7/1/2081	5.00%	5.10%	4.00%
7/1/2082	5.00%	5.10%	4.00%
7/1/2083	5.00%	5.10%	4.00%
7/1/2084	5.00%	5.09%	4.00%
7/1/2085	5.00%	5.09%	4.00%
7/1/2086	5.00%	5.09%	4.00%
7/1/2087	5.00%	5.09%	4.00%
7/1/2088	5.00%	5.08%	4.00%
7/1/2089	5.00%	5.08%	4.00%
7/1/2090	5.00%	5.08%	4.00%
7/1/2091	5.00%	5.08%	4.00%
7/1/2092	5.00%	5.07%	4.00%
7/1/2093	5.00%	5.07%	4.00%
7/1/2094	5.00%	5.07%	4.00%
7/1/2095	5.00%	5.07%	4.00%
7/1/2096	5.00%	5.07%	4.00%
7/1/2097	5.00%	5.07%	4.00%
7/1/2098	5.00%	5.06%	4.00%
7/1/2099	5.00%	5.06%	4.00%

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

Excise tax The anticipated future impact of the excise tax due to Health Care Reform has been reflected by

applying loads to the medical and prescription drugs trend rates. The effective date of this tax is in 2022.

Salary Increases

4.0%

Mortality

Mortality rates vary by participant status.

Pre-Retirement

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males setback 1 year, 85% of rates; females setback 1 year

Post-Retirement

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females setback 1 year with 1.5% increase compounded from ages 70 to 85

Post-Disablement

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

**Retirement
 Rates**
 Plan 1 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2017 valuation of the Virginia Retirement System.

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

**Retirement
 Rates**
 Plan 1 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2017 valuation of the Virginia Retirement System.

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

Retirement Rates
 Plan 2 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2017 valuation of the Virginia Retirement System.

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

Retirement Rates
 Plan 2 Members

Retirement rates vary by retirement benefit and gender and are shown below. The rates are for State Employees used in the June 30, 2017 valuation of the Virginia Retirement System.

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

Disability Rates

As shown below for selected ages. 25% of disability cases are assumed to be service related. The rates are for State Employees used in the June 30, 2017 valuation of 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 used in the June 30, 2017 valuation of the Virginia Retirement System.

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

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

Participation Rate It was assumed that 70% of future eligible retirees will elect the plan coverage.

Spouse Coverage Fifty percent (50%) of actives are assumed to be married at retirement. It was assumed that males are three years older than females. Actual spousal data was used for current retirees. It was assumed that all surviving spouses retained coverage until their death.

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

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

Health Care Claims Cost The actual claims experience for the retiree group and the premium-equivalent rates of the program were collected. This data was used to calculate age-specific claim costs using factors developed by Aon. Representative 2017-2018 annual per capita medical, prescription drug, and dental plan costs at specific ages are shown below. The costs represent claims based on the plan design in effect on June 30, 2017. They are blended for healthy and disabled lives.

Age	Cost	
	Medical/Rx	Dental
30	\$5,216	\$438
31	\$5,388	\$438
32	\$5,566	\$438
33	\$5,750	\$438
34	\$5,939	\$438
35	\$6,135	\$438
36	\$6,338	\$438
37	\$6,547	\$438
38	\$6,763	\$438
39	\$6,986	\$438
40	\$7,217	\$438
41	\$7,455	\$438
42	\$7,701	\$438
43	\$7,955	\$438
44	\$8,217	\$438
45	\$8,489	\$438
46	\$8,811	\$438
47	\$9,146	\$438
48	\$9,494	\$438
49	\$9,854	\$438
50	\$10,229	\$438
51	\$10,669	\$438
52	\$11,127	\$438
53	\$11,606	\$438
54	\$12,105	\$438
55	\$12,625	\$438
56	\$13,181	\$438
57	\$13,761	\$438
58	\$14,366	\$438
59	\$14,998	\$438
60	\$15,658	\$438
61	\$16,253	\$438
62	\$16,871	\$438
63	\$17,512	\$438
64	\$18,178	\$438
65 and over	Not applicable	

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 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%
65-69	3.1%
70-74	2.1%
75-79	1.4%
80-84	1.3%
85-89	0.6%
90+	0.0%

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.

Baseline Retiree Contributions (2017 Measurement Year)

Group	Medical/Rx	Dental
Retiree Contributions	\$8,775	\$374
Spouse Contributions	\$7,441	\$317

Changes in Assumption since Prior Valuation

The following assumptions were updated since the June 30, 2016 valuation:

- Discount rate
- Mortality
- Retirement
- Withdrawal
- Spousal coverage

Summary of Plan Provisions

Plan Eligibility

Plan provisions in effect as of June 30, 2017 are shown.

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

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

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

Surviving spouses of a participating retiree may continue coverage 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, 2017
 Retiree Group Not Eligible for Medicare**

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

**Plan
 Benefit
 Summary
 (continued)**

**Health Benefits Effective June 30, 2017
 Retiree Group Not Eligible for Medicare**

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

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

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C		D		E		F		G		H		I		J		K		L			
		Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Discount Rate		Trend		Down	Up	Down	Up	Down	Up	Down	Up	Down	Up
														Down	Base	Base	Up										
5	VRS Retirees, Survivors, LTD Participants	\$ -	0.00000%	\$ -	\$ -	0.00000%	\$ -	0.00000%	\$ -	0.00000%	\$ -	0.00000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Non-Annuitant Survivors, Extended Coverage	-	0.00000%	-	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	ORP Retirees, Survivors, LTD Participants	-	0.00000%	-	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Various TLC Govt Groups	-	0.00000%	-	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Various TLC School Groups	-	0.00000%	-	-	0.00000%	-	0.00000%	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	POTOMAC RIVER FISHERIES	45,696	0.00439%	56,988	41,701	0.00436%	68,321	61,047	56,988	53,099	50,705	56,988	64,354	-	-	-	-	-	-	-	-	-	-	-	-	-	
91	New River Valley Emergency Communications	71,107	0.00683%	88,678	-	0.00000%	-	94,994	88,678	82,626	78,901	88,678	100,140	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	Senate of Virginia	1,248,727	0.11989%	1,557,296	1,186,092	0.12408%	1,943,255	1,668,219	1,557,296	1,451,019	1,385,599	1,557,296	1,758,577	-	-	-	-	-	-	-	-	-	-	-	-	-	
101	Virginia House of Delegates	2,510,761	0.24106%	3,131,187	2,227,127	0.23299%	3,648,854	3,354,216	3,131,187	2,917,501	2,785,962	3,131,187	3,535,895	-	-	-	-	-	-	-	-	-	-	-	-	-	
102	Leg Dept Reversion Clear Acct	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
103	Magistrates	4,010,056	0.38501%	5,000,968	3,666,104	0.38352%	6,006,429	5,357,178	5,000,968	4,659,680	4,449,593	5,000,968	5,647,346	-	-	-	-	-	-	-	-	-	-	-	-	-	
107	Div of Legislative Services	836,718	0.08034%	1,043,477	726,512	0.07600%	926,430	1,117,802	972,266	928,430	886,727	1,043,477	1,178,341	-	-	-	-	-	-	-	-	-	-	-	-	-	
109	Div of Legislative Auto Sys	271,051	0.02602%	338,030	271,498	0.02840%	444,814	362,107	338,030	314,961	300,761	338,030	381,721	-	-	-	-	-	-	-	-	-	-	-	-	-	
110	Joint Leg Audit & Review Comm	313,929	0.03014%	391,504	293,007	0.03065%	480,054	419,390	391,504	364,786	348,339	391,504	442,106	-	-	-	-	-	-	-	-	-	-	-	-	-	
111	Supreme Court of Virginia	3,263,638	0.31335%	4,070,105	2,941,510	0.30772%	4,819,277	4,360,012	4,070,105	3,792,343	3,621,361	4,070,105	4,596,169	-	-	-	-	-	-	-	-	-	-	-	-	-	
112	Judicial Inquiry And Rev Comm	31,036	0.00298%	38,706	26,174	0.00274%	42,883	41,463	38,706	36,065	34,439	38,706	43,709	-	-	-	-	-	-	-	-	-	-	-	-	-	
113	Circuit Courts	2,141,497	0.20561%	2,670,675	1,950,013	0.20400%	3,194,839	2,860,903	2,670,675	2,488,417	2,376,224	2,670,675	3,015,861	-	-	-	-	-	-	-	-	-	-	-	-	-	
114	General District Courts	10,496,473	1.00779%	13,090,221	9,615,631	1.00592%	15,753,944	14,022,615	13,090,221	12,196,888	11,646,977	13,090,221	14,782,140	-	-	-	-	-	-	-	-	-	-	-	-	-	
115	Juv and Dom Relations Dist Cr	7,194,863	0.69079%	8,972,761	6,597,026	0.69014%	10,808,357	9,611,875	8,972,761	8,360,421	7,983,482	8,972,761	10,132,496	-	-	-	-	-	-	-	-	-	-	-	-	-	
116	Combined District Courts	2,089,972	0.20066%	2,606,417	1,863,417	0.19494%	3,052,963	2,792,068	2,606,417	2,428,544	2,319,050	2,606,417	2,943,298	-	-	-	-	-	-	-	-	-	-	-	-	-	
117	Virginia State Bar	1,133,867	0.10887%	1,414,053	987,667	0.10332%	1,618,163	1,514,774	1,414,053	1,317,552	1,258,149	1,414,053	1,596,820	-	-	-	-	-	-	-	-	-	-	-	-	-	
119	Lieutenant Governor	23,609	0.00227%	29,443	23,729	0.00248%	38,877	31,540	29,443	27,434	26,197	29,443	33,249	-	-	-	-	-	-	-	-	-	-	-	-	-	
121	Office of the Governor	341,309	0.03277%	425,649	285,812	0.02990%	468,266	455,967	425,649	396,601	378,720	425,649	480,664	-	-	-	-	-	-	-	-	-	-	-	-	-	
122	Dept of Planning and Budget	490,808	0.04712%	612,090	473,995	0.04959%	776,578	655,688	612,090	570,318	544,605	612,090	691,203	-	-	-	-	-	-	-	-	-	-	-	-	-	
123	Dept of Military Affairs	2,735,969	0.26269%	3,412,045	2,607,866	0.27282%	4,272,645	3,655,079	3,412,045	3,179,192	3,035,855	3,412,045	3,853,054	-	-	-	-	-	-	-	-	-	-	-	-	-	
124	Governors Comm on Govt Reform	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
125	Court of Appeals of Virginia	761,379	0.07310%	949,521	669,223	0.07001%	1,096,433	1,017,154	949,521	884,722	844,833	949,521	1,072,247	-	-	-	-	-	-	-	-	-	-	-	-	-	
126	Gov Comm on Champion Schools	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Dept of Emergency Management	1,373,163	0.13184%	1,712,481	1,135,841	0.11882%	1,860,925	1,834,458	1,712,481	1,595,614	1,523,674	1,712,481	1,933,820	-	-	-	-	-	-	-	-	-	-	-	-	-	
128	Virginia Veterans Care Center	2,369,667	0.22752%	2,955,228	2,273,149	0.23780%	3,724,255	3,165,724	2,955,228	2,753,550	2,629,404	2,955,228	3,337,193	-	-	-	-	-	-	-	-	-	-	-	-	-	
129	Dept of Human Resource Mgmt	1,183,350	0.11362%	1,475,763	1,028,755	0.10762%	1,685,479	1,580,879	1,475,763	1,375,051	1,313,055	1,475,763	1,666,506	-	-	-	-	-	-	-	-	-	-	-	-	-	
131	Dept of Veterans Affairs	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	343,228	0.03295%	428,042	266,904	0.02792%	437,287	458,531	428,042	398,831	380,849	428,042	483,367	-	-	-	-	-	-	-	-	-	-	-	-	-	
133	Auditor of Public Accounts	1,198,303	0.11505%	1,494,411	1,104,386	0.11553%	1,809,390	1,600,855	1,494,411	1,392,647	1,494,411	1,687,565	1,867,565	-	-	-	-	-	-	-	-	-	-	-	-	-	
135	Va Inform Providers Net Auth	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	2,494,228	0.23948%	3,110,569	2,339,472	0.24474%	3,832,916	3,332,129	3,110,569	2,898,290	2,767,618	3,110,569	3,512,612	-	-	-	-	-	-	-	-	-	-	-	-	-	
137	Dept of Technology Planning	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	1,245,292	0.11956%	1,553,012	1,095,965	0.11465%	1,795,594	1,663,630	1,553,012	1,447,028	1,381,787	1,553,012	1,753,740	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	Attorney General & Dept of Law	4,632,695	0.44480%	5,777,465	4,178,535	0.43713%	6,845,979	6,188,948	5,777,465	5,383,186	5,140,479	5,777,465	6,524,206	-	-	-	-	-	-	-	-	-	-	-	-	-	
142	Virginia Crime Commission	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	288,571	0.02771%	359,878	289,273	0.03026%	473,936	385,511	359,878	335,318	320,200	359,878	406,392	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	The Science Museum of Virginia	678,299	0.06512%	845,911	624,888	0.06537%	1,023,796	906,164	845,911	788,182	752,646	845,911	955,246	-	-	-	-	-	-	-	-	-	-	-	-	-	
147	Office State Inspector General	401,922	0.03859%	501,240	342,793	0.03586%	561,620	536,942	501,240	467,033	445,976	501,240	566,026	-	-	-	-	-	-	-	-	-	-	-	-	-	
148	Virginia Comm for the Arts	59,077	0.00567%	73,675	58,107	0.00608%	95,200	78,923	73,675	68,647	65,552	73,675	83,198	-	-	-	-	-	-	-	-	-	-	-	-	-	
149	Admin of Health Insurance	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	1,741,085	0.16717%	2,171,319	1,504,131	0.15735%	2,464,321	2,325,978	2,171,319	2,023,139	1,931,923	2,171,319	2,451,963	-	-	-	-	-	-	-	-	-	-	-	-	-	
152	Dept of the Treasury	1,128,796	0.10838%	1,407,729	1,028,222	0.10757%	1,684,606	1,507,999	1,407,729	1,311,660	1,252,522	1,407,729	1,589,679	-	-	-	-	-	-	-	-	-	-	-	-	-	
154	Dept of Motor Vehicles	20,102,502	1.93009%	25,069,964	18,452,047	1.93033%	30,231,245	26,855,654	25,069,964	23,359,082	22,305,911	25,069,964	28,310,272	-	-	-	-	-	-	-	-	-	-	-	-	-	
156	Dept of State Police	33,991,018	3.26355%	42,390,425	31,769,232	3.32348%	52,049,697	45,409,821	42,390,425	39,497,520	37,716,729	42,390,425	47,869,413	-	-	-	-	-	-	-	-	-	-	-	-	-	
157	Compensation Board	153,267	0.01472%	191,141	160,285	0.01677%	262,606	204,756	191,141	178,097	170,067	191,141	215,846	-	-	-	-	-	-	-	-	-	-	-	-	-	
158	Virginia Retirement System ¹	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	91,7																									

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C		D		E		F		G		H		I		J		K		L		
		Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Discount Rate		Trend		Down	Base	Up	Down	Base	Up	Down	Base	Up
														Down	Base	Down	Base									
171	State Corporation Commission	7,745,454	0.74366%	9,659,408	6,973,339	0.72950%	11,424,896	10,347,431	9,659,408	9,000,208	8,594,424	9,659,408	10,907,892													
172	State Lottery Department	3,308,722	0.31768%	4,126,329	3,050,446	0.31912%	4,997,754	4,420,240	4,126,329	3,844,731	3,671,386	4,126,329	4,659,660													
173	Dept of Charitable Gaming	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
174	Virginia College Savings Plan	1,210,977	0.11627%	1,510,217	1,082,558	0.11325%	1,773,629	1,617,787	1,510,217	1,407,153	1,343,710	1,510,217	1,705,413													
175	Va Off Protection & Advocacy	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
180	Secretary of Administration	85,121	0.00817%	106,154	76,587	0.00801%	125,478	113,715	106,154	98,910	94,450	106,154	119,874													
181	Dept of Labor and Industry	1,661,816	0.15955%	2,072,462	1,496,582	0.15656%	2,451,952	2,220,080	2,072,462	1,931,028	1,843,966	2,072,462	2,340,329													
182	Virginia Employment Commission	6,330,670	0.60782%	7,895,021	6,243,618	0.65316%	10,229,346	8,457,370	7,895,021	7,356,231	7,024,567	7,895,021	8,915,457													
183	Secretary of Natural Resources	50,503	0.00485%	62,983	46,368	0.00485%	75,969	67,469	62,983	58,685	56,039	62,983	71,124													
184	Secretary of Technology	23,878	0.00229%	29,779	21,742	0.00227%	35,621	31,900	29,779	27,747	26,496	29,779	33,628													
185	Secretary of Education	32,634	0.00313%	40,698	38,537	0.00403%	63,138	43,597	40,698	37,921	36,211	40,698	45,958													
186	Secretary of Transportation	50,191	0.00482%	62,593	41,990	0.00439%	68,795	67,051	62,593	58,321	55,692	62,593	70,683													
187	Secretary of Public Safety	49,295	0.00473%	61,477	58,017	0.00607%	95,054	65,896	61,477	57,282	54,699	61,477	69,423													
188	Sec of Health & Human Resource	51,684	0.00496%	64,455	46,624	0.00488%	76,388	69,046	64,455	60,586	57,349	64,455	72,786													
190	Secretary of Finance	34,062	0.00327%	42,479	29,885	0.00313%	48,963	45,505	42,479	39,580	37,796	42,479	47,969													
191	Va Workers Compensation Comm	3,381,183	0.32463%	4,216,696	3,007,540	0.31463%	4,927,458	4,517,044	4,216,696	3,928,930	3,751,790	4,216,696	4,761,706													
192	Secretary of Commerce & Trade	53,789	0.00516%	67,081	64,647	0.00676%	105,916	71,859	67,081	62,503	59,685	67,081	75,751													
193	Secretary of Agr and Forestry	9,264	0.00089%	11,553	23,729	0.00248%	38,877	12,376	11,553	10,765	10,279	11,553	13,046													
194	Dept of General Services	6,818,301	0.65464%	8,503,149	6,248,146	0.65364%	10,236,763	9,108,814	8,503,149	7,922,857	7,565,646	8,503,149	9,602,186													
197	Direct Aid to Public Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
199	Dept Conservation & Recreation	4,824,217	0.46318%	6,016,313	4,390,636	0.45932%	7,193,478	6,444,845	6,016,313	5,605,734	5,352,993	6,016,313	6,793,925													
200	Comp Srvs At-Risk Youth & Family	143,493	0.01378%	178,951	126,010	0.01318%	206,451	191,697	178,951	166,739	159,221	178,951	202,081													
201	Dept of Education	3,076,702	0.29540%	3,836,976	2,682,234	0.28060%	4,394,487	4,110,277	3,836,976	3,575,124	3,413,936	3,836,976	4,332,907													
202	The Library of Virginia	1,219,889	0.11712%	1,521,331	1,124,719	0.11766%	1,842,704	1,629,693	1,521,331	1,417,509	1,353,599	1,521,331	1,717,964													
203	Woodrow Wilson Rehab Center	3,062,849	0.29407%	3,819,699	2,788,623	0.29173%	4,568,792	4,091,770	3,819,699	3,559,026	3,419,699	3,819,699	4,313,397													
204	College of William and Mary	22,919,936	2.20059%	28,583,605	20,291,487	2.12275%	33,244,926	30,619,566	28,583,605	26,632,937	25,432,160	28,583,605	32,278,053													
206	VCU Health System Authority	4,942,404	0.47453%	6,163,705	5,005,992	0.52369%	7,602,735	6,824,637	6,163,705	5,743,067	5,484,134	6,163,705	6,960,368													
207	University of Virginia	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
208	VPI & State University	76,601,850	7.35471%	95,530,677	69,093,089	7.22804%	113,199,916	102,335,161	95,530,677	89,011,252	84,998,078	95,530,677	107,878,074													
209	UVA Medical Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
211	Virginia Military Institute	6,667,720	0.64018%	8,315,358	5,949,061	0.62235%	9,746,753	8,907,647	8,315,358	7,747,882	7,398,560	8,315,358	9,390,123													
212	Virginia State University	6,950,429	0.66733%	8,667,927	6,484,532	0.67837%	10,624,050	9,285,328	8,667,927	8,076,390	7,712,257	8,667,927	9,788,262													
213	Norfolk State University	8,743,970	0.83953%	10,904,664	8,074,043	0.84465%	13,228,255	11,681,384	10,904,664	10,160,483	9,702,386	10,904,664	12,314,098													
214	Longwood University	8,875,633	0.85217%	11,068,861	8,069,649	0.84419%	13,221,055	11,857,277	11,068,861	10,313,474	9,848,671	11,068,861	12,499,518													
215	University of Mary Washington	7,717,335	0.74096%	9,624,340	6,858,993	0.71754%	11,237,556	10,309,865	9,624,340	8,967,534	8,563,222	9,624,340	10,868,292													
216	James Madison University	35,582,115	3.41632%	44,374,693	31,694,330	3.31564%	51,926,981	47,535,425	44,374,693	41,346,373	39,482,224	44,374,693	50,110,149													
217	Radford University	15,132,177	1.45287%	18,871,439	13,498,506	1.41212%	22,115,523	20,215,619	18,871,439	17,583,571	16,790,795	18,871,439	21,310,584													
218	Va Sch for Deaf/Blind	1,625,464	0.15606%	2,027,126	1,540,858	0.16119%	2,524,493	2,171,515	2,027,126	1,888,786	1,803,628	2,027,126	2,289,133													
219	Va Sch for Deaf/Blind-Hampton	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
220	Melchers-Monroe Memorials	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
221	Old Dominion University	26,087,713	2.50474%	32,534,160	23,318,037	2.43937%	38,203,529	34,851,512	32,534,160	30,313,889	28,947,152	32,534,160	36,739,220													
222	Dept of Professional & Occ Reg	1,905,542	0.18296%	2,376,414	1,736,755	0.18169%	2,845,445	2,545,682	2,376,414	2,214,237	2,114,406	2,376,414	2,683,567													
223	Dept of Health Professions	2,256,095	0.21661%	2,813,592	2,028,687	0.21223%	3,323,735	3,013,999	2,813,592	2,621,580	2,503,383	2,813,592	3,177,250													
226	Board of Accountancy	140,621	0.01350%	175,370	102,497	0.01072%	167,927	187,861	175,370	163,402	156,035	175,370	198,037													
229	Coop Ext & Agric Exp Station	10,221,440	0.98138%	12,747,226	9,634,707	1.00792%	15,785,197	13,665,189	12,747,226	11,877,300	11,341,799	12,747,226	14,394,813													
230	VPI & SU Research Department	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
231	VPI & SU Extension Department	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
232	Dept of Minority Bus Enterpris	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
233	Board of Bar Examiners	97,555	0.00937%	121,661	89,448	0.00936%	146,550	130,327	121,661	113,358	108,247	121,661	137,386													
234	Cooper Ext & Agric Res Service	827,351	0.07944%	1,031,795	771,632	0.08072%	1,264,217	1,105,288	1,031,795	961,381	918,036	1,031,795	1,165,155													
236	Virginia Commonwealth Univ	67,476,281	6.47855%	84,150,119	60,990,685	6.38042%	99,925,196	90,143,986	84,150,119	78,407,352	74,872,267	84,150,119	95,026,572													
238	Virginia Museum of Fine Arts	2,034,859	0.19537%	2,537,687	1,784,522	0.18668%	2,923,704	2,718,442	2,537,687	2,364,504	2,257,898	2,537,687	2,865,685													
239	Frontier Culture Museum of Va	334,201	0.03209%	416,785	304,060	0.03181%	486,162	446,472	416,785	388,342	370,833	416,785	470,655													
241	Richard Bland College	1,392,246	0.13367%	1,736,279	1,052,679	0.11012%	1,724,676	1,859,951	1,736,279	1,617,788	1,544,848	1,736,279	1,960,694													
242	Christopher Newport University	9,692,362	0.93058%	12,087,409	8,682,803	0.90833%	14,225,628	12,948,374	12,087,409	11,262,512	10,754,729	12,087,409	13,649,714													
245	St Council of Higher Education	472,770	0.04539%	589,594	402,210	0.04208%	658,968	589,594	549,358	524,589	524,589	589,594	665,799													
246	UVA College at Wise	-	0.00000%	-	545	0.00006%	893	-	-	-	-	-	-													
247	George Mason University	40,503,379	3.88882%	50,512,033	37,378,515	3.91028%	61,239,768	54,109,917	50,512,033	47,064,874	44,942,900	50,512,033	57,040,744													
261	Virginia Community College Sys	2,719,317	0.26109%	3,391,279	2,168,618	0.22687%	3,552,995	3,632,834	3,391,279	3,159,843	3,017,378	3,391,279	3,829,604													
262	Dept f/Aging & Rehab Services	9,592,527	0.92100%	11,962,905	8,720,442	0.91227%	14,287,294	12,815,002	11,962,905	11,146,505	10,643,952	11,962,905	13,509,118													
263	Va Rehab Center for the Blind	253,954	0.02438%	316,708	195,608	0.02046%	320,478	339,267	316,708	295,094	281,790	316,708	357,643													
268	Va Institute of Marine Science	3,516,639	0.33764%	4,385,624	3,173,084	0.33195%	5,198,679	4,698,004	4,385,624	4,086,330	3,902,093	4,385,624	4,952,469													

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C	D		E		F	G		H		I	J		K		L	
		Employer Contributions	Allocation Percentage	MP 2017	MP 2016		Net OPEB Liability	Employer Contributions	Allocation Percentage	MP 2017		MP 2016	Net OPEB Liability	Discount Rate			Trend					
						Down					Base			Up	Down	Base	Up					
270	Va Community Coll Sys Utility	-	0.00000%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
275	New River Community College	1,517,760	0.14572%	1,892,809	1,464,797	1,892,809	1,464,797	0.15324%	2,399,877	2,027,630	1,892,809	1,763,636	1,684,120	1,892,809	2,137,456							
276	Southside Va Community College	2,157,438	0.20714%	2,690,555	2,216,258	2,690,555	2,216,258	0.23185%	3,631,047	2,882,199	2,690,555	2,506,940	2,393,912	2,690,555	3,038,311							
277	Paul D Camp Community College	788,015	0.07566%	982,739	708,777	982,739	708,777	0.07415%	1,161,238	1,052,738	982,739	915,673	874,389	982,739	1,109,759							
278	Rappahannock Community College	1,118,022	0.10734%	1,394,293	1,062,550	1,394,293	1,062,550	0.11116%	1,740,848	1,493,606	1,394,293	1,299,140	1,240,667	1,394,293	1,574,506							
279	Danville Community College	1,650,278	0.15845%	2,058,073	1,563,891	2,058,073	1,563,891	0.16360%	2,562,229	2,204,666	2,058,073	1,917,621	1,831,163	2,058,073	2,324,080							
280	Northern Va Community College	17,402,619	1.67086%	21,702,922	16,908,254	21,702,922	16,908,254	1.76882%	27,701,945	23,248,783	21,702,922	20,221,821	19,310,097	21,702,922	24,508,038							
282	Piedmont Va Community College	2,101,944	0.20181%	2,621,348	1,865,609	2,621,348	1,865,609	0.19517%	3,056,555	2,808,062	2,621,348	2,442,456	2,332,335	2,621,348	2,960,159							
283	J Sargeant Reynolds Comm Coll	5,040,665	0.48397%	6,286,247	4,888,646	6,286,247	4,888,646	0.51142%	8,009,402	6,734,005	6,286,247	5,857,246	5,593,166	6,286,247	7,098,748							
284	Eastern Shore Community Coll	658,584	0.06323%	821,325	584,379	821,325	584,379	0.06113%	957,428	879,827	821,325	765,274	730,771	821,325	927,482							
285	Patrick Henry Comm Coll	2,116,819	0.20324%	2,639,900	1,822,132	2,639,900	1,822,132	0.19062%	2,985,322	2,827,935	2,639,900	2,459,742	2,348,842	2,639,900	2,981,109							
286	Va Western Community College	2,945,793	0.26833%	3,673,718	2,819,066	3,673,718	2,819,066	0.29491%	4,618,668	3,935,391	3,673,718	3,423,008	3,268,677	3,673,718	4,148,548							
287	Dabney S Lancaster Comm Coll	865,810	0.08313%	1,079,757	781,509	1,079,757	781,509	0.08176%	1,280,399	1,156,666	1,079,757	1,006,070	960,710	1,079,757	1,219,317							
288	Wytheville Community College	1,427,167	0.13703%	1,779,829	1,290,254	1,779,829	1,290,254	0.13498%	2,113,911	1,906,603	1,779,829	1,658,366	1,583,596	1,779,829	2,009,873							
290	John Tyler Community College	3,283,201	0.31523%	4,094,502	3,076,150	4,094,502	3,076,150	0.32181%	5,039,866	4,386,146	4,094,502	3,815,076	3,643,068	4,094,502	4,623,719							
291	Blue Ridge Community College	2,111,477	0.20273%	2,633,237	2,058,824	2,633,237	2,058,824	0.21538%	3,373,112	2,820,798	2,633,237	2,453,534	2,342,913	2,633,237	2,973,584							
292	Central Va Community College	1,639,329	0.15740%	2,044,418	1,558,284	2,044,418	1,558,284	0.16302%	2,553,043	2,190,038	2,044,418	1,904,898	1,819,014	2,044,418	2,308,660							
293	Thomas Nelson Comm College	4,279,517	0.41089%	5,337,014	3,813,450	5,337,014	3,813,450	0.39894%	6,747,834	5,637,160	5,337,014	4,972,793	4,748,589	5,337,014	6,066,660							
294	Southwest Virginia Comm Coll	1,635,058	0.15699%	2,039,092	1,409,671	2,039,092	1,409,671	0.14747%	2,309,560	2,184,333	2,039,092	1,899,936	1,814,275	2,039,092	2,302,646							
295	Tidewater Community College	10,673,514	1.02479%	13,311,010	9,849,795	13,311,010	9,849,795	1.03042%	16,137,591	14,259,130	13,311,010	12,402,609	11,843,423	13,311,010	15,311,010							
296	VA Highlands Community College	1,459,921	0.14017%	1,820,677	1,271,862	1,820,677	1,271,862	0.13305%	2,083,777	1,950,361	1,820,677	1,696,426	1,619,941	1,820,677	2,056,001							
297	Gemanna Community College	2,516,664	0.24163%	3,138,548	2,228,684	3,138,548	2,228,684	0.23315%	3,651,405	3,362,101	3,138,548	2,924,360	2,792,512	3,138,548	3,544,207							
298	Lord Fairfax Community College	2,780,420	0.26695%	3,467,481	2,524,333	3,467,481	2,524,333	0.26408%	4,135,787	3,714,464	3,467,481	3,230,845	3,085,179	3,467,481	3,915,655							
299	Mountain Empire Community Coll	1,485,865	0.14266%	1,853,032	1,384,984	1,853,032	1,384,984	0.14489%	2,269,114	1,985,020	1,853,032	1,726,573	1,648,729	1,853,032	2,092,538							
301	Dept of Agri & Cons Services	5,200,866	0.49935%	6,486,022	4,779,843	6,486,022	4,779,843	0.50003%	7,831,143	6,948,010	6,486,022	5,800,022	5,477,915	6,486,022	7,324,344							
305	State Milk Commission	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
310	Va Economic Dev Partnership	1,236,847	0.11875%	1,542,480	1,065,719	1,542,480	1,065,719	0.11149%	1,746,040	1,652,348	1,542,480	1,437,215	1,372,416	1,542,480	1,741,846							
311	Va National Defense Industrial	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
319	Chippokes Plantation Farm Fd	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
320	Virginia Tourism Authority	763,263	0.07328%	951,870	703,618	951,870	703,618	0.07361%	1,152,785	1,019,670	951,870	886,910	846,923	951,870	1,074,900							
325	Dept of Business Assistance	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
326	Off of Workforce Development	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
330	Virginia-Israel Advisory Board	12,843	0.00123%	16,016	11,720	16,016	11,720	0.00123%	19,202	17,157	16,016	14,923	14,250	16,016	18,086							
350	Dept Small Bus/Supplier Div	326,984	0.03139%	407,784	274,651	407,784	274,651	0.02873%	449,980	436,830	407,784	379,955	362,824	407,784	460,490							
360	Fort Monroe Authority	231,532	0.02223%	288,745	212,784	288,745	212,784	0.02226%	348,619	309,312	288,745	269,040	256,910	288,745	326,065							
400	Jamestown-Yorktown Commemor	32,722	0.00314%	40,808	-	40,808	-	0.00000%	-	43,715	40,808	38,023	36,309	40,808	46,082							
402	Marine Resources Commission	1,813,339	0.17410%	2,261,427	1,695,675	2,261,427	1,695,675	0.17739%	2,778,140	2,422,505	2,261,427	2,107,097	2,012,097	2,261,427	2,553,718							
403	Dept Game and Inland Fisheries	5,521,366	0.53012%	6,885,732	4,922,827	6,885,732	4,922,827	0.51499%	8,065,403	7,376,191	6,885,732	6,415,820	6,126,555	6,885,732	7,775,717							
405	Virginia Racing Commission	22,041	0.00212%	27,487	27,215	27,487	27,215	0.00285%	44,589	29,445	27,487	25,611	24,456	27,487	31,040							
407	Virginia Port Authority	40,799	0.00392%	50,880	51,566	50,880	51,566	0.00539%	84,484	54,504	50,880	47,408	45,270	50,880	57,456							
408	Chesapeake Bay Local Asst Dept	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
409	Dept Mines Minerals & Energy	2,388,615	0.22934%	2,978,857	2,243,982	2,978,857	2,243,982	0.23475%	3,676,469	3,191,036	2,978,857	2,775,567	2,650,427	2,978,857	3,363,876							
411	Dept of Forestry	3,019,598	0.28992%	3,765,761	2,753,161	3,765,761	2,753,161	0.28802%	4,510,691	4,033,990	3,765,761	3,508,769	3,350,572	3,765,761	4,252,488							
413	Comm on Va Alcohol Saf Act Pro	98,889	0.00949%	123,325	85,606	123,325	85,606	0.00986%	140,254	132,109	123,325	114,909	109,728	123,325	139,265							
417	Gunston Hall	43,607	0.00419%	54,382	45,507	54,382	45,507	0.00476%	74,558	58,256	54,382	50,671	48,386	54,382	61,411							
423	Dept of Historic Resources	380,622	0.03654%	474,677	358,991	474,677	358,991	0.03756%	588,160	508,487	474,677	442,283	422,342	474,677	536,029							
425	Jamestown-Yorktown Foundation	1,297,288	0.12456%	1,617,856	1,131,532	1,617,856	1,131,532	0.11837%	1,853,865	1,733,093	1,617,856	1,507,447	1,439,482	1,617,856	1,826,965							
440	Dept of Environmental Quality	9,386,699	0.90124%	11,706,215	8,781,541	11,706,215	8,781,541	0.91866%	14,387,397	12,540,028	11,706,215	10,907,332	10,415,563	11,706,215	13,219,250							
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	25,770	0.00247%	32,137	23,488	32,137	23,488	0.00246%	38,483	34,426	32,137	29,944	28,594	32,137	36,291							
501	Dept of Transportation	93,714,812	8.99776%	116,872,366	83,319,359	116,872,366	83,319,359	8.71629%	136,507,781	125,196,979	116,872,366	108,896,487	103,986,769	116,872,366	131,978,185							
502	Central Garage	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
505	Dept of Rail & Public Trans	636,967	0.06116%	794,366	498,384	794,366	498,384	0.05214%	816,536	850,947	794,366	740,155	706,784	794,366	897,038							
506	Motor Vehicle Dealer Board	275,222	0.02642%	343,231	227,936	343,231	227,936	0.02385%	373,444	367,679	343,231	319,807	305,389	343,231	387,594							
507	BRD Towing and Recovery Operator	-	0.00000%	-	-	-	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
601	Dept of Health	35,392,816	3.39814%	44,138,616	33,023,504	44,138,616	33,023,504	3.45469%	54,104,657	47,282,533	44,138,616	41,126,407	39,272,175	44,138,616	49,843,559							
602	Dept of Medical Asst Services	4,597,643	0.44143%	5,733,751	4,065,455	5,733,751	4,065,455	0.42530%	6,660,711	6,142,156	5,733,751	5,342,455	5,101,584	5,733,751	6,474,842							
606	Va Bd for People With Disabil	89,487	0.00859%	111,600	97,075	111,600	97,075	0.01016%	159,045	119,549	111,600	103,984	99,296	111,600	126,024							
701	Dept of Corrections	3,809,529	0.36576%	4,750,889	3,344,956	4,750,889	3,344,956	0.34993%	5,480,270	5,089,287	4,750,889											

