Virginia Retirement System – OPEB Plans

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions

Valuation Date: June 30, 2024
Measurement Date: June 30, 2025
Reporting Date: June 30, 2026

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May 29, 2026

Board of Trustees
Virginia Retirement System
1200 E. Main Street
Richmond, Virginia 23219

Dear Board Members:

This report provides information requested by the Virginia Retirement System (VRS) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

The actuarial calculations in connection with this report were prepared for the purpose of complying with the requirements of GASB Statement No. 75. These calculations have been made on a basis that is consistent with our understanding of this Statement. The calculation of the plan's liability for this report is not applicable for funding purposes of the Plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 75 may produce significantly different results.

This report may be provided to parties other than the VRS only in its entirety and only with the permission of the VRS. GRS is not responsible for unauthorized use of this report.

This report was based upon information, provided by the VRS, concerning Other Postemployment Benefits (OPEB), financial transactions, and membership data. We checked for internal consistency, but did not audit the data. We are not responsible for the accuracy or completeness of any data provided by the VRS.

This report complements the actuarial valuation report provided to the Board and should be considered in conjunction with that report. Please see the actuarial valuation reports as of June 30, 2024 and the four-year experience study report for the period ending June 30, 2024 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic, demographic, health care trend and morbidity assumptions, and benefit provisions.

This report is intended to assist in preparation of the financial statements of the VRS and its participating employers. Financial statements are the responsibility of the reporting entity and not the actuary. The statements are subject to an auditor's review. Please let us know if the plan's auditor recommends any changes.

Board of Trustees
Virginia Retirement System
May 29, 2026

Valuation results are developed through the use of multiple models.

Valuation liabilities were prepared using ProVal's valuation model, a software product of Winklevoss Technologies. We are relying on the ProVal model. We performed tests of the ProVal model with this assignment and made a reasonable attempt to understand the developer's intended purpose of, general operation of, major sensitivities and dependencies within, and key strengths and limitations of the ProVal model. In our professional judgment, the ProVal valuation model has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses.

Financial results were prepared using our financing model which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

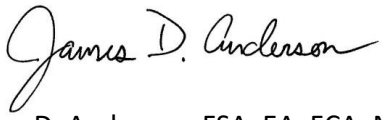
To the best of our knowledge, the information contained in this report is accurate, and fairly represents the actuarial position of the VRS. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the authors of the report prior to making such decision.

Board of Trustees
Virginia Retirement System
May 29, 2026

Rebecca L. Stouffer, James D. Anderson, Kurt Dosson, Shana M. Neeson, and Michael D. Kosciuk are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer, ASA, FCA, MAAA



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SECTION A

EXECUTIVE SUMMARY

Executive Summary

		Group Life Insurance Program
Actuarial Valuation Date		June 30, 2024
Measurement Date of the Net OPEB Liability		June 30, 2025
Reporting Date		June 30, 2026
Single Discount Rate (SDR):		
Long-Term Expected Rate of Return		6.75%
Municipal Bond Index Rate at Prior Measurement Date[1]		3.97%
Municipal Bond Index Rate at Measurement Date[1]		5.20%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members		N/A
Single Discount Rate at Prior Measurement Date		6.75%
Single Discount Rate at Measurement Date		6.75%
Net OPEB Liability/(Asset)		
Total OPEB Liability (TOL)	$	4,433,281,899
Plan Fiduciary Net Position (PFNP)		3,471,093,956
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	$	962,187,943
PFNP as a percentage of TOL (=PFNP/TOL)		78.30%
Total OPEB Expense/(Income)	$	(5,004,402)
Deferred Outflows of Resources	$	170,688,248
Deferred Inflows of Resources	$	184,238,791

[1] *Sources: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 28, 2024 (for the Prior Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. "20-Bond GO Index" is The Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of June 26, 2025 (for the current Measurement Date), the most recent date available on or before the measurement date. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.)*

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Executive Summary

	Health Insurance Credit					
	State Employees	Teachers	Political Subdivisions	Constitutional Officers	Social Service Employees	Registrars
Actuarial Valuation Date	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Measurement Date of the Net OPEB Liability	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Reporting Date	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026
Single Discount Rate (SDR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date[1]	3.97%	3.97%	3.97%	3.97%	3.97%	3.97%
Municipal Bond Index Rate at Measurement Date[1]	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Single Discount Rate at Measurement Date[2]	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability/(Asset)						
Total OPEB Liability (TOL)	$ 1,074,251,743	$ 1,455,872,027	$ 79,917,668	$ 41,278,127	$ 15,102,799	$ 580,059
Plan Fiduciary Net Position (PFNP)	453,178,336	395,733,110	55,168,410	16,972,867	7,522,150	433,224
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	$ 621,073,407	$ 1,060,138,917	$ 24,749,258	$ 24,305,260	$ 7,580,649	$ 146,835
PFNP as a percentage of TOL (=PFNP/TOL)	42.19%	27.18%	69.03%	41.12%	49.81%	74.69%
Total OPEB Expense/(Income)	$ 42,086,876	$ 76,490,455	$ (876,371)	$ 1,971,036	$ 527,780	$ (7,826)
Deferred Outflows of Resources	$ 6,657,574	$ 11,617,209	$ 5,444,245	$ 758,747	$ 396,209	$ 14,448
Deferred Inflows of Resources	$ 73,191,327	$ 85,448,516	$ 9,872,482	$ 3,093,977	$ 838,161	$ 87,187

[1] *Sources: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 28, 2024 (for the Prior Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. "20-Bond GO Index" is The Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of June 26, 2025 (for the current Measurement Date), the most recent date available on or before the measurement date. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.)*

[2] *For select Political Subdivisions, the calculation of the actuarially determined employer contribution rate, for funding OPEB benefits, includes an "Additional Funding Contribution" component determined under GASB crossover methodology. This allows the use of the long-term expected rate of return as the Single Discount Rate, unless otherwise noted.*

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Executive Summary

	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Actuarial Valuation Date	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Measurement Date of the Net OPEB Liability	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Reporting Date	June 30, 2026	June 30, 2026	June 30, 2026	June 30, 2026
Single Discount Rate (SDR):				
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date[1]	3.97%	3.97%	3.97%	3.97%
Municipal Bond Index Rate at Measurement Date[1]	5.20%	5.20%	5.20%	5.20%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	3.97%
Single Discount Rate at Measurement Date	6.75%	6.75%	6.75%	5.20%
Net OPEB Liability/(Asset)				
Total OPEB Liability (TOL)	$ 323,478,425	$ 18,226,629	$ 16,391,985	$ 384,210,572
Plan Fiduciary Net Position (PFNP)	758,710,528	17,730,059	21,138,841	4,972,121
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	$ (435,232,103)	$ 496,570	$ (4,746,856)	$ 379,238,451
PFNP as a percentage of TOL (=PFNP/TOL)	234.55%	97.28%	128.96%	1.29%
Total OPEB Expense/(Income)	$ (7,370,730)	$ 4,585,628	$ 5,597,349	$ 40,312,119
Deferred Outflows of Resources	$ 9,969,426	$ 5,501,150	$ 1,029,304	$ 62,053,822
Deferred Inflows of Resources	$ 93,795,563	$ 626,289	$ 1,413,681	$ 188,862,823

[1] *Sources: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 28, 2024 (for the Prior Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. "20-Bond GO Index" is The Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of June 26, 2025 (for the current Measurement Date), the most recent date available on or before the measurement date. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.)*

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Discussion

Accounting Standard

GASB Statement No. 75 replaces the requirements of GASB Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under this accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employer is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

Paragraph 105 of GASB Statement No. 75 states, "Contributions to the OPEB plan from the employer subsequent to the measurement date of the collective net OPEB liability and before the end of the employer's reporting period (excluding amounts associated with the employer from non-employer contributing entities that are not in a special funding situation) should be reported as a deferred outflow of resources related to OPEB." The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2025.

The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes in the liability and the investment experience.

Limitation of Project Scope

Actuarial standards do not require the actuary to evaluate the ability of the plan sponsor or other contributing entity to make required contributions to the plan when due. Such an evaluation was not within the scope of this project and is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to OPEB.

In addition, GASB Statement No. 75 requires the notes of the financial statements for employers to include certain additional information, including:

- **Plan Description:**
  - The name of the OPEB plan, the administrator of the OPEB plan, and the identification of whether the OPEB plan is a single-employer, agent, or cost-sharing OPEB plan.
  - A brief description of the types of benefits provided by the plan, automatic or ad-hoc postemployment benefit changes including COLAs, and terms or policies regarding the sharing of benefit-related costs with inactive plan members.
  - The authority under which benefit terms are established or may be changed.
  - The number of plan members by category and if the plan is closed.
  - A brief description of contribution requirements, including a description of the plan's funding policy, as well as member and employer contribution requirements.
  - The availability of a stand-alone financial report for the OPEB plan.
- **Components of the net OPEB liability:**
  - The total OPEB liability, the fiduciary net position, and the net OPEB liability.
- **Significant assumptions and other inputs used to measure the total OPEB liability:**
  - Significant assumptions include Inflation, health care cost trend rates, salary changes, ad- hoc postemployment benefit changes, and the sharing of benefit-related costs with inactive plan members.
  - If applicable, the patterns of practice relied upon for projecting the sharing of benefit-related costs with inactive plan members.
  - Source of the assumptions for mortality and dates of experience studies.
- **Measure of the net OPEB liability using +/- 1% on the healthcare trend rate.**
- **On the discount rate:**
  - The discount rate used and the change in the discount rate since the prior fiscal year-end.
  - Assumptions about projected cash flows.
  - The long-term expected rate of return on OPEB investments and a description of how it was determined.
  - The municipal bond rate used and the source of that rate.
  - The periods of projected benefit payments to which the long-term expected rate of return are used.
  - The assumed asset allocation of the portfolio and the long-term expected real rate of return for each major asset class, and whether the returns are arithmetic or geometric.
  - Measure of the net OPEB liability using +/- 1% on the discount rate.
- **The measurement date, the date of the actuarial valuation and, if applicable, the fact that update procedures were used to roll forward the total OPEB liability.**
- **A brief description of changes in benefit terms or assumptions that affected the measurement of the total OPEB liability since the prior measurement date.**
- **A brief description of changes made between the measurement date and reporting date.**
- **The employer's contributions made subsequent to the measurement date.**

Required Supplementary Information

GASB Statement No. 75 requires a 10-year fiscal history of:

- Sources of changes in the net OPEB liability;
- Information about the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percent of covered-employee payroll;
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy; and
- For plans with an actuarially determined contribution, the schedule covering each of the 10 most recent fiscal years of the actuarially determined contribution, contributions to the OPEB plan and related ratios.

These tables may be built prospectively as the information becomes available

Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date, consistently applied from period to period. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled-forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2024 and a measurement date of June 30, 2025.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 5.20% (based on the weekly rate closest to but not later than the measurement date of The Bond Buyer "20-Bond GO Index"); and the resulting single discount rate is 6.75%, except as noted in the Executive Summary.

Future Uncertainty or Risk

Future results may differ from those anticipated in this valuation. Reasons include, but are not limited to:

- Actual medical trend differing from expected;
- Changes in the healthcare plan designs offered to active and retired members; and
- Participant behavior differing from expected; e.g.,
    - Elections at retirement;
    - One-person versus two-person coverage elections; and
    - Time of retirement or termination.

SECTION B

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net OPEB Liability/(Asset)

Group Life Insurance Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$4,196,054,553	$3,080,132,480	$1,115,922,073
Changes for the year:			
Service Cost	93,747,272		93,747,272
Interest	283,184,405		283,184,405
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	54,030,479		54,030,479
Changes in Assumptions	(4,780,197)		(4,780,197)
Contributions - Employer		129,433,432	(129,433,432)
Contributions - Special Employer		0	0
Contributions - Employee[1]		109,127,031	(109,127,031)
Non-Employer Contributing Entities		0	0
Net Investment Income		345,233,181	(345,233,181)
Benefit Payments[1], Including Refunds of Contributions	(188,954,613)	(188,954,613)	0
Administrative Expense		(1,446,983)	1,446,983
Other Changes	0	(2,430,572)	2,430,572
Net changes	237,227,346	390,961,476	(153,734,130)
Balances at June 30, 2025	$4,433,281,899	$3,471,093,956	$962,187,943

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$4,248,272,641	$4,246,668,585	$4,196,054,553
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	87,665,280	93,747,272	93,747,272
(c) Actual Benefit Payments[1]	188,954,613	188,954,613	188,954,613
(d) TOL as of June 30, 2025 = $[(a+b) * (1+i^2)]-[c * (1+i/2)]$	$4,433,281,899	$4,438,062,096	$4,384,031,617
(e) Changes in Assumptions		($4,780,197)	
(f) Difference Between Actual and Expected Experience			$54,030,479

1 *Member contributions and benefit payments are net of contributions and benefit payments for active life insurance.*

2 *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – State Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$1,094,072,471	$384,819,384	$709,253,087
Changes for the year:			
Service Cost	20,021,141		20,021,141
Interest	72,394,941		72,394,941
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(21,470,151)		(21,470,151)
Changes in Assumptions	(7,614,737)		(7,614,737)
Contributions - Employer		110,801,724	(110,801,724)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		41,325,687	(41,325,687)
Benefit Payments, Including Refunds of Contributions	(83,151,922)	(83,151,922)	0
Administrative Expense		(606,024)	606,024
Other Changes	0	(10,513)	10,513
Net Changes	(19,820,728)	68,358,952	(88,179,680)
Balances at June 30, 2025	$1,074,251,743	$453,178,336	$621,073,407

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$1,067,104,429	$1,073,959,917	$1,094,072,471
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	19,743,386	20,021,141	20,021,141
(c) Actual Benefit Payments	83,151,922	83,151,922	83,151,922
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2025 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$1,074,251,743	$1,081,866,480	$1,103,336,631
(f) Changes in Assumptions		($7,614,737)	
(g) Difference Between Actual and Expected Experience			($21,470,151)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$1,478,105,364	$322,457,356	$1,155,648,008
Changes for the year:			
Service Cost	18,358,097		18,358,097
Interest	97,688,998		97,688,998
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(15,034,276)		(15,034,276)
Changes in Assumptions	(24,808,059)		(24,808,059)
Contributions - Employer		137,122,280	(137,122,280)
Contributions - Non-Employer		0	0
Contributions - Employee		0	0
Net Investment Income		35,124,278	(35,124,278)
Benefit Payments, Including Refunds of Contributions	(98,438,097)	(98,438,097)	0
Administrative Expense		(519,799)	519,799
Other Changes	0	(12,908)	12,908
Net Changes	(22,233,337)	73,275,754	(95,509,091)
Balances at June 30, 2025	$1,455,872,027	$395,733,110	$1,060,138,917

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$1,440,889,011	$1,464,021,733	$1,478,105,364
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	18,251,420	18,358,097	18,358,097
(c) Actual Benefit Payments	98,438,097	98,438,097	98,438,097
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2025 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)] + (d)$	$1,455,872,027	$1,480,680,086	$1,495,714,362
(f) Changes in Assumptions		($24,808,059)	
(g) Difference Between Actual and Expected Experience			($15,034,276)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Political Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$75,800,159	$47,097,666	$28,702,493
Changes for the year:			
Service Cost	1,169,574		1,169,574
Interest	5,020,915		5,020,915
Change in Benefit Terms[1]	0		0
Difference Between Expected and Actual Experience	874,430		874,430
Changes in Assumptions	1,778,804		1,778,804
Contributions - Employer		7,786,550	(7,786,550)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		5,093,496	(5,093,496)
Benefit Payments, Including Refunds of Contributions	(4,726,214)	(4,726,214)	0
Administrative Expense		(74,444)	74,444
Other Changes	0	(8,644)	8,644
Net Changes	4,117,509	8,070,744	(3,953,235)
Balances at June 30, 2025	$79,917,668	$55,168,410	$24,749,258

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$78,227,062	$76,618,888	$75,800,159
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	1,214,052	1,169,574	1,169,574
(c) Actual Benefit Payments	4,726,214	4,726,214	4,726,214
(d) Change in Benefit Terms[1]	0	0	0
(e) TOL as of June 30, 2025 = [(a+b) * (1+i^2)]-[c * (1+i/2)] + (d)	$79,917,668	$78,138,864	$77,264,434
(f) Changes in Assumptions		$1,778,804	
(g) Difference Between Actual and Expected Experience			$874,430

[1] *Change in Benefit Terms also includes OPEB liability related to new employers.*

[2] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Constitutional Officers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$41,016,771	$14,168,338	$26,848,433
Changes for the year:			
Service Cost	789,564		789,564
Interest	2,733,305		2,733,305
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(1,025,512)		(1,025,512)
Changes in Assumptions	389,845		389,845
Contributions - Employer		3,760,565	(3,760,565)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,696,838	(1,696,838)
Benefit Payments, Including Refunds of Contributions	(2,625,846)	(2,625,846)	0
Administrative Expense		(24,871)	24,871
Other Changes	0	(2,157)	2,157
Net Changes	261,356	2,804,529	(2,543,173)
Balances at June 30, 2025	$41,278,127	$16,972,867	$24,305,260

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$40,426,958	$40,056,104	$41,016,771
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	783,904	789,564	789,564
(c) Actual Benefit Payments	2,625,846	2,625,846	2,625,846
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2025 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)] + (d)$	$41,278,127	$40,888,282	$41,913,794
(f) Changes in Assumptions		$389,845	
(g) Difference Between Actual and Expected Experience			($1,025,512)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Social Service Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$15,268,734	$6,523,171	$8,745,563
Changes for the year:			
Service Cost	182,362		182,362
Interest	1,006,089		1,006,089
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(514,504)		(514,504)
Changes in Assumptions	252,258		252,258
Contributions - Employer		1,496,243	(1,496,243)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		603,977	(603,977)
Benefit Payments, Including Refunds of Contributions	(1,092,140)	(1,092,140)	0
Administrative Expense		(8,857)	8,857
Other Changes	0	(244)	244
Net Changes	(165,935)	998,979	(1,164,914)
Balances at June 30, 2025	$15,102,799	$7,522,150	$7,580,649

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$15,019,291	$14,786,763	$15,268,734
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	186,141	182,362	182,362
(c) Actual Benefit Payments	1,092,140	1,092,140	1,092,140
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2025 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$15,102,799	$14,850,541	$15,365,045
(f) Changes in Assumptions		$252,258	
(g) Difference Between Actual and Expected Experience			($514,504)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Registrars

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$576,317	$327,142	$249,175
Changes for the year:			
Service Cost	12,525		12,525
Interest	38,491		38,491
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(24,223)		(24,223)
Changes in Assumptions	14,164		14,164
Contributions - Employer		80,122	(80,122)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		64,131	(64,131)
Benefit Payments, Including Refunds of Contributions	(37,215)	(37,215)	0
Administrative Expense		(940)	940
Other Changes	0	(16)	16
Net Changes	3,742	106,082	(102,340)
Balances at June 30, 2025	$580,059	$433,224	$146,835

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$567,054	$553,626	$576,317
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	12,365	12,525	12,525
(c) Actual Benefit Payments	37,215	37,215	37,215
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2025 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$580,059	$565,895	$590,118
(f) Changes in Assumptions		$14,164	
(g) Difference Between Actual and Expected Experience			($24,223)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Sickness and Disability Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$339,007,297	$692,870,835	($353,863,538)
Changes for the year:			
Service Cost	41,277,607		41,277,607
Interest	24,650,735		24,650,735
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(11,299,613)		(11,299,613)
Changes in Assumptions	(39,979,936)		(39,979,936)
Contributions - Employer		30,832,585	(30,832,585)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		72,380,679	(72,380,679)
Benefit Payments, Including Refunds of Contributions	(30,177,665)	(30,177,665)	0
Third-Party Administrator Charges		(7,624,593)	7,624,593
Administrative Expense		(806,806)	806,806
Other Changes	0	1,235,493	(1,235,493)
Net Changes	(15,528,872)	65,839,693	(81,368,565)
Balances at June 30, 2025	$323,478,425	$758,710,528	($435,232,103)

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$288,202,630	$328,422,180	$339,007,297
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	44,045,226	41,277,607	41,277,607
(c) Actual Benefit Payments	30,177,665	30,177,665	30,177,665
(d) TOL as of June 30, 2025 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)]$	$323,478,425	$363,458,361	$374,757,974
(e) Changes in Assumptions		($39,979,936)	
(f) Difference Between Actual and Expected Experience			($11,299,613)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$12,740,894	$13,636,813	($895,919)
Changes for the year:			
Service Cost	2,693,151		2,693,151
Interest	995,648		995,648
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	1,459,611		1,459,611
Changes in Assumptions	1,704,735		1,704,735
Contributions - Employer		5,477,298	(5,477,298)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,493,945	(1,493,945)
Benefit Payments, Including Refunds of Contributions	(1,367,410)	(1,367,410)	0
Third-Party Administrator Charges		(1,407,226)	1,407,226
Administrative Expense		(103,207)	103,207
Other Changes	0	(154)	154
Net Changes	5,485,735	4,093,246	1,392,489
Balances at June 30, 2025	$18,226,629	$17,730,059	$496,570

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$15,202,151	$14,108,211	$12,740,894
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	3,196,153	2,693,151	2,693,151
(c) Actual Benefit Payments	1,367,410	1,367,410	1,367,410
(d) TOL as of June 30, 2025 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)]$	$18,226,629	$16,521,894	$15,062,283
(e) Changes in Assumptions		$1,704,735	
(f) Difference Between Actual and Expected Experience			$1,459,611

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Political Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$12,229,994	$15,837,447	($3,607,453)
Changes for the year:			
Service Cost	4,140,017		4,140,017
Interest	1,045,204		1,045,204
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(116,678)		(116,678)
Changes in Assumptions	864,460		864,460
Contributions - Employer		7,093,961	(7,093,961)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,934,893	(1,934,893)
Benefit Payments, Including Refunds of Contributions	(1,771,012)	(1,771,012)	0
Third-Party Administrator Charges		(1,822,579)	1,822,579
Administrative Expense		(133,669)	133,669
Other Changes	0	(200)	200
Net Changes	4,161,991	5,301,394	(1,139,403)
Balances at June 30, 2025	$16,391,985	$21,138,841	($4,746,856)

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$12,071,021	$12,120,694	$12,229,994
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	4,999,488	4,140,017	4,140,017
(c) Actual Benefit Payments	1,771,012	1,771,012	1,771,012
(d) TOL as of June 30, 2025 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)]$	$16,391,985	$15,527,525	$15,644,203
(e) Changes in Assumptions		$864,460	
(f) Difference Between Actual and Expected Experience			($116,678)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Schedule of Changes in Net OPEB Liability/(Asset)

Line of Duty Act

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2024	$398,395,334	$4,840,570	$393,554,764
Changes for the year:			
Service Cost	34,691,992		34,691,992
Interest	16,830,061		16,830,061
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(2,107,199)		(2,107,199)
Changes in Assumptions	(45,286,981)		(45,286,981)
Contributions - Employer		18,276,429	(18,276,429)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,119,030	(1,119,030)
Benefit Payments, Including Refunds of Contributions	(18,312,635)	(18,312,635)	0
Third-Party Administrator Charges		0	0
Administrative Expense		(1,131,523)	1,131,523
Other Changes	0	180,250	(180,250)
Net Changes	(14,184,762)	131,551	(14,316,313)
Balances at June 30, 2025	$384,210,572	$4,972,121	$379,238,451

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2024	$357,283,673	$396,368,596	$398,395,334
(b) Entry Age Normal Cost for June 30, 2024-June 30, 2025	25,795,543	34,691,992	34,691,992
(c) Actual Benefit Payments	18,312,635	18,312,635	18,312,635
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2025 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$384,210,572	$429,497,553	$431,604,752
(f) Changes in Assumptions		($45,286,981)	
(g) Difference Between Actual and Expected Experience			($2,107,199)

[1] *As defined, i is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.*

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2018-2019	Experience	$56,736,661	6.33	$2,957,833	$0	$0	$0	$0	$0	$0
2018-2019	Assumptions	122,011,161	6.33	6,360,771	0	0	0	0	0	0
2019-2020	Experience	25,708,476	6.23	4,126,561	949,110	0	0	0	0	0
2020-2021	Experience	63,188,745	5.99	10,549,039	10,443,550	0	0	0	0	0
2020-2021	Assumptions	(166,464,185)	5.99	(27,790,348)	(27,512,445)	0	0	0	0	0
2020-2021	Investment	(408,704,057)	5.00	(81,740,813)	0	0	0	0	0	0
2021-2022	Experience	(54,699,414)	5.98	(9,147,059)	(9,147,059)	(8,964,119)	0	0	0	0
2021-2022	Investment	170,147,749	5.00	34,029,550	34,029,549	0	0	0	0	0
2022-2023	Experience	74,372,335	5.95	12,499,552	12,499,552	12,499,552	11,874,575	0	0	0
2022-2023	Investment	(4,655,164)	5.00	(931,033)	(931,033)	(931,032)	0	0	0	0
2023-2024	Experience	117,649,796	5.87	20,042,555	20,042,555	20,042,555	20,042,555	17,437,021	0	0
2023-2024	Investment	(96,982,176)	5.00	(19,396,435)	(19,396,435)	(19,396,435)	(19,396,436)	0	0	0
2024-2025	Experience	54,030,479	5.89	9,173,256	9,173,256	9,173,256	9,173,256	9,173,256	8,164,199	0
2024-2025	Assumptions	(4,780,197)	5.89	(811,578)	(811,578)	(811,578)	(811,578)	(811,578)	(722,307)	0
2024-2025	Investment	(135,780,909)	5.00	(27,156,182)	(27,156,182)	(27,156,182)	(27,156,182)	(27,156,181)	0	0
				($67,234,331)	$2,182,840	($15,543,983)	($6,273,810)	($1,357,482)	$7,441,892	$0

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2018-2019	Experience	$56,736,661	$0	$56,736,661	$0	$0
2018-2019	Assumptions	122,011,161	0	122,011,161	0	0
2019-2020	Experience	25,708,476	0	24,759,366	949,110	0
2020-2021	Experience	63,188,745	0	52,745,195	10,443,550	0
2020-2021	Assumptions	0	(166,464,185)	(138,951,740)	0	(27,512,445)
2020-2021	Investment	0	(408,704,057)	(408,704,057)	0	0
2021-2022	Experience	0	(54,699,414)	(36,588,236)	0	(18,111,178)
2021-2022	Investment	170,147,749	0	136,118,200	34,029,549	0
2022-2023	Experience	74,372,335	0	37,498,656	36,873,679	0
2022-2023	Investment	0	(4,655,164)	(2,793,099)	0	(1,862,065)
2023-2024	Experience	117,649,796	0	40,085,110	77,564,686	0
2023-2024	Investment	0	(96,982,176)	(38,792,870)	0	(58,189,306)
2024-2025	Experience	54,030,479	0	9,173,256	44,857,223	0
2024-2025	Assumptions	0	(4,780,197)	(811,578)	0	(3,968,619)
2024-2025	Investment	0	(135,780,909)	(27,156,182)	0	(108,624,727)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2018-2019	Experience	($13,401,382)	6.13	($284,206)	$0	$0	$0	$0	$0	$0
2018-2019	Assumptions	22,699,292	6.13	481,388	0	0	0	0	0	0
2019-2020	Experience	(5,702,621)	5.97	(926,556)	0	0	0	0	0	0
2020-2021	Experience	(20,218,965)	6.03	(3,353,062)	(3,353,062)	(100,593)	0	0	0	0
2020-2021	Assumptions	12,326,117	6.03	2,044,132	2,044,132	61,325	0	0	0	0
2020-2021	Investment	(24,717,418)	5.00	(4,943,482)	0	0	0	0	0	0
2021-2022	Experience	(34,169,027)	6.03	(5,666,505)	(5,666,505)	(5,666,505)	(169,997)	0	0	0
2021-2022	Assumptions	13,521,805	6.03	2,242,422	2,242,422	2,242,422	67,273	0	0	0
2021-2022	Investment	14,964,953	5.00	2,992,991	2,992,989	0	0	0	0	0
2022-2023	Experience	(18,608,721)	5.36	(3,471,776)	(3,471,776)	(3,471,776)	(1,249,841)	0	0	0
2022-2023	Investment	2,402,328	5.00	480,466	480,466	480,464	0	0	0	0
2023-2024	Experience	(23,546,214)	5.47	(4,304,610)	(4,304,610)	(4,304,610)	(4,304,610)	(2,023,164)	0	0
2023-2024	Investment	(6,105,709)	5.00	(1,221,142)	(1,221,142)	(1,221,142)	(1,221,141)	0	0	0
2024-2025	Experience	(21,470,151)	5.55	(3,868,496)	(3,868,496)	(3,868,496)	(3,868,496)	(3,868,496)	(2,127,671)	0
2024-2025	Assumptions	(7,614,737)	5.55	(1,372,025)	(1,372,025)	(1,372,025)	(1,372,025)	(1,372,025)	(754,612)	0
2024-2025	Investment	(14,438,006)	5.00	(2,887,601)	(2,887,601)	(2,887,601)	(2,887,601)	(2,887,602)	0	0
				($24,058,062)	($18,385,208)	($20,108,537)	($15,006,438)	($10,151,287)	($2,882,283)	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2018-2019	Experience	$0	($13,401,382)	($13,401,382)	$0	$0
2018-2019	Assumptions	22,699,292	0	22,699,292	0	0
2019-2020	Experience	0	(5,702,621)	(5,702,621)	0	0
2020-2021	Experience	0	(20,218,965)	(16,765,310)	0	(3,453,655)
2020-2021	Assumptions	12,326,117	0	10,220,660	2,105,457	0
2020-2021	Investment	0	(24,717,418)	(24,717,418)	0	0
2021-2022	Experience	0	(34,169,027)	(22,666,020)	0	(11,503,007)
2021-2022	Assumptions	13,521,805	0	8,969,688	4,552,117	0
2021-2022	Investment	14,964,953	0	11,971,964	2,992,989	0
2022-2023	Experience	0	(18,608,721)	(10,415,328)	0	(8,193,393)
2022-2023	Investment	2,402,328	0	1,441,398	960,930	0
2023-2024	Experience	0	(23,546,214)	(8,609,220)	0	(14,936,994)
2023-2024	Investment	0	(6,105,709)	(2,442,284)	0	(3,663,425)
2024-2025	Experience	0	(21,470,151)	(3,868,496)	0	(17,601,655)
2024-2025	Assumptions	0	(7,614,737)	(1,372,025)	0	(6,242,712)
2024-2025	Investment	0	(14,438,006)	(2,887,601)	0	(11,550,405)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2017-2018	Experience	($7,255,000)	7.56	($537,417)	$0	$0	$0	$0	$0	$0
2018-2019	Experience	(2,398,442)	7.51	(319,367)	(162,874)	0	0	0	0	0
2018-2019	Assumptions	35,149,048	7.51	4,680,299	2,386,955	0	0	0	0	0
2019-2020	Experience	(13,054,307)	7.38	(1,768,876)	(1,768,876)	(672,175)	0	0	0	0
2020-2021	Experience	(9,325,473)	7.17	(1,300,624)	(1,300,624)	(1,300,624)	(221,105)	0	0	0
2020-2021	Assumptions	15,791,501	7.17	2,202,441	2,202,441	2,202,441	374,414	0	0	0
2020-2021	Investment	(26,921,568)	5.00	(5,384,312)	0	0	0	0	0	0
2021-2022	Experience	(38,198,432)	7.16	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(853,593)	0	0
2021-2022	Assumptions	10,085,086	7.16	1,408,532	1,408,532	1,408,532	1,408,532	225,362	0	0
2021-2022	Investment	14,994,730	5.00	2,998,946	2,998,946	0	0	0	0	0
2022-2023	Experience	(14,161,362)	6.84	(2,070,375)	(2,070,375)	(2,070,375)	(2,070,375)	(1,739,112)	0	0
2022-2023	Investment	1,261,945	5.00	252,389	252,389	252,389	0	0	0	0
2023-2024	Experience	(15,446,773)	6.83	(2,261,607)	(2,261,607)	(2,261,607)	(2,261,607)	(2,261,607)	(1,877,131)	0
2023-2024	Investment	(6,851,785)	5.00	(1,370,357)	(1,370,357)	(1,370,357)	(1,370,357)	0	0	0
2024-2025	Experience	(15,034,276)	6.85	(2,194,785)	(2,194,785)	(2,194,785)	(2,194,785)	(2,194,785)	(2,194,785)	(1,865,566)
2024-2025	Assumptions	(24,808,059)	6.85	(3,621,614)	(3,621,614)	(3,621,614)	(3,621,614)	(3,621,614)	(3,621,614)	(3,078,375)
2024-2025	Investment	(12,070,794)	5.00	(2,414,159)	(2,414,159)	(2,414,159)	(2,414,159)	(2,414,158)	0	0
				($17,035,863)	($13,250,985)	($17,377,311)	($17,706,033)	($12,859,507)	($7,693,530)	($4,943,941)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2017-2018	Experience	$0	($7,255,000)	($7,255,000)	$0	$0
2018-2019	Experience	0	(2,398,442)	(2,235,568)	0	(162,874)
2018-2019	Assumptions	35,149,048	0	32,762,093	2,386,955	0
2019-2020	Experience	0	(13,054,307)	(10,613,256)	0	(2,441,051)
2020-2021	Experience	0	(9,325,473)	(6,503,120)	0	(2,822,353)
2020-2021	Assumptions	15,791,501	0	11,012,205	4,779,296	0
2020-2021	Investment	0	(26,921,568)	(26,921,568)	0	0
2021-2022	Experience	0	(38,198,432)	(21,339,908)	0	(16,858,524)
2021-2022	Assumptions	10,085,086	0	5,634,128	4,450,958	0
2021-2022	Investment	14,994,730	0	11,995,784	2,998,946	0
2022-2023	Experience	0	(14,161,362)	(6,211,125)	0	(7,950,237)
2022-2023	Investment	1,261,945	0	757,167	504,778	0
2023-2024	Experience	0	(15,446,773)	(4,523,214)	0	(10,923,559)
2023-2024	Investment	0	(6,851,785)	(2,740,714)	0	(4,111,071)
2024-2025	Experience	0	(15,034,276)	(2,194,785)	0	(12,839,491)
2024-2025	Assumptions	0	(24,808,059)	(3,621,614)	0	(21,186,445)
2024-2025	Investment	0	(12,070,794)	(2,414,159)	0	(9,656,635)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2018-2019	Experience	$97,193	6.77	$11,057	$0	$0	$0	$0	$0	$0
2018-2019	Assumptions	758,619	6.77	86,283	0	0	0	0	0	0
2019-2020	Experience	223,354	6.77	32,992	25,402	0	0	0	0	0
2020-2021	Experience	(240,934)	7.42	(32,471)	(32,471)	(32,471)	(13,637)	0	0	0
2020-2021	Assumptions	566,721	7.42	76,377	76,377	76,377	32,082	0	0	0
2020-2021	Investment	(588,101)	5.00	(117,621)	0	0	0	0	0	0
2021-2022	Experience	(1,239,739)	7.34	(168,902)	(168,902)	(168,902)	(168,902)	(57,425)	0	0
2021-2022	Assumptions	492,426	7.34	67,088	67,088	67,088	67,088	22,810	0	0
2021-2022	Investment	510,149	5.00	102,030	102,029	0	0	0	0	0
2022-2023	Experience	(727,807)	5.83	(124,838)	(124,838)	(124,838)	(103,617)	0	0	0
2022-2023	Investment	(370,316)	5.00	(74,063)	(74,063)	(74,064)	0	0	0	0
2023-2024	Experience	(296,820)	5.98	(49,635)	(49,635)	(49,635)	(49,635)	(48,645)	0	0
2023-2024	Investment	(730,680)	5.00	(146,136)	(146,136)	(146,136)	(146,136)	0	0	0
2024-2025	Experience	(1,025,512)	5.96	(172,066)	(172,066)	(172,066)	(172,066)	(172,066)	(165,182)	0
2024-2025	Assumptions	389,845	5.96	65,410	65,410	65,410	65,410	65,410	62,795	0
2024-2025	Investment	(703,090)	5.00	(140,618)	(140,618)	(140,618)	(140,618)	(140,618)	0	0
				($585,113)	($572,423)	($699,855)	($630,031)	($330,534)	($102,387)	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2018-2019	Experience	$97,193	$0	$97,193	$0	$0
2018-2019	Assumptions	758,619	0	758,619	0	0
2019-2020	Experience	223,354	0	197,952	25,402	0
2020-2021	Experience	0	(240,934)	(162,355)	0	(78,579)
2020-2021	Assumptions	566,721	0	381,885	184,836	0
2020-2021	Investment	0	(588,101)	(588,101)	0	0
2021-2022	Experience	0	(1,239,739)	(675,608)	0	(564,131)
2021-2022	Assumptions	492,426	0	268,352	224,074	0
2021-2022	Investment	510,149	0	408,120	102,029	0
2022-2023	Experience	0	(727,807)	(374,514)	0	(353,293)
2022-2023	Investment	0	(370,316)	(222,189)	0	(148,127)
2023-2024	Experience	0	(296,820)	(99,270)	0	(197,550)
2023-2024	Investment	0	(730,680)	(292,272)	0	(438,408)
2024-2025	Experience	0	(1,025,512)	(172,066)	0	(853,446)
2024-2025	Assumptions	389,845	0	65,410	324,435	0
2024-2025	Investment	0	(703,090)	(140,618)	0	(562,472)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2019-2020	Experience	($106,162)	5.93	($16,647)	$0	$0	$0	$0	$0	$0
2020-2021	Experience	(254,162)	5.66	(44,905)	(29,637)	0	0	0	0	0
2020-2021	Assumptions	229,270	5.66	40,507	26,735	0	0	0	0	0
2020-2021	Investment	(202,187)	5.00	(40,439)	0	0	0	0	0	0
2021-2022	Experience	(523,783)	5.63	(93,034)	(93,034)	(58,613)	0	0	0	0
2021-2022	Assumptions	275,667	5.63	48,964	48,964	30,847	0	0	0	0
2021-2022	Investment	169,420	5.00	33,884	33,884	0	0	0	0	0
2022-2023	Experience	(15,014)	3.97	(3,782)	(3,668)	0	0	0	0	0
2022-2023	Investment	(508,269)	5.00	(101,654)	(101,654)	(101,653)	0	0	0	0
2023-2024	Experience	200,894	4.02	49,974	49,974	49,974	998	0	0	0
2023-2024	Investment	35,642	5.00	7,128	7,128	7,128	7,130	0	0	0
2024-2025	Experience	(514,504)	3.97	(129,598)	(129,598)	(129,598)	(125,710)	0	0	0
2024-2025	Assumptions	252,258	3.97	63,541	63,541	63,541	61,635	0	0	0
2024-2025	Investment	(150,332)	5.00	(30,066)	(30,066)	(30,066)	(30,066)	(30,068)	0	0
				($216,127)	($157,431)	($168,440)	($86,013)	($30,068)	$0	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2019-2020	Experience	$0	($106,162)	($106,162)	$0	$0
2020-2021	Experience	0	(254,162)	(224,525)	0	(29,637)
2020-2021	Assumptions	229,270	0	202,535	26,735	0
2020-2021	Investment	0	(202,187)	(202,187)	0	0
2021-2022	Experience	0	(523,783)	(372,136)	0	(151,647)
2021-2022	Assumptions	275,667	0	195,856	79,811	0
2021-2022	Investment	169,420	0	135,536	33,884	0
2022-2023	Experience	0	(15,014)	(11,346)	0	(3,668)
2022-2023	Investment	0	(508,269)	(304,962)	0	(203,307)
2023-2024	Experience	200,894	0	99,948	100,946	0
2023-2024	Investment	35,642	0	14,256	21,386	0
2024-2025	Experience	0	(514,504)	(129,598)	0	(384,906)
2024-2025	Assumptions	252,258	0	63,541	188,717	0
2024-2025	Investment	0	(150,332)	(30,066)	0	(120,266)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2019-2020	Experience	($44,053)	5.42	($3,413)	$0	$0	$0	$0	$0	$0
2020-2021	Experience	(21,114)	5.39	(3,917)	(1,529)	0	0	0	0	0
2020-2021	Assumptions	7,019	5.39	1,302	509	0	0	0	0	0
2020-2021	Investment	(14,989)	5.00	(2,997)	0	0	0	0	0	0
2021-2022	Experience	(16,059)	5.35	(3,002)	(3,002)	(1,049)	0	0	0	0
2021-2022	Assumptions	(53,816)	5.35	(10,059)	(10,059)	(3,521)	0	0	0	0
2021-2022	Investment	13,720	5.00	2,744	2,744	0	0	0	0	0
2022-2023	Experience	(8,544)	4.79	(1,784)	(1,784)	(1,408)	0	0	0	0
2022-2023	Investment	(10,042)	5.00	(2,008)	(2,008)	(2,010)	0	0	0	0
2023-2024	Experience	4,566	4.82	947	947	947	778	0	0	0
2023-2024	Investment	(19,644)	5.00	(3,929)	(3,929)	(3,929)	(3,928)	0	0	0
2024-2025	Experience	(24,223)	4.89	(4,954)	(4,954)	(4,954)	(4,954)	(4,407)	0	0
2024-2025	Assumptions	14,164	4.89	2,897	2,897	2,897	2,897	2,576	0	0
2024-2025	Investment	(40,633)	5.00	(8,127)	(8,127)	(8,127)	(8,127)	(8,125)	0	0
				($36,300)	($28,295)	($21,154)	($13,334)	($9,956)	$0	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2019-2020	Experience	$0	($44,053)	($44,053)	$0	$0
2020-2021	Experience	0	(21,114)	(19,585)	0	(1,529)
2020-2021	Assumptions	7,019	0	6,510	509	0
2020-2021	Investment	0	(14,989)	(14,989)	0	0
2021-2022	Experience	0	(16,059)	(12,008)	0	(4,051)
2021-2022	Assumptions	0	(53,816)	(40,236)	0	(13,580)
2021-2022	Investment	13,720	0	10,976	2,744	0
2022-2023	Experience	0	(8,544)	(5,352)	0	(3,192)
2022-2023	Investment	0	(10,042)	(6,024)	0	(4,018)
2023-2024	Experience	4,566	0	1,894	2,672	0
2023-2024	Investment	0	(19,644)	(7,858)	0	(11,786)
2024-2025	Experience	0	(24,223)	(4,954)	0	(19,269)
2024-2025	Assumptions	14,164	0	2,897	11,267	0
2024-2025	Investment	0	(40,633)	(8,127)	0	(32,506)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2016-2017	Assumptions	($17,511,000)	8.29	($612,552)	$0	$0	$0	$0	$0	$0
2018-2019	Experience	29,488,518	6.75	3,276,504	0	0	0	0	0	0
2018-2019	Assumptions	4,180,133	6.75	464,459	0	0	0	0	0	0
2019-2020	Experience	(46,473,031)	6.73	(6,905,354)	(5,040,907)	0	0	0	0	0
2020-2021	Experience	(22,057,392)	6.52	(3,383,036)	(3,383,036)	(1,759,176)	0	0	0	0
2020-2021	Assumptions	(1,386,754)	6.52	(212,692)	(212,692)	(110,602)	0	0	0	0
2020-2021	Investment	(98,609,411)	5.00	(19,721,883)	0	0	0	0	0	0
2021-2022	Experience	20,273,746	7.87	2,576,080	2,576,080	2,576,080	2,576,080	2,241,186	0	0
2021-2022	Investment	41,523,398	5.00	8,304,680	8,304,678	0	0	0	0	0
2022-2023	Experience	(13,167,723)	7.82	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,380,759)	0
2022-2023	Investment	1,521,453	5.00	304,291	304,291	304,289	0	0	0	0
2023-2024	Experience	(9,933,118)	7.76	(1,280,041)	(1,280,041)	(1,280,041)	(1,280,041)	(1,280,041)	(1,280,041)	(972,831)
2023-2024	Investment	(18,343,199)	5.00	(3,668,640)	(3,668,640)	(3,668,640)	(3,668,639)	0	0	0
2024-2025	Experience	(11,299,613)	8.22	(1,374,649)	(1,374,649)	(1,374,649)	(1,374,649)	(1,374,649)	(1,374,649)	(3,051,719)
2024-2025	Assumptions	(39,979,936)	8.22	(4,863,739)	(4,863,739)	(4,863,739)	(4,863,739)	(4,863,739)	(4,863,739)	(10,797,502)
2024-2025	Investment	(25,832,656)	5.00	(5,166,531)	(5,166,531)	(5,166,531)	(5,166,531)	(5,166,532)	0	0
				($33,946,955)	($15,489,038)	($17,026,861)	($15,461,371)	($12,127,627)	($8,899,188)	($14,822,052)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$0	($17,511,000)	($17,511,000)	$0	$0
2018-2019	Experience	29,488,518	0	29,488,518	0	0
2018-2019	Assumptions	4,180,133	0	4,180,133	0	0
2019-2020	Experience	0	(46,473,031)	(41,432,124)	0	(5,040,907)
2020-2021	Experience	0	(22,057,392)	(16,915,180)	0	(5,142,212)
2020-2021	Assumptions	0	(1,386,754)	(1,063,460)	0	(323,294)
2020-2021	Investment	0	(98,609,411)	(98,609,411)	0	0
2021-2022	Experience	20,273,746	0	10,304,320	9,969,426	0
2021-2022	Investment	41,523,398	0	33,218,720	8,304,678	0
2022-2023	Experience	0	(13,167,723)	(5,051,556)	0	(8,116,167)
2022-2023	Investment	1,521,453	0	912,873	608,580	0
2023-2024	Experience	0	(9,933,118)	(2,560,082)	0	(7,373,036)
2023-2024	Investment	0	(18,343,199)	(7,337,280)	0	(11,005,919)
2024-2025	Experience	0	(11,299,613)	(1,374,649)	0	(9,924,964)
2024-2025	Assumptions	0	(39,979,936)	(4,863,739)	0	(35,116,197)
2024-2025	Investment	0	(25,832,656)	(5,166,531)	0	(20,666,125)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Local Disability Program – Teachers

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2016-2017	Assumptions	$53,000	15.90	$3,322	$3,322	$3,322	$3,322	$3,322	$3,322	$6,315
2017-2018	Experience	(66,000)	10.37	(6,355)	(6,355)	(6,355)	(2,354)	0	0	0
2018-2019	Experience	(18,739)	10.53	(1,780)	(1,780)	(1,780)	(1,780)	(939)	0	0
2018-2019	Assumptions	62,309	10.53	5,917	5,917	5,917	5,917	3,139	0	0
2019-2020	Experience	406,500	14.92	27,245	27,245	27,245	27,245	27,245	27,245	106,805
2020-2021	Experience	(379,306)	9.04	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(1,675)	0
2020-2021	Assumptions	338,818	9.04	37,480	37,480	37,480	37,480	37,480	1,498	0
2020-2021	Investment	(779,344)	5.00	(155,868)	0	0	0	0	0	0
2021-2022	Experience	1,102,381	10.90	101,136	101,136	101,136	101,136	101,136	101,136	192,157
2021-2022	Investment	492,788	5.00	98,558	98,556	0	0	0	0	0
2022-2023	Experience	1,888,139	10.98	171,962	171,962	171,962	171,962	171,962	171,962	512,443
2022-2023	Investment	18,872	5.00	3,774	3,774	3,776	0	0	0	0
2023-2024	Experience	140,389	10.98	12,786	12,786	12,786	12,786	12,786	12,786	50,887
2023-2024	Investment	(254,922)	5.00	(50,984)	(50,984)	(50,984)	(50,986)	0	0	0
2024-2025	Experience	1,459,611	11.05	132,091	132,091	132,091	132,091	132,091	132,091	667,065
2024-2025	Assumptions	1,704,735	11.05	154,275	154,275	154,275	154,275	154,275	154,275	779,085
2024-2025	Investment	(485,734)	5.00	(97,147)	(97,147)	(97,147)	(97,147)	(97,146)	0	0
				$394,453	$550,319	$451,765	$451,988	$503,392	$602,640	$2,314,757

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Local Disability Program – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$53,000	$0	$30,075	$22,925	$0
2017-2018	Experience	0	($66,000)	(50,936)	0	(15,064)
2018-2019	Experience	0	(18,739)	(12,460)	0	(6,279)
2018-2019	Assumptions	62,309	0	41,419	20,890	0
2019-2020	Experience	406,500	0	163,470	243,030	0
2020-2021	Experience	0	(379,306)	(209,795)	0	(169,511)
2020-2021	Assumptions	338,818	0	187,400	151,418	0
2020-2021	Investment	0	(779,344)	(779,344)	0	0
2021-2022	Experience	1,102,381	0	404,544	697,837	0
2021-2022	Investment	492,788	0	394,232	98,556	0
2022-2023	Experience	1,888,139	0	515,886	1,372,253	0
2022-2023	Investment	18,872	0	11,322	7,550	0
2023-2024	Experience	140,389	0	25,572	114,817	0
2023-2024	Investment	0	(254,922)	(101,968)	0	(152,954)
2024-2025	Experience	1,459,611	0	132,091	1,327,520	0
2024-2025	Assumptions	1,704,735	0	154,275	1,550,460	0
2024-2025	Investment	0	(485,734)	(97,147)	0	(388,587)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Local Disability Program – Political Subdivisions

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2016-2017	Assumptions	($110,000)	10.13	($10,873)	($10,873)	($1,417)	$0	$0	$0	$0
2019-2020	Experience	(1,250,879)	10.00	(125,088)	(125,088)	(125,088)	(125,088)	(125,087)	0	0
2020-2021	Experience	(603,261)	5.15	(117,138)	(17,571)	0	0	0	0	0
2020-2021	Assumptions	(271,438)	5.15	(52,706)	(7,908)	0	0	0	0	0
2020-2021	Investment	(802,974)	5.00	(160,594)	0	0	0	0	0	0
2021-2022	Experience	517,474	6.10	84,832	84,832	84,832	8,482	0	0	0
2021-2022	Investment	535,116	5.00	107,023	107,024	0	0	0	0	0
2022-2023	Experience	83,425	6.06	13,767	13,767	13,767	13,767	823	0	0
2022-2023	Investment	(26,833)	5.00	(5,367)	(5,367)	(5,365)	0	0	0	0
2023-2024	Experience	131,574	6.03	21,820	21,820	21,820	21,820	21,820	654	0
2023-2024	Investment	(454,548)	5.00	(90,910)	(90,910)	(90,910)	(90,908)	0	0	0
2024-2025	Experience	(116,678)	6.03	(19,350)	(19,350)	(19,350)	(19,350)	(19,350)	(19,350)	(578)
2024-2025	Assumptions	864,460	6.03	143,360	143,360	143,360	143,360	143,360	143,360	4,300
2024-2025	Investment	(752,246)	5.00	(150,449)	(150,449)	(150,449)	(150,449)	(150,450)	0	0
				($361,673)	($56,713)	($128,800)	($198,366)	($128,884)	$124,664	$3,722

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Local Disability Program – Political Subdivisions

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$0	($110,000)	($97,710)	$0	($12,290)
2019-2020	Experience	0	(1,250,879)	(750,528)	0	(500,351)
2020-2021	Experience	0	(603,261)	(585,690)	0	(17,571)
2020-2021	Assumptions	0	(271,438)	(263,530)	0	(7,908)
2020-2021	Investment	0	(802,974)	(802,974)	0	0
2021-2022	Experience	517,474	0	339,328	178,146	0
2021-2022	Investment	535,116	0	428,092	107,024	0
2022-2023	Experience	83,425	0	41,301	42,124	0
2022-2023	Investment	0	(26,833)	(16,101)	0	(10,732)
2023-2024	Experience	131,574	0	43,640	87,934	0
2023-2024	Investment	0	(454,548)	(181,820)	0	(272,728)
2024-2025	Experience	0	(116,678)	(19,350)	0	(97,328)
2024-2025	Assumptions	864,460	0	143,360	721,100	0
2024-2025	Investment	0	(752,246)	(150,449)	0	(601,797)

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2025	2026	2027	2028	2029	2030	Thereafter
2016-2017	Assumptions	($30,500,000)	9.10	($3,351,697)	($335,171)	$0	$0	$0	$0	$0
2017-2018	Experience	51,048,000	8.45	6,041,176	2,718,528	0	0	0	0	0
2017-2018	Assumptions	(13,962,000)	8.45	(1,652,295)	(743,532)	0	0	0	0	0
2018-2019	Experience	14,833,681	8.99	1,650,020	1,650,020	1,633,521	0	0	0	0
2018-2019	Assumptions	18,941,530	8.99	2,106,955	2,106,955	2,085,889	0	0	0	0
2019-2020	Experience	(64,121,505)	9.13	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(913,011)	0	0
2019-2020	Assumptions	109,371,833	9.13	11,979,390	11,979,390	11,979,390	11,979,390	1,557,323	0	0
2020-2021	Experience	(18,370,991)	10.96	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,609,141)
2020-2021	Assumptions	26,413,266	10.96	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	2,313,566
2020-2021	Investment	(2,821,071)	5.00	(564,215)	0	0	0	0	0	0
2021-2022	Experience	(14,082,976)	9.91	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,293,193)
2021-2022	Assumptions	(85,924,528)	9.91	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(7,890,145)
2021-2022	Investment	227,879	5.00	45,576	45,575	0	0	0	0	0
2022-2023	Experience	(16,526,247)	10.02	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(3,331,639)
2022-2023	Assumptions	(3,329,612)	10.02	(332,297)	(332,297)	(332,297)	(332,297)	(332,297)	(332,297)	(671,236)
2022-2023	Investment	(180,453)	5.00	(36,091)	(36,091)	(36,089)	0	0	0	0
2023-2024	Experience	(35,895,970)	10.31	(3,481,665)	(3,481,665)	(3,481,665)	(3,481,665)	(3,481,665)	(3,481,665)	(11,524,315)
2023-2024	Assumptions	(11,741,919)	10.31	(1,138,886)	(1,138,886)	(1,138,886)	(1,138,886)	(1,138,886)	(1,138,886)	(3,769,717)
2023-2024	Investment	(899,552)	5.00	(179,910)	(179,910)	(179,910)	(179,912)	0	0	0
2024-2025	Experience	(2,107,199)	9.96	(211,566)	(211,566)	(211,566)	(211,566)	(211,566)	(211,566)	(837,803)
2024-2025	Assumptions	(45,286,981)	9.96	(4,546,886)	(4,546,886)	(4,546,886)	(4,546,886)	(4,546,886)	(4,546,886)	(18,005,665)
2024-2025	Investment	(825,619)	5.00	(165,124)	(165,124)	(165,124)	(165,124)	(165,123)	0	0
				($11,867,796)	($10,700,941)	($12,423,904)	($16,107,227)	($20,239,226)	($20,718,415)	($46,619,288)

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2026 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$0	($30,500,000)	($30,164,829)	$0	($335,171)
2017-2018	Experience	51,048,000	0	48,329,472	2,718,528	0
2017-2018	Assumptions	0	(13,962,000)	(13,218,468)	0	(743,532)
2018-2019	Experience	14,833,681	0	11,550,140	3,283,541	0
2018-2019	Assumptions	18,941,530	0	14,748,686	4,192,844	0
2019-2020	Experience	0	(64,121,505)	(42,138,996)	0	(21,982,509)
2019-2020	Assumptions	109,371,833	0	71,876,340	37,495,493	0
2020-2021	Experience	0	(18,370,991)	(8,380,925)	0	(9,990,066)
2020-2021	Assumptions	26,413,266	0	12,049,850	14,363,416	0
2020-2021	Investment	0	(2,821,071)	(2,821,071)	0	0
2021-2022	Experience	0	(14,082,976)	(5,684,348)	0	(8,398,628)
2021-2022	Assumptions	0	(85,924,528)	(34,681,948)	0	(51,242,580)
2021-2022	Investment	227,879	0	182,304	45,575	0
2022-2023	Experience	0	(16,526,247)	(4,947,978)	0	(11,578,269)
2022-2023	Assumptions	0	(3,329,612)	(996,891)	0	(2,332,721)
2022-2023	Investment	0	(180,453)	(108,273)	0	(72,180)
2023-2024	Experience	0	(35,895,970)	(6,963,330)	0	(28,932,640)
2023-2024	Assumptions	0	(11,741,919)	(2,277,772)	0	(9,464,147)
2023-2024	Investment	0	(899,552)	(359,820)	0	(539,732)
2024-2025	Experience	0	(2,107,199)	(211,566)	0	(1,895,633)
2024-2025	Assumptions	0	(45,286,981)	(4,546,886)	0	(40,740,095)
2024-2025	Investment	0	(825,619)	(165,124)	0	(660,495)

Summary of Deferred Inflows and Outflows of Resources

	Group Life Insurance		Health Insurance Credit - State Employees		Health Insurance Credit - Teachers		Health Insurance Credit - Political Subdivisions	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$170,688,248	$ 18,111,178	$ -	$ 55,688,704	$ -	$ 53,998,089	$ 2,194,799	$ 7,985,473
Assumption Changes	-	31,481,064	6,657,574	6,242,712	11,617,209	21,186,445	3,249,446	302,166
Net Difference between projected and actual earnings on OPEB plan investments	-	134,646,549	-	11,259,911	-	10,263,982	-	1,584,843
Employer contributions subsequent to the Measurement Date[1]	-	-	-	-	-	-	-	-
Total	$170,688,248	$184,238,791	$ 6,657,574	$ 73,191,327	$ 11,617,209	$ 85,448,516	$ 5,444,245	$ 9,872,482

	Health Insurance Credit - Constitutional Officers		Health Insurance Credit - Social Service Employees		Health Insurance Credit - Registrars		Virginia Sickness and Disability Program	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 25,402	$ 2,046,999	$ 100,946	$ 569,858	$ 2,672	$ 28,041	$ 9,969,426	$ 35,597,286
Assumption Changes	733,345	-	295,263	-	11,776	13,580	-	35,439,491
Net Difference between projected and actual earnings on OPEB plan investments	-	1,046,978	-	268,303	-	45,566	-	22,758,786
Employer contributions subsequent to the Measurement Date[1]	-	-	-	-	-	-	-	-
Total	$ 758,747	$ 3,093,977	$ 396,209	$ 838,161	$ 14,448	$ 87,187	$ 9,969,426	$ 93,795,563

[1] *Contributions made after the measurement date are employer provided data that will be reported directly by the employer.*

Summary of Deferred Inflows and Outflows of Resources

	Virginia Local Disability - Teachers		Virginia Local Disability - Political Subdivisions		Line of Duty Act	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,755,457	$ 190,854	$ 308,204	$ 615,250	$ 6,002,069	$ 82,777,745
Assumption Changes	1,745,693	-	721,100	20,198	56,051,753	104,858,246
Net Difference between projected and actual earnings on OPEB plan investments	-	435,435	-	778,233	-	1,226,832
Employer contributions subsequent to the Measurement Date[1]	-	-	-	-	-	-
Total	$ 5,501,150	$ 626,289	$ 1,029,304	$ 1,413,681	$ 62,053,822	$188,862,823

[1] *Contributions made after the measurement date are employer provided data that will be reported directly by the employer.*

Amortization of Deferred (Inflows) and Outflows of Resources

Reporting Date Ending June 30:	Group Life Insurance Program	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
2027	$ 2,182,840	$ (18,385,208)	$ (13,250,985)	$ (2,769,171)	$ (572,423)	$ (157,431)	$ (28,295)	$ (15,489,038)	$ 550,319	$ (56,713)	$ (10,700,941)
2028	(15,543,983)	(20,108,537)	(17,377,311)	(1,185,691)	(699,855)	(168,440)	(21,154)	(17,026,861)	451,765	(128,800)	(12,423,904)
2029	(6,273,810)	(15,006,438)	(17,706,033)	(324,950)	(630,031)	(86,013)	(13,334)	(15,461,371)	451,988	(198,366)	(16,107,227)
2030	(1,357,482)	(10,151,287)	(12,859,507)	(173,284)	(330,534)	(30,068)	(9,956)	(12,127,627)	503,392	(128,884)	(20,239,226)
2031	7,441,892	(2,882,283)	(7,693,530)	17,892	(102,387)	0	0	(8,899,188)	602,640	124,664	(20,718,415)
Thereafter	0	0	(4,943,941)	6,967	0	0	0	(14,822,052)	2,314,757	3,722	(46,619,288)
Total	$ (13,550,543)	$ (66,533,753)	$ (73,831,307)	$ (4,428,237)	$ (2,335,230)	$ (441,952)	$ (72,739)	$ (83,826,137)	$ 4,874,861	$ (384,377)	$ (126,809,001)

Notes to Schedule of Contributions

Valuation Date:	
Notes	Actuarially determined contribution amounts for fiscal year 2025 are calculated based upon the results of the June 30, 2023 actuarial valuations.
Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2025:	
Actuarial Cost Method	Entry-Age Normal
Amortization Method	All Other Plans: Level Percentage of Payroll, Closed Line of Duty Act: Level Percentage of Payroll, Open
Remaining Amortization Period	All Other Plans: 13-22 years Line of Duty Act: 30 years
Asset Valuation Method	Group Life, Health Insurance Credit for State and Teachers, VSDP, VLDP: 5-year moving average Line of Duty Act, Health Insurance Credit for Political Subdivisions, Social Service Employees, Constitutional Officers, and Registrars: Market Value
Inflation	2.50%
Payroll Growth	3.00%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - Non-Hazardous Duty - 3.50% to 5.35% Hazardous Duty - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the PUB-2010 Mortality Tables (amount weighted) with fully generational mortality improvements projected using 75% of the MP-2020 projection scale.
Healthcare Cost Trend Rate (Applies Only to Line of Duty Act)	
Medical Trend (Non-Medicare)	7.25% - 4.25%
Medical Trend (Medicare Primary)	6.50% - 4.25%
Medicare Part B Trend	5.89% - 4.25%
Year of Ultimate Trend Rate (Non-Medicare)	Fiscal Year Ended 2034
Year of Ultimate Trend Rate (Medicare Primary)	Fiscal Year Ended 2034
Year of Ultimate Trend Rate (Medicare Part B)	Fiscal Year Ended 2034
Other Information	TOL calculations are based on the assumptions and methods found in the 2025 Appendix on the VRS website.

SECTION C

NOTES TO FINANCIAL STATEMENTS

Summary of Membership Counts and AERSL

Differences between expected and actual experience and changes in assumptions are recognized in the OPEB expense using a systematic and rational method over a closed period equal to the Average Expected Remaining Service Lives (AERSL) of all employees that are provided with a benefit through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. The average expected remaining service lives is developed in the following tables.

Category	Group Life Insurance
a. Active Members	379,583
b. Inactive Members	231,543
c. Total	611,126
d. Average Remaining Service Lives	9.49
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.89

	Health Insurance Credit				
Category	State Employees	Teachers	Constitutional Officers	Social Service Employees	Registrars
a. Active Members	116,817	156,506	14,269	6,460	312
b. Inactive Members	73,517	87,648	8,908	5,764	135
c. Total	190,334	244,154	23,177	12,224	447
d. Average Remaining Service Lives	9.04	10.69	9.68	7.51	7.01
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.55	6.85	5.96	3.97	4.89

Summary of Membership Counts and AERSL

Category	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
a. Active Members[1]	83,922	19,367	17,153	18,005
b. Inactive Members	6,194	53	123	1,331
c. Total	90,116	19,420	17,276	19,336
d. Average Remaining Service Lives	8.83	11.08	6.07	10.70
Average Expected Remaining Service Lives = [(a. x d.) / c.]	8.22	11.05	6.03	9.96

[1] *Active members in the Line of Duty Act represent full time equivalent counts.*

Differences between projected and actual earnings on OPEB plan investments should be recognized in the OPEB expense using a systematic and rational method over a closed five-year period.

The deferred outflows and (inflows) of resources are recognized in the OPEB expense as a level dollar amount over the closed periods identified above.

Investment Earnings (Gain)/Loss as of June 30, 2025

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	$ 3,080,132,480	$ 384,819,384	$ 322,457,356	$ 47,097,666	$ 14,168,338
3. End of Year PFNP	3,471,093,956	453,178,336	395,733,110	55,168,410	16,972,867
4. Expected return on BOY for Plan Year (1. x 2.)	207,908,942	25,975,308	21,765,872	3,179,092	956,363
5. External cash flow					
Contributions - Employer	129,433,432	110,801,724	137,122,280	7,786,550	3,760,565
Contributions - Special Employer	0	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0
Contributions - Employee	109,127,031	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(188,954,613)	(83,151,922)	(98,438,097)	(4,726,214)	(2,625,846)
Administrative Expense	(1,446,983)	(606,024)	(519,799)	(74,444)	(24,871)
Other	(2,430,572)	(10,513)	(12,908)	(8,644)	(2,157)
Total External Cash Flow	45,728,295	27,033,265	38,151,476	2,977,248	1,107,691
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	1,543,330	912,373	1,287,612	100,482	37,385
7. Projected Earnings for Plan Year (4. + 6.)	209,452,272	26,887,681	23,053,484	3,279,574	993,748
8. Net Investment Income (3. - 2. - 5.)	345,233,181	41,325,687	35,124,278	5,093,496	1,696,838
9. Investment Earnings (Gain)/Loss (7. - 8.)	($135,780,909)	($14,438,006)	($12,070,794)	($1,813,922)	($703,090)

Investment Earnings (Gain)/Loss as of June 30, 2025

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	$ 6,523,171	$ 327,142	$ 692,870,835	$ 13,636,813	$ 15,837,447	$ 4,840,570
3. End of Year PFNP	7,522,150	433,224	758,710,528	17,730,059	21,138,841	4,972,121
4. Expected return on BOY for Plan Year (1. x 2.)	440,314	22,082	46,768,781	920,485	1,069,028	326,738
5. External cash flow						
Contributions - Employer	1,496,243	80,122	30,832,585	5,477,298	7,093,961	18,276,429
Contributions - Special Employer	0	0	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0	0
Contributions - Employee	0	0	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(1,092,140)	(37,215)	(30,177,665)	(1,367,410)	(1,771,012)	(18,312,635)
Administrative Expense	(8,857)	(940)	(8,431,399)	(1,510,433)	(1,956,248)	(1,131,523)
Other	(244)	(16)	1,235,493	(154)	(200)	180,250
Total External Cash Flow	395,002	41,951	(6,540,986)	2,599,301	3,366,501	(987,479)
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	13,331	1,416	(220,758)	87,726	113,619	(33,327)
7. Projected Earnings for Plan Year (4. + 6.)	453,645	23,498	46,548,023	1,008,211	1,182,647	293,411
8. Net Investment Income (3. - 2. - 5.)	603,977	64,131	72,380,679	1,493,945	1,934,893	1,119,030
9. Investment Earnings (Gain)/Loss (7. - 8.)	($150,332)	($40,633)	($25,832,656)	($485,734)	($752,246)	($825,619)

OPEB Expense/(Income)
for the year ending June 30, 2025

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Service Cost	$93,747,272	$20,021,141	$18,358,097	$1,169,574	$789,564
2. Interest on the Total OPEB Liability	283,184,405	72,394,941	97,688,998	5,020,915	2,733,305
3. Current-Period Benefit Changes	0	0	0	0	0
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	9,173,256	(3,868,496)	(2,194,785)	302,634	(172,066)
5. Expensed Portion of Current-Period Change of Assumptions	(811,578)	(1,372,025)	(3,621,614)	384,074	65,410
6. Member Contributions (made negative for addition)	(109,127,031)	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(209,452,272)	(26,887,681)	(23,053,484)	(3,279,571)	(993,748)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(27,156,182)	(2,887,601)	(2,414,159)	(362,791)	(140,618)
9. OPEB Plan Administrative Expense	1,446,983	606,024	519,799	74,444	24,871
10. Other	2,430,572	10,513	12,908	8,644	2,157
11. Scheduled Recognition of Prior Deferred Outflows of Resources	56,536,311	4,767,942	8,291,272	2,820,010	273,797
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(104,976,138)	(20,697,882)	(17,096,577)	(7,014,304)	(611,636)
13. OPEB Expense/(Income)	($5,004,402)	$42,086,876	$76,490,455	($876,371)	$1,971,036

OPEB Expense/(Income)
for the Year Ending June 30, 2025

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Service Cost	$182,362	$12,525	$41,277,607	$2,693,151	$4,140,017	$34,691,992
2. Interest on the Total OPEB Liability	1,006,089	38,491	24,650,735	995,648	1,045,204	16,830,061
3. Current-Period Benefit Changes	0	0	0	0	0	0
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	(129,598)	(4,954)	(1,374,649)	132,091	(19,350)	(211,566)
5. Expensed Portion of Current-Period Change of Assumptions	63,541	2,897	(4,863,739)	154,275	143,360	(4,546,886)
6. Member Contributions (made negative for addition)	0	0	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(453,645)	(23,498)	(46,548,023)	(1,008,211)	(1,182,647)	(293,411)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(30,066)	(8,127)	(5,166,531)	(97,147)	(150,449)	(165,124)
9. OPEB Plan Administrative Expense	8,857	940	8,431,399	1,510,433	1,956,248	1,131,523
10. Other	244	16	(1,235,493)	154	200	(180,250)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	139,445	2,249	6,317,043	359,848	120,419	24,187,511
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(259,449)	(28,365)	(28,859,079)	(154,614)	(455,653)	(31,131,731)
13. OPEB Expense/(Income)	$527,780	($7,826)	($7,370,730)	$4,585,628	$5,597,349	$40,312,119

Long-Term Expected Return on Plan Assets

For each major asset class that is included in the OPEB plan's target asset allocation as of June 30, 2025, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	32.0%	6.6%
Private Equity	16.0%	8.6%
Real Assets	14.0%	7.1%
Credit Strategies	16.0%	8.2%
Diversifying Strategies	5.0%	6.8%
Private Investment Partnerships	2.0%	7.9%
Exposure Management Portfolio	0.0%	15.0%
Fixed Income	16.0%	5.1%
Cash	2.0%	4.1%
Leverage	-3.0%	4.6%
Total	100.0%	
Total Fund Expected Rate of Return		7.06%

Single Discount Rate

Aside from the Line of Duty Act denoted in the executive summary, a single discount rate of 6.75% was used to measure the total OPEB liability. This Single Discount Rate was based on the expected rate of return on OPEB plan investments of 6.75% and a long-term bond rate of 5.20%. The projection of cash flows (provided under separate cover) used to determine this single discount rate were based on the assumption that employer contributions will be made in amounts equal to the actuarially determined contribution. Based on these assumptions, the OPEB Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Net OPEB Liability

As required by GASB Statement No. 75, we have determined the sensitivity of the Net OPEB Liability to changes in the single discount rate and changes in the health care cost trend rates. The following tables present the VRS' Net OPEB Liability, calculated using:

- A Single Discount Rate of 6.75% (5.20% for LODA), as well as what the VRS' Net OPEB Liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher; and
- A healthcare trend rate that is one percent lower or one percent higher than the following rates: Medical Trend (Non-Medicare): 7.25%-4.25% (2035 ultimate), Medical Trend (Medicare Primary): 6.50%-4.25% (2035 ultimate), and Medicare Part-B trend of 3.39% in 2026, 6.02% in 2027, 7.71% in 2028 to 4.25% (2035 ultimate).

To the Single Discount Rate Assumption

Results as of June 30, 2025

Net OPEB Liability	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
Group Life Insurance Program	$ 1,623,169,567	$ 962,187,943	$ 428,931,255
Health Insurance Credit - State Employees	723,239,060	621,073,407	533,284,229
Health Insurance Credit - Teachers	1,214,832,200	1,060,138,917	928,803,885
Health Insurance Credit - Political Subdivisions	33,295,940	24,749,258	17,495,225
Health Insurance Credit - Constitutional Officers	28,918,556	24,305,260	20,416,042
Health Insurance Credit - Social Service Employees	9,172,544	7,580,649	6,235,935
Health Insurance Credit - Registrars	205,862	146,835	96,524
Virginia Sickness and Disability Program	(413,131,264)	(435,232,103)	(454,931,828)
Virginia Local Disability Program - Teachers	2,306,492	496,570	(1,114,749)
Virginia Local Disability Program - Political Subdivisions	(3,559,759)	(4,746,856)	(5,812,365)
Line of Duty Act[1]	446,860,625	379,238,451	325,687,678

[1] *The Line of Duty Act uses the municipal bond rate for accounting disclosures. The sensitivity for the Line of Duty Act is computed at one percent +/- the municipal bond rate disclosed in the executive summary for the current measurement date.*

To the Health Care Cost Trend Rate Assumption

Results as of June 30, 2025

Net OPEB Liability	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Line of Duty Act	$ 304,480,509	$ 379,238,451	$ 479,165,270

SECTION D

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2024 and the four-year experience study report for the period ending June 30, 2024. Information herein should be considered along with the information from these separate reports, especially for additional discussions of the nature of actuarial calculations and for more information related to:

- Benefit Provisions;
- Development of Baseline Claims Costs;
- Summary of Participant Data; and
- Valuation Methods and Actuarial Assumptions

Assumption Rationale	Assumptions are based upon a four-year Experience Review for the period ending June 30, 2024, as adopted by the Board of Trustees at its April 16, 2025 meeting.
Asset Method	The market value of assets is used for GASB Statement No. 75 purposes.
Roll-Forward Disclosure	The total OPEB liabilities shown in this report are based on an actuarial valuation as of June 30, 2024, the four-year experience study report for the period ending June 30, 2024, and a measurement date of June 30, 2025. The roll-forward procedure increases the June 30, 2024 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest.
Changes in Benefit Terms	Relating to the VLDP Benefit, under House Bill 1705 non-hybrid retirement program emergency dispatchers become participants in the disability program for hybrid retirement plan members, beginning July 1, 2026. Relating to the LODA Benefit, House Bill 1815 and SB 1142 adds private institutions of higher education and contributing private police departments to the Line of Duty Act, setting an election window for existing qualified police departments for a period of 180 days, starting July 1, 2025. There were no other significant changes in plan benefits or eligibility conditions since the prior valuation.
Changes in Methods	On April 16, 2025, the VRS Board adopted new assumptions associated with the four-year experience study report for the period ending June 30, 2024. These changes will first be reflected in the June 30, 2025 valuation which will determine computed employer contributions for the fiscal years ending June 30, 2027 and June 30, 2028.

SECTION E

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain/(Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, Total OPEB Liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.

Glossary of Terms

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.
Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
Covered-Employee Payroll	The payroll of employees that are provided with benefits through the OPEB plan.
Deferred (Inflows) and Outflows	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
Discount Rate	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: 1. The benefit payments to be made while the OPEB Plans' Fiduciary Net Position is projected to be greater than the benefit payments that are projected to be made in the period; and 2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
Fiduciary Net Position	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
GASB	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
Long-Term Expected Rate of Return	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
Money-Weighted Rate of Return	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 75, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.
Multiple-Employer Defined Benefit OPEB Plan	A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.
Municipal Bond Rate	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
Net OPEB Liability (NOL)	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
Non-Employer Contributing Entities	Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.

Glossary of Terms

Normal Cost

The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.

Other Postemployment Benefits (OPEB)

All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment health care benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.

Real Rate of Return

The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.

Service Cost

The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

Total OPEB Expense

The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

1. Service Cost;
2. Interest on the Total OPEB Liability;
3. Current-Period Benefit Changes;
4. Expensed Portion of Current Period Liability Experience;
5. Expensed Portion of Current Period Assumption Change;
6. Employee Contributions (made negative for addition here);
7. Projected Earnings on Plan Investments (made negative for addition here);
8. Expensed Portion of Current Period Investment Experience;
9. OPEB Plan Administrative Expense;
10. Other Changes in Plan Fiduciary Net Position;
11. Recognition of Prior Deferred Outflows of Resources; and
12. Recognition of Prior Deferred (Inflows) of Resources.

Total OPEB Liability (TOL)

The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and valuation assets.

Valuation Assets

The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement No. 75, the valuation assets are equal to the market value of assets.

SECTION F

APPENDIX

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
11111	Supreme Court - Judges	$ 8,960	0.00646%	$ 8,094	0.00625%	$ 0	$ 0	$ 8,094
11113	Circuit Courts - Judges	187,595	0.13530%	172,532	0.13314%	0	0	172,532
11114	General District Courts - Judges	126,886	0.09151%	116,836	0.09016%	0	0	116,836
11115	Juvenile and Domestic Relations District Courts - Judges	132,955	0.09589%	121,736	0.09394%	0	0	121,736
11125	Virginia Court of Appeals - Judges	19,629	0.01416%	18,018	0.01390%	0	0	18,018
11171	State Corporation Commission - Commissioners	1,723	0.00124%	3,097	0.00239%	0	0	3,097
11191	VA Worker's Compensation Comm. - Commissioners	3,447	0.00249%	2,066	0.00159%	0	0	2,066
21156	Department of State Police - Troopers	917,580	0.66178%	814,957	0.62891%	0	0	814,957
30100	Senate	42,019	0.03031%	39,982	0.03085%	0	0	39,982
30101	House of Delegates	69,471	0.05010%	66,590	0.05139%	0	0	66,590
30103	Magistrate System	135,071	0.09742%	122,730	0.09471%	0	0	122,730
30107	Division of Legislative Services	37,927	0.02735%	36,036	0.02781%	0	0	36,036
30109	Division of Legislative Automated Systems	13,513	0.00974%	12,321	0.00951%	0	0	12,321
30110	Joint Legislative Audit and Review Commission	18,868	0.01361%	16,951	0.01308%	0	0	16,951
30111	Supreme Court	133,323	0.09615%	123,650	0.09542%	0	0	123,650
30112	Judicial Inquiry and Review Commission	2,446	0.00176%	2,268	0.00175%	0	0	2,268
30114	General District Courts	233,548	0.16844%	216,937	0.16741%	0	0	216,937
30115	Juvenile and Domestic Relations District Courts	141,372	0.10196%	129,945	0.10028%	0	0	129,945
30116	Combined District Courts	42,392	0.03057%	38,098	0.02940%	0	0	38,098
30117	Virginia State Bar	39,503	0.02849%	35,392	0.02731%	0	0	35,392
30119	Office of the Lieutenant Governor	1,346	0.00097%	1,230	0.00095%	0	0	1,230
30121	Office of the Governor	35,166	0.02536%	33,513	0.02586%	0	0	33,513
30122	Department of Planning and Budget	27,402	0.01976%	24,789	0.01913%	0	0	24,789
30123	Department of Military Affairs	101,713	0.07336%	97,584	0.07531%	0	0	97,584
30125	Virginia Court of Appeals	41,850	0.03018%	41,002	0.03164%	0	0	41,002
30127	Department of Emergency Management	78,838	0.05686%	72,123	0.05566%	0	0	72,123
30128	Virginia Veterans Care Center	70,420	0.05079%	68,490	0.05286%	0	0	68,490
30129	Department of Human Resource Management	55,750	0.04021%	52,014	0.04014%	0	0	52,014
30132	Virginia Department of Elections	31,204	0.02251%	29,379	0.02267%	0	0	29,379
30133	Auditor of Public Accounts	54,884	0.03958%	49,745	0.03839%	0	0	49,745
30136	Virginia Information Technologies Agency (VITA)	180,611	0.13026%	173,955	0.13424%	0	0	173,955
30140	Department of Criminal Justice Services	69,691	0.05026%	65,183	0.05030%	0	0	65,183
30141	Office of the Attorney General and Department of Law	263,501	0.19004%	237,185	0.18304%	0	0	237,185
30143	Office of the Attorney General - Division of Debt Collection	8,621	0.00622%	7,991	0.00617%	0	0	7,991
30146	Science Museum of Virginia	23,827	0.01718%	23,494	0.01813%	0	0	23,494
30147	Office of the State Inspector General	19,397	0.01399%	19,272	0.01487%	0	0	19,272
30148	Virginia Commission for the Arts	2,356	0.00170%	2,208	0.00170%	0	0	2,208
30151	Department of Accounts	70,161	0.05060%	67,177	0.05184%	0	0	67,177
30152	Department of the Treasury	51,993	0.03750%	44,935	0.03468%	0	0	44,935
30154	Department of Motor Vehicles	565,711	0.40801%	543,249	0.41923%	0	0	543,249
30156	Department of State Police	271,445	0.19577%	265,957	0.20524%	0	0	265,957
30157	Compensation Board	5,695	0.00411%	4,572	0.00353%	0	0	4,572
30160	Virginia Criminal Sentencing Commission	5,142	0.00371%	4,638	0.00358%	0	0	4,638
30161	Department of Taxation	312,766	0.22557%	273,685	0.21120%	0	0	273,685
30162	Department of Accounts - Transfer Payments (CHRF)	1,274	0.00092%	1,351	0.00104%	0	0	1,351
30164	Virginia Management Fellows Administration	4,002	0.00288%	4,752	0.00367%	0	0	4,752
30165	Department of Housing and Community Development	65,853	0.04749%	59,818	0.04616%	0	0	59,818
30166	Secretary of the Commonwealth	8,156	0.00588%	7,736	0.00597%	0	0	7,736
30171	State Corporation Commission	338,702	0.24428%	317,602	0.24510%	0	0	317,602
30172	Virginia State Lottery	174,463	0.12583%	167,825	0.12951%	0	0	167,825
30174	Virginia College Savings Plan	76,625	0.05527%	71,175	0.05493%	0	0	71,175
30180	Secretary of Administration	16,440	0.01186%	15,150	0.01169%	0	0	15,150
30181	Department of Labor and Industry	61,797	0.04457%	52,926	0.04084%	0	0	52,926
30182	Virginia Employment Commission	262,572	0.18937%	143,781	0.11096%	0	0	143,781
30183	Secretary of Natural and Historic Resources	3,014	0.00217%	2,635	0.00203%	0	0	2,635
30184	Secretary Of Technology	0	0.00000%	0	0.00000%	0	0	0
30185	Secretary of Education	3,853	0.00278%	3,111	0.00240%	0	0	3,111
30186	Secretary of Transportation	4,520	0.00326%	3,254	0.00251%	0	0	3,254
30187	Secretary of Public Safety	6,059	0.00437%	4,410	0.00340%	0	0	4,410
30188	Secretary of Health and Human Resources	3,616	0.00261%	2,572	0.00198%	0	0	2,572
30190	Secretary of Finance	2,831	0.00204%	2,211	0.00171%	0	0	2,211
30191	Virginia Workers' Compensation Commission	121,506	0.08763%	109,509	0.08451%	0	0	109,509
30192	Secretary of Commerce and Trade	4,526	0.00326%	3,389	0.00261%	0	0	3,389
30193	Secretary of Agriculture and Forestry	2,263	0.00163%	2,114	0.00163%	0	0	2,114
30194	Department of General Services	244,475	0.17632%	234,170	0.18071%	0	0	234,170
30195	Secretary of Labor	2,799	0.00202%	2,308	0.00178%	0	0	2,308
30199	Department of Conservation and Recreation	178,181	0.12851%	164,424	0.12689%	0	0	164,424
30200	Office of Children's Services	7,379	0.00532%	6,803	0.00525%	0	0	6,803
30201	Department of Education - Central Office Operations	247,050	0.17818%	235,565	0.18179%	0	0	235,565
30202	The Library of Virginia	49,663	0.03582%	44,855	0.03462%	0	0	44,855
30203	Woodrow Wilson Rehabilitation Center	58,977	0.04254%	52,071	0.04018%	0	0	52,071
30204	The College of William and Mary	1,064,597	0.76781%	980,644	0.75677%	0	0	980,644
30207	University of Virginia - Academic Division	2,210,899	1.59456%	2,081,932	1.60663%	0	0	2,081,932
30208	Virginia Polytechnic Institute and State University	4,293,889	3.09690%	4,002,310	3.08870%	0	0	4,002,310
30209	University of Virginia Medical Center	172,559	0.12445%	155,393	0.11992%	0	0	155,393
30211	Virginia Military Institute	227,613	0.16416%	217,393	0.16776%	0	0	217,393
30212	Virginia State University	331,900	0.23938%	301,964	0.23303%	0	0	301,964
30213	Norfolk State University	352,187	0.25401%	332,233	0.25639%	0	0	332,233
30214	Longwood University	270,540	0.19512%	244,319	0.18854%	0	0	244,319
30215	University of Mary Washington	253,738	0.18300%	233,160	0.17993%	0	0	233,160

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Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
30216	James Madison University	1,277,554	0.92140%	1,181,730	0.91194%	0	0	1,181,730
30217	Radford University	476,891	0.34395%	433,507	0.33454%	0	0	433,507
30218	Virginia School for Deaf and Blind	37,968	0.02738%	38,036	0.02935%	0	0	38,036
30221	Old Dominion University	1,160,960	0.83731%	1,635,616	1.26221%	0	0	1,635,616
30222	Department of Professional and Occupational Regulation	66,725	0.04812%	60,024	0.04632%	0	0	60,024
30223	Department of Health Professions	121,404	0.08756%	111,941	0.08639%	0	0	111,941
30226	Board of Accountancy	5,360	0.00387%	5,545	0.00428%	0	0	5,545
30233	Board of Bar Examiners	3,508	0.00253%	3,017	0.00233%	0	0	3,017
30234	Cooperative Extension and Agricultural Research Service	33,967	0.02450%	30,395	0.02346%	0	0	30,395
30236	Virginia Commonwealth University	3,324,151	2.39746%	3,049,773	2.35352%	0	0	3,049,773
30238	Virginia Museum of Fine Arts	94,082	0.06786%	85,723	0.06615%	0	0	85,723
30239	Frontier Culture Museum of Virginia	9,838	0.00710%	8,668	0.00669%	0	0	8,668
30241	Richard Bland College	45,065	0.03250%	43,747	0.03376%	0	0	43,747
30242	Christopher Newport University	386,716	0.27891%	352,874	0.27231%	0	0	352,874
30245	State Council of Higher Education for Virginia	29,007	0.02092%	27,651	0.02134%	0	0	27,651
30246	University of Virginia's College at Wise	58,956	0.04252%	58,575	0.04520%	0	0	58,575
30247	George Mason University	2,662,447	1.92023%	2,404,290	1.85540%	0	0	2,404,290
30261	Virginia Community College System - Central Office Operations	124,264	0.08962%	107,160	0.08270%	0	0	107,160
30262	Department of Rehabilitative Services	367,881	0.26532%	334,581	0.25820%	0	0	334,581
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,599	0.00476%	6,367	0.00491%	0	0	6,367
30268	Virginia Institute of Marine Science	145,604	0.10501%	135,926	0.10489%	0	0	135,926
30270	Virginia Community College System - Shared Services	34,488	0.02487%	31,381	0.02422%	0	0	31,381
30275	New River Community College	48,777	0.03518%	44,393	0.03426%	0	0	44,393
30276	Southside Virginia Community College	54,326	0.03918%	50,322	0.03883%	0	0	50,322
30277	Paul D Camp Community College	22,956	0.01656%	21,917	0.01691%	0	0	21,917
30278	Rappahannock Community College	46,252	0.03336%	45,294	0.03495%	0	0	45,294
30279	Danville Community College	44,540	0.03212%	39,746	0.03067%	0	0	39,746
30280	Northern Virginia Community College	688,416	0.49650%	634,458	0.48961%	0	0	634,458
30282	Piedmont Virginia Community College	73,433	0.05296%	66,047	0.05097%	0	0	66,047
30283	J Sargeant Reynolds Community College	123,379	0.08899%	110,251	0.08508%	0	0	110,251
30284	Eastern Shore Community College	16,786	0.01211%	16,492	0.01273%	0	0	16,492
30285	Patrick Henry Community College	69,832	0.05036%	63,375	0.04891%	0	0	63,375
30286	Virginia Western Community College	91,242	0.06581%	84,772	0.06542%	0	0	84,772
30287	Mountain Gateway Community College	23,324	0.01682%	21,594	0.01666%	0	0	21,594
30288	Wytheville Community College	34,529	0.02490%	33,705	0.02601%	0	0	33,705
30290	Brightpoint Community College	108,358	0.07815%	100,916	0.07788%	0	0	100,916
30291	Blue Ridge Community College	69,233	0.04993%	60,170	0.04643%	0	0	60,170
30292	Central Virginia Community College	57,106	0.04119%	50,860	0.03925%	0	0	50,860
30293	Virginia Peninsula Community College	89,921	0.06485%	81,935	0.06323%	0	0	81,935
30294	Southwest Virginia Community College	53,937	0.03890%	48,304	0.03728%	0	0	48,304
30295	Tidewater Community College	256,184	0.18477%	230,270	0.17770%	0	0	230,270
30296	Virginia Highlands Community College	36,992	0.02668%	35,028	0.02703%	0	0	35,028
30297	Germanna Community College	118,676	0.08559%	117,790	0.09090%	0	0	117,790
30298	Laurel Ridge Community College	83,419	0.06016%	79,697	0.06150%	0	0	79,697
30299	Mountain Empire Community College	44,730	0.03226%	40,277	0.03108%	0	0	40,277
30301	Department of Agriculture and Consumer Services	175,361	0.12647%	167,330	0.12913%	0	0	167,330
30310	Virginia Economic Development Partnership	111,077	0.08011%	108,266	0.08355%	0	0	108,266
30320	Virginia Tourism Authority	36,536	0.02635%	33,538	0.02588%	0	0	33,538
30327	Department of Workforce Development and Advancement	0	0.00000%	93,222	0.07194%	0	0	93,222
30330	Virginia - Israel Advisory Board	721	0.00052%	653	0.00050%	0	0	653
30350	Department of Small Business and Supplier Diversity	21,829	0.01574%	20,719	0.01599%	0	0	20,719
30400	Jamestown-Yorktown Commemoration	0	0.00000%	0	0.00000%	0	0	0
30402	Marine Resources Commission	28,048	0.02023%	24,399	0.01883%	0	0	24,399
30403	Department of Wildlife Resources	107,673	0.07766%	98,680	0.07615%	0	0	98,680
30405	Virginia Racing Commission	3,485	0.00251%	2,841	0.00219%	0	0	2,841
30407	Virginia Port Authority	994	0.00072%	901	0.00069%	0	0	901
30409	Department of Energy	81,239	0.05859%	81,372	0.06280%	0	0	81,372
30411	Department of Forestry	78,528	0.05663%	73,051	0.05637%	0	0	73,051
30413	Commission on Virginia Alcohol Safety Action Program	3,612	0.00261%	3,345	0.00258%	0	0	3,345
30417	Gunston Hall	2,192	0.00158%	1,812	0.00140%	0	0	1,812
30423	Department of Historic Resources	19,159	0.01382%	18,285	0.01411%	0	0	18,285
30425	Jamestown - Yorktown Foundation	48,342	0.03486%	44,423	0.03428%	0	0	44,423
30440	Department of Environmental Quality	364,562	0.26293%	337,991	0.26083%	0	0	337,991
30454	Office of Commonwealth Preparedness	3,765	0.00271%	3,426	0.00264%	0	0	3,426
30501	Va Dept Of Transportation	3,091,521	2.22969%	2,834,827	2.18764%	0	0	2,834,827
30505	Department of Rail and Public Transportation	35,646	0.02571%	34,268	0.02644%	0	0	34,268
30506	Motor Vehicle Dealer Board	7,929	0.00572%	6,750	0.00521%	0	0	6,750
30510	Va Dept Of Transportation Central Office	0	0.00000%	0	0.00000%	0	0	0
30511	Va Dept Of Transportation Bristol	0	0.00000%	0	0.00000%	0	0	0
30512	Va Dept Of Transportation Salem	0	0.00000%	0	0.00000%	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0.00000%	0	0.00000%	0	0	0
30514	Va Dept Of Transportation Richmond	0	0.00000%	0	0.00000%	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0.00000%	0	0.00000%	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0.00000%	0	0.00000%	0	0	0
30517	Va Dept Of Transportation Culpeper	0	0.00000%	0	0.00000%	0	0	0
30518	Va Dept Of Transportation Staunton	0	0.00000%	0	0.00000%	0	0	0
30519	Va Dept Of Transportation Nova	0	0.00000%	0	0.00000%	0	0	0
30601	Department of Health	1,130,988	0.81570%	1,051,262	0.81126%	0	0	1,051,262
30602	Department of Medical Assistance Services	268,388	0.19357%	258,588	0.19955%	0	0	258,588
30606	Virginia Board for People With Disabilities	4,019	0.00290%	4,024	0.00310%	0	0	4,024