Appendix A - Employer Allocations & Sensitivity

Employer #	Employer	A		B		C		D		E		F		G		H		I		J		K		L		
		Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Employer Contributions	Allocation Percentage	Net OPEB Liability	Discount Rate		Down	Base	Up	Down	Base	Up	Trend		Down	Base	Up
														Down	Base							Down	Base			
702	Dept f/t Blind & Vision Impair	2,652,446	0.25467%	3,307,883	2,288,065	0.23936%	3,748,693	3,543,498	3,307,883	3,082,139	2,943,177	3,307,883	3,735,429													
703	Central State Hospital	7,996,451	0.76776%	9,972,427	7,806,918	0.81671%	12,790,606	10,682,746	9,972,427	9,291,866	8,872,931	9,972,427	11,261,369													
704	Eastern State Hospital	7,099,373	0.68163%	8,853,676	7,084,377	0.74112%	11,606,818	9,484,308	8,853,676	8,249,663	7,877,526	8,853,676	9,998,019													
705	Southwestern Va Ment Hlth Inst	5,572,377	0.53502%	6,949,349	4,986,638	0.52167%	8,169,949	7,444,339	6,949,349	6,475,095	6,183,158	6,949,349	7,847,557													
706	Western State Hospital	7,161,065	0.68755%	8,930,611	6,301,703	0.65924%	10,324,509	9,566,723	8,930,611	8,321,148	7,945,979	8,930,611	10,084,898													
707	Central Virginia Training Ctr	7,008,850	0.67294%	8,740,783	8,510,284	0.89029%	13,942,979	9,363,374	8,740,783	8,144,274	7,777,080	8,740,783	9,870,534													
708	COV Center for Child & Adoles	1,186,448	0.11391%	1,479,627	1,203,704	0.12592%	1,972,111	1,585,018	1,479,627	1,378,651	1,316,493	1,479,627	1,670,870													
709	Powhatan Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
711	Virginia Corr Enterprises	2,086,266	0.20031%	2,601,796	1,846,439	0.19316%	3,025,147	2,787,117	2,601,796	2,424,238	2,314,939	2,601,796	2,938,080													
716	Virginia Corr Center for Women	2,870,774	0.27563%	3,580,162	2,759,280	0.28866%	4,520,716	3,835,171	3,580,162	3,335,836	3,185,436	3,580,162	4,042,900													
717	Southampton Memorial Hospital	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
718	Bland Correctional Center	3,090,364	0.29671%	3,854,014	2,882,265	0.30152%	4,722,211	4,128,529	3,854,014	3,590,999	3,429,095	3,854,014	4,352,148													
719	James River Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
720	Dept Behav Hlth & Develop Svcs	4,472,754	0.42944%	5,578,002	3,563,830	0.37282%	5,838,865	5,975,313	5,578,002	5,197,335	4,963,007	5,578,002	6,298,962													
721	Powhatan Recpt and Class Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
722	Office Inspec Gen Behav & Dev	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
723	Southeastern Va Training Center	3,121,687	0.29972%	3,893,076	3,002,945	0.31415%	4,919,929	4,170,373	3,893,076	3,627,396	3,463,850	3,893,076	4,396,258													
724	Catawba Hospital	2,634,718	0.25297%	3,285,774	2,505,612	0.26212%	4,105,114	3,519,814	3,285,774	3,061,539	2,923,506	3,285,774	3,712,462													
725	Northern Virginia Training Ctr	762,517	0.07321%	950,940	2,727,516	0.28533%	4,468,676	1,018,674	950,940	886,044	846,095	950,940	1,073,850													
726	Southside Va Training Center	-	0.00000%	-	3,907	0.00041%	6,401	-	-	-	-	-	-													
728	No Va Mental Health Institute	3,142,677	0.30174%	3,919,254	2,967,524	0.31044%	4,861,897	4,198,416	3,919,254	3,651,787	3,487,142	3,919,254	4,425,820													
729	Piedmont Geriatric Hospital	3,673,405	0.35269%	4,581,128	3,381,938	0.35379%	5,540,860	4,907,434	4,581,128	4,268,492	4,076,642	4,581,128	5,173,242													
730	Brunswick Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
731	Staunton Correctional Center	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
733	Sussex I State Prison	3,734,418	0.35855%	4,657,217	3,402,578	0.35595%	5,574,675	4,988,942	4,657,217	4,339,388	4,143,742	4,657,217	5,259,165													
734	Sussex II State Prison	3,423,754	0.32872%	4,269,787	3,331,234	0.34849%	5,457,787	4,573,917	4,269,787	3,978,398	3,799,028	4,269,787	4,821,660													
735	Wallens Ridge State Prison	5,606,282	0.53827%	6,991,631	5,214,156	0.54547%	8,542,707	7,489,633	6,991,631	6,514,492	6,220,779	6,991,631	7,895,304													
736	Southampton Intensive Treat Ct	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
737	St Brides Correctional Center	2,876,211	0.27615%	3,586,942	2,590,671	0.27102%	4,244,472	3,842,434	3,586,942	3,342,154	3,191,469	3,586,942	4,050,556													
738	Southwestern Va Training Ctr	3,463,558	0.33254%	4,319,426	3,740,812	0.39134%	6,128,828	4,627,091	4,319,426	4,024,650	3,843,194	4,319,426	4,877,714													
739	Southern Va Mental Health Inst	1,943,096	0.18656%	2,423,247	1,783,267	0.18655%	2,921,648	2,595,851	2,423,247	2,257,874	2,156,075	2,423,247	2,736,453													
740	Southampton Reception & Class	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
741	Red Onion State Prison	5,725,983	0.54976%	7,140,911	5,154,211	0.53920%	8,444,496	7,649,546	7,140,911	6,653,584	6,353,600	7,140,911	8,063,878													
742	Employee Rel & Trg Div	1,291,275	0.12398%	1,610,358	1,163,823	0.12175%	1,906,771	1,725,061	1,610,358	1,500,460	1,432,810	1,610,358	1,818,498													
743	Fluvanna Corr Ctr for Women	3,375,390	0.32408%	4,209,471	3,312,009	0.34648%	5,426,290	4,509,304	4,209,471	3,922,199	3,745,362	4,209,471	4,753,548													
744	Mecklenburg Correctional Ctr	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
745	Nottoway Correctional Center	4,477,487	0.42899%	5,583,904	4,060,976	0.42483%	6,653,373	5,981,636	5,583,904	5,202,834	4,968,259	5,583,904	6,305,627													
747	Marion Correctional Center	2,739,238	0.26300%	3,416,122	2,537,671	0.26547%	4,157,640	3,659,446	3,416,122	3,182,991	3,039,482	3,416,122	3,857,658													
748	Hiram W Davis Medical Center	1,714,343	0.16460%	2,137,968	1,567,310	0.16396%	2,567,831	2,290,252	2,137,968	1,992,064	1,902,249	2,137,968	2,414,302													
749	Buckingham Correctional Center	4,139,078	0.39740%	5,161,872	3,950,083	0.41323%	6,471,689	5,529,543	5,161,872	4,809,604	4,592,757	5,161,872	5,829,047													
750	Dept of Correctional Education	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
751	Va Dep F/T Deaf & Hard of Hear	93,523	0.00898%	116,633	76,130	0.00796%	124,730	124,941	116,633	108,673	103,774	116,633	131,708													
752	Deep Meadow Correctional Ctr	6,527,729	0.62674%	8,140,774	5,849,586	0.61194%	9,583,776	8,720,627	8,140,774	7,585,212	7,243,224	8,140,774	9,192,974													
753	Deerfield Correctional Center	5,050,613	0.48492%	6,298,653	4,538,504	0.47479%	7,435,741	6,747,295	6,298,653	5,868,806	5,604,204	6,298,653	7,112,758													
754	Augusta Correctional Center	3,500,484	0.33609%	4,365,477	3,228,095	0.33770%	5,288,807	4,676,422	4,365,477	4,067,558	3,884,168	4,365,477	4,929,718													
756	Div of Institutions	6,353,439	0.61001%	7,923,416	5,841,841	0.61113%	9,571,086	8,487,787	7,923,416	7,382,688	7,049,831	7,923,416	8,947,522													
757	Western Region Corr Fld Units	1,771,343	0.17007%	2,209,053	1,659,067	0.17356%	2,718,163	2,366,400	2,209,053	2,058,298	1,965,497	2,209,053	2,494,574													
759	Northern Region Corr Fld Units	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
760	Central Region Corr Fld Unit	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
761	Eastern Region Corr Fld Unit	1,690,472	0.16231%	2,108,199	1,547,665	0.16191%	2,535,645	2,258,362	2,108,199	1,964,326	1,875,763	2,108,199	2,380,685													
762	Dept f/t Rights of Va w/Disab	-	0.00000%	-	-	0.00000%	-	-	-	-	-	-	-													
765	Dept of Social Services	18,147,767	1.74241%	22,632,201	16,928,707	1.77096%	27,735,454	24,244,253	22,632,201	21,087,682	20,136,920	22,632,201	25,557,427													
766	Virginia Parole Board	118,675	0.01139%	148,000	118,681	0.01242%	194,444	158,542	148,000	137,900	167,129	148,000	179,129													
767	Div of Community Corrections	14,097,391	1.35352%	17,580,951	13,238,167	1.38489%	21,688,991	18,833,212	17,580,951	16,381,151	15,642,588	17,580,951	19,853,299													
768	Keen Mountain Correctional Ctr	3,866,076	0.37119%	4,821,409	3,538,918	0.37022%	5,796,590	5,164,830	4,821,409	4,492,375	4,289,831	4,821,409	5,444,579													
769	Greensville Correctional Ctr	8,845,622	0.84929%	11,031,434	8,339,484	0.87242%	13,863,145	11,817,184	11,031,434	10,278,601	9,815,179	11,031,434	12,457,253													
770	Dilwyn Correctional Center	4,048,189	0.38868%	5,048,523	3,815,215	0.39912%	6,250,727	5,408,121	5,048,523	4,703,990	4,491,905	5,048,523	5,701,048													
771	Indian Creek Corr Center	2,395,446	0.22999%	2,987,376	2,255,274	0.23593%	3,694,969	3,200,162	2,987,376	2,783,505	2,658,007	2,987,376	3,373,496													
772	Haynesville Correctional Ctr	4,339,144	0.41661%	5,411,375	4,001,400	0.41860%	6,555,766	5,796,818	5,411,375	5,042,079	4,814,752	5,411,375	6,110,798													
773	Coffeewood Correctional Center	3,003,057	0.28833%	3,745,132	2,830,917	0.29615%	4,638,085	4,011,891	3,745,132	3,489,548	3,332,218	3,745,132	4,229,193													
774	Lunenburg Correctional Center	3,142,565	0.30172%	3,919,114	2,824,108	0.29544%	4,626,928	4,198,266	3,919,114	3,651,657	3,487,018	3,919,114	4,425,662													
775	Pocahontas Correctional Center	3,372,426	0.32379%	4,205,775	3,129,689	0.32741%	5,127,583	4,505,345	4,205,775	4,205,775	3,918,755	4,205,775	4,749,374													

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate	Service Cost	Interest Cost	Expected 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
		share of allocable plan OPEB Expense											
5	VRS Retirees, Survivors, LTD Participants	0.00000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	0.00000%	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	0.00000%	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	0.00000%	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	0.00000%	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	0.00439%	5,117	2,077	-	-	-	(422)	-	(2,225)	61	4,608	
91	New River Valley Emergency Communications	0.00683%	7,962	3,232	-	-	-	(657)	-	(3,462)	16,629	23,704	
100	Senate of Virginia	0.11989%	139,827	56,765	-	-	-	(11,535)	-	(60,801)	(10,200)	114,056	
101	Virginia House of Delegates	0.24106%	281,144	114,135	-	-	-	(23,194)	-	(122,249)	19,673	269,509	
102	Leg Dept Reversion Clear Acct	0.00000%	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	0.38501%	449,029	182,291	-	-	-	(37,043)	-	(195,250)	3,634	402,661	
107	Div of Legislative Services	0.08034%	93,692	38,036	-	-	-	(7,729)	-	(40,740)	10,553	93,812	
109	Div of Legislative Auto Sys	0.02602%	30,351	12,322	-	-	-	(2,504)	-	(13,198)	(5,792)	21,179	
110	Joint Leg Audit & Review Comm	0.03014%	35,152	14,271	-	-	-	(2,900)	-	(15,285)	(1,245)	29,993	
111	Supreme Court of Virginia	0.31335%	365,448	148,360	-	-	-	(30,148)	-	(158,907)	13,709	338,462	
112	Judicial Inquiry And Rev Comm	0.00298%	3,475	1,411	-	-	-	(287)	-	(1,511)	589	3,677	
113	Circuit Courts	0.20561%	239,796	97,349	-	-	-	(19,782)	-	(104,270)	3,929	217,022	
114	General District Courts	1.00779%	1,175,350	477,152	-	-	-	(96,963)	-	(511,075)	4,552	1,049,016	
115	Juv and Dom Relations Dist Crt	0.69079%	805,650	327,067	-	-	-	(66,464)	-	(350,319)	1,606	717,540	
116	Combined District Courts	0.20066%	234,026	95,007	-	-	-	(19,306)	-	(101,761)	13,944	221,910	
117	Virginia State Bar	0.10887%	126,966	51,544	-	-	-	(10,474)	-	(55,208)	13,499	126,327	
119	Lieutenant Governor	0.00227%	2,644	1,073	-	-	-	(218)	-	(1,150)	(525)	1,824	
121	Office of the Governor	0.03277%	38,218	15,515	-	-	-	(3,153)	-	(16,618)	6,991	40,953	
122	Dept of Planning and Budget	0.04712%	54,959	22,311	-	-	-	(4,534)	-	(23,898)	(5,998)	42,840	
123	Dept of Military Affairs	0.26269%	306,362	124,373	-	-	-	(25,274)	-	(133,215)	(24,674)	247,572	
124	Governors Comm on Govt Reform	0.00000%	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	0.07310%	85,256	34,611	-	-	-	(7,033)	-	(37,072)	7,532	83,294	
126	Gov Comm on Champion Schools	0.00000%	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	0.13184%	153,761	62,422	-	-	-	(12,685)	-	(66,860)	31,704	168,342	
128	Virginia Veterans Care Center	0.22752%	265,345	107,721	-	-	-	(21,890)	-	(115,380)	(25,049)	210,747	
129	Dept of Human Resource Mgmt	0.11362%	132,506	53,793	-	-	-	(10,931)	-	(57,618)	14,601	132,351	
131	Dept of Veterans Affairs	0.00000%	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	0.03295%	38,433	15,603	-	-	-	(3,171)	-	(16,712)	12,257	46,410	
133	Auditor of Public Accounts	0.11505%	134,181	54,473	-	-	-	(11,069)	-	(58,346)	(1,173)	118,066	
135	Va Inform Providers Net Auth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	0.23948%	279,293	113,384	-	-	-	(23,041)	-	(121,444)	(12,819)	235,373	
137	Dept of Technology Planning	0.00000%	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	0.00000%	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	0.11956%	139,442	56,609	-	-	-	(11,504)	-	(60,634)	11,961	135,874	
141	Attorney General & Dept of Law	0.44480%	518,749	210,595	-	-	-	(42,795)	-	(225,567)	18,671	479,653	
142	Virginia Crime Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	0.02771%	32,313	13,118	-	-	-	(2,666)	-	(14,051)	(6,224)	22,490	
146	The Science Museum of Virginia	0.06512%	75,953	30,834	-	-	-	(6,266)	-	(33,027)	(600)	66,894	
147	Office State Inspector General	0.03859%	45,006	18,271	-	-	-	(3,713)	-	(19,570)	6,647	46,641	
148	Virginia Comm for the Arts	0.00567%	6,615	2,686	-	-	-	(546)	-	(2,876)	(990)	4,889	
149	Admin of Health Insurance	0.00000%	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	0.00000%	-	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	0.16717%	194,959	79,147	-	-	-	(16,084)	-	(84,774)	23,902	197,150	
152	Dept of the Treasury	0.10838%	126,398	51,313	-	-	-	(10,427)	-	(54,961)	1,979	114,302	
154	Dept of Motor Vehicles	1.93009%	2,250,993	913,827	-	-	-	(185,700)	-	(978,795)	(584)	1,999,741	

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
156	Dept of State Police	3.26355%	3,806,169	1,545,176	-	-	-	(313,997)	-	(1,655,029)	(145,954)	3,236,365	
157	Compensation Board	0.01472%	17,162	6,967	-	-	-	(1,416)	-	(7,463)	(4,999)	10,251	
158	Virginia Retirement System1	0.00000%	-	-	-	-	-	-	-	-	-	-	
160	Va Crim Sentencing Commission	0.00881%	10,270	4,169	-	-	-	(847)	-	(4,466)	(18)	9,108	
161	Dept of Taxation	0.89649%	1,045,544	424,455	-	-	-	(86,254)	-	(454,632)	46,085	975,198	
162	Dept Accounts Transfer Payments	0.00181%	2,109	856	-	-	-	(174)	-	(917)	24	1,898	
163	Dept for the Aging	0.00000%	-	-	-	-	-	-	-	-	-	-	
	Virginia Management Fellows Program												
164	Administration	0.00000%	-	-	-	-	-	-	-	-	-	-	
165	Dept of Housing and Comm Dev	0.09908%	115,556	46,912	-	-	-	(9,533)	-	(50,247)	(2,288)	100,400	
166	Secretary of the Commonwealth	0.01953%	22,779	9,248	-	-	-	(1,879)	-	(9,905)	145	20,388	
169	Commonwealth Competition Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	
170	Human Rights Council	0.00000%	-	-	-	-	-	-	-	-	-	-	
171	State Corporation Commission	0.74366%	867,303	352,096	-	-	-	(71,550)	-	(377,128)	34,479	805,200	
172	State Lottery Department	0.31768%	370,497	150,409	-	-	-	(30,565)	-	(161,102)	(3,505)	325,734	
173	Dept of Charitable Gaming	0.00000%	-	-	-	-	-	-	-	-	-	-	
174	Virginia College Savings Plan	0.11627%	135,600	55,049	-	-	-	(11,187)	-	(58,963)	7,353	127,852	
175	Va Off Protection & Advocacy	0.00000%	-	-	-	-	-	-	-	-	-	-	
180	Secretary of Administration	0.00817%	9,531	3,869	-	-	-	(786)	-	(4,145)	391	8,860	
181	Dept of Labor and Industry	0.15955%	186,083	75,543	-	-	-	(15,351)	-	(80,914)	7,289	172,650	
182	Virginia Employment Commission	0.60782%	708,881	287,782	-	-	-	(58,480)	-	(308,242)	(110,438)	519,503	
183	Secretary of Natural Resources	0.00485%	5,655	2,296	-	-	-	(467)	-	(2,459)	55	5,020	
184	Secretary of Technology	0.00229%	2,674	1,085	-	-	-	(221)	-	(1,163)	44	2,419	
185	Secretary of Education	0.00313%	3,654	1,483	-	-	-	(301)	-	(1,589)	(2,188)	1,059	
186	Secretary of Transportation	0.00482%	5,620	2,282	-	-	-	(464)	-	(2,444)	1,038	6,032	
187	Secretary of Public Safety	0.00473%	5,520	2,241	-	-	-	(455)	-	(2,400)	(3,255)	1,651	
188	Sec of Health & Human Resource	0.00496%	5,787	2,349	-	-	-	(477)	-	(2,516)	206	5,349	
190	Secretary of Finance	0.00327%	3,814	1,548	-	-	-	(315)	-	(1,658)	351	3,740	
191	Va Workers Compensation Comm	0.32463%	378,611	153,703	-	-	-	(31,234)	-	(164,630)	24,373	360,823	
192	Secretary of Commerce & Trade	0.00516%	6,023	2,445	-	-	-	(497)	-	(2,619)	(3,893)	1,459	
193	Secretary of Agr and Forestry	0.00089%	1,037	421	-	-	-	(86)	-	(451)	(3,880)	(2,959)	
194	Dept of General Services	0.65464%	763,484	309,949	-	-	-	(62,985)	-	(331,984)	2,442	680,906	
197	Direct Aid to Public Education	0.00000%	-	-	-	-	-	-	-	-	-	-	
199	Dept Conservation & Recreation	0.46318%	540,195	219,301	-	-	-	(44,564)	-	(234,892)	9,416	489,456	
200	Comp Srvs At-Risk Youth & Family	0.01378%	16,068	6,523	-	-	-	(1,326)	-	(6,987)	1,449	15,727	
201	Dept of Education	0.29540%	344,516	139,862	-	-	-	(28,421)	-	(149,805)	36,058	342,210	
202	The Library of Virginia	0.11712%	136,598	55,454	-	-	-	(11,269)	-	(59,397)	(1,306)	120,080	
203	Woodrow Wilson Rehab Center	0.29407%	342,965	139,232	-	-	-	(28,294)	-	(149,131)	5,710	310,482	
204	College of William and Mary	2.20059%	2,566,477	1,041,903	-	-	-	(211,726)	-	(1,115,976)	189,588	2,470,266	
206	VCU Health System Authority	0.47453%	553,429	224,674	-	-	-	(45,656)	-	(240,647)	(119,739)	372,061	
207	University of Virginia	0.00000%	-	-	-	-	-	-	-	-	-	-	
208	VPI & State University	7.35471%	8,577,549	3,482,194	-	-	-	(707,621)	-	(3,729,759)	308,529	7,930,892	
209	UVA Medical Center	0.00000%	-	-	-	-	-	-	-	-	-	-	
211	Virginia Military Institute	0.64018%	746,623	303,104	-	-	-	(61,594)	-	(324,653)	43,435	706,915	
212	Virginia State University	0.66733%	778,279	315,955	-	-	-	(64,206)	-	(338,418)	(26,891)	664,719	
213	Norfolk State University	0.83953%	979,113	397,486	-	-	-	(80,774)	-	(425,746)	(12,477)	857,602	
214	Longwood University	0.85217%	993,856	403,472	-	-	-	(81,990)	-	(432,156)	19,433	902,615	
215	University of Mary Washington	0.74096%	864,154	350,817	-	-	-	(71,290)	-	(375,759)	57,038	824,960	
216	James Madison University	3.41632%	3,984,334	1,617,504	-	-	-	(328,695)	-	(1,732,500)	245,212	3,785,855	
217	Radford University	1.45287%	1,694,437	687,884	-	-	-	(139,786)	-	(736,789)	99,261	1,605,007	
218	Va Sch for Deaf/Blind	0.15606%	182,012	73,891	-	-	-	(15,015)	-	(79,144)	(12,494)	149,250	