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30701	Department of Corrections - Central Administration	193,379	0.13947%	190,313	0.14686%	0	0	190,313
30702	Department for the Blind and Vision Impaired	55,697	0.04017%	55,235	0.04262%	0	0	55,235
30703	Central State Hospital	250,908	0.18096%	248,504	0.19177%	0	0	248,504
30704	Eastern State Hospital	209,512	0.15110%	209,613	0.16176%	0	0	209,613
30705	Southwestern Virginia Mental Health Institute	178,359	0.12864%	165,445	0.12767%	0	0	165,445
30706	Western State Hospital	228,179	0.16457%	228,927	0.17666%	0	0	228,927
30707	Central Virginia Training Center	253	0.00018%	229	0.00018%	0	0	229
30708	Commonwealth Center for Children and Adolescents	39,363	0.02839%	35,899	0.02770%	0	0	35,899
30711	Virginia Correctional Enterprises	49,877	0.03597%	44,293	0.03418%	0	0	44,293
30716	Virginia Correctional Center for Women	35,901	0.02589%	34,375	0.02653%	0	0	34,375
30718	Bland Correctional Center	24,821	0.01790%	22,688	0.01751%	0	0	22,688
30720	Department of Behavioral Health & Developmental Services	286,738	0.20680%	287,252	0.22167%	0	0	287,252
30723	Southeastern Virginia Training Center	82,649	0.05961%	76,811	0.05927%	0	0	76,811
30724	Catawba Hospital	101,653	0.07332%	96,980	0.07484%	0	0	96,980
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0	0
30728	Northern Virginia Mental Health Institute	161,173	0.11624%	153,940	0.11880%	0	0	153,940
30729	Piedmont Geriatric Hospital	99,864	0.07203%	97,354	0.07513%	0	0	97,354
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0	0
30734	Sussex Ii Correctional Center	0	0.00000%	0	0.00000%	0	0	0
30735	Wallen Ridge Correctional Center	35,124	0.02533%	31,275	0.02414%	0	0	31,275
30737	St Brides Correctional Center	29,417	0.02122%	29,483	0.02275%	0	0	29,483
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%	0	0	0
30739	Southern Virginia Mental Health Institute	57,807	0.04169%	58,331	0.04501%	0	0	58,331
30741	Red Onion Correctional Center	35,741	0.02578%	31,930	0.02464%	0	0	31,930
30742	Department of Corrections - Academy For Staff Development	54,432	0.03926%	50,739	0.03915%	0	0	50,739
30743	Fluvanna Women's Correctional Center	53,897	0.03887%	50,476	0.03895%	0	0	50,476
30745	Nottoway Correctional Center	36,748	0.02650%	36,016	0.02779%	0	0	36,016
30747	Marion Correctional Treatment Center	30,580	0.02206%	27,889	0.02152%	0	0	27,889
30748	Hiram W Davis Medical Center	63,791	0.04601%	54,093	0.04174%	0	0	54,093
30749	Buckingham Correctional Center	29,501	0.02128%	26,789	0.02067%	0	0	26,789
30751	Department for the Deaf and Hard-of-Hearing	3,402	0.00245%	3,314	0.00256%	0	0	3,314
30752	State Farm Correctional Complex	45,579	0.03287%	45,879	0.03540%	0	0	45,879
30753	Deerfield Correctional Center	43,824	0.03161%	45,937	0.03545%	0	0	45,937
30754	Augusta Correctional Center	26,200	0.01890%	2,366	0.00182%	0	0	2,366
30756	Department of Corrections - Division of Institutions	219,873	0.15858%	208,682	0.16104%	0	0	208,682
30757	Western Region Correctional Field Units	8,844	0.00638%	12,974	0.01001%	0	0	12,974
30761	Eastern Reg Corr Field Unit	15,350	0.01107%	15,378	0.01187%	0	0	15,378
30765	Department of Social Services	617,139	0.44510%	560,382	0.43245%	0	0	560,382
30766	Virginia Parole Board	5,331	0.00384%	4,857	0.00375%	0	0	4,857
30767	Adult Community Service	85,805	0.06189%	79,923	0.06168%	0	0	79,923
30768	Keen Mountain Correctional Center	26,005	0.01875%	24,940	0.01925%	0	0	24,940
30769	Greensville Correctional Center	79,152	0.05709%	79,611	0.06143%	0	0	79,611
30770	Dillwyn Correctional Center	31,925	0.02302%	30,827	0.02379%	0	0	30,827
30771	Indian Creek Correctional Center	22,475	0.01621%	23,058	0.01780%	0	0	23,058
30772	Haynesville Correctional Center	33,908	0.02445%	31,153	0.02404%	0	0	31,153
30773	Coffeewood Correctional Center	29,141	0.02102%	28,648	0.02211%	0	0	28,648
30774	Lunenburg Correctional Center	28,219	0.02035%	26,381	0.02036%	0	0	26,381
30775	Pocahontas State Correctional Center	28,884	0.02083%	27,217	0.02100%	0	0	27,217
30776	Green Rock Correctional Center	31,707	0.02287%	27,929	0.02155%	0	0	27,929
30777	Department of Juvenile Justice	460,844	0.33237%	413,027	0.31873%	0	0	413,027
30778	Department of Forensic Science	158,501	0.11431%	145,423	0.11222%	0	0	145,423
30779	Sussex State Prison Complex	43,782	0.03158%	25,909	0.01999%	0	0	25,909
30784	Lawrenceville Correctional Center	0	0.00000%	25,581	0.01974%	0	0	25,581
30785	River North Correctional Center	29,971	0.02162%	27,062	0.02088%	0	0	27,062
30794	Virginia Center for Behavioral Rehabilitation	162,276	0.11704%	144,899	0.11182%	0	0	144,899
30840	Virginia Housing Commission	1,369	0.00099%	1,295	0.00100%	0	0	1,295
30841	Department of Aviation	17,841	0.01287%	17,144	0.01323%	0	0	17,144
30847	Joint Commission on Technology and Science	0	0.00000%	809	0.00062%	0	0	809
30848	Indigent Defense Commission	267,620	0.19301%	256,846	0.19821%	0	0	256,846
30851	Tobacco Indemnification & Revitalization Commission	5,296	0.00382%	5,781	0.00446%	0	0	5,781
30852	Virginia Foundation For Healthy Youth	7,391	0.00533%	6,460	0.00498%	0	0	6,460
30856	Virginia Opioid Abatement Authority	3,967	0.00286%	4,135	0.00319%	0	0	4,135
30863	Commission on Electric Utility Regulation	0	0.00000%	1,332	0.00103%	0	0	1,332
30882	Behavioral Health Commission	1,793	0.00129%	1,955	0.00151%	0	0	1,955
30883	Virginia American Revolution 250 Commission	4,514	0.00326%	4,563	0.00352%	0	0	4,563
30902	Puller Veterans Care Center	5,446	0.00393%	5,469	0.00422%	0	0	5,469
30903	Jones & Cabacoy Veterans Care Center	21,203	0.01529%	36,475	0.02815%	0	0	36,475
30912	Department of Veterans Services	101,891	0.07349%	92,852	0.07165%	0	0	92,852
30913	Veterans Services Foundation	496	0.00036%	958	0.00074%	0	0	958
30922	Sitter-Barfoot Veterans Care Center	79,000	0.05698%	78,320	0.06044%	0	0	78,320
30937	Southern Virginia Higher Education Center	16,737	0.01207%	15,544	0.01199%	0	0	15,544
30938	New College Institute	5,640	0.00407%	5,593	0.00432%	0	0	5,593
30942	Virginia Museum of Natural History	10,101	0.00729%	8,578	0.00662%	0	0	8,578
30948	Southwest Virginia Higher Education Center	7,115	0.00513%	6,539	0.00505%	0	0	6,539
30957	Commonwealth's Attorneys' Services Council	3,200	0.00231%	2,795	0.00216%	0	0	2,795
30960	Department of Fire Programs	29,616	0.02136%	28,522	0.02201%	0	0	28,522
30961	Division of Capitol Police	5,888	0.00425%	6,209	0.00479%	0	0	6,209
30977	Virginia Cannabis Control Authority	10,009	0.00722%	12,010	0.00927%	0	0	12,010
30999	Department of Alcoholic Beverage Control	463,885	0.33457%	373,489	0.28822%	0	0	373,489
33010	Virginia Outdoors Foundation	17,643	0.01272%	15,174	0.01171%	0	0	15,174

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
35106	Arlington County Health Department	428	0.00031%	390	0.00030%	0	0	390
35129	Fairfax County Health Department	4,737	0.00342%	3,702	0.00286%	0	0	3,702
35522	Virginia Passenger Rail Authority	42,369	0.03056%	47,305	0.03650%	0	0	47,305
35885	Fort Monroe Federal Area Development Authority	10,140	0.00731%	9,939	0.00767%	0	0	9,939
40100	Accomack County School Board	169,881	0.12252%	159,374	0.12299%	0	0	159,374
40101	Albemarle County Schools	738,078	0.53232%	663,880	0.51232%	0	0	663,880
40102	Alleghany County School Board	104,909	0.07566%	96,380	0.07438%	0	0	96,380
40103	Amelia County School Board	58,122	0.04192%	54,135	0.04178%	0	0	54,135
40104	Amherst County School Board	159,900	0.11532%	148,872	0.11489%	0	0	148,872
40105	Appomattox County School Board	82,882	0.05978%	77,001	0.05942%	0	0	77,001
40106	Arlington Public Schools	2,110,691	1.52228%	1,939,445	1.49668%	0	0	1,939,445
40107	Augusta County School Board	404,612	0.29181%	377,109	0.29102%	0	0	377,109
40108	Bath County School Board	27,950	0.02016%	24,729	0.01908%	0	0	24,729
40109	Bedford County School Board	333,778	0.24073%	296,638	0.22892%	0	0	296,638
40110	Bland County School Board	24,342	0.01755%	20,969	0.01618%	0	0	20,969
40111	Botetourt County Schools	178,681	0.12887%	164,214	0.12672%	0	0	164,214
40112	Brunswick County Public Schools	46,651	0.03365%	42,536	0.03283%	0	0	42,536
40113	Buchanan County School Board	79,921	0.05764%	74,108	0.05719%	0	0	74,108
40114	Buckingham County School Board	76,067	0.05486%	67,426	0.05203%	0	0	67,426
40115	Campbell County School Board	276,185	0.19919%	256,969	0.19830%	0	0	256,969
40116	Caroline County School Board	147,016	0.10603%	134,870	0.10408%	0	0	134,870
40117	Carroll County School Board	135,966	0.09806%	124,181	0.09583%	0	0	124,181
40118	Charles City County School Board	27,021	0.01949%	23,035	0.01777%	0	0	23,035
40119	Charlotte County School Board	100,591	0.07255%	79,419	0.06129%	0	0	79,419
40120	Chesterfield County School Board	2,427,285	1.75062%	2,234,212	1.72415%	0	0	2,234,212
40121	Clarke County School Board	83,298	0.06008%	75,648	0.05838%	0	0	75,648
40122	Craig County School Board	22,316	0.01610%	21,474	0.01657%	0	0	21,474
40123	Culpeper County School Board	319,928	0.23074%	297,405	0.22951%	0	0	297,405
40124	Cumberland County School Board	54,669	0.03943%	51,304	0.03959%	0	0	51,304
40125	Dickenson County School Board	65,359	0.04714%	58,224	0.04493%	0	0	58,224
40126	Dinwiddie County School Board	163,822	0.11815%	146,976	0.11342%	0	0	146,976
40128	Essex County Public Schools	43,382	0.03129%	37,572	0.02899%	0	0	37,572
40129	Fairfax County School Board	10,177,887	7.34058%	9,413,906	7.26471%	0	0	9,413,906
40130	Fauquier County School Board	481,085	0.34697%	421,133	0.32499%	0	0	421,133
40131	Floyd County School Board	67,098	0.04839%	58,163	0.04488%	0	0	58,163
40132	Fluvanna County Public Schools	162,055	0.11688%	143,424	0.11068%	0	0	143,424
40133	Franklin County Public Schools	259,557	0.18720%	228,570	0.17639%	0	0	228,570
40134	Frederick County School Board	623,086	0.44939%	590,415	0.45563%	0	0	590,415
40135	Giles County Schools	90,068	0.06496%	84,464	0.06518%	0	0	84,464
40136	Gloucester County School Board	215,821	0.15565%	186,315	0.14378%	0	0	186,315
40137	Goochland County School Board	108,110	0.07797%	103,809	0.08011%	0	0	103,809
40138	Grayson County School Board	66,437	0.04792%	63,571	0.04906%	0	0	63,571
40139	Greene County Public Schools	114,800	0.08280%	100,579	0.07762%	0	0	100,579
40140	Greensville County School Board	86,255	0.06221%	78,423	0.06052%	0	0	78,423
40141	Halifax County School Board	187,669	0.13535%	169,335	0.13068%	0	0	169,335
40142	Hanover County School Board	699,871	0.50477%	643,948	0.49694%	0	0	643,948
40143	Henrico County School Board	1,985,428	1.43194%	1,900,652	1.46674%	0	0	1,900,652
40144	Henry County Public Schools	253,426	0.18278%	235,833	0.18199%	0	0	235,833
40145	Highland County Public Schools	11,675	0.00842%	10,801	0.00833%	0	0	10,801
40146	Isle of Wight County Schools	217,071	0.15656%	197,991	0.15279%	0	0	197,991
40148	King George County School Board	174,018	0.12551%	154,920	0.11955%	0	0	154,920
40149	King & Queen County School Board	32,565	0.02349%	28,728	0.02217%	0	0	28,728
40150	King William County School Board	68,420	0.04935%	63,883	0.04930%	0	0	63,883
40151	Lancaster County Public Schools	40,208	0.02900%	40,161	0.03099%	0	0	40,161
40152	Lee County School Board	116,422	0.08397%	106,260	0.08200%	0	0	106,260
40153	Loudoun County School Board	4,865,880	3.50940%	4,520,675	3.48862%	0	0	4,520,675
40154	Louisa County Public Schools	220,183	0.15880%	199,441	0.15391%	0	0	199,441
40155	Lunenburg County School Board	59,613	0.04299%	55,042	0.04248%	0	0	55,042
40156	Madison County School Board	63,066	0.04548%	57,731	0.04455%	0	0	57,731
40157	Mathews County School Board	42,169	0.03041%	36,615	0.02825%	0	0	36,615
40158	Mecklenburg County School Board	150,864	0.10881%	138,129	0.10659%	0	0	138,129
40159	Middlesex County School Board	59,625	0.04300%	53,658	0.04141%	0	0	53,658
40160	Montgomery County School Board	378,302	0.27284%	351,579	0.27131%	0	0	351,579
40162	Nelson County Public Schools	72,297	0.05214%	63,979	0.04937%	0	0	63,979
40163	New Kent County School Board	128,474	0.09266%	123,971	0.09567%	0	0	123,971
40165	Northampton County Schools	60,238	0.04345%	58,560	0.04519%	0	0	58,560
40166	Northumberland County School Board	58,073	0.04188%	51,148	0.03947%	0	0	51,148
40167	Nottoway County School Board	67,324	0.04855%	60,833	0.04695%	0	0	60,833
40168	Orange County Public Schools	183,520	0.13236%	172,184	0.13287%	0	0	172,184
40169	Page County Public Schools	124,582	0.08985%	113,619	0.08768%	0	0	113,619
40170	Patrick County School Board	84,719	0.06110%	74,485	0.05748%	0	0	74,485
40171	Pittsylvania County School Board	285,524	0.20593%	260,427	0.20097%	0	0	260,427
40172	Powhatan County School Board	156,398	0.11280%	148,576	0.11466%	0	0	148,576
40173	Prince Edward County School Board	63,979	0.04614%	52,844	0.04078%	0	0	52,844
40174	Prince George County School Board	206,389	0.14885%	192,361	0.14845%	0	0	192,361
40176	Prince William County School Board	4,214,967	3.03994%	4,050,560	3.12583%	0	0	4,050,560
40177	Pulaski County School Board	146,666	0.10578%	138,548	0.10692%	0	0	138,548
40178	Rappahannock County School Board	37,480	0.02703%	33,361	0.02575%	0	0	33,361
40179	Richmond County School Board	47,398	0.03418%	43,356	0.03346%	0	0	43,356
40180	Roanoke County School Board	542,294	0.39112%	498,014	0.38432%	0	0	498,014

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
40181	Rockbridge County School Board	107,410	0.07747%	99,950	0.07713%	0	0	99,950
40182	Rockingham County School Board	481,908	0.34756%	438,614	0.33848%	0	0	438,614
40183	Russell County School Board	113,231	0.08166%	109,830	0.08476%	0	0	109,830
40184	Scott County School Board	144,983	0.10457%	136,574	0.10540%	0	0	136,574
40185	Shenandoah County School Board	232,758	0.16787%	203,849	0.15731%	0	0	203,849
40186	Smyth County School Board	147,379	0.10629%	143,535	0.11077%	0	0	143,535
40187	Southampton County School Board	77,339	0.05578%	67,537	0.05212%	0	0	67,537
40188	Spotsylvania County School Board	903,735	0.65180%	827,021	0.63822%	0	0	827,021
40189	Stafford County School Board	1,265,532	0.91273%	1,243,759	0.95981%	0	0	1,243,759
40190	Surry County Schools	43,374	0.03128%	38,505	0.02972%	0	0	38,505
40191	Sussex County School Board	50,044	0.03609%	45,974	0.03548%	0	0	45,974
40192	Tazewell County Schools	168,342	0.12141%	151,941	0.11725%	0	0	151,941
40193	Warren County School Board	216,207	0.15593%	197,329	0.15228%	0	0	197,329
40195	Washington County School Board	234,462	0.16910%	217,314	0.16770%	0	0	217,314
40196	Westmoreland County School Board	68,042	0.04907%	64,383	0.04968%	0	0	64,383
40197	Wise County School Board	202,474	0.14603%	187,670	0.14483%	0	0	187,670
40198	Wythe County School Board	145,304	0.10480%	133,097	0.10271%	0	0	133,097
40199	York County School Board	487,514	0.35161%	457,735	0.35323%	0	0	457,735
40200	Alexandria City School Board	1,025,499	0.73962%	980,928	0.75699%	0	0	980,928
40201	Bristol City School Board	84,923	0.06125%	78,851	0.06085%	0	0	78,851
40202	Buena Vista City Schools	31,677	0.02285%	29,209	0.02254%	0	0	29,209
40203	Charlottesville Public Schools	257,886	0.18599%	242,674	0.18727%	0	0	242,674
40205	Danville City Schools	263,759	0.19023%	242,227	0.18693%	0	0	242,227
40206	Fredericksburg City Schools	162,575	0.11725%	141,759	0.10940%	0	0	141,759
40207	Hampton City Schools	777,229	0.56056%	717,906	0.55401%	0	0	717,906
40208	Harrisonburg City School Board	313,736	0.22628%	297,162	0.22932%	0	0	297,162
40209	Hopewell City School Board	173,612	0.12521%	151,586	0.11698%	0	0	151,586
40210	Lynchburg Public Schools	372,846	0.26890%	322,662	0.24900%	0	0	322,662
40211	Newport News Public Schools	1,103,551	0.79591%	1,002,842	0.77390%	0	0	1,002,842
40212	Norfolk Public Schools	1,293,482	0.93289%	1,259,034	0.97160%	0	0	1,259,034
40213	Petersburg City Schools	165,956	0.11969%	152,799	0.11791%	0	0	152,799
40214	Portsmouth School Board	476,007	0.34331%	482,496	0.37235%	0	0	482,496
40215	Radford City School Board	61,769	0.04455%	59,272	0.04574%	0	0	59,272
40216	Richmond Public Schools	1,216,287	0.87722%	1,142,543	0.88170%	0	0	1,142,543
40217	Roanoke City School Board	637,263	0.45961%	575,546	0.44415%	0	0	575,546
40219	Staunton City Schools	124,172	0.08955%	111,736	0.08623%	0	0	111,736
40220	Suffolk City School Board	542,703	0.39141%	495,188	0.38214%	0	0	495,188
40222	Winchester Public Schools	213,728	0.15415%	186,704	0.14408%	0	0	186,704
40223	Martinsville City Schools	75,365	0.05435%	68,030	0.05250%	0	0	68,030
40224	Falls Church Public Schools	183,355	0.13224%	167,102	0.12895%	0	0	167,102
40225	Colonial Heights City Schools	132,108	0.09528%	125,370	0.09675%	0	0	125,370
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0	0
40231	Fairfax City School Board	405	0.00029%	430	0.00033%	0	0	430
40232	Franklin City Public Schools	48,968	0.03532%	49,040	0.03785%	0	0	49,040
40233	Chesapeake Public Schools	1,739,648	1.25468%	1,592,432	1.22888%	0	0	1,592,432
40234	Virginia Beach City School Board	2,749,670	1.98313%	2,443,986	1.88603%	0	0	2,443,986
40236	Manassas Park City Schools	158,588	0.11438%	154,519	0.11924%	0	0	154,519
40306	Town of West Point School Board	34,992	0.02524%	32,082	0.02476%	0	0	32,082
40307	Lexington City School Board	20,920	0.01509%	18,934	0.01461%	0	0	18,934
40308	Waynesboro Public Schools	134,977	0.09735%	126,163	0.09736%	0	0	126,163
40309	Town of Colonial Beach Schools	28,123	0.02028%	26,020	0.02008%	0	0	26,020
40313	Galax City Schools	51,925	0.03745%	48,929	0.03776%	0	0	48,929
40314	Norton City Schools	27,116	0.01956%	25,346	0.01956%	0	0	25,346
40332	Manassas City Schools	395,473	0.28522%	373,025	0.28786%	0	0	373,025
40335	City of Salem Schools	158,508	0.11432%	146,181	0.11281%	0	0	146,181
40402	Williamsburg-James City County School Board	492,051	0.35488%	452,793	0.34942%	0	0	452,793
40403	Poquoson City Public Schools	72,224	0.05209%	65,750	0.05074%	0	0	65,750
40410	Valley Vocational Technical Center	13,926	0.01005%	12,466	0.00962%	0	0	12,466
40412	Charlottesville/Albemarle Vo-Tech Center	6,383	0.00460%	0	0.00000%	0	0	0
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0	0
40415	New Horizons Technical Center	58,875	0.04246%	52,288	0.04035%	0	0	52,288
40416	Northern Neck Regional Vocational Center	5,636	0.00407%	5,100	0.00394%	0	0	5,100
40417	Rowanty Vocational Technical Center	6,080	0.00438%	4,755	0.00367%	0	0	4,755
40418	Amelia-Nottoway Vocational Center	2,739	0.00198%	2,310	0.00178%	0	0	2,310
40421	Northern Neck Regional Special Education Program	4,490	0.00324%	4,085	0.00315%	0	0	4,085
40423	Maggie Walker Governor's School for Govt & Intl Studies	29,595	0.02134%	28,815	0.02224%	0	0	28,815
40424	Appomattox Region Governor's School	14,069	0.01015%	13,365	0.01031%	0	0	13,365
40425	Bridging Communities Regional Career and Tech Center	3,680	0.00265%	3,295	0.00254%	0	0	3,295
55100	Accomack County	89,043	0.06422%	87,553	0.06756%	0	0	87,553
55101	Albemarle County	379,580	0.27376%	354,107	0.27327%	0	0	354,107
55102	Alleghany County	54,191	0.03908%	52,167	0.04026%	0	0	52,167
55103	Amelia County	33,812	0.02439%	30,682	0.02368%	0	0	30,682
55104	Amherst County	78,158	0.05637%	75,634	0.05837%	0	0	75,634
55105	Appomattox County	29,002	0.02092%	26,938	0.02079%	0	0	26,938
55107	Augusta County	165,464	0.11934%	159,304	0.12294%	0	0	159,304
55108	Bath County	19,182	0.01383%	18,796	0.01451%	0	0	18,796
55109	Bedford County	148,311	0.10697%	138,867	0.10716%	0	0	138,867
55110	Bland County	18,412	0.01328%	17,498	0.01350%	0	0	17,498
55111	Botetourt County	100,037	0.07215%	95,283	0.07353%	0	0	95,283
55112	Brunswick County	42,799	0.03087%	39,145	0.03021%	0	0	39,145

Group Life Insurance Program
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Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
55113	Buchanan County	78,150	0.05636%	71,235	0.05497%	0	0	71,235
55114	Buckingham County	35,947	0.02593%	33,365	0.02575%	0	0	33,365
55115	Campbell County	103,478	0.07463%	95,873	0.07398%	0	0	95,873
55116	Caroline County	99,369	0.07167%	96,035	0.07411%	0	0	96,035
55117	Carroll County	50,904	0.03671%	48,143	0.03715%	0	0	48,143
55118	Charles City County	33,842	0.02441%	30,840	0.02380%	0	0	30,840
55119	Charlotte County	31,551	0.02276%	29,134	0.02248%	0	0	29,134
55120	Chesterfield County	1,548,722	1.11698%	1,469,156	1.13375%	0	0	1,469,156
55121	Clarke County	36,934	0.02664%	33,903	0.02616%	0	0	33,903
55122	Craig County	13,789	0.00995%	12,371	0.00955%	0	0	12,371
55123	Culpeper County	138,956	0.10022%	139,489	0.10764%	0	0	139,489
55124	Cumberland County	24,634	0.01777%	22,430	0.01731%	0	0	22,430
55126	Dinwiddie County	74,533	0.05376%	71,462	0.05515%	0	0	71,462
55128	Essex County	28,252	0.02038%	26,309	0.02030%	0	0	26,309
55130	Fauquier County	288,799	0.20829%	269,121	0.20768%	0	0	269,121
55131	Floyd County	35,959	0.02593%	33,591	0.02592%	0	0	33,591
55132	Fluvanna County	63,224	0.04560%	57,767	0.04458%	0	0	57,767
55133	Franklin County	117,172	0.08451%	107,948	0.08330%	0	0	107,948
55134	Frederick County	308,331	0.22238%	280,414	0.21640%	0	0	280,414
55135	Giles County	42,149	0.03040%	40,993	0.03163%	0	0	40,993
55136	Gloucester County	113,932	0.08217%	103,955	0.08022%	0	0	103,955
55137	Goochland County	112,777	0.08134%	114,152	0.08809%	0	0	114,152
55138	Grayson County	36,839	0.02657%	33,104	0.02555%	0	0	33,104
55139	Greene County	54,051	0.03898%	53,137	0.04101%	0	0	53,137
55140	Greensville County	34,567	0.02493%	32,299	0.02492%	0	0	32,299
55141	Halifax County	61,681	0.04449%	58,614	0.04523%	0	0	58,614
55142	Hanover County	463,159	0.33404%	440,054	0.33959%	0	0	440,054
55143	Henrico County	1,860,955	1.34217%	1,739,454	1.34234%	0	0	1,739,454
55144	Henry County	141,239	0.10187%	129,433	0.09988%	0	0	129,433
55145	Highland County	11,574	0.00835%	11,346	0.00876%	0	0	11,346
55146	Isle of Wight County	108,437	0.07821%	100,413	0.07749%	0	0	100,413
55147	James City County	273,760	0.19744%	270,224	0.20853%	0	0	270,224
55148	King George County	87,035	0.06277%	76,319	0.05890%	0	0	76,319
55149	King and Queen County	24,707	0.01782%	23,761	0.01834%	0	0	23,761
55150	King William County	37,178	0.02681%	33,394	0.02577%	0	0	33,394
55151	Lancaster County	35,889	0.02588%	34,644	0.02673%	0	0	34,644
55152	Lee County	37,382	0.02696%	34,481	0.02661%	0	0	34,481
55153	Loudoun County	1,984,095	1.43098%	1,948,561	1.50371%	0	0	1,948,561
55154	Louisa County	106,472	0.07679%	99,397	0.07670%	0	0	99,397
55155	Lunenburg County	17,898	0.01291%	17,558	0.01355%	0	0	17,558
55156	Madison County	37,821	0.02728%	35,695	0.02755%	0	0	35,695
55157	Mathews County	23,713	0.01710%	22,461	0.01733%	0	0	22,461
55158	Mecklenburg County	76,029	0.05484%	66,872	0.05160%	0	0	66,872
55159	Middlesex County	24,610	0.01775%	24,028	0.01854%	0	0	24,028
55160	Montgomery County	139,876	0.10088%	133,675	0.10316%	0	0	133,675
55162	Nelson County	32,333	0.02332%	31,364	0.02420%	0	0	31,364
55163	New Kent County	82,426	0.05945%	80,549	0.06216%	0	0	80,549
55165	Northampton County	66,908	0.04826%	60,893	0.04699%	0	0	60,893
55166	Northumberland County	33,985	0.02451%	32,181	0.02483%	0	0	32,181
55167	Nottoway County	27,441	0.01979%	24,642	0.01902%	0	0	24,642
55168	Orange County	93,082	0.06713%	89,872	0.06935%	0	0	89,872
55169	Page County	58,869	0.04246%	54,866	0.04234%	0	0	54,866
55170	Patrick County	44,743	0.03227%	43,123	0.03328%	0	0	43,123
55171	Pittsylvania County	112,589	0.08120%	106,856	0.08246%	0	0	106,856
55172	Powhatan County	76,188	0.05495%	70,770	0.05461%	0	0	70,770
55173	Prince Edward County	36,799	0.02654%	33,107	0.02555%	0	0	33,107
55174	Prince George County	105,143	0.07583%	95,678	0.07384%	0	0	95,678
55176	Prince William County	2,181,797	1.57357%	2,066,242	1.59452%	0	0	2,066,242
55177	Pulaski County	102,956	0.07425%	97,930	0.07557%	0	0	97,930
55178	Rappahannock County	22,508	0.01623%	21,184	0.01635%	0	0	21,184
55179	Richmond County	24,356	0.01757%	22,414	0.01730%	0	0	22,414
55180	Roanoke County	373,952	0.26970%	335,546	0.25894%	0	0	335,546
55181	Rockbridge County	57,343	0.04136%	52,406	0.04044%	0	0	52,406
55182	Rockingham County	219,424	0.15825%	216,654	0.16719%	0	0	216,654
55183	Russell County	43,394	0.03130%	40,297	0.03110%	0	0	40,297
55184	Scott County	48,135	0.03472%	43,583	0.03363%	0	0	43,583
55185	Shenandoah County	109,042	0.07864%	102,707	0.07926%	0	0	102,707
55186	Smyth County	61,158	0.04411%	55,874	0.04312%	0	0	55,874
55187	Southampton County	54,773	0.03950%	50,398	0.03889%	0	0	50,398
55188	Spotsylvania County	453,543	0.32711%	424,806	0.32782%	0	0	424,806
55189	Stafford County	473,646	0.34161%	445,905	0.34411%	0	0	445,905
55190	Surry County	32,071	0.02313%	28,939	0.02233%	0	0	28,939
55191	Sussex County	36,802	0.02654%	33,413	0.02578%	0	0	33,413
55192	Tazewell County	83,086	0.05992%	77,134	0.05952%	0	0	77,134
55193	Warren County	91,036	0.06566%	86,379	0.06666%	0	0	86,379
55195	Washington County	83,127	0.05995%	77,501	0.05981%	0	0	77,501
55196	Westmoreland County	50,638	0.03652%	47,626	0.03675%	0	0	47,626
55197	Wise County	83,975	0.06056%	77,180	0.05956%	0	0	77,180
55198	Wythe County	56,223	0.04055%	56,612	0.04369%	0	0	56,612
55199	York County	296,463	0.21382%	271,376	0.20942%	0	0	271,376

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
55201	City of Bristol	89,396	0.06448%	81,000	0.06251%	0	0	81,000
55202	City of Buena Vista	23,293	0.01680%	23,055	0.01779%	0	0	23,055
55203	Town of St. Paul	5,289	0.00381%	4,754	0.00367%	0	0	4,754
55204	Town of Clifton Forge	7,693	0.00555%	6,761	0.00522%	0	0	6,761
55206	City of Fredericksburg	188,872	0.13622%	173,742	0.13408%	0	0	173,742
55207	City of Hampton	582,100	0.41983%	554,287	0.42775%	0	0	554,287
55208	City of Harrisonburg	235,726	0.17001%	219,297	0.16923%	0	0	219,297
55209	City of Hopewell	122,116	0.08807%	112,811	0.08706%	0	0	112,811
55210	City of Lynchburg	397,723	0.28685%	369,899	0.28545%	0	0	369,899
55211	Town of Crewe	6,489	0.00468%	6,291	0.00485%	0	0	6,291
55212	City of Norfolk	626,348	0.45174%	646,925	0.49923%	0	0	646,925
55213	City of Petersburg	154,221	0.11123%	152,832	0.11794%	0	0	152,832
55214	City of Portsmouth	517,471	0.37321%	486,246	0.37524%	0	0	486,246
55215	City of Radford	78,815	0.05684%	68,672	0.05299%	0	0	68,672
55216	City of Richmond	318,336	0.22959%	697,253	0.53807%	0	0	697,253
55217	City of Roanoke	57,517	0.04148%	55,342	0.04271%	0	0	55,342
55218	Town of Craigsville	1,151	0.00083%	1,046	0.00081%	0	0	1,046
55219	City of Staunton	102,381	0.07384%	93,052	0.07181%	0	0	93,052
55220	City of Suffolk	463,254	0.33411%	448,459	0.34608%	0	0	448,459
55221	City of Williamsburg	80,813	0.05829%	76,963	0.05939%	0	0	76,963
55222	City of Winchester	200,968	0.14494%	184,358	0.14227%	0	0	184,358
55223	City of Martinsville	95,695	0.06902%	90,145	0.06956%	0	0	90,145
55224	City of Falls Church	9,251	0.00667%	8,354	0.00645%	0	0	8,354
55225	City of Colonial Heights	91,254	0.06581%	80,194	0.06189%	0	0	80,194
55226	Town of Front Royal	50,102	0.03613%	47,226	0.03644%	0	0	47,226
55229	Town of Chilhowie	6,782	0.00489%	7,322	0.00565%	0	0	7,322
55230	City of Covington	23,613	0.01703%	20,967	0.01618%	0	0	20,967
55231	Town of Floyd	1,511	0.00109%	1,430	0.00110%	0	0	1,430
55232	City of Franklin	56,733	0.04092%	50,397	0.03889%	0	0	50,397
55233	City of Chesapeake	1,182,667	0.85297%	1,085,048	0.83733%	0	0	1,085,048
55234	City of Virginia Beach	2,246,901	1.62048%	2,050,598	1.58262%	0	0	2,050,598
55235	City of Norton	25,697	0.01853%	23,121	0.01784%	0	0	23,121
55236	City of Manassas Park	85,428	0.06161%	79,809	0.06159%	0	0	79,809
55239	Town of Grottoes	6,791	0.00490%	6,031	0.00465%	0	0	6,031
55240	Town of Onley	2,125	0.00153%	2,053	0.00159%	0	0	2,053
55241	Town of West Point	13,727	0.00990%	13,359	0.01031%	0	0	13,359
55242	Town of South Hill	21,928	0.01582%	18,945	0.01462%	0	0	18,945
55245	Town of Scottsville	1,191	0.00086%	1,230	0.00095%	0	0	1,230
55246	Town of Burkeville	801	0.00058%	574	0.00044%	0	0	574
55247	Town of Madison	354	0.00026%	360	0.00028%	0	0	360
55250	Town of Rich Creek	1,713	0.00124%	1,619	0.00125%	0	0	1,619
55252	Town of Windsor	4,733	0.00341%	4,178	0.00322%	0	0	4,178
55254	Town of Stephens City	3,807	0.00275%	3,341	0.00258%	0	0	3,341
55256	Town Of Mineral	1,546	0.00112%	1,881	0.00145%	0	0	1,881
55257	Town of Lebanon	10,674	0.00770%	10,233	0.00790%	0	0	10,233
55258	City of Newport News	650,832	0.46940%	636,411	0.49112%	0	0	636,411
55260	Town of Haymarket	4,868	0.00351%	5,140	0.00397%	0	0	5,140
55261	Town of Lovettsville	3,531	0.00255%	3,770	0.00291%	0	0	3,770
55263	Town of Buchanan	999	0.00072%	1,043	0.00080%	0	0	1,043
55264	Town of Eastville	2,493	0.00180%	1,819	0.00140%	0	0	1,819
55267	Town of Glade Spring	1,963	0.00142%	1,653	0.00127%	0	0	1,653
55300	Town of Abingdon	28,165	0.02031%	27,019	0.02085%	0	0	27,019
55301	Town of Dumfries	16,869	0.01217%	17,246	0.01331%	0	0	17,246
55302	Town of Iron Gate	158	0.00011%	131	0.00010%	0	0	131
55303	Town of Montross	532	0.00038%	597	0.00046%	0	0	597
55304	Town of South Boston	21,145	0.01525%	21,470	0.01657%	0	0	21,470
55305	Town of Gretna	3,630	0.00262%	3,240	0.00250%	0	0	3,240
55306	Town of Remington	1,288	0.00093%	1,232	0.00095%	0	0	1,232
55307	City of Lexington	35,326	0.02548%	32,246	0.02488%	0	0	32,246
55308	City of Waynesboro	92,524	0.06673%	85,613	0.06607%	0	0	85,613
55309	Town of Colonial Beach	14,871	0.01073%	12,691	0.00979%	0	0	12,691
55310	Town of Smithfield	20,263	0.01461%	20,508	0.01582%	0	0	20,508
55311	Town of Brookneal	1,186	0.00085%	1,112	0.00086%	0	0	1,112
55312	Town of Hamilton	778	0.00056%	718	0.00055%	0	0	718
55313	City of Galax	44,858	0.03235%	40,078	0.03093%	0	0	40,078
55314	Town of Jonesville	1,555	0.00112%	1,047	0.00081%	0	0	1,047
55315	Town of Wytheville	52,813	0.03809%	47,093	0.03634%	0	0	47,093
55317	Town of Vienna	84,762	0.06113%	78,959	0.06093%	0	0	78,959
55318	Town of Vinton	22,632	0.01632%	20,519	0.01583%	0	0	20,519
55319	City of Emporia	34,725	0.02505%	30,227	0.02333%	0	0	30,227
55320	Town of Culpeper	74,103	0.05344%	71,453	0.05514%	0	0	71,453
55321	Town of Woodstock	18,055	0.01302%	17,477	0.01349%	0	0	17,477
55322	Town of Glasgow	1,079	0.00078%	927	0.00071%	0	0	927
55323	Town of Marion	24,973	0.01801%	24,473	0.01889%	0	0	24,473
55324	Town of Altavista	16,341	0.01179%	15,202	0.01173%	0	0	15,202
55325	Town of Herndon	118,264	0.08529%	109,261	0.08432%	0	0	109,261
55326	Town of Pearisburg	9,352	0.00675%	8,772	0.00677%	0	0	8,772
55329	Town of Leesburg	198,105	0.14288%	184,134	0.14210%	0	0	184,134
55330	Town of Chatham	2,302	0.00166%	1,985	0.00153%	0	0	1,985
55331	Town of Bowling Green	2,208	0.00159%	2,509	0.00194%	0	0	2,509

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
55332	City of Manassas	228,261	0.16463%	215,678	0.16644%	0	0	215,678
55334	Town of Boydton	2,249	0.00162%	1,786	0.00138%	0	0	1,786
55335	City of Salem	169,856	0.12251%	153,963	0.11881%	0	0	153,963
55336	Town of McKenney	539	0.00039%	469	0.00036%	0	0	469
55338	Town of Quantico	584	0.00042%	533	0.00041%	0	0	533
55339	Town of Halifax	2,743	0.00198%	2,566	0.00198%	0	0	2,566
55340	Town of Blacksburg	101,010	0.07285%	93,829	0.07241%	0	0	93,829
55341	Town of Chincoteague	14,596	0.01053%	14,462	0.01116%	0	0	14,462
55342	Town of Lawrenceville	6,689	0.00482%	4,870	0.00376%	0	0	4,870
55343	Town of Amherst	6,982	0.00504%	6,121	0.00472%	0	0	6,121
55344	Town of Stanley	4,183	0.00302%	3,745	0.00289%	0	0	3,745
55345	Town of Hillsville	11,571	0.00834%	10,205	0.00787%	0	0	10,205
55346	Town of Elkton	8,767	0.00632%	7,760	0.00599%	0	0	7,760
55347	Town of Bridgewater	14,748	0.01064%	14,252	0.01100%	0	0	14,252
55348	Town of Purcellville	37,925	0.02735%	35,128	0.02711%	0	0	35,128
55349	Town of Timberville	4,770	0.00344%	4,388	0.00339%	0	0	4,388
55350	Town of Wise	15,247	0.01100%	14,496	0.01119%	0	0	14,496
55351	Town of New Market	6,081	0.00439%	5,997	0.00463%	0	0	5,997
55352	Town Of Tappahannock	0	0.00000%	10,689	0.00825%	0	0	10,689
55353	Town of Rocky Mount	21,825	0.01574%	20,347	0.01570%	0	0	20,347
55355	Town of Luray	12,782	0.00922%	12,924	0.00997%	0	0	12,924
55357	Town of Strasburg	18,441	0.01330%	16,946	0.01308%	0	0	16,946
55358	Town Of Appomattox	5,552	0.00401%	4,519	0.00349%	0	0	4,519
55359	Town of Clarksville	6,611	0.00477%	5,930	0.00458%	0	0	5,930
55360	Town of Dublin	8,098	0.00584%	6,582	0.00508%	0	0	6,582
55361	Town of Middleburg	6,490	0.00468%	6,128	0.00473%	0	0	6,128
55363	Town of Chase City	7,025	0.00507%	6,808	0.00525%	0	0	6,808
55364	Town of Bedford	28,335	0.02044%	25,555	0.01972%	0	0	25,555
55365	City of Poquoson	44,694	0.03224%	41,276	0.03185%	0	0	41,276
55366	Town of Ashland	23,684	0.01708%	22,923	0.01769%	0	0	22,923
55367	Town of Broadway	8,893	0.00641%	7,533	0.00581%	0	0	7,533
55368	Town of Berryville	10,524	0.00759%	9,859	0.00761%	0	0	9,859
55370	Town of Urbanna	755	0.00054%	709	0.00055%	0	0	709
55371	Town of Bluefield	17,996	0.01298%	16,328	0.01260%	0	0	16,328
55372	Town of Weber City	1,198	0.00086%	1,414	0.00109%	0	0	1,414
55374	Town of Hurt	1,272	0.00092%	1,070	0.00083%	0	0	1,070
55376	Town of Coeburn	5,015	0.00362%	4,639	0.00358%	0	0	4,639
55377	Town of Dayton	5,676	0.00409%	5,417	0.00418%	0	0	5,417
55378	Town of Courtland	725	0.00052%	663	0.00051%	0	0	663
55379	Town of Cape Charles	9,574	0.00691%	8,346	0.00644%	0	0	8,346
55381	Town of Warsaw	4,891	0.00353%	5,213	0.00402%	0	0	5,213
55382	Town of Grundy	3,559	0.00257%	3,505	0.00271%	0	0	3,505
55383	Town of Warrenton	49,053	0.03538%	45,424	0.03505%	0	0	45,424
55384	Town of Louisa	2,680	0.00193%	2,692	0.00208%	0	0	2,692
55385	Town of Kenbridge	3,538	0.00255%	3,266	0.00252%	0	0	3,266
55386	Town of Mt. Jackson	6,247	0.00451%	6,722	0.00519%	0	0	6,722
55387	Town of Pulaski	26,733	0.01928%	24,333	0.01878%	0	0	24,333
55389	Town of Pembroke	2,070	0.00149%	1,605	0.00124%	0	0	1,605
55390	Town of Parksley	1,201	0.00087%	1,069	0.00082%	0	0	1,069
55391	Town of Onancock	3,195	0.00230%	2,751	0.00212%	0	0	2,751
55392	Town of Victoria	3,797	0.00274%	3,391	0.00262%	0	0	3,391
55393	Town of Shenandoah	5,445	0.00393%	4,724	0.00364%	0	0	4,724
55395	Town of Round Hill	5,573	0.00402%	4,437	0.00342%	0	0	4,437
55396	Town of Kilmarnock	7,762	0.00560%	7,033	0.00543%	0	0	7,033
55397	Town of Orange	14,627	0.01055%	13,910	0.01073%	0	0	13,910
55399	Town of Blackstone	17,419	0.01256%	15,531	0.01198%	0	0	15,531
55401	Southeastern Virginia Public Service Authority	38,299	0.02762%	36,239	0.02797%	0	0	36,239
55402	Pittsylvania Co Svc Auth	0	0.00000%	0	0.00000%	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	3,667	0.00265%	3,603	0.00278%	0	0	3,603
55404	Appomattox Regional Library	4,650	0.00335%	4,006	0.00309%	0	0	4,006
55405	Staunton Redevelopment & Housing Authority	2,659	0.00192%	2,151	0.00166%	0	0	2,151
55408	Alleghany Highlands Regional Library, Inc.	405	0.00029%	576	0.00045%	0	0	576
55409	Southside Regional Juvenile Group Home Commission	537	0.00039%	589	0.00045%	0	0	589
55411	Hampton Roads Sanitation District	356,826	0.25735%	344,950	0.26620%	0	0	344,950
55412	Peninsula Airport Commission	11,754	0.00848%	9,888	0.00763%	0	0	9,888
55413	Richmond Redevelopment & Housing Authority	65,784	0.04745%	71,945	0.05552%	0	0	71,945
55415	Chesapeake Redevelopment & Housing Authority	14,641	0.01056%	13,635	0.01052%	0	0	13,635
55417	Norfolk Airport Authority	82,013	0.05915%	82,911	0.06398%	0	0	82,911
55418	Charlottesville Redevelopment & Housing Authority	4,720	0.00340%	7,648	0.00590%	0	0	7,648
55419	Hampton Redevelopment & Housing Authority	14,245	0.01027%	13,436	0.01037%	0	0	13,436
55420	Loudoun County Sanitation Authority	168,295	0.12138%	154,447	0.11919%	0	0	154,447
55421	Danville Redevelopment & Housing Authority	9,860	0.00711%	10,109	0.00780%	0	0	10,109
55422	NRV Regional Water Authority	9,679	0.00698%	8,842	0.00682%	0	0	8,842
55423	Northern Virginia Juvenile Detention Center	18,919	0.01365%	20,570	0.01587%	0	0	20,570
55425	Colonial Behavioral Health	56,011	0.04040%	54,990	0.04244%	0	0	54,990
55426	Blacksburg-VPI Sanitation Authority	5,918	0.00427%	5,528	0.00427%	0	0	5,528
55427	Potomac River Fisheries Commission	1,540	0.00111%	1,536	0.00118%	0	0	1,536
55428	Chesapeake Bay Bridge & Tunnel District	54,638	0.03941%	49,588	0.03827%	0	0	49,588
55429	Alexandria Redevelopment & Housing Authority	26,167	0.01887%	29,695	0.02292%	0	0	29,695
55430	Albemarle County Service Authority	32,349	0.02333%	30,810	0.02378%	0	0	30,810

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
55431	Franklin Redevelopment & Housing Authority	1,385	0.00100%	1,235	0.00095%	0	0	1,235
55432	Bristol Redevelopment & Housing Authority	7,738	0.00558%	7,205	0.00556%	0	0	7,205
55433	Norfolk Redevelopment & Housing Authority	68,887	0.04968%	62,662	0.04836%	0	0	62,662
55435	Richmond Metropolitan Authority	18,787	0.01355%	16,201	0.01250%	0	0	16,201
55436	Riverside Regional Jail	78,825	0.05685%	74,779	0.05771%	0	0	74,779
55439	Rappahannock-Rapidan Planning District Commission	3,093	0.00223%	2,976	0.00230%	0	0	2,976
55440	Shenandoah Valley Juvenile Detention Center	16,184	0.01167%	13,956	0.01077%	0	0	13,956
55443	Bedford Public Library	4,756	0.00343%	4,388	0.00339%	0	0	4,388
55445	Chesterfield County Health Center Commission	46,652	0.03365%	40,426	0.03120%	0	0	40,426
55446	Washington County Service Authority	24,787	0.01788%	22,047	0.01701%	0	0	22,047
55447	Rappahannock Area Community Services Board	157,559	0.11363%	193,624	0.14942%	0	0	193,624
55449	Hampton Roads Planning District Commission	22,125	0.01596%	21,833	0.01685%	0	0	21,833
55450	Meherrin Regional Library	1,549	0.00112%	1,441	0.00111%	0	0	1,441
55453	Rockbridge Area Community Services Board	23,881	0.01722%	22,557	0.01741%	0	0	22,557
55454	Greensville/Emporia Department of Social Services	6,199	0.00447%	5,965	0.00460%	0	0	5,965
55455	James City Service Authority	34,670	0.02500%	32,929	0.02541%	0	0	32,929
55456	Accomack-Northampton Planning District Commission	4,841	0.00349%	4,327	0.00334%	0	0	4,327
55457	Harrisonburg/Rockingham Sewer Authority	11,177	0.00806%	10,304	0.00795%	0	0	10,304
55458	Wytheville Redevelopment & Housing Authority	3,491	0.00252%	2,201	0.00170%	0	0	2,201
55459	Waynesboro Redevelopment and Housing Authority	4,819	0.00348%	4,368	0.00337%	0	0	4,368
55460	Region Ten Community Services Board	127,745	0.09213%	122,004	0.09415%	0	0	122,004
55462	LENOWISCO Planning District Commission	1,712	0.00124%	1,644	0.00127%	0	0	1,644
55465	Rivanna Water & Sewer Authority	42,123	0.03038%	40,482	0.03124%	0	0	40,482
55466	Appomattox River Water Authority	10,577	0.00763%	9,345	0.00721%	0	0	9,345
55467	Campbell County Utilities and Service Authority	9,211	0.00664%	8,355	0.00645%	0	0	8,355
55469	Eastern Shore Community Services Board	30,721	0.02216%	30,083	0.02322%	0	0	30,083
55470	ANCHOR Commission	1,616	0.00117%	1,357	0.00105%	0	0	1,357
55471	Horizon Behavioral Health	133,764	0.09647%	126,632	0.09772%	0	0	126,632
55472	District 19 Community Services Board	52,784	0.03807%	48,138	0.03715%	0	0	48,138
55473	Hampton Roads Transit	135,112	0.09745%	128,445	0.09912%	0	0	128,445
55474	Upper Occoquan Sewage Authority	94,843	0.06840%	86,251	0.06656%	0	0	86,251
55475	New River Valley Juvenile Detention Home	4,570	0.00329%	4,171	0.00322%	0	0	4,171
55477	Frederick County Sanitation Authority	32,266	0.02327%	30,399	0.02346%	0	0	30,399
55479	Cumberland Mountain Community Services	74,771	0.05393%	69,528	0.05365%	0	0	69,528
55482	Middle Peninsula/Northern Neck Public Service Authority	69,612	0.05021%	64,441	0.04973%	0	0	64,441
55483	Rockbridge County Public Service Authority	2,427	0.00175%	2,327	0.00180%	0	0	2,327
55484	Danville-Pittsylvania Community Services	72,096	0.05200%	70,933	0.05474%	0	0	70,933
55485	Crater Youth Care Commission	7,568	0.00546%	7,086	0.00547%	0	0	7,086
55486	Hampton Roads Workforce Council	36,636	0.02642%	33,140	0.02557%	0	0	33,140
55487	Capital Regional Airport Commission	54,016	0.03896%	54,371	0.04196%	0	0	54,371
55488	Northwestern Community Services Board	65,593	0.04731%	65,295	0.05039%	0	0	65,295
55489	Harrisonburg-Rockingham Community Services Board	53,052	0.03826%	53,817	0.04153%	0	0	53,817
55491	Middle Peninsula Regional Security Center	22,787	0.01644%	20,738	0.01600%	0	0	20,738
55492	Northern Neck Planning District Commission	2,596	0.00187%	2,192	0.00169%	0	0	2,192
55493	Planning District One Community Services Board	2,036	0.00147%	1,860	0.00143%	0	0	1,860
55494	Rockbridge Area Social Services Board	7,582	0.00547%	6,686	0.00516%	0	0	6,686
55495	Dinwiddie County Water Authority	4,699	0.00339%	4,302	0.00332%	0	0	4,302
55496	Rappahannock Rapidan Community Services	85,102	0.06138%	88,140	0.06802%	0	0	88,140
55498	Valley Community Services Board	64,922	0.04682%	63,084	0.04868%	0	0	63,084
55499	Eastern Shore Public Library	2,483	0.00179%	2,357	0.00182%	0	0	2,357
55500	Alexandria City Public Schools	48,371	0.03489%	45,040	0.03476%	0	0	45,040
55501	Albemarle County Public Schools	74,646	0.05384%	70,257	0.05422%	0	0	70,257
55502	Alleghany Highlands Public Schools	14,439	0.01041%	14,687	0.01133%	0	0	14,687
55503	Charlottesville City Public Schools	12,892	0.00930%	12,515	0.00966%	0	0	12,515
55504	Amherst County Public Schools	17,753	0.01280%	16,445	0.01269%	0	0	16,445
55505	Appomattox County Public Schools	4,826	0.00348%	4,391	0.00339%	0	0	4,391
55506	Arlington County Public Schools	188,159	0.13570%	172,491	0.13311%	0	0	172,491
55507	Augusta County Public Schools	21,360	0.01541%	19,875	0.01534%	0	0	19,875
55508	Bath County Public Schools	3,713	0.00268%	2,878	0.00222%	0	0	2,878
55509	Bedford County Public Schools	39,774	0.02868%	34,414	0.02656%	0	0	34,414
55510	Bland County Public Schools	3,134	0.00226%	2,653	0.00205%	0	0	2,653
55511	Botetourt County Public Schools	20,641	0.01489%	20,189	0.01558%	0	0	20,189
55512	Norfolk Public Schools	118,208	0.08525%	119,623	0.09231%	0	0	119,623
55513	Petersburg City Public Schools	20,846	0.01503%	19,785	0.01527%	0	0	19,785
55514	Buckingham County Public Schools	6,014	0.00434%	4,971	0.00384%	0	0	4,971
55515	Radford City Public Schools	2,044	0.00147%	2,103	0.00162%	0	0	2,103
55516	Caroline County Public Schools	11,305	0.00815%	14,563	0.01124%	0	0	14,563
55517	Carroll County Public Schools	12,429	0.00896%	11,629	0.00897%	0	0	11,629
55518	Charles City County Public Schools	2,133	0.00154%	2,290	0.00177%	0	0	2,290
55519	Charlotte County Public Schools	3,495	0.00252%	3,085	0.00238%	0	0	3,085
55520	Chesterfield County Public Schools	170,009	0.12261%	154,031	0.11887%	0	0	154,031
55521	Clarke County Public Schools	5,930	0.00428%	5,621	0.00434%	0	0	5,621
55522	Winchester City Public Schools	17,910	0.01292%	16,807	0.01297%	0	0	16,807
55523	Culpeper County Public Schools	34,561	0.02493%	32,055	0.02474%	0	0	32,055
55524	Cumberland County Public Schools	4,338	0.00313%	3,903	0.00301%	0	0	3,903
55525	Dickenson County Public Schools	8,251	0.00595%	7,393	0.00571%	0	0	7,393
55526	Dinwiddie County Public Schools	12,094	0.00872%	11,210	0.00865%	0	0	11,210
55528	Essex County Public Schools	4,495	0.00324%	3,880	0.00299%	0	0	3,880
55530	Covington City Public Schools	0	0.00000%	0	0.00000%	0	0	0
55531	Floyd County Public Schools	10,371	0.00748%	9,090	0.00701%	0	0	9,090