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
219	Va Sch for Deaf/Blind-Hampton	0.00000%	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.00000%	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.50474%	2,921,191	1,185,904	-	-	-	(240,989)	-	(1,270,216)	159,212	2,755,102	
222	Dept of Professional & Occ Reg	0.18296%	213,374	86,623	-	-	-	(17,603)	-	(92,781)	3,088	192,701	
223	Dept of Health Professions	0.21661%	252,628	102,558	-	-	-	(20,841)	-	(109,850)	10,682	235,177	
226	Board of Accountancy	0.01350%	15,746	6,392	-	-	-	(1,299)	-	(6,847)	6,768	20,760	
229	Coop Ext & Agric Exp Station	0.98138%	1,144,553	464,650	-	-	-	(94,422)	-	(497,684)	(64,626)	952,471	
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	0.00937%	10,924	4,435	-	-	-	(901)	-	(4,750)	22	9,730	
234	Cooper Ext & Agric Res Service	0.07944%	92,643	37,610	-	-	-	(7,643)	-	(40,284)	(3,135)	79,191	
236	Virginia Commonwealth Univ	6.47855%	7,555,707	3,067,361	-	-	-	(623,322)	-	(3,285,433)	238,995	6,953,308	
238	Virginia Museum of Fine Arts	0.19537%	227,855	92,501	-	-	-	(18,797)	-	(99,078)	21,158	223,639	
239	Frontier Culture Museum of Va	0.03209%	37,422	15,192	-	-	-	(3,087)	-	(16,272)	679	33,934	
241	Richard Bland College	0.13367%	155,898	63,289	-	-	-	(12,861)	-	(67,789)	57,356	195,893	
242	Christopher Newport University	0.93058%	1,085,309	440,599	-	-	-	(89,535)	-	(471,923)	54,194	1,018,644	
245	St Council of Higher Education	0.04539%	52,939	21,491	-	-	-	(4,367)	-	(23,019)	8,075	55,119	
246	UVA College at Wise	0.00000%	-	-	-	-	-	-	-	-	(139)	(139)	
247	George Mason University	3.88882%	4,535,396	1,841,217	-	-	-	(374,156)	-	(1,972,118)	(52,275)	3,978,064	
261	Virginia Community College Sys	0.26109%	304,498	123,616	-	-	-	(25,120)	-	(132,404)	83,352	353,942	
262	Dept #Aging & Rehab Services	0.92100%	1,074,130	436,060	-	-	-	(88,612)	-	(467,062)	21,257	975,773	
263	Va Rehab Center for the Blind	0.02438%	28,437	11,544	-	-	-	(2,346)	-	(12,365)	9,547	34,817	
268	Va Institute of Marine Science	0.33764%	393,778	159,861	-	-	-	(32,485)	-	(171,226)	13,869	363,797	
270	Va Community Coll Sys Utility	0.00000%	-	-	-	-	-	-	-	-	-	-	
275	New River Community College	0.14572%	169,952	68,995	-	-	-	(14,021)	-	(73,900)	(18,300)	132,726	
276	Southside Va Community College	0.20714%	241,581	98,074	-	-	-	(19,930)	-	(105,046)	(60,183)	154,496	
277	Paul D Camp Community College	0.07566%	88,239	35,822	-	-	-	(7,279)	-	(38,369)	3,682	82,095	
278	Rappahannock Community College	0.10734%	125,191	50,823	-	-	-	(10,328)	-	(54,437)	(9,287)	101,962	
279	Danville Community College	0.15845%	184,791	75,019	-	-	-	(15,245)	-	(80,352)	(12,560)	151,653	
280	Northern Va Community College	1.67086%	1,948,671	791,094	-	-	-	(160,759)	-	(847,337)	(238,597)	1,493,072	
282	Piedmont Va Community College	0.20181%	235,367	95,551	-	-	-	(19,417)	-	(102,344)	16,185	225,342	
283	J Sargeant Reynolds Comm Coll	0.48397%	564,432	229,140	-	-	-	(46,564)	-	(245,431)	(66,861)	434,716	
284	Eastern Shore Community Coll	0.06323%	73,745	29,938	-	-	-	(6,084)	-	(32,067)	5,111	70,643	
285	Patrick Henry Comm Coll	0.20324%	237,032	96,227	-	-	-	(19,554)	-	(103,068)	30,742	241,379	
286	Va Western Community College	0.28283%	329,857	133,911	-	-	-	(27,212)	-	(143,431)	(29,420)	263,705	
287	Dabney S Lancaster Comm Coll	0.08313%	96,950	39,358	-	-	-	(7,998)	-	(42,156)	3,342	89,496	
288	Wytheville Community College	0.13703%	159,808	64,877	-	-	-	(13,184)	-	(69,489)	4,988	147,000	
290	John Tyler Community College	0.31523%	367,639	149,249	-	-	-	(30,329)	-	(159,860)	(16,022)	310,677	
291	Blue Ridge Community College	0.20273%	236,434	95,984	-	-	-	(19,505)	-	(102,808)	(30,817)	179,288	
292	Central Va Community College	0.15740%	183,565	74,521	-	-	-	(15,144)	-	(79,819)	(13,691)	149,432	
293	Thomas Nelson Comm College	0.41089%	479,202	194,540	-	-	-	(39,533)	-	(208,371)	29,104	454,942	
294	Southwest Virginia Comm Coll	0.15699%	183,087	74,327	-	-	-	(15,104)	-	(79,611)	23,177	185,876	
295	Tidewater Community College	1.02479%	1,195,175	485,200	-	-	-	(98,598)	-	(519,695)	(13,712)	1,048,370	
296	VA Highlands Community College	0.14017%	163,476	66,366	-	-	-	(13,486)	-	(71,084)	17,334	162,606	
297	Germann Community College	0.24163%	281,805	114,403	-	-	-	(23,248)	-	(122,537)	20,657	271,080	
298	Lord Fairfax Community College	0.26695%	311,340	126,393	-	-	-	(25,685)	-	(135,379)	7,005	283,674	
299	Mountain Empire Community Coll	0.14266%	166,381	67,545	-	-	-	(13,726)	-	(72,347)	(5,422)	142,431	
301	Dept of Agri & Cons Services	0.49935%	582,370	236,422	-	-	-	(48,044)	-	(253,231)	(1,677)	515,840	
305	State Milk Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
310	Va Economic Dev Partnership	0.11875%	138,497	56,225	-	-	-	(11,426)	-	(60,222)	17,693	140,767	
311	Va National Defense Industrial	0.00000%	-	-	-	-	-	-	-	-	-	-	
319	Chippokes Plantation Farm Fd	0.00000%	-	-	-	-	-	-	-	-	-	-	
320	Virginia Tourism Authority	0.07328%	85,467	34,697	-	-	-	(7,051)	-	(37,163)	(792)	75,158	
325	Dept of Business Assistance	0.00000%	-	-	-	-	-	-	-	-	-	-	
326	Off of Workforce Development	0.00000%	-	-	-	-	-	-	-	-	-	-	
330	Virginia-Israel Advisory Board	0.00123%	1,438	584	-	-	-	(119)	-	(625)	17	1,295	
350	Dept Small Bus/Supplier Div	0.03139%	36,614	14,864	-	-	-	(3,021)	-	(15,921)	6,484	39,020	
360	Fort Monroe Authority	0.02223%	25,926	10,525	-	-	-	(2,139)	-	(11,273)	(73)	22,966	
400	Jamestown-Yorktown Commemor	0.00314%	3,664	1,487	-	-	-	(302)	-	(1,593)	7,652	10,908	
402	Marine Resources Commission	0.17410%	203,050	82,431	-	-	-	(16,751)	-	(88,292)	(8,006)	172,432	
403	Dept Game and Inland Fisheries	0.53012%	618,259	250,992	-	-	-	(51,004)	-	(268,836)	36,843	586,254	
405	Virginia Racing Commission	0.00212%	2,468	1,002	-	-	-	(204)	-	(1,073)	(1,780)	413	
407	Virginia Port Authority	0.00392%	4,568	1,855	-	-	-	(377)	-	(1,987)	(3,598)	461	
408	Chesapeake Bay Local Asst Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	
409	Dept Mines Minerals & Energy	0.22934%	267,467	108,582	-	-	-	(22,065)	-	(116,302)	(13,186)	224,496	
411	Dept of Forestry	0.28992%	338,122	137,266	-	-	-	(27,894)	-	(147,025)	4,632	305,101	
413	Comm on Va Alcohol Saf Act Pro	0.00949%	11,073	4,495	-	-	-	(913)	-	(4,815)	1,313	11,153	
417	Gunston Hall	0.00419%	4,883	1,982	-	-	-	(403)	-	(2,123)	(1,398)	2,941	
423	Dept of Historic Resources	0.03654%	42,620	17,302	-	-	-	(3,516)	-	(18,533)	(2,462)	35,411	
425	Jamestown-Yorktown Foundation	0.12456%	145,265	58,973	-	-	-	(11,984)	-	(63,165)	15,058	144,147	
440	Dept of Environmental Quality	0.90124%	1,051,083	426,704	-	-	-	(86,711)	-	(457,040)	(42,444)	891,592	
450	Gov Adv Cncl Self-Det & Fed	0.00000%	-	-	-	-	-	-	-	-	-	-	
451	Govs Comm On Comp & Equit Tax	0.00000%	-	-	-	-	-	-	-	-	-	-	
452	Govs Comm On Env Stewardship	0.00000%	-	-	-	-	-	-	-	-	-	-	
453	Govs Comm on Phy Fitness & Sp	0.00000%	-	-	-	-	-	-	-	-	-	-	
454	Secretary of Veterans Affairs and Homeland Security	0.00247%	2,886	1,171	-	-	-	(238)	-	(1,255)	41	2,605	
501	Dept of Transportation	8.99776%	10,493,793	4,260,126	-	-	-	(865,703)	-	(4,562,992)	685,570	10,010,794	
502	Central Garage	0.00000%	-	-	-	-	-	-	-	-	-	-	
505	Dept of Rail & Public Trans	0.06116%	71,325	28,955	-	-	-	(5,884)	-	(31,014)	21,967	85,349	
506	Motor Vehicle Dealer Board	0.02642%	30,818	12,511	-	-	-	(2,542)	-	(13,401)	6,283	33,669	
507	BRD Towing and Recovery Operator	0.00000%	-	-	-	-	-	-	-	-	-	-	
601	Dept of Health	3.39814%	3,963,137	1,608,899	-	-	-	(326,946)	-	(1,723,283)	(137,731)	3,384,076	
602	Dept of Medical Asst Services	0.44143%	514,824	209,001	-	-	-	(42,471)	-	(223,860)	39,287	496,781	
606	Va Bd for People With Disabil	0.00859%	10,020	4,068	-	-	-	(827)	-	(4,357)	(3,808)	5,096	
701	Dept of Corrections	0.36576%	426,575	173,175	-	-	-	(35,191)	-	(185,487)	38,569	417,641	
702	Dept f/t Blind & Vision Impair	0.25467%	297,010	120,576	-	-	-	(24,502)	-	(129,148)	37,279	301,215	
703	Central State Hospital	0.76776%	895,408	363,505	-	-	-	(73,868)	-	(389,349)	(119,222)	676,474	
704	Eastern State Hospital	0.68163%	794,958	322,726	-	-	-	(65,582)	-	(345,670)	(144,902)	561,530	
705	Southwestern Va Ment Hlth Inst	0.53502%	623,971	253,311	-	-	-	(51,476)	-	(271,320)	32,513	586,999	
706	Western State Hospital	0.68755%	801,866	325,530	-	-	-	(66,151)	-	(348,674)	68,951	781,522	
707	Central Virginia Training Ctr	0.67294%	784,821	318,611	-	-	-	(64,745)	-	(341,262)	(529,393)	168,032	
708	COV Center for Child & Adoles	0.11391%	132,853	53,934	-	-	-	(10,960)	-	(57,768)	(29,251)	88,808	
709	Powhatan Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	
711	Virginia Corr Enterprises	0.20031%	233,611	94,838	-	-	-	(19,272)	-	(101,581)	17,404	225,000	
716	Virginia Corr Center for Women	0.27563%	321,457	130,501	-	-	-	(26,519)	-	(139,779)	(31,730)	253,930	
717	Southampton Memorial Hospital	0.00000%	-	-	-	-	-	-	-	-	-	-	
718	Bland Correctional Center	0.29671%	346,046	140,483	-	-	-	(28,548)	-	(150,470)	(11,715)	295,796	
719	James River Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	
720	Dept Behav Hlth & Develop Svcs	0.42944%	500,840	203,324	-	-	-	(41,318)	-	(217,779)	137,896	582,963	

Appendix B - OPEB Expense

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
721	Powhatan Recpt and Class Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	0.29972%	349,553	141,907	-	-	-	(28,837)	-	(151,996)	(35,140)	275,487	
724	Catawba Hospital	0.25297%	295,024	119,770	-	-	-	(24,339)	-	(128,285)	(22,298)	239,872	
725	Northern Virginia Training Ctr	0.07321%	85,383	34,663	-	-	-	(7,044)	-	(37,127)	(516,657)	(440,782)	
726	Southside Va Training Center	0.00000%	-	-	-	-	-	-	-	-	(995)	(995)	
728	No Va Mental Health Institute	0.30174%	351,904	142,861	-	-	-	(29,031)	-	(153,018)	(21,206)	291,510	
729	Piedmont Geriatric Hospital	0.35269%	411,332	166,987	-	-	-	(33,934)	-	(178,859)	(2,687)	362,839	
730	Brunswick Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	
731	Staunton Correctional Center	0.00000%	-	-	-	-	-	-	-	-	-	-	
733	Sussex I State Prison	0.35855%	418,164	169,760	-	-	-	(34,497)	-	(181,830)	6,322	377,919	
734	Sussex II State Prison	0.32872%	383,377	155,638	-	-	-	(31,627)	-	(166,703)	(48,149)	292,536	
735	Wallens Ridge State Prison	0.53827%	627,768	254,852	-	-	-	(51,789)	-	(272,971)	(17,530)	540,330	
736	Southampton Intensive Treat Ct	0.00000%	-	-	-	-	-	-	-	-	-	-	
737	St Brides Correctional Center	0.27615%	322,066	130,748	-	-	-	(26,569)	-	(140,043)	12,503	298,705	
738	Southwestern Va Training Ctr	0.33254%	387,834	157,448	-	-	-	(31,995)	-	(168,641)	(143,202)	201,444	
739	Southern Va Mental Health Inst	0.18656%	217,580	88,330	-	-	-	(17,950)	-	(94,610)	19	193,369	
740	Southampton Reception & Class	0.00000%	-	-	-	-	-	-	-	-	-	-	
741	Red Onion State Prison	0.54976%	641,171	260,294	-	-	-	(52,895)	-	(278,799)	25,736	595,507	
742	Employee Rel & Trg Div	0.12398%	144,591	58,699	-	-	-	(11,928)	-	(62,872)	5,424	132,914	
743	Fluvanna Corr Ctr for Women	0.32408%	377,962	153,440	-	-	-	(31,181)	-	(164,348)	(54,560)	281,313	
744	Mecklenburg Correctional Ctr	0.00000%	-	-	-	-	-	-	-	-	-	-	
745	Nottoway Correctional Center	0.42989%	501,370	203,539	-	-	-	(41,361)	-	(218,010)	12,330	457,868	
747	Marion Correctional Center	0.26300%	306,728	124,521	-	-	-	(25,304)	-	(133,374)	(6,024)	266,547	
748	Hiram W Davis Medical Center	0.16460%	191,965	77,931	-	-	-	(15,836)	-	(83,472)	1,551	172,139	
749	Buckingham Correctional Center	0.39740%	463,476	188,156	-	-	-	(38,235)	-	(201,533)	(38,552)	373,312	
750	Dept of Correctional Education	0.00000%	-	-	-	-	-	-	-	-	-	-	
751	Va Dep F/T Deaf & Hard of Hear	0.00898%	10,472	4,251	-	-	-	(864)	-	(4,554)	2,472	11,777	
752	Deep Meadow Correctional Ctr	0.62674%	730,947	296,740	-	-	-	(60,301)	-	(317,836)	36,044	685,594	
753	Deerfield Correctional Center	0.48492%	565,546	229,593	-	-	-	(46,656)	-	(245,915)	24,682	527,250	
754	Augusta Correctional Center	0.33609%	391,969	159,126	-	-	-	(32,336)	-	(170,439)	(3,926)	344,394	
756	Div of Institutions	0.61001%	711,431	288,817	-	-	-	(58,691)	-	(309,350)	(2,741)	629,466	
757	Western Region Corr Fld Units	0.17007%	198,347	80,522	-	-	-	(16,363)	-	(86,247)	(8,500)	167,759	
759	Northern Region Corr Fld Units	0.00000%	-	-	-	-	-	-	-	-	-	-	
760	Central Region Corr Fld Unit	0.00000%	-	-	-	-	-	-	-	-	-	-	
761	Eastern Region Corr Fld Unit	0.16231%	189,292	76,846	-	-	-	(15,616)	-	(82,309)	974	169,187	
762	Dept f/t Rights of Va w/Disab	0.00000%	-	-	-	-	-	-	-	-	-	-	
765	Dept of Social Services	1.74241%	2,032,110	824,968	-	-	-	(167,643)	-	(883,618)	(69,555)	1,736,262	
766	Virginia Parole Board	0.01139%	13,289	5,395	-	-	-	(1,096)	-	(5,778)	(2,488)	9,322	
767	Div of Community Corrections	1.35352%	1,578,566	640,844	-	-	-	(130,227)	-	(686,405)	(76,391)	1,326,387	
768	Keen Mountain Correctional Ctr	0.37119%	432,907	175,745	-	-	-	(35,713)	-	(188,240)	2,371	387,070	
769	Greensville Correctional Ctr	0.84929%	990,495	402,107	-	-	-	(81,713)	-	(430,695)	(56,340)	823,854	
770	Dillwyn Correctional Center	0.38868%	453,299	184,024	-	-	-	(37,396)	-	(197,107)	(25,442)	377,378	
771	Indian Creek Corr Center	0.22999%	268,232	108,893	-	-	-	(22,128)	-	(116,635)	(14,466)	223,896	
772	Haynesville Correctional Ctr	0.41661%	485,879	197,250	-	-	-	(40,083)	-	(211,274)	(4,842)	426,930	
773	Coffeewood Correctional Center	0.28833%	336,270	136,514	-	-	-	(27,741)	-	(146,219)	(19,049)	279,775	
774	Lunenburg Correctional Center	0.30172%	351,891	142,856	-	-	-	(29,030)	-	(153,012)	15,311	328,016	
775	Pocahontas Correctional Center	0.32379%	377,630	153,305	-	-	-	(31,153)	-	(164,204)	(8,798)	326,780	
776	Green Rock Correctional Center	0.31909%	372,142	151,077	-	-	-	(30,701)	-	(161,818)	(7,802)	322,898	
777	Dept of Juvenile Justice	1.68587%	1,966,174	798,200	-	-	-	(162,203)	-	(854,948)	(241,809)	1,505,414	

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate share of allocable plan OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
778	Dept of Forensic Science	0.32684%	381,185	154,748	-	-	-	-	(31,447)	-	(165,750)	51,229	389,965
785	River North Correctional Cntr	0.37967%	442,800	179,762	-	-	-	-	(36,530)	-	(192,542)	50,533	444,023
786	Culpeper Correctional Facility for Women	0.00000%	-	-	-	-	-	-	-	-	-	(7,022)	(7,022)
794	Va Center for Behavioral Rehab	0.38310%	446,795	181,384	-	-	-	-	(36,859)	-	(194,279)	(80,528)	316,513
820	Capital Sq Preservation Coun	0.00000%	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	0.00000%	-	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	0.00000%	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	0.00000%	-	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	0.03570%	41,637	16,903	-	-	-	-	(3,435)	-	(18,105)	1,674	38,674
842	Chesapeake Bay Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	0.00000%	-	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	0.00000%	-	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	0.55543%	647,781	262,977	-	-	-	-	(53,440)	-	(281,673)	6,308	581,953
850	Personal Prop Tax Relief Act	0.00000%	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.01585%	18,480	7,502	-	-	-	-	(1,525)	-	(8,036)	3,847	20,268
852	Va Foundation Healthy Youth	0.02020%	23,555	9,563	-	-	-	-	(1,943)	-	(10,243)	(1,122)	19,810
853	Substance Abuse Prevention Off	0.00000%	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	0.00000%	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	0.00000%	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	0.00000%	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	0.00000%	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	0.00000%	-	-	-	-	-	-	-	-	-	-	-
866	Comm on Prevention Human Traff	0.00000%	-	-	-	-	-	-	-	-	-	-	-
	Virginia Bicentennial of the American War of												
867	1812 Commission	0.00000%	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	0.00000%	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	0.00000%	-	-	-	-	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	0.00000%	-	-	-	-	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	0.00000%	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	0.14080%	164,215	66,666	-	-	-	-	(13,547)	-	(71,405)	24,367	170,296
913	Veteran Services Foundation	0.00000%	-	-	-	-	-	-	-	-	-	-	-
916	Gov Employment & Training Dept	0.00000%	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.00000%	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.26720%	311,631	126,512	-	-	-	-	(25,709)	-	(135,506)	75,111	352,039
937	Southern Va Higher Education	0.03877%	45,221	18,358	-	-	-	-	(3,731)	-	(19,663)	5,513	45,698
938	New College Institute	0.01204%	14,038	5,699	-	-	-	-	(1,158)	-	(6,104)	(12)	12,463
942	Va Museum of Natural History	0.03964%	46,228	18,767	-	-	-	-	(3,814)	-	(20,101)	2,813	43,893
946	Council on Indians	0.00000%	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.02495%	29,097	11,812	-	-	-	-	(2,400)	-	(12,652)	(3,303)	22,554
957	Commonwealth Att Serv Council	0.00596%	6,950	2,821	-	-	-	-	(573)	-	(3,022)	(2,158)	4,018
960	Dept of Fire Programs	0.07542%	87,961	35,709	-	-	-	-	(7,257)	-	(38,248)	(6,086)	72,079
961	Div of Capitol Police	0.08406%	98,041	39,801	-	-	-	-	(8,088)	-	(42,631)	(16,053)	71,070
962	Dept of Emp Dispute Resolution	0.00000%	-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	0.00000%	-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	0.00000%	-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	0.00000%	-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	0.00000%	-	-	-	-	-	-	-	-	-	-	-

Appendix B - OPEB Expense

		A	B	C	D	E	F	G	H	I	J	K	L
		OPEB Expense											
Employer #	Employer	Proportionate share of allocable plan OPEB Expense	Service Cost	Interest Cost	Expected Investment Return	Contributions from Non-Employer Contributing Entities	Administrative Expense	Plan Changes	Amortization of Unrecognized Liability	Amortization of Unrecognized Asset	Amortization of Unrecognized Assumption Change	Net amortization of deferred amounts from change in proportion	Total OPEB Expense
	Higher Education Tuition Moderation Incentive												
980	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	1.11235%	1,297,294	526,657	-	-	-	-	(107,023)	-	(564,100)	62,712	1,215,540
TOTAL		100.0000%	\$ 116,626,585	\$47,346,438	\$ -	\$ -	\$ -	\$ -	\$ (9,621,327)	\$ -	\$ (50,712,515)	\$ -	\$ 103,639,181

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A Net OPEB Liability	B Service Cost	C Interest Cost	D Changes of Benefits Terms	E Differences Between Expected and Actual Experiences	F Changes of Assumptions	G Contributions: Members	H Benefit Payments	I Net Change in Total OPEB Liability	J Total OPEB Liability (Beginning)	K Total OPEB Liability (Ending)	Total OPEB Liability										
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	68,321	5,117	2,077	-	(2,714)	(14,306)	-	(1,897)	(11,723)	68,712	56,988											
91	New River Valley Emergency Communications	-	7,962	3,232	-	(4,224)	(22,262)	-	(2,952)	(18,244)	106,922	88,678											
100	Senate of Virginia	1,943,255	139,827	56,765	-	(74,127)	(390,949)	-	(51,847)	(320,376)	1,877,672	1,557,296											
101	Virginia House of Delegates	3,648,854	281,144	114,135	-	(149,134)	(786,064)	-	(104,246)	(644,165)	3,775,352	3,131,187											
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-											
103	Magistrates	6,006,429	449,029	182,291	-	(238,190)	(1,255,460)	-	(166,496)	(1,028,826)	6,029,794	5,000,968											
107	Div of Legislative Services	1,190,294	93,692	38,036	-	(49,699)	(261,958)	-	(34,740)	(214,669)	1,258,147	1,043,477											
109	Div of Legislative Auto Sys	444,814	30,351	12,322	-	(16,100)	(84,860)	-	(11,254)	(69,541)	407,571	338,030											
110	Joint Leg Audit & Review Comm	480,054	35,152	14,271	-	(18,647)	(98,284)	-	(13,034)	(80,542)	472,046	391,504											
111	Supreme Court of Virginia	4,819,277	365,448	148,360	-	(193,854)	(1,021,773)	-	(135,505)	(837,324)	4,907,429	4,070,105											
112	Judicial Inquiry And Rev Comm	42,883	3,475	1,411	-	(1,843)	(9,717)	-	(1,289)	(7,963)	46,668	38,706											
113	Circuit Courts	3,194,839	239,796	97,349	-	(127,201)	(670,455)	-	(88,914)	(549,425)	3,220,100	2,670,675											
114	General District Courts	15,753,944	1,175,350	477,152	-	(623,470)	(3,286,214)	-	(435,808)	(2,692,990)	15,783,211	13,090,221											
115	Juv and Dom Relations Dist Crt	10,808,357	805,650	327,067	-	(427,361)	(2,252,553)	-	(298,727)	(1,845,924)	10,818,686	8,972,761											
116	Combined District Courts	3,052,963	234,026	95,007	-	(124,140)	(654,324)	-	(86,775)	(536,206)	3,142,624	2,606,417											
117	Virginia State Bar	1,618,163	126,966	51,544	-	(67,349)	(354,989)	-	(47,078)	(290,906)	1,704,959	1,414,053											
119	Lieutenant Governor	38,877	2,644	1,073	-	(1,402)	(7,391)	-	(980)	(6,056)	35,500	29,443											
121	Office of the Governor	468,266	38,218	15,515	-	(20,273)	(106,856)	-	(14,171)	(87,567)	513,216	425,649											
122	Dept of Planning and Budget	776,578	54,959	22,311	-	(29,153)	(153,661)	-	(20,378)	(125,922)	738,012	612,090											
123	Dept of Military Affairs	4,272,645	306,362	124,373	-	(162,511)	(856,572)	-	(113,596)	(701,944)	4,113,989	3,412,045											
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-											
125	Court of Appeals of Virginia	1,096,433	85,256	34,611	-	(45,224)	(238,371)	-	(31,612)	(195,340)	1,144,862	949,521											
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-											
127	Dept of Emergency Management	1,860,925	153,761	62,422	-	(81,563)	(429,907)	-	(57,013)	(352,300)	2,064,781	1,712,481											
128	Virginia Veterans Care Center	3,724,255	265,345	107,721	-	(140,754)	(741,891)	-	(98,387)	(607,966)	3,563,193	2,955,228											
129	Dept of Human Resource Mgmt	1,685,479	132,506	53,793	-	(70,289)	(370,481)	-	(49,132)	(303,603)	1,779,365	1,475,763											
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-											
132	State Board of Elections	437,287	38,433	15,603	-	(20,387)	(107,457)	-	(14,251)	(88,059)	516,101	428,042											
133	Auditor of Public Accounts	1,809,390	134,181	54,473	-	(71,177)	(375,162)	-	(49,753)	(307,438)	1,801,849	1,494,411											
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-											
136	Va Information Technologies	3,832,916	279,293	113,384	-	(148,152)	(780,888)	-	(103,559)	(639,922)	3,750,491	3,110,569											
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-											
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-											
140	Dept of Criminal Justice Svcs	1,795,594	139,442	56,609	-	(73,968)	(389,873)	-	(51,704)	(319,494)	1,872,506	1,553,012											
141	Attorney General & Dept of Law	6,845,979	518,749	210,595	-	(275,173)	(1,450,395)	-	(192,347)	(1,188,571)	6,966,036	5,777,465											
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-											
143	Div of Debt Collection	473,936	32,313	13,118	-	(17,141)	(90,345)	-	(11,981)	(74,036)	433,914	359,878											
146	The Science Museum of Virginia	1,023,796	75,953	30,834	-	(40,290)	(212,360)	-	(28,163)	(174,026)	1,019,936	845,911											
147	Office State Inspector General	561,620	45,006	18,271	-	(23,873)	(125,833)	-	(16,688)	(103,117)	604,358	501,240											
148	Virginia Comm for the Arts	95,200	6,615	2,686	-	(3,509)	(18,496)	-	(2,453)	(15,157)	88,832	73,675											
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-											
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-											
151	Dept of Accounts	2,464,321	194,959	79,147	-	(103,417)	(545,095)	-	(72,289)	(446,695)	2,618,014	2,171,319											
152	Dept of the Treasury	1,684,606	126,398	51,313	-	(67,048)	(353,401)	-	(46,867)	(289,605)	1,697,334	1,407,729											
154	Dept of Motor Vehicles	30,231,245	2,250,993	913,827	-	(1,194,050)	(6,293,651)	-	(834,646)	(5,157,527)	30,227,492	25,069,964											

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A Net OPEB Liability	B Service Cost	C Interest Cost	D Changes of Benefits Terms	E Expected and Actual Experiences	F Total OPEB Liability		H Benefit Payments	I Net Change in Total OPEB Liability	J Total OPEB Liability (Beginning)	K Total OPEB Liability (Ending)
							G Changes of Assumptions	G Contributions: Members				
156	Dept of State Police	52,049,697	3,806,169	1,545,176	-	(2,019,001)	(10,641,839)	-	(1,411,291)	(8,720,786)	51,111,210	42,390,425
157	Compensation Board	262,606	17,162	6,967	-	(9,104)	(47,985)	-	(6,364)	(39,324)	230,463	191,141
158	Virginia Retirement System1	-	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	138,034	10,270	4,169	-	(5,448)	(28,716)	-	(3,808)	(23,533)	137,917	114,385
161	Dept of Taxation	13,743,777	1,045,544	424,455	-	(554,614)	(2,923,283)	-	(387,678)	(2,395,576)	14,040,106	11,644,530
162	Dept Accounts Transfer Payments	28,161	2,109	856	-	(1,118)	(5,895)	-	(782)	(4,830)	28,314	23,483
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Adminis	-	-	-	-	-	-	-	-	-	-	-
165	Dept of Housing and Comm Dev	1,566,456	115,556	46,912	-	(61,297)	(323,087)	-	(42,847)	(264,763)	1,551,742	1,286,978
166	Secretary of the Commonwealth	304,958	22,779	9,248	-	(12,083)	(63,690)	-	(8,446)	(52,192)	305,893	253,700
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	11,424,896	867,303	352,096	-	(460,065)	(2,424,931)	-	(321,587)	(1,987,184)	11,646,593	9,659,408
172	State Lottery Department	4,997,754	370,497	150,409	-	(196,532)	(1,035,888)	-	(137,377)	(848,891)	4,975,220	4,126,329
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	1,773,629	135,600	55,049	-	(71,930)	(379,130)	-	(50,279)	(310,690)	1,820,907	1,510,217
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	125,478	9,531	3,869	-	(5,056)	(26,649)	-	(3,534)	(21,839)	127,993	106,154
181	Dept of Labor and Industry	2,451,952	186,083	75,543	-	(98,709)	(520,278)	-	(68,998)	(426,359)	2,498,819	2,072,462
182	Virginia Employment Commission	10,229,346	708,881	287,782	-	(376,030)	(1,981,993)	-	(262,846)	(1,624,206)	9,519,227	7,895,021
183	Secretary of Natural Resources	75,969	5,655	2,296	-	(3,000)	(15,811)	-	(2,097)	(12,957)	75,940	62,983
184	Secretary of Technology	35,621	2,674	1,085	-	(1,418)	(7,476)	-	(991)	(6,126)	35,905	29,779
185	Secretary of Education	63,138	3,654	1,483	-	(1,938)	(10,217)	-	(1,355)	(8,373)	49,070	40,698
186	Secretary of Transportation	68,795	5,620	2,282	-	(2,981)	(15,714)	-	(2,084)	(12,877)	75,470	62,593
187	Secretary of Public Safety	95,054	5,520	2,241	-	(2,928)	(15,433)	-	(2,047)	(12,647)	74,124	61,477
188	Sec of Health & Human Resource	76,388	5,787	2,349	-	(3,070)	(16,181)	-	(2,146)	(13,261)	77,715	64,455
190	Secretary of Finance	48,963	3,814	1,548	-	(2,023)	(10,664)	-	(1,414)	(8,739)	51,218	42,479
191	Va Workers Compensation Comm	4,927,458	378,611	153,703	-	(200,836)	(1,058,574)	-	(140,385)	(867,481)	5,084,178	4,216,696
192	Secretary of Commerce & Trade	105,916	6,023	2,445	-	(3,195)	(16,840)	-	(2,233)	(13,800)	80,881	67,081
193	Secretary of Agr and Forestry	38,877	1,037	421	-	(550)	(2,900)	-	(385)	(2,377)	13,929	11,553
194	Dept of General Services	10,236,763	763,484	309,949	-	(404,994)	(2,134,660)	-	(283,093)	(1,749,314)	10,252,462	8,503,149
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	7,193,478	540,195	219,301	-	(286,549)	(1,510,356)	-	(200,299)	(1,237,708)	7,254,021	6,016,313
200	Comp Svs At-Risk Youth & Family	206,451	16,068	6,523	-	(8,523)	(44,924)	-	(5,958)	(36,814)	215,765	178,951
201	Dept of Education	4,394,487	344,516	139,862	-	(182,750)	(963,248)	-	(127,743)	(789,363)	4,626,339	3,836,976
202	The Library of Virginia	1,842,704	136,598	55,454	-	(72,459)	(381,920)	-	(50,649)	(312,976)	1,834,308	1,521,331
203	Woodrow Wilson Rehab Center	4,568,792	342,965	139,232	-	(181,927)	(958,910)	-	(127,168)	(785,808)	4,605,508	3,819,699
204	College of William and Mary	33,244,926	2,566,477	1,041,903	-	(1,361,400)	(7,175,727)	-	(951,625)	(5,880,372)	34,463,978	28,583,605
206	VCU Health System Authority	8,201,657	553,429	224,674	-	(293,569)	(1,547,358)	-	(205,206)	(1,268,030)	7,431,735	6,163,705
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	113,199,916	8,577,549	3,482,194	-	(4,550,002)	(23,982,352)	-	(3,180,471)	(19,653,082)	115,183,760	95,530,677
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-
211	Virginia Military Institute	9,746,753	746,623	303,104	-	(396,050)	(2,087,516)	-	(276,840)	(1,710,679)	10,026,038	8,315,358
212	Virginia State University	10,624,050	778,279	315,955	-	(412,842)	(2,176,026)	-	(288,578)	(1,783,212)	10,451,139	8,667,927
213	Norfolk State University	13,228,255	979,113	397,486	-	(519,375)	(2,737,544)	-	(363,045)	(2,243,365)	13,148,029	10,904,664
214	Longwood University	13,221,055	993,856	403,472	-	(527,196)	(2,778,765)	-	(368,512)	(2,277,145)	13,346,007	11,068,861
215	University of Mary Washington	11,237,556	864,154	350,817	-	(458,395)	(2,416,128)	-	(320,420)	(1,979,972)	11,604,311	9,624,340
216	James Madison University	51,926,981	3,984,334	1,617,504	-	(2,113,509)	(11,139,976)	-	(1,477,352)	(9,128,999)	53,503,692	44,374,693
217	Radford University	22,115,523	1,694,437	687,884	-	(898,822)	(4,737,551)	-	(628,281)	(3,882,333)	22,753,773	18,871,439
218	Va Sch for Deaf/Blind	2,524,493	182,012	73,891	-	(96,549)	(508,897)	-	(67,488)	(417,031)	2,444,158	2,027,126

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A Net OPEB Liability	B Service Cost	C Interest Cost	D Changes of Benefits Terms	E Expected and Actual Experiences	F Total OPEB Liability		H Benefit Payments	I Net Change in Total OPEB Liability	J Total OPEB Liability (Beginning)	K Total OPEB Liability (Ending)
							G Changes of Assumptions	G Contributions: Members				
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	38,203,529	2,921,191	1,185,904	-	(1,549,560)	(8,167,488)	-	(1,083,149)	(6,693,102)	39,227,262	32,534,160
222	Dept of Professional & Occ Reg	2,845,445	213,374	86,623	-	(113,185)	(596,583)	-	(79,117)	(488,888)	2,865,302	2,376,414
223	Dept of Health Professions	3,323,735	252,628	102,558	-	(134,008)	(706,334)	-	(93,672)	(578,828)	3,392,419	2,813,592
226	Board of Accountancy	167,927	15,746	6,392	-	(8,353)	(44,025)	-	(5,839)	(36,079)	211,448	175,370
229	Coop Ext & Agric Exp Station	15,785,197	1,144,553	464,650	-	(607,134)	(3,200,108)	-	(424,389)	(2,622,428)	15,369,654	12,747,226
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	146,550	10,924	4,435	-	(5,795)	(30,542)	-	(4,050)	(25,028)	146,690	121,661
234	Cooper Ext & Agric Res Service	1,264,217	92,643	37,610	-	(49,143)	(259,025)	-	(34,351)	(212,266)	1,244,062	1,031,795
236	Virginia Commonwealth Univ	99,925,196	7,555,707	3,067,361	-	(4,007,961)	(21,125,337)	-	(2,801,582)	(17,311,812)	101,461,932	84,150,119
238	Virginia Museum of Fine Arts	2,923,704	227,855	92,501	-	(120,867)	(637,070)	-	(84,486)	(522,067)	3,059,753	2,537,687
239	Frontier Culture Museum of Va	498,162	37,422	15,192	-	(19,851)	(104,631)	-	(13,876)	(85,744)	502,528	416,785
241	Richard Bland College	1,724,676	155,898	63,289	-	(82,697)	(435,882)	-	(57,805)	(357,197)	2,093,476	1,736,279
242	Christopher Newport University	14,225,628	1,085,309	440,599	-	(575,708)	(3,034,465)	-	(402,422)	(2,486,687)	14,574,096	12,087,409
245	St Council of Higher Education	658,968	52,939	21,491	-	(28,082)	(148,014)	-	(19,629)	(121,295)	710,889	589,594
246	UVA College at Wise	893	-	-	-	-	-	-	-	-	-	-
247	George Mason University	61,239,768	4,535,396	1,841,217	-	(2,405,823)	(12,680,716)	-	(1,681,681)	(10,391,607)	60,903,639	50,512,033
261	Virginia Community College Sys	3,552,995	304,498	123,616	-	(161,522)	(851,358)	-	(112,905)	(697,671)	4,088,951	3,391,279
262	Dept f/Aging & Rehab Services	14,287,294	1,074,130	436,060	-	(569,778)	(3,003,209)	-	(398,277)	(2,461,074)	14,423,977	11,962,905
263	Va Rehab Center for the Blind	320,478	28,437	11,544	-	(15,084)	(79,507)	-	(10,544)	(65,154)	381,863	316,708
268	Va Institute of Marine Science	5,198,679	393,778	159,861	-	(208,882)	(1,100,982)	-	(146,009)	(902,234)	5,287,859	4,385,624
270	Va Community Coll Sys Utility	-	-	-	-	-	-	-	-	-	-	-
275	New River Community College	2,399,877	169,952	68,995	-	(90,152)	(475,177)	-	(63,017)	(389,399)	2,282,207	1,892,809
276	Southside Va Community College	3,631,047	241,581	98,074	-	(128,148)	(675,446)	-	(89,576)	(553,515)	3,244,070	2,690,555
277	Paul D Camp Community College	1,161,238	88,239	35,822	-	(46,807)	(246,710)	-	(32,718)	(202,174)	1,184,914	982,739
278	Rappahannock Community College	1,740,848	125,191	50,823	-	(66,408)	(350,028)	-	(46,420)	(286,842)	1,681,134	1,394,293
279	Danville Community College	2,562,229	184,791	75,019	-	(98,023)	(516,666)	-	(68,519)	(423,398)	2,481,471	2,058,073
280	Northern Va Community College	27,701,945	1,948,671	791,094	-	(1,033,682)	(5,448,377)	-	(722,548)	(4,464,842)	26,167,764	21,702,922
282	Piedmont Va Community College	3,056,555	235,367	95,551	-	(124,851)	(658,072)	-	(87,272)	(539,277)	3,160,626	2,621,348
283	J Sargeant Reynolds Comm Coll	8,009,402	564,432	229,140	-	(299,406)	(1,578,121)	-	(209,286)	(1,293,241)	7,579,487	6,286,247
284	Eastern Shore Community Coll	957,428	73,745	29,938	-	(39,119)	(206,188)	-	(27,344)	(168,968)	990,292	821,325
285	Patrick Henry Comm Coll	2,985,322	237,032	96,227	-	(125,735)	(662,730)	-	(87,889)	(543,095)	3,182,994	2,639,900
286	Va Western Community College	4,618,668	329,857	133,911	-	(174,974)	(922,263)	-	(122,308)	(755,777)	4,429,495	3,673,718
287	Dabney S Lancaster Comm Coll	1,280,399	96,950	39,358	-	(51,427)	(271,066)	-	(35,948)	(222,133)	1,301,891	1,079,757
288	Wytheville Community College	2,113,911	159,808	64,877	-	(84,771)	(446,814)	-	(59,255)	(366,155)	2,145,985	1,779,829
290	John Tyler Community College	5,039,866	367,639	149,249	-	(195,016)	(1,027,898)	-	(136,317)	(842,343)	4,936,845	4,094,502
291	Blue Ridge Community College	3,373,112	236,434	95,984	-	(125,418)	(661,057)	-	(87,668)	(541,725)	3,174,961	2,633,237
292	Central Va Community College	2,553,043	183,565	74,521	-	(97,373)	(513,238)	-	(68,064)	(420,589)	2,465,007	2,044,418
293	Thomas Nelson Comm College	6,247,834	479,202	194,540	-	(254,195)	(1,339,822)	-	(177,683)	(1,097,958)	6,434,973	5,337,014
294	Southwest Virginia Comm Coll	2,309,560	183,087	74,327	-	(97,119)	(511,901)	-	(67,887)	(419,493)	2,458,585	2,039,092
295	Tidewater Community College	16,137,591	1,195,175	485,200	-	(633,986)	(3,341,642)	-	(443,159)	(2,738,412)	16,049,422	13,311,010
296	VA Highlands Community College	2,083,777	163,476	66,366	-	(86,716)	(457,069)	-	(60,615)	(374,558)	2,195,237	1,820,677
297	Germanna Community College	3,651,405	281,805	114,403	-	(149,485)	(787,912)	-	(104,491)	(645,680)	3,784,227	3,138,548
298	Lord Fairfax Community College	4,135,787	311,340	126,393	-	(165,152)	(870,488)	-	(115,442)	(713,349)	4,180,829	3,467,481
299	Mountain Empire Community Coll	2,269,114	166,381	67,545	-	(88,258)	(465,192)	-	(61,692)	(381,216)	2,234,248	1,853,032
301	Dept of Agri & Cons Services	7,831,143	582,370	236,422	-	(308,921)	(1,628,273)	-	(215,937)	(1,334,339)	7,820,361	6,486,022
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A Net OPEB Liability	B Service Cost	C Interest Cost	D Changes of Benefits Terms	E Differences Between Expected and Actual Experiences	F Changes of Assumptions	G Contributions: Members	H Benefit Payments	I Net Change in Total OPEB Liability	J Total OPEB Liability (Beginning)	K Total OPEB Liability (Ending)	Total OPEB Liability	
310	Va Economic Dev Partnership	1,746,040	138,497	56,225	-	(73,466)	(387,229)	-	(51,353)	(317,326)	1,859,807	1,542,480		
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	1,152,785	85,467	34,697	-	(45,336)	(238,961)	-	(31,690)	(195,823)	1,147,694	951,870		
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	19,202	1,438	584	-	(763)	(4,021)	-	(533)	(3,295)	19,311	16,016		
350	Dept Small Bus/Supplier Div	449,980	36,614	14,864	-	(19,422)	(102,371)	-	(13,576)	(83,891)	491,675	407,784		
360	Fort Monroe Authority	348,619	25,926	10,525	-	(13,753)	(72,487)	-	(9,613)	(59,402)	348,147	288,745		
400	Jamestown-Yorktown Commemor	-	3,664	1,487	-	(1,944)	(10,245)	-	(1,359)	(8,397)	49,203	40,808		
402	Marine Resources Commission	2,778,140	203,050	82,431	-	(107,709)	(567,717)	-	(75,289)	(465,234)	2,726,660	2,261,427		
403	Dept Game and Inland Fisheries	8,065,403	618,259	250,992	-	(327,958)	(1,728,618)	-	(229,244)	(1,416,569)	8,302,302	6,885,732		
405	Virginia Racing Commission	44,589	2,468	1,002	-	(1,309)	(6,901)	-	(915)	(5,655)	33,142	27,487		
407	Virginia Port Authority	84,484	4,568	1,855	-	(2,423)	(12,773)	-	(1,694)	(10,467)	61,348	50,880		
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	3,676,469	267,467	108,582	-	(141,879)	(747,823)	-	(99,174)	(612,827)	3,591,684	2,978,857		
411	Dept of Forestry	4,510,691	338,122	137,266	-	(179,358)	(945,370)	-	(125,372)	(774,712)	4,540,473	3,765,761		
413	Comm on Va Alcohol Saf Act Pro	140,254	11,073	4,495	-	(5,874)	(30,960)	-	(4,106)	(25,372)	148,696	123,325		
417	Gunston Hall	74,558	4,883	1,982	-	(2,590)	(13,652)	-	(1,811)	(11,188)	65,570	54,382		
423	Dept of Historic Resources	588,160	42,620	17,302	-	(22,608)	(119,164)	-	(15,803)	(97,653)	572,330	474,677		
425	Jamestown-Yorktown Foundation	1,853,865	145,265	58,973	-	(77,056)	(406,152)	-	(53,863)	(332,833)	1,950,690	1,617,856		
440	Dept of Environmental Quality	14,387,397	1,051,083	426,704	-	(557,552)	(2,938,769)	-	(389,731)	(2,408,265)	14,114,480	11,706,215		
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 Se	38,483	2,886	1,171	-	(1,531)	(8,068)	-	(1,070)	(6,612)	38,749	32,137		
501	Dept of Transportation	136,507,781	10,493,793	4,260,126	-	(5,566,484)	(29,340,054)	-	(3,890,995)	(24,043,614)	140,915,977	116,872,366		
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	816,536	71,325	28,955	-	(37,835)	(199,420)	-	(26,447)	(163,422)	957,787	794,366		
506	Motor Vehicle Dealer Board	373,444	30,818	12,511	-	(16,348)	(86,166)	-	(11,427)	(70,612)	413,842	343,231		
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	54,104,657	3,963,137	1,608,899	-	(2,102,265)	(11,080,711)	-	(1,469,492)	(9,080,432)	53,219,049	44,138,616		
602	Dept of Medical Asst Services	6,660,711	514,824	209,001	-	(273,091)	(1,439,421)	-	(190,892)	(1,179,579)	6,913,329	5,733,751		
606	Va Bd for People With Disabil	159,045	10,020	4,068	-	(5,315)	(28,016)	-	(3,715)	(22,958)	134,558	111,600		
701	Dept of Corrections	5,480,270	426,575	173,175	-	(226,279)	(1,192,680)	-	(158,170)	(977,379)	5,728,267	4,750,889		
702	Dept f/t Blind & Vision Impair	3,748,693	297,010	120,576	-	(157,550)	(830,422)	-	(110,128)	(680,514)	3,988,398	3,307,883		
703	Central State Hospital	12,790,606	895,408	363,505	-	(474,974)	(2,503,513)	-	(332,009)	(2,051,583)	12,024,008	9,972,427		
704	Eastern State Hospital	11,606,818	794,958	322,726	-	(421,689)	(2,222,657)	-	(294,763)	(1,821,425)	10,675,101	8,853,676		
705	Southwestern Va Ment Hlth Inst	8,169,949	623,971	253,311	-	(330,988)	(1,744,589)	-	(231,362)	(1,429,657)	8,379,006	6,949,349		
706	Western State Hospital	10,324,509	801,866	325,530	-	(425,353)	(2,241,972)	-	(297,324)	(1,837,253)	10,767,865	8,930,611		
707	Central Virginia Training Ctr	13,942,979	784,821	318,611	-	(416,312)	(2,194,316)	-	(291,004)	(1,798,200)	10,538,984	8,740,783		
708	COV Center for Child & Adoles	1,972,111	132,853	53,934	-	(70,473)	(371,451)	-	(49,261)	(304,398)	1,784,024	1,479,627		
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	3,025,147	233,611	94,838	-	(123,920)	(653,164)	-	(86,621)	(535,256)	3,137,052	2,601,796		
716	Virginia Corr Center for Women	4,520,716	321,457	130,501	-	(170,518)	(898,776)	-	(119,193)	(736,529)	4,316,692	3,580,162		
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	4,722,211	346,046	140,483	-	(183,562)	(967,525)	-	(128,310)	(792,868)	4,646,882	3,854,014		
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	5,838,865	500,840	203,324	-	(265,673)	(1,400,321)	-	(185,707)	(1,147,537)	6,725,538	5,578,002		

Appendix C - Reconciliation of OPEB Liability

Employer #	Employer	A Net OPEB Liability	B Service Cost	C Interest Cost	D Changes of Benefits Terms	E Differences Between Expected and Actual Experiences	F Changes of Assumptions	G Contributions: Members	H Benefit Payments	I Net Change in Total OPEB Liability	J Total OPEB Liability (Beginning)	K Total OPEB Liability (Ending)	Total OPEB Liability	
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	4,919,929	349,553	141,907	-	(185,422)	(977,331)	-	(129,611)	(800,904)	4,693,981	3,893,076	-	-
724	Catawba Hospital	4,105,114	295,024	119,770	-	(156,497)	(824,872)	-	(109,392)	(675,967)	3,961,741	3,285,774	-	-
725	Northern Virginia Training Ctr	4,468,676	85,383	34,663	-	(45,292)	(238,727)	-	(31,659)	(195,632)	1,146,572	950,940	-	-
726	Southside Va Training Center	6,401	-	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	4,861,897	351,904	142,861	-	(186,669)	(983,903)	-	(130,482)	(806,289)	4,725,544	3,919,254	-	-
729	Piedmont Geriatric Hospital	5,540,860	411,332	166,987	-	(218,193)	(1,150,062)	-	(152,518)	(942,454)	5,523,583	4,581,128	-	-
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	5,574,675	418,164	169,760	-	(221,817)	(1,169,164)	-	(155,051)	(958,108)	5,615,325	4,657,217	-	-
734	Sussex II State Prison	5,457,787	383,377	155,638	-	(203,364)	(1,071,902)	-	(142,153)	(878,404)	5,148,190	4,269,787	-	-
735	Wallens Ridge State Prison	8,542,707	627,768	254,852	-	(333,002)	(1,755,203)	-	(232,770)	(1,438,355)	8,429,987	6,991,631	-	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	4,244,472	322,066	130,748	-	(170,841)	(900,478)	-	(119,419)	(737,924)	4,324,867	3,586,942	-	-
738	Southwestern Va Training Ctr	6,128,828	387,834	157,448	-	(205,729)	(1,084,364)	-	(143,805)	(888,616)	5,208,042	4,319,426	-	-
739	Southern Va Mental Health Inst	2,921,648	217,580	88,330	-	(115,416)	(608,340)	-	(80,676)	(498,522)	2,921,771	2,423,247	-	-
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	8,444,496	641,171	260,294	-	(340,112)	(1,792,679)	-	(237,740)	(1,469,066)	8,609,977	7,140,911	-	-
742	Employee Rel & Trg Div	1,906,771	144,591	58,699	-	(76,699)	(404,270)	-	(53,613)	(331,292)	1,941,649	1,610,358	-	-
743	Fluvanna Corr Ctr for Women	5,426,290	377,962	153,440	-	(200,492)	(1,056,760)	-	(140,145)	(865,995)	5,075,466	4,209,471	-	-
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	6,653,373	501,370	203,539	-	(265,954)	(1,401,803)	-	(185,903)	(1,148,751)	6,732,655	5,583,904	-	-
747	Marion Correctional Center	4,157,640	306,728	124,521	-	(162,705)	(857,595)	-	(113,732)	(702,783)	4,118,905	3,416,122	-	-
748	Hiram W Davis Medical Center	2,567,831	191,965	77,931	-	(101,829)	(536,723)	-	(71,179)	(439,835)	2,577,803	2,137,968	-	-
749	Buckingham Correctional Center	6,471,689	463,476	188,156	-	(245,853)	(1,295,854)	-	(171,853)	(1,061,928)	6,223,800	5,161,872	-	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	124,730	10,472	4,251	-	(5,555)	(29,280)	-	(3,883)	(23,995)	140,627	116,633	-	-
752	Deep Meadow Correctional Ctr	9,583,776	730,947	296,740	-	(387,735)	(2,043,688)	-	(271,028)	(1,674,764)	9,815,538	8,140,774	-	-
753	Deerfield Correctional Center	7,435,741	565,546	229,593	-	(299,997)	(1,581,236)	-	(209,699)	(1,295,793)	7,594,446	6,298,653	-	-
754	Augusta Correctional Center	5,288,807	391,969	159,126	-	(207,922)	(1,095,924)	-	(145,338)	(898,089)	5,263,566	4,365,477	-	-
756	Div of Institutions	9,571,086	711,431	288,817	-	(377,382)	(1,989,122)	-	(263,792)	(1,630,048)	9,553,464	7,923,416	-	-
757	Western Region Corr Fld Units	2,718,163	198,347	80,522	-	(105,214)	(554,568)	-	(73,545)	(454,458)	2,663,511	2,209,053	-	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	2,535,645	189,292	76,846	-	(100,411)	(529,249)	-	(70,188)	(433,710)	2,541,908	2,108,199	-	-
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	27,735,454	2,032,110	824,968	-	(1,077,942)	(5,681,666)	-	(753,486)	(4,656,016)	27,288,218	22,632,201	-	-
766	Virginia Parole Board	194,444	13,289	5,395	-	(7,049)	(37,154)	-	(4,927)	(30,446)	178,448	148,000	-	-
767	Div of Community Corrections	21,688,991	1,578,566	640,844	-	(837,358)	(4,413,583)	-	(585,317)	(3,616,848)	21,197,798	17,580,951	-	-
768	Keen Mountain Correctional Ctr	5,798,050	432,907	175,745	-	(229,637)	(1,210,383)	-	(160,518)	(991,886)	5,813,295	4,821,409	-	-
769	Greensville Correctional Ctr	13,663,145	990,495	402,107	-	(525,413)	(2,769,369)	-	(367,266)	(2,269,446)	13,300,880	11,031,434	-	-
770	Dillwyn Correctional Center	6,250,727	453,299	184,024	-	(240,455)	(1,267,399)	-	(168,079)	(1,038,610)	6,087,132	5,048,523	-	-
771	Indian Creek Corr Center	3,694,969	268,232	108,893	-	(142,285)	(749,961)	-	(99,458)	(614,579)	3,601,955	2,987,376	-	-
772	Haynesville Correctional Ctr	6,555,766	485,879	197,250	-	(257,737)	(1,358,490)	-	(180,159)	(1,113,257)	6,524,632	5,411,375	-	-
773	Coffeewood Correctional Center	4,638,085	336,270	136,514	-	(178,376)	(940,191)	-	(124,685)	(770,468)	4,515,601	3,745,132	-	-
774	Lunenburg Correctional Center	4,626,928	351,891	142,856	-	(186,662)	(983,868)	-	(130,478)	(806,261)	4,725,375	3,919,114	-	-
775	Pocahontas Correctional Center	5,127,583	377,630	153,305	-	(200,316)	(1,055,832)	-	(140,021)	(865,234)	5,071,009	4,205,775	-	-
776	Green Rock Correctional Center	5,047,484	372,142	151,077	-	(197,405)	(1,040,489)	-	(137,987)	(852,662)	4,997,319	4,144,658	-	-
777	Dept of Juvenile Justice	27,957,632	1,966,174	798,200	-	(1,042,967)	(5,497,314)	-	(729,038)	(4,504,945)	26,402,802	21,897,858	-	-

Appendix C - Reconciliation of OPEB Liability		A	B	C	D	E	F	G	H	I	J	K
		Total OPEB Liability										
		Differences Between										
Employer #	Employer	Net OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Expected and Actual Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
778	Dept of Forensic Science	4,789,348	381,185	154,748	-	(202,201)	(1,065,772)	-	(141,340)	(873,380)	5,118,750	4,245,369
785	River North Correctional Cntr	5,621,223	442,800	179,762	-	(234,885)	(1,238,045)	-	(164,186)	(1,014,554)	5,946,149	4,931,595
786	Culpeper Correctional Facility for Women	45,153	-	-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab	6,517,596	446,795	181,384	-	(237,005)	(1,249,215)	-	(165,667)	(1,023,708)	5,999,798	4,976,090
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	-	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	548,357	41,637	16,903	-	(22,087)	(116,415)	-	(15,439)	(95,401)	559,122	463,723
842	Chesapeake Bay Commission	-	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	8,658,174	647,781	262,977	-	(343,618)	(1,811,159)	-	(240,191)	(1,484,210)	8,698,732	7,214,522
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	223,421	18,480	7,502	-	(9,803)	(51,669)	-	(6,852)	(42,342)	248,160	205,818
852	Va Foundation Healthy Youth	323,530	23,555	9,563	-	(12,495)	(65,859)	-	(8,734)	(53,970)	316,313	262,343
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 18	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	2,048,480	164,215	66,666	-	(87,109)	(459,136)	-	(60,889)	(376,253)	2,205,162	1,828,909
913	Veteran Services Foundation	-	-	-	-	-	-	-	-	-	-	-
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	3,701,781	311,631	126,512	-	(165,306)	(871,304)	-	(115,550)	(714,017)	4,184,745	3,470,728
937	Southern Va Higher Education	571,797	45,221	18,358	-	(23,988)	(126,435)	-	(16,767)	(103,611)	607,247	503,636
938	New College Institute	188,586	14,038	5,699	-	(7,446)	(39,249)	-	(5,205)	(32,163)	188,508	156,344
942	Va Museum of Natural History	602,693	46,228	18,767	-	(24,522)	(129,252)	-	(17,141)	(105,920)	620,779	514,860
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	411,968	29,097	11,812	-	(15,435)	(81,354)	-	(10,789)	(66,669)	390,732	324,064
957	Commonwealth Att Serv Council	107,199	6,950	2,821	-	(3,686)	(19,430)	-	(2,577)	(15,922)	93,322	77,399
960	Dept of Fire Programs	1,220,317	87,961	35,709	-	(46,659)	(245,934)	-	(32,615)	(201,538)	1,181,185	979,647
961	Div of Capitol Police	1,419,769	98,041	39,801	-	(52,006)	(274,118)	-	(36,353)	(224,635)	1,316,549	1,091,915
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	-	-	-	-	-	-	-	-	-	-	-

Appendix C - Reconciliation of OPEB Liability

	A	B	C	D	E	F	G	H	I	J	K	
	Total OPEB Liability											
					Differences Between Expected and Actual							
Employer #	Employer	Net OPEB Liability	Service Cost	Interest Cost	Changes of Benefits Terms	Experiences	Changes of Assumptions	Contributions: Members	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability (Beginning)	Total OPEB Liability (Ending)
980	Higher Education Tuition Moderation Incentive F	-	-	-	-	-	-	-	-	-	-	-
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	17,017,498	1,297,294	526,657	-	(688,156)	(3,627,162)	-	(481,024)	(2,972,391)	17,420,736	14,448,345
TOTAL		\$ 1,566,122,047	\$ 116,626,585	\$ 47,346,438	\$ -	\$ (61,865,135)	\$ (326,081,471)	\$ -	\$ (43,244,000)	\$ (267,217,583)	\$ 1,566,122,047	\$ 1,298,904,464