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55532	Fluvanna County Public Schools	15,450	0.01114%	14,351	0.01107%	0	0	14,351
55533	Chesapeake City Public Schools	135,991	0.09808%	128,651	0.09928%	0	0	128,651
55534	Virginia Beach City Public Schools	347,166	0.25039%	313,589	0.24200%	0	0	313,589
55535	Giles County Public Schools	4,136	0.00298%	4,071	0.00314%	0	0	4,071
55536	Gloucester County Public Schools	26,145	0.01886%	22,851	0.01763%	0	0	22,851
55537	Goochland County Public Schools	8,154	0.00588%	7,441	0.00574%	0	0	7,441
55538	Grayson County Public Schools	6,604	0.00476%	6,508	0.00502%	0	0	6,508
55539	Greene County Public Schools	11,238	0.00811%	8,972	0.00693%	0	0	8,972
55540	Greensville County Public Schools	6,037	0.00436%	5,367	0.00414%	0	0	5,367
55541	Halifax County Public Schools	11,297	0.00815%	10,236	0.00790%	0	0	10,236
55542	Hanover County Public Schools	50,933	0.03673%	52,069	0.04018%	0	0	52,069
55543	Henrico County Public Schools	3,839	0.00277%	3,909	0.00302%	0	0	3,909
55544	Henry County Public Schools	21,260	0.01533%	19,685	0.01519%	0	0	19,685
55545	Highland County Public Schools	1,357	0.00098%	1,222	0.00094%	0	0	1,222
55546	Isle of Wight County Public Schools	12,241	0.00883%	13,418	0.01035%	0	0	13,418
55548	King George County Public Schools	20,122	0.01451%	17,958	0.01386%	0	0	17,958
55549	King and Queen County Public Schools	4,398	0.00317%	3,778	0.00292%	0	0	3,778
55550	King William County Public Schools	8,559	0.00617%	8,028	0.00619%	0	0	8,028
55551	Lancaster County Public Schools	5,011	0.00361%	4,279	0.00330%	0	0	4,279
55552	Lee County Public Schools	13,491	0.00973%	12,402	0.00957%	0	0	12,402
55553	Loudoun County Public Schools	516,727	0.37268%	485,642	0.37477%	0	0	485,642
55554	Louisa County Public Schools	28,739	0.02073%	25,949	0.02002%	0	0	25,949
55555	Lunenburg County Public Schools	4,542	0.00328%	4,037	0.00312%	0	0	4,037
55556	Madison County Public Schools	5,964	0.00430%	5,176	0.00399%	0	0	5,176
55557	Mathews County Public Schools	4,845	0.00349%	4,322	0.00334%	0	0	4,322
55558	Mecklenburg County Public Schools	9,856	0.00711%	9,358	0.00722%	0	0	9,358
55559	Middlesex County Public Schools	3,768	0.00272%	3,505	0.00271%	0	0	3,505
55560	Montgomery County Public Schools	29,391	0.02120%	27,311	0.02107%	0	0	27,311
55562	Nelson County Public Schools	9,053	0.00653%	7,758	0.00599%	0	0	7,758
55563	New Kent County Public Schools	9,644	0.00696%	9,180	0.00708%	0	0	9,180
55565	Northampton County Public Schools	5,822	0.00420%	5,481	0.00423%	0	0	5,481
55566	Northumberland County Public Schools	4,179	0.00301%	3,232	0.00249%	0	0	3,232
55567	Nottoway County Public Schools	6,599	0.00476%	5,981	0.00462%	0	0	5,981
55568	Orange County Public Schools	23,827	0.01718%	21,618	0.01668%	0	0	21,618
55569	Page County Public Schools	12,169	0.00878%	11,653	0.00899%	0	0	11,653
55570	Patrick County Public Schools	13,612	0.00982%	12,060	0.00931%	0	0	12,060
55571	Pittsylvania County Public Schools	20,536	0.01481%	18,594	0.01435%	0	0	18,594
55572	Powhatan County Public Schools	12,460	0.00899%	12,221	0.00943%	0	0	12,221
55573	Prince Edward County Public Schools	4,968	0.00358%	4,423	0.00341%	0	0	4,423
55574	Prince George County Public Schools	31,403	0.02265%	31,905	0.02462%	0	0	31,905
55576	Prince William County Public Schools	400,042	0.28852%	388,822	0.30006%	0	0	388,822
55577	Pulaski County Public Schools	16,157	0.01165%	14,970	0.01155%	0	0	14,970
55578	Rappahannock County Public Schools	5,204	0.00375%	4,483	0.00346%	0	0	4,483
55579	Richmond County Public Schools	533	0.00038%	780	0.00060%	0	0	780
55580	Roanoke County Public Schools	24,611	0.01775%	23,590	0.01820%	0	0	23,590
55581	Rockbridge County Public Schools	6,875	0.00496%	7,026	0.00542%	0	0	7,026
55582	Rockingham County Public Schools	54,518	0.03932%	48,750	0.03762%	0	0	48,750
55583	Russell County Public Schools	14,913	0.01076%	13,151	0.01015%	0	0	13,151
55584	Scott County Public Schools	16,794	0.01211%	15,607	0.01204%	0	0	15,607
55585	Shenandoah County Public Schools	25,528	0.01841%	23,956	0.01849%	0	0	23,956
55586	Smyth County Public Schools	14,225	0.01026%	13,937	0.01075%	0	0	13,937
55587	Southampton County Public Schools	5,946	0.00429%	3,207	0.00247%	0	0	3,207
55588	Spotsylvania County Public Schools	64,925	0.04682%	56,361	0.04349%	0	0	56,361
55589	Stafford County Public Schools	77,904	0.05619%	75,956	0.05862%	0	0	75,956
55590	Surry County Public Schools	6,039	0.00436%	5,737	0.00443%	0	0	5,737
55591	Sussex County School Board	7,367	0.00531%	6,003	0.00463%	0	0	6,003
55592	Tazewell County Public Schools	23,766	0.01714%	21,763	0.01679%	0	0	21,763
55593	Warren County Public Schools	10,148	0.00732%	9,348	0.00721%	0	0	9,348
55595	Washington County Public Schools	18,804	0.01356%	18,123	0.01398%	0	0	18,123
55596	Westmoreland County Public Schools	3,646	0.00263%	3,329	0.00257%	0	0	3,329
55597	Wise County Public Schools	10,905	0.00786%	10,150	0.00783%	0	0	10,150
55598	Wythe County Public Schools	9,055	0.00653%	9,306	0.00718%	0	0	9,306
55599	York County Public Schools	39,294	0.02834%	36,960	0.02852%	0	0	36,960
55600	Accomack County Public Schools	19,392	0.01399%	18,704	0.01443%	0	0	18,704
55601	Bristol VA Public Schools	7,786	0.00562%	7,132	0.00550%	0	0	7,132
55602	Buena Vista City Public Schools	2,941	0.00212%	2,629	0.00203%	0	0	2,629
55603	Amelia County Public Schools	4,509	0.00325%	3,590	0.00277%	0	0	3,590
55605	Danville City Public Schools	26,208	0.01890%	24,710	0.01907%	0	0	24,710
55606	Franklin City Public Schools	4,257	0.00307%	3,896	0.00301%	0	0	3,896
55608	Harrisonburg City Public Schools	17,687	0.01276%	17,444	0.01346%	0	0	17,444
55609	Hopewell City Public Schools	17,059	0.01230%	16,804	0.01297%	0	0	16,804
55610	Lynchburg City Public Schools	27,464	0.01981%	24,251	0.01871%	0	0	24,251
55611	Fauquier County Public Schools	56,744	0.04093%	49,068	0.03787%	0	0	49,068
55612	Brunswick County Public Schools	6,783	0.00489%	4,753	0.00367%	0	0	4,753
55614	Portsmouth City Public Schools	47,268	0.03409%	45,612	0.03520%	0	0	45,612
55615	Campbell County Public Schools	24,468	0.01765%	23,351	0.01802%	0	0	23,351
55616	Richmond Public Schools	75,911	0.05475%	79,009	0.06097%	0	0	79,009
55617	Roanoke City Schools	40,233	0.02902%	38,089	0.02939%	0	0	38,089
55619	Staunton City Public Schools	9,199	0.00663%	8,484	0.00655%	0	0	8,484
55620	Suffolk City Public Schools	59,056	0.04259%	52,450	0.04048%	0	0	52,450

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55622	Craig County Public Schools	1,951	0.00141%	1,911	0.00147%	0	0	1,911
55623	Martinsville City Public Schools	3,345	0.00241%	2,963	0.00229%	0	0	2,963
55624	Appomattox Regional Governor's School	542	0.00039%	495	0.00038%	0	0	495
55625	Colonial Heights City Public Schools	11,260	0.00812%	11,025	0.00851%	0	0	11,025
55632	Manassas City Public Schools	29,666	0.02140%	30,025	0.02317%	0	0	30,025
55633	Franklin County Public Schools	36,762	0.02651%	31,673	0.02444%	0	0	31,673
55634	Frederick County Public Schools	64,976	0.04686%	60,487	0.04668%	0	0	60,487
55635	Salem City Public Schools	9,877	0.00712%	7,945	0.00613%	0	0	7,945
55636	Manassas Park City Public Schools	9,588	0.00691%	8,637	0.00666%	0	0	8,637
55637	Newport News Public Schools	104,812	0.07559%	94,616	0.07302%	0	0	94,616
55638	Town of West Point Public Schools	3,047	0.00220%	3,177	0.00245%	0	0	3,177
55708	Waynesboro City Public Schools	8,369	0.00604%	8,479	0.00654%	0	0	8,479
55710	Valley Vocational-Technical Center	560	0.00041%	498	0.00038%	0	0	498
55711	New Horizons Technical Center	1,993	0.00144%	1,802	0.00139%	0	0	1,802
55713	Galax City Public Schools	4,878	0.00352%	4,518	0.00349%	0	0	4,518
55714	Norton City Public Schools	2,779	0.00200%	2,568	0.00198%	0	0	2,568
55802	Williamsburg-James City County Public Schools	37,705	0.02719%	34,448	0.02658%	0	0	34,448
55803	Poquoson City Public Schools	3,650	0.00263%	2,871	0.00222%	0	0	2,871
55806	Fredericksburg City Public Schools	12,319	0.00889%	10,998	0.00849%	0	0	10,998
55807	Hampton City Public Schools	35,032	0.02527%	59,783	0.04614%	0	0	59,783
55813	Buchanan County Public Schools	14,355	0.01035%	13,102	0.01011%	0	0	13,102
55814	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0	0
55815	Northern Neck Regional Vocational Center	253	0.00018%	240	0.00018%	0	0	240
55848	Henrico Sports and Entertainment Authority	0	0.00000%	3,949	0.00305%	0	0	3,949
55854	Orange County Broadband Authority	5,617	0.00405%	5,477	0.00423%	0	0	5,477
55856	Blue Ridge Resource Authority	2,135	0.00154%	1,678	0.00129%	0	0	1,678
55857	Peanut Soil and Water Conservation District	0	0.00000%	1,144	0.00088%	0	0	1,144
55858	Peumansend Creek Regional Jail Authority	22,914	0.01653%	23,014	0.01776%	0	0	23,014
55859	Williamsburg Area Transit Authority	14,869	0.01072%	14,575	0.01125%	0	0	14,575
55860	Middle Peninsula Juvenile Detention Commission	13,083	0.00943%	12,696	0.00980%	0	0	12,696
55862	Crater Criminal Justice Training Academy	1,688	0.00122%	1,609	0.00124%	0	0	1,609
55863	Central Shenandoah Criminal Justice Training Academy	2,505	0.00181%	2,862	0.00221%	0	0	2,862
55864	New River Valley Emergency Comm Regional Authority	11,035	0.00796%	9,838	0.00759%	0	0	9,838
55865	Maury Service Authority	7,089	0.00511%	6,610	0.00510%	0	0	6,610
55866	Hampton Roads Transportation Accountability Commission	3,341	0.00241%	3,486	0.00269%	0	0	3,486
55867	Pamunkey Regional Library	9,613	0.00693%	7,826	0.00604%	0	0	7,826
55868	Northern Virginia Transportation Authority	11,435	0.00825%	11,530	0.00890%	0	0	11,530
55869	RSW Regional Jail Authority	31,732	0.02289%	31,424	0.02425%	0	0	31,424
55870	Bedford Regional Water Authority	25,242	0.01821%	22,979	0.01773%	0	0	22,979
55871	Portsmouth Redevelopment and Housing Authority	15,588	0.01124%	13,350	0.01030%	0	0	13,350
55872	Southwest Regional Recreation Authority	3,522	0.00254%	4,607	0.00355%	0	0	4,607
55874	Meherrin River Regional Jail Authority	28,627	0.02065%	25,367	0.01958%	0	0	25,367
55875	Woodway Water Authority	1,429	0.00103%	1,338	0.00103%	0	0	1,338
55876	Bristol Virginia Utilities Authority (BVU)	23,396	0.01687%	22,630	0.01746%	0	0	22,630
55878	Mount Rogers Community Services Board	173,310	0.12500%	166,114	0.12819%	0	0	166,114
55879	Lonesome Pine Soil & Water Conservation District	310	0.00022%	278	0.00022%	0	0	278
55880	Big Sandy Soil & Water & Conservation District	456	0.00033%	435	0.00034%	0	0	435
55881	Central Virginia Planning District Commission	8,791	0.00634%	7,834	0.00605%	0	0	7,834
55882	Middle Peninsula Planning District Commission	2,446	0.00177%	2,672	0.00206%	0	0	2,672
55883	Western Virginia Regional Jail Authority	50,810	0.03665%	49,610	0.03828%	0	0	49,610
55884	Halifax Service Authority	7,223	0.00521%	6,230	0.00481%	0	0	6,230
55886	Russell County Public Service Authority	4,678	0.00337%	4,288	0.00331%	0	0	4,288
55887	Piedmont Community Services Board	90,689	0.06541%	86,164	0.06649%	0	0	86,164
55888	Blue Ridge Behavioral Health Care	103,816	0.07487%	92,457	0.07135%	0	0	92,457
55890	Middle River Regional Jail Authority	50,959	0.03675%	48,771	0.03764%	0	0	48,771
55892	Big Stone Gap Redevelopment and Housing Authority	1,689	0.00122%	1,647	0.00127%	0	0	1,647
55893	Eastern Shore Soil and Water Conservation District	1,371	0.00099%	1,298	0.00100%	0	0	1,298
55895	Town of Gordonsville	4,179	0.00301%	3,759	0.00290%	0	0	3,759
55896	Virginia Resources Authority	8,577	0.00619%	7,438	0.00574%	0	0	7,438
55897	Prince William County Services Authority	172,700	0.12455%	162,672	0.12554%	0	0	162,672
55898	Western Virginia Water Authority	84,788	0.06115%	77,960	0.06016%	0	0	77,960
55899	Shenandoah Valley Regional Airport Commission	4,581	0.00330%	3,920	0.00303%	0	0	3,920
55900	Alleghany Highlands Community Services Board	23,656	0.01706%	22,834	0.01762%	0	0	22,834
55901	Brunswick Industrial Development Authority	806	0.00058%	548	0.00042%	0	0	548
55904	Appalachian Juvenile Commission	14,138	0.01020%	14,657	0.01131%	0	0	14,657
55905	Goochland-Powhatan Community Services Board	26,046	0.01879%	24,018	0.01853%	0	0	24,018
55906	Suffolk Redevelopment and Housing Authority	5,662	0.00408%	6,499	0.00501%	0	0	6,499
55908	Lee County Redevelopment and Housing Authority	2,080	0.00150%	1,861	0.00144%	0	0	1,861
55909	Henry County Public Service Authority	17,253	0.01244%	16,138	0.01245%	0	0	16,138
55910	Southside Planning District Commission	3,277	0.00236%	2,985	0.00230%	0	0	2,985
55911	Economic Development Authority Of Henrico Co, Va	6,782	0.00489%	6,115	0.00472%	0	0	6,115
55912	Augusta County Public Service Authority	40,685	0.02934%	38,463	0.02968%	0	0	38,463
55914	Rappahannock Juvenile Center	26,996	0.01947%	25,841	0.01994%	0	0	25,841
55915	Cumberland Plateau Regional Housing Authority	3,808	0.00275%	3,267	0.00252%	0	0	3,267
55918	Amherst County Service Authority	7,491	0.00540%	7,064	0.00545%	0	0	7,064
55919	Pepper's Ferry Regional Wastewater Treatment Authority	8,101	0.00584%	8,217	0.00634%	0	0	8,217
55920	Rappahannock Regional Jail Authority	89,520	0.06456%	81,678	0.06303%	0	0	81,678
55921	Thomas Jefferson Planning District Commission	4,708	0.00339%	4,704	0.00363%	0	0	4,704
55922	Piedmont Regional Jail	24,488	0.01766%	25,955	0.02003%	0	0	25,955
55923	Nelson County Services Authority	5,954	0.00429%	5,524	0.00426%	0	0	5,524

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
55924	Coeburn-Norton-Wise Regional Water	3,269	0.00236%	3,431	0.00265%	0	0	3,431
55925	Fauquier County Water & Sanitation Authority	20,354	0.01468%	18,539	0.01431%	0	0	18,539
55926	Scott County Soil & Water Conservation District	986	0.00071%	884	0.00068%	0	0	884
55927	New River Resource Authority	8,437	0.00608%	7,903	0.00610%	0	0	7,903
55928	Scott County Water & Sewage Authority	8,290	0.00598%	8,213	0.00634%	0	0	8,213
55929	Greensville County Water & Sewer Authority	7,954	0.00574%	6,534	0.00504%	0	0	6,534
55930	Petersburg Redevelopment & Housing Authority	8,308	0.00599%	7,458	0.00575%	0	0	7,458
55931	Central Rappahannock Regional Library	29,290	0.02112%	27,472	0.02120%	0	0	27,472
55932	Virginia Coalfield Economic Development Authority	2,077	0.00150%	1,451	0.00112%	0	0	1,451
55933	Central Virginia Regional Jail	39,086	0.02819%	38,106	0.02941%	0	0	38,106
55934	Thomas Jefferson Soil & Water Conservation District	5,069	0.00366%	4,812	0.00371%	0	0	4,812
55937	Wythe-Grayson Regional Library	1,907	0.00137%	1,873	0.00145%	0	0	1,873
55938	Colonial Soil & Water Conservation District	2,518	0.00182%	2,920	0.00225%	0	0	2,920
55939	Rivanna Solid Waste Authority	7,893	0.00569%	7,721	0.00596%	0	0	7,721
55940	Monacan Soil & Water Conservation District	1,301	0.00094%	1,113	0.00086%	0	0	1,113
55942	Tri-county/city Soil And Water Conservation Dist.	1,126	0.00081%	1,370	0.00106%	0	0	1,370
55944	Central Virginia Waste Management Authority	4,020	0.00290%	3,363	0.00259%	0	0	3,363
55945	Lonesome Pine Regional Library	4,109	0.00296%	3,504	0.00270%	0	0	3,504
55946	Virginia Peninsulas Public Service Authority	10,490	0.00757%	9,043	0.00698%	0	0	9,043
55947	Tidewater Youth Services Commission	13,740	0.00991%	12,237	0.00944%	0	0	12,237
55948	Virginia Highlands Airport Commission	1,922	0.00139%	1,711	0.00132%	0	0	1,711
55949	Western Tidewater Regional Jail	39,023	0.02814%	38,840	0.02997%	0	0	38,840
55950	Scott County Redevelopment & Housing Authority	2,146	0.00155%	1,959	0.00151%	0	0	1,959
55951	Handley Regional Library	4,969	0.00358%	4,728	0.00365%	0	0	4,728
55952	Northern Neck Regional Jail	26,614	0.01919%	24,763	0.01911%	0	0	24,763
55953	Montgomery Regional Solid Waste Authority	3,887	0.00280%	3,528	0.00272%	0	0	3,528
55954	Potomac & Rappahannock Transportation Commission	64,270	0.04635%	60,397	0.04661%	0	0	60,397
55955	Giles County Public Service Authority	4,379	0.00316%	4,037	0.00312%	0	0	4,037
55956	South Central Wastewater Authority	10,754	0.00776%	9,413	0.00726%	0	0	9,413
55957	Wise County Redevelopment and Housing Authority	3,659	0.00264%	3,054	0.00236%	0	0	3,054
55958	Prince William Soil & Water Conservation District	960	0.00069%	1,128	0.00087%	0	0	1,128
55959	Hampton Roads Regional Jail Authority	31,393	0.02264%	1,518	0.00117%	0	0	1,518
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%	0	0	0
55961	Pamunkey Regional Jail	38,352	0.02766%	34,862	0.02690%	0	0	34,862
55962	Charlottesville - Albemarle Airport Authority	16,635	0.01200%	15,422	0.01190%	0	0	15,422
55963	Virginia Peninsula Regional Jail	26,787	0.01932%	24,777	0.01912%	0	0	24,777
55964	Virginia Biotechnology Research Parternship Authority	4,077	0.00294%	4,741	0.00366%	0	0	4,741
55966	Blue Ridge Regional Jail Authority	91,080	0.06569%	80,652	0.06224%	0	0	80,652
55967	Massanutten Regional Library	5,003	0.00361%	4,985	0.00385%	0	0	4,985
55968	Albemarle-Charlottesville Regional Jail	45,628	0.03291%	42,745	0.03299%	0	0	42,745
55969	Culpeper Soil & Water Conservation District	3,619	0.00261%	3,713	0.00287%	0	0	3,713
55970	New River Valley Regional Jail	51,546	0.03718%	46,588	0.03595%	0	0	46,588
55971	Sussex Service Authority	5,741	0.00414%	5,056	0.00390%	0	0	5,056
55974	Peaks of Otter Soil & Water Conservation District	426	0.00031%	432	0.00033%	0	0	432
55975	New River Soil & Water Conservation District	867	0.00062%	967	0.00075%	0	0	967
55977	Southside Regional Jail	14,856	0.01071%	14,106	0.01089%	0	0	14,106
55978	Evergreen Soil & Water Conservation District	662	0.00048%	744	0.00057%	0	0	744
55979	Roanoke Higher Education Authority	7,048	0.00508%	7,157	0.00552%	0	0	7,157
55981	John Marshall Soil & Water Conservation District	1,980	0.00143%	1,864	0.00144%	0	0	1,864
55982	Daniel Boone Soil & Water Conservation District	1,019	0.00074%	898	0.00069%	0	0	898
55983	Southside Community Services Board	48,066	0.03467%	46,912	0.03620%	0	0	46,912
55984	Northern Shenandoah Valley Regional Commission	4,838	0.00349%	4,457	0.00344%	0	0	4,457
55985	Tazewell Soil & Water Conservation District	647	0.00047%	507	0.00039%	0	0	507
55988	Henricopolis Soil & Water Conservation District	937	0.00067%	638	0.00049%	0	0	638
55989	Piedmont Regional Juvenile Detention Center	4,011	0.00289%	2,663	0.00206%	0	0	2,663
55990	Roanoke River Service Authority	2,534	0.00183%	2,702	0.00208%	0	0	2,702
55991	Lee County Public Service Authority	4,542	0.00328%	4,189	0.00323%	0	0	4,189
55992	Blue Ridge Juvenile Detention Center	12,696	0.00916%	11,562	0.00892%	0	0	11,562
55994	Wise County Public Service Authority	9,791	0.00706%	8,660	0.00668%	0	0	8,660
55995	Holston River Soil and Water Conservation District	1,179	0.00085%	956	0.00074%	0	0	956
55998	Southwest Virginia Regional Jail Authority	109,566	0.07902%	100,706	0.07772%	0	0	100,706
55999	Clinch Valley Soil & Water Conservation District	1,003	0.00072%	837	0.00065%	0	0	837
59212	City of Norfolk - Insurance Only Employees	783,305	0.56494%	663,226	0.51181%	0	0	663,226
59214	City of Portsmouth - Insurance Only Employees	2,757	0.00199%	2,293	0.00177%	0	0	2,293
59216	City of Richmond - Insurance Only Employees	1,226,041	0.88425%	826,267	0.63763%	0	0	826,267
59217	City of Roanoke - Insurance Only Employees	481,257	0.34710%	447,638	0.34544%	0	0	447,638
59617	Roanoke City Schools - Insurance Only Employees	8,282	0.00597%	5,777	0.00446%	0	0	5,777
70156	Department of State Police	1,295	0.00094%	879	0.00068%	0	0	879
70203	Woodrow Wilson Rehabilitation Center	1,333	0.00096%	408	0.00031%	0	0	408
70204	The College of William and Mary	9,282	0.00669%	8,818	0.00681%	0	0	8,818
70207	University of Virginia - Academic Division	27,355	0.01973%	27,675	0.02136%	0	0	27,675
70208	Virginia Polytechnic Institute and State University	17,767	0.01281%	16,484	0.01272%	0	0	16,484
70211	Virginia Military Institute	3,912	0.00282%	3,571	0.00276%	0	0	3,571
70212	Virginia State University	7,567	0.00546%	7,697	0.00594%	0	0	7,697
70213	Norfolk State University	9,234	0.00666%	7,412	0.00572%	0	0	7,412
70214	Longwood University	3,832	0.00276%	3,788	0.00292%	0	0	3,788
70215	University of Mary Washington	5,402	0.00390%	5,208	0.00402%	0	0	5,208
70216	James Madison University	10,239	0.00739%	9,731	0.00751%	0	0	9,731
70217	Radford University	4,862	0.00351%	4,496	0.00347%	0	0	4,496
70221	Old Dominion University	15,890	0.01146%	17,436	0.01346%	0	0	17,436

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	Total Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions[2]	2025 Non-Employer Contributing Entities Contributions[2]	2025 Total Employer Contributions
70236	Virginia Commonwealth University	34,345	0.02477%	33,605	0.02593%	0	0	33,605
70241	Richard Bland College	1,273	0.00092%	1,153	0.00089%	0	0	1,153
70242	Christopher Newport University	8,786	0.00634%	8,051	0.00621%	0	0	8,051
70246	University of Virginia's College at Wise	2,644	0.00191%	2,398	0.00185%	0	0	2,398
70247	George Mason University	21,910	0.01580%	18,183	0.01403%	0	0	18,183
70280	Northern Virginia Community College	18,214	0.01314%	15,662	0.01209%	0	0	15,662
70282	Piedmont Virginia Community College	1,163	0.00084%	1,206	0.00093%	0	0	1,206
70283	J Sargeant Reynolds Community College	2,544	0.00183%	2,275	0.00175%	0	0	2,275
70285	Patrick & Henry Community College	0	0.00000%	212	0.00016%	0	0	212
70286	Virginia Western Community College	2,137	0.00154%	1,975	0.00152%	0	0	1,975
70288	Wytheville Community College	344	0.00025%	591	0.00046%	0	0	591
70291	Blue Ridge Community College	209	0.00015%	296	0.00023%	0	0	296
70292	Central Virginia Community College	1,641	0.00118%	1,526	0.00118%	0	0	1,526
70293	Virginia Peninsula Community College	1,387	0.00100%	929	0.00072%	0	0	929
70294	Southwest Virginia Community College	1,122	0.00081%	1,069	0.00083%	0	0	1,069
70296	Virginia Highlands Community College	672	0.00049%	618	0.00048%	0	0	618
70297	Germanna Community College	987	0.00071%	954	0.00074%	0	0	954
70298	Laurel Ridge Community College	1,537	0.00111%	1,155	0.00089%	0	0	1,155
70299	Mountain Empire Community College	810	0.00058%	749	0.00058%	0	0	749
70402	Marine Resources Commission	22,848	0.01648%	20,022	0.01545%	0	0	20,022
70403	Department of Wildlife Resources	60,929	0.04394%	57,387	0.04429%	0	0	57,387
70716	Virginia Correctional Center for Women	57,864	0.04173%	53,115	0.04099%	0	0	53,115
70718	Bland Correctional Center	49,332	0.03558%	45,465	0.03508%	0	0	45,465
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0	0
70734	Sussex Ii Correctional Center	0	0.00000%	0	0.00000%	0	0	0
70735	Wallen Ridge Correctional Center	90,642	0.06537%	81,406	0.06282%	0	0	81,406
70737	St Brides Correctional Center	44,278	0.03193%	38,118	0.02941%	0	0	38,118
70741	Red Onion Correctional Center	89,322	0.06442%	78,901	0.06089%	0	0	78,901
70743	Fluvanna Women's Correctional Center	43,126	0.03110%	42,240	0.03260%	0	0	42,240
70745	Nottoway Correctional Center	61,592	0.04442%	47,388	0.03657%	0	0	47,388
70747	Marion Correctional Treatment Center	40,854	0.02947%	35,987	0.02777%	0	0	35,987
70749	Buckingham Correctional Center	49,625	0.03579%	47,323	0.03652%	0	0	47,323
70752	State Farm Correctional Complex	101,605	0.07328%	91,484	0.07060%	0	0	91,484
70753	Deerfield Correctional Center	67,428	0.04863%	57,609	0.04446%	0	0	57,609
70754	Augusta Correctional Center	26,883	0.01939%	0	0.00000%	0	0	0
70756	Department of Corrections - Division of Institutions	18,045	0.01302%	18,582	0.01434%	0	0	18,582
70757	Western Region Correctional Field Units	28,048	0.02023%	27,539	0.02125%	0	0	27,539
70761	Eastern Reg Corr Field Unit	26,833	0.01935%	22,221	0.01715%	0	0	22,221
70767	Adult Community Service	322,036	0.23226%	294,726	0.22744%	0	0	294,726
70768	Keen Mountain Correctional Center	55,802	0.04025%	50,951	0.03932%	0	0	50,951
70769	Greensville Correctional Center	89,541	0.06458%	65,826	0.05080%	0	0	65,826
70770	Dillwyn Correctional Center	57,319	0.04134%	52,397	0.04043%	0	0	52,397
70771	Indian Creek Correctional Center	38,453	0.02773%	32,390	0.02499%	0	0	32,390
70772	Haynesville Correctional Center	56,895	0.04104%	47,715	0.03682%	0	0	47,715
70773	Coffeewood Correctional Center	39,663	0.02861%	39,281	0.03031%	0	0	39,281
70774	Lunenburg Correctional Center	45,948	0.03314%	37,952	0.02929%	0	0	37,952
70775	Pocahontas State Correctional Center	49,598	0.03577%	44,734	0.03452%	0	0	44,734
70776	Green Rock Correctional Center	49,754	0.03588%	45,446	0.03507%	0	0	45,446
70777	Department of Juvenile Justice	42,207	0.03044%	36,752	0.02836%	0	0	36,752
70779	Sussex State Prison Complex	73,040	0.05268%	48,621	0.03752%	0	0	48,621
70784	Lawrenceville Correctional Center	0	0.00000%	33,685	0.02599%	0	0	33,685
70785	River North Correctional Center	61,231	0.04416%	53,683	0.04143%	0	0	53,683
70961	Division of Capitol Police	22,774	0.01643%	23,898	0.01844%	0	0	23,898
70999	Department of Alcoholic Beverage Control	51,389	0.03706%	48,791	0.03765%	0	0	48,791
	Total for VRS Group Life Insurance Program[1]	$ 138,652,852	100.00000%	$ 129,583,532	100.00000%	$ 0	$ 0	$ 129,583,532

[1] *Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.*

[2] *Special Employer Contributions and Contributions from Non-Employer Contributing Entities were allocated to employers based on the Employer Allocation Percentage.*

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Group Life Insurance Program Total[1]	**170,688,258**	**0**	**0**	**62,773,445**	**233,461,703**	**18,111,180**	**134,646,569**	**31,481,060**	**63,291,077**	**247,529,886**	**(5,004,447)**	**(165,994)**	**(5,170,441)**
	Employer Allocation													
11111	Supreme Court - Judges	10,668	0	0	2,138	12,806	1,132	8,415	1,968	6,282	17,797	(313)	(2,199)	(2,512)
11113	Circuit Courts - Judges	227,254	0	0	2,346	229,600	24,113	179,268	41,914	72,629	317,924	(6,663)	(14,561)	(21,224)
11114	General District Courts - Judges	153,893	0	0	2,921	156,814	16,329	121,397	28,383	52,411	218,520	(4,512)	(9,359)	(13,871)
11115	Juvenile and Domestic Relations District Courts - Judges	160,345	0	0	7,439	167,784	17,014	126,487	29,573	63,705	236,779	(4,701)	1,044	(3,657)
11125	Virginia Court of Appeals - Judges	23,726	0	0	27,546	51,272	2,517	18,716	4,376	7,854	33,463	(696)	8,573	7,877
11171	State Corporation Commission - Commissioners	4,079	0	0	11,427	15,506	433	3,218	752	7,994	12,397	(120)	183	63
11191	VA Worker's Compensation Comm. - Commissioners	2,714	0	0	155	2,869	288	2,141	501	9,399	12,329	(80)	(2,082)	(2,162)
21156	Department of State Police - Troopers	1,073,475	0	0	262,473	1,335,948	113,903	846,806	197,988	408,905	1,567,602	(31,473)	(39,682)	(71,155)
30100	Senate	52,657	0	0	7,673	60,330	5,587	41,538	9,712	21,006	77,843	(1,544)	(3,884)	(5,428)
30101	House of Delegates	87,717	0	0	16,300	104,017	9,307	69,195	16,178	53,970	148,650	(2,572)	(11,042)	(13,614)
30103	Magistrate System	161,659	0	0	52,857	214,516	17,153	127,524	29,816	51,484	225,977	(4,740)	(1,513)	(6,253)
30107	Division of Legislative Services	47,468	0	0	8,111	55,579	5,037	37,445	8,755	11,075	62,312	(1,392)	(2,244)	(3,636)
30109	Division of Legislative Automated Systems	16,232	0	0	10,196	26,428	1,722	12,805	2,994	2,734	20,255	(476)	2,801	2,325
30110	Joint Legislative Audit and Review Commission	22,326	0	0	1,992	24,318	2,369	17,612	4,118	8,581	32,680	(655)	972	317
30111	Supreme Court	162,871	0	0	21,254	184,125	17,282	128,480	30,039	21,561	197,362	(4,775)	(1,375)	(6,150)
30112	Judicial Inquiry and Review Commission	2,987	0	0	541	3,528	317	2,356	551	1,978	5,202	(88)	(270)	(358)
30114	General District Courts	285,749	0	0	62,223	347,972	30,320	225,412	52,702	22,266	330,700	(8,378)	2,154	(6,224)
30115	Juvenile and Domestic Relations District Courts	171,166	0	0	42,517	213,683	18,162	135,024	31,569	27,601	212,356	(5,018)	68	(4,950)
30116	Combined District Courts	50,182	0	0	12,985	63,167	5,325	39,586	9,255	15,781	69,947	(1,471)	(8,429)	(9,900)
30117	Virginia State Bar	46,615	0	0	223	46,838	4,946	36,772	8,597	33,979	84,294	(1,367)	(11,348)	(12,715)
30119	Office of the Lieutenant Governor	1,622	0	0	837	2,459	172	1,279	299	948	2,698	(48)	(399)	(447)
30121	Office of the Governor	44,140	0	0	39,451	83,591	4,684	34,820	8,141	4,641	52,286	(1,294)	13,876	12,582
30122	Department of Planning and Budget	32,653	0	0	6,240	38,893	3,465	25,758	6,022	10,131	45,376	(957)	(1,681)	(2,638)
30123	Department of Military Affairs	128,545	0	0	33,055	161,600	13,640	101,402	23,708	11,427	150,177	(3,769)	14,019	10,250
30125	Virginia Court of Appeals	54,006	0	0	68,924	122,930	5,730	42,602	9,961	880	59,173	(1,583)	27,193	25,610
30127	Department of Emergency Management	95,005	0	0	60,641	155,646	10,081	74,944	17,522	12,180	114,727	(2,785)	27,186	24,401
30128	Virginia Veterans Care Center	90,226	0	0	70,053	160,279	9,574	71,174	16,641	7,016	104,405	(2,645)	22,453	19,808
30129	Department of Human Resource Management	68,514	0	0	9,792	78,306	7,270	54,047	12,636	17,922	91,875	(2,009)	(1,210)	(3,219)
30132	Virginia Department of Elections	38,695	0	0	26,350	65,045	4,106	30,524	7,137	4,177	45,944	(1,134)	15,739	14,605
30133	Auditor of Public Accounts	65,527	0	0	10,249	75,776	6,953	51,691	12,086	40,930	111,660	(1,921)	(12,695)	(14,616)
30136	Virginia Information Technologies Agency (VITA)	229,132	0	0	242,445	471,577	24,312	180,750	42,260	794	248,116	(6,718)	71,292	64,574
30140	Department of Criminal Justice Services	85,856	0	0	58,024	143,880	9,110	67,727	15,835	318	92,990	(2,517)	36,733	34,216
30141	Office of the Attorney General and Department of Law	312,428	0	0	281,857	594,285	33,151	246,457	57,623	65,698	402,929	(9,160)	77,102	67,942
30143	Office of the Attorney General - Division of Debt Collection	10,531	0	0	4,666	15,197	1,117	8,308	1,942	4,934	16,301	(309)	(3,520)	(3,829)
30146	Science Museum of Virginia	30,946	0	0	18,274	49,220	3,284	24,411	5,708	5,704	39,107	(907)	(1,365)	(2,272)
30147	Office of the State Inspector General	25,381	0	0	11,296	36,677	2,693	20,022	4,681	13,809	41,205	(744)	(1,144)	(1,888)
30148	Virginia Commission for the Arts	2,902	0	0	2,274	5,176	308	2,289	535	1,414	4,546	(85)	(305)	(390)
30151	Department of Accounts	88,485	0	0	18,238	106,723	9,389	69,801	16,320	59,142	154,652	(2,594)	(9,744)	(12,338)
30152	Department of the Treasury	59,195	0	0	7,159	66,354	6,281	46,695	10,918	39,158	103,052	(1,736)	(4,246)	(5,982)
30154	Department of Motor Vehicles	715,576	0	0	106,919	822,495	75,927	564,479	131,978	337,958	1,110,342	(20,980)	(86,190)	(107,170)
30156	Department of State Police	350,321	0	0	181,442	531,763	37,171	276,349	64,612	64,059	442,191	(10,271)	57,934	47,663
30157	Compensation Board	6,025	0	0	638	6,663	639	4,753	1,111	10,450	16,953	(177)	(2,122)	(2,299)
30160	Virginia Criminal Sentencing Commission	6,111	0	0	5,234	11,345	648	4,820	1,127	2,159	8,754	(179)	1,003	824
30161	Department of Taxation	360,494	0	0	28,821	389,315	38,251	284,374	66,488	194,869	583,982	(10,569)	(60,972)	(71,541)
30162	Department of Accounts - Transfer Payments (CHRF)	1,775	0	0	3,829	5,604	188	1,400	327	72	1,987	(52)	941	889
30164	Virginia Management Fellows Administration	6,264	0	0	13,196	19,460	665	4,942	1,155	5,235	11,997	(184)	4,465	4,281
30165	Department of Housing and Community Development	78,790	0	0	58,343	137,133	8,360	62,153	14,532	12,684	97,729	(2,310)	33,674	31,364
30166	Secretary of the Commonwealth	10,190	0	0	19,041	29,231	1,081	8,038	1,879	20,171	31,169	(299)	4,564	4,265

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30171	State Corporation Commission	418,357	0	0	73,298	491,655	44,390	330,019	77,160	24,129	475,698	(12,266)	1,284	(10,982)
30172	Virginia State Lottery	221,058	0	0	122,808	343,866	23,456	174,381	40,771	810	239,418	(6,481)	65,495	59,014
30174	Virginia College Savings Plan	93,759	0	0	48,974	142,733	9,948	73,961	17,293	3,486	104,688	(2,749)	30,720	27,971
30180	Secretary of Administration	19,953	0	0	43,419	63,372	2,117	15,740	3,680	2,300	23,837	(585)	14,707	14,122
30181	Department of Labor and Industry	69,709	0	0	23,974	93,683	7,397	54,990	12,857	43,918	119,162	(2,044)	3,282	1,238
30182	Virginia Employment Commission	189,396	0	0	329,861	519,257	20,096	149,404	34,931	1,242,856	1,447,287	(5,553)	(80,050)	(85,603)
30183	Secretary of Natural and Historic Resources	3,465	0	0	383	3,848	368	2,733	639	2,901	6,641	(102)	(609)	(711)
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	476	476	0	(2,611)	(2,611)
30185	Secretary of Education	4,097	0	0	6,173	10,270	435	3,232	756	5,392	9,815	(120)	(405)	(525)
30186	Secretary of Transportation	4,284	0	0	7,813	12,097	455	3,380	790	9,672	14,297	(126)	927	801
30187	Secretary of Public Safety	5,803	0	0	12,902	18,705	616	4,578	1,070	10,437	16,701	(170)	139	(31)
30188	Secretary of Health and Human Resources	3,380	0	0	5,532	8,912	359	2,666	623	6,996	10,644	(99)	(724)	(823)
30190	Secretary of Finance	2,919	0	0	2,431	5,350	310	2,302	538	10,386	13,536	(86)	(1,212)	(1,298)
30191	Virginia Workers' Compensation Commission	144,249	0	0	1,495	145,744	15,306	113,790	26,605	46,477	202,178	(4,229)	(14,911)	(19,140)
30192	Secretary of Commerce and Trade	4,455	0	0	12,155	16,610	473	3,514	822	17,606	22,415	(131)	(2,030)	(2,161)
30193	Secretary of Agriculture and Forestry	2,782	0	0	1,903	4,685	295	2,195	513	1,271	4,274	(82)	(1,216)	(1,298)
30194	Department of General Services	308,451	0	0	81,602	390,053	32,729	243,320	56,889	51,932	384,870	(9,043)	3,884	(5,159)
30195	Secretary of Labor	3,038	0	0	11,563	14,601	322	2,397	560	5,836	9,115	(89)	4,445	4,356
30199	Department of Conservation and Recreation	216,586	0	0	49,975	266,561	22,981	170,853	39,946	18,609	252,389	(6,350)	10,124	3,774
30200	Office of Children's Services	8,961	0	0	2,144	11,105	951	7,069	1,653	1,116	10,789	(263)	266	3
30201	Department of Education - Central Office Operations	310,294	0	0	334,303	644,597	32,924	244,774	57,229	1,129	336,056	(9,098)	162,588	153,490
30202	The Library of Virginia	59,092	0	0	14,319	73,411	6,270	46,615	10,899	19,906	83,690	(1,733)	1,890	157
30203	Woodrow Wilson Rehabilitation Center	68,583	0	0	12,134	80,717	7,277	54,101	12,649	72,993	147,020	(2,011)	(52,226)	(54,237)
30204	The College of William and Mary	1,291,717	0	0	50,066	1,341,783	137,060	1,018,965	238,239	267,882	1,662,146	(37,872)	(126,480)	(164,352)
30207	University of Virginia - Academic Division	2,742,329	0	0	286,382	3,028,711	290,980	2,163,272	505,784	362,229	3,322,265	(80,402)	(117,568)	(197,970)
30208	Virginia Polytechnic Institute and State University	5,272,048	0	0	568,062	5,840,110	559,400	4,158,828	972,356	95,352	5,785,936	(154,571)	286,205	131,634
30209	University of Virginia Medical Center	204,689	0	0	146	204,835	21,719	161,468	37,752	223,798	444,737	(6,001)	(128,300)	(134,301)
30211	Virginia Military Institute	286,347	0	0	46,593	332,940	30,383	225,883	52,813	21,186	330,265	(8,395)	14,976	6,581
30212	Virginia State University	397,755	0	0	323,683	721,438	42,204	313,767	73,360	94,921	524,252	(11,662)	32,129	20,467
30213	Norfolk State University	437,628	0	0	36,406	474,034	46,435	345,220	80,714	42,219	514,588	(12,831)	(12,343)	(25,174)
30214	Longwood University	321,816	0	0	14,508	336,324	34,147	253,863	59,354	244,243	591,607	(9,435)	(114,600)	(124,035)
30215	University of Mary Washington	307,119	0	0	224	307,343	32,587	242,270	56,644	178,102	509,603	(9,004)	(104,175)	(113,179)
30216	James Madison University	1,556,574	0	0	7,402	1,563,976	165,163	1,227,896	287,088	364,890	2,045,037	(45,637)	(121,147)	(166,784)
30217	Radford University	571,020	0	0	19,581	590,601	60,589	450,447	105,317	496,980	1,113,333	(16,742)	(112,409)	(129,151)
30218	Virginia School for Deaf and Blind	50,097	0	0	18,425	68,522	5,316	39,519	9,240	16,063	70,138	(1,469)	(1,756)	(3,225)
30221	Old Dominion University	2,154,444	0	0	4,112,109	6,266,553	228,601	1,699,522	397,357	184,125	2,509,605	(63,166)	754,627	691,461
30222	Department of Professional and Occupational Regulation	79,063	0	0	1,690	80,753	8,389	62,368	14,582	32,352	117,691	(2,318)	(18,890)	(21,208)
30223	Department of Health Professions	147,458	0	0	37,350	184,808	15,646	116,321	27,196	11,343	170,506	(4,323)	26,623	22,300
30226	Board of Accountancy	7,305	0	0	5,366	12,671	775	5,763	1,347	3,353	11,238	(214)	481	267
30233	Board of Bar Examiners	3,977	0	0	584	4,561	422	3,137	734	3,332	7,625	(117)	(1,712)	(1,829)
30234	Cooperative Extension and Agricultural Research Service	40,043	0	0	34,211	74,254	4,249	31,588	7,385	34,663	77,885	(1,174)	2,325	1,151
30236	Virginia Commonwealth University	4,017,182	0	0	411,477	4,428,659	426,250	3,168,933	740,913	544,011	4,880,107	(117,780)	43,329	(74,451)
30238	Virginia Museum of Fine Arts	112,910	0	0	30,062	142,972	11,981	89,069	20,825	18,977	140,852	(3,310)	13,221	9,911
30239	Frontier Culture Museum of Virginia	11,419	0	0	6,605	18,024	1,212	9,008	2,106	5,247	17,573	(335)	133	(202)
30241	Richard Bland College	57,624	0	0	24,984	82,608	6,114	45,457	10,628	8,243	70,442	(1,689)	(1,706)	(3,395)
30242	Christopher Newport University	464,801	0	0	1,479	466,280	49,319	366,656	85,726	108,374	610,075	(13,627)	(25,140)	(38,767)
30245	State Council of Higher Education for Virginia	36,425	0	0	17,227	53,652	3,865	28,734	6,718	3,123	42,440	(1,068)	3,494	2,426
30246	University of Virginia's College at Wise	77,151	0	0	56,191	133,342	8,186	60,860	14,229	28,502	111,777	(2,262)	(1,180)	(3,442)
30247	George Mason University	3,166,950	0	0	766,093	3,933,043	336,035	2,498,232	584,100	662,122	4,080,489	(92,852)	419,678	326,826
30261	Virginia Community College System - Central Office Operations	141,159	0	0	35,254	176,413	14,978	111,353	26,035	106,092	258,458	(4,139)	(25,732)	(29,871)