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	Plan Fiduciary Net Position												
		A	B	C	D	E	F	G	H	I	J			
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)			
5	VRS Retirees, Survivors, LTD Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Non-Annuitant Survivors, Extended Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-
7	ORP Retirees, Survivors, LTD Participants	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Various TLC Govt Groups	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Various TLC School Groups	-	-	-	-	-	-	-	-	-	-	-	-	-
90	POTOMAC RIVER FISHERIES	1,897	-	-	-	(1,897)	-	-	-	-	-	-	-	56,988
91	New River Valley Emergency Communications	2,952	-	-	-	(2,952)	-	-	-	-	-	-	-	88,678
100	Senate of Virginia	51,847	-	-	-	(51,847)	-	-	-	-	-	-	-	1,557,296
101	Virginia House of Delegates	104,246	-	-	-	(104,246)	-	-	-	-	-	-	-	3,131,187
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	166,496	-	-	-	(166,496)	-	-	-	-	-	-	-	5,000,968
107	Div of Legislative Services	34,740	-	-	-	(34,740)	-	-	-	-	-	-	-	1,043,477
109	Div of Legislative Auto Sys	11,254	-	-	-	(11,254)	-	-	-	-	-	-	-	338,030
110	Joint Leg Audit & Review Comm	13,034	-	-	-	(13,034)	-	-	-	-	-	-	-	391,504
111	Supreme Court of Virginia	135,505	-	-	-	(135,505)	-	-	-	-	-	-	-	4,070,105
112	Judicial Inquiry And Rev Comm	1,289	-	-	-	(1,289)	-	-	-	-	-	-	-	38,706
113	Circuit Courts	88,914	-	-	-	(88,914)	-	-	-	-	-	-	-	2,670,675
114	General District Courts	435,808	-	-	-	(435,808)	-	-	-	-	-	-	-	13,090,221
115	Juv and Dom Relations Dist Crt	298,727	-	-	-	(298,727)	-	-	-	-	-	-	-	8,972,761
116	Combined District Courts	86,775	-	-	-	(86,775)	-	-	-	-	-	-	-	2,606,417
117	Virginia State Bar	47,078	-	-	-	(47,078)	-	-	-	-	-	-	-	1,414,053
119	Lieutenant Governor	980	-	-	-	(980)	-	-	-	-	-	-	-	29,443
121	Office of the Governor	14,171	-	-	-	(14,171)	-	-	-	-	-	-	-	425,649
122	Dept of Planning and Budget	20,378	-	-	-	(20,378)	-	-	-	-	-	-	-	612,090
123	Dept of Military Affairs	113,596	-	-	-	(113,596)	-	-	-	-	-	-	-	3,412,045
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	31,612	-	-	-	(31,612)	-	-	-	-	-	-	-	949,521
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	57,013	-	-	-	(57,013)	-	-	-	-	-	-	-	1,712,481
128	Virginia Veterans Care Center	98,387	-	-	-	(98,387)	-	-	-	-	-	-	-	2,955,228
129	Dept of Human Resource Mgmt	49,132	-	-	-	(49,132)	-	-	-	-	-	-	-	1,475,763
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	14,251	-	-	-	(14,251)	-	-	-	-	-	-	-	428,042
133	Auditor of Public Accounts	49,753	-	-	-	(49,753)	-	-	-	-	-	-	-	1,494,411
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	103,559	-	-	-	(103,559)	-	-	-	-	-	-	-	3,110,569
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	51,704	-	-	-	(51,704)	-	-	-	-	-	-	-	1,553,012
141	Attorney General & Dept of Law	192,347	-	-	-	(192,347)	-	-	-	-	-	-	-	5,777,465
142	Virginia Crime Commission	-	█	-	█	-	-	█	-	-	-	-	-	-
143	Div of Debt Collection	11,981	█	-	█	(11,981)	-	█	-	-	-	-	-	359,878
146	The Science Museum of Virginia	28,163	█	-	█	(28,163)	-	█	-	-	-	-	-	845,911
147	Office State Inspector General	16,688	█	-	█	(16,688)	-	█	-	-	-	-	-	501,240
148	Virginia Comm for the Arts	2,453	█	-	█	(2,453)	-	█	-	-	-	-	-	73,675
149	Admin of Health Insurance	-	█	-	█	-	-	█	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	Plan Fiduciary Net Position									
		A	B	C	D	E	F	G	H	I	J
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-
151	Dept of Accounts	72,289	-	-	(72,289)	-	-	-	-	-	2,171,319
152	Dept of the Treasury	46,867	-	-	(46,867)	-	-	-	-	-	1,407,729
154	Dept of Motor Vehicles	834,646	-	-	(834,646)	-	-	-	-	-	25,069,964
156	Dept of State Police	1,411,291	-	-	(1,411,291)	-	-	-	-	-	42,390,425
157	Compensation Board	6,364	-	-	(6,364)	-	-	-	-	-	191,141
158	Virginia Retirement System1	-	-	-	-	-	-	-	-	-	-
160	Va Crim Sentencing Commission	3,808	-	-	(3,808)	-	-	-	-	-	114,385
161	Dept of Taxation	387,678	-	-	(387,678)	-	-	-	-	-	11,644,530
162	Dept Accounts Transfer Payments	782	-	-	(782)	-	-	-	-	-	23,483
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	-	-	-	-	-	-	-	-	-	-
165	Dept of Housing and Comm Dev	42,847	-	-	(42,847)	-	-	-	-	-	1,286,978
166	Secretary of the Commonwealth	8,446	-	-	(8,446)	-	-	-	-	-	253,700
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-
171	State Corporation Commission	321,587	-	-	(321,587)	-	-	-	-	-	9,659,408
172	State Lottery Department	137,377	-	-	(137,377)	-	-	-	-	-	4,126,329
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-
174	Virginia College Savings Plan	50,279	-	-	(50,279)	-	-	-	-	-	1,510,217
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-
180	Secretary of Administration	3,534	-	-	(3,534)	-	-	-	-	-	106,154
181	Dept of Labor and Industry	68,998	-	-	(68,998)	-	-	-	-	-	2,072,462
182	Virginia Employment Commission	262,846	-	-	(262,846)	-	-	-	-	-	7,895,021
183	Secretary of Natural Resources	2,097	-	-	(2,097)	-	-	-	-	-	62,983
184	Secretary of Technology	991	-	-	(991)	-	-	-	-	-	29,779
185	Secretary of Education	1,355	-	-	(1,355)	-	-	-	-	-	40,698
186	Secretary of Transportation	2,084	-	-	(2,084)	-	-	-	-	-	62,593
187	Secretary of Public Safety	2,047	-	-	(2,047)	-	-	-	-	-	61,477
188	Sec of Health & Human Resource	2,146	-	-	(2,146)	-	-	-	-	-	64,455
190	Secretary of Finance	1,414	-	-	(1,414)	-	-	-	-	-	42,479
191	Va Workers Compensation Comm	140,385	-	-	(140,385)	-	-	-	-	-	4,216,696
192	Secretary of Commerce & Trade	2,233	-	-	(2,233)	-	-	-	-	-	67,081
193	Secretary of Agr and Forestry	385	-	-	(385)	-	-	-	-	-	11,553
194	Dept of General Services	283,093	-	-	(283,093)	-	-	-	-	-	8,503,149
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-
199	Dept Conservation & Recreation	200,299	-	-	(200,299)	-	-	-	-	-	6,016,313
200	Comp Svcs At-Risk Youth & Family	5,958	-	-	(5,958)	-	-	-	-	-	178,951
201	Dept of Education	127,743	-	-	(127,743)	-	-	-	-	-	3,836,976
202	The Library of Virginia	50,649	-	-	(50,649)	-	-	-	-	-	1,521,331
203	Woodrow Wilson Rehab Center	127,168	-	-	(127,168)	-	-	-	-	-	3,819,699
204	College of William and Mary	951,625	-	-	(951,625)	-	-	-	-	-	28,583,605
206	VCU Health System Authority	205,206	-	-	(205,206)	-	-	-	-	-	6,163,705
207	University of Virginia	-	-	-	-	-	-	-	-	-	-
208	VPI & State University	3,180,471	-	-	(3,180,471)	-	-	-	-	-	95,530,677
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	
		Plan Fiduciary Net Position										
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)	
211	Virginia Military Institute		276,840	-	-	(276,840)	-	-	-	-	-	8,315,358
212	Virginia State University		288,578	-	-	(288,578)	-	-	-	-	-	8,667,927
213	Norfolk State University		363,045	-	-	(363,045)	-	-	-	-	-	10,904,664
214	Longwood University		368,512	-	-	(368,512)	-	-	-	-	-	11,068,861
215	University of Mary Washington		320,420	-	-	(320,420)	-	-	-	-	-	9,624,340
216	James Madison University		1,477,352	-	-	(1,477,352)	-	-	-	-	-	44,374,693
217	Radford University		628,281	-	-	(628,281)	-	-	-	-	-	18,871,439
218	Va Sch for Deaf/Blind		67,488	-	-	(67,488)	-	-	-	-	-	2,027,126
219	Va Sch for Deaf/Blind-Hampton		-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials		-	-	-	-	-	-	-	-	-	-
221	Old Dominion University		1,083,149	-	-	(1,083,149)	-	-	-	-	-	32,534,160
222	Dept of Professional & Occ Reg		79,117	-	-	(79,117)	-	-	-	-	-	2,376,414
223	Dept of Health Professions		93,672	-	-	(93,672)	-	-	-	-	-	2,813,592
226	Board of Accountancy		5,839	-	-	(5,839)	-	-	-	-	-	175,370
229	Coop Ext & Agric Exp Station		424,389	-	-	(424,389)	-	-	-	-	-	12,747,226
230	VPI & SU Research Department		-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department		-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris		-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners		4,050	-	-	(4,050)	-	-	-	-	-	121,661
234	Cooper Ext & Agric Res Service		34,351	-	-	(34,351)	-	-	-	-	-	1,031,795
236	Virginia Commonwealth Univ		2,801,582	-	-	(2,801,582)	-	-	-	-	-	84,150,119
238	Virginia Museum of Fine Arts		84,486	-	-	(84,486)	-	-	-	-	-	2,537,687
239	Frontier Culture Museum of Va		13,876	-	-	(13,876)	-	-	-	-	-	416,785
241	Richard Bland College		57,805	-	-	(57,805)	-	-	-	-	-	1,736,279
242	Christopher Newport University		402,422	-	-	(402,422)	-	-	-	-	-	12,087,409
245	St Council of Higher Education		19,629	-	-	(19,629)	-	-	-	-	-	589,594
246	UVA College at Wise		-	-	-	-	-	-	-	-	-	-
247	George Mason University		1,681,681	-	-	(1,681,681)	-	-	-	-	-	50,512,033
261	Virginia Community College Sys		112,905	-	-	(112,905)	-	-	-	-	-	3,391,279
262	Dept f/Aging & Rehab Services		398,277	-	-	(398,277)	-	-	-	-	-	11,962,905
263	Va Rehab Center for the Blind		10,544	-	-	(10,544)	-	-	-	-	-	316,708
268	Va Institute of Marine Science		146,009	-	-	(146,009)	-	-	-	-	-	4,385,624
270	Va Community Coll Sys Utility		-	-	-	-	-	-	-	-	-	-
275	New River Community College		63,017	-	-	(63,017)	-	-	-	-	-	1,892,809
276	Southside Va Community College		89,576	-	-	(89,576)	-	-	-	-	-	2,690,555
277	Paul D Camp Community College		32,718	-	-	(32,718)	-	-	-	-	-	982,739
278	Rappahannock Community College		46,420	-	-	(46,420)	-	-	-	-	-	1,394,293
279	Danville Community College		68,519	-	-	(68,519)	-	-	-	-	-	2,058,073
280	Northern Va Community College		722,548	-	-	(722,548)	-	-	-	-	-	21,702,922
282	Piedmont Va Community College		87,272	-	-	(87,272)	-	-	-	-	-	2,621,348
283	J Sargeant Reynolds Comm Coll		209,286	-	-	(209,286)	-	-	-	-	-	6,286,247
284	Eastern Shore Community Coll		27,344	-	-	(27,344)	-	-	-	-	-	821,325
285	Patrick Henry Comm Coll		87,889	-	-	(87,889)	-	-	-	-	-	2,639,900
286	Va Western Community College		122,308	-	-	(122,308)	-	-	-	-	-	3,673,718
287	Dabney S Lancaster Comm Coll		35,948	-	-	(35,948)	-	-	-	-	-	1,079,757
288	Wytheville Community College		59,255	-	-	(59,255)	-	-	-	-	-	1,779,829

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
290	John Tyler Community College		136,317	-	-	(136,317)	-	-	-	-	4,094,502
291	Blue Ridge Community College		87,668	-	-	(87,668)	-	-	-	-	2,633,237
292	Central Va Community College		68,064	-	-	(68,064)	-	-	-	-	2,044,418
293	Thomas Nelson Comm College		177,683	-	-	(177,683)	-	-	-	-	5,337,014
294	Southwest Virginia Comm Coll		67,887	-	-	(67,887)	-	-	-	-	2,039,092
295	Tidewater Community College		443,159	-	-	(443,159)	-	-	-	-	13,311,010
296	VA Highlands Community College		60,615	-	-	(60,615)	-	-	-	-	1,820,677
297	Germanna Community College		104,491	-	-	(104,491)	-	-	-	-	3,138,548
298	Lord Fairfax Community College		115,442	-	-	(115,442)	-	-	-	-	3,467,481
299	Mountain Empire Community Coll		61,692	-	-	(61,692)	-	-	-	-	1,853,032
301	Dept of Agri & Cons Services		215,937	-	-	(215,937)	-	-	-	-	6,486,022
305	State Milk Commission		-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership		51,353	-	-	(51,353)	-	-	-	-	1,542,480
311	Va National Defense Industrial		-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd		-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority		31,690	-	-	(31,690)	-	-	-	-	951,870
325	Dept of Business Assistance		-	-	-	-	-	-	-	-	-
326	Off of Workforce Development		-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board		533	-	-	(533)	-	-	-	-	16,016
350	Dept Small Bus/Supplier Div		13,576	-	-	(13,576)	-	-	-	-	407,784
360	Fort Monroe Authority		9,613	-	-	(9,613)	-	-	-	-	288,745
400	Jamestown-Yorktown Commemor		1,359	-	-	(1,359)	-	-	-	-	40,808
402	Marine Resources Commission		75,289	-	-	(75,289)	-	-	-	-	2,261,427
403	Dept Game and Inland Fisheries		229,244	-	-	(229,244)	-	-	-	-	6,885,732
405	Virginia Racing Commission		915	-	-	(915)	-	-	-	-	27,487
407	Virginia Port Authority		1,694	-	-	(1,694)	-	-	-	-	50,880
408	Chesapeake Bay Local Asst Dept		-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy		99,174	-	-	(99,174)	-	-	-	-	2,978,857
411	Dept of Forestry		125,372	-	-	(125,372)	-	-	-	-	3,765,761
413	Comm on Va Alcohol Saf Act Pro		4,106	-	-	(4,106)	-	-	-	-	123,325
417	Gunston Hall		1,811	-	-	(1,811)	-	-	-	-	54,382
423	Dept of Historic Resources		15,803	-	-	(15,803)	-	-	-	-	474,677
425	Jamestown-Yorktown Foundation		53,863	-	-	(53,863)	-	-	-	-	1,617,856
440	Dept of Environmental Quality		389,731	-	-	(389,731)	-	-	-	-	11,706,215
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		1,070	-	-	(1,070)	-	-	-	-	32,137
501	Dept of Transportation		3,890,995	-	-	(3,890,995)	-	-	-	-	116,872,366
502	Central Garage		-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans		26,447	-	-	(26,447)	-	-	-	-	794,366
506	Motor Vehicle Dealer Board		11,427	-	-	(11,427)	-	-	-	-	343,231
507	BRD Towing and Recovery Operator		-	-	-	-	-	-	-	-	-
601	Dept of Health		1,469,492	-	-	(1,469,492)	-	-	-	-	44,138,616
602	Dept of Medical Asst Services		190,892	-	-	(190,892)	-	-	-	-	5,733,751

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J	
		Plan Fiduciary Net Position										
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)	
606	Va Bd for People With Disabil		3,715	-	-	(3,715)	-	-	-	-	-	111,600
701	Dept of Corrections	158,170	-	-	-	(158,170)	-	-	-	-	-	4,750,889
702	Dept f/t Blind & Vision Impair	110,128	-	-	-	(110,128)	-	-	-	-	-	3,307,883
703	Central State Hospital	332,009	-	-	-	(332,009)	-	-	-	-	-	9,972,427
704	Eastern State Hospital	294,763	-	-	-	(294,763)	-	-	-	-	-	8,853,676
705	Southwestern Va Ment Hlth Inst	231,362	-	-	-	(231,362)	-	-	-	-	-	6,949,349
706	Western State Hospital	297,324	-	-	-	(297,324)	-	-	-	-	-	8,930,611
707	Central Virginia Training Ctr	291,004	-	-	-	(291,004)	-	-	-	-	-	8,740,783
708	COV Center for Child & Adoles	49,261	-	-	-	(49,261)	-	-	-	-	-	1,479,627
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	86,621	-	-	-	(86,621)	-	-	-	-	-	2,601,796
716	Virginia Corr Center for Women	119,193	-	-	-	(119,193)	-	-	-	-	-	3,580,162
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	128,310	-	-	-	(128,310)	-	-	-	-	-	3,854,014
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	185,707	-	-	-	(185,707)	-	-	-	-	-	5,578,002
721	Powhatan Recept and Class Ctr	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	129,611	-	-	-	(129,611)	-	-	-	-	-	3,893,076
724	Catawba Hospital	109,392	-	-	-	(109,392)	-	-	-	-	-	3,285,774
725	Northern Virginia Training Ctr	31,659	-	-	-	(31,659)	-	-	-	-	-	950,940
726	Southside Va Training Center	-	-	-	-	-	-	-	-	-	-	-
728	No Va Mental Health Institute	130,482	-	-	-	(130,482)	-	-	-	-	-	3,919,254
729	Piedmont Geriatric Hospital	152,518	█	-	█	(152,518)	-	█	-	-	-	4,581,128
730	Brunswick Correctional Center	-	█	-	█	-	-	█	-	-	-	-
731	Staunton Correctional Center	-	█	-	█	-	-	█	-	-	-	-
733	Sussex I State Prison	155,051	█	-	█	(155,051)	-	█	-	-	-	4,657,217
734	Sussex II State Prison	142,153	█	-	█	(142,153)	-	█	-	-	-	4,269,787
735	Wallens Ridge State Prison	232,770	█	-	█	(232,770)	-	█	-	-	-	6,991,631
736	Southampton Intensive Treat Ct	-	█	-	█	-	-	█	-	-	-	-
737	St Brides Correctional Center	119,419	█	-	█	(119,419)	-	█	-	-	-	3,586,942
738	Southwestern Va Training Ctr	143,805	█	-	█	(143,805)	-	█	-	-	-	4,319,426
739	Southern Va Mental Health Inst	80,676	█	-	█	(80,676)	-	█	-	-	-	2,423,247
740	Southampton Reception & Class	-	█	-	█	-	-	█	-	-	-	-
741	Red Onion State Prison	237,740	█	-	█	(237,740)	-	█	-	-	-	7,140,911
742	Employee Rel & Trg Div	53,613	█	-	█	(53,613)	-	█	-	-	-	1,610,358
743	Fluvanna Corr Ctr for Women	140,145	█	-	█	(140,145)	-	█	-	-	-	4,209,471
744	Mecklenburg Correctional Ctr	-	█	-	█	-	-	█	-	-	-	-
745	Nottoway Correctional Center	185,903	█	-	█	(185,903)	-	█	-	-	-	5,583,904
747	Marion Correctional Center	113,732	█	-	█	(113,732)	-	█	-	-	-	3,416,122
748	Hiram W Davis Medical Center	71,179	█	-	█	(71,179)	-	█	-	-	-	2,137,968
749	Buckingham Correctional Center	171,853	█	-	█	(171,853)	-	█	-	-	-	5,161,872
750	Dept of Correctional Education	-	█	-	█	-	-	█	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	3,883	█	-	█	(3,883)	-	█	-	-	-	116,633
752	Deep Meadow Correctional Ctr	271,028	█	-	█	(271,028)	-	█	-	-	-	8,140,774
753	Deerfield Correctional Center	209,699	█	-	█	(209,699)	-	█	-	-	-	6,298,653

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J
		Plan Fiduciary Net Position									
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)
754	Augusta Correctional Center		145,338	-	-	(145,338)	-	-	-	-	4,365,477
756	Div of Institutions		263,792	-	-	(263,792)	-	-	-	-	7,923,416
757	Western Region Corr Fld Units		73,545	-	-	(73,545)	-	-	-	-	2,209,053
759	Northern Region Corr Fld Units		-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit		-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit		70,188	-	-	(70,188)	-	-	-	-	2,108,199
762	Dept f/t Rights of Va w/Disab		-	-	-	-	-	-	-	-	-
765	Dept of Social Services		753,486	-	-	(753,486)	-	-	-	-	22,632,201
766	Virginia Parole Board		4,927	-	-	(4,927)	-	-	-	-	148,000
767	Div of Community Corrections		585,317	-	-	(585,317)	-	-	-	-	17,580,951
768	Keen Mountain Correctional Ctr		160,518	-	-	(160,518)	-	-	-	-	4,821,409
769	Greensville Correctional Ctr		367,266	-	-	(367,266)	-	-	-	-	11,031,434
770	Dillwyn Correctional Center		168,079	-	-	(168,079)	-	-	-	-	5,048,523
771	Indian Creek Corr Center		99,458	-	-	(99,458)	-	-	-	-	2,987,376
772	Haynesville Correctional Ctr		180,159	-	-	(180,159)	-	-	-	-	5,411,375
773	Coffeewood Correctional Center		124,685	-	-	(124,685)	-	-	-	-	3,745,132
774	Lunenburg Correctional Center		130,478	-	-	(130,478)	-	-	-	-	3,919,114
775	Pocahontas Correctional Center		140,021	-	-	(140,021)	-	-	-	-	4,205,775
776	Green Rock Correctional Center		137,987	-	-	(137,987)	-	-	-	-	4,144,658
777	Dept of Juvenile Justice		729,038	-	-	(729,038)	-	-	-	-	21,897,858
778	Dept of Forensic Science		141,340	-	-	(141,340)	-	-	-	-	4,245,369
785	River North Correctional Cntr		164,186	-	-	(164,186)	-	-	-	-	4,931,595
786	Culpeper Correctional Facility for Women		-	-	-	-	-	-	-	-	-
794	Va Center for Behavioral Rehab		165,667	-	-	(165,667)	-	-	-	-	4,976,090
820	Capital Sq Preservation Coun		-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl		-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission		-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev		-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth		-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission		-	-	-	-	-	-	-	-	-
841	Dept of Aviation		15,439	-	-	(15,439)	-	-	-	-	463,723
842	Chesapeake Bay Commission		-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care		-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm		-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science		-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission		240,191	-	-	(240,191)	-	-	-	-	7,214,522
850	Personal Prop Tax Relief Act		-	-	-	-	-	-	-	-	-
851	Tobacco Commission		6,852	-	-	(6,852)	-	-	-	-	205,818
852	Va Foundation Healthy Youth		8,734	-	-	(8,734)	-	-	-	-	262,343
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		-	-	-	-	-	-	-	-	-

Appendix D - Reconciliation of OPEB Net Position

Employer #	Employer	A	B	C	D	E	F	G	H	I	J			
		Plan Fiduciary Net Position												
		Contribution: Employer	Contributions: Member	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position (Beginning)	Plan Fiduciary Net Position (Ending)	Net OPEB Liability (Ending)			
866	Comm on Prevention Human Traff	-	█	-	-	█	-	-	-	█	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	█	-	-	█	-	-	-	█	-	-	-	-
868	Va Comm Energy & Environment	-	█	-	-	█	-	-	-	█	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	█	-	-	█	-	-	-	█	-	-	-	-
879	Va Bicentennial Amer War 1812	-	█	-	-	█	-	-	-	█	-	-	-	-
911	Virginia Pub Broadcasting Brd	-	█	-	-	█	-	-	-	█	-	-	-	-
912	Dept of Veterans Services	60,889	█	-	-	█	(60,889)	-	-	█	-	-	-	1,828,909
913	Veteran Services Foundation	-	█	-	-	█	-	-	-	█	-	-	-	-
916	Gov Employment & Training Dept	-	█	-	-	█	-	-	-	█	-	-	-	-
920	Opportunity Educational Inst	-	█	-	-	█	-	-	-	█	-	-	-	-
922	Sitter-Barfoot Veterans Care	115,550	█	-	-	█	(115,550)	-	-	█	-	-	-	3,470,728
937	Southern Va Higher Education	16,767	█	-	-	█	(16,767)	-	-	█	-	-	-	503,636
938	New College Institute	5,205	█	-	-	█	(5,205)	-	-	█	-	-	-	156,344
942	Va Museum of Natural History	17,141	█	-	-	█	(17,141)	-	-	█	-	-	-	514,860
946	Council on Indians	-	█	-	-	█	-	-	-	█	-	-	-	-
948	Southwest Va Higher Ed Center	10,789	█	-	-	█	(10,789)	-	-	█	-	-	-	324,064
957	Commonwealth Att. Serv Council	2,577	█	-	-	█	(2,577)	-	-	█	-	-	-	77,399
960	Dept of Fire Programs	32,615	█	-	-	█	(32,615)	-	-	█	-	-	-	979,647
961	Div of Capitol Police	36,353	█	-	-	█	(36,353)	-	-	█	-	-	-	1,091,915
962	Dept of Emp Dispute Resolution	-	█	-	-	█	-	-	-	█	-	-	-	-
963	Virginia Liaison Office	-	█	-	-	█	-	-	-	█	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	█	-	-	█	-	-	-	█	-	-	-	-
968	Commission on Local Government	-	█	-	-	█	-	-	-	█	-	-	-	-
972	Virginia Resources Authority	-	█	-	-	█	-	-	-	█	-	-	-	-
980	Higher Education Tuition Moderation Incentive Fund	-	█	-	-	█	-	-	-	█	-	-	-	-
986	State Grants to Nonstate Agys	-	█	-	-	█	-	-	-	█	-	-	-	-
989	Higher Education Research Init	-	█	-	-	█	-	-	-	█	-	-	-	-
992	Planned Reversions	-	█	-	-	█	-	-	-	█	-	-	-	-
993	Treasury Construction Fin	-	█	-	-	█	-	-	-	█	-	-	-	-
995	Central Appropriations	-	█	-	-	█	-	-	-	█	-	-	-	-
999	Dept Alcoholic Beverage Control	481,024	█	-	-	█	(481,024)	-	-	█	-	-	-	14,448,345
TOTAL		\$ 43,244,000	\$ -	\$ -	\$ (43,244,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,298,904,464

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Difference Between Expected and Actual Experience	Employer Contributions and Proportionate Share of Resources	Total Employer OPEB Expense
5	VRS Retirees, Survivors, LTD Participants	0.0000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Non-Annuitant Survivors, Extended Coverage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	ORP Retirees, Survivors, LTD Participants	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Various TLC Govt Groups	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Various TLC School Groups	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	POTOMAC RIVER FISHERIES	0.0044%	56,988	-	-	-	330	330	2,292	-	12,081	14,373	4,547	-	61	4,608	
91	New River Valley Emergency Communicator	0.0068%	88,678	-	-	-	90,293	90,293	3,567	-	18,800	22,367	7,076	-	16,629	23,705	
100	Senate of Virginia	0.1199%	1,557,296	-	-	-	-	-	62,637	-	330,148	55,383	448,168	124,256	(10,200)	114,056	
101	Virginia House of Delegates	0.2411%	3,131,187	-	-	-	106,825	106,825	125,941	-	663,815	789,756	249,836	-	19,673	269,509	
102	Leg Dept Reversion Clear Acct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
103	Magistrates	0.3850%	5,000,968	-	-	-	19,731	19,731	201,146	-	1,060,210	1,261,356	399,026	-	3,634	402,660	
107	Div of Legislative Services	0.0803%	1,043,477	-	-	-	57,300	57,300	41,970	-	221,218	263,188	83,259	-	10,553	93,812	
109	Div of Legislative Auto Sys	0.0260%	338,030	-	-	-	-	-	13,596	-	71,663	31,451	116,710	26,971	(5,792)	21,179	
110	Joint Leg Audit & Review Comm	0.0301%	391,504	-	-	-	-	-	15,747	-	82,999	105,509	31,238	-	(1,245)	29,993	
111	Supreme Court of Virginia	0.3133%	4,070,105	-	-	-	74,443	74,443	163,705	-	862,866	1,026,571	324,752	-	13,709	338,461	
112	Judicial Inquiry And Rev Comm	0.0030%	38,706	-	-	-	3,196	3,196	1,557	-	8,206	9,763	3,088	-	589	3,677	
113	Circuit Courts	0.2056%	2,670,675	-	-	-	21,332	21,332	107,418	-	566,186	673,604	213,092	-	3,929	217,021	
114	General District Courts	1.0078%	13,090,221	-	-	-	24,715	24,715	526,508	-	2,775,139	3,301,647	1,044,465	-	4,552	1,049,017	
115	Juv and Dom Relations Dist Crt	0.6908%	8,972,761	-	-	-	8,723	8,723	360,897	-	1,902,234	2,263,131	715,934	-	1,606	717,540	
116	Combined District Courts	0.2007%	2,606,417	-	-	-	75,717	75,717	104,834	-	552,563	657,397	207,965	-	13,944	221,909	
117	Virginia State Bar	0.1089%	1,414,053	-	-	-	73,297	73,297	56,875	-	299,780	356,655	112,827	-	13,499	126,326	
119	Lieutenant Governor	0.0023%	29,443	-	-	-	-	-	1,184	-	6,242	2,852	10,278	2,349	(525)	1,824	
121	Office of the Governor	0.0328%	425,649	-	-	-	37,959	37,959	17,120	-	90,238	107,358	33,962	-	6,991	40,953	
122	Dept of Planning and Budget	0.0471%	612,090	-	-	-	-	-	24,619	-	129,764	32,568	186,951	48,838	(5,998)	42,840	
123	Dept of Military Affairs	0.2627%	3,412,045	-	-	-	-	-	137,237	-	723,357	133,982	994,576	272,246	(24,674)	247,572	
124	Governors Comm on Govt Reform	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
125	Court of Appeals of Virginia	0.0731%	949,521	-	-	-	40,897	40,897	38,191	-	201,299	239,490	75,762	-	7,532	83,294	
126	Gov Comm on Champion Schools	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Dept of Emergency Management	0.1318%	1,712,481	-	-	-	172,152	172,152	68,878	-	363,047	431,925	136,638	-	31,704	168,342	
128	Virginia Veterans Care Center	0.2275%	2,955,228	-	-	-	-	-	118,864	-	626,511	136,013	881,388	235,797	(25,049)	210,748	
129	Dept of Human Resource Mgmt	0.1136%	1,475,763	-	-	-	79,285	79,285	59,357	-	312,863	372,220	117,751	-	14,601	132,352	
131	Dept of Veterans Affairs	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	State Board of Elections	0.0330%	428,042	-	-	-	66,557	66,557	17,216	-	90,745	107,961	34,153	-	12,257	46,410	
133	Auditor of Public Accounts	0.1151%	1,494,411	-	-	-	-	-	60,107	-	316,817	6,368	383,292	119,239	(1,173)	118,066	
135	Va Inform Providers Net Auth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
136	Va Information Technologies	0.2395%	3,110,569	-	-	-	-	-	125,112	-	659,443	69,606	854,161	248,191	(12,819)	235,372	
137	Dept of Technology Planning	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
138	Dept of Information Technology	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140	Dept of Criminal Justice Svcs	0.1196%	1,553,012	-	-	-	64,951	64,951	62,464	-	329,240	391,704	123,914	-	11,961	135,875	
141	Attorney General & Dept of Law	0.4448%	5,777,465	-	-	-	101,386	101,386	232,378	-	1,224,828	1,457,206	460,982	-	18,671	479,653	
142	Virginia Crime Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
143	Div of Debt Collection	0.0277%	359,878	-	-	-	-	-	14,475	-	76,295	33,798	124,568	28,715	(6,224)	22,491	
146	The Science Museum of Virginia	0.0651%	845,911	-	-	-	-	-	34,024	-	179,334	3,260	216,618	67,495	(600)	66,895	
147	Office State Inspector General	0.0386%	501,240	-	-	-	36,091	36,091	20,161	-	106,263	126,424	39,994	-	6,647	46,641	
148	Virginia Comm for the Arts	0.0057%	73,675	-	-	-	-	-	2,963	-	15,619	5,378	23,960	5,879	(990)	4,889	
149	Admin of Health Insurance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D Deferred Outflows of Resources				G	H Deferred Inflows of Resources				L	M	N OPEB Expense		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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense		
150	Dept of the St Internal Audit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
151	Dept of Accounts	0.1672%	2,171,319	-	-	-	129,791	129,791	87,334	-	460,322	-	547,656	173,249	23,902	197,151		
152	Dept of the Treasury	0.1084%	1,407,729	-	-	-	10,749	10,749	56,621	-	298,440	-	355,061	112,322	1,979	114,301		
154	Dept of Motor Vehicles	1.9301%	25,069,964	-	-	-	-	-	1,008,350	-	5,314,856	3,169	6,326,375	2,000,325	(584)	1,999,741		
156	Dept of State Police	3.2636%	42,390,425	-	-	-	-	-	1,705,004	-	8,986,810	792,533	11,484,347	3,382,319	(145,954)	3,236,365		
157	Compensation Board	0.0147%	191,141	-	-	-	-	-	7,688	-	40,522	-	27,144	15,251	(4,999)	10,252		
158	Virginia Retirement System1	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
160	Va Crim Sentencing Commission	0.0088%	114,385	-	-	-	-	-	4,601	-	24,250	99	28,950	9,127	(18)	9,109		
161	Dept of Taxation	0.8965%	11,644,530	-	-	-	250,244	250,244	468,360	-	2,468,651	-	2,937,011	929,113	46,085	975,198		
162	Dept Accounts Transfer Payments	0.0018%	23,483	-	-	-	129	129	945	-	4,978	-	5,923	1,874	24	1,898		
163	Dept for the Aging	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
164	Virginia Management Fellows Program Admii	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
165	Dept of Housing and Comm Dev	0.0991%	1,286,978	-	-	-	-	-	51,764	-	272,841	12,426	337,031	102,688	(2,288)	100,400		
166	Secretary of the Commonwealth	0.0195%	253,700	-	-	-	790	790	10,204	-	53,785	-	63,989	20,243	145	20,388		
169	Commonwealth Competition Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
170	Human Rights Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
171	State Corporation Commission	0.7437%	9,659,408	-	-	-	187,218	187,218	388,515	-	2,047,803	-	2,436,318	770,721	34,479	805,200		
172	State Lottery Department	0.3177%	4,126,329	-	-	-	-	-	165,967	-	874,786	19,029	1,059,782	329,239	(3,505)	325,734		
173	Dept of Charitable Gaming	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
174	Virginia College Savings Plan	0.1163%	1,510,217	-	-	-	39,925	39,925	60,743	-	320,167	-	380,910	120,500	7,353	127,853		
175	Va Off Protection & Advocacy	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
180	Secretary of Administration	0.0082%	106,154	-	-	-	2,124	2,124	4,270	-	22,505	-	26,775	8,470	391	8,861		
181	Dept of Labor and Industry	0.1596%	2,072,462	-	-	-	39,578	39,578	83,357	-	439,364	-	522,721	165,361	7,289	172,650		
182	Virginia Employment Commission	0.6078%	7,895,021	-	-	-	-	-	317,549	-	1,673,752	599,681	2,590,982	629,941	(110,438)	519,503		
183	Secretary of Natural Resources	0.0048%	62,983	-	-	-	-	-	2,533	-	13,352	24	15,909	5,025	(5)	5,020		
184	Secretary of Technology	0.0023%	29,779	-	-	-	240	240	1,198	-	6,313	-	7,511	2,376	44	2,420		
185	Secretary of Education	0.0031%	40,698	-	-	-	-	-	1,637	-	8,628	11,880	22,145	3,247	(2,188)	1,059		
186	Secretary of Transportation	0.0048%	62,593	-	-	-	5,637	5,637	2,518	-	13,270	-	15,788	4,994	1,038	6,032		
187	Secretary of Public Safety	0.0047%	61,477	-	-	-	-	-	2,473	-	13,033	17,675	33,181	4,905	(3,255)	1,650		
188	Sec of Health & Human Resource	0.0050%	64,455	-	-	-	1,121	1,121	2,592	-	13,665	-	16,257	5,143	206	5,349		
190	Secretary of Finance	0.0033%	42,479	-	-	-	1,904	1,904	1,709	-	9,006	-	10,715	3,389	351	3,740		
191	Va Workers Compensation Comm	0.3246%	4,216,696	-	-	-	132,347	132,347	169,602	-	893,944	-	1,063,546	336,449	24,373	360,822		
192	Secretary of Commerce & Trade	0.0052%	67,081	-	-	-	-	-	2,698	-	14,221	21,142	38,061	5,352	(3,893)	1,459		
193	Secretary of Agr and Forestry	0.0009%	11,553	-	-	-	-	-	465	-	2,449	21,068	23,982	922	(3,880)	(2,958)		
194	Dept of General Services	0.6546%	8,503,149	-	-	-	13,257	13,257	342,009	-	1,802,676	-	2,144,685	678,464	2,442	680,906		
197	Direct Aid to Public Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
199	Dept Conservation & Recreation	0.4632%	6,016,313	-	-	-	51,127	51,127	241,985	-	1,275,464	-	1,517,449	480,040	9,416	489,456		
200	Comp Sns At-Risk Youth & Family	0.0138%	178,951	-	-	-	7,865	7,865	7,198	-	37,938	-	45,136	14,278	1,449	15,727		
201	Dept of Education	0.2954%	3,836,976	-	-	-	195,794	195,794	154,329	-	813,442	-	967,771	306,151	36,058	342,209		
202	The Library of Virginia	0.1171%	1,521,331	-	-	-	-	-	61,190	-	322,524	7,090	390,804	121,387	(1,306)	120,081		
203	Woodrow Wilson Rehab Center	0.2941%	3,819,699	-	-	-	31,006	31,006	153,634	-	809,780	-	963,414	304,773	5,710	310,483		
204	College of William and Mary	2.2006%	28,583,605	-	-	-	1,029,464	1,029,464	1,149,674	-	6,059,751	-	7,209,425	2,280,677	189,588	2,470,265		
206	VCU Health System Authority	0.4745%	6,163,705	-	-	-	-	-	247,913	-	1,306,711	650,183	2,204,807	491,800	(119,739)	372,061		
207	University of Virginia	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
208	VPI & State University	7.3547%	95,530,677	-	-	-	1,675,315	1,675,315	3,842,381	-	20,252,593	-	24,094,974	7,622,363	308,529	7,930,892		
209	UVA Medical Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
211	Virginia Military Institute	0.6402%	8,315,358	-	-	-	235,850	235,850	334,456	-	1,762,864	-	2,097,320	663,480	43,435	706,915
212	Virginia State University	0.6673%	8,667,927	-	-	-	-	-	348,636	-	1,837,609	146,020	2,332,265	691,611	(26,891)	664,720
213	Norfolk State University	0.8395%	10,904,664	-	-	-	-	-	438,601	-	2,311,799	67,749	2,818,149	870,080	(12,477)	857,603
214	Longwood University	0.8522%	11,068,861	-	-	-	105,519	105,519	445,206	-	2,346,609	-	2,791,815	883,181	19,433	902,614
215	University of Mary Washington	0.7410%	9,624,340	-	-	-	309,717	309,717	387,105	-	2,040,369	-	2,427,474	767,923	57,038	824,961
216	James Madison University	3.4163%	44,374,693	-	-	-	1,331,499	1,331,499	1,784,814	-	9,407,476	-	11,192,290	3,540,643	245,212	3,785,855
217	Radford University	1.4529%	18,871,439	-	-	-	538,989	538,989	759,036	-	4,000,763	-	4,759,799	1,505,746	99,261	1,605,007
218	Va Sch for Deaf/Blind	0.1561%	2,027,126	-	-	-	-	-	81,534	-	429,753	67,841	579,128	161,744	(12,494)	149,250
219	Va Sch for Deaf/Blind-Hampton	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	2.5047%	32,534,160	-	-	-	864,521	864,521	1,308,571	-	6,897,272	-	8,205,843	2,595,890	159,212	2,755,102
222	Dept of Professional & Occ Reg	0.1830%	2,376,414	-	-	-	16,769	16,769	95,583	-	503,802	-	599,385	189,613	3,088	192,701
223	Dept of Health Professions	0.2166%	2,813,592	-	-	-	58,002	58,002	113,167	-	596,484	-	709,651	224,496	10,682	235,178
226	Board of Accountancy	0.0135%	175,370	-	-	-	36,753	36,753	7,054	-	37,179	-	44,233	13,993	6,768	20,761
229	Coop Ext & Agric Exp Station	0.9814%	12,747,226	-	-	-	-	-	512,712	-	2,702,424	350,917	3,566,053	1,017,097	(64,626)	952,471
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	0.0094%	121,661	-	-	-	118	118	4,893	-	25,792	-	30,685	9,707	22	9,729
234	Cooper Ext & Agric Res Service	0.0794%	1,031,795	-	-	-	-	-	41,500	-	218,742	17,020	277,262	82,327	(3,135)	79,192
236	Virginia Commonwealth Univ	6.4785%	84,150,119	-	-	-	1,297,741	1,297,741	3,384,639	-	17,839,904	-	21,224,543	6,714,312	238,995	6,953,307
238	Virginia Museum of Fine Arts	0.1954%	2,537,687	-	-	-	114,891	114,891	102,069	-	537,992	-	640,061	202,481	21,158	223,639
239	Frontier Culture Museum of Va	0.0321%	416,785	-	-	-	3,687	3,687	16,764	-	88,359	-	105,123	33,255	679	33,934
241	Richard Bland College	0.1337%	1,736,279	-	-	-	311,444	311,444	69,836	-	368,093	-	437,929	138,537	57,356	195,893
242	Christopher Newport University	0.9306%	12,087,409	-	-	-	294,274	294,274	486,173	-	2,562,542	-	3,048,715	964,451	54,194	1,018,645
245	St Council of Higher Education	0.0454%	589,594	-	-	-	43,846	43,846	23,714	-	124,995	-	148,709	47,044	8,075	55,119
246	UVA College at Wise	0.0000%	-	-	-	-	-	-	-	-	-	754	754	-	(139)	(139)
247	George Mason University	3.8888%	50,512,033	-	-	-	-	-	2,031,667	-	10,708,598	283,854	13,024,119	4,030,339	(52,275)	3,978,064
261	Virginia Community College Sys	0.2611%	3,391,279	-	-	-	452,604	452,604	136,402	-	718,954	-	855,356	270,589	83,352	353,941
262	Dept of Aging & Rehab Services	0.9210%	11,962,905	-	-	-	115,426	115,426	481,165	-	2,536,147	-	3,017,312	954,516	21,257	975,773
263	Va Rehab Center for the Blind	0.0244%	316,708	-	-	-	51,838	51,838	12,738	-	67,142	-	79,880	25,270	9,547	34,817
268	Va Institute of Marine Science	0.3376%	4,385,624	-	-	-	75,311	75,311	176,396	-	929,756	-	1,106,152	349,928	13,869	363,797
270	Va Community Coll Sys Utility	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
275	New River Community College	0.1457%	1,892,809	-	-	-	-	-	76,131	-	401,277	99,370	576,778	151,027	(18,300)	132,727
276	Southside Va Community College	0.2071%	2,690,555	-	-	-	-	-	108,218	-	570,400	326,794	1,005,412	214,679	(60,183)	154,496
277	Paul D Camp Community College	0.0757%	982,739	-	-	-	19,994	19,994	39,527	-	208,342	-	247,869	78,412	3,682	82,094
278	Rappahannock Community College	0.1073%	1,394,293	-	-	-	-	-	56,080	-	295,591	50,427	402,098	111,250	(9,287)	101,963
279	Danville Community College	0.1584%	2,058,073	-	-	-	-	-	82,779	-	436,313	68,198	587,290	164,213	(12,560)	151,653
280	Northern Va Community College	1.6709%	21,702,922	-	-	-	-	-	872,923	-	4,601,040	1,295,584	6,769,547	1,731,669	(238,597)	1,493,072
282	Piedmont Va Community College	0.2018%	2,621,348	-	-	-	87,886	87,886	105,434	-	555,728	-	661,162	209,157	16,185	225,342
283	J Sargeant Reynolds Comm Coll	0.4840%	6,286,247	-	-	-	-	-	252,840	-	1,332,690	363,054	1,948,586	501,578	(66,861)	434,717
284	Eastern Shore Community Coll	0.0632%	821,325	-	-	-	27,753	27,753	33,035	-	174,122	-	207,157	65,533	5,111	70,644
285	Patrick Henry Comm Coll	0.2032%	2,639,900	-	-	-	166,930	166,930	106,181	-	559,661	-	665,842	210,637	30,742	241,379
286	Va Western Community College	0.2828%	3,673,718	-	-	-	-	-	147,762	-	778,832	159,753	1,086,347	293,125	(29,420)	263,705
287	Dabney S Lancaster Comm Coll	0.0831%	1,079,757	-	-	-	18,150	18,150	43,429	-	228,910	-	272,339	86,154	3,342	89,496
288	Wytheville Community College	0.1370%	1,779,829	-	-	-	27,086	27,086	71,587	-	377,325	-	448,912	142,012	4,988	147,000

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D E F Deferred Outflows of Resources			G	H I J K Deferred Inflows of Resources			L	M	N O OPEB Expense		
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
290	John Tyler Community College	0.3152%	4,094,502	-	-	-	-	-	164,687	-	868,038	86,999	1,119,724	326,699	(16,022)	310,677
291	Blue Ridge Community College	0.2027%	2,633,237	-	-	-	-	-	105,913	-	558,249	167,334	831,496	210,105	(30,817)	179,288
292	Central Va Community College	0.1574%	2,044,418	-	-	-	-	-	82,229	-	433,419	74,345	589,993	163,123	(13,691)	149,432
293	Thomas Nelson Comm College	0.4109%	5,337,014	-	-	-	158,035	158,035	214,662	-	1,131,452	-	1,346,114	425,839	29,104	454,943
294	Southwest Virginia Comm Coll	0.1570%	2,039,092	-	-	-	125,848	125,848	82,015	-	432,289	-	514,304	162,699	23,177	185,876
295	Tidewater Community College	1.0248%	13,311,010	-	-	-	-	-	535,388	-	2,821,946	74,457	3,431,791	1,062,081	(13,712)	1,048,369
296	VA Highlands Community College	0.1402%	1,820,677	-	-	-	94,126	94,126	73,230	-	385,985	-	459,215	145,271	17,334	162,605
297	Germanna Community College	0.2416%	3,138,548	-	-	-	112,165	112,165	126,237	-	665,375	-	791,612	250,424	20,657	271,081
298	Lord Fairfax Community College	0.2670%	3,467,481	-	-	-	38,037	38,037	139,467	-	735,109	-	874,576	276,669	7,005	283,674
299	Mountain Empire Community Coll	0.1427%	1,853,032	-	-	-	-	-	74,532	-	392,845	29,444	496,821	147,853	(5,422)	142,431
301	Dept of Agri & Cons Services	0.4993%	6,486,022	-	-	-	-	-	260,877	-	1,375,043	9,105	1,645,025	517,518	(1,677)	515,841
305	State Milk Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Va Economic Dev Partnership	0.1188%	1,542,480	-	-	-	96,074	96,074	62,041	-	327,007	-	389,048	123,074	17,693	140,767
311	Va National Defense Industrial	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Virginia Tourism Authority	0.0733%	951,870	-	-	-	-	-	38,286	-	201,797	4,299	244,382	75,949	(792)	75,157
325	Dept of Business Assistance	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Off of Workforce Development	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	0.0012%	16,016	-	-	-	92	92	644	-	3,395	-	4,039	1,278	17	1,295
350	Dept Small Bus/Supplier Div	0.0314%	407,784	-	-	-	35,211	35,211	16,402	-	86,451	-	102,853	32,537	6,484	39,021
360	Fort Monroe Authority	0.0222%	288,745	-	-	-	-	-	11,614	-	61,214	399	73,227	23,039	(73)	22,966
400	Jamestown-Yorktown Commemor	0.0031%	40,808	-	-	-	41,551	41,551	1,641	-	8,651	-	10,292	3,256	7,652	10,908
402	Marine Resources Commission	0.1741%	2,261,427	-	-	-	-	-	90,958	-	479,425	43,474	613,857	180,439	(8,006)	172,433
403	Dept Game and Inland Fisheries	0.5301%	6,885,732	-	-	-	200,056	200,056	276,954	-	1,459,782	-	1,736,736	549,410	36,843	586,253
405	Virginia Racing Commission	0.0021%	27,487	-	-	-	-	-	1,106	-	5,827	9,667	16,600	2,193	(1,780)	413
407	Virginia Port Authority	0.0039%	50,880	-	-	-	-	-	2,046	-	10,787	19,538	32,371	4,060	(3,598)	462
408	Chesapeake Bay Local Asst Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	0.2293%	2,978,857	-	-	-	-	-	119,814	-	631,521	71,599	822,934	237,682	(13,186)	224,496
411	Dept of Forestry	0.2899%	3,765,761	-	-	-	25,150	25,150	151,464	-	798,345	-	949,809	300,469	4,632	305,101
413	Comm on Va Alcohol Saf Act Pro	0.0095%	123,325	-	-	-	7,129	7,129	4,960	-	26,145	-	31,105	9,840	1,313	11,153
417	Gunston Hall	0.0042%	54,382	-	-	-	-	-	2,187	-	11,529	7,590	21,306	4,339	(1,398)	2,941
423	Dept of Historic Resources	0.0365%	474,677	-	-	-	-	-	19,092	-	100,632	13,368	133,092	37,874	(2,462)	35,412
425	Jamestown-Yorktown Foundation	0.1246%	1,617,856	-	-	-	81,767	81,767	65,073	-	342,987	-	408,060	129,088	15,058	144,146
440	Dept of Environmental Quality	0.9012%	11,706,215	-	-	-	-	-	470,841	-	2,481,728	230,473	3,183,042	934,035	(42,444)	891,591
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	0.0025%	32,137	-	-	-	225	225	1,293	-	6,813	-	8,106	2,564	41	2,605
501	Dept of Transportation	8.9978%	116,872,366	-	-	-	3,722,626	3,722,626	4,700,773	-	24,777,045	-	29,477,818	9,325,208	685,570	10,010,778
502	Central Garage	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
505	Dept of Rail & Public Trans	0.0612%	794,366	-	-	-	119,284	119,284	31,951	-	168,406	-	200,357	63,382	21,967	85,349
506	Motor Vehicle Dealer Board	0.0264%	343,231	-	-	-	34,115	34,115	13,805	-	72,765	-	86,570	27,386	6,283	33,669
507	BRD Towing and Recovery Operator	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601	Dept of Health	3.3981%	44,138,616	-	-	-	-	-	1,775,319	-	9,357,428	747,877	11,880,624	3,521,806	(137,731)	3,384,075
602	Dept of Medical Asst Services	0.4414%	5,733,751	-	-	-	213,331	213,331	230,620	-	1,215,561	-	1,446,181	457,494	39,287	496,781

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D E F Deferred Outflows of Resources			G	H I J K Deferred Inflows of Resources			L	M	N O OPEB Expense	
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense	
606	Va Bd for People With Disabil	0.0086%	111,600	-	-	-	-	4,489	-	23,659	20,679	48,827	8,904	(3,808)	5,096
701	Dept of Corrections	0.3658%	4,750,889	-	-	-	209,428	209,428	191,088	1,007,193	-	1,198,281	379,072	38,569	417,641
702	Dept ft Blind & Vision Impair	0.2547%	3,307,883	-	-	-	202,426	202,426	133,048	701,274	-	834,322	263,935	37,279	301,214
703	Central State Hospital	0.7678%	9,972,427	-	-	-	-	-	401,105	2,114,164	647,376	3,162,645	795,697	(119,222)	676,475
704	Eastern State Hospital	0.6816%	8,853,676	-	-	-	-	-	356,108	1,876,988	786,815	3,019,911	706,432	(144,902)	561,530
705	Southwestern Va Ment Hlth Inst	0.5350%	6,949,349	-	-	-	176,544	176,544	279,513	1,473,268	-	1,752,781	554,486	32,513	586,999
706	Western State Hospital	0.6875%	8,930,611	-	-	-	374,405	374,405	359,202	1,893,298	-	2,252,500	712,571	68,951	781,522
707	Central Virginia Training Ctr	0.6729%	8,740,783	-	-	-	-	-	351,567	1,853,054	2,874,602	5,079,223	697,424	(529,393)	168,031
708	COV Center for Child & Adoles	0.1139%	1,479,627	-	-	-	-	-	59,513	313,682	-	158,836	532,031	118,059	88,808
709	Powhatan Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	0.2003%	2,601,796	-	-	-	94,501	94,501	104,648	551,583	-	656,231	207,597	17,404	225,001
716	Virginia Corr Center for Women	0.2756%	3,580,162	-	-	-	-	-	143,999	758,998	172,294	1,075,291	285,660	(31,730)	253,930
717	Southampton Memorial Hospital	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	0.2967%	3,854,014	-	-	-	-	-	155,014	817,054	63,614	1,035,682	307,511	(11,715)	295,796
719	James River Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	0.4294%	5,578,002	-	-	-	748,777	748,777	224,355	1,182,542	-	1,406,897	445,067	137,896	582,963
721	Powhatan Recept and Class Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southwestern Va Training Centr	0.2997%	3,893,076	-	-	-	-	-	156,585	825,336	190,808	1,172,729	310,627	(35,140)	275,487
724	Catawba Hospital	0.2530%	3,285,774	-	-	-	-	-	132,159	696,587	121,075	949,821	262,171	(22,298)	239,873
725	Northern Virginia Training Ctr	0.0732%	950,940	-	-	-	-	-	38,248	201,600	2,805,447	3,045,295	75,875	(516,657)	(440,782)
726	Southside Va Training Center	0.0000%	-	-	-	-	-	-	-	-	5,406	5,406	-	(995)	(995)
728	No Va Mental Health Institute	0.3017%	3,919,254	-	-	-	-	-	157,638	830,885	115,147	1,103,670	312,716	(21,206)	291,510
729	Piedmont Geriatric Hospital	0.3527%	4,581,128	-	-	-	-	-	184,260	971,203	14,590	1,170,053	365,527	(2,687)	362,840
730	Brunswick Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	0.3585%	4,657,217	-	-	-	34,328	34,328	187,320	987,334	-	1,174,654	371,598	6,322	377,920
734	Sussex II State Prison	0.3287%	4,269,787	-	-	-	-	-	171,737	905,199	261,448	1,338,384	340,685	(48,149)	292,536
735	Wallens Ridge State Prison	0.5383%	6,991,631	-	-	-	-	-	281,213	1,482,232	95,190	1,858,635	557,860	(17,530)	540,330
736	Southampton Intensive Treat Ct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	0.2762%	3,586,942	-	-	-	67,892	67,892	144,272	760,435	-	904,707	286,201	12,503	298,704
738	Southwestern Va Training Ctr	0.3325%	4,319,426	-	-	-	-	-	173,734	915,722	777,584	1,867,040	344,646	(143,202)	201,444
739	Southern Va Mental Health Inst	0.1866%	2,423,247	-	-	-	104	104	97,467	513,731	-	611,198	193,350	19	193,369
740	Southampton Reception & Class	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	0.5498%	7,140,911	-	-	-	139,745	139,745	287,218	1,513,880	-	1,801,098	569,771	25,736	595,507
742	Employee Rel & Trg Div	0.1240%	1,610,358	-	-	-	29,454	29,454	64,771	341,397	-	406,168	128,490	5,424	133,914
743	Fluvanna Corr Ctr for Women	0.3241%	4,209,471	-	-	-	-	-	169,311	892,412	296,264	1,357,987	335,872	(54,560)	281,312
744	Mecklenburg Correctional Ctr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	0.4299%	5,583,904	-	-	-	66,952	66,952	224,593	1,183,793	-	1,408,386	445,538	12,330	457,868
747	Marion Correctional Center	0.2630%	3,416,122	-	-	-	-	-	137,401	724,221	32,711	894,333	272,571	(6,024)	266,547
748	Hiram W Davis Medical Center	0.1646%	2,137,968	-	-	-	8,421	8,421	85,992	453,251	-	539,243	170,588	1,551	172,139
749	Buckingham Correctional Center	0.3974%	5,161,872	-	-	-	-	-	207,618	1,094,322	209,337	1,511,277	411,864	(38,552)	373,312
750	Dept of Correctional Education	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	0.0090%	116,633	-	-	-	13,425	13,425	4,691	24,726	-	29,417	9,306	2,472	11,778
752	Deep Meadow Correctional Ctr	0.6267%	8,140,774	-	-	-	195,718	195,718	327,434	1,725,852	-	2,053,286	649,550	36,044	685,594
753	Deerfield Correctional Center	0.4849%	6,298,653	-	-	-	134,023	134,023	253,341	1,335,320	-	1,588,661	502,568	24,682	527,250

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
Proprietary & Confidential

Appendix E - Deferred Inflows and Outflows		A	B	C	D E F Deferred Outflows of Resources			G	H I J K Deferred Inflows of Resources			L	M	N O OPEB Expense		
Employer #	Employer	Allocation Percentage	Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
754	Augusta Correctional Center	0.3361%	4,365,477	-	-	-	-	-	175,586	-	925,485	21,315	1,122,386	348,320	(3,926)	344,394
756	Div of Institutions	0.6100%	7,923,416	-	-	-	-	-	318,691	-	1,679,772	14,881	2,013,344	632,207	(2,741)	629,466
757	Western Region Corr Fld Units	0.1701%	2,209,053	-	-	-	-	-	88,851	-	468,321	46,152	603,324	176,260	(8,500)	167,760
759	Northern Region Corr Fld Units	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	0.1623%	2,108,199	-	-	-	-	5,289	84,795	-	446,940	-	531,735	168,213	974	169,187
762	Dept ft Rights of Va w/Disab	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
765	Dept of Social Services	1.7424%	22,632,201	-	-	-	-	-	910,300	-	4,798,048	377,681	6,086,029	1,805,816	(69,555)	1,736,261
766	Virginia Parole Board	0.0114%	148,000	-	-	-	-	-	5,953	-	31,376	13,508	50,837	11,809	(2,488)	9,321
767	Div of Community Corrections	1.3535%	17,580,951	-	-	-	-	-	707,131	-	3,727,178	414,802	4,849,111	1,402,779	(76,391)	1,326,388
768	Keen Mountain Correctional Ctr	0.3712%	4,821,409	-	-	-	-	12,874	193,924	-	1,022,143	-	1,216,067	384,699	2,371	387,070
769	Greensville Correctional Ctr	0.8493%	11,031,434	-	-	-	-	-	443,700	-	2,338,674	305,925	3,088,299	880,195	(56,340)	823,855
770	Dillwyn Correctional Center	0.3887%	5,048,523	-	-	-	-	-	203,059	-	1,070,292	138,153	1,411,504	402,820	(25,442)	377,378
771	Indian Creek Corr Center	0.2300%	2,987,376	-	-	-	-	-	120,157	-	633,327	78,548	832,032	238,362	(14,466)	223,896
772	Haynesville Correctional Ctr	0.4166%	5,411,375	-	-	-	-	-	217,653	-	1,147,217	26,292	1,391,162	431,772	(4,842)	426,930
773	Coffeewood Correctional Center	0.2883%	3,745,132	-	-	-	-	-	150,635	-	793,972	103,435	1,048,042	298,823	(19,049)	279,774
774	Lunenburg Correctional Center	0.3017%	3,919,114	-	-	-	-	83,136	157,632	-	830,856	-	988,488	312,705	15,311	328,016
775	Pochohantas Correctional Center	0.3238%	4,205,775	-	-	-	-	-	169,162	-	891,628	47,776	1,108,566	335,577	(8,798)	326,779
776	Green Rock Correctional Center	0.3191%	4,144,658	-	-	-	-	-	166,704	-	878,671	42,363	1,087,738	330,701	(7,802)	322,899
777	Dept of Juvenile Justice	1.6859%	21,897,858	-	-	-	-	-	880,763	-	4,642,366	1,313,021	6,836,150	1,747,223	(241,809)	1,505,414
778	Dept of Forensic Science	0.3268%	4,245,369	-	-	-	-	278,173	170,755	-	900,022	-	1,070,777	338,737	51,229	389,966
785	River North Correctional Cntr	0.3797%	4,931,595	-	-	-	-	274,393	198,356	-	1,045,503	-	1,243,859	393,490	50,533	444,023
786	Culpeper Correctional Facility for Women	0.0000%	-	-	-	-	-	-	-	-	-	38,131	38,131	-	(7,022)	(7,022)
794	Va Center for Behavioral Rehab	0.3831%	4,976,090	-	-	-	-	-	200,146	-	1,054,936	437,270	1,692,352	397,041	(80,528)	316,513
820	Capital Sq Preservation Coun	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
837	Virginia Disability Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
838	Comm on Population Grow & Dev	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
839	Virginia Commission on Youth	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
840	Virginia Housing Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
841	Dept of Aviation	0.0357%	463,723	-	-	-	-	9,091	18,652	-	98,310	-	116,962	37,000	1,674	38,674
842	Chesapeake Bay Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Joint Comm on Health Care	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
847	Joint Comm on Techn & Science	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
848	Indigent Defense Commission	0.5554%	7,214,522	-	-	-	-	34,250	290,178	-	1,529,485	-	1,819,663	575,644	6,308	581,952
850	Personal Prop Tax Relief Act	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
851	Tobacco Commission	0.0158%	205,818	-	-	-	-	20,892	8,278	-	43,634	-	51,912	16,422	3,847	20,269
852	Va Foundation Healthy Youth	0.0202%	262,343	-	-	-	-	-	10,552	-	55,617	6,095	72,264	20,932	(1,122)	19,810
853	Substance Abuse Prevention Off	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Small Business Commission	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Comm on Electric Utility Restr	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
864	Manufacturing Development Comm	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Joint Comm on Admin Rules	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Commonwealth of Virginia—Public Employees' Postretirement Medical Plan
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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual OPEB Plan Earnings on Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual OPEB Plan Earnings on Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
866	Comm on Prevention Human Traff	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
868	Va Comm Energy & Environment	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Dept of Veterans Services	0.1408%	1,828,909	-	-	-	132,315	132,315	73,561	-	387,730	-	461,291	145,928	24,367	170,295
913	Veteran Services Foundation	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Gov Employment & Training Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	0.2672%	3,470,728	-	-	-	407,853	407,853	139,598	-	735,798	-	875,396	276,928	75,111	352,039
937	Southern Va Higher Education	0.0388%	503,636	-	-	-	29,937	29,937	20,257	-	106,771	-	127,028	40,185	5,513	45,698
938	New College Institute	0.0120%	156,344	-	-	-	-	-	6,288	-	33,145	66	39,499	12,475	(12)	12,463
942	Va Museum of Natural History	0.0396%	514,860	-	-	-	15,273	15,273	20,708	-	109,151	-	129,859	41,080	2,813	43,893
946	Council on Indians	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	0.0249%	324,064	-	-	-	-	-	13,034	-	68,702	17,933	99,669	25,857	(3,303)	22,554
957	Commonwealth Att Serv Council	0.0060%	77,399	-	-	-	-	-	3,113	-	16,409	11,719	31,241	6,176	(2,158)	4,018
960	Dept of Fire Programs	0.0754%	979,647	-	-	-	-	-	39,403	-	207,686	33,046	280,135	78,166	(6,086)	72,080
961	Div of Capitol Police	0.0841%	1,091,915	-	-	-	-	-	43,918	-	231,487	87,167	362,572	87,124	(16,053)	71,071
962	Dept of Emp Dispute Resolution	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
980	Higher Education Tuition Moderation 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	1.1123%	14,448,345	-	-	-	340,526	340,526	581,133	-	3,063,063	-	3,644,196	1,152,829	62,712	1,215,541
TOTAL		100.0000%	\$ 1,298,904,464	\$ -	\$ -	\$ -	\$ 20,812,370	\$20,812,370	\$52,243,808	\$ -	\$ 275,368,956	\$ 20,812,370	\$ 348,425,134	\$103,639,181	\$ -	\$ 103,639,181