Group Life Insurance Program
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30262	Department of Rehabilitative Services	440,717	0	0	241,761	682,478	46,763	347,657	81,284	110,259	585,963	(12,921)	29,205	16,284
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	8,381	0	0	2,327	10,708	889	6,611	1,546	5,489	14,535	(246)	(3,203)	(3,449)
30268	Virginia Institute of Marine Science	179,035	0	0	36,759	215,794	18,997	141,231	33,020	31,875	225,123	(5,249)	(6,724)	(11,973)
30270	Virginia Community College System - Shared Services	41,341	0	0	11,493	52,834	4,387	32,611	7,625	8,659	53,282	(1,212)	9,570	8,358
30275	New River Community College	58,478	0	0	3,924	62,402	6,205	46,130	10,785	31,436	94,556	(1,715)	(10,635)	(12,350)
30276	Southside Virginia Community College	66,278	0	0	9,761	76,039	7,033	52,283	12,224	15,395	86,935	(1,943)	(16,284)	(18,227)
30277	Paul D Camp Community College	28,863	0	0	6,586	35,449	3,063	22,769	5,323	7,323	38,478	(846)	(2,493)	(3,339)
30278	Rappahannock Community College	59,656	0	0	33,245	92,901	6,330	47,059	11,003	12,671	77,063	(1,749)	8,233	6,484
30279	Danville Community College	52,350	0	0	14,502	66,852	5,555	41,296	9,655	33,424	89,930	(1,535)	(11,552)	(13,087)
30280	Northern Virginia Community College	835,707	0	0	2,996	838,703	88,674	659,243	154,134	476,025	1,378,076	(24,502)	(195,752)	(220,254)
30282	Piedmont Virginia Community College	87,000	0	0	6,175	93,175	9,231	68,629	16,046	48,061	141,967	(2,551)	(17,226)	(19,777)
30283	J Sargeant Reynolds Community College	145,222	0	0	107	145,329	15,409	114,557	26,784	114,642	271,392	(4,258)	(66,119)	(70,377)
30284	Eastern Shore Community College	21,729	0	0	10,922	32,651	2,306	17,141	4,008	8,728	32,183	(637)	(2,720)	(3,357)
30285	Patrick Henry Community College	83,484	0	0	9,206	92,690	8,858	65,856	15,397	23,581	113,692	(2,448)	582	(1,866)
30286	Virginia Western Community College	111,664	0	0	12,843	124,507	11,848	88,086	20,595	19,375	139,904	(3,274)	(10,969)	(14,243)
30287	Mountain Gateway Community College	28,437	0	0	6,747	35,184	3,017	22,432	5,245	2,418	33,112	(834)	(2,058)	(2,892)
30288	Wytheville Community College	44,396	0	0	21,391	65,787	4,711	35,022	8,188	16,996	64,917	(1,302)	(11,436)	(12,738)
30290	Brightpoint Community College	132,932	0	0	6,110	139,042	14,105	104,863	24,517	13,496	156,981	(3,897)	(5,627)	(9,524)
30291	Blue Ridge Community College	79,251	0	0	12,900	92,151	8,409	62,516	14,617	46,578	132,120	(2,324)	(8,021)	(10,345)
30292	Central Virginia Community College	66,995	0	0	16,884	83,879	7,109	52,849	12,356	37,589	109,903	(1,964)	(3,675)	(5,639)
30293	Virginia Peninsula Community College	107,926	0	0	16,589	124,515	11,452	85,137	19,905	120,170	236,664	(3,164)	(96,445)	(99,609)
30294	Southwest Virginia Community College	63,633	0	0	27,716	91,349	6,752	50,196	11,736	16,792	85,476	(1,866)	17,521	15,655
30295	Tidewater Community College	303,313	0	0	222	303,535	32,184	239,267	55,942	316,630	644,023	(8,893)	(174,672)	(183,565)
30296	Virginia Highlands Community College	46,137	0	0	9,330	55,467	4,895	36,395	8,509	7,998	57,797	(1,353)	(7,984)	(9,337)
30297	Germanna Community College	155,156	0	0	150,796	305,952	16,463	122,394	28,616	538	168,011	(4,549)	52,541	47,992
30298	Laurel Ridge Community College	104,973	0	0	17,406	122,379	11,138	82,808	19,361	8,047	121,354	(3,078)	(386)	(3,464)
30299	Mountain Empire Community College	53,050	0	0	4,228	57,278	5,629	41,848	9,784	18,327	75,588	(1,555)	(1,600)	(3,155)
30301	Department of Agriculture and Consumer Services	220,410	0	0	69,462	289,872	23,387	173,869	40,651	10,821	248,728	(6,462)	6,954	492
30310	Virginia Economic Development Partnership	142,610	0	0	179,987	322,597	15,132	112,497	26,302	496	154,427	(4,181)	77,668	73,487
30320	Virginia Tourism Authority	44,174	0	0	1,764	45,938	4,687	34,847	8,147	9,066	56,747	(1,295)	(1,822)	(3,117)
30327	Department of Workforce Development and Advancement	122,793	0	0	663,155	785,948	13,029	96,865	22,647	0	132,541	(3,600)	135,614	132,014
30330	Virginia - Israel Advisory Board	853	0	0	198	1,051	91	673	157	196	1,117	(25)	310	285
30350	Department of Small Business and Supplier Diversity	27,293	0	0	15,958	43,251	2,896	21,530	5,034	5,221	34,681	(800)	6,591	5,791
30400	Jamestown-Yorktown Commemoration	0	0	0	12,565	12,565	0	0	0	23,362	23,362	0	(9,264)	(9,264)
30402	Marine Resources Commission	32,141	0	0	2,036	34,177	3,410	25,354	5,928	17,066	51,758	(942)	(4,485)	(5,427)
30403	Department of Wildlife Resources	129,979	0	0	8,801	138,780	13,792	102,533	23,973	27,760	168,058	(3,811)	(15,704)	(19,515)
30405	Virginia Racing Commission	3,738	0	0	6,402	10,140	397	2,949	689	2,967	7,002	(110)	2,418	2,308
30407	Virginia Port Authority	1,178	0	0	527	1,705	125	929	217	4,278	5,549	(35)	(1,522)	(1,557)
30409	Department of Energy	107,192	0	0	63,729	170,921	11,374	84,558	19,770	16,601	132,303	(3,143)	(1,821)	(4,964)
30411	Department of Forestry	96,217	0	0	22,292	118,509	10,209	75,900	17,746	19,840	123,695	(2,821)	(5,799)	(8,620)
30413	Commission on Virginia Alcohol Safety Action Program	4,404	0	0	1,052	5,456	467	3,474	812	2,583	7,336	(129)	(1,243)	(1,372)
30417	Gunston Hall	2,390	0	0	3,893	6,283	254	1,885	441	2,228	4,808	(70)	235	165
30423	Department of Historic Resources	24,084	0	0	9,757	33,841	2,555	18,999	4,442	6,425	32,421	(706)	2,993	2,287
30425	Jamestown - Yorktown Foundation	58,512	0	0	5,373	63,885	6,209	46,157	10,792	10,923	74,081	(1,716)	(3,260)	(4,976)
30440	Department of Environmental Quality	445,206	0	0	57,010	502,216	47,239	351,199	82,112	30,923	511,473	(13,053)	162	(12,891)
30454	Office of Commonwealth Preparedness	4,506	0	0	2,584	7,090	478	3,555	831	10,964	15,828	(132)	(908)	(1,040)
30501	Va Dept Of Transportation	3,734,044	0	0	10,532,994	14,267,038	396,207	2,945,582	688,692	455,620	4,486,101	(109,478)	5,183,464	5,073,986
30505	Department of Rail and Public Transportation	45,130	0	0	19,107	64,237	4,789	35,601	8,324	15,337	64,051	(1,323)	5,510	4,187
30506	Motor Vehicle Dealer Board	8,893	0	0	70	8,963	944	7,015	1,640	9,049	18,648	(261)	(3,067)	(3,328)
30510	Va Dept Of Transportation Central Office	0	0	0	7,021	7,021	0	0	0	2,621,807	2,621,807	0	(1,324,663)	(1,324,663)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30511	Va Dept Of Transportation Bristol	0	0	0	0	0	0	0	0	754,216	754,216	0	(395,113)	(395,113)
30512	Va Dept Of Transportation Salem	0	0	0	717	717	0	0	0	928,919	928,919	0	(474,910)	(474,910)
30513	Va Dept Of Transportation Lynchburg	0	0	0	910	910	0	0	0	683,554	683,554	0	(350,954)	(350,954)
30514	Va Dept Of Transportation Richmond	0	0	0	294	294	0	0	0	1,040,949	1,040,949	0	(535,959)	(535,959)
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0	0	0	0	0	1,070,129	1,070,129	0	(554,881)	(554,881)
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0	0	0	0	0	653,528	653,528	0	(344,581)	(344,581)
30517	Va Dept Of Transportation Culpeper	0	0	0	1,858	1,858	0	0	0	626,810	626,810	0	(318,216)	(318,216)
30518	Va Dept Of Transportation Staunton	0	0	0	0	0	0	0	0	770,829	770,829	0	(397,938)	(397,938)
30519	Va Dept Of Transportation Nova	0	0	0	1,124	1,124	0	0	0	1,323,253	1,323,253	0	(676,726)	(676,726)
30601	Department of Health	1,384,725	0	0	2,546	1,387,271	146,929	1,092,334	255,393	447,520	1,942,176	(40,599)	(167,903)	(208,502)
30602	Department of Medical Assistance Services	340,608	0	0	176,353	516,961	36,141	268,687	62,820	92,993	460,641	(9,986)	89,864	79,878
30606	Virginia Board for People With Disabilities	5,291	0	0	2,449	7,740	561	4,174	976	1,679	7,390	(155)	179	24
30701	Department of Corrections - Central Administration	250,673	0	0	216,901	467,574	26,598	197,742	46,233	875	271,448	(7,349)	77,258	69,909
30702	Department for the Blind and Vision Impaired	72,747	0	0	55,663	128,410	7,719	57,386	13,417	5,565	84,087	(2,133)	6,104	3,971
30703	Central State Hospital	327,329	0	0	179,135	506,464	34,732	258,212	60,371	55,030	408,345	(9,597)	25,930	16,333
30704	Eastern State Hospital	276,105	0	0	151,315	427,420	29,297	217,804	50,924	47,989	346,014	(8,095)	27,917	19,822
30705	Southwestern Virginia Mental Health Institute	217,918	0	0	128,785	346,703	23,123	171,903	40,192	56,715	291,933	(6,389)	42,857	36,468
30706	Western State Hospital	301,538	0	0	170,512	472,050	31,995	237,867	55,614	26,138	351,614	(8,841)	27,579	18,738
30707	Central Virginia Training Center	307	0	0	4	311	33	242	57	113,621	113,953	(9)	(192,731)	(192,740)
30708	Commonwealth Center for Children and Adolescents	47,281	0	0	10,106	57,387	5,017	37,297	8,720	49,954	100,988	(1,386)	(16,429)	(17,815)
30711	Virginia Correctional Enterprises	58,341	0	0	44	58,385	6,190	46,022	10,760	52,278	115,250	(1,711)	(39,108)	(40,819)
30716	Virginia Correctional Center for Women	45,284	0	0	30,198	75,482	4,805	35,722	8,352	26,955	75,834	(1,328)	1,741	413
30718	Bland Correctional Center	29,888	0	0	1,416	31,304	3,171	23,577	5,512	3,855	36,115	(876)	(387)	(1,263)
30720	Department of Behavioral Health & Developmental Services	378,365	0	0	326,513	704,878	40,147	298,471	69,784	1,298	409,700	(11,093)	122,802	111,709
30723	Southeastern Virginia Training Center	101,167	0	0	45,940	147,107	10,734	79,805	18,659	18,174	127,372	(2,966)	11,883	8,917
30724	Catawba Hospital	127,743	0	0	67,788	195,531	13,554	100,769	23,560	474	138,357	(3,745)	29,718	25,973
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	0	0	0	(135)	(135)
30728	Northern Virginia Mental Health Institute	202,778	0	0	130,844	333,622	21,516	159,960	37,400	16,223	235,099	(5,945)	55,160	49,215
30729	Piedmont Geriatric Hospital	128,238	0	0	80,436	208,674	13,607	101,160	23,652	35,514	173,933	(3,760)	6,981	3,221
30733	Sussex I Correctional Center	0	0	0	1,439	1,439	0	0	0	65,328	65,328	0	(33,561)	(33,561)
30734	Sussex Ii Correctional Center	0	0	0	598	598	0	0	0	55,747	55,747	0	(30,093)	(30,093)
30735	Wallen Ridge Correctional Center	41,204	0	0	14,250	55,454	4,372	32,504	7,600	20,092	64,568	(1,208)	2,350	1,142
30737	St Brides Correctional Center	38,832	0	0	32,916	71,748	4,120	30,632	7,162	3,397	45,311	(1,139)	4,653	3,514
30738	Southwestern Va Training Ctr	0	0	0	0	0	0	0	0	13,477	13,477	0	(64,302)	(64,302)
30739	Southern Virginia Mental Health Institute	76,827	0	0	64,603	141,430	8,152	60,604	14,170	30,848	113,774	(2,252)	213	(2,039)
30741	Red Onion Correctional Center	42,058	0	0	10,976	53,034	4,463	33,177	7,757	10,724	56,121	(1,233)	4,374	3,141
30742	Department of Corrections - Academy For Staff Development	66,824	0	0	44,476	111,300	7,091	52,714	12,325	1,268	73,398	(1,959)	21,885	19,926
30743	Fluvanna Women's Correctional Center	66,483	0	0	20,146	86,629	7,054	52,445	12,262	19,523	91,284	(1,949)	24,705	22,756
30745	Nottoway Correctional Center	47,434	0	0	19,511	66,945	5,033	37,418	8,749	25,738	76,938	(1,391)	(4,065)	(5,456)
30747	Marion Correctional Treatment Center	36,732	0	0	5,340	42,072	3,898	28,976	6,775	7,438	47,087	(1,077)	4,737	3,660
30748	Hiram W Davis Medical Center	71,245	0	0	25,416	96,661	7,560	56,201	13,140	43,485	120,386	(2,089)	8,576	6,487
30749	Buckingham Correctional Center	35,281	0	0	9,933	45,214	3,744	27,831	6,507	9,762	47,844	(1,034)	(2,475)	(3,509)
30751	Department for the Deaf and Hard-of-Hearing	4,370	0	0	2,929	7,299	464	3,447	806	3,119	7,836	(128)	(498)	(626)
30752	State Farm Correctional Complex	60,424	0	0	104,707	165,131	6,411	47,665	11,144	20,009	85,229	(1,772)	12,943	11,171
30753	Deerfield Correctional Center	60,509	0	0	94,229	154,738	6,420	47,732	11,160	11,367	76,679	(1,774)	11,379	9,605
30754	Augusta Correctional Center	3,107	0	0	42,336	45,443	330	2,451	573	167,349	170,703	(91)	(26,257)	(26,348)
30756	Department of Corrections - Division of Institutions	274,876	0	0	148,603	423,479	29,166	216,835	50,697	1,002	297,700	(8,059)	50,237	42,178
30757	Western Region Correctional Field Units	17,086	0	0	35,499	52,585	1,813	13,478	3,151	1,893	20,335	(501)	8,828	8,327
30761	Eastern Reg Corr Field Unit	20,261	0	0	20,144	40,405	2,150	15,983	3,737	2,487	24,357	(594)	2,660	2,066
30765	Department of Social Services	738,141	0	0	106,413	844,554	78,322	582,279	136,140	422,031	1,218,772	(21,642)	(132,304)	(153,946)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	6,401	0	0	9,777	16,178	679	5,049	1,181	7,445	14,354	(188)	894	706
30767	Adult Community Service	105,281	0	0	44,553	149,834	11,171	83,050	19,418	6,354	119,993	(3,087)	13,056	9,969
30768	Keen Mountain Correctional Center	32,857	0	0	9,284	42,141	3,486	25,919	6,060	2,874	38,339	(963)	3,626	2,663
30769	Greensville Correctional Center	104,854	0	0	169,911	274,765	11,126	82,713	19,339	31,848	145,026	(3,074)	25,403	22,329
30770	Dillwyn Correctional Center	40,607	0	0	11,383	51,990	4,309	32,032	7,489	2,778	46,608	(1,191)	(319)	(1,510)
30771	Indian Creek Correctional Center	30,383	0	0	26,797	57,180	3,224	23,967	5,604	4,352	37,147	(891)	3,885	2,994
30772	Haynesville Correctional Center	41,033	0	0	6,113	47,146	4,354	32,369	7,568	19,456	63,747	(1,203)	(4,810)	(6,013)
30773	Coffeewood Correctional Center	37,739	0	0	46,843	84,582	4,004	29,770	6,960	10,639	51,373	(1,106)	8,478	7,372
30774	Lunenburg Correctional Center	34,752	0	0	31,144	65,896	3,687	27,414	6,410	4,852	42,363	(1,019)	6,038	5,019
30775	Pocahontas State Correctional Center	35,845	0	0	14,263	50,108	3,803	28,276	6,611	7,687	46,377	(1,051)	4,754	3,703
30776	Green Rock Correctional Center	36,783	0	0	6,955	43,738	3,903	29,016	6,784	15,826	55,529	(1,078)	345	(733)
30777	Department of Juvenile Justice	544,035	0	0	251,306	795,341	57,726	429,159	100,340	211,229	798,454	(15,951)	(9,207)	(25,158)
30778	Department of Forensic Science	191,546	0	0	3,295	194,841	20,324	151,100	35,328	48,730	255,482	(5,616)	(6,194)	(11,810)
30779	Sussex State Prison Complex	34,121	0	0	176,498	210,619	3,620	26,916	6,293	141,104	177,933	(1,000)	53,081	52,081
30784	Lawrenceville Correctional Center	33,694	0	0	181,968	215,662	3,575	26,579	6,214	0	36,368	(988)	37,212	36,224
30785	River North Correctional Center	35,640	0	0	14,405	50,045	3,782	28,114	6,573	15,391	53,860	(1,045)	(545)	(1,590)
30794	Virginia Center for Behavioral Rehabilitation	190,864	0	0	175,433	366,297	20,252	150,562	35,202	79,868	285,884	(5,596)	59,148	53,552
30840	Virginia Housing Commission	1,707	0	0	7,242	8,949	181	1,346	315	7	1,849	(50)	2,135	2,085
30841	Department of Aviation	22,582	0	0	6,268	28,850	2,396	17,814	4,165	3,905	28,280	(662)	(258)	(920)
30847	Joint Commission on Technology and Science	1,058	0	0	5,720	6,778	112	835	195	0	1,142	(31)	1,170	1,139
30848	Indigent Defense Commission	338,321	0	0	242,473	580,794	35,898	266,883	62,399	1,540	366,720	(9,919)	79,244	69,325
30851	Tobacco Indemnification & Revitalization Commission	7,613	0	0	5,906	13,519	808	6,005	1,404	8,250	16,467	(223)	(2,209)	(2,432)
30852	Virginia Foundation For Healthy Youth	8,500	0	0	182	8,682	902	6,705	1,568	6,697	15,872	(249)	(2,001)	(2,250)
30856	Virginia Opioid Abatement Authority	5,445	0	0	24,512	29,957	578	4,295	1,004	13	5,890	(160)	6,683	6,523
30863	Commission on Electric Utility Regulation	1,758	0	0	9,494	11,252	187	1,387	324	1	1,899	(52)	1,941	1,889
30882	Behavioral Health Commission	2,577	0	0	10,413	12,990	273	2,033	475	569	3,350	(76)	3,289	3,213
30883	Virginia American Revolution 250 Commission	6,008	0	0	28,658	34,666	638	4,740	1,108	19	6,505	(176)	7,270	7,094
30902	Puller Veterans Care Center	7,203	0	0	31,698	38,901	764	5,682	1,329	24	7,799	(211)	8,906	8,695
30903	Jones & Cabacoy Veterans Care Center	48,049	0	0	233,272	281,321	5,098	37,903	8,862	72	51,935	(1,409)	56,639	55,230
30912	Department of Veterans Services	122,298	0	0	104,395	226,693	12,977	96,474	22,556	18,611	150,618	(3,586)	40,960	37,374
30913	Veterans Services Foundation	1,263	0	0	4,070	5,333	134	996	233	1,588	2,951	(37)	569	532
30922	Sitter-Barfoot Veterans Care Center	103,164	0	0	31,965	135,129	10,946	81,380	19,027	39,704	151,057	(3,025)	(14,162)	(17,187)
30937	Southern Virginia Higher Education Center	20,466	0	0	13,719	34,185	2,172	16,144	3,775	3,125	25,216	(600)	2,136	1,536
30938	New College Institute	7,374	0	0	8,203	15,577	782	5,817	1,360	7,885	15,844	(216)	1,055	839
30942	Virginia Museum of Natural History	11,300	0	0	3,628	14,928	1,199	8,914	2,084	6,941	19,138	(331)	(2,266)	(2,597)
30948	Southwest Virginia Higher Education Center	8,620	0	0	2,591	11,211	915	6,800	1,590	4,321	13,626	(253)	(1,870)	(2,123)
30957	Commonwealth's Attorneys' Services Council	3,687	0	0	93	3,780	391	2,908	680	2,050	6,029	(108)	(135)	(243)
30960	Department of Fire Programs	37,568	0	0	19,108	56,676	3,986	29,636	6,929	4,152	44,703	(1,101)	4,569	3,468
30961	Division of Capitol Police	8,176	0	0	12,858	21,034	868	6,450	1,508	376	9,202	(240)	5,205	4,965
30977	Virginia Cannabis Control Authority	15,823	0	0	70,991	86,814	1,679	12,482	2,918	36	17,115	(464)	19,328	18,864
30999	Department of Alcoholic Beverage Control	491,958	0	0	399,615	891,573	52,200	388,078	90,735	486,703	1,017,716	(14,424)	124,363	109,939
33010	Virginia Outdoors Foundation	19,988	0	0	9,264	29,252	2,121	15,767	3,686	11,560	33,134	(586)	4,536	3,950
35106	Arlington County Health Department	512	0	0	27	539	54	404	94	286	838	(15)	(61)	(76)
35129	Fairfax County Health Department	4,882	0	0	0	4,882	518	3,851	900	49,781	55,050	(143)	(25,274)	(25,417)
35522	Virginia Passenger Rail Authority	62,301	0	0	238,113	300,414	6,611	49,146	11,491	180	67,428	(1,827)	79,651	77,824
35885	Fort Monroe Federal Area Development Authority	13,092	0	0	5,238	18,330	1,389	10,327	2,415	4,188	18,319	(384)	(318)	(702)
40100	Accomack County School Board	209,929	0	0	21,284	231,213	22,275	165,602	38,719	129,518	356,114	(6,155)	(50,755)	(56,910)
40101	Albemarle County Schools	874,470	0	0	263,344	1,137,814	92,787	689,821	161,284	210,476	1,154,368	(25,639)	53,695	28,056
40102	Alleghany County School Board	126,958	0	0	128,591	255,549	13,471	100,150	23,416	58,754	195,791	(3,722)	38,150	34,428
40103	Amelia County School Board	71,314	0	0	4,989	76,303	7,567	56,255	13,153	16,284	93,259	(2,091)	(1,883)	(3,974)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40104	Amherst County School Board	196,104	0	0	4,342	200,446	20,808	154,695	36,169	58,091	269,763	(5,750)	(10,845)	(16,595)
40105	Appomattox County School Board	101,423	0	0	16,875	118,298	10,762	80,007	18,706	10,653	120,128	(2,974)	1,660	(1,314)
40106	Arlington Public Schools	2,554,657	0	0	325,675	2,880,332	271,066	2,015,228	471,171	887,467	3,644,932	(74,900)	(227,652)	(302,552)
40107	Augusta County School Board	496,737	0	0	35,807	532,544	52,707	391,848	91,616	85,871	622,042	(14,564)	(27,218)	(41,782)
40108	Bath County School Board	32,567	0	0	27	32,594	3,456	25,691	6,007	23,639	58,793	(955)	(10,173)	(11,128)
40109	Bedford County School Board	390,740	0	0	281	391,021	41,460	308,233	72,066	250,601	672,360	(11,456)	(78,674)	(90,130)
40110	Bland County School Board	27,617	0	0	3,151	30,768	2,930	21,786	5,094	19,516	49,326	(810)	(4,350)	(5,160)
40111	Botetourt County Schools	216,296	0	0	163	216,459	22,950	170,624	39,893	71,490	304,957	(6,342)	(31,856)	(38,198)
40112	Brunswick County Public Schools	56,037	0	0	36	56,073	5,946	44,204	10,335	73,797	134,282	(1,643)	(32,026)	(33,669)
40113	Buchanan County School Board	97,617	0	0	71	97,688	10,358	77,004	18,004	58,968	164,334	(2,862)	(31,119)	(33,981)
40114	Buckingham County School Board	88,809	0	0	6,557	95,366	9,423	70,057	16,380	42,784	138,644	(2,604)	(5,834)	(8,438)
40115	Campbell County School Board	338,475	0	0	13,661	352,136	35,914	267,004	62,427	69,390	434,735	(9,924)	(7,976)	(17,900)
40116	Caroline County School Board	177,652	0	0	20,979	198,631	18,850	140,140	32,765	58,760	250,515	(5,209)	(13,068)	(18,277)
40117	Carroll County School Board	163,571	0	0	2,413	165,984	17,356	129,032	30,168	70,930	247,486	(4,796)	(30,198)	(34,994)
40118	Charles City County School Board	30,331	0	0	13,882	44,213	3,218	23,927	5,594	29,482	62,221	(889)	(10,342)	(11,231)
40119	Charlotte County School Board	104,615	0	0	401,390	506,005	11,100	82,525	19,295	574,427	687,347	(3,067)	26,971	23,904
40120	Chesterfield County School Board	2,942,921	0	0	818,012	3,760,933	312,264	2,321,508	542,781	268,684	3,445,237	(86,283)	302,095	215,812
40121	Clarke County School Board	99,648	0	0	11,069	110,717	10,573	78,607	18,379	38,756	146,315	(2,922)	(13,711)	(16,633)
40122	Craig County School Board	28,283	0	0	4,354	32,637	3,001	22,311	5,216	13,431	43,959	(829)	(4,009)	(4,838)
40123	Culpeper County School Board	391,747	0	0	48,365	440,112	41,567	309,027	72,252	39,089	461,935	(11,486)	(12,485)	(23,971)
40124	Cumberland County School Board	67,575	0	0	5,255	72,830	7,170	53,307	12,463	19,852	92,792	(1,981)	(2,277)	(4,258)
40125	Dickenson County School Board	76,690	0	0	4,098	80,788	8,137	60,497	14,144	33,953	116,731	(2,248)	(8,886)	(11,134)
40126	Dinwiddie County School Board	193,595	0	0	26,106	219,701	20,542	152,716	35,706	90,425	299,389	(5,676)	(14,623)	(20,299)
40128	Essex County Public Schools	49,483	0	0	1,945	51,428	5,250	39,034	9,126	80,987	134,397	(1,451)	(24,095)	(25,546)
40129	Fairfax County School Board	12,400,006	0	0	9,085	12,409,091	1,315,725	9,781,681	2,287,008	4,371,391	17,755,805	(363,555)	(1,412,662)	(1,776,217)
40130	Fauquier County School Board	554,720	0	0	34,688	589,408	58,860	437,588	102,310	454,675	1,053,433	(16,264)	(128,298)	(144,562)
40131	Floyd County School Board	76,605	0	0	61	76,666	8,128	60,429	14,129	75,534	158,220	(2,246)	(25,094)	(27,340)
40132	Fluvanna County Public Schools	188,918	0	0	16,167	205,085	20,045	149,027	34,843	92,003	295,918	(5,539)	(34,367)	(39,906)
40133	Franklin County Public Schools	301,077	0	0	218	301,295	31,946	237,503	55,529	232,261	557,239	(8,827)	(104,979)	(113,806)
40134	Frederick County School Board	777,707	0	0	67,138	844,845	82,520	613,490	143,437	144,190	983,637	(22,802)	(36,567)	(59,369)
40135	Giles County Schools	111,255	0	0	25,572	136,827	11,805	87,763	20,519	13,675	133,762	(3,262)	(466)	(3,728)
40136	Gloucester County School Board	245,416	0	0	45,430	290,846	26,040	193,595	45,263	171,674	436,572	(7,195)	(31,258)	(38,453)
40137	Goochland County School Board	136,738	0	0	29,978	166,716	14,509	107,865	25,219	29,980	177,573	(4,009)	(2,227)	(6,236)
40138	Grayson County School Board	83,740	0	0	21,979	105,719	8,885	66,058	15,445	314	90,702	(2,455)	8,085	5,630
40139	Greene County Public Schools	132,488	0	0	19,516	152,004	14,058	104,513	24,436	105,234	248,241	(3,884)	(27,910)	(31,794)
40140	Greensville County School Board	103,301	0	0	2,792	106,093	10,961	81,488	19,052	43,958	155,459	(3,029)	(18,659)	(21,688)
40141	Halifax County School Board	223,055	0	0	29,220	252,275	23,668	175,956	41,139	82,923	323,686	(6,540)	(22,080)	(28,620)
40142	Hanover County School Board	848,218	0	0	44,418	892,636	90,002	669,113	156,442	227,798	1,143,355	(24,869)	(73,592)	(98,461)
40143	Henrico County School Board	2,503,553	0	0	600,494	3,104,047	265,644	1,974,915	461,745	295,673	2,997,977	(73,402)	94,998	21,596
40144	Henry County Public Schools	310,636	0	0	14,396	325,032	32,961	245,043	57,292	78,971	414,267	(9,108)	(21,243)	(30,351)
40145	Highland County Public Schools	14,218	0	0	67	14,285	1,509	11,216	2,622	6,240	21,587	(417)	(3,592)	(4,009)
40146	Isle of Wight County Schools	260,795	0	0	26,804	287,599	27,672	205,726	48,100	76,683	358,181	(7,646)	(9,592)	(17,238)
40148	King George County School Board	204,058	0	0	42,070	246,128	21,652	160,970	37,636	61,767	282,025	(5,983)	(3,128)	(9,111)
40149	King & Queen County School Board	37,842	0	0	6,097	43,939	4,015	29,851	6,979	25,433	66,278	(1,109)	(3,010)	(4,119)
40150	King William County School Board	84,149	0	0	340	84,489	8,929	66,381	15,520	76,478	167,308	(2,467)	(29,577)	(32,044)
40151	Lancaster County Public Schools	52,896	0	0	18,384	71,280	5,613	41,727	9,756	40,618	97,714	(1,551)	(22,368)	(23,919)
40152	Lee County School Board	139,964	0	0	1,616	141,580	14,851	110,410	25,814	80,276	231,351	(4,104)	(32,149)	(36,253)
40153	Loudoun County School Board	5,954,664	0	0	1,077,664	7,032,328	631,830	4,697,306	1,098,255	1,281,669	7,709,060	(174,585)	870,694	696,109
40154	Louisa County Public Schools	262,706	0	0	45,012	307,718	27,875	207,235	48,453	80,162	363,725	(7,702)	13,777	6,075
40155	Lunenburg County School Board	72,508	0	0	15,610	88,118	7,694	57,198	13,373	26,146	104,411	(2,126)	3,140	1,014

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40156	Madison County School Board	76,042	0	0	3,898	79,940	8,069	59,985	14,025	45,614	127,693	(2,229)	(17,627)	(19,856)
40157	Mathews County School Board	48,219	0	0	1,987	50,206	5,116	38,038	8,893	67,004	119,051	(1,414)	(10,398)	(11,812)
40158	Mecklenburg County School Board	181,937	0	0	9,400	191,337	19,305	143,520	33,556	109,593	305,974	(5,334)	(25,440)	(30,774)
40159	Middlesex County School Board	70,682	0	0	5,677	76,359	7,500	55,757	13,036	30,673	106,966	(2,072)	(5,603)	(7,675)
40160	Montgomery County School Board	463,094	0	0	80,537	543,631	49,137	365,310	85,411	215,174	715,032	(13,577)	7,935	(5,642)
40162	Nelson County Public Schools	84,269	0	0	65	84,334	8,941	66,475	15,542	54,966	145,924	(2,471)	(25,596)	(28,067)
40163	New Kent County School Board	163,297	0	0	58,322	221,619	17,327	128,816	30,118	813	177,074	(4,788)	18,319	13,531
40165	Northampton County Schools	77,134	0	0	28,256	105,390	8,184	60,847	14,226	24,889	108,146	(2,261)	(10,170)	(12,431)
40166	Northumberland County School Board	67,371	0	0	9,542	76,913	7,148	53,145	12,426	35,527	108,246	(1,975)	(6,382)	(8,357)
40167	Nottoway County School Board	80,138	0	0	53	80,191	8,503	63,217	14,780	51,282	137,782	(2,350)	(23,449)	(25,799)
40168	Orange County Public Schools	226,793	0	0	21,391	248,184	24,064	178,905	41,829	32,115	276,913	(6,649)	(14,821)	(21,470)
40169	Page County Public Schools	149,659	0	0	15,022	164,681	15,880	118,058	27,603	47,698	209,239	(4,388)	(17,746)	(22,134)
40170	Patrick County School Board	98,112	0	0	6,092	104,204	10,410	77,395	18,095	49,427	155,327	(2,877)	(19,387)	(22,264)
40171	Pittsylvania County School Board	343,032	0	0	9,956	352,988	36,398	270,599	63,267	168,414	538,678	(10,057)	(61,800)	(71,857)
40172	Powhatan County School Board	195,711	0	0	24,628	220,339	20,766	154,386	36,096	83,072	294,320	(5,738)	(23,104)	(28,842)
40173	Prince Edward County School Board	69,607	0	0	51	69,658	7,386	54,909	12,838	112,624	187,757	(2,041)	(45,367)	(47,408)
40174	Prince George County School Board	253,387	0	0	236	253,623	26,886	199,883	46,734	129,660	403,163	(7,429)	(45,009)	(52,438)
40176	Prince William County School Board	5,335,424	0	0	1,644,390	6,979,814	566,125	4,208,822	984,045	237,744	5,996,736	(156,429)	587,540	431,111
40177	Pulaski County School Board	182,500	0	0	48,738	231,238	19,364	143,964	33,660	57,625	254,613	(5,351)	(11,637)	(16,988)
40178	Rappahannock County School Board	43,952	0	0	3,012	46,964	4,664	34,671	8,106	37,928	85,369	(1,289)	(7,645)	(8,934)
40179	Richmond County School Board	57,112	0	0	6,936	64,048	6,060	45,053	10,534	27,594	89,241	(1,674)	(3,544)	(5,218)
40180	Roanoke County School Board	655,989	0	0	36,745	692,734	69,605	517,474	120,988	141,489	849,556	(19,233)	(30,199)	(49,432)
40181	Rockbridge County School Board	131,652	0	0	98	131,750	13,969	103,853	24,281	56,779	198,882	(3,860)	(25,475)	(29,335)
40182	Rockingham County School Board	577,746	0	0	52,279	630,025	61,303	455,752	106,557	130,304	753,916	(16,939)	(15,478)	(32,417)
40183	Russell County School Board	144,675	0	0	29,117	173,792	15,351	114,126	26,683	83,080	239,240	(4,242)	(24,502)	(28,744)
40184	Scott County School Board	179,905	0	0	27,739	207,644	19,089	141,917	33,181	12,841	207,028	(5,275)	1,192	(4,083)
40185	Shenandoah County School Board	268,510	0	0	197	268,707	28,491	211,812	49,523	232,719	522,545	(7,872)	(66,091)	(73,963)
40186	Smyth County School Board	189,071	0	0	55,319	244,390	20,062	149,148	34,872	65,281	269,363	(5,543)	(12,710)	(18,253)
40187	Southampton County School Board	88,963	0	0	1,874	90,837	9,440	70,178	16,408	108,274	204,300	(2,608)	(37,452)	(40,060)
40188	Spotsylvania County School Board	1,089,367	0	0	1,259	1,090,626	115,589	859,341	200,918	221,185	1,397,033	(31,939)	(73,829)	(105,768)
40189	Stafford County School Board	1,638,283	0	0	817,024	2,455,307	173,833	1,292,351	302,158	15,431	1,783,773	(48,033)	312,357	264,324
40190	Surry County Schools	50,729	0	0	31	50,760	5,383	40,017	9,356	48,127	102,883	(1,487)	(24,168)	(25,655)
40191	Sussex County School Board	60,560	0	0	42	60,602	6,426	47,773	11,169	28,454	93,822	(1,776)	(12,636)	(14,412)
40192	Tazewell County Schools	200,132	0	0	10,110	210,242	21,235	157,873	36,912	59,811	275,831	(5,868)	(27,971)	(33,839)
40193	Warren County School Board	259,924	0	0	37,011	296,935	27,580	205,040	47,939	86,131	366,690	(7,621)	(4,409)	(12,030)
40195	Washington County School Board	286,244	0	0	505	286,749	30,372	225,802	52,794	76,444	385,412	(8,392)	(34,401)	(42,793)
40196	Westmoreland County School Board	84,798	0	0	26,226	111,024	8,998	66,892	15,640	15,724	107,254	(2,486)	(1,082)	(3,568)
40197	Wise County School Board	247,208	0	0	39,225	286,433	26,230	195,009	45,594	55,821	322,654	(7,248)	14,014	6,766
40198	Wythe County School Board	175,314	0	0	8,304	183,618	18,602	138,295	32,334	27,063	216,294	(5,140)	(11,815)	(16,955)
40199	York County School Board	602,922	0	0	64,184	667,106	63,974	475,612	111,201	75,445	726,232	(17,677)	(22,751)	(40,428)
40200	Alexandria City School Board	1,292,093	0	0	161,036	1,453,129	137,100	1,019,261	238,309	358,284	1,752,954	(37,883)	(111,224)	(149,107)
40201	Bristol City School Board	103,864	0	0	8,922	112,786	11,021	81,932	19,156	38,816	150,925	(3,045)	(4,362)	(7,407)
40202	Buena Vista City Schools	38,473	0	0	4,381	42,854	4,082	30,349	7,096	19,508	61,035	(1,128)	(10,985)	(12,113)
40203	Charlottesville Public Schools	319,648	0	0	12,033	331,681	33,917	252,153	58,955	107,962	452,987	(9,372)	(43,349)	(52,721)
40205	Danville City Schools	319,068	0	0	82,671	401,739	33,855	251,695	58,848	42,700	387,098	(9,355)	22,181	12,826
40206	Fredericksburg City Schools	186,733	0	0	31,474	218,207	19,814	147,303	34,440	126,079	327,636	(5,475)	(24,614)	(30,089)
40207	Hampton City Schools	945,630	0	0	87,560	1,033,190	100,338	745,955	174,408	124,901	1,145,602	(27,725)	(27,964)	(55,689)
40208	Harrisonburg City School Board	391,422	0	0	97,448	488,870	41,533	308,771	72,192	19,337	441,833	(11,476)	42,331	30,855
40209	Hopewell City School Board	199,671	0	0	44,323	243,994	21,186	157,510	36,827	172,356	387,879	(5,854)	(33,017)	(38,871)
40210	Lynchburg Public Schools	425,014	0	0	40,708	465,722	45,097	335,270	78,388	224,193	682,948	(12,461)	(79,867)	(92,328)

Group Life Insurance Program
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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40211	Newport News Public Schools	1,320,956	0	0	5,214	1,326,170	140,162	1,042,030	243,632	349,436	1,775,260	(38,729)	(165,309)	(204,038)
40212	Norfolk Public Schools	1,658,407	0	0	359,535	2,017,942	175,968	1,308,226	305,870	742,139	2,532,203	(48,623)	(300,721)	(349,344)
40213	Petersburg City Schools	201,259	0	0	24,848	226,107	21,355	158,762	37,119	85,065	302,301	(5,901)	(6,435)	(12,336)
40214	Portsmouth School Board	635,558	0	0	282,209	917,767	67,437	501,356	117,220	522,700	1,208,713	(18,634)	(131,419)	(150,053)
40215	Radford City School Board	78,073	0	0	24,896	102,969	8,284	61,587	14,399	15,732	100,002	(2,289)	(1,079)	(3,368)
40216	Richmond Public Schools	1,504,958	0	0	369,353	1,874,311	159,686	1,187,179	277,569	497,295	2,121,729	(44,124)	14,695	(29,429)
40217	Roanoke City School Board	758,112	0	0	362,998	1,121,110	80,441	598,033	139,823	258,884	1,077,181	(22,227)	52,522	30,295
40219	Staunton City Schools	147,184	0	0	15,970	163,154	15,617	116,106	27,146	37,931	196,800	(4,315)	(6,601)	(10,916)
40220	Suffolk City School Board	652,268	0	0	5,287	657,555	69,210	514,538	120,302	167,487	871,537	(19,124)	(74,436)	(93,560)
40222	Winchester Public Schools	245,928	0	0	18,130	264,058	26,095	193,999	45,358	97,949	363,401	(7,210)	(17,073)	(24,283)
40223	Martinsville City Schools	89,611	0	0	8,441	98,052	9,508	70,689	16,528	38,368	135,093	(2,627)	(20,490)	(23,117)
40224	Falls Church Public Schools	220,102	0	0	18,146	238,248	23,354	173,627	40,595	81,927	319,503	(6,453)	(24,875)	(31,328)
40225	Colonial Heights City Schools	165,141	0	0	14,329	179,470	17,523	130,271	30,458	14,097	192,349	(4,842)	(7,719)	(12,561)
40230	Covington City School Board	0	0	0	0	0	0	0	0	125,772	125,772	0	(66,855)	(66,855)
40231	Fairfax City School Board	563	0	0	376	939	60	444	104	1,350	1,958	(17)	(367)	(384)
40232	Franklin City Public Schools	64,606	0	0	52,136	116,742	6,855	50,964	11,916	9,422	79,157	(1,894)	3,434	1,540
40233	Chesapeake Public Schools	2,097,554	0	0	258,432	2,355,986	222,565	1,654,645	386,864	406,464	2,670,538	(61,498)	26,601	(34,897)
40234	Virginia Beach City School Board	3,219,232	0	0	90,540	3,309,772	341,582	2,539,474	593,742	1,534,346	5,009,144	(94,385)	(558,038)	(652,423)
40236	Manassas Park City Schools	203,529	0	0	61,266	264,795	21,596	160,553	37,538	18,986	238,673	(5,967)	7,526	1,559
40306	Town of West Point School Board	42,262	0	0	5,784	48,046	4,484	33,338	7,795	23,145	68,762	(1,239)	(9,261)	(10,500)
40307	Lexington City School Board	24,938	0	0	2,425	27,363	2,646	19,672	4,599	14,109	41,026	(731)	(1,397)	(2,128)
40308	Waynesboro Public Schools	166,182	0	0	63,932	230,114	17,633	131,092	30,650	32,672	212,047	(4,872)	8,109	3,237
40309	Town of Colonial Beach Schools	34,274	0	0	18,281	52,555	3,637	27,037	6,321	7,200	44,195	(1,005)	2,983	1,978
40313	Galax City Schools	64,452	0	0	13,885	78,337	6,839	50,843	11,887	9,481	79,050	(1,890)	211	(1,679)
40314	Norton City Schools	33,387	0	0	11,455	44,842	3,543	26,337	6,158	11,408	47,446	(979)	3,709	2,730
40332	Manassas City Schools	491,343	0	0	68,545	559,888	52,135	387,594	90,621	95,910	626,260	(14,406)	228	(14,178)
40335	City of Salem Schools	192,553	0	0	24,379	216,932	20,431	151,895	35,514	62,113	269,953	(5,645)	(9,738)	(15,383)
40402	Williamsburg-James City County School Board	596,419	0	0	45,973	642,392	63,284	470,482	110,001	180,228	823,995	(17,486)	(41,437)	(58,923)
40403	Poquoson City Public Schools	86,607	0	0	62	86,669	9,190	68,320	15,973	54,621	148,104	(2,539)	(21,547)	(24,086)
40410	Valley Vocational Technical Center	16,420	0	0	4,032	20,452	1,742	12,953	3,028	6,544	24,267	(481)	(1,639)	(2,120)
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	6,193	6,193	0	0	0	65,868	65,868	0	(10,882)	(10,882)
40414	Jackson River Technical Ctr	0	0	0	0	0	0	0	0	13,940	13,940	0	(7,399)	(7,399)
40415	New Horizons Technical Center	68,873	0	0	2,519	71,392	7,308	54,330	12,703	41,598	115,939	(2,019)	(11,347)	(13,366)
40416	Northern Neck Regional Vocational Center	6,725	0	0	0	6,725	714	5,305	1,240	13,666	20,925	(197)	(4,476)	(4,673)
40417	Rowanty Vocational Technical Center	6,264	0	0	2,291	8,555	665	4,942	1,155	7,918	14,680	(184)	(86)	(270)
40418	Amelia-Nottoway Vocational Center	3,038	0	0	5,383	8,421	322	2,397	560	2,329	5,608	(89)	1,116	1,027
40421	Northern Neck Regional Special Education Program	5,377	0	0	3,496	8,873	571	4,241	992	5,049	10,853	(158)	(3,130)	(3,288)
40423	Maggie Walker Governor's School for Govt & Intl Studies	37,961	0	0	10,590	48,551	4,028	29,945	7,001	7,678	48,652	(1,113)	(1,670)	(2,783)
40424	Appomattox Region Governor's School	17,598	0	0	4,170	21,768	1,867	13,882	3,246	4,901	23,896	(516)	2,399	1,883
40425	Bridging Communities Regional Career and Tech Center	4,335	0	0	2,771	7,106	460	3,420	800	2,613	7,293	(127)	(217)	(344)
55100	Accomack County	115,317	0	0	63,054	178,371	12,236	90,967	21,269	9,079	133,551	(3,381)	9,763	6,382
55101	Albemarle County	466,440	0	0	280,969	747,409	49,492	367,949	86,028	6,229	509,698	(13,676)	110,476	96,800
55102	Alleghany County	68,719	0	0	15,969	84,688	7,292	54,209	12,674	4,538	78,713	(2,015)	(1,222)	(3,237)
55103	Amelia County	40,419	0	0	11,024	51,443	4,289	31,884	7,455	8,918	52,546	(1,185)	3,882	2,697
55104	Amherst County	99,631	0	0	81,561	181,192	10,571	78,593	18,375	5,781	113,320	(2,921)	27,755	24,834
55105	Appomattox County	35,486	0	0	8,948	44,434	3,765	27,993	6,545	10,906	49,209	(1,040)	113	(927)
55107	Augusta County	209,844	0	0	73,950	283,794	22,266	165,534	38,703	10,596	237,099	(6,152)	23,355	17,203
55108	Bath County	24,767	0	0	7,263	32,030	2,628	19,537	4,568	3,573	30,306	(726)	651	(75)
55109	Bedford County	182,910	0	0	20,684	203,594	19,408	144,287	33,735	4,380	201,810	(5,363)	9,468	4,105
55110	Bland County	23,043	0	0	3,392	26,435	2,445	18,177	4,250	2,927	27,799	(676)	786	110