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2019	B 2020	C 2021	D 2022	E 2023	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	(2,586)	(2,586)	(2,586)	(2,586)	(2,586)	(1,113)
91	New River Valley Emergency Communications	12,510	12,510	12,510	12,510	12,510	5,376
100	Senate of Virginia	(82,536)	(82,536)	(82,536)	(82,536)	(82,536)	(35,488)
101	Virginia House of Delegates	(125,770)	(125,770)	(125,770)	(125,770)	(125,770)	(54,081)
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-
103	Magistrates	(228,660)	(228,660)	(228,660)	(228,660)	(228,660)	(98,325)
107	Div of Legislative Services	(37,916)	(37,916)	(37,916)	(37,916)	(37,916)	(16,308)
109	Div of Legislative Auto Sys	(21,493)	(21,493)	(21,493)	(21,493)	(21,493)	(9,245)
110	Joint Leg Audit & Review Comm	(19,430)	(19,430)	(19,430)	(19,430)	(19,430)	(8,359)
111	Supreme Court of Virginia	(175,347)	(175,347)	(175,347)	(175,347)	(175,347)	(75,393)
112	Judicial Inquiry And Rev Comm	(1,209)	(1,209)	(1,209)	(1,209)	(1,209)	(522)
113	Circuit Courts	(120,123)	(120,123)	(120,123)	(120,123)	(120,123)	(51,657)
114	General District Courts	(603,486)	(603,486)	(603,486)	(603,486)	(603,486)	(259,502)
115	Juv and Dom Relations Dist Crt	(415,177)	(415,177)	(415,177)	(415,177)	(415,177)	(178,523)
116	Combined District Courts	(107,124)	(107,124)	(107,124)	(107,124)	(107,124)	(46,060)
117	Virginia State Bar	(52,183)	(52,183)	(52,183)	(52,183)	(52,183)	(22,443)
119	Lieutenant Governor	(1,893)	(1,893)	(1,893)	(1,893)	(1,893)	(813)
121	Office of the Governor	(12,780)	(12,780)	(12,780)	(12,780)	(12,780)	(5,499)
122	Dept of Planning and Budget	(34,429)	(34,429)	(34,429)	(34,429)	(34,429)	(14,806)
123	Dept of Military Affairs	(183,163)	(183,163)	(183,163)	(183,163)	(183,163)	(78,761)
124	Governors Comm on Govt Reform	-	-	-	-	-	-
125	Court of Appeals of Virginia	(36,573)	(36,573)	(36,573)	(36,573)	(36,573)	(15,728)
126	Gov Comm on Champion Schools	-	-	-	-	-	-
127	Dept of Emergency Management	(47,840)	(47,840)	(47,840)	(47,840)	(47,840)	(20,573)
128	Virginia Veterans Care Center	(162,319)	(162,319)	(162,319)	(162,319)	(162,319)	(69,793)
129	Dept of Human Resource Mgmt	(53,948)	(53,948)	(53,948)	(53,948)	(53,948)	(23,195)
131	Dept of Veterans Affairs	-	-	-	-	-	-
132	State Board of Elections	(7,625)	(7,625)	(7,625)	(7,625)	(7,625)	(3,279)
133	Auditor of Public Accounts	(70,588)	(70,588)	(70,588)	(70,588)	(70,588)	(30,352)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2019	2020	2021	2022	2023	Thereafter
		Fiscal Year End June 30					
135	Va Inform Providers Net Auth	-	-	-	-	-	-
136	Va Information Technologies	(157,304)	(157,304)	(157,304)	(157,304)	(157,304)	(67,641)
137	Dept of Technology Planning	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	(60,176)	(60,176)	(60,176)	(60,176)	(60,176)	(25,873)
141	Attorney General & Dept of Law	(249,691)	(249,691)	(249,691)	(249,691)	(249,691)	(107,365)
142	Virginia Crime Commission	-	-	-	-	-	-
143	Div of Debt Collection	(22,940)	(22,940)	(22,940)	(22,940)	(22,940)	(9,868)
146	The Science Museum of Virginia	(39,892)	(39,892)	(39,892)	(39,892)	(39,892)	(17,158)
147	Office State Inspector General	(16,635)	(16,635)	(16,635)	(16,635)	(16,635)	(7,158)
148	Virginia Comm for the Arts	(4,412)	(4,412)	(4,412)	(4,412)	(4,412)	(1,900)
149	Admin of Health Insurance	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-
151	Dept of Accounts	(76,955)	(76,955)	(76,955)	(76,955)	(76,955)	(33,090)
152	Dept of the Treasury	(63,410)	(63,410)	(63,410)	(63,410)	(63,410)	(27,262)
154	Dept of Motor Vehicles	(1,165,079)	(1,165,079)	(1,165,079)	(1,165,079)	(1,165,079)	(500,980)
156	Dept of State Police	(2,114,980)	(2,114,980)	(2,114,980)	(2,114,980)	(2,114,980)	(909,447)
157	Compensation Board	(13,877)	(13,877)	(13,877)	(13,877)	(13,877)	(5,969)
158	Virginia Retirement System1	-	-	-	-	-	-
160	Va Crim Sentencing Commission	(5,331)	(5,331)	(5,331)	(5,331)	(5,331)	(2,295)
161	Dept of Taxation	(494,801)	(494,801)	(494,801)	(494,801)	(494,801)	(212,762)
162	Dept Accounts Transfer Payments	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(459)
163	Dept for the Aging	-	-	-	-	-	-
164	Virginia Management Fellows Program Administration	-	-	-	-	-	-
165	Dept of Housing and Comm Dev	(62,068)	(62,068)	(62,068)	(62,068)	(62,068)	(26,691)
166	Secretary of the Commonwealth	(11,639)	(11,639)	(11,639)	(11,639)	(11,639)	(5,004)
169	Commonwealth Competition Coun	-	-	-	-	-	-
170	Human Rights Council	-	-	-	-	-	-
171	State Corporation Commission	(414,198)	(414,198)	(414,198)	(414,198)	(414,198)	(178,110)
172	State Lottery Department	(195,172)	(195,172)	(195,172)	(195,172)	(195,172)	(83,922)
173	Dept of Charitable Gaming	-	-	-	-	-	-
174	Virginia College Savings Plan	(62,796)	(62,796)	(62,796)	(62,796)	(62,796)	(27,005)
175	Va Off Protection & Advocacy	-	-	-	-	-	-
180	Secretary of Administration	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(1,951)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2019	2020	2021	2022	2023	Thereafter
181	Dept of Labor and Industry	(88,976)	(88,976)	(88,976)	(88,976)	(88,976)	(38,263)
182	Virginia Employment Commission	(477,160)	(477,160)	(477,160)	(477,160)	(477,160)	(205,182)
183	Secretary of Natural Resources	(2,931)	(2,931)	(2,931)	(2,931)	(2,930)	(1,254)
184	Secretary of Technology	(1,339)	(1,339)	(1,339)	(1,339)	(1,339)	(576)
185	Secretary of Education	(4,078)	(4,078)	(4,078)	(4,078)	(4,078)	(1,755)
186	Secretary of Transportation	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(806)
187	Secretary of Public Safety	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(2,626)
188	Sec of Health & Human Resource	(2,788)	(2,788)	(2,788)	(2,788)	(2,788)	(1,196)
190	Secretary of Finance	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(701)
191	Va Workers Compensation Comm	(171,492)	(171,492)	(171,492)	(171,492)	(171,492)	(73,739)
192	Secretary of Commerce & Trade	(7,009)	(7,009)	(7,009)	(7,009)	(7,009)	(3,016)
193	Secretary of Agr and Forestry	(4,417)	(4,417)	(4,417)	(4,417)	(4,417)	(1,897)
194	Dept of General Services	(392,528)	(392,528)	(392,528)	(392,528)	(392,528)	(168,788)
197	Direct Aid to Public Education	-	-	-	-	-	-
199	Dept Conservation & Recreation	(270,040)	(270,040)	(270,040)	(270,040)	(270,040)	(116,122)
200	Comp Srvs At-Risk Youth & Family	(6,863)	(6,863)	(6,863)	(6,863)	(6,863)	(2,956)
201	Dept of Education	(142,169)	(142,169)	(142,169)	(142,169)	(142,169)	(61,132)
202	The Library of Virginia	(71,972)	(71,972)	(71,972)	(71,972)	(71,972)	(30,944)
203	Woodrow Wilson Rehab Center	(171,714)	(171,714)	(171,714)	(171,714)	(171,714)	(73,838)
204	College of William and Mary	(1,138,115)	(1,138,115)	(1,138,115)	(1,138,115)	(1,138,115)	(489,386)
206	VCU Health System Authority	(406,042)	(406,042)	(406,042)	(406,042)	(406,042)	(174,597)
207	University of Virginia	-	-	-	-	-	-
208	VPI & State University	(4,128,851)	(4,128,851)	(4,128,851)	(4,128,851)	(4,128,851)	(1,775,404)
209	UVA Medical Center	-	-	-	-	-	-
211	Virginia Military Institute	(342,812)	(342,812)	(342,812)	(342,812)	(342,812)	(147,410)
212	Virginia State University	(429,514)	(429,514)	(429,514)	(429,514)	(429,514)	(184,695)
213	Norfolk State University	(518,996)	(518,996)	(518,996)	(518,996)	(518,996)	(223,169)
214	Longwood University	(494,713)	(494,713)	(494,713)	(494,713)	(494,713)	(212,731)
215	University of Mary Washington	(390,011)	(390,011)	(390,011)	(390,011)	(390,011)	(167,702)
216	James Madison University	(1,815,983)	(1,815,983)	(1,815,983)	(1,815,983)	(1,815,983)	(780,876)
217	Radford University	(777,313)	(777,313)	(777,313)	(777,313)	(777,313)	(334,245)
218	Va Sch for Deaf/Blind	(106,654)	(106,654)	(106,654)	(106,654)	(106,654)	(45,858)
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2019	2020	2021	2022	2023	Thereafter
221	Old Dominion University	(1,351,993)	(1,351,993)	(1,351,993)	(1,351,993)	(1,351,993)	(581,357)
222	Dept of Professional & Occ Reg	(107,296)	(107,296)	(107,296)	(107,296)	(107,296)	(46,136)
223	Dept of Health Professions	(120,009)	(120,009)	(120,009)	(120,009)	(120,009)	(51,604)
226	Board of Accountancy	(1,378)	(1,378)	(1,378)	(1,378)	(1,378)	(590)
229	Coop Ext & Agric Exp Station	(656,732)	(656,732)	(656,732)	(656,732)	(656,732)	(282,393)
230	VPI & SU Research Department	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-
233	Board of Bar Examiners	(5,629)	(5,629)	(5,629)	(5,629)	(5,629)	(2,422)
234	Cooper Ext & Agric Res Service	(51,062)	(51,062)	(51,062)	(51,062)	(51,062)	(21,952)
236	Virginia Commonwealth Univ	(3,669,760)	(3,669,760)	(3,669,760)	(3,669,760)	(3,669,760)	(1,578,002)
238	Virginia Museum of Fine Arts	(96,717)	(96,717)	(96,717)	(96,717)	(96,717)	(41,585)
239	Frontier Culture Museum of Va	(18,681)	(18,681)	(18,681)	(18,681)	(18,681)	(8,031)
241	Richard Bland College	(23,294)	(23,294)	(23,294)	(23,294)	(23,294)	(10,015)
242	Christopher Newport University	(507,264)	(507,264)	(507,264)	(507,264)	(507,264)	(218,121)
245	St Council of Higher Education	(19,312)	(19,312)	(19,312)	(19,312)	(19,312)	(8,303)
246	UVA College at Wise	(139)	(139)	(139)	(139)	(139)	(59)
247	George Mason University	(2,398,548)	(2,398,548)	(2,398,548)	(2,398,548)	(2,398,548)	(1,031,379)
261	Virginia Community College Sys	(74,172)	(74,172)	(74,172)	(74,172)	(74,172)	(31,892)
262	Dept f/Aging & Rehab Services	(534,417)	(534,417)	(534,417)	(534,417)	(534,417)	(229,801)
263	Va Rehab Center for the Blind	(5,164)	(5,164)	(5,164)	(5,164)	(5,164)	(2,222)
268	Va Institute of Marine Science	(189,842)	(189,842)	(189,842)	(189,842)	(189,842)	(81,631)
270	Va Community Coll Sys Utility	-	-	-	-	-	-
275	New River Community College	(106,221)	(106,221)	(106,221)	(106,221)	(106,221)	(45,673)
276	Southside Va Community College	(185,159)	(185,159)	(185,159)	(185,159)	(185,159)	(79,617)
277	Paul D Camp Community College	(41,966)	(41,966)	(41,966)	(41,966)	(41,966)	(18,045)
278	Rappahannock Community College	(74,052)	(74,052)	(74,052)	(74,052)	(74,052)	(31,838)
279	Danville Community College	(108,157)	(108,157)	(108,157)	(108,157)	(108,157)	(46,505)
280	Northern Va Community College	(1,246,693)	(1,246,693)	(1,246,693)	(1,246,693)	(1,246,693)	(536,082)
282	Piedmont Va Community College	(105,576)	(105,576)	(105,576)	(105,576)	(105,576)	(45,396)
283	J Sargeant Reynolds Comm Coll	(358,856)	(358,856)	(358,856)	(358,856)	(358,856)	(154,306)
284	Eastern Shore Community Coll	(33,039)	(33,039)	(33,039)	(33,039)	(33,039)	(14,209)
285	Patrick Henry Comm Coll	(91,881)	(91,881)	(91,881)	(91,881)	(91,881)	(39,507)
286	Va Western Community College	(200,063)	(200,063)	(200,063)	(200,063)	(200,063)	(86,032)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2019	2020	2021	2022	2023	Thereafter
287	Dabney S Lancaster Comm Coll	(46,813)	(46,813)	(46,813)	(46,813)	(46,813)	(20,124)
288	Wytheville Community College	(77,685)	(77,685)	(77,685)	(77,685)	(77,685)	(33,401)
290	John Tyler Community College	(206,211)	(206,211)	(206,211)	(206,211)	(206,211)	(88,669)
291	Blue Ridge Community College	(153,130)	(153,130)	(153,130)	(153,130)	(153,130)	(65,846)
292	Central Va Community College	(108,654)	(108,654)	(108,654)	(108,654)	(108,654)	(46,723)
293	Thomas Nelson Comm College	(218,799)	(218,799)	(218,799)	(218,799)	(218,799)	(94,084)
294	Southwest Virginia Comm Coll	(71,538)	(71,538)	(71,538)	(71,538)	(71,538)	(30,766)
295	Tidewater Community College	(632,006)	(632,006)	(632,006)	(632,006)	(632,006)	(271,761)
296	VA Highlands Community College	(67,236)	(67,236)	(67,236)	(67,236)	(67,236)	(28,909)
297	Germanna Community College	(125,128)	(125,128)	(125,128)	(125,128)	(125,128)	(53,807)
298	Lord Fairfax Community College	(154,059)	(154,059)	(154,059)	(154,059)	(154,059)	(66,244)
299	Mountain Empire Community Coll	(91,495)	(91,495)	(91,495)	(91,495)	(91,495)	(39,346)
301	Dept of Agri & Cons Services	(302,951)	(302,951)	(302,951)	(302,951)	(302,951)	(130,270)
305	State Milk Commission	-	-	-	-	-	-
310	Va Economic Dev Partnership	(53,955)	(53,955)	(53,955)	(53,955)	(53,955)	(23,199)
311	Va National Defense Industrial	-	-	-	-	-	-
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-
320	Virginia Tourism Authority	(45,006)	(45,006)	(45,006)	(45,006)	(45,006)	(19,352)
325	Dept of Business Assistance	-	-	-	-	-	-
326	Off of Workforce Development	-	-	-	-	-	-
330	Virginia-Israel Advisory Board	(727)	(727)	(727)	(727)	(727)	(312)
350	Dept Small Bus/Supplier Div	(12,457)	(12,457)	(12,457)	(12,457)	(12,457)	(5,357)
360	Fort Monroe Authority	(13,485)	(13,485)	(13,485)	(13,485)	(13,485)	(5,802)
400	Jamestown-Yorktown Commemor	5,756	5,756	5,756	5,756	5,756	2,479
402	Marine Resources Commission	(113,049)	(113,049)	(113,049)	(113,049)	(113,049)	(48,612)
403	Dept Game and Inland Fisheries	(282,998)	(282,998)	(282,998)	(282,998)	(282,998)	(121,690)
405	Virginia Racing Commission	(3,057)	(3,057)	(3,057)	(3,057)	(3,057)	(1,315)
407	Virginia Port Authority	(5,961)	(5,961)	(5,961)	(5,961)	(5,961)	(2,566)
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-
409	Dept Mines Minerals & Energy	(151,553)	(151,553)	(151,553)	(151,553)	(151,553)	(65,169)
411	Dept of Forestry	(170,287)	(170,287)	(170,287)	(170,287)	(170,287)	(73,224)
413	Comm on Va Alcohol Saf Act Pro	(4,415)	(4,415)	(4,415)	(4,415)	(4,415)	(1,901)
417	Gunston Hall	(3,924)	(3,924)	(3,924)	(3,924)	(3,924)	(1,686)
423	Dept of Historic Resources	(24,511)	(24,511)	(24,511)	(24,511)	(24,511)	(10,537)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2019	2020	2021	2022	2023	Thereafter
425	Jamestown-Yorktown Foundation	(60,091)	(60,091)	(60,091)	(60,091)	(60,091)	(25,838)
440	Dept of Environmental Quality	(586,195)	(586,195)	(586,195)	(586,195)	(586,195)	(252,067)
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	(1,452)	(1,452)	(1,452)	(1,452)	(1,452)	(621)
501	Dept of Transportation	(4,743,130)	(4,743,130)	(4,743,130)	(4,743,130)	(4,743,131)	(2,039,542)
502	Central Garage	-	-	-	-	-	-
505	Dept of Rail & Public Trans	(14,931)	(14,931)	(14,931)	(14,931)	(14,931)	(6,418)
506	Motor Vehicle Dealer Board	(9,660)	(9,660)	(9,660)	(9,660)	(9,660)	(4,155)
507	BRD Towing and Recovery Operator	-	-	-	-	-	-
601	Dept of Health	(2,187,961)	(2,187,961)	(2,187,961)	(2,187,961)	(2,187,961)	(940,819)
602	Dept of Medical Asst Services	(227,045)	(227,045)	(227,045)	(227,045)	(227,045)	(97,625)
606	Va Bd for People With Disabil	(8,992)	(8,992)	(8,992)	(8,992)	(8,992)	(3,867)
701	Dept of Corrections	(182,109)	(182,109)	(182,109)	(182,109)	(182,109)	(78,308)
702	Dept f/t Blind & Vision Impair	(116,371)	(116,371)	(116,371)	(116,371)	(116,371)	(50,041)
703	Central State Hospital	(582,439)	(582,439)	(582,439)	(582,439)	(582,439)	(250,450)
704	Eastern State Hospital	(556,153)	(556,153)	(556,153)	(556,153)	(556,153)	(239,146)
705	Southwestern Va Ment Hlth Inst	(290,283)	(290,283)	(290,283)	(290,283)	(290,283)	(124,822)
706	Western State Hospital	(345,874)	(345,874)	(345,874)	(345,874)	(345,874)	(148,725)
707	Central Virginia Training Ctr	(935,401)	(935,401)	(935,401)	(935,401)	(935,401)	(402,218)
708	COV Center for Child & Adoles	(97,979)	(97,979)	(97,979)	(97,979)	(97,979)	(42,136)
709	Powhatan Correctional Center	-	-	-	-	-	-
711	Virginia Corr Enterprises	(103,449)	(103,449)	(103,449)	(103,449)	(103,449)	(44,485)
716	Virginia Corr Center for Women	(198,028)	(198,028)	(198,028)	(198,028)	(198,028)	(85,151)
717	Southampton Memorial Hospital	-	-	-	-	-	-
718	Bland Correctional Center	(190,733)	(190,733)	(190,733)	(190,733)	(190,733)	(82,017)
719	James River Correctional Ctr	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	(121,201)	(121,201)	(121,201)	(121,201)	(121,201)	(52,115)
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-
723	Southeastern Va Training Centr	(215,973)	(215,973)	(215,973)	(215,973)	(215,973)	(92,864)
724	Catawba Hospital	(174,922)	(174,922)	(174,922)	(174,922)	(174,922)	(75,211)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2019	2020	2021	2022	2023	Thereafter
725	Northern Virginia Training Ctr	(560,828)	(560,828)	(560,828)	(560,828)	(560,828)	(241,155)
726	Southside Va Training Center	(995)	(995)	(995)	(995)	(995)	(431)
728	No Va Mental Health Institute	(203,255)	(203,255)	(203,255)	(203,255)	(203,255)	(87,395)
729	Piedmont Geriatric Hospital	(215,479)	(215,479)	(215,479)	(215,479)	(215,479)	(92,658)
730	Brunswick Correctional Center	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-
733	Sussex I State Prison	(210,005)	(210,005)	(210,005)	(210,005)	(210,005)	(90,301)
734	Sussex II State Prison	(246,480)	(246,480)	(246,480)	(246,480)	(246,480)	(105,984)
735	Wallens Ridge State Prison	(342,290)	(342,290)	(342,290)	(342,290)	(342,290)	(147,185)
736	Southampton Intensive Treat Ct	-	-	-	-	-	-
737	St Brides Correctional Center	(154,110)	(154,110)	(154,110)	(154,110)	(154,110)	(66,265)
738	Southwestern Va Training Ctr	(343,838)	(343,838)	(343,838)	(343,838)	(343,838)	(147,850)
739	Southern Va Mental Health Inst	(112,540)	(112,540)	(112,540)	(112,540)	(112,540)	(48,394)
740	Southampton Reception & Class	-	-	-	-	-	-
741	Red Onion State Prison	(305,958)	(305,958)	(305,958)	(305,958)	(305,958)	(131,563)
742	Employee Rel & Trg Div	(69,377)	(69,377)	(69,377)	(69,377)	(69,377)	(29,829)
743	Fluvanna Corr Ctr for Women	(250,089)	(250,089)	(250,089)	(250,089)	(250,089)	(107,542)
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-
745	Nottoway Correctional Center	(247,041)	(247,041)	(247,041)	(247,041)	(247,041)	(106,229)
747	Marion Correctional Center	(164,702)	(164,702)	(164,702)	(164,702)	(164,702)	(70,823)
748	Hiram W Davis Medical Center	(97,757)	(97,757)	(97,757)	(97,757)	(97,757)	(42,037)
749	Buckingham Correctional Center	(278,320)	(278,320)	(278,320)	(278,320)	(278,320)	(119,677)
750	Dept of Correctional Education	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	(2,946)	(2,946)	(2,946)	(2,946)	(2,946)	(1,262)
752	Deep Meadow Correctional Ctr	(342,093)	(342,093)	(342,093)	(342,093)	(342,093)	(147,103)
753	Deerfield Correctional Center	(267,889)	(267,889)	(267,889)	(267,889)	(267,889)	(115,193)
754	Augusta Correctional Center	(206,701)	(206,701)	(206,701)	(206,701)	(206,701)	(88,881)
756	Div of Institutions	(370,782)	(370,782)	(370,782)	(370,782)	(370,782)	(159,434)
757	Western Region Corr Fld Units	(111,110)	(111,110)	(111,110)	(111,110)	(111,110)	(47,774)
759	Northern Region Corr Fld Units	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-
761	Eastern Region Corr Fld Unit	(96,951)	(96,951)	(96,951)	(96,951)	(96,951)	(41,691)
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-
765	Dept of Social Services	(1,120,816)	(1,120,816)	(1,120,816)	(1,120,816)	(1,120,816)	(481,949)

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	Fiscal Year End June 30					
		A 2019	B 2020	C 2021	D 2022	E 2023	F Thereafter
766	Virginia Parole Board	(9,363)	(9,363)	(9,363)	(9,363)	(9,363)	(4,022)
767	Div of Community Corrections	(893,022)	(893,022)	(893,022)	(893,022)	(893,022)	(384,001)
768	Keen Mountain Correctional Ctr	(221,582)	(221,582)	(221,582)	(221,582)	(221,582)	(95,283)
769	Greensville Correctional Ctr	(568,748)	(568,748)	(568,748)	(568,748)	(568,748)	(244,559)
770	Dillwyn Correctional Center	(259,945)	(259,945)	(259,945)	(259,945)	(259,945)	(111,779)
771	Indian Creek Corr Center	(153,229)	(153,229)	(153,229)	(153,229)	(153,229)	(65,887)
772	Haynesville Correctional Ctr	(256,199)	(256,199)	(256,199)	(256,199)	(256,199)	(110,167)
773	Coffeewood Correctional Center	(193,010)	(193,010)	(193,010)	(193,010)	(193,010)	(82,992)
774	Lunenburg Correctional Center	(166,731)	(166,731)	(166,731)	(166,731)	(166,731)	(71,697)
775	Pocahontas Correctional Center	(204,155)	(204,155)	(204,155)	(204,155)	(204,155)	(87,791)
776	Green Rock Correctional Center	(200,320)	(200,320)	(200,320)	(200,320)	(200,320)	(86,138)
777	Dept of Juvenile Justice	(1,258,960)	(1,258,960)	(1,258,960)	(1,258,960)	(1,258,960)	(541,350)
778	Dept of Forensic Science	(145,968)	(145,968)	(145,968)	(145,968)	(145,968)	(62,764)
785	River North Correctional Cntr	(178,539)	(178,539)	(178,539)	(178,539)	(178,539)	(76,771)
786	Culpeper Correctional Facility for Women	(7,022)	(7,022)	(7,022)	(7,022)	(7,022)	(3,021)
794	Va Center for Behavioral Rehab	(311,666)	(311,666)	(311,666)	(311,666)	(311,666)	(134,022)
820	Capital Sq Preservation Coun	-	-	-	-	-	-
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-
837	Virginia Disability Commission	-	-	-	-	-	-
838	Comm on Population Grow & Dev	-	-	-	-	-	-
839	Virginia Commission on Youth	-	-	-	-	-	-
840	Virginia Housing Commission	-	-	-	-	-	-
841	Dept of Aviation	(19,866)	(19,866)	(19,866)	(19,866)	(19,866)	(8,541)
842	Chesapeake Bay Commission	-	-	-	-	-	-
844	Joint Comm on Health Care	-	-	-	-	-	-
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-
847	Joint Comm on Techn & Science	-	-	-	-	-	-
848	Indigent Defense Commission	(328,805)	(328,805)	(328,805)	(328,805)	(328,805)	(141,388)
850	Personal Prop Tax Relief Act	-	-	-	-	-	-
851	Tobacco Commission	(5,713)	(5,713)	(5,713)	(5,713)	(5,713)	(2,455)
852	Va Foundation Healthy Youth	(13,308)	(13,308)	(13,308)	(13,308)	(13,308)	(5,724)
853	Substance Abuse Prevention Off	-	-	-	-	-	-
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		2019	2020	2021	2022	2023	Thereafter
		Fiscal Year End June 30					
862	Small Business Commission	-	-	-	-	-	-
863	Comm on Electric Utility Restr	-	-	-	-	-	-
864	Manufacturing Development Comm	-	-	-	-	-	-
865	Joint Comm on Admin Rules	-	-	-	-	-	-
866	Comm on Prevention Human Traff	-	-	-	-	-	-
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-
868	Va Comm Energy & Environment	-	-	-	-	-	-
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-
912	Dept of Veterans Services	(60,585)	(60,585)	(60,585)	(60,585)	(60,585)	(26,051)
913	Veteran Services Foundation	-	-	-	-	-	-
916	Gov Employment & Training Dept	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	(86,104)	(86,104)	(86,104)	(86,104)	(86,104)	(37,023)
937	Southern Va Higher Education	(17,881)	(17,881)	(17,881)	(17,881)	(17,881)	(7,686)
938	New College Institute	(7,274)	(7,274)	(7,274)	(7,274)	(7,274)	(3,129)
942	Va Museum of Natural History	(21,102)	(21,102)	(21,102)	(21,102)	(21,102)	(9,076)
946	Council on Indians	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	(18,356)	(18,356)	(18,356)	(18,356)	(18,356)	(7,889)
957	Commonwealth Att Serv Council	(5,753)	(5,753)	(5,753)	(5,753)	(5,753)	(2,476)
960	Dept of Fire Programs	(51,590)	(51,590)	(51,590)	(51,590)	(51,590)	(22,185)
961	Div of Capitol Police	(66,772)	(66,772)	(66,772)	(66,772)	(66,772)	(28,712)
962	Dept of Emp Dispute Resolution	-	-	-	-	-	-
963	Virginia Liaison Office	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	-	-	-	-	-
968	Commission on Local Government	-	-	-	-	-	-
972	Virginia Resources Authority	-	-	-	-	-	-
980	Higher Education Tuition Moderation Incentive Fund	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-
989	Higher Education Research Init	-	-	-	-	-	-
992	Planned Reversions	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-

Appendix F - Schedule of Deferred Inflows/Outflows

Employer #	Employer	A	B	C	D	E	F
		Fiscal Year End June 30					
		2019	2020	2021	2022	2023	Thereafter
995	Central Appropriations	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	(608,411)	(608,411)	(608,411)	(608,411)	(608,411)	(261,615)
	Total	<u>\$(60,333,842)</u>	<u>\$(60,333,842)</u>	<u>\$(60,333,842)</u>	<u>\$(60,333,842)</u>	<u>\$(60,333,842)</u>	<u>\$(25,943,554)</u>