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55111	Botetourt County	125,507	0	0	54,809	180,316	13,317	99,006	23,148	460	135,931	(3,680)	26,348	22,668
55112	Brunswick County	51,565	0	0	3,711	55,276	5,471	40,677	9,510	8,797	64,455	(1,512)	1,718	206
55113	Buchanan County	93,827	0	0	36,913	130,740	9,956	74,015	17,305	20,452	121,728	(2,751)	(1,172)	(3,923)
55114	Buckingham County	43,952	0	0	17,919	61,871	4,664	34,671	8,106	8,591	56,032	(1,289)	8,891	7,602
55115	Campbell County	126,275	0	0	9,462	135,737	13,399	99,612	23,290	14,721	151,022	(3,702)	1,284	(2,418)
55116	Caroline County	126,497	0	0	89,198	215,695	13,422	99,787	23,331	12,915	149,455	(3,709)	(6,407)	(10,116)
55117	Carroll County	63,411	0	0	17,428	80,839	6,728	50,021	11,695	14,977	83,421	(1,859)	(10,347)	(12,206)
55118	Charles City County	40,624	0	0	31,714	72,338	4,310	32,046	7,492	5,776	49,624	(1,191)	14,799	13,608
55119	Charlotte County	38,371	0	0	7,278	45,649	4,071	30,269	7,077	4,459	45,876	(1,125)	(1,661)	(2,786)
55120	Chesterfield County	1,935,178	0	0	856,810	2,791,988	205,335	1,526,555	356,917	7,116	2,095,923	(56,737)	310,176	253,439
55121	Clarke County	44,652	0	0	2,470	47,122	4,738	35,224	8,235	4,788	52,985	(1,309)	1,345	36
55122	Craig County	16,301	0	0	4,673	20,974	1,730	12,859	3,006	4,481	22,076	(478)	2,338	1,860
55123	Culpeper County	183,729	0	0	80,019	263,748	19,495	144,934	33,886	11,785	210,100	(5,387)	18,078	12,691
55124	Cumberland County	29,546	0	0	6,405	35,951	3,135	23,307	5,449	6,426	38,317	(866)	(391)	(1,257)
55126	Dinwiddie County	94,135	0	0	27,590	121,725	9,988	74,258	17,362	13,474	115,082	(2,760)	6,980	4,220
55128	Essex County	34,650	0	0	8,106	42,756	3,677	27,333	6,391	16,262	53,663	(1,016)	781	(235)
55130	Fauquier County	354,485	0	0	58,875	413,360	37,613	279,634	65,380	40,860	423,487	(10,393)	21,418	11,025
55131	Floyd County	44,242	0	0	11,721	55,963	4,694	34,900	8,160	1,609	49,363	(1,297)	5,664	4,367
55132	Fluvanna County	76,093	0	0	52,696	128,789	8,074	60,025	14,034	9,690	91,823	(2,231)	16,398	14,167
55133	Franklin County	142,183	0	0	36,990	179,173	15,087	112,161	26,224	18,569	172,041	(4,169)	12,068	7,899
55134	Frederick County	369,369	0	0	23,438	392,807	39,193	291,375	68,125	91,336	490,029	(10,830)	(5,744)	(16,574)
55135	Giles County	53,989	0	0	13,434	67,423	5,729	42,589	9,957	7,110	65,385	(1,583)	1,808	225
55136	Gloucester County	136,926	0	0	15,814	152,740	14,529	108,013	25,254	32,208	180,004	(4,015)	830	(3,185)
55137	Goochland County	150,359	0	0	155,082	305,441	15,954	118,610	27,732	511	162,807	(4,408)	57,454	53,046
55138	Grayson County	43,611	0	0	21,265	64,876	4,627	34,402	8,043	11,231	58,303	(1,279)	4,879	3,600
55139	Greene County	69,999	0	0	95,382	165,381	7,427	55,219	12,910	569	76,125	(2,052)	24,875	22,823
55140	Greensville County	42,536	0	0	5,301	47,837	4,513	33,554	7,845	5,611	51,523	(1,247)	705	(542)
55141	Halifax County	77,202	0	0	20,493	97,695	8,192	60,901	14,239	8,033	91,365	(2,263)	8,242	5,979
55142	Hanover County	579,640	0	0	71,768	651,408	61,504	457,246	106,907	38,476	664,133	(16,994)	9,065	(7,929)
55143	Henrico County	2,291,217	0	0	402,325	2,693,542	243,114	1,807,414	422,583	217,398	2,690,509	(67,176)	46,753	(20,423)
55144	Henry County	170,483	0	0	88,981	259,464	18,089	134,485	31,443	28,691	212,708	(4,998)	28,577	23,579
55145	Highland County	14,952	0	0	15,109	30,061	1,587	11,795	2,758	6,651	22,791	(438)	3,348	2,910
55146	Isle of Wight County	132,266	0	0	39,549	171,815	14,034	104,338	24,395	7,408	150,175	(3,878)	12,873	8,995
55147	James City County	355,936	0	0	114,802	470,738	37,767	280,778	65,647	26,281	410,473	(10,436)	(9,512)	(19,948)
55148	King George County	100,535	0	0	34,048	134,583	10,667	79,307	18,542	73,141	181,657	(2,948)	3,885	937
55149	King and Queen County	31,304	0	0	22,380	53,684	3,322	24,694	5,774	111	33,901	(918)	10,422	9,504
55150	King William County	43,986	0	0	12,730	56,716	4,667	34,698	8,113	13,940	61,418	(1,290)	8,502	7,212
55151	Lancaster County	45,625	0	0	12,820	58,445	4,841	35,991	8,415	1,232	50,479	(1,338)	3,076	1,738
55152	Lee County	45,420	0	0	8,971	54,391	4,819	35,829	8,377	8,178	57,203	(1,332)	984	(348)
55153	Loudoun County	2,566,656	0	0	1,347,188	3,913,844	272,340	2,024,694	473,384	37,626	2,808,044	(75,252)	825,024	749,772
55154	Louisa County	130,918	0	0	47,432	178,350	13,891	103,274	24,146	1,399	142,710	(3,838)	27,976	24,138
55155	Lunenburg County	23,128	0	0	17,432	40,560	2,454	18,245	4,266	2,057	27,022	(678)	5,281	4,603
55156	Madison County	47,025	0	0	10,516	57,541	4,990	37,095	8,673	5,975	56,733	(1,379)	6,187	4,808
55157	Mathews County	29,580	0	0	10,594	40,174	3,139	23,334	5,456	990	32,919	(867)	7,493	6,626
55158	Mecklenburg County	88,075	0	0	49,351	137,426	9,345	69,478	16,244	30,209	125,276	(2,582)	15,197	12,615
55159	Middlesex County	31,646	0	0	13,566	45,212	3,358	24,963	5,837	115	34,273	(928)	5,740	4,812
55160	Montgomery County	176,082	0	0	55,931	232,013	18,683	138,901	32,476	8,793	198,853	(5,163)	13,864	8,701
55162	Nelson County	41,307	0	0	19,354	60,661	4,383	32,584	7,618	7,809	52,394	(1,211)	4,431	3,220
55163	New Kent County	106,100	0	0	65,616	171,716	11,258	83,696	19,569	383	114,906	(3,111)	31,722	28,611
55165	Northampton County	80,206	0	0	14,244	94,450	8,510	63,270	14,793	21,134	107,707	(2,352)	3,115	763

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55166	Northumberland County	42,382	0	0	12,236	54,618	4,497	33,433	7,817	5,207	50,954	(1,243)	4,486	3,243
55167	Nottoway County	32,465	0	0	13,391	45,856	3,445	25,610	5,988	7,563	42,606	(952)	1,674	722
55168	Orange County	118,372	0	0	77,832	196,204	12,560	93,377	21,832	615	128,384	(3,471)	28,460	24,989
55169	Page County	72,269	0	0	21,649	93,918	7,668	57,009	13,329	1,480	79,486	(2,119)	10,624	8,505
55170	Patrick County	56,805	0	0	15,190	71,995	6,027	44,810	10,477	2,312	63,626	(1,665)	513	(1,152)
55171	Pittsylvania County	140,750	0	0	42,795	183,545	14,934	111,030	25,959	22,844	174,767	(4,127)	15,960	11,833
55172	Powhatan County	93,213	0	0	70,731	163,944	9,891	73,530	17,192	3,478	104,091	(2,733)	26,298	23,565
55173	Prince Edward County	43,611	0	0	4,943	48,554	4,627	34,402	8,043	21,253	68,325	(1,279)	(3,375)	(4,654)
55174	Prince George County	126,036	0	0	48,902	174,938	13,373	99,423	23,246	21,339	157,381	(3,695)	15,586	11,891
55176	Prince William County	2,721,658	0	0	974,996	3,696,654	288,786	2,146,966	501,972	230,637	3,168,361	(79,796)	388,318	308,522
55177	Pulaski County	128,989	0	0	52,902	181,891	13,687	101,752	23,790	471	139,700	(3,782)	26,374	22,592
55178	Rappahannock County	27,908	0	0	3,603	31,511	2,961	22,015	5,147	3,540	33,663	(818)	1,049	231
55179	Richmond County	29,529	0	0	13,748	43,277	3,133	23,294	5,446	3,272	35,145	(866)	5,155	4,289
55180	Roanoke County	441,980	0	0	196,846	638,826	46,897	348,654	81,517	111,947	589,015	(12,958)	20,742	7,784
55181	Rockbridge County	69,026	0	0	25,879	94,905	7,324	54,451	12,731	11,380	85,886	(2,024)	9,181	7,157
55182	Rockingham County	285,374	0	0	176,308	461,682	30,280	225,116	52,633	1,006	309,035	(8,367)	63,012	54,645
55183	Russell County	53,084	0	0	8,998	62,082	5,633	41,875	9,791	5,381	62,680	(1,556)	(842)	(2,398)
55184	Scott County	57,402	0	0	27,363	84,765	6,091	45,282	10,587	10,408	72,368	(1,683)	9,165	7,482
55185	Shenandoah County	135,288	0	0	58,030	193,318	14,355	106,721	24,952	10,326	156,354	(3,966)	23,051	19,085
55186	Smyth County	73,601	0	0	29,474	103,075	7,810	58,060	13,575	9,749	89,194	(2,158)	8,755	6,597
55187	Southampton County	66,381	0	0	4,886	71,267	7,043	52,364	12,243	22,863	94,513	(1,946)	(4,893)	(6,839)
55188	Spotsylvania County	559,550	0	0	212,522	772,072	59,372	441,398	103,201	2,085	606,056	(16,405)	130,038	113,633
55189	Stafford County	587,355	0	0	233,751	821,106	62,322	463,332	108,329	2,171	636,154	(17,221)	146,878	129,657
55190	Surry County	38,115	0	0	6,392	44,507	4,044	30,067	7,030	9,656	50,797	(1,117)	1,571	454
55191	Sussex County	44,003	0	0	10,263	54,266	4,669	34,712	8,116	7,837	55,334	(1,290)	60	(1,230)
55192	Tazewell County	101,594	0	0	10,422	112,016	10,780	80,142	18,738	4,421	114,081	(2,979)	2,182	(797)
55193	Warren County	113,781	0	0	38,988	152,769	12,073	89,755	20,985	4,257	127,070	(3,336)	20,342	17,006
55195	Washington County	102,089	0	0	20,725	122,814	10,832	80,532	18,829	1,674	111,867	(2,993)	8,529	5,536
55196	Westmoreland County	62,728	0	0	17,847	80,575	6,656	49,483	11,569	11,814	79,522	(1,839)	8,862	7,023
55197	Wise County	101,662	0	0	22,761	124,423	10,787	80,195	18,750	13,089	122,821	(2,981)	7,133	4,152
55198	Wythe County	74,574	0	0	54,912	129,486	7,913	58,827	13,754	255	80,749	(2,186)	19,191	17,005
55199	York County	357,455	0	0	47,516	404,971	37,928	281,977	65,928	79,972	465,805	(10,480)	(24,627)	(35,107)
55201	City of Bristol	106,697	0	0	9,104	115,801	11,321	84,168	19,679	58,249	173,417	(3,128)	(18,573)	(21,701)
55202	City of Buena Vista	30,365	0	0	9,323	39,688	3,222	23,954	5,600	3,933	36,709	(890)	166	(724)
55203	Town of St. Paul	6,264	0	0	1,795	8,059	665	4,942	1,155	4,179	10,941	(184)	(290)	(474)
55204	Town of Clifton Forge	8,910	0	0	1,828	10,738	945	7,029	1,643	8,537	18,154	(261)	(4,628)	(4,889)
55206	City of Fredericksburg	228,859	0	0	61,204	290,063	24,283	180,534	42,210	29,324	276,351	(6,710)	16,296	9,586
55207	City of Hampton	730,119	0	0	75,429	805,548	77,471	575,951	134,660	145,453	933,535	(21,406)	(80,502)	(101,908)
55208	City of Harrisonburg	288,856	0	0	100,531	389,387	30,650	227,862	53,275	26,812	338,599	(8,469)	13,186	4,717
55209	City of Hopewell	148,601	0	0	4,213	152,814	15,768	117,223	27,407	55,317	215,715	(4,357)	(26,718)	(31,075)
55210	City of Lynchburg	487,230	0	0	97,203	584,433	51,698	384,349	89,863	39,791	565,701	(14,285)	(682)	(14,967)
55211	Town of Crewe	8,278	0	0	2,890	11,168	878	6,530	1,527	4,828	13,763	(243)	(1,427)	(1,670)
55212	City of Norfolk	852,127	0	0	2,537,178	3,389,305	90,416	672,196	157,163	9,009	928,784	(24,983)	763,938	738,955
55213	City of Petersburg	201,310	0	0	63,751	265,061	21,360	158,802	37,129	110,004	327,295	(5,902)	(16,474)	(22,376)
55214	City of Portsmouth	640,491	0	0	263,921	904,412	67,960	505,248	118,130	79,720	771,058	(18,779)	28,508	9,729
55215	City of Radford	90,448	0	0	10,234	100,682	9,597	71,349	16,682	48,494	146,122	(2,652)	1,109	(1,543)
55216	City of Richmond	918,422	0	0	3,800,450	4,718,872	97,451	724,493	169,390	77,653	1,068,987	(26,927)	777,637	750,710
55217	City of Roanoke	72,901	0	0	11,742	84,643	7,735	57,508	13,446	23,931	102,620	(2,137)	(8,690)	(10,827)
55218	Town of Craigsville	1,383	0	0	98	1,481	147	1,091	255	2,127	3,620	(41)	(409)	(450)
55219	City of Staunton	122,571	0	0	14,147	136,718	13,006	96,690	22,607	30,233	162,536	(3,594)	(6,647)	(10,241)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55220	City of Suffolk	590,718	0	0	140,575	731,293	62,679	465,985	108,950	53,612	691,226	(17,319)	(2,264)	(19,583)
55221	City of Williamsburg	101,372	0	0	48,681	150,053	10,756	79,967	18,697	11,467	120,887	(2,972)	7,754	4,782
55222	City of Winchester	242,838	0	0	70,294	313,132	25,767	191,562	44,788	30,532	292,649	(7,120)	16,327	9,207
55223	City of Martinsville	118,731	0	0	6,970	125,701	12,598	93,660	21,898	15,868	144,024	(3,481)	(2,981)	(6,462)
55224	City of Falls Church	11,009	0	0	5,085	16,094	1,168	8,685	2,031	2,959	14,843	(323)	(526)	(849)
55225	City of Colonial Heights	105,639	0	0	8,725	114,364	11,209	83,333	19,484	50,309	164,335	(3,097)	(13,432)	(16,529)
55226	Town of Front Royal	62,199	0	0	17,562	79,761	6,600	49,065	11,472	23,376	90,513	(1,824)	(9,318)	(11,142)
55229	Town of Chilhowie	9,644	0	0	9,629	19,273	1,023	7,608	1,779	1,971	12,381	(283)	2,660	2,377
55230	City of Covington	27,617	0	0	7,382	34,999	2,930	21,786	5,094	20,852	50,662	(810)	(7,785)	(8,595)
55231	Town of Floyd	1,878	0	0	1,094	2,972	199	1,481	346	732	2,758	(55)	509	454
55232	City of Franklin	66,381	0	0	42,763	109,144	7,043	52,364	12,243	25,983	97,633	(1,946)	(3,146)	(5,092)
55233	City of Chesapeake	1,429,224	0	0	284,111	1,713,335	151,650	1,127,436	263,600	360,635	1,903,321	(41,903)	(27,199)	(69,102)
55234	City of Virginia Beach	2,701,346	0	0	190,219	2,891,565	286,631	2,130,943	498,226	713,193	3,628,993	(79,201)	(303,502)	(382,703)
55235	City of Norton	30,451	0	0	7,099	37,550	3,231	24,021	5,616	6,477	39,345	(893)	2,846	1,953
55236	City of Manassas Park	105,127	0	0	80,305	185,432	11,155	82,929	19,389	569	114,042	(3,082)	28,896	25,814
55239	Town of Grottoes	7,937	0	0	8,750	16,687	842	6,261	1,464	3,752	12,319	(233)	1,641	1,408
55240	Town of Onley	2,714	0	0	6,588	9,302	288	2,141	501	3,113	6,043	(80)	(76)	(156)
55241	Town of West Point	17,598	0	0	15,292	32,890	1,867	13,882	3,246	114	19,109	(516)	5,031	4,515
55242	Town of South Hill	24,955	0	0	43,094	68,049	2,648	19,685	4,603	15,925	42,861	(732)	36,810	36,078
55245	Town of Scottsville	1,622	0	0	3,404	5,026	172	1,279	299	3,699	5,449	(48)	280	232
55246	Town of Burkeville	751	0	0	1,609	2,360	80	592	139	1,908	2,719	(22)	(177)	(199)
55247	Town of Madison	478	0	0	563	1,041	51	377	88	1,581	2,097	(14)	122	108
55250	Town of Rich Creek	2,134	0	0	1,565	3,699	226	1,683	394	269	2,572	(63)	816	753
55252	Town of Windsor	5,496	0	0	1,584	7,080	583	4,336	1,014	2,285	8,218	(161)	(78)	(239)
55254	Town of Stephens City	4,404	0	0	5,706	10,110	467	3,474	812	1,880	6,633	(129)	840	711
55256	Town Of Mineral	2,475	0	0	12,066	14,541	263	1,952	456	10	2,681	(73)	2,951	2,878
55257	Town of Lebanon	13,484	0	0	2,047	15,531	1,431	10,637	2,487	19,700	34,255	(395)	(6,909)	(7,304)
55258	City of Newport News	838,284	0	0	592,893	1,431,177	88,948	661,276	154,610	2,983	907,817	(24,578)	310,551	285,973
55260	Town of Haymarket	6,776	0	0	7,271	14,047	719	5,345	1,250	263	7,577	(199)	1,944	1,745
55261	Town of Lovettsville	4,967	0	0	5,725	10,692	527	3,918	916	2,267	7,628	(146)	(312)	(458)
55263	Town of Buchanan	1,366	0	0	6,544	7,910	145	1,077	252	3	1,477	(40)	1,649	1,609
55264	Town of Eastville	2,390	0	0	6,064	8,454	254	1,885	441	5,127	7,707	(70)	3,488	3,418
55267	Town of Glade Spring	2,168	0	0	9,397	11,565	230	1,710	400	1,396	3,736	(64)	2,815	2,751
55300	Town of Abingdon	35,588	0	0	16,681	52,269	3,776	28,074	6,564	26,245	64,659	(1,043)	(14,262)	(15,305)
55301	Town of Dumfries	22,719	0	0	39,257	61,976	2,411	17,921	4,190	263	24,785	(666)	12,831	12,165
55302	Town of Iron Gate	171	0	0	8	179	18	135	31	1,162	1,346	(5)	(321)	(326)
55303	Town of Montross	785	0	0	743	1,528	83	619	145	668	1,515	(23)	(104)	(127)
55304	Town of South Boston	28,283	0	0	12,389	40,672	3,001	22,311	5,216	11,022	41,550	(829)	(719)	(1,548)
55305	Town of Gretna	4,267	0	0	1,285	5,552	453	3,366	787	1,253	5,859	(125)	177	52
55306	Town of Remington	1,622	0	0	793	2,415	172	1,279	299	920	2,670	(48)	272	224
55307	City of Lexington	42,467	0	0	7,761	50,228	4,506	33,500	7,832	7,657	53,495	(1,245)	(1,632)	(2,877)
55308	City of Waynesboro	112,774	0	0	11,460	124,234	11,966	88,961	20,800	28,860	150,587	(3,306)	(7,702)	(11,008)
55309	Town of Colonial Beach	16,710	0	0	8,854	25,564	1,773	13,182	3,082	18,970	37,007	(490)	2,144	1,654
55310	Town of Smithfield	27,003	0	0	11,179	38,182	2,865	21,301	4,980	7,281	36,427	(792)	88	(704)
55311	Town of Brookneal	1,468	0	0	187	1,655	156	1,158	271	4,689	6,274	(43)	(1,478)	(1,521)
55312	Town of Hamilton	939	0	0	169	1,108	100	741	173	1,306	2,320	(28)	(2,436)	(2,464)
55313	City of Galax	52,794	0	0	3,696	56,490	5,602	41,646	9,737	20,778	77,763	(1,548)	(1,555)	(3,103)
55314	Town of Jonesville	1,383	0	0	0	1,383	147	1,091	255	6,325	7,818	(41)	(2,418)	(2,459)
55315	Town of Wytheville	62,028	0	0	10,111	72,139	6,582	48,931	11,440	24,650	91,603	(1,819)	3,695	1,876
55317	Town of Vienna	104,000	0	0	7,906	111,906	11,035	82,040	19,181	35,278	147,534	(3,049)	(12,071)	(15,120)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55318	Town of Vinton	27,020	0	0	12,945	39,965	2,867	21,315	4,983	8,795	37,960	(792)	(7,834)	(8,626)
55319	City of Emporia	39,822	0	0	6,383	46,205	4,225	31,413	7,345	20,168	63,151	(1,168)	(3,607)	(4,775)
55320	Town of Culpeper	94,117	0	0	38,646	132,763	9,987	74,244	17,359	9,221	110,811	(2,759)	9,998	7,239
55321	Town of Woodstock	23,026	0	0	4,345	27,371	2,443	18,164	4,247	10,436	35,290	(675)	(3,255)	(3,930)
55322	Town of Glasgow	1,212	0	0	167	1,379	129	956	224	1,976	3,285	(36)	(467)	(503)
55323	Town of Marion	32,243	0	0	19,796	52,039	3,421	25,435	5,947	3,752	38,555	(945)	1,166	221
55324	Town of Altavista	20,022	0	0	9,399	29,421	2,124	15,794	3,693	11,266	32,877	(587)	(590)	(1,177)
55325	Town of Herndon	143,924	0	0	10,008	153,932	15,271	113,534	26,545	26,080	181,430	(4,220)	(11,706)	(15,926)
55326	Town of Pearisburg	11,556	0	0	1,530	13,086	1,226	9,116	2,131	2,258	14,731	(339)	(685)	(1,024)
55329	Town of Leesburg	242,548	0	0	85,082	327,630	25,736	191,333	44,735	8,095	269,899	(7,111)	32,109	24,998
55330	Town of Chatham	2,612	0	0	1,854	4,466	277	2,060	482	2,670	5,489	(77)	(1,875)	(1,952)
55331	Town of Bowling Green	3,311	0	0	3,505	6,816	351	2,612	611	8,251	11,825	(97)	(406)	(503)
55332	City of Manassas	284,094	0	0	98,494	382,588	30,144	224,106	52,397	25,014	331,661	(8,329)	16,181	7,852
55334	Town of Boydton	2,355	0	0	3,406	5,761	250	1,858	434	2,923	5,465	(69)	779	710
55335	City of Salem	202,795	0	0	49,626	252,421	21,518	159,974	37,403	47,640	266,535	(5,946)	(4,461)	(10,407)
55336	Town of McKenney	614	0	0	1,164	1,778	65	485	113	281	944	(18)	407	389
55338	Town of Quantico	700	0	0	151	851	74	552	129	378	1,133	(21)	(333)	(354)
55339	Town of Halifax	3,380	0	0	1,595	4,975	359	2,666	623	518	4,166	(99)	390	291
55340	Town of Blacksburg	123,595	0	0	36,135	159,730	13,114	97,498	22,795	54,155	187,562	(3,624)	(16,865)	(20,489)
55341	Town of Chincoteague	19,049	0	0	10,620	29,669	2,021	15,027	3,513	5,763	26,324	(558)	511	(47)
55342	Town of Lawrenceville	6,418	0	0	2,560	8,978	681	5,063	1,184	15,001	21,929	(188)	(1,844)	(2,032)
55343	Town of Amherst	8,056	0	0	2,095	10,151	855	6,355	1,486	3,313	12,009	(236)	710	474
55344	Town of Stanley	4,933	0	0	981	5,914	523	3,891	910	4,573	9,897	(145)	(806)	(951)
55345	Town of Hillsville	13,433	0	0	4,847	18,280	1,425	10,597	2,478	5,737	20,237	(394)	555	161
55346	Town of Elkton	10,224	0	0	4,255	14,479	1,085	8,065	1,886	3,405	14,441	(300)	785	485
55347	Town of Bridgewater	18,776	0	0	3,330	22,106	1,992	14,811	3,463	7,888	28,154	(550)	(4,922)	(5,472)
55348	Town of Purcellville	46,274	0	0	12,730	59,004	4,910	36,503	8,535	14,952	64,900	(1,357)	4,618	3,261
55349	Town of Timberville	5,786	0	0	946	6,732	614	4,565	1,067	1,320	7,566	(170)	26	(144)
55350	Town of Wise	19,100	0	0	9,426	28,526	2,027	15,067	3,523	2,293	22,910	(560)	(333)	(893)
55351	Town of New Market	7,903	0	0	4,471	12,374	839	6,234	1,458	3,984	12,515	(232)	878	646
55352	Town Of Tappahannock	14,082	0	0	76,049	90,131	1,494	11,108	2,597	0	15,199	(413)	15,552	15,139
55353	Town of Rocky Mount	26,798	0	0	11,633	38,431	2,843	21,140	4,943	5,917	34,843	(786)	1,082	296
55355	Town of Luray	17,018	0	0	6,992	24,010	1,806	13,424	3,139	8,373	26,742	(499)	(978)	(1,477)
55357	Town of Strasburg	22,326	0	0	877	23,203	2,369	17,612	4,118	11,325	35,424	(655)	(4,044)	(4,699)
55358	Town Of Appomattox	5,957	0	0	481	6,438	632	4,699	1,099	5,304	11,734	(175)	2,474	2,299
55359	Town of Clarksville	7,818	0	0	845	8,663	829	6,167	1,442	3,223	11,661	(229)	74	(155)
55360	Town of Dublin	8,671	0	0	4,990	13,661	920	6,840	1,599	7,742	17,101	(254)	852	598
55361	Town of Middleburg	8,074	0	0	2,367	10,441	857	6,369	1,489	5,537	14,252	(237)	(668)	(905)
55363	Town of Chase City	8,961	0	0	1,840	10,801	951	7,069	1,653	4,669	14,342	(263)	(1,421)	(1,684)
55364	Town of Bedford	33,660	0	0	4,387	38,047	3,572	26,552	6,208	13,042	49,374	(987)	(2,538)	(3,525)
55365	City of Poquoson	54,364	0	0	2,039	56,403	5,768	42,885	10,027	6,661	65,341	(1,594)	(1,835)	(3,429)
55366	Town of Ashland	30,195	0	0	10,471	40,666	3,204	23,819	5,569	3,316	35,908	(885)	31	(854)
55367	Town of Broadway	9,917	0	0	7,815	17,732	1,052	7,823	1,829	5,572	16,276	(291)	1,552	1,261
55368	Town of Berryville	12,989	0	0	1,007	13,996	1,378	10,247	2,396	4,972	18,993	(381)	(567)	(948)
55370	Town of Urbanna	939	0	0	1,724	2,663	100	741	173	935	1,949	(28)	56	28
55371	Town of Bluefield	21,507	0	0	6,350	27,857	2,282	16,965	3,967	5,043	28,257	(631)	592	(39)
55372	Town of Weber City	1,861	0	0	4,740	6,601	197	1,468	343	1,637	3,645	(55)	398	343
55374	Town of Hurt	1,417	0	0	1,967	3,384	150	1,118	261	1,632	3,161	(42)	(76)	(118)
55376	Town of Coeburn	6,111	0	0	2,010	8,121	648	4,820	1,127	3,018	9,613	(179)	(125)	(304)
55377	Town of Dayton	7,135	0	0	4,267	11,402	757	5,628	1,316	862	8,563	(209)	1,119	910

Group Life Insurance Program
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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55378	Town of Courtland	871	0	0	7	878	92	687	161	96	1,036	(26)	(28)	(54)
55379	Town of Cape Charles	10,992	0	0	1,848	12,840	1,166	8,671	2,027	7,791	19,655	(322)	(1,444)	(1,766)
55381	Town of Warsaw	6,862	0	0	6,645	13,507	728	5,413	1,266	1,563	8,970	(201)	1,419	1,218
55382	Town of Grundy	4,626	0	0	2,178	6,804	491	3,649	853	3,762	8,755	(136)	(2,644)	(2,780)
55383	Town of Warrenton	59,826	0	0	27,378	87,204	6,348	47,194	11,034	3,267	67,843	(1,754)	10,122	8,368
55384	Town of Louisa	3,550	0	0	1,994	5,544	377	2,801	655	7,076	10,909	(104)	(3,373)	(3,477)
55385	Town of Kenbridge	4,301	0	0	2,019	6,320	456	3,393	793	968	5,610	(126)	370	244
55386	Town of Mt. Jackson	8,859	0	0	7,739	16,598	940	6,988	1,634	843	10,405	(260)	1,819	1,559
55387	Town of Pulaski	32,055	0	0	2,673	34,728	3,401	25,287	5,912	13,018	47,618	(940)	(5,539)	(6,479)
55389	Town of Pembroke	2,117	0	0	2,986	5,103	225	1,670	390	4,013	6,298	(62)	10	(52)
55390	Town of Parksley	1,400	0	0	1,045	2,445	149	1,104	258	2,182	3,693	(41)	(413)	(454)
55391	Town of Onancock	3,619	0	0	342	3,961	384	2,855	667	6,246	10,152	(106)	(2,070)	(2,176)
55392	Town of Victoria	4,472	0	0	2,792	7,264	475	3,528	825	3,014	7,842	(131)	(16)	(147)
55393	Town of Shenandoah	6,213	0	0	1,155	7,368	659	4,901	1,146	4,880	11,586	(182)	218	36
55395	Town of Round Hill	5,838	0	0	3,089	8,927	619	4,605	1,077	11,049	17,350	(171)	(487)	(658)
55396	Town of Kilmarnock	9,268	0	0	9,184	18,452	983	7,311	1,709	1,774	11,777	(272)	1,948	1,676
55397	Town of Orange	18,315	0	0	2,994	21,309	1,943	14,448	3,378	7,410	27,179	(537)	(2,678)	(3,215)
55399	Town of Blackstone	20,448	0	0	9,799	30,247	2,170	16,131	3,771	9,691	31,763	(600)	4,092	3,492
55401	Southeastern Virginia Public Service Authority	47,742	0	0	10,182	57,924	5,066	37,661	8,805	10,576	62,108	(1,400)	(4,218)	(5,618)
55402	Pittsylvania Co Svc Auth	0	0	0	0	0	0	0	0	5,056	5,056	0	(4,957)	(4,957)
55403	Rappahannock Area Youth Services & Group Home Commission	4,745	0	0	3,831	8,576	503	3,743	875	2,232	7,353	(139)	(190)	(329)
55404	Appomattox Regional Library	5,274	0	0	271	5,545	560	4,161	973	5,032	10,726	(155)	(1,101)	(1,256)
55405	Staunton Redevelopment & Housing Authority	2,833	0	0	378	3,211	301	2,235	523	5,480	8,539	(83)	(853)	(936)
55408	Alleghany Highlands Regional Library, Inc.	768	0	0	1,522	2,290	82	606	142	1,551	2,381	(23)	(15)	(38)
55409	Southside Regional Juvenile Group Home Commission	768	0	0	561	1,329	82	606	142	1,809	2,639	(23)	(424)	(447)
55411	Hampton Roads Sanitation District	454,372	0	0	149,380	603,752	48,212	358,429	83,803	64,520	554,964	(13,322)	3,517	(9,805)
55412	Peninsula Airport Commission	13,024	0	0	2,303	15,327	1,382	10,274	2,402	34,692	48,750	(382)	(9,946)	(10,328)
55413	Richmond Redevelopment & Housing Authority	94,766	0	0	141,080	235,846	10,055	74,756	17,478	25,240	127,529	(2,778)	28,618	25,840
55415	Chesapeake Redevelopment & Housing Authority	17,956	0	0	1,377	19,333	1,905	14,165	3,312	763	20,145	(526)	(654)	(1,180)
55417	Norfolk Airport Authority	109,206	0	0	46,930	156,136	11,588	86,147	20,142	11,383	129,260	(3,202)	919	(2,283)
55418	Charlottesville Redevelopment & Housing Authority	10,071	0	0	31,652	41,723	1,069	7,944	1,857	5,321	16,191	(295)	6,185	5,890
55419	Hampton Redevelopment & Housing Authority	17,700	0	0	934	18,634	1,878	13,963	3,265	26,512	45,618	(519)	(11,299)	(11,818)
55420	Loudoun County Sanitation Authority	203,443	0	0	30,919	234,362	21,587	160,485	37,522	53,588	273,182	(5,965)	7,083	1,118
55421	Danville Redevelopment & Housing Authority	13,314	0	0	9,803	23,117	1,413	10,502	2,456	3,222	17,593	(390)	1,276	886
55422	NRV Regional Water Authority	11,641	0	0	4,839	16,480	1,235	9,183	2,147	3,373	15,938	(341)	893	552
55423	Northern Virginia Juvenile Detention Center	27,088	0	0	33,452	60,540	2,874	21,368	4,996	24,324	53,562	(794)	(13,110)	(13,904)
55425	Colonial Behavioral Health	72,440	0	0	18,851	91,291	7,686	57,144	13,361	29,688	107,879	(2,124)	(10,320)	(12,444)
55426	Blacksburg-VPI Sanitation Authority	7,288	0	0	970	8,258	773	5,749	1,344	3,237	11,103	(214)	(1,754)	(1,968)
55427	Potomac River Fisheries Commission	2,014	0	0	1,007	3,021	214	1,589	371	2,265	4,439	(59)	(298)	(357)
55428	Chesapeake Bay Bridge & Tunnel District	65,322	0	0	8,732	74,054	6,931	51,529	12,048	21,818	92,326	(1,915)	(8,334)	(10,249)
55429	Alexandria Redevelopment & Housing Authority	39,122	0	0	37,522	76,644	4,151	30,861	7,215	23,436	65,663	(1,147)	(4,896)	(6,043)
55430	Albemarle County Service Authority	40,590	0	0	14,111	54,701	4,307	32,019	7,486	6,513	50,325	(1,190)	5,079	3,889
55431	Franklin Redevelopment & Housing Authority	1,622	0	0	4,524	6,146	172	1,279	299	3,699	5,449	(48)	(3,485)	(3,533)
55432	Bristol Redevelopment & Housing Authority	9,490	0	0	4,356	13,846	1,007	7,486	1,750	2,425	12,668	(278)	(111)	(389)
55433	Norfolk Redevelopment & Housing Authority	82,545	0	0	6,499	89,044	8,759	65,115	15,224	108,673	197,771	(2,420)	(53,093)	(55,513)
55435	Richmond Metropolitan Authority	21,336	0	0	18	21,354	2,264	16,831	3,935	32,155	55,185	(626)	(16,969)	(17,595)
55436	Riverside Regional Jail	98,504	0	0	35,411	133,915	10,452	77,705	18,168	37,273	143,598	(2,888)	(52,882)	(55,770)
55439	Rappahannock-Rapidan Planning District Commission	3,926	0	0	4,083	8,009	417	3,097	724	88	4,326	(115)	944	829
55440	Shenandoah Valley Juvenile Detention Center	18,383	0	0	1,047	19,430	1,951	14,501	3,391	27,348	47,191	(539)	(14,163)	(14,702)
55443	Bedford Public Library	5,786	0	0	1,622	7,408	614	4,565	1,067	474	6,720	(170)	64	(106)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55445	Chesterfield County Health Center Commission	53,255	0	0	35,679	88,934	5,651	42,010	9,822	37,569	95,052	(1,561)	(745)	(2,306)
55446	Washington County Service Authority	29,034	0	0	3,643	32,677	3,081	22,903	5,355	14,677	46,016	(851)	(4,800)	(5,651)
55447	Rappahannock Area Community Services Board	255,042	0	0	410,315	665,357	27,062	201,189	47,039	27,269	302,559	(7,478)	84,647	77,169
55449	Hampton Roads Planning District Commission	28,761	0	0	10,874	39,635	3,052	22,688	5,305	6,707	37,752	(843)	(1,663)	(2,506)
55450	Meherrin Regional Library	1,895	0	0	246	2,141	201	1,495	349	1,719	3,764	(56)	(738)	(794)
55453	Rockbridge Area Community Services Board	29,717	0	0	7,004	36,721	3,153	23,442	5,481	9,222	41,298	(871)	(8,173)	(9,044)
55454	Greensville/Emporia Department of Social Services	7,852	0	0	2,237	10,089	833	6,194	1,448	9,093	17,568	(230)	(2,548)	(2,778)
55455	James City Service Authority	43,372	0	0	17,194	60,566	4,602	34,214	7,999	861	47,676	(1,272)	6,296	5,024
55456	Accomack-Northampton Planning District Commission	5,701	0	0	359	6,060	605	4,497	1,051	1,984	8,137	(167)	(999)	(1,166)
55457	Harrisonburg/Rockingham Sewer Authority	13,570	0	0	1,076	14,646	1,440	10,704	2,503	3,927	18,574	(398)	(671)	(1,069)
55458	Wytheville Redevelopment & Housing Authority	2,902	0	0	1,665	4,567	308	2,289	535	8,567	11,699	(85)	(1,445)	(1,530)
55459	Waynesboro Redevelopment and Housing Authority	5,752	0	0	2,009	7,761	610	4,538	1,061	4,260	10,469	(169)	(460)	(629)
55460	Region Ten Community Services Board	160,703	0	0	35,766	196,469	17,052	126,770	29,639	56,635	230,096	(4,712)	(56,623)	(61,335)
55462	LENOWISCO Planning District Commission	2,168	0	0	702	2,870	230	1,710	400	1,094	3,434	(64)	(252)	(316)
55465	Rivanna Water & Sewer Authority	53,323	0	0	25,192	78,515	5,658	42,064	9,835	199	57,756	(1,563)	11,540	9,977
55466	Appomattox River Water Authority	12,307	0	0	5,509	17,816	1,306	9,708	2,270	7,086	20,370	(361)	(1,587)	(1,948)
55467	Campbell County Utilities and Service Authority	11,009	0	0	759	11,768	1,168	8,685	2,031	2,320	14,204	(323)	(529)	(852)
55469	Eastern Shore Community Services Board	39,634	0	0	18,286	57,920	4,205	31,265	7,310	19,567	62,347	(1,162)	(7,612)	(8,774)
55470	ANCHOR Commission	1,792	0	0	1,878	3,670	190	1,414	331	2,310	4,245	(53)	158	105
55471	Horizon Behavioral Health	166,797	0	0	11,646	178,443	17,698	131,577	30,763	112,824	292,862	(4,890)	(90,743)	(95,633)
55472	District 19 Community Services Board	63,411	0	0	44	63,455	6,728	50,021	11,695	46,264	114,708	(1,859)	(19,174)	(21,033)
55473	Hampton Roads Transit	169,186	0	0	90,327	259,513	17,952	133,462	31,204	2,917	185,535	(4,960)	20,469	15,509
55474	Upper Occoquan Sewage Authority	113,610	0	0	18,124	131,734	12,055	89,621	20,954	37,811	160,441	(3,331)	(15,519)	(18,850)
55475	New River Valley Juvenile Detention Home	5,496	0	0	833	6,329	583	4,336	1,014	2,533	8,466	(161)	(1,896)	(2,057)
55477	Frederick County Sanitation Authority	40,043	0	0	22,827	62,870	4,249	31,588	7,385	166	43,388	(1,174)	10,172	8,998
55479	Cumberland Mountain Community Services	91,574	0	0	18,251	109,825	9,717	72,238	16,890	22,178	121,023	(2,685)	(8,105)	(10,790)
55482	Middle Peninsula/Northern Neck Public Service Authority	84,883	0	0	61	84,944	9,007	66,960	15,656	66,027	157,650	(2,489)	(48,642)	(51,131)
55483	Rockbridge County Public Service Authority	3,072	0	0	1,048	4,120	326	2,424	567	2,512	5,829	(90)	(767)	(857)
55484	Danville-Pittsylvania Community Services	93,435	0	0	42,233	135,668	9,914	73,706	17,233	4,287	105,140	(2,739)	4,221	1,482
55485	Crater Youth Care Commission	9,337	0	0	148	9,485	991	7,365	1,722	5,609	15,687	(274)	(2,821)	(3,095)
55486	Hampton Roads Workforce Council	43,645	0	0	101,677	145,322	4,631	34,429	8,050	7,987	55,097	(1,280)	37,031	35,751
55487	Capital Regional Airport Commission	71,621	0	0	62,401	134,022	7,599	56,498	13,209	30,176	107,482	(2,100)	(12,002)	(14,102)
55488	Northwestern Community Services Board	86,010	0	0	85,481	171,491	9,126	67,848	15,863	41,418	134,255	(2,522)	18,189	15,667
55489	Harrisonburg-Rockingham Community Services Board	70,887	0	0	40,678	111,565	7,522	55,919	13,074	1,287	77,802	(2,078)	15,599	13,521
55491	Middle Peninsula Regional Security Center	27,310	0	0	5,510	32,820	2,898	21,543	5,037	5,524	35,002	(801)	2,531	1,730
55492	Northern Neck Planning District Commission	2,885	0	0	2,387	5,272	306	2,276	532	2,638	5,752	(85)	497	412
55493	Planning District One Community Services Board	2,441	0	0	729	3,170	259	1,925	450	909	3,543	(72)	269	197
55494	Rockbridge Area Social Services Board	8,808	0	0	3,205	12,013	935	6,948	1,624	3,674	13,181	(258)	865	607
55495	Dinwiddie County Water Authority	5,667	0	0	6,331	11,998	601	4,470	1,045	865	6,981	(166)	1,076	910
55496	Rappahannock Rapidan Community Services	116,102	0	0	100,153	216,255	12,319	91,587	21,413	697	126,016	(3,404)	29,840	26,436
55498	Valley Community Services Board	83,091	0	0	65,623	148,714	8,817	65,546	15,325	33,498	123,186	(2,436)	(16,666)	(19,102)
55499	Eastern Shore Public Library	3,107	0	0	3,425	6,532	330	2,451	573	61	3,415	(91)	1,447	1,356
55500	Alexandria City Public Schools	59,331	0	0	3,934	63,265	6,295	46,803	10,943	25,268	89,309	(1,740)	(14,765)	(16,505)
55501	Albemarle County Public Schools	92,547	0	0	55,212	147,759	9,820	73,005	17,069	6,720	106,614	(2,713)	38,859	36,146
55502	Alleghany Highlands Public Schools	19,339	0	0	18,474	37,813	2,052	15,255	3,567	1,492	22,366	(567)	3,729	3,162
55503	Charlottesville City Public Schools	16,488	0	0	3,328	19,816	1,750	13,007	3,041	7,074	24,872	(483)	(2,200)	(2,683)
55504	Amherst County Public Schools	21,660	0	0	947	22,607	2,298	17,087	3,995	4,682	28,062	(635)	(1,981)	(2,616)
55505	Appomattox County Public Schools	5,786	0	0	749	6,535	614	4,565	1,067	2,333	8,579	(170)	86	(84)
55506	Arlington County Public Schools	227,203	0	0	128,127	355,330	24,108	179,228	41,904	29,371	274,611	(6,661)	36,209	29,548
55507	Augusta County Public Schools	26,184	0	0	14,328	40,512	2,778	20,655	4,829	5,175	33,437	(768)	4,392	3,624