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I		J
		Change in Proportion		Prop Share BOY	Prop Share BOY @ EOY	Debit	Credit	Reported Amount		Total Amount		Debit	Credit	
		Debit	Credit					Debit	Credit	Debit	Credit			
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	11,333	-	68,321	68,712	-	391	391	-	391	-	391	-	-
91	New River Valley Emergency	-	88,678	-	106,922	-	106,922	106,922	-	106,922	-	106,922	-	-
100	Senate of Virginia	385,959	-	1,943,255	1,877,672	65,583	-	-	65,583	-	65,583	-	65,583	-
101	Virginia House of Delegates	517,667	-	3,648,854	3,775,352	-	126,498	126,498	-	126,498	-	126,498	-	-
102	Leg Dept Reversion Clear Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Magistrates	1,005,461	-	6,006,429	6,029,794	-	23,365	23,365	-	23,365	-	23,365	-	-
107	Div of Legislative Services	146,817	-	1,190,294	1,258,147	-	67,853	67,853	-	67,853	-	67,853	-	-
109	Div of Legislative Auto Sys	106,784	-	444,814	407,571	37,243	-	-	37,243	-	37,243	-	37,243	-
110	Joint Leg Audit & Review Comm	88,550	-	480,054	472,046	8,008	-	-	8,008	-	8,008	-	8,008	-
111	Supreme Court of Virginia	749,172	-	4,819,277	4,907,429	-	88,152	88,152	-	88,152	-	88,152	-	-
112	Judicial Inquiry And Rev Comm	4,177	-	42,883	46,668	-	3,785	3,785	-	3,785	-	3,785	-	-
113	Circuit Courts	524,164	-	3,194,839	3,220,100	-	25,261	25,261	-	25,261	-	25,261	-	-
114	General District Courts	2,663,723	-	15,753,944	15,783,211	-	29,267	29,267	-	29,267	-	29,267	-	-
115	Juv and Dom Relations Dist Crt	1,835,596	-	10,808,357	10,818,686	-	10,329	10,329	-	10,329	-	10,329	-	-
116	Combined District Courts	446,546	-	3,052,963	3,142,624	-	89,661	89,661	-	89,661	-	89,661	-	-
117	Virginia State Bar	204,110	-	1,618,163	1,704,959	-	86,796	86,796	-	86,796	-	86,796	-	-
119	Lieutenant Governor	9,434	-	38,877	35,500	3,377	-	-	3,377	-	3,377	-	3,377	-
121	Office of the Governor	42,617	-	468,266	513,216	-	44,950	44,950	-	44,950	-	44,950	-	-
122	Dept of Planning and Budget	164,488	-	776,578	738,012	38,566	-	-	38,566	-	38,566	-	38,566	-
123	Dept of Military Affairs	860,600	-	4,272,645	4,113,989	158,656	-	-	158,656	-	158,656	-	158,656	-
124	Governors Comm on Govt Reform	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Court of Appeals of Virginia	146,912	-	1,096,433	1,144,862	-	48,429	48,429	-	48,429	-	48,429	-	-
126	Gov Comm on Champion Schools	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Dept of Emergency Management	148,444	-	1,860,925	2,064,781	-	203,856	203,856	-	203,856	-	203,856	-	-
128	Virginia Veterans Care Center	769,027	-	3,724,255	3,563,193	161,062	-	-	161,062	-	161,062	-	161,062	-
129	Dept of Human Resource Mgmt	209,716	-	1,685,479	1,779,365	-	93,886	93,886	-	93,886	-	93,886	-	-
131	Dept of Veterans Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
132	State Board of Elections	9,245	-	437,287	516,101	-	78,814	78,814	-	78,814	-	78,814	-	-
133	Auditor of Public Accounts	314,979	-	1,809,390	1,801,849	7,541	-	-	7,541	-	7,541	-	7,541	-
135	Va Inform Providers Net Auth	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Va Information Technologies	722,347	-	3,832,916	3,750,491	82,425	-	-	82,425	-	82,425	-	82,425	-
137	Dept of Technology Planning	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Dept of Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Dept of Criminal Justice Svcs	242,582	-	1,795,594	1,872,506	-	76,912	76,912	-	76,912	-	76,912	-	-
141	Attorney General & Dept of Law	1,068,514	-	6,845,979	6,966,036	-	120,057	120,057	-	120,057	-	120,057	-	-
142	Virginia Crime Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Div of Debt Collection	114,058	-	473,936	433,914	40,022	-	-	40,022	-	40,022	-	40,022	-
146	The Science Museum of Virginia	177,885	-	1,023,796	1,019,936	3,860	-	-	3,860	-	3,860	-	3,860	-
147	Office State Inspector General	60,380	-	561,620	604,358	-	42,738	42,738	-	42,738	-	42,738	-	-
148	Virginia Comm for the Arts	21,525	-	95,200	88,832	6,368	-	-	6,368	-	6,368	-	6,368	-
149	Admin of Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Dept of the St Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I		J		
		Change in Proportion		BOY	Prop Share	BOY @ EOY	Prop Share	Debit	Credit	Reported Amount		Debit	Total Amount		Debit	Credit
		Debit	Credit							Debit	Credit		Debit	Credit		
151	Dept of Accounts	293,002	-	2,464,321	2,618,014	-	153,693	153,693	153,693	-	153,693	-	153,693	-		
152	Dept of the Treasury	276,877	-	1,684,606	1,697,334	-	12,728	12,728	12,728	-	12,728	-	12,728	-		
154	Dept of Motor Vehicles	5,161,281	-	30,231,245	30,227,492	3,753	-	-	-	3,753	-	3,753	-	3,753		
156	Dept of State Police	9,659,272	-	52,049,697	51,111,210	938,487	-	-	-	938,487	-	938,487	-	938,487		
157	Compensation Board	71,465	-	262,606	230,463	32,143	-	-	-	32,143	-	32,143	-	32,143		
158	Virginia Retirement System1	-	-	-	-	-	-	-	-	-	-	-	-	-		
160	Va Crim Sentencing Commission	23,649	-	138,034	137,917	117	-	-	-	117	-	117	-	117		
161	Dept of Taxation	2,099,247	-	13,743,777	14,040,106	-	296,329	296,329	296,329	-	296,329	-	296,329	-		
162	Dept Accounts Transfer Payments	4,678	-	28,161	28,314	-	153	153	153	-	153	-	153	-		
163	Dept for the Aging	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Virginia Management Fellows Program															
164	Administration	-	-	-	-	-	-	-	-	-	-	-	-	-		
165	Dept of Housing and Comm Dev	279,478	-	1,566,456	1,551,742	14,714	-	-	-	14,714	-	14,714	-	14,714		
166	Secretary of the Commonwealth	51,258	-	304,958	305,893	-	935	935	935	-	935	-	935	-		
169	Commonwealth Competition Coun	-	-	-	-	-	-	-	-	-	-	-	-	-		
170	Human Rights Council	-	-	-	-	-	-	-	-	-	-	-	-	-		
171	State Corporation Commission	1,765,488	-	11,424,896	11,646,593	-	221,697	221,697	221,697	-	221,697	-	221,697	-		
172	State Lottery Department	871,425	-	4,997,754	4,975,220	22,534	-	-	-	22,534	-	22,534	-	22,534		
173	Dept of Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-		
174	Virginia College Savings Plan	263,412	-	1,773,629	1,820,907	-	47,278	47,278	47,278	-	47,278	-	47,278	-		
175	Va Off Protection & Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-		
180	Secretary of Administration	19,324	-	125,478	127,993	-	2,515	2,515	2,515	-	2,515	-	2,515	-		
181	Dept of Labor and Industry	379,490	-	2,451,952	2,498,819	-	46,867	46,867	46,867	-	46,867	-	46,867	-		
182	Virginia Employment Commission	2,334,325	-	10,229,346	9,519,227	710,119	-	-	-	710,119	-	710,119	-	710,119		
183	Secretary of Natural Resources	12,986	-	75,969	75,940	29	-	-	-	29	-	29	-	29		
184	Secretary of Technology	5,842	-	35,621	35,905	-	284	284	284	-	284	-	284	-		
185	Secretary of Education	22,440	-	63,138	49,070	14,068	-	-	-	14,068	-	14,068	-	14,068		
186	Secretary of Transportation	6,202	-	68,795	75,470	-	6,675	6,675	6,675	-	6,675	-	6,675	-		
187	Secretary of Public Safety	33,577	-	95,054	74,124	20,930	-	-	-	20,930	-	20,930	-	20,930		
188	Sec of Health & Human Resource	11,933	-	76,388	77,715	-	1,327	1,327	1,327	-	1,327	-	1,327	-		
190	Secretary of Finance	6,484	-	48,963	51,218	-	2,255	2,255	2,255	-	2,255	-	2,255	-		
191	Va Workers Compensation Comm	710,762	-	4,927,458	5,084,178	-	156,720	156,720	156,720	-	156,720	-	156,720	-		
192	Secretary of Commerce & Trade	38,835	-	105,916	80,881	25,035	-	-	-	25,035	-	25,035	-	25,035		
193	Secretary of Agr and Forestry	27,324	-	38,877	13,929	24,948	-	-	-	24,948	-	24,948	-	24,948		
194	Dept of General Services	1,733,614	-	10,236,763	10,252,462	-	15,699	15,699	15,699	-	15,699	-	15,699	-		
197	Direct Aid to Public Education	-	-	-	-	-	-	-	-	-	-	-	-	-		
199	Dept Conservation & Recreation	1,177,165	-	7,193,478	7,254,021	-	60,543	60,543	60,543	-	60,543	-	60,543	-		
200	Comp Svcs At-Risk Youth & Family	27,500	-	206,451	215,765	-	9,314	9,314	9,314	-	9,314	-	9,314	-		
201	Dept of Education	557,511	-	4,394,487	4,626,339	-	231,852	231,852	231,852	-	231,852	-	231,852	-		
202	The Library of Virginia	321,373	-	1,842,704	1,834,308	8,396	-	-	-	8,396	-	8,396	-	8,396		
203	Woodrow Wilson Rehab Center	749,093	-	4,568,792	4,605,508	-	36,716	36,716	36,716	-	36,716	-	36,716	-		
204	College of William and Mary	4,661,321	-	33,244,926	34,463,978	-	1,219,052	1,219,052	1,219,052	-	1,219,052	-	1,219,052	-		
206	VCU Health System Authority	2,037,952	-	8,201,657	7,431,735	769,922	-	-	-	769,922	-	769,922	-	769,922		
207	University of Virginia	-	-	-	-	-	-	-	-	-	-	-	-	-		
208	VPI & State University	17,669,239	-	113,199,916	115,183,760	-	1,983,844	1,983,844	1,983,844	-	1,983,844	-	1,983,844	-		
209	UVA Medical Center	-	-	-	-	-	-	-	-	-	-	-	-	-		
211	Virginia Military Institute	1,431,395	-	9,746,753	10,026,038	-	279,285	279,285	279,285	-	279,285	-	279,285	-		
212	Virginia State University	1,956,123	-	10,624,050	10,451,139	172,911	-	-	-	172,911	-	172,911	-	172,911		

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I		J
		Change in Proportion			Prop Share	Prop Share	Debit	Credit	Reported Amount			Total Amount		
		Debit	Credit	BOY	BOY @ EOY				Debit	Credit	Debit	Credit	Debit	Credit
213	Norfolk State University	2,323,591	-	13,228,255	13,148,029	80,226	-	-	-	80,226	-	-	-	80,226
214	Longwood University	2,152,194	-	13,221,055	13,346,007	-	124,952	124,952	124,952	-	-	-	124,952	-
215	University of Mary Washington	1,613,216	-	11,237,556	11,604,311	-	366,755	366,755	366,755	-	-	-	366,755	-
216	James Madison University	7,552,288	-	51,926,981	53,503,692	-	1,576,711	1,576,711	1,576,711	-	-	-	1,576,711	-
217	Radford University	3,244,084	-	22,115,523	22,753,773	-	638,250	638,250	638,250	-	-	-	638,250	-
218	Va Sch for Deaf/Blind	497,367	-	2,524,493	2,444,158	80,335	-	-	-	80,335	-	-	-	80,335
219	Va Sch for Deaf/Blind-Hampton	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Melchers-Monroe Memorials	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Old Dominion University	5,669,369	-	38,203,529	39,227,262	-	1,023,733	1,023,733	1,023,733	-	-	-	1,023,733	-
222	Dept of Professional & Occ Reg	469,031	-	2,845,445	2,865,302	-	19,857	19,857	19,857	-	-	-	19,857	-
223	Dept of Health Professions	510,143	-	3,323,735	3,392,419	-	68,684	68,684	68,684	-	-	-	68,684	-
226	Board of Accountancy	-	7,443	167,927	211,448	-	43,521	43,521	43,521	-	-	-	43,521	-
229	Coop Ext & Agric Exp Station	3,037,971	-	15,785,197	15,369,654	415,543	-	-	-	415,543	-	-	-	415,543
230	VPI & SU Research Department	-	-	-	-	-	-	-	-	-	-	-	-	-
231	VPI & SU Extension Department	-	-	-	-	-	-	-	-	-	-	-	-	-
232	Dept of Minority Bus Enterpris	-	-	-	-	-	-	-	-	-	-	-	-	-
233	Board of Bar Examiners	24,889	-	146,550	146,690	-	140	140	140	-	-	-	140	-
234	Cooper Ext & Agric Res Service	232,422	-	1,264,217	1,244,062	20,155	-	-	-	20,155	-	-	-	20,155
236	Virginia Commonwealth Univ	15,775,077	-	99,925,196	101,461,932	-	1,536,736	1,536,736	1,536,736	-	-	-	1,536,736	-
238	Virginia Museum of Fine Arts	386,017	-	2,923,704	3,059,753	-	136,049	136,049	136,049	-	-	-	136,049	-
239	Frontier Culture Museum of Va	81,377	-	498,162	502,528	-	4,366	4,366	4,366	-	-	-	4,366	-
241	Richard Bland College	-	11,603	1,724,676	2,093,476	-	368,800	368,800	368,800	-	-	-	368,800	-
242	Christopher Newport University	2,138,219	-	14,225,628	14,574,096	-	348,468	348,468	348,468	-	-	-	348,468	-
245	St Council of Higher Education	69,374	-	658,968	710,889	-	51,921	51,921	51,921	-	-	-	51,921	-
246	UVA College at Wise	893	-	893	-	893	-	-	-	893	-	-	-	893
247	George Mason University	10,727,735	-	61,239,768	60,903,639	336,129	-	-	-	336,129	-	-	-	336,129
261	Virginia Community College Sys	161,716	-	3,552,995	4,088,951	-	535,956	535,956	535,956	-	-	-	535,956	-
262	Dept f/Aging & Rehab Services	2,324,389	-	14,287,294	14,423,977	-	136,683	136,683	136,683	-	-	-	136,683	-
263	Va Rehab Center for the Blind	3,770	-	320,478	381,863	-	61,385	61,385	61,385	-	-	-	61,385	-
268	Va Institute of Marine Science	813,055	-	5,198,679	5,287,859	-	89,180	89,180	89,180	-	-	-	89,180	-
270	Va Community Coll Sys Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
275	New River Community College	507,068	-	2,399,877	2,282,207	117,670	-	-	-	117,670	-	-	-	117,670
276	Southside Va Community College	940,492	-	3,631,047	3,244,070	386,977	-	-	-	386,977	-	-	-	386,977
277	Paul D Camp Community College	178,499	-	1,161,238	1,184,914	-	23,676	23,676	23,676	-	-	-	23,676	-
278	Rappahannock Community College	346,555	-	1,740,848	1,681,134	59,714	-	-	-	59,714	-	-	-	59,714
279	Danville Community College	504,156	-	2,562,229	2,481,471	80,758	-	-	-	80,758	-	-	-	80,758
280	Northern Va Community College	5,999,023	-	27,701,945	26,167,764	1,534,181	-	-	-	1,534,181	-	-	-	1,534,181
282	Piedmont Va Community College	435,207	-	3,056,555	3,160,626	-	104,071	104,071	104,071	-	-	-	104,071	-
283	J Sargeant Reynolds Comm Coll	1,723,155	-	8,009,402	7,579,487	429,915	-	-	-	429,915	-	-	-	429,915
284	Eastern Shore Community Coll	136,103	-	957,428	990,292	-	32,864	32,864	32,864	-	-	-	32,864	-
285	Patrick Henry Comm Coll	345,422	-	2,985,322	3,182,994	-	197,672	197,672	197,672	-	-	-	197,672	-
286	Va Western Community College	944,950	-	4,618,668	4,429,495	189,173	-	-	-	189,173	-	-	-	189,173
287	Dabney S Lancaster Comm Coll	200,642	-	1,280,399	1,301,891	-	21,492	21,492	21,492	-	-	-	21,492	-
288	Wytheville Community College	334,082	-	2,113,911	2,145,985	-	32,074	32,074	32,074	-	-	-	32,074	-
290	John Tyler Community College	945,364	-	5,039,866	4,936,845	103,021	-	-	-	103,021	-	-	-	103,021
291	Blue Ridge Community College	739,875	-	3,373,112	3,174,961	198,151	-	-	-	198,151	-	-	-	198,151
292	Central Va Community College	508,625	-	2,553,043	2,465,007	88,036	-	-	-	88,036	-	-	-	88,036

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I	J
		Change in Proportion		BOY	Prop Share	BOY @ EOY	Prop Share	Debit	Credit	Reported Amount		Total Amount	
		Debit	Credit							Debit	Credit	Debit	Credit
293	Thomas Nelson Comm College	910,820	-	6,247,834	6,434,973	-	187,139	187,139	187,139	-	187,139	-	
294	Southwest Virginia Comm Coll	270,468	-	2,309,560	2,458,585	-	149,025	149,025	149,025	-	149,025	-	
295	Tidewater Community College	2,826,581	-	16,137,591	16,049,422	88,169	-	-	-	88,169	-	88,169	
296	VA Highlands Community College	263,100	-	2,083,777	2,195,237	-	111,460	111,460	-	-	111,460	-	
297	Germanna Community College	512,857	-	3,651,405	3,784,227	-	132,822	132,822	-	-	132,822	-	
298	Lord Fairfax Community College	668,306	-	4,135,787	4,180,829	-	45,042	45,042	-	-	45,042	-	
299	Mountain Empire Community Coll	416,082	-	2,269,114	2,234,248	34,866	-	-	34,866	-	-	34,866	
301	Dept of Agri & Cons Services	1,345,121	-	7,831,143	7,820,361	10,782	-	-	10,782	-	-	10,782	
305	State Milk Commission	-	-	-	-	-	-	-	-	-	-	-	
310	Va Economic Dev Partnership	203,560	-	1,746,040	1,859,807	-	113,767	113,767	-	-	113,767	-	
311	Va National Defense Industrial	-	-	-	-	-	-	-	-	-	-	-	
319	Chippokes Plantation Farm Fd	-	-	-	-	-	-	-	-	-	-	-	
320	Virginia Tourism Authority	200,915	-	1,152,785	1,147,694	5,091	-	-	-	5,091	-	5,091	
325	Dept of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	
326	Off of Workforce Development	-	-	-	-	-	-	-	-	-	-	-	
330	Virginia-Israel Advisory Board	3,186	-	19,202	19,311	-	109	109	-	-	109	-	
350	Dept Small Bus/Supplier Div	42,196	-	449,980	491,675	-	41,695	41,695	-	-	41,695	-	
360	Fort Monroe Authority	59,874	-	348,619	348,147	472	-	-	-	472	-	472	
400	Jamestown-Yorktown Commemor	-	40,808	-	49,203	-	49,203	49,203	-	-	49,203	-	
402	Marine Resources Commission	516,713	-	2,778,140	2,726,660	51,480	-	-	51,480	-	-	51,480	
403	Dept Game and Inland Fisheries	1,179,671	-	8,065,403	8,302,302	-	236,899	236,899	-	-	236,899	-	
405	Virginia Racing Commission	17,102	-	44,589	33,142	11,447	-	-	11,447	-	-	11,447	
407	Virginia Port Authority	33,604	-	84,484	61,348	23,136	-	-	23,136	-	-	23,136	
408	Chesapeake Bay Local Asst Dept	-	-	-	-	-	-	-	-	-	-	-	
409	Dept Mines Minerals & Energy	697,612	-	3,676,469	3,591,684	84,785	-	-	84,785	-	-	84,785	
411	Dept of Forestry	744,930	-	4,510,691	4,540,473	-	29,782	29,782	-	-	29,782	-	
413	Comm on Va Alcohol Saf Act Pro	16,929	-	140,254	148,696	-	8,442	8,442	-	-	8,442	-	
417	Gunston Hall	20,176	-	74,558	65,570	8,988	-	-	8,988	-	-	8,988	
423	Dept of Historic Resources	113,483	-	588,160	572,330	15,830	-	-	15,830	-	-	15,830	
425	Jamestown-Yorktown Foundation	236,009	-	1,853,865	1,950,690	-	96,825	96,825	-	-	96,825	-	
440	Dept of Environmental Quality	2,681,182	-	14,387,397	14,114,480	272,917	-	-	272,917	-	-	272,917	
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	6,346	-	38,483	38,749	-	266	266	-	-	266	-	
501	Dept of Transportation	19,635,415	-	136,507,781	140,915,977	-	4,408,196	4,408,196	-	-	4,408,196	-	
502	Central Garage	-	-	-	-	-	-	-	-	-	-	-	
505	Dept of Rail & Public Trans	22,170	-	816,536	957,787	-	141,251	141,251	-	-	141,251	-	
506	Motor Vehicle Dealer Board	30,213	-	373,444	413,842	-	40,398	40,398	-	-	40,398	-	
507	BRD Towing and Recovery Operator	-	-	-	-	-	-	-	-	-	-	-	
601	Dept of Health	9,966,041	-	54,104,657	53,219,049	885,608	-	-	885,608	-	-	885,608	
602	Dept of Medical Asst Services	926,960	-	6,660,711	6,913,329	-	252,618	252,618	-	-	252,618	-	
606	Va Bd for People With Disabil	47,445	-	159,045	134,558	24,487	-	-	24,487	-	-	24,487	
701	Dept of Corrections	729,381	-	5,480,270	5,728,267	-	247,997	247,997	-	-	247,997	-	
702	Dept f/t Blind & Vision Impair	440,810	-	3,748,693	3,988,398	-	239,705	239,705	-	-	239,705	-	
703	Central State Hospital	2,818,179	-	12,790,606	12,024,008	766,598	-	-	766,598	-	-	766,598	

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I		J
		Change in Proportion			Prop Share	Prop Share	Debit	Credit	Reported Amount			Total Amount		
		Debit	Credit		BOY	BOY @ EOY			Debit	Credit	Debit	Credit	Debit	Credit
704	Eastern State Hospital	2,753,142	-	-	11,606,818	10,675,101	931,717	-	-	-	931,717	-	-	931,717
705	Southwestern Va Ment Hlth Inst	1,220,600	-	-	8,169,949	8,379,006	-	209,057	209,057	-	-	209,057	-	-
706	Western State Hospital	1,393,898	-	-	10,324,509	10,767,865	-	443,356	443,356	-	-	443,356	-	-
707	Central Virginia Training Ctr	5,202,196	-	-	13,942,979	10,538,984	3,403,995	-	-	3,403,995	-	-	3,403,995	-
708	COV Center for Child & Adoles	492,484	-	-	1,972,111	1,784,024	188,087	-	-	188,087	-	-	188,087	-
709	Powhatan Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-
711	Virginia Corr Enterprises	423,351	-	-	3,025,147	3,137,052	-	111,905	111,905	-	-	111,905	-	-
716	Virginia Corr Center for Women	940,554	-	-	4,520,716	4,316,692	204,024	-	-	204,024	-	-	204,024	-
717	Southampton Memorial Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-
718	Bland Correctional Center	868,197	-	-	4,722,211	4,646,882	75,329	-	-	75,329	-	-	75,329	-
719	James River Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-
720	Dept Behav Hlth & Develop Svcs	260,863	-	-	5,838,865	6,725,538	-	886,673	886,673	-	-	886,673	-	-
721	Powhatan Recpt and Class Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-
722	Office Inspec Gen Behav & Dev	-	-	-	-	-	-	-	-	-	-	-	-	-
723	Southeastern Va Training Centr	1,026,853	-	-	4,919,929	4,693,981	225,948	-	-	225,948	-	-	225,948	-
724	Catawba Hospital	819,340	-	-	4,105,114	3,961,741	143,373	-	-	143,373	-	-	143,373	-
725	Northern Virginia Training Ctr	3,517,736	-	-	4,468,676	1,146,572	3,322,104	-	-	3,322,104	-	-	3,322,104	-
726	Southside Va Training Center	6,401	-	-	6,401	-	6,401	-	-	6,401	-	-	6,401	-
728	No Va Mental Health Institute	942,643	-	-	4,861,897	4,725,544	136,353	-	-	136,353	-	-	136,353	-
729	Piedmont Geriatric Hospital	959,732	-	-	5,540,860	5,523,583	17,277	-	-	17,277	-	-	17,277	-
730	Brunswick Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-
731	Staunton Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Sussex I State Prison	917,458	-	-	5,574,675	5,615,325	-	40,650	40,650	-	-	40,650	-	-
734	Sussex II State Prison	1,188,000	-	-	5,457,787	5,148,190	309,597	-	-	309,597	-	-	309,597	-
735	Wallens Ridge State Prison	1,551,076	-	-	8,542,707	8,429,987	112,720	-	-	112,720	-	-	112,720	-
736	Southampton Intensive Treat Ct	-	-	-	-	-	-	-	-	-	-	-	-	-
737	St Brides Correctional Center	657,530	-	-	4,244,472	4,324,867	-	80,395	80,395	-	-	80,395	-	-
738	Southwestern Va Training Ctr	1,809,402	-	-	6,128,828	5,208,042	920,786	-	-	920,786	-	-	920,786	-
739	Southern Va Mental Health Inst	498,401	-	-	2,921,648	2,921,771	-	123	123	-	-	123	-	-
740	Southampton Reception & Class	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Red Onion State Prison	1,303,585	-	-	8,444,496	8,609,977	-	165,481	165,481	-	-	165,481	-	-
742	Employee Rel & Trg Div	296,413	-	-	1,906,771	1,941,649	-	34,878	34,878	-	-	34,878	-	-
743	Fluvanna Corr Ctr for Women	1,216,819	-	-	5,426,290	5,075,466	350,824	-	-	350,824	-	-	350,824	-
744	Mecklenburg Correctional Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-
745	Nottoway Correctional Center	1,069,469	-	-	6,653,373	6,732,655	-	79,282	79,282	-	-	79,282	-	-
747	Marion Correctional Center	741,518	-	-	4,157,640	4,118,905	38,735	-	-	38,735	-	-	38,735	-
748	Hiram W Davis Medical Center	429,863	-	-	2,567,831	2,577,803	-	9,972	9,972	-	-	9,972	-	-
749	Buckingham Correctional Center	1,309,817	-	-	6,471,689	6,223,800	247,889	-	-	247,889	-	-	247,889	-
750	Dept of Correctional Education	-	-	-	-	-	-	-	-	-	-	-	-	-
751	Va Dep F/T Deaf & Hard of Hear	8,097	-	-	124,730	140,627	-	15,897	15,897	-	-	15,897	-	-
752	Deep Meadow Correctional Ctr	1,443,002	-	-	9,583,776	9,815,538	-	231,762	231,762	-	-	231,762	-	-
753	Deerfield Correctional Center	1,137,088	-	-	7,435,741	7,594,446	-	158,705	158,705	-	-	158,705	-	-
754	Augusta Correctional Center	923,330	-	-	5,288,807	5,263,566	25,241	-	-	25,241	-	-	25,241	-
756	Div of Institutions	1,647,670	-	-	9,571,086	9,553,464	17,622	-	-	17,622	-	-	17,622	-
757	Western Region Corr Fld Units	509,110	-	-	2,718,163	2,663,511	54,652	-	-	54,652	-	-	54,652	-
759	Northern Region Corr Fld Units	-	-	-	-	-	-	-	-	-	-	-	-	-
760	Central Region Corr Fld Unit	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I	J
		Change in Proportion		BOY	Prop Share	BOY @ EOY	Prop Share	Debit	Credit	Reported Amount		Total Amount	
		Debit	Credit							Debit	Credit	Debit	Credit
761	Eastern Region Corr Fld Unit	427,446	-	2,535,645	2,541,908	-	6,263	6,263	-	6,263	-	-	
762	Dept f/t Rights of Va w/Disab	-	-	-	-	-	-	-	-	-	-	-	
765	Dept of Social Services	5,103,253	-	27,735,454	27,288,218	447,236	-	-	447,236	-	447,236	-	
766	Virginia Parole Board	46,444	-	194,444	178,448	15,996	-	-	15,996	-	15,996	-	
767	Div of Community Corrections	4,108,040	-	21,688,991	21,197,798	491,193	-	-	491,193	-	491,193	-	
768	Keen Mountain Correctional Ctr	976,641	-	5,798,050	5,813,295	-	15,245	15,245	-	15,245	-	-	
769	Greensville Correctional Ctr	2,631,711	-	13,663,145	13,300,880	362,265	-	-	362,265	-	362,265	-	
770	Dillwyn Correctional Center	1,202,204	-	6,250,727	6,087,132	163,595	-	-	163,595	-	163,595	-	
771	Indian Creek Corr Center	707,593	-	3,694,969	3,601,955	93,014	-	-	93,014	-	93,014	-	
772	Haynesville Correctional Ctr	1,144,391	-	6,555,766	6,524,632	31,134	-	-	31,134	-	31,134	-	
773	Coffeewood Correctional Center	892,953	-	4,638,085	4,515,601	122,484	-	-	122,484	-	122,484	-	
774	Lunenburg Correctional Center	707,814	-	4,626,928	4,725,375	-	98,447	98,447	-	98,447	-	-	
775	Pocahontas Correctional Center	921,808	-	5,127,583	5,071,009	56,574	-	-	56,574	-	56,574	-	
776	Green Rock Correctional Center	902,826	-	5,047,484	4,997,319	50,165	-	-	50,165	-	50,165	-	
777	Dept of Juvenile Justice	6,059,774	-	27,957,632	26,402,802	1,554,830	-	-	1,554,830	-	1,554,830	-	
778	Dept of Forensic Science	543,979	-	4,789,348	5,118,750	-	329,402	329,402	-	329,402	-	-	
785	River North Correctional Cntr	689,628	-	5,621,223	5,946,149	-	324,926	324,926	-	324,926	-	-	
786	Culpeper Correctional Facility for Women	45,153	-	45,153	-	45,153	-	-	45,153	-	45,153	-	
794	Va Center for Behavioral Rehab	1,541,506	-	6,517,596	5,999,798	517,798	-	-	517,798	-	517,798	-	
820	Capital Sq Preservation Coun	-	-	-	-	-	-	-	-	-	-	-	
834	Va Freedom of Info Advisory Cl	-	-	-	-	-	-	-	-	-	-	-	
837	Virginia Disability Commission	-	-	-	-	-	-	-	-	-	-	-	
838	Comm on Population Grow & Dev	-	-	-	-	-	-	-	-	-	-	-	
839	Virginia Commission on Youth	-	-	-	-	-	-	-	-	-	-	-	
840	Virginia Housing Commission	-	-	-	-	-	-	-	-	-	-	-	
841	Dept of Aviation	84,634	-	548,357	559,122	-	10,765	10,765	-	10,765	-	-	
842	Chesapeake Bay Commission	-	-	-	-	-	-	-	-	-	-	-	
844	Joint Comm on Health Care	-	-	-	-	-	-	-	-	-	-	-	
845	Dr Martin L King Jr Mem Comm	-	-	-	-	-	-	-	-	-	-	-	
847	Joint Comm on Techn & Science	-	-	-	-	-	-	-	-	-	-	-	
848	Indigent Defense Commission	1,443,652	-	8,658,174	8,698,732	-	40,558	40,558	-	40,558	-	-	
850	Personal Prop Tax Relief Act	-	-	-	-	-	-	-	-	-	-	-	
851	Tobacco Commission	17,603	-	223,421	248,160	-	24,739	24,739	-	24,739	-	-	
852	Va Foundation Healthy Youth	61,187	-	323,530	316,313	7,217	-	-	7,217	-	7,217	-	
853	Substance Abuse Prevention Off	-	-	-	-	-	-	-	-	-	-	-	
859	Va Sesquicent Amer Civil War	-	-	-	-	-	-	-	-	-	-	-	
861	Virginia Enterprise Appl Prog	-	-	-	-	-	-	-	-	-	-	-	
862	Small Business Commission	-	-	-	-	-	-	-	-	-	-	-	
863	Comm on Electric Utility Restr	-	-	-	-	-	-	-	-	-	-	-	
864	Manufacturing Development Comm	-	-	-	-	-	-	-	-	-	-	-	
865	Joint Comm on Admin Rules	-	-	-	-	-	-	-	-	-	-	-	
866	Comm on Prevention Human Traff	-	-	-	-	-	-	-	-	-	-	-	
867	Virginia Bicentennial of the American War of 1812 Commission	-	-	-	-	-	-	-	-	-	-	-	
868	Va Comm Energy & Environment	-	-	-	-	-	-	-	-	-	-	-	
869	Va Comm Centen Woodrow Wilson	-	-	-	-	-	-	-	-	-	-	-	
879	Va Bicentennial Amer War 1812	-	-	-	-	-	-	-	-	-	-	-	
911	Virginia Pub Broadcasting Brd	-	-	-	-	-	-	-	-	-	-	-	

Appendix G - Proportionate Share

Employer #	Employer	A		B	C	D	E	F	G		H	I		J	
		Change in Proportion		BOY	BOY @ EOY	BOY	BOY @ EOY	Debit	Credit	Reported Amount		Debit	Credit	Total Amount	
		Debit	Credit							Debit	Credit			Debit	Credit
912	Dept of Veterans Services	219,571	-	-	2,048,480	2,205,162	-	156,682	156,682	-	-	156,682	-	-	-
913	Veteran Services Foundation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Gov Employment & Training Dept	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920	Opportunity Educational Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-
922	Sitter-Barfoot Veterans Care	231,053	-	-	3,701,781	4,184,745	-	482,964	482,964	-	-	482,964	-	-	-
937	Southern Va Higher Education	68,161	-	-	571,797	607,247	-	35,450	35,450	-	-	35,450	-	-	-
938	New College Institute	32,242	-	-	188,586	188,508	78	-	-	78	-	-	-	78	-
942	Va Museum of Natural History	87,833	-	-	602,693	620,779	-	18,086	18,086	-	-	18,086	-	-	-
946	Council on Indians	-	-	-	-	-	-	-	-	-	-	-	-	-	-
948	Southwest Va Higher Ed Center	87,904	-	-	411,968	390,732	21,236	-	-	21,236	-	-	-	21,236	-
957	Commonwealth Att Serv Council	29,800	-	-	107,199	93,322	13,877	-	-	13,877	-	-	-	13,877	-
960	Dept of Fire Programs	240,670	-	-	1,220,317	1,181,185	39,132	-	-	39,132	-	-	-	39,132	-
961	Div of Capitol Police	327,854	-	-	1,419,769	1,316,549	103,220	-	-	103,220	-	-	-	103,220	-
962	Dept of Emp Dispute Resolution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
963	Virginia Liaison Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
964	VA Hlth Serv Cost Rev Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-
968	Commission on Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
972	Virginia Resources Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Higher Education Tuition Moderation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
980	Incentive Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
986	State Grants to Nonstate Agys	-	-	-	-	-	-	-	-	-	-	-	-	-	-
989	Higher Education Research Init	-	-	-	-	-	-	-	-	-	-	-	-	-	-
992	Planned Reversions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
993	Treasury Construction Fin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
995	Central Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
999	Dept Alcoholic Beverage Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,569,153	-	-	17,017,498	17,420,736	-	403,238	403,238	-	-	403,238	-	403,238	-
	Total	\$ 267,366,115	\$ 148,532	\$ 1,566,122,047	\$ 1,566,122,047	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221	\$ 24,645,221