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55508	Bath County Public Schools	3,789	0	0	1,235	5,024	402	2,989	699	8,840	12,930	(111)	(2,188)	(2,299)
55509	Bedford County Public Schools	45,335	0	0	30,791	76,126	4,810	35,762	8,361	25,941	74,874	(1,329)	(3,375)	(4,704)
55510	Bland County Public Schools	3,499	0	0	7,802	11,301	371	2,760	645	3,498	7,274	(103)	251	148
55511	Botetourt County Public Schools	26,593	0	0	19,212	45,805	2,822	20,978	4,905	4,052	32,757	(780)	2,755	1,975
55512	Norfolk Public Schools	157,562	0	0	114,559	272,121	16,718	124,292	29,060	36,412	206,482	(4,620)	(5,417)	(10,037)
55513	Petersburg City Public Schools	26,064	0	0	16,819	42,883	2,766	20,561	4,807	902	29,036	(764)	7,405	6,641
55514	Buckingham County Public Schools	6,554	0	0	3,908	10,462	695	5,170	1,209	7,529	14,603	(192)	(1,327)	(1,519)
55515	Radford City Public Schools	2,765	0	0	2,295	5,060	293	2,181	510	2,762	5,746	(81)	(499)	(580)
55516	Caroline County Public Schools	19,185	0	0	38,692	57,877	2,036	15,134	3,538	2,836	23,544	(562)	8,130	7,568
55517	Carroll County Public Schools	15,311	0	0	108	15,419	1,625	12,078	2,824	5,731	22,258	(449)	(3,463)	(3,912)
55518	Charles City County Public Schools	3,021	0	0	3,186	6,207	321	2,383	557	509	3,770	(89)	679	590
55519	Charlotte County Public Schools	4,062	0	0	79	4,141	431	3,205	749	3,550	7,935	(119)	(1,897)	(2,016)
55520	Chesterfield County Public Schools	202,897	0	0	137,262	340,159	21,529	160,054	37,422	49,909	268,914	(5,949)	38,130	32,181
55521	Clarke County Public Schools	7,408	0	0	17,069	24,477	786	5,844	1,366	4,200	12,196	(217)	1,732	1,515
55522	Winchester City Public Schools	22,138	0	0	12,058	34,196	2,349	17,464	4,083	9,071	32,967	(649)	2,489	1,840
55523	Culpeper County Public Schools	42,228	0	0	20,931	63,159	4,481	33,312	7,788	7,012	52,593	(1,238)	1,337	99
55524	Cumberland County Public Schools	5,138	0	0	590	5,728	545	4,053	948	2,402	7,948	(151)	(1,160)	(1,311)
55525	Dickenson County Public Schools	9,746	0	0	2	9,748	1,034	7,688	1,798	6,106	16,626	(286)	(2,617)	(2,903)
55526	Dinwiddie County Public Schools	14,765	0	0	527	15,292	1,567	11,647	2,723	8,421	24,358	(433)	(3,299)	(3,732)
55528	Essex County Public Schools	5,104	0	0	4,791	9,895	542	4,026	941	4,866	10,375	(150)	(379)	(529)
55530	Covington City Public Schools	0	0	0	803	803	0	0	0	13,869	13,869	0	(4,438)	(4,438)
55531	Floyd County Public Schools	11,965	0	0	161	12,126	1,270	9,439	2,207	8,763	21,679	(351)	(2,481)	(2,832)
55532	Fluvanna County Public Schools	18,895	0	0	9,024	27,919	2,005	14,905	3,485	3,543	23,938	(554)	(1,684)	(2,238)
55533	Chesapeake City Public Schools	169,459	0	0	57,562	227,021	17,981	133,677	31,254	104,163	287,075	(4,968)	(25,407)	(30,375)
55534	Virginia Beach City Public Schools	413,066	0	0	163,597	576,663	43,829	325,845	76,184	98,927	544,785	(12,111)	12,374	263
55535	Giles County Public Schools	5,360	0	0	3,081	8,441	569	4,228	989	1,672	7,458	(157)	2,681	2,524
55536	Gloucester County Public Schools	30,092	0	0	13,771	43,863	3,193	23,738	5,550	15,351	47,832	(882)	3,395	2,513
55537	Goochland County Public Schools	9,798	0	0	8,352	18,150	1,040	7,729	1,807	1,939	12,515	(287)	3,829	3,542
55538	Grayson County Public Schools	8,569	0	0	5,606	14,175	909	6,759	1,580	325	9,573	(251)	165	(86)
55539	Greene County Public Schools	11,829	0	0	3,671	15,500	1,255	9,331	2,182	17,242	30,010	(347)	(4,146)	(4,493)
55540	Greensville County Public Schools	7,066	0	0	1,799	8,865	750	5,574	1,303	5,845	13,472	(207)	(1,404)	(1,611)
55541	Halifax County Public Schools	13,484	0	0	9,040	22,524	1,431	10,637	2,487	9,261	23,816	(395)	(672)	(1,067)
55542	Hanover County Public Schools	68,583	0	0	137,804	206,387	7,277	54,101	12,649	10,077	84,104	(2,011)	25,722	23,711
55543	Henrico County Public Schools	5,155	0	0	2,411	7,566	547	4,066	951	2,314	7,878	(151)	(1,239)	(1,390)
55544	Henry County Public Schools	25,928	0	0	370	26,298	2,751	20,453	4,782	18,465	46,451	(760)	(7,107)	(7,867)
55545	Highland County Public Schools	1,604	0	0	7	1,611	170	1,266	296	1,371	3,103	(47)	(710)	(757)
55546	Isle of Wight County Public Schools	17,666	0	0	24,254	41,920	1,875	13,936	3,258	7,621	26,690	(518)	(451)	(969)
55548	King George County Public Schools	23,657	0	0	10,127	33,784	2,510	18,662	4,363	8,743	34,278	(694)	966	272
55549	King and Queen County Public Schools	4,984	0	0	2,288	7,272	529	3,932	919	7,735	13,115	(146)	(1,378)	(1,524)
55550	King William County Public Schools	10,566	0	0	5,801	16,367	1,121	8,335	1,949	4,235	15,640	(310)	(973)	(1,283)
55551	Lancaster County Public Schools	5,633	0	0	652	6,285	598	4,443	1,039	6,162	12,242	(165)	(2,716)	(2,881)
55552	Lee County Public Schools	16,335	0	0	4,459	20,794	1,733	12,886	3,013	11,910	29,542	(479)	(1,668)	(2,147)
55553	Loudoun County Public Schools	639,688	0	0	326,904	966,592	67,875	504,615	117,982	118,212	808,684	(18,755)	132,003	113,248
55554	Louisa County Public Schools	34,172	0	0	21,087	55,259	3,626	26,956	6,303	12,312	49,197	(1,002)	1,810	808
55555	Lunenburg County Public Schools	5,325	0	0	2,025	7,350	565	4,201	982	2,955	8,703	(156)	(498)	(654)
55556	Madison County Public Schools	6,810	0	0	3,177	9,987	723	5,372	1,256	4,709	12,060	(200)	(655)	(855)
55557	Mathews County Public Schools	5,701	0	0	897	6,598	605	4,497	1,051	8,802	14,955	(167)	(1,881)	(2,048)
55558	Mecklenburg County Public Schools	12,324	0	0	9,507	21,831	1,308	9,721	2,273	7,849	21,151	(361)	3,133	2,772
55559	Middlesex County Public Schools	4,626	0	0	3,106	7,732	491	3,649	853	460	5,453	(136)	461	325
55560	Montgomery County Public Schools	35,964	0	0	4,569	40,533	3,816	28,370	6,633	16,747	55,566	(1,054)	(4,503)	(5,557)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55562	Nelson County Public Schools	10,224	0	0	2,464	12,688	1,085	8,065	1,886	12,796	23,832	(300)	(5,726)	(6,026)
55563	New Kent County Public Schools	12,085	0	0	2,150	14,235	1,282	9,533	2,229	392	13,436	(354)	1,154	800
55565	Northampton County Public Schools	7,220	0	0	981	8,201	766	5,696	1,332	3,638	11,432	(212)	(2,329)	(2,541)
55566	Northumberland County Public Schools	4,250	0	0	6,679	10,929	451	3,353	784	8,342	12,930	(125)	(2,994)	(3,119)
55567	Nottoway County Public Schools	7,886	0	0	4,078	11,964	837	6,221	1,454	3,202	11,714	(231)	(180)	(411)
55568	Orange County Public Schools	28,471	0	0	15,352	43,823	3,021	22,459	5,251	8,136	38,867	(835)	592	(243)
55569	Page County Public Schools	15,345	0	0	6,123	21,468	1,628	12,105	2,830	3,508	20,071	(450)	(1,783)	(2,233)
55570	Patrick County Public Schools	15,891	0	0	8,825	24,716	1,686	12,536	2,931	6,400	23,553	(466)	473	7
55571	Pittsylvania County Public Schools	24,494	0	0	11,468	35,962	2,599	19,322	4,518	11,122	37,561	(718)	(428)	(1,146)
55572	Powhatan County Public Schools	16,096	0	0	12,170	28,266	1,708	12,697	2,969	9,104	26,478	(472)	1,739	1,267
55573	Prince Edward County Public Schools	5,820	0	0	4,449	10,269	618	4,591	1,074	2,979	9,262	(171)	121	(50)
55574	Prince George County Public Schools	42,023	0	0	21,629	63,652	4,459	33,150	7,751	9,975	55,335	(1,232)	7,435	6,203
55576	Prince William County Public Schools	512,167	0	0	139,979	652,146	54,344	404,020	94,462	75,560	628,386	(15,016)	(14,917)	(29,933)
55577	Pulaski County Public Schools	19,714	0	0	4,645	24,359	2,092	15,552	3,636	4,617	25,897	(578)	(832)	(1,410)
55578	Rappahannock County Public Schools	5,906	0	0	1,541	7,447	627	4,659	1,089	2,713	9,088	(173)	(95)	(268)
55579	Richmond County Public Schools	1,024	0	0	2,184	3,208	109	808	189	304	1,410	(30)	413	383
55580	Roanoke County Public Schools	31,065	0	0	29,761	60,826	3,296	24,506	5,730	1,715	35,247	(911)	4,460	3,549
55581	Rockbridge County Public Schools	9,251	0	0	4,249	13,500	982	7,298	1,706	7,456	17,442	(271)	(3,217)	(3,488)
55582	Rockingham County Public Schools	64,213	0	0	1,356	65,569	6,813	50,654	11,843	24,169	93,479	(1,883)	(11,250)	(13,133)
55583	Russell County Public Schools	17,325	0	0	12	17,337	1,838	13,667	3,195	16,204	34,904	(508)	(7,551)	(8,059)
55584	Scott County Public Schools	20,551	0	0	3,699	24,250	2,181	16,211	3,790	1,643	23,825	(603)	1,227	624
55585	Shenandoah County Public Schools	31,560	0	0	10,718	42,278	3,349	24,896	5,821	6,639	40,705	(925)	(959)	(1,884)
55586	Smyth County Public Schools	18,349	0	0	7,477	25,826	1,947	14,475	3,384	4,063	23,869	(538)	(1,071)	(1,609)
55587	Southampton County Public Schools	4,216	0	0	3,183	7,399	447	3,326	778	17,794	22,345	(124)	(3,158)	(3,282)
55588	Spotsylvania County Public Schools	74,232	0	0	15,132	89,364	7,877	58,558	13,691	59,042	139,168	(2,176)	(12,364)	(14,540)
55589	Stafford County Public Schools	100,057	0	0	97,004	197,061	10,617	78,930	18,454	40,943	148,944	(2,934)	29,843	26,909
55590	Surry County Public Schools	7,561	0	0	934	8,495	802	5,965	1,395	3,804	11,966	(222)	(1,214)	(1,436)
55591	Sussex County School Board	7,903	0	0	6,515	14,418	839	6,234	1,458	6,674	15,205	(232)	35	(197)
55592	Tazewell County Public Schools	28,659	0	0	4,318	32,977	3,041	22,607	5,286	8,970	39,904	(840)	(4,379)	(5,219)
55593	Warren County Public Schools	12,307	0	0	3,506	15,813	1,306	9,708	2,270	5,819	19,103	(361)	(7,072)	(7,433)
55595	Washington County Public Schools	23,862	0	0	10,312	34,174	2,532	18,824	4,401	4,680	30,437	(700)	(137)	(837)
55596	Westmoreland County Public Schools	4,387	0	0	28	4,415	465	3,460	809	6,271	11,005	(129)	(2,254)	(2,383)
55597	Wise County Public Schools	13,365	0	0	1,468	14,833	1,418	10,543	2,465	2,684	17,110	(392)	(104)	(496)
55598	Wythe County Public Schools	12,255	0	0	6,770	19,025	1,300	9,668	2,260	4,876	18,104	(359)	(133)	(492)
55599	York County Public Schools	48,680	0	0	1,697	50,377	5,165	38,401	8,978	22,121	74,665	(1,427)	(11,743)	(13,170)
55600	Accomack County Public Schools	24,630	0	0	9,600	34,230	2,613	19,429	4,543	6,793	33,378	(722)	(2,341)	(3,063)
55601	Bristol VA Public Schools	9,388	0	0	2,734	12,122	996	7,406	1,731	4,047	14,180	(275)	1,402	1,127
55602	Buena Vista City Public Schools	3,465	0	0	2,306	5,771	368	2,733	639	1,064	4,804	(102)	358	256
55603	Amelia County Public Schools	4,728	0	0	718	5,446	502	3,730	872	7,911	13,015	(139)	(3,866)	(4,005)
55605	Danville City Public Schools	32,550	0	0	49,051	81,601	3,454	25,677	6,003	110	35,244	(954)	17,626	16,672
55606	Franklin City Public Schools	5,138	0	0	3,562	8,700	545	4,053	948	1,717	7,263	(151)	1,925	1,774
55608	Harrisonburg City Public Schools	22,975	0	0	17,873	40,848	2,438	18,123	4,237	5,940	30,738	(674)	3,725	3,051
55609	Hopewell City Public Schools	22,138	0	0	14,336	36,474	2,349	17,464	4,083	1,685	25,581	(649)	4,243	3,594
55610	Lynchburg City Public Schools	31,936	0	0	3,420	35,356	3,389	25,192	5,890	13,511	47,982	(936)	(466)	(1,402)
55611	Fauquier County Public Schools	64,640	0	0	22,715	87,355	6,859	50,991	11,922	39,444	109,216	(1,895)	(4,850)	(6,745)
55612	Brunswick County Public Schools	6,264	0	0	1,082	7,346	665	4,942	1,155	15,676	22,438	(184)	(4,046)	(4,230)
55614	Portsmouth City Public Schools	60,082	0	0	16,393	76,475	6,375	47,396	11,081	17,780	82,632	(1,762)	(12,044)	(13,806)
55615	Campbell County Public Schools	30,758	0	0	6,451	37,209	3,264	24,263	5,673	1,157	34,357	(902)	2,436	1,534
55616	Richmond Public Schools	104,069	0	0	105,001	209,070	11,042	82,094	19,194	50,761	163,091	(3,051)	14,476	11,425
55617	Roanoke City Schools	50,165	0	0	53,021	103,186	5,323	39,573	9,252	660	54,808	(1,471)	18,282	16,811

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55619	Staunton City Public Schools	11,180	0	0	4,585	15,765	1,186	8,819	2,062	889	12,956	(328)	1,547	1,219
55620	Suffolk City Public Schools	69,095	0	0	33,048	102,143	7,331	54,505	12,744	20,669	95,249	(2,026)	10,038	8,012
55622	Craig County Public Schools	2,509	0	0	785	3,294	266	1,979	463	205	2,913	(74)	(391)	(465)
55623	Martinsville City Public Schools	3,909	0	0	3,201	7,110	415	3,083	721	1,784	6,003	(115)	(597)	(712)
55624	Appomattox Regional Governor's School	649	0	0	102	751	69	512	120	1,138	1,839	(19)	(258)	(277)
55625	Colonial Heights City Public Schools	14,526	0	0	15,839	30,365	1,541	11,458	2,679	1,188	16,866	(426)	3,899	3,473
55632	Manassas City Public Schools	39,548	0	0	44,232	83,780	4,196	31,198	7,294	699	43,387	(1,160)	10,569	9,409
55633	Franklin County Public Schools	41,716	0	0	32	41,748	4,426	32,908	7,694	26,498	71,526	(1,223)	(10,066)	(11,289)
55634	Frederick County Public Schools	79,677	0	0	12,827	92,504	8,454	62,853	14,695	18,196	104,198	(2,336)	(1,934)	(4,270)
55635	Salem City Public Schools	10,463	0	0	5,429	15,892	1,110	8,254	1,930	9,450	20,744	(307)	(479)	(786)
55636	Manassas Park City Public Schools	11,368	0	0	4,790	16,158	1,206	8,967	2,097	5,854	18,124	(333)	(667)	(1,000)
55637	Newport News Public Schools	124,637	0	0	119,328	243,965	13,225	98,319	22,987	34,261	168,792	(3,654)	40,697	37,043
55638	Town of West Point Public Schools	4,182	0	0	12,582	16,764	444	3,299	771	2,084	6,598	(123)	5,695	5,572
55708	Waynesboro City Public Schools	11,163	0	0	14,084	25,247	1,184	8,806	2,059	39	12,088	(327)	4,629	4,302
55710	Valley Vocational-Technical Center	649	0	0	391	1,040	69	512	120	474	1,175	(19)	49	30
55711	New Horizons Technical Center	2,373	0	0	98	2,471	252	1,872	438	2,445	5,007	(70)	(605)	(675)
55713	Galax City Public Schools	5,957	0	0	4,183	10,140	632	4,699	1,099	997	7,427	(175)	1,972	1,797
55714	Norton City Public Schools	3,380	0	0	3,182	6,562	359	2,666	623	196	3,844	(99)	1,866	1,767
55802	Williamsburg-James City County Public Schools	45,369	0	0	5,836	51,205	4,814	35,789	8,368	16,885	65,856	(1,330)	(6,464)	(7,794)
55803	Poquoson City Public Schools	3,789	0	0	1,712	5,501	402	2,989	699	5,214	9,304	(111)	(1,127)	(1,238)
55806	Fredericksburg City Public Schools	14,491	0	0	11,451	25,942	1,538	11,431	2,673	5,356	20,998	(425)	4,196	3,771
55807	Hampton City Public Schools	78,756	0	0	234,009	312,765	8,356	62,126	14,525	3,166	88,173	(2,309)	47,492	45,183
55813	Buchanan County Public Schools	17,257	0	0	6,185	23,442	1,831	13,613	3,183	6,649	25,276	(506)	(774)	(1,280)
55814	Jackson River Technical Ctr	0	0	0	97	97	0	0	0	2,129	2,129	0	(762)	(762)
55815	Northern Neck Regional Vocational Center	307	0	0	10	317	33	242	57	8	340	(9)	(23)	(32)
55848	Henrico Sports and Entertainment Authority	5,206	0	0	28,112	33,318	552	4,107	960	0	5,619	(153)	5,749	5,596
55854	Orange County Broadband Authority	7,220	0	0	22,364	29,584	766	5,696	1,332	21	7,815	(212)	9,742	9,530
55856	Blue Ridge Resource Authority	2,202	0	0	4,939	7,141	234	1,737	406	4,729	7,106	(65)	3,396	3,331
55857	Peanut Soil and Water Conservation District	1,502	0	0	8,115	9,617	159	1,185	277	0	1,621	(44)	1,660	1,616
55858	Peumansend Creek Regional Jail Authority	30,314	0	0	22,669	52,983	3,217	23,913	5,591	41,958	74,679	(889)	37,124	36,235
55859	Williamsburg Area Transit Authority	19,202	0	0	21,779	40,981	2,038	15,148	3,542	5,287	26,015	(563)	18,665	18,102
55860	Middle Peninsula Juvenile Detention Commission	16,727	0	0	6,566	23,293	1,775	13,195	3,085	12,268	30,323	(490)	14,751	14,261
55862	Crater Criminal Justice Training Academy	2,117	0	0	615	2,732	225	1,670	390	1,393	3,678	(62)	(572)	(634)
55863	Central Shenandoah Criminal Justice Training Academy	3,772	0	0	3,699	7,471	400	2,976	696	1,515	5,587	(111)	257	146
55864	New River Valley Emergency Comm Regional Authority	12,955	0	0	3,142	16,097	1,375	10,220	2,389	11,139	25,123	(380)	(942)	(1,322)
55865	Maury Service Authority	8,705	0	0	3,752	12,457	924	6,867	1,606	1,502	10,899	(255)	2,368	2,113
55866	Hampton Roads Transportation Accountability Commission	4,592	0	0	7,834	12,426	487	3,622	847	16	4,972	(135)	3,003	2,868
55867	Pamunkey Regional Library	10,310	0	0	4,677	14,987	1,094	8,133	1,901	11,061	22,189	(302)	755	453
55868	Northern Virginia Transportation Authority	15,191	0	0	16,963	32,154	1,612	11,984	2,802	148	16,546	(445)	7,353	6,908
55869	RSW Regional Jail Authority	41,392	0	0	23,690	65,082	4,392	32,652	7,634	19,190	63,868	(1,214)	(2,205)	(3,419)
55870	Bedford Regional Water Authority	30,263	0	0	9,110	39,373	3,211	23,873	5,582	9,456	42,122	(887)	5,650	4,763
55871	Portsmouth Redevelopment and Housing Authority	17,581	0	0	15	17,596	1,865	13,869	3,243	31,358	50,335	(515)	(14,871)	(15,386)
55872	Southwest Regional Recreation Authority	6,059	0	0	13,798	19,857	643	4,780	1,118	6,848	13,389	(178)	2,279	2,101
55874	Meherrin River Regional Jail Authority	33,421	0	0	8,234	41,655	3,546	26,364	6,164	36,219	72,293	(980)	(19,902)	(20,882)
55875	Woodway Water Authority	1,758	0	0	80	1,838	187	1,387	324	658	2,556	(52)	(186)	(238)
55876	Bristol Virginia Utilities Authority (BVU)	29,802	0	0	6,627	36,429	3,162	23,509	5,497	12,781	44,949	(874)	(25,717)	(26,591)
55878	Mount Rogers Community Services Board	218,805	0	0	80,755	299,560	23,217	172,603	40,356	24,055	260,231	(6,415)	10,342	3,927
55879	Lonesome Pine Soil & Water Conservation District	376	0	0	36	412	40	296	69	198	603	(11)	(9)	(20)
55880	Big Sandy Soil & Water & Conservation District	580	0	0	2,216	2,796	62	458	107	10	637	(17)	743	726
55881	Central Virginia Planning District Commission	10,327	0	0	4	10,331	1,096	8,146	1,905	16,474	27,621	(303)	(7,287)	(7,590)

Group Life Insurance Program
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55882	Middle Peninsula Planning District Commission	3,516	0	0	6,706	10,222	373	2,774	649	62	3,858	(103)	2,297	2,194
55883	Western Virginia Regional Jail Authority	65,339	0	0	15,759	81,098	6,933	51,543	12,051	31,898	102,425	(1,916)	(11,563)	(13,479)
55884	Halifax Service Authority	8,210	0	0	4	8,214	871	6,476	1,514	10,796	19,657	(241)	(3,188)	(3,429)
55886	Russell County Public Service Authority	5,650	0	0	2,305	7,955	599	4,457	1,042	3,173	9,271	(166)	2,080	1,914
55887	Piedmont Community Services Board	113,491	0	0	29,009	142,500	12,042	89,526	20,932	3,396	125,896	(3,327)	16,298	12,971
55888	Blue Ridge Behavioral Health Care	121,786	0	0	43,379	165,165	12,922	96,070	22,462	44,126	175,580	(3,571)	(2,651)	(6,222)
55890	Middle River Regional Jail Authority	64,247	0	0	25,315	89,562	6,817	50,681	11,849	12,008	81,355	(1,884)	1,334	(550)
55892	Big Stone Gap Redevelopment and Housing Authority	2,168	0	0	562	2,730	230	1,710	400	1,658	3,998	(64)	920	856
55893	Eastern Shore Soil and Water Conservation District	1,707	0	0	1,339	3,046	181	1,346	315	9	1,851	(50)	644	594
55895	Town of Gordonsville	4,950	0	0	659	5,609	525	3,905	913	5,061	10,404	(145)	(1,449)	(1,594)
55896	Virginia Resources Authority	9,798	0	0	8	9,806	1,040	7,729	1,807	10,732	21,308	(287)	(3,220)	(3,507)
55897	Prince William County Services Authority	214,282	0	0	35,005	249,287	22,737	169,035	39,521	45,964	277,257	(6,283)	(14,423)	(20,706)
55898	Western Virginia Water Authority	102,686	0	0	43,833	146,519	10,896	81,003	18,939	10,206	121,044	(3,011)	14,209	11,198
55899	Shenandoah Valley Regional Airport Commission	5,172	0	0	797	5,969	549	4,080	954	4,737	10,320	(152)	(861)	(1,013)
55900	Alleghany Highlands Community Services Board	30,075	0	0	18,698	48,773	3,191	23,725	5,547	593	33,056	(882)	4,243	3,361
55901	Brunswick Industrial Development Authority	717	0	0	610	1,327	76	566	132	3,994	4,768	(21)	(290)	(311)
55904	Appalachian Juvenile Commission	19,305	0	0	19,138	38,443	2,048	15,229	3,561	3,201	24,039	(566)	1,563	997
55905	Goochland-Powhatan Community Services Board	31,629	0	0	41,858	73,487	3,356	24,950	5,833	2,545	36,684	(927)	13,645	12,718
55906	Suffolk Redevelopment and Housing Authority	8,551	0	0	8,584	17,135	907	6,746	1,577	8,981	18,211	(251)	(3,206)	(3,457)
55908	Lee County Redevelopment and Housing Authority	2,458	0	0	765	3,223	261	1,939	453	1,961	4,614	(72)	(189)	(261)
55909	Henry County Public Service Authority	21,251	0	0	3,574	24,825	2,255	16,763	3,919	2,204	25,141	(623)	82	(541)
55910	Southside Planning District Commission	3,926	0	0	785	4,711	417	3,097	724	1,371	5,609	(115)	(871)	(986)
55911	Economic Development Authority Of Henrico Co, Va	8,056	0	0	7,231	15,287	855	6,355	1,486	1,743	10,439	(236)	1,584	1,348
55912	Augusta County Public Service Authority	50,660	0	0	16,023	66,683	5,375	39,963	9,344	685	55,367	(1,485)	2,653	1,168
55914	Rappahannock Juvenile Center	34,035	0	0	20,109	54,144	3,611	26,849	6,277	8,077	44,814	(998)	2,803	1,805
55915	Cumberland Plateau Regional Housing Authority	4,301	0	0	2,176	6,477	456	3,393	793	3,419	8,061	(126)	(576)	(702)
55918	Amherst County Service Authority	9,303	0	0	4,289	13,592	987	7,338	1,716	5,879	15,920	(273)	511	238
55919	Pepper's Ferry Regional Wastewater Treatment Authority	10,822	0	0	5,934	16,756	1,148	8,537	1,996	2,129	13,810	(317)	1,531	1,214
55920	Rappahannock Regional Jail Authority	107,585	0	0	8,385	115,970	11,415	84,868	19,843	62,818	178,944	(3,154)	(17,986)	(21,140)
55921	Thomas Jefferson Planning District Commission	6,196	0	0	9,842	16,038	657	4,888	1,143	4,367	11,055	(182)	608	426
55922	Piedmont Regional Jail	34,189	0	0	25,361	59,550	3,628	26,970	6,306	14,178	51,082	(1,002)	(10,057)	(11,059)
55923	Nelson County Services Authority	7,271	0	0	527	7,798	772	5,736	1,341	2,461	10,310	(213)	(998)	(1,211)
55924	Coeburn-Norton-Wise Regional Water	4,523	0	0	2,675	7,198	480	3,568	834	2,207	7,089	(133)	(855)	(988)
55925	Fauquier County Water & Sanitation Authority	24,425	0	0	2,505	26,930	2,592	19,268	4,505	20,305	46,670	(716)	(2,823)	(3,539)
55926	Scott County Soil & Water Conservation District	1,161	0	0	1,019	2,180	123	916	214	780	2,033	(34)	(35)	(69)
55927	New River Resource Authority	10,412	0	0	3,272	13,684	1,105	8,213	1,920	807	12,045	(305)	1,058	753
55928	Scott County Water & Sewage Authority	10,822	0	0	8,143	18,965	1,148	8,537	1,996	1,416	13,097	(317)	3,936	3,619
55929	Greensville County Water & Sewer Authority	8,603	0	0	473	9,076	913	6,786	1,587	9,506	18,792	(252)	(2,124)	(2,376)
55930	Petersburg Redevelopment & Housing Authority	9,815	0	0	3,564	13,379	1,041	7,742	1,810	5,534	16,127	(288)	(541)	(829)
55931	Central Rappahannock Regional Library	36,186	0	0	4,369	40,555	3,840	28,545	6,674	17,584	56,643	(1,061)	(4,702)	(5,763)
55932	Virginia Coalfield Economic Development Authority	1,912	0	0	26	1,938	203	1,508	353	4,411	6,475	(56)	(1,086)	(1,142)
55933	Central Virginia Regional Jail	50,199	0	0	18,017	68,216	5,326	39,600	9,259	29,985	84,170	(1,472)	(4,044)	(5,516)
55934	Thomas Jefferson Soil & Water Conservation District	6,333	0	0	13,529	19,862	672	4,995	1,168	776	7,611	(186)	4,100	3,914
55937	Wythe-Grayson Regional Library	2,475	0	0	1,178	3,653	263	1,952	456	727	3,398	(73)	147	74
55938	Colonial Soil & Water Conservation District	3,840	0	0	7,888	11,728	408	3,030	708	111	4,257	(113)	2,478	2,365
55939	Rivanna Solid Waste Authority	10,173	0	0	12,823	22,996	1,079	8,025	1,876	34	11,014	(298)	6,752	6,454
55940	Monacan Soil & Water Conservation District	1,468	0	0	1,271	2,739	156	1,158	271	2,356	3,941	(43)	243	200
55942	Tri-county/city Soil And Water Conservation Dist.	1,809	0	0	3,657	5,466	192	1,427	334	1,244	3,197	(53)	315	262
55944	Central Virginia Waste Management Authority	4,421	0	0	2,435	6,856	469	3,487	815	3,903	8,674	(130)	(439)	(569)
55945	Lonesome Pine Regional Library	4,609	0	0	82	4,691	489	3,635	850	6,164	11,138	(135)	(2,687)	(2,822)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55946	Virginia Peninsulas Public Service Authority	11,914	0	0	2,507	14,421	1,264	9,398	2,197	8,187	21,046	(349)	(2,123)	(2,472)
55947	Tidewater Youth Services Commission	16,113	0	0	17,169	33,282	1,710	12,711	2,972	18,393	35,786	(472)	(5,272)	(5,744)
55948	Virginia Highlands Airport Commission	2,253	0	0	1,197	3,450	239	1,777	416	1,144	3,576	(66)	(19)	(85)
55949	Western Tidewater Regional Jail	51,155	0	0	24,281	75,436	5,428	40,354	9,435	38,095	93,312	(1,500)	(17,789)	(19,289)
55950	Scott County Redevelopment & Housing Authority	2,577	0	0	1,162	3,739	273	2,033	475	545	3,326	(76)	304	228
55951	Handley Regional Library	6,230	0	0	3,355	9,585	661	4,915	1,149	2,866	9,591	(183)	903	720
55952	Northern Neck Regional Jail	32,619	0	0	5,521	38,140	3,461	25,731	6,016	6,498	41,706	(956)	3,433	2,477
55953	Montgomery Regional Solid Waste Authority	4,643	0	0	131	4,774	493	3,662	856	2,821	7,832	(136)	(2,281)	(2,417)
55954	Potomac & Rappahannock Transportation Commission	79,558	0	0	21,762	101,320	8,442	62,759	14,673	3,719	89,593	(2,333)	(299)	(2,632)
55955	Giles County Public Service Authority	5,325	0	0	3,712	9,037	565	4,201	982	1,524	7,272	(156)	2,132	1,976
55956	South Central Wastewater Authority	12,392	0	0	467	12,859	1,315	9,775	2,286	10,885	24,261	(363)	(3,554)	(3,917)
55957	Wise County Redevelopment and Housing Authority	4,028	0	0	95	4,123	427	3,178	743	5,922	10,270	(118)	(2,038)	(2,156)
55958	Prince William Soil & Water Conservation District	1,485	0	0	1,715	3,200	158	1,171	274	2,003	3,606	(44)	(410)	(454)
55959	Hampton Roads Regional Jail Authority	1,997	0	0	4	2,001	212	1,575	368	394,994	397,149	(59)	(129,568)	(129,627)
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	1,868	1,868	0	(3,168)	(3,168)
55961	Pamunkey Regional Jail	45,915	0	0	3,497	49,412	4,872	36,220	8,468	14,525	64,085	(1,346)	(6,007)	(7,353)
55962	Charlottesville - Albemarle Airport Authority	20,312	0	0	8,312	28,624	2,155	16,023	3,746	12,432	34,356	(596)	3,191	2,595
55963	Virginia Peninsula Regional Jail	32,636	0	0	5,552	38,188	3,463	25,744	6,019	22,643	57,869	(957)	(16,113)	(17,070)
55964	Virginia Biotechnology Research Parternship Authority	6,247	0	0	7,670	13,917	663	4,928	1,152	4,984	11,727	(183)	969	786
55966	Blue Ridge Regional Jail Authority	106,236	0	0	19,808	126,044	11,272	83,804	19,594	72,243	186,913	(3,115)	(30,076)	(33,191)
55967	Massanutten Regional Library	6,571	0	0	4,036	10,607	697	5,184	1,212	3,296	10,389	(193)	(270)	(463)
55968	Albemarle-Charlottesville Regional Jail	56,310	0	0	4,399	60,709	5,975	44,420	10,386	30,932	91,713	(1,651)	(17,134)	(18,785)
55969	Culpeper Soil & Water Conservation District	4,899	0	0	4,023	8,922	520	3,864	904	1,708	6,996	(144)	933	789
55970	New River Valley Regional Jail	61,362	0	0	11,001	72,363	6,511	48,405	11,317	35,447	101,680	(1,799)	(17,053)	(18,852)
55971	Sussex Service Authority	6,657	0	0	42	6,699	706	5,251	1,228	5,127	12,312	(195)	(1,829)	(2,024)
55974	Peaks of Otter Soil & Water Conservation District	563	0	0	1,003	1,566	60	444	104	6	614	(17)	273	256
55975	New River Soil & Water Conservation District	1,280	0	0	1,437	2,717	136	1,010	236	87	1,469	(38)	489	451
55977	Southside Regional Jail	18,588	0	0	15,919	34,507	1,972	14,663	3,428	4,040	24,103	(545)	2,974	2,429
55978	Evergreen Soil & Water Conservation District	973	0	0	1,290	2,263	103	767	179	858	1,907	(29)	(119)	(148)
55979	Roanoke Higher Education Authority	9,422	0	0	7,307	16,729	1,000	7,432	1,738	1,599	11,769	(276)	2,045	1,769
55981	John Marshall Soil & Water Conservation District	2,458	0	0	824	3,282	261	1,939	453	595	3,248	(72)	85	13
55982	Daniel Boone Soil & Water Conservation District	1,178	0	0	719	1,897	125	929	217	815	2,086	(35)	(65)	(100)
55983	Southside Community Services Board	61,789	0	0	22,388	84,177	6,556	48,742	11,396	14,442	81,136	(1,812)	(1,114)	(2,926)
55984	Northern Shenandoah Valley Regional Commission	5,872	0	0	3,939	9,811	623	4,632	1,083	1,648	7,986	(172)	1,558	1,386
55985	Tazewell Soil & Water Conservation District	666	0	0	425	1,091	71	525	123	2,024	2,743	(20)	(417)	(437)
55988	Henricopolis Soil & Water Conservation District	836	0	0	474	1,310	89	660	154	2,149	3,052	(25)	(275)	(300)
55989	Piedmont Regional Juvenile Detention Center	3,516	0	0	3,144	6,660	373	2,774	649	10,478	14,274	(103)	(2,760)	(2,863)
55990	Roanoke River Service Authority	3,550	0	0	3,140	6,690	377	2,801	655	1,063	4,896	(104)	1,182	1,078
55991	Lee County Public Service Authority	5,513	0	0	648	6,161	585	4,349	1,017	3,030	8,981	(162)	(6)	(168)
55992	Blue Ridge Juvenile Detention Center	15,225	0	0	6,274	21,499	1,616	12,010	2,808	7,696	24,130	(446)	(3,676)	(4,122)
55994	Wise County Public Service Authority	11,402	0	0	13,656	25,058	1,210	8,994	2,103	7,155	19,462	(334)	3,478	3,144
55995	Holston River Soil and Water Conservation District	1,263	0	0	723	1,986	134	996	233	1,442	2,805	(37)	1,290	1,253
55998	Southwest Virginia Regional Jail Authority	132,659	0	0	46,212	178,871	14,076	104,647	24,467	47,286	190,476	(3,889)	(1,832)	(5,721)
55999	Clinch Valley Soil & Water Conservation District	1,109	0	0	472	1,581	118	875	205	655	1,853	(33)	519	486
59212	City of Norfolk - Insurance Only Employees	873,600	0	0	1,303	874,903	92,695	689,135	161,123	2,967,540	3,910,493	(25,613)	(1,070,939)	(1,096,552)
59214	City of Portsmouth - Insurance Only Employees	3,021	0	0	2	3,023	321	2,383	557	41,656	44,917	(89)	(23,178)	(23,267)
59216	City of Richmond - Insurance Only Employees	1,088,359	0	0	384,320	1,472,679	115,482	858,547	200,733	3,002,123	4,176,885	(31,910)	(590,200)	(622,110)
59217	City of Roanoke - Insurance Only Employees	589,625	0	0	42,796	632,421	62,563	465,123	108,748	120,755	757,189	(17,287)	(74,744)	(92,031)
59617	Roanoke City Schools - Insurance Only Employees	7,613	0	0	3,497	11,110	808	6,005	1,404	24,588	32,805	(223)	(9,047)	(9,270)
70156	Department of State Police	1,161	0	0	190	1,351	123	916	214	12,811	14,064	(34)	(5,708)	(5,742)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70203	Woodrow Wilson Rehabilitation Center	529	0	0	6	535	56	417	98	9,477	10,048	(16)	(3,390)	(3,406)
70204	The College of William and Mary	11,624	0	0	7,969	19,593	1,233	9,169	2,144	1,176	13,722	(341)	2,926	2,585
70207	University of Virginia - Academic Division	36,459	0	0	36,947	73,406	3,869	28,761	6,724	783	40,137	(1,069)	16,149	15,080
70208	Virginia Polytechnic Institute and State University	21,712	0	0	9,297	31,009	2,304	17,127	4,004	1,737	25,172	(637)	1,854	1,217
70211	Virginia Military Institute	4,711	0	0	3,532	8,243	500	3,716	869	2,613	7,698	(138)	453	315
70212	Virginia State University	10,139	0	0	9,140	19,279	1,076	7,998	1,870	2,591	13,535	(297)	3,768	3,471
70213	Norfolk State University	9,763	0	0	20,477	30,240	1,036	7,702	1,801	11,897	22,436	(286)	686	400
70214	Longwood University	4,984	0	0	1,484	6,468	529	3,932	919	5,096	10,476	(146)	(2,565)	(2,711)
70215	University of Mary Washington	6,862	0	0	1,148	8,010	728	5,413	1,266	4,362	11,769	(201)	(1,778)	(1,979)
70216	James Madison University	12,819	0	0	3,369	16,188	1,360	10,112	2,364	4,571	18,407	(376)	(2,019)	(2,395)
70217	Radford University	5,923	0	0	4	5,927	628	4,672	1,092	11,367	17,759	(174)	(4,323)	(4,497)
70221	Old Dominion University	22,975	0	0	22,348	45,323	2,438	18,123	4,237	1,878	26,676	(674)	3,142	2,468
70236	Virginia Commonwealth University	44,259	0	0	38,581	82,840	4,696	34,914	8,163	26,628	74,401	(1,298)	6,098	4,800
70241	Richard Bland College	1,519	0	0	1,061	2,580	161	1,198	280	2,433	4,072	(45)	(100)	(145)
70242	Christopher Newport University	10,600	0	0	10,839	21,439	1,125	8,362	1,955	2,238	13,680	(311)	3,108	2,797
70246	University of Virginia's College at Wise	3,158	0	0	1,791	4,949	335	2,491	582	1,611	5,019	(93)	45	(48)
70247	George Mason University	23,948	0	0	22,693	46,641	2,541	18,891	4,417	24,064	49,913	(702)	(1,559)	(2,261)
70280	Northern Virginia Community College	20,636	0	0	6,534	27,170	2,190	16,279	3,806	23,631	45,906	(605)	(5,265)	(5,870)
70282	Piedmont Virginia Community College	1,587	0	0	2,141	3,728	168	1,252	293	518	2,231	(47)	482	435
70283	J Sargeant Reynolds Community College	2,987	0	0	20	3,007	317	2,356	551	7,238	10,462	(88)	(3,127)	(3,215)
70285	Patrick & Henry Community College	273	0	0	1,478	1,751	29	215	50	0	294	(8)	303	295
70286	Virginia Western Community College	2,594	0	0	84	2,678	275	2,047	479	2,879	5,680	(76)	(797)	(873)
70288	Wytheville Community College	785	0	0	3,777	4,562	83	619	145	9	856	(23)	925	902
70291	Blue Ridge Community College	393	0	0	1,461	1,854	42	310	72	1,204	1,628	(12)	42	30
70292	Central Virginia Community College	2,014	0	0	1,173	3,187	214	1,589	371	948	3,122	(59)	(160)	(219)
70293	Virginia Peninsula Community College	1,229	0	0	163	1,392	130	969	227	7,458	8,784	(36)	(3,331)	(3,367)
70294	Southwest Virginia Community College	1,417	0	0	3,794	5,211	150	1,118	261	2,889	4,418	(42)	(246)	(288)
70296	Virginia Highlands Community College	819	0	0	1,129	1,948	87	646	151	142	1,026	(24)	334	310
70297	Germanna Community College	1,263	0	0	785	2,048	134	996	233	335	1,698	(37)	(436)	(473)
70298	Laurel Ridge Community College	1,519	0	0	2,341	3,860	161	1,198	280	3,139	4,778	(45)	(104)	(149)
70299	Mountain Empire Community College	990	0	0	1,090	2,080	105	781	183	80	1,149	(29)	52	23
70402	Marine Resources Commission	26,371	0	0	1,701	28,072	2,798	20,803	4,864	20,689	49,154	(773)	(2,023)	(2,796)
70403	Department of Wildlife Resources	75,598	0	0	23,886	99,484	8,021	59,635	13,943	12,547	94,146	(2,216)	(7,420)	(9,636)
70716	Virginia Correctional Center for Women	69,965	0	0	76,196	146,161	7,424	55,192	12,904	34,482	110,002	(2,051)	15,660	13,609
70718	Bland Correctional Center	59,877	0	0	19,454	79,331	6,353	47,234	11,044	20,667	85,298	(1,756)	(313)	(2,069)
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	223,552	223,552	0	(129,908)	(129,908)
70734	Sussex Ii Correctional Center	0	0	0	669	669	0	0	0	216,847	216,847	0	(109,713)	(109,713)
70735	Wallen Ridge Correctional Center	107,226	0	0	24,426	131,652	11,377	84,585	19,776	43,172	158,910	(3,144)	(4,052)	(7,196)
70737	St Brides Correctional Center	50,199	0	0	25,573	75,772	5,326	39,600	9,259	47,433	101,618	(1,472)	(15,849)	(17,321)
70741	Red Onion Correctional Center	103,932	0	0	32,157	136,089	11,028	81,986	19,169	64,567	176,750	(3,047)	(9,353)	(12,400)
70743	Fluvanna Women's Correctional Center	55,644	0	0	32,065	87,709	5,904	43,895	10,263	54,036	114,098	(1,631)	(21,929)	(23,560)
70745	Nottoway Correctional Center	62,421	0	0	8,206	70,627	6,623	49,240	11,513	132,706	200,082	(1,830)	(44,992)	(46,822)
70747	Marion Correctional Treatment Center	47,400	0	0	11,905	59,305	5,029	37,391	8,742	36,637	87,799	(1,390)	(4,074)	(5,464)
70749	Buckingham Correctional Center	62,335	0	0	8,224	70,559	6,614	49,173	11,497	81,911	149,195	(1,828)	(35,566)	(37,394)
70752	State Farm Correctional Complex	120,506	0	0	41,707	162,213	12,786	95,060	22,226	108,082	238,154	(3,533)	(46,660)	(50,193)
70753	Deerfield Correctional Center	75,888	0	0	57,103	132,991	8,052	59,864	13,996	114,850	196,762	(2,225)	(40,740)	(42,965)
70754	Augusta Correctional Center	0	0	0	4,791	4,791	0	0	0	338,924	338,924	0	(88,222)	(88,222)
70756	Department of Corrections - Division of Institutions	24,477	0	0	49,565	74,042	2,597	19,308	4,514	1,740	28,159	(718)	27,337	26,619
70757	Western Region Correctional Field Units	36,271	0	0	15,779	52,050	3,849	28,612	6,690	14,961	54,112	(1,063)	(996)	(2,059)
70761	Eastern Reg Corr Field Unit	29,273	0	0	17,255	46,528	3,106	23,092	5,399	32,879	64,476	(858)	(7,216)	(8,074)

Group Life Insurance Program
Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70767	Adult Community Service	388,213	0	0	43,161	431,374	41,192	306,240	71,601	151,005	570,038	(11,382)	(9,239)	(20,621)
70768	Keen Mountain Correctional Center	67,115	0	0	8,193	75,308	7,121	52,943	12,378	15,571	88,013	(1,968)	(5,177)	(7,145)
70769	Greensville Correctional Center	86,710	0	0	1,344	88,054	9,200	68,400	15,992	368,700	462,292	(2,542)	(140,355)	(142,897)
70770	Dillwyn Correctional Center	69,009	0	0	36,685	105,694	7,322	54,438	12,728	43,223	117,711	(2,023)	(14,441)	(16,464)
70771	Indian Creek Correctional Center	42,655	0	0	8,162	50,817	4,526	33,648	7,867	60,182	106,223	(1,251)	(15,280)	(16,531)
70772	Haynesville Correctional Center	62,847	0	0	23,842	86,689	6,669	49,577	11,591	88,766	156,603	(1,843)	(33,590)	(35,433)
70773	Coffeewood Correctional Center	51,736	0	0	35,039	86,775	5,489	40,811	9,542	52,205	108,047	(1,517)	(19,338)	(20,855)
70774	Lunenburg Correctional Center	49,995	0	0	15,966	65,961	5,305	39,438	9,221	62,299	116,263	(1,466)	(22,356)	(23,822)
70775	Pocahontas State Correctional Center	58,922	0	0	17,715	76,637	6,252	46,480	10,867	31,876	95,475	(1,728)	(5,123)	(6,851)
70776	Green Rock Correctional Center	59,860	0	0	35,093	94,953	6,352	47,221	11,040	31,487	96,100	(1,755)	(5,214)	(6,969)
70777	Department of Juvenile Justice	48,407	0	0	37	48,444	5,136	38,186	8,928	157,567	209,817	(1,419)	(84,804)	(86,223)
70779	Sussex State Prison Complex	64,042	0	0	331,929	395,971	6,795	50,519	11,812	277,011	346,137	(1,878)	100,278	98,400
70784	Lawrenceville Correctional Center	44,362	0	0	239,585	283,947	4,707	34,995	8,182	0	47,884	(1,301)	48,995	47,694
70785	River North Correctional Center	70,716	0	0	30,552	101,268	7,503	55,784	13,043	46,458	122,788	(2,073)	(10,168)	(12,241)
70961	Division of Capitol Police	31,475	0	0	22,808	54,283	3,340	24,829	5,805	24,488	58,462	(923)	(5,573)	(6,496)
70999	Department of Alcoholic Beverage Control	64,264	0	0	74,348	138,612	6,819	50,694	11,853	4,590	73,956	(1,884)	17,986	16,102
	Total for VRS Group Life Insurance Program[1]	170,688,258	0	0	62,773,445	233,461,703	18,111,180	134,646,569	31,481,060	63,291,077	247,529,886	(5,004,447)	(165,994)	(5,170,441)

[1] *Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.*

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
	VRS Group Life Insurance Program Total[1]	**2,016,846**	**(15,709,006)**	**(6,404,560)**	**(1,435,957)**	**7,464,476**	**0**	**0**
	Employer Allocation							
11111	Supreme Court - Judges	(1,575)	(2,504)	(339)	(686)	113	0	0
11113	Circuit Courts - Judges	(15,309)	(40,106)	(26,157)	(13,064)	6,312	0	0
11114	General District Courts - Judges	(12,937)	(26,683)	(18,436)	(8,112)	4,462	0	0
11115	Juvenile and Domestic Relations District Courts - Judges	(9,557)	(30,494)	(22,647)	(10,036)	3,739	0	0
11125	Virginia Court of Appeals - Judges	11,253	9,237	(1,545)	(1,738)	600	0	0
11171	State Corporation Commission - Commissioners	123	(1,111)	(88)	2,081	2,104	0	0
11191	VA Worker's Compensation Comm. - Commissioners	(1,878)	(2,268)	(2,095)	(1,828)	(1,391)	0	0
21156	Department of State Police - Troopers	(5,058)	(74,312)	(59,884)	(84,204)	(8,195)	0	0
30100	Senate	(3,904)	(11,940)	(4,996)	119	3,208	0	0
30101	House of Delegates	(9,279)	(22,535)	(16,330)	(2,489)	5,999	0	0
30103	Magistrate System	2,884	(16,057)	4,773	(5,588)	2,526	0	0
30107	Division of Legislative Services	(360)	(4,594)	(3,830)	(797)	2,848	0	0
30109	Division of Legislative Automated Systems	2,962	773	1,836	281	322	0	0
30110	Joint Legislative Audit and Review Commission	(1,087)	(3,859)	(2,570)	(931)	85	0	0
30111	Supreme Court	846	(17,993)	(2,178)	192	5,897	0	0
30112	Judicial Inquiry and Review Commission	(170)	(1,009)	(400)	(208)	112	0	0
30114	General District Courts	11,721	(12,928)	5,436	2,277	10,765	0	0
30115	Juvenile and Domestic Relations District Courts	4,916	(10,648)	2,903	(514)	4,671	0	0
30116	Combined District Courts	(1,641)	(2,072)	(835)	(2,461)	229	0	0
30117	Virginia State Bar	(10,268)	(14,463)	(9,409)	(3,378)	61	0	0
30119	Office of the Lieutenant Governor	(221)	40	28	(126)	39	0	0
30121	Office of the Governor	14,683	9,841	4,269	(260)	2,772	0	0
30122	Department of Planning and Budget	(1,234)	(2,749)	(2,201)	(667)	368	0	0
30123	Department of Military Affairs	10,153	(5,528)	(2,226)	129	8,895	0	0
30125	Virginia Court of Appeals	30,444	22,654	3,457	2,389	4,813	0	0
30127	Department of Emergency Management	34,406	3,293	918	161	2,140	0	0
30128	Virginia Veterans Care Center	16,590	6,185	13,633	12,050	7,416	0	0
30129	Department of Human Resource Management	(2,464)	(9,801)	(5,520)	1,337	2,879	0	0
30132	Virginia Department of Elections	11,501	4,551	2,018	(928)	1,959	0	0
30133	Auditor of Public Accounts	(7,024)	(11,404)	(12,635)	(5,687)	867	0	0
30136	Virginia Information Technologies Agency (VITA)	75,203	46,372	43,687	41,505	16,694	0	0
30140	Department of Criminal Justice Services	29,928	13,157	2,454	1,525	3,825	0	0
30141	Office of the Attorney General and Department of Law	84,099	46,421	47,770	11,145	1,920	0	0
30143	Office of the Attorney General - Division of Debt Collection	(1,623)	(173)	(242)	560	374	0	0
30146	Science Museum of Virginia	121	1,257	3,466	2,326	2,944	0	0
30147	Office of the State Inspector General	(1,518)	(2,760)	(2,727)	(109)	2,587	0	0
30148	Virginia Commission for the Arts	91	5	520	(116)	130	0	0
30151	Department of Accounts	(11,348)	(21,169)	(18,557)	(2,807)	5,953	0	0
30152	Department of the Treasury	(5,691)	(14,193)	(9,920)	(4,751)	(2,144)	0	0
30154	Department of Motor Vehicles	(78,337)	(143,108)	(100,022)	(16,496)	50,116	0	0
30156	Department of State Police	63,795	(1,035)	(14,001)	9,608	31,206	0	0
30157	Compensation Board	(2,109)	(3,278)	(2,339)	(1,851)	(713)	0	0
30160	Virginia Criminal Sentencing Commission	763	113	877	789	47	0	0
30161	Department of Taxation	(48,095)	(62,408)	(48,985)	(26,836)	(8,343)	0	0
30162	Department of Accounts - Transfer Payments (CHRF)	964	779	805	789	279	0	0
30164	Virginia Management Fellows Administration	1,207	2,921	695	1,041	1,600	0	0
30165	Department of Housing and Community Development	34,137	11,945	(5,089)	(2,806)	1,217	0	0
30166	Secretary of the Commonwealth	3,821	1,337	(3,248)	(4,442)	592	0	0
30171	State Corporation Commission	17,593	(21,400)	(8,160)	8,255	19,669	0	0
30172	Virginia State Lottery	61,850	15,495	4,480	6,781	15,843	0	0
30174	Virginia College Savings Plan	23,454	2,774	5,085	3,202	3,530	0	0
30180	Secretary of Administration	13,926	9,487	10,608	4,927	587	0	0
30181	Department of Labor and Industry	4,015	(9,577)	(10,733)	(5,977)	(3,206)	0	0
30182	Virginia Employment Commission	(76,702)	(196,841)	(298,574)	(232,659)	(123,254)	0	0
30183	Secretary of Natural and Historic Resources	(513)	(844)	(833)	(524)	(80)	0	0
30184	Secretary Of Technology	(476)	0	0	0	0	0	0
30185	Secretary of Education	230	(127)	943	(131)	(460)	0	0
30186	Secretary of Transportation	1,232	280	(573)	(2,068)	(1,069)	0	0
30187	Secretary of Public Safety	567	1,421	808	586	(1,377)	0	0
30188	Secretary of Health and Human Resources	(510)	314	373	(997)	(913)	0	0
30190	Secretary of Finance	(1,411)	(1,738)	(2,316)	(2,293)	(429)	0	0
30191	Virginia Workers' Compensation Commission	(13,496)	(25,671)	(11,318)	(7,024)	1,076	0	0
30192	Secretary of Commerce and Trade	(1,069)	682	(1,162)	(3,360)	(896)	0	0
30193	Secretary of Agriculture and Forestry	(69)	42	417	(98)	120	0	0
30194	Department of General Services	(1,409)	(24,825)	(3,631)	14,197	20,851	0	0
30195	Secretary of Labor	4,484	4,048	(1,503)	(1,271)	(273)	0	0
30199	Department of Conservation and Recreation	17,877	(2,337)	(3,166)	(4,952)	6,749	0	0
30200	Office of Children's Services	503	(20)	(235)	(207)	277	0	0
30201	Department of Education - Central Office Operations	157,448	102,756	15,322	13,391	19,624	0	0
30202	The Library of Virginia	2,566	(4,962)	(3,752)	(4,699)	569	0	0
30203	Woodrow Wilson Rehabilitation Center	(33,541)	(24,342)	(5,148)	(2,313)	(960)	0	0
30204	The College of William and Mary	(84,514)	(174,558)	(78,613)	(20,648)	37,971	0	0
30207	University of Virginia - Academic Division	(132,881)	(293,797)	(33,174)	26,120	140,178	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30208	Virginia Polytechnic Institute and State University	250,621	(327,551)	(105,835)	20,155	216,784	0	0
30209	University of Virginia Medical Center	(87,976)	(85,549)	(42,271)	(25,455)	1,349	0	0
30211	Virginia Military Institute	10,539	(19,737)	(9,261)	2,568	18,566	0	0
30212	Virginia State University	50,324	43,908	62,957	33,256	6,741	0	0
30213	Norfolk State University	3,306	(47,310)	(22,099)	2,418	23,131	0	0
30214	Longwood University	(96,135)	(74,440)	(62,561)	(25,183)	3,036	0	0
30215	University of Mary Washington	(82,985)	(69,403)	(39,130)	(19,019)	8,278	0	0
30216	James Madison University	(124,687)	(246,121)	(127,068)	(35,392)	52,208	0	0
30217	Radford University	(161,295)	(201,426)	(118,163)	(51,035)	9,188	0	0
30218	Virginia School for Deaf and Blind	(1,366)	(6,734)	(932)	1,922	5,496	0	0
30221	Old Dominion University	781,895	611,612	730,325	826,120	806,995	0	0
30222	Department of Professional and Occupational Regulation	(11,849)	(11,941)	(7,884)	(5,704)	439	0	0
30223	Department of Health Professions	17,247	(3,915)	(1,804)	(1,710)	4,483	0	0
30226	Board of Accountancy	(95)	(115)	395	242	1,006	0	0
30233	Board of Bar Examiners	(913)	(850)	(546)	(594)	(161)	0	0
30234	Cooperative Extension and Agricultural Research Service	95	(6,253)	(2,367)	4,889	5	0	0
30236	Virginia Commonwealth University	(15,639)	(336,266)	(128,918)	(72,597)	101,971	0	0
30238	Virginia Museum of Fine Arts	10,785	(5,013)	(4,712)	(1,010)	2,072	0	0
30239	Frontier Culture Museum of Virginia	(74)	71	587	57	(190)	0	0
30241	Richard Bland College	814	2,238	1,755	2,724	4,635	0	0
30242	Christopher Newport University	(26,023)	(68,015)	(39,655)	(19,359)	9,257	0	0
30245	State Council of Higher Education for Virginia	2,752	1,488	3,446	1,230	2,296	0	0
30246	University of Virginia's College at Wise	381	(5,880)	11,089	8,101	7,873	0	0
30247	George Mason University	320,098	(174,169)	(162,460)	(160,662)	29,747	0	0
30261	Virginia Community College System - Central Office Operations	(8,955)	(29,974)	(26,792)	(10,888)	(5,436)	0	0
30262	Department of Rehabilitative Services	64,526	(2,451)	3,906	23,204	7,329	0	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(1,376)	(1,524)	(1,469)	(76)	617	0	0
30268	Virginia Institute of Marine Science	(2,367)	(19,024)	(2,038)	6,473	7,627	0	0
30270	Virginia Community College System - Shared Services	1,051	(1,470)	139	(887)	718	0	0
30275	New River Community College	(6,555)	(11,766)	(10,302)	(4,545)	1,015	0	0
30276	Southside Virginia Community College	(6,484)	(5,464)	(2,089)	830	2,312	0	0
30277	Paul D Camp Community College	(1,422)	(2,965)	(1,546)	1,055	1,849	0	0
30278	Rappahannock Community College	6,361	1,398	(1,032)	3,836	5,275	0	0
30279	Danville Community College	(2,934)	(5,411)	(9,574)	(5,017)	(142)	0	0
30280	Northern Virginia Community College	(184,396)	(214,174)	(124,842)	(40,956)	24,994	0	0
30282	Piedmont Virginia Community College	(9,205)	(19,442)	(15,872)	(4,739)	465	0	0
30283	J Sargeant Reynolds Community College	(40,172)	(43,579)	(29,923)	(12,183)	(207)	0	0
30284	Eastern Shore Community College	(107)	(363)	(1,668)	621	1,985	0	0
30285	Patrick Henry Community College	(986)	(12,961)	(6,140)	(2,132)	1,216	0	0
30286	Virginia Western Community College	(3,040)	(9,953)	(6,532)	(102)	4,230	0	0
30287	Mountain Gateway Community College	2,175	(594)	(221)	(267)	979	0	0
30288	Wytheville Community College	(6,447)	1,685	1,012	818	3,803	0	0
30290	Brightpoint Community College	(4,276)	(12,402)	(4,375)	(2,248)	5,362	0	0
30291	Blue Ridge Community College	(5,993)	(11,943)	(9,738)	(9,889)	(2,407)	0	0
30292	Central Virginia Community College	(3,521)	(6,447)	(8,067)	(7,664)	(324)	0	0
30293	Virginia Peninsula Community College	(61,174)	(36,932)	(15,794)	(248)	2,000	0	0
30294	Southwest Virginia Community College	14,733	(691)	(4,275)	(3,955)	60	0	0
30295	Tidewater Community College	(109,934)	(111,784)	(77,588)	(42,589)	1,407	0	0
30296	Virginia Highlands Community College	(3,890)	(968)	(696)	618	2,605	0	0
30297	Germanna Community College	49,556	29,787	30,209	12,694	15,695	0	0
30298	Laurel Ridge Community College	4,244	(9,496)	(2,552)	1,991	6,838	0	0
30299	Mountain Empire Community College	122	(8,503)	(6,047)	(4,225)	342	0	0
30301	Department of Agriculture and Consumer Services	12,163	(3,763)	9,470	9,175	14,099	0	0
30310	Virginia Economic Development Partnership	68,385	38,340	29,415	20,023	12,007	0	0
30320	Virginia Tourism Authority	(1,533)	(5,708)	(3,652)	(1,060)	1,144	0	0
30327	Department of Workforce Development and Advancement	137,184	124,432	131,101	134,637	126,053	0	0
30330	Virginia - Israel Advisory Board	31	(51)	(26)	(26)	6	0	0
30350	Department of Small Business and Supplier Diversity	5,080	3,435	(1,005)	(552)	1,613	0	0
30400	Jamestown-Yorktown Commemoration	(6,816)	256	(581)	(3,656)	0	0	0
30402	Marine Resources Commission	(3,931)	(6,073)	(4,179)	(2,455)	(944)	0	0
30403	Department of Wildlife Resources	(5,510)	(15,454)	(9,080)	(2,384)	3,149	0	0
30405	Virginia Racing Commission	2,147	443	525	398	(374)	0	0
30407	Virginia Port Authority	(1,137)	(1,246)	(1,369)	(98)	6	0	0
30409	Department of Energy	4,009	493	10,582	11,785	11,750	0	0
30411	Department of Forestry	(2,780)	(6,643)	(2,603)	3,066	3,773	0	0
30413	Commission on Virginia Alcohol Safety Action Program	(857)	(853)	(453)	137	145	0	0
30417	Gunston Hall	351	651	507	165	(199)	0	0
30423	Department of Historic Resources	3,397	(1,253)	(2,315)	54	1,537	0	0
30425	Jamestown - Yorktown Foundation	(2,035)	(5,029)	(2,625)	(2,091)	1,585	0	0
30440	Department of Environmental Quality	8,690	(32,259)	(6,473)	4,839	15,947	0	0
30454	Office of Commonwealth Preparedness	(1,428)	(2,080)	(2,841)	(2,467)	78	0	0
30501	Va Dept Of Transportation	5,231,217	4,738,443	(201,455)	(80,029)	92,762	0	0
30505	Department of Rail and Public Transportation	2,214	(6,490)	1,226	39	3,198	0	0
30506	Motor Vehicle Dealer Board	(2,584)	(2,997)	(1,981)	(1,656)	(467)	0	0
30510	Va Dept Of Transportation Central Office	(1,335,596)	(1,279,190)	0	0	0	0	0

Group Life Insurance Program
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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30511	Va Dept Of Transportation Bristol	(387,492)	(366,724)	0	0	0	0	0
30512	Va Dept Of Transportation Salem	(471,263)	(456,939)	0	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	(348,419)	(334,225)	0	0	0	0	0
30514	Va Dept Of Transportation Richmond	(525,649)	(515,006)	0	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	(544,145)	(525,984)	0	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	(335,167)	(318,361)	0	0	0	0	0
30517	Va Dept Of Transportation Culpeper	(314,884)	(310,068)	0	0	0	0	0
30518	Va Dept Of Transportation Staunton	(391,573)	(379,256)	0	0	0	0	0
30519	Va Dept Of Transportation Nova	(667,505)	(654,624)	0	0	0	0	0
30601	Department of Health	(140,999)	(254,139)	(159,788)	(53,089)	53,111	0	0
30602	Department of Medical Assistance Services	63,524	(7,322)	(30,179)	5,369	24,928	0	0
30606	Virginia Board for People With Disabilities	257	(647)	(218)	391	568	0	0
30701	Department of Corrections - Central Administration	70,598	34,089	35,156	32,924	23,358	0	0
30702	Department for the Blind and Vision Impaired	11,658	5,272	8,866	11,235	7,291	0	0
30703	Central State Hospital	9,810	(490)	29,014	27,334	32,451	0	0
30704	Eastern State Hospital	25,638	(19,082)	19,216	25,680	29,954	0	0
30705	Southwestern Virginia Mental Health Institute	32,590	6,294	20,186	(12,204)	7,904	0	0
30706	Western State Hospital	27,137	4,096	27,758	27,978	33,467	0	0
30707	Central Virginia Training Center	(102,194)	(10,909)	(534)	(18)	14	0	0
30708	Commonwealth Center for Children and Adolescents	(21,925)	(17,867)	(5,288)	566	912	0	0
30711	Virginia Correctional Enterprises	(22,509)	(19,424)	(10,359)	(4,123)	(450)	0	0
30716	Virginia Correctional Center for Women	2,424	(10,374)	154	4,389	3,055	0	0
30718	Bland Correctional Center	338	(3,002)	(1,796)	(1,005)	652	0	0
30720	Department of Behavioral Health & Developmental Services	106,036	48,994	48,248	50,409	41,491	0	0
30723	Southeastern Virginia Training Center	7,737	2,519	8,396	(2,774)	3,857	0	0
30724	Catawba Hospital	31,709	4,734	7,942	4,652	8,137	0	0
30725	Northern Va Training Center	0	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	33,722	9,639	26,163	15,834	13,165	0	0
30729	Piedmont Geriatric Hospital	2,704	(2,605)	16,426	7,409	10,807	0	0
30733	Sussex I Correctional Center	(31,555)	(32,334)	0	0	0	0	0
30734	Sussex Ii Correctional Center	(29,092)	(26,057)	0	0	0	0	0
30735	Wallen Ridge Correctional Center	3,068	(3,572)	(3,831)	(4,583)	(195)	0	0
30737	St Brides Correctional Center	8,253	2,622	6,094	5,202	4,266	0	0
30738	Southwestern Va Training Ctr	(13,084)	(393)	0	0	0	0	0
30739	Southern Virginia Mental Health Institute	(5,050)	986	12,395	10,394	8,931	0	0
30741	Red Onion Correctional Center	4,696	(3,482)	(2,291)	(1,940)	(69)	0	0
30742	Department of Corrections - Academy For Staff Development	19,905	8,203	5,616	1,442	2,739	0	0
30743	Fluvanna Women's Correctional Center	5,567	(7,456)	(6,863)	1,058	3,039	0	0
30745	Nottoway Correctional Center	(5,595)	(9,564)	(2,574)	3,501	4,240	0	0
30747	Marion Correctional Treatment Center	3,983	(5,138)	(2,944)	(1,616)	701	0	0
30748	Hiram W Davis Medical Center	3,620	(10,484)	(4,960)	(7,855)	(4,047)	0	0
30749	Buckingham Correctional Center	(1,702)	(1,457)	43	(36)	521	0	0
30751	Department for the Deaf and Hard-of-Hearing	(583)	(465)	271	(137)	377	0	0
30752	State Farm Correctional Complex	13,293	14,601	23,511	21,609	6,886	0	0
30753	Deerfield Correctional Center	14,940	14,619	19,462	19,951	9,087	0	0
30754	Augusta Correctional Center	(25,466)	(25,962)	(22,515)	(22,799)	(28,518)	0	0
30756	Department of Corrections - Division of Institutions	48,645	14,125	24,764	22,099	16,146	0	0
30757	Western Region Correctional Field Units	7,905	5,369	5,852	6,287	6,837	0	0
30761	Eastern Reg Corr Field Unit	3,753	4,041	3,747	2,279	2,228	0	0
30765	Department of Social Services	(130,704)	(183,677)	(63,475)	(7,418)	11,057	0	0
30766	Virginia Parole Board	1,645	1,168	(1,618)	501	128	0	0
30767	Adult Community Service	14,105	(514)	6,998	4,999	4,252	0	0
30768	Keen Mountain Correctional Center	3,368	(2,860)	276	740	2,278	0	0
30769	Greensville Correctional Center	28,174	21,525	31,684	36,487	11,869	0	0
30770	Dillwyn Correctional Center	1,155	(1,719)	1,114	1,762	3,068	0	0
30771	Indian Creek Correctional Center	4,614	1,530	5,144	4,749	3,996	0	0
30772	Haynesville Correctional Center	(5,297)	(6,631)	(2,728)	(3,053)	1,109	0	0
30773	Coffeewood Correctional Center	7,972	4,449	7,421	9,885	3,481	0	0
30774	Lunenburg Correctional Center	5,480	3,320	6,647	6,552	1,534	0	0
30775	Pocahontas State Correctional Center	6,060	(3,823)	268	(631)	1,856	0	0
30776	Green Rock Correctional Center	(513)	(5,871)	(2,204)	(2,600)	(604)	0	0
30777	Department of Juvenile Justice	2,152	(33,441)	24,922	2,343	911	0	0
30778	Department of Forensic Science	(8,211)	(30,512)	(20,042)	(6,746)	4,871	0	0
30779	Sussex State Prison Complex	53,517	48,518	(21,599)	(29,799)	(17,951)	0	0
30784	Lawrenceville Correctional Center	37,643	34,144	35,974	36,944	34,589	0	0
30785	River North Correctional Center	(535)	(4,460)	1,431	(571)	320	0	0
30794	Virginia Center for Behavioral Rehabilitation	32,819	11,089	32,682	4,231	(407)	0	0
30840	Virginia Housing Commission	2,157	1,980	2,016	855	91	0	0
30841	Department of Aviation	(152)	(1,441)	(439)	1,011	1,592	0	0
30847	Joint Commission on Technology and Science	1,184	1,074	1,131	1,162	1,086	0	0
30848	Indigent Defense Commission	87,613	39,553	33,634	29,754	23,521	0	0
30851	Tobacco Indemnification & Revitalization Commission	(1,739)	(2,192)	(954)	526	1,410	0	0
30852	Virginia Foundation For Healthy Youth	(1,555)	(2,555)	(1,811)	(1,057)	(211)	0	0
30856	Virginia Opioid Abatement Authority	6,753	6,187	6,375	3,960	792	0	0
30863	Commission on Electric Utility Regulation	1,963	1,781	1,876	1,927	1,806	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30882	Behavioral Health Commission	3,322	3,040	2,527	270	480	0	0
30883	Virginia American Revolution 250 Commission	7,347	6,723	7,049	6,343	700	0	0
30902	Puller Veterans Care Center	8,998	8,250	8,458	4,595	801	0	0
30903	Jones & Cabacoy Veterans Care Center	57,253	52,263	54,294	41,902	23,673	0	0
30912	Department of Veterans Services	31,144	16,915	18,573	7,180	2,263	0	0
30913	Veterans Services Foundation	593	309	189	597	694	0	0
30922	Sitter-Barfoot Veterans Care Center	(7,440)	(16,238)	(6,611)	4,045	10,315	0	0
30937	Southern Virginia Higher Education Center	3,151	3,278	1,248	528	764	0	0
30938	New College Institute	1,236	(1,747)	(1,558)	1,058	742	0	0
30942	Virginia Museum of Natural History	(478)	(945)	(853)	(1,303)	(630)	0	0
30948	Southwest Virginia Higher Education Center	(831)	(434)	(663)	(728)	241	0	0
30957	Commonwealth's Attorneys' Services Council	(393)	(791)	(569)	(407)	(90)	0	0
30960	Department of Fire Programs	5,248	(908)	1,564	3,336	2,733	0	0
30961	Division of Capitol Police	4,391	3,542	1,417	1,222	1,260	0	0
30977	Virginia Cannabis Control Authority	19,530	17,868	17,413	10,756	4,131	0	0
30999	Department of Alcoholic Beverage Control	110,616	14,788	(90,867)	(104,444)	(56,237)	0	0
33010	Virginia Outdoors Foundation	3,170	(1,371)	(2,301)	(2,561)	(820)	0	0
35106	Arlington County Health Department	(56)	(133)	(80)	(39)	8	0	0
35129	Fairfax County Health Department	(21,493)	(15,124)	(8,505)	(4,323)	(724)	0	0
35522	Virginia Passenger Rail Authority	80,432	71,941	48,920	19,007	12,687	0	0
35885	Fort Monroe Federal Area Development Authority	684	(986)	(994)	133	1,174	0	0
40100	Accomack County School Board	(36,970)	(42,648)	(38,783)	(16,469)	9,970	0	0
40101	Albemarle County Schools	54,285	(15,201)	(37,273)	(23,059)	4,693	0	0
40102	Alleghany County School Board	44,897	36,603	(19,549)	(5,600)	3,407	0	0
40103	Amelia County School Board	986	(11,086)	(7,208)	(2,531)	2,883	0	0
40104	Amherst County School Board	(9,943)	(34,101)	(23,265)	(9,865)	7,857	0	0
40105	Appomattox County School Board	6,251	(4,538)	(6,148)	(1,227)	3,832	0	0
40106	Arlington Public Schools	(157,666)	(369,957)	(144,748)	(161,007)	68,777	0	0
40107	Augusta County School Board	(11,803)	(53,205)	(25,030)	(19,860)	20,399	0	0
40108	Bath County School Board	(7,332)	(9,310)	(5,629)	(3,540)	(387)	0	0
40109	Bedford County School Board	(65,946)	(100,842)	(68,755)	(43,070)	(2,727)	0	0
40110	Bland County School Board	(2,477)	(6,704)	(5,597)	(2,687)	(1,093)	0	0
40111	Botetourt County Schools	(25,358)	(37,721)	(21,956)	(9,315)	5,852	0	0
40112	Brunswick County Public Schools	(27,737)	(26,581)	(15,994)	(8,976)	1,078	0	0
40113	Buchanan County School Board	(21,692)	(27,252)	(13,214)	(8,004)	3,515	0	0
40114	Buckingham County School Board	(4,566)	(15,629)	(12,461)	(9,757)	(864)	0	0
40115	Campbell County School Board	(6,256)	(43,143)	(30,385)	(16,129)	13,313	0	0
40116	Caroline County School Board	(993)	(28,660)	(15,004)	(11,726)	4,499	0	0
40117	Carroll County School Board	(21,239)	(30,382)	(22,295)	(10,996)	3,410	0	0
40118	Charles City County School Board	(5,936)	(7,832)	(2,302)	(380)	(1,558)	0	0
40119	Charlotte County School Board	33,964	15,187	(169,275)	(46,902)	(14,316)	0	0
40120	Chesterfield County School Board	383,413	(60,594)	(40,621)	(50,798)	84,295	0	0
40121	Clarke County School Board	(10,073)	(10,445)	(10,408)	(6,179)	1,507	0	0
40122	Craig County School Board	(3,557)	(5,436)	(3,007)	(1,346)	2,023	0	0
40123	Culpeper County School Board	(1,006)	(31,883)	(9,195)	5,193	15,067	0	0
40124	Cumberland County School Board	(2,708)	(9,807)	(7,670)	(3,000)	3,223	0	0
40125	Dickenson County School Board	(7,648)	(12,196)	(8,818)	(6,930)	(351)	0	0
40126	Dinwiddie County School Board	(11,953)	(24,415)	(26,534)	(17,319)	533	0	0
40128	Essex County Public Schools	(19,113)	(25,015)	(20,810)	(16,340)	(1,693)	0	0
40129	Fairfax County School Board	(1,367,688)	(2,625,731)	(1,284,280)	(484,028)	415,014	0	0
40130	Fauquier County School Board	(118,863)	(148,521)	(97,585)	(86,441)	(12,615)	0	0
40131	Floyd County School Board	(20,797)	(26,608)	(19,969)	(11,646)	(2,534)	0	0
40132	Fluvanna County Public Schools	(24,378)	(35,537)	(19,103)	(9,678)	(2,137)	0	0
40133	Franklin County Public Schools	(75,135)	(83,841)	(62,075)	(29,927)	(4,966)	0	0
40134	Frederick County School Board	(18,731)	(102,518)	(59,190)	(2,832)	44,479	0	0
40135	Giles County Schools	2,088	(5,146)	2,513	(1,622)	5,232	0	0
40136	Gloucester County School Board	(28,534)	(35,099)	(43,758)	(29,154)	(9,182)	0	0
40137	Goochland County School Board	446	(10,401)	(7,942)	(2,529)	9,570	0	0
40138	Grayson County School Board	8,760	(2,401)	756	2,329	5,573	0	0
40139	Greene County Public Schools	(18,907)	(25,179)	(27,543)	(21,710)	(2,898)	0	0
40140	Greensville County School Board	(13,523)	(20,469)	(9,834)	(7,223)	1,682	0	0
40141	Halifax County School Board	(7,071)	(24,699)	(26,674)	(14,888)	1,921	0	0
40142	Hanover County School Board	(43,813)	(108,563)	(83,119)	(39,180)	23,957	0	0
40143	Henrico County School Board	102,648	(172,758)	(75,463)	83,784	167,859	0	0
40144	Henry County Public Schools	(13,655)	(44,287)	(25,092)	(18,461)	12,260	0	0
40145	Highland County Public Schools	(1,921)	(3,140)	(2,120)	(596)	475	0	0
40146	Isle of Wight County Schools	(7,543)	(26,578)	(24,906)	(16,638)	5,081	0	0
40148	King George County School Board	(1,817)	(17,256)	(6,465)	(9,285)	(1,073)	0	0
40149	King & Queen County School Board	(1,618)	(7,316)	(7,323)	(5,522)	(561)	0	0
40150	King William County School Board	(25,083)	(28,963)	(23,890)	(8,478)	3,596	0	0
40151	Lancaster County Public Schools	(14,407)	(11,864)	(7,876)	2,059	5,654	0	0
40152	Lee County School Board	(28,809)	(30,613)	(23,005)	(10,162)	2,817	0	0
40153	Loudoun County School Board	431,085	(589,304)	(587,291)	(156,769)	225,548	0	0
40154	Louisa County Public Schools	16,924	(30,178)	(26,949)	(19,088)	3,286	0	0
40155	Lunenburg County School Board	(308)	(6,810)	(5,657)	(5,831)	2,313	0	0

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		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40156	Madison County School Board	(10,847)	(15,611)	(13,115)	(9,944)	1,763	0	0
40157	Mathews County School Board	(16,100)	(22,296)	(18,142)	(10,793)	(1,513)	0	0
40158	Mecklenburg County School Board	(28,463)	(40,087)	(33,106)	(17,212)	4,232	0	0
40159	Middlesex County School Board	(6,472)	(11,718)	(6,735)	(6,107)	425	0	0
40160	Montgomery County School Board	(5,674)	(72,017)	(76,481)	(34,916)	17,688	0	0
40162	Nelson County Public Schools	(17,502)	(19,877)	(14,027)	(9,224)	(960)	0	0
40163	New Kent County School Board	19,125	2,072	6,218	4,937	12,193	0	0
40165	Northampton County Schools	(5,579)	(7,570)	(1,264)	5,368	6,289	0	0
40166	Northumberland County School Board	(2,690)	(10,499)	(9,113)	(7,934)	(1,097)	0	0
40167	Nottoway County School Board	(17,935)	(22,571)	(11,189)	(6,716)	820	0	0
40168	Orange County Public Schools	(3,374)	(18,457)	(14,081)	(3,593)	10,776	0	0
40169	Page County Public Schools	(5,866)	(20,262)	(11,039)	(10,296)	2,906	0	0
40170	Patrick County School Board	(10,461)	(16,829)	(11,738)	(10,312)	(1,783)	0	0
40171	Pittsylvania County School Board	(45,184)	(67,700)	(44,851)	(34,636)	6,681	0	0
40172	Powhatan County School Board	(17,093)	(33,434)	(25,907)	(9,222)	11,675	0	0
40173	Prince Edward County School Board	(36,088)	(36,517)	(25,595)	(13,955)	(5,944)	0	0
40174	Prince George County School Board	(38,048)	(59,938)	(39,449)	(22,513)	10,408	0	0
40176	Prince William County School Board	580,416	(168,487)	121,190	72,548	377,412	0	0
40177	Pulaski County School Board	2,871	(14,926)	(9,644)	(11,567)	9,891	0	0
40178	Rappahannock County School Board	(6,414)	(12,872)	(10,374)	(8,525)	(222)	0	0
40179	Richmond County School Board	(2,600)	(9,226)	(8,998)	(5,658)	1,290	0	0
40180	Roanoke County School Board	(1,705)	(86,776)	(58,240)	(27,380)	17,279	0	0
40181	Rockbridge County School Board	(20,377)	(28,643)	(16,264)	(7,036)	5,188	0	0
40182	Rockingham County School Board	8,370	(63,368)	(47,838)	(31,089)	10,033	0	0
40183	Russell County School Board	(22,314)	(34,472)	(18,151)	(2,037)	11,525	0	0
40184	Scott County School Board	5,674	(16,281)	(1,757)	3,721	9,259	0	0
40185	Shenandoah County School Board	(62,237)	(83,424)	(62,725)	(39,480)	(5,971)	0	0
40186	Smyth County School Board	(2,198)	(20,458)	(16,426)	(1,671)	15,781	0	0
40187	Southampton County School Board	(32,106)	(33,264)	(24,918)	(20,923)	(2,252)	0	0
40188	Spotsylvania County School Board	(58,751)	(148,779)	(88,492)	(35,247)	24,860	0	0
40189	Stafford County School Board	291,441	73,409	83,211	72,849	150,623	0	0
40190	Surry County Schools	(15,119)	(16,119)	(12,592)	(7,893)	(400)	0	0
40191	Sussex County School Board	(10,340)	(13,651)	(7,546)	(3,308)	1,624	0	0
40192	Tazewell County Schools	(11,313)	(27,721)	(15,708)	(12,620)	1,773	0	0
40193	Warren County School Board	1,608	(31,432)	(31,946)	(13,229)	5,245	0	0
40195	Washington County School Board	(21,236)	(49,319)	(30,317)	(7,962)	10,172	0	0
40196	Westmoreland County School Board	(230)	(7,257)	1,632	4,896	4,729	0	0
40197	Wise County School Board	16,875	(29,845)	(24,249)	(7,800)	8,798	0	0
40198	Wythe County School Board	(2,490)	(18,190)	(9,708)	(6,450)	4,162	0	0
40199	York County School Board	(17,234)	(66,609)	(13,327)	8,955	29,089	0	0
40200	Alexandria City School Board	(83,189)	(202,228)	(101,351)	1,302	85,642	0	0
40201	Bristol City School Board	(3,922)	(21,555)	(9,858)	(6,679)	3,873	0	0
40202	Buena Vista City Schools	(7,895)	(4,365)	(4,400)	(2,682)	1,160	0	0
40203	Charlottesville Public Schools	(39,114)	(57,846)	(36,905)	(3,565)	16,125	0	0
40205	Danville City Schools	13,979	(12,300)	(1,883)	6,427	8,417	0	0
40206	Fredericksburg City Schools	(15,880)	(29,436)	(32,201)	(26,909)	(5,004)	0	0
40207	Hampton City Schools	12,771	(88,967)	(55,597)	(10,989)	30,369	0	0
40208	Harrisonburg City School Board	42,049	(8,738)	(6,908)	(1,580)	22,215	0	0
40209	Hopewell City School Board	(28,005)	(35,664)	(39,432)	(35,706)	(5,077)	0	0
40210	Lynchburg Public Schools	(51,224)	(66,466)	(49,720)	(35,020)	(14,797)	0	0
40211	Newport News Public Schools	(88,938)	(213,555)	(112,414)	(55,033)	20,850	0	0
40212	Norfolk Public Schools	(187,045)	(332,371)	(146,099)	13,791	137,463	0	0
40213	Petersburg City Schools	(6,953)	(29,439)	(29,689)	(15,931)	5,818	0	0
40214	Portsmouth School Board	(105,340)	(179,437)	(86,632)	3,956	76,506	0	0
40215	Radford City School Board	2,260	(1,992)	(4,331)	1,619	5,409	0	0
40216	Richmond Public Schools	169,572	(268,384)	(183,362)	(38,577)	73,334	0	0
40217	Roanoke City School Board	78,156	(13,824)	28,981	(56,606)	7,222	0	0
40219	Staunton City Schools	(1,109)	(13,048)	(12,828)	(7,532)	870	0	0
40220	Suffolk City School Board	(48,391)	(111,294)	(43,232)	(24,036)	12,971	0	0
40222	Winchester Public Schools	(10,113)	(35,451)	(25,706)	(21,931)	(6,142)	0	0
40223	Martinsville City Schools	(10,524)	(16,852)	(8,126)	(2,356)	816	0	0
40224	Falls Church Public Schools	(20,924)	(32,022)	(17,062)	(15,350)	4,104	0	0
40225	Colonial Heights City Schools	(799)	(17,281)	(5,073)	587	9,688	0	0
40230	Covington City School Board	(65,206)	(60,566)	0	0	0	0	0
40231	Fairfax City School Board	(312)	(363)	(275)	(160)	92	0	0
40232	Franklin City Public Schools	13,535	2,603	9,302	5,077	7,068	0	0
40233	Chesapeake Public Schools	43,726	(194,692)	(109,634)	(102,405)	48,452	0	0
40234	Virginia Beach City School Board	(411,384)	(664,708)	(410,800)	(190,380)	(22,102)	0	0
40236	Manassas Park City Schools	10,712	(15,309)	4,655	9,007	17,057	0	0
40306	Town of West Point School Board	(7,019)	(8,636)	(2,890)	(3,214)	1,043	0	0
40307	Lexington City School Board	(1,744)	(5,253)	(4,575)	(2,379)	287	0	0
40308	Waynesboro Public Schools	18,161	(1,267)	2,057	(8,168)	7,283	0	0
40309	Town of Colonial Beach Schools	4,252	151	3,710	(918)	1,164	0	0
40313	Galax City Schools	4,038	(2,892)	(3,376)	(1,825)	3,342	0	0
40314	Norton City Schools	4,570	(1,751)	(4,209)	(2,673)	1,460	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40332	Manassas City Schools	18,344	(70,562)	(33,550)	(6,523)	25,919	0	0
40335	City of Salem Schools	(2,382)	(21,497)	(22,796)	(12,233)	5,888	0	0
40402	Williamsburg-James City County School Board	(35,198)	(71,996)	(61,393)	(29,941)	16,924	0	0
40403	Poquoson City Public Schools	(18,081)	(24,157)	(15,248)	(5,467)	1,519	0	0
40410	Valley Vocational Technical Center	(1,250)	(1,645)	(201)	(721)	1	0	0
40412	Charlottesville/Albemarle Vo-Tech Center	(11,549)	(11,795)	(14,673)	(13,940)	(7,718)	0	0
40414	Jackson River Technical Ctr	(7,085)	(6,855)	0	0	0	0	0
40415	New Horizons Technical Center	(7,803)	(16,714)	(12,062)	(7,437)	(530)	0	0
40416	Northern Neck Regional Vocational Center	(4,486)	(4,861)	(3,936)	(991)	75	0	0
40417	Rowanty Vocational Technical Center	(814)	(1,503)	(1,713)	(1,175)	(919)	0	0
40418	Amelia-Nottoway Vocational Center	1,162	1,294	384	174	(202)	0	0
40421	Northern Neck Regional Special Education Program	(2,620)	(138)	690	(1)	88	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	1,693	(3,950)	(1,450)	434	3,171	0	0
40424	Appomattox Region Governor's School	1,288	(2,187)	(1,337)	(931)	1,038	0	0
40425	Bridging Communities Regional Career and Tech Center	351	515	(615)	(442)	5	0	0
55100	Accomack County	9,844	3,150	10,883	10,292	10,651	0	0
55101	Albemarle County	99,350	40,392	50,599	27,794	19,575	0	0
55102	Alleghany County	2,329	(3,944)	1,106	1,501	4,983	0	0
55103	Amelia County	4,593	(3,504)	(2,229)	(540)	577	0	0
55104	Amherst County	27,728	7,355	11,047	14,029	7,712	0	0
55105	Appomattox County	1,332	(2,359)	(2,455)	(2,626)	1,333	0	0
55107	Augusta County	22,082	(3,798)	9,331	3,861	15,219	0	0
55108	Bath County	747	(1,527)	(627)	913	2,219	0	0
55109	Bedford County	7,865	(12,388)	(1,049)	(965)	8,320	0	0
55110	Bland County	1,098	(2,617)	(1,152)	(68)	1,376	0	0
55111	Botetourt County	22,812	3,264	4,723	5,784	7,803	0	0
55112	Brunswick County	1,027	(5,468)	(3,683)	(2,205)	1,149	0	0
55113	Buchanan County	2,207	(1,130)	4,209	1,951	1,775	0	0
55114	Buckingham County	8,469	1,177	(3,196)	(2,232)	1,619	0	0
55115	Campbell County	1,776	(10,947)	(6,503)	(4,041)	4,433	0	0
55116	Caroline County	13,218	12,503	17,384	13,510	9,625	0	0
55117	Carroll County	(2,127)	(1,060)	(1,633)	(1,276)	3,513	0	0
55118	Charles City County	12,530	3,043	3,298	3,089	754	0	0
55119	Charlotte County	829	(1,448)	(199)	(620)	1,212	0	0
55120	Chesterfield County	326,844	99,505	138,167	18,786	112,763	0	0
55121	Clarke County	1,307	(4,631)	(2,514)	(1,175)	1,151	0	0
55122	Craig County	1,896	(478)	(1,575)	(985)	40	0	0
55123	Culpeper County	15,652	(5,256)	10,124	12,646	20,482	0	0
55124	Cumberland County	1,874	(2,307)	(975)	(1,480)	521	0	0
55126	Dinwiddie County	8,144	(3,328)	(4,620)	(3)	6,449	0	0
55128	Essex County	2,087	(5,985)	(5,720)	(2,671)	1,382	0	0
55130	Fauquier County	17,968	(24,037)	(6,803)	(11,737)	14,482	0	0
55131	Floyd County	4,614	(1,285)	(53)	1,404	1,920	0	0
55132	Fluvanna County	16,040	7,254	7,627	4,424	1,620	0	0
55133	Franklin County	12,937	(2,266)	(2,929)	(4,800)	4,191	0	0
55134	Frederick County	(12,048)	(48,924)	(23,510)	(18,860)	6,120	0	0
55135	Giles County	2,268	(5,364)	(1,014)	1,721	4,427	0	0
55136	Gloucester County	(704)	(16,014)	(6,605)	(6,657)	2,716	0	0
55137	Goochland County	51,277	28,342	25,086	20,032	17,897	0	0
55138	Grayson County	5,104	1,975	85	(788)	196	0	0
55139	Greene County	26,443	18,519	21,481	16,347	6,465	0	0
55140	Greensville County	2,570	(3,914)	(2,692)	(1,498)	1,848	0	0
55141	Halifax County	6,108	(2,981)	(456)	(958)	4,617	0	0
55142	Hanover County	10,767	(47,969)	(18,739)	8,559	34,658	0	0
55143	Henrico County	88,211	(99,057)	(99,320)	12,709	100,489	0	0
55144	Henry County	30,855	13,176	5,893	(7,288)	4,120	0	0
55145	Highland County	2,604	426	314	2,584	1,342	0	0
55146	Isle of Wight County	15,000	470	3,886	(2,290)	4,574	0	0
55147	James City County	20,985	(13,824)	5,173	13,761	34,169	0	0
55148	King George County	3,389	(11,284)	(20,666)	(16,415)	(2,098)	0	0
55149	King and Queen County	9,710	3,795	2,869	1,168	2,241	0	0
55150	King William County	5,311	(2,496)	(4,420)	(3,273)	176	0	0
55151	Lancaster County	4,679	(1,203)	63	1,005	3,421	0	0
55152	Lee County	2,267	(1,776)	(3,659)	(1,042)	1,398	0	0
55153	Loudoun County	628,181	(40,872)	107,459	176,780	234,253	0	0
55154	Louisa County	25,081	3,581	2,688	(1,286)	5,576	0	0
55155	Lunenburg County	4,696	3,235	2,672	848	2,088	0	0
55156	Madison County	5,253	(3,589)	(2,170)	(1,194)	2,508	0	0
55157	Mathews County	5,418	364	(196)	(13)	1,683	0	0
55158	Mecklenburg County	11,268	235	2,017	211	(1,581)	0	0
55159	Middlesex County	5,192	389	1,011	1,636	2,711	0	0
55160	Montgomery County	15,097	(5,206)	7,711	4,033	11,525	0	0
55162	Nelson County	2,993	(2,338)	734	3,594	3,282	0	0
55163	New Kent County	27,974	8,258	6,379	5,014	9,185	0	0
55165	Northampton County	727	(9,674)	(5,282)	(408)	1,380	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

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		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55166	Northumberland County	3,624	(1,779)	(1,656)	1,081	2,394	0	0
55167	Nottoway County	3,457	(472)	181	(41)	126	0	0
55168	Orange County	28,435	10,539	15,807	4,137	8,902	0	0
55169	Page County	11,287	297	562	(672)	2,958	0	0
55170	Patrick County	3,065	(1,386)	1,230	1,281	4,178	0	0
55171	Pittsylvania County	21,658	(9,812)	(8,877)	(2,461)	8,270	0	0
55172	Powhatan County	25,165	14,704	10,099	6,380	3,505	0	0
55173	Prince Edward County	(2,213)	(6,623)	(6,651)	(4,532)	247	0	0
55174	Prince George County	11,826	185	3,972	(597)	2,171	0	0
55176	Prince William County	300,012	(166,371)	90,344	150,139	154,169	0	0
55177	Pulaski County	24,842	6,435	295	2,764	7,855	0	0
55178	Rappahannock County	548	(2,085)	(1,758)	(278)	1,421	0	0
55179	Richmond County	6,394	1,408	360	(867)	837	0	0
55180	Roanoke County	36,491	1,399	11,255	(615)	1,281	0	0
55181	Rockbridge County	6,809	1,528	548	(1,339)	1,474	0	0
55182	Rockingham County	59,137	18,996	25,153	21,884	27,476	0	0
55183	Russell County	1,049	(3,479)	(1,082)	928	1,987	0	0
55184	Scott County	10,687	1,556	311	(838)	682	0	0
55185	Shenandoah County	22,258	5,230	4,698	(2,177)	6,954	0	0
55186	Smyth County	11,121	970	821	(585)	1,555	0	0
55187	Southampton County	(1,833)	(13,109)	(7,683)	(2,505)	1,883	0	0
55188	Spotsylvania County	114,171	2,630	7,907	15,643	25,665	0	0
55189	Stafford County	114,364	4,929	17,720	18,059	29,879	0	0
55190	Surry County	837	(2,626)	(2,730)	(2,099)	328	0	0
55191	Sussex County	1,446	(2,688)	(225)	(246)	647	0	0
55192	Tazewell County	6,252	(6,111)	(4,355)	(1,624)	3,773	0	0
55193	Warren County	21,532	346	(3,487)	655	6,652	0	0
55195	Washington County	9,304	(2,121)	(847)	382	4,229	0	0
55196	Westmoreland County	7,777	(3,529)	(5,415)	(912)	3,132	0	0
55197	Wise County	9,852	(2,625)	(6,199)	(2,197)	2,769	0	0
55198	Wythe County	16,162	6,377	8,120	9,554	8,524	0	0
55199	York County	(18,022)	(34,562)	(7,007)	(9,492)	8,249	0	0
55201	City of Bristol	(17,708)	(27,545)	(10,995)	(2,732)	1,363	0	0
55202	City of Buena Vista	800	(1,673)	(43)	907	2,989	0	0
55203	Town of St. Paul	19	(1,052)	(932)	(954)	38	0	0
55204	Town of Clifton Forge	(2,644)	(1,622)	(1,996)	(988)	(166)	0	0
55206	City of Fredericksburg	19,244	(8,724)	(5,716)	2,490	6,418	0	0
55207	City of Hampton	(29,320)	(100,979)	(38,816)	(4,085)	45,214	0	0
55208	City of Harrisonburg	17,274	(9,366)	13,897	17,661	11,322	0	0
55209	City of Hopewell	(23,366)	(28,900)	(13,214)	(2,229)	4,807	0	0
55210	City of Lynchburg	16,045	(20,660)	9,926	(5,541)	18,962	0	0
55211	Town of Crewe	(1,234)	(2,544)	115	417	651	0	0
55212	City of Norfolk	781,461	697,766	644,226	220,138	116,929	0	0
55213	City of Petersburg	(27,924)	(37,098)	(12,774)	(4,502)	20,063	0	0
55214	City of Portsmouth	52,969	(23,323)	22,014	50,277	31,417	0	0
55215	City of Radford	(1,123)	(17,200)	(13,753)	(10,865)	(2,499)	0	0
55216	City of Richmond	802,114	714,985	786,072	789,069	557,646	0	0
55217	City of Roanoke	(8,224)	(13,832)	(2,791)	1,615	5,254	0	0
55218	Town of Craigsville	(659)	(649)	(552)	(305)	26	0	0
55219	City of Staunton	(6,084)	(12,633)	(6,888)	(2,165)	1,953	0	0
55220	City of Suffolk	19,490	(37,040)	1,509	10,199	45,909	0	0
55221	City of Williamsburg	12,334	(3,012)	4,992	8,573	6,279	0	0
55222	City of Winchester	17,001	(3,303)	4,932	(4,289)	6,144	0	0
55223	City of Martinsville	(877)	(13,023)	(7,118)	(3,403)	6,098	0	0
55224	City of Falls Church	762	493	69	(187)	114	0	0
55225	City of Colonial Heights	(8,284)	(21,593)	(11,090)	(7,048)	(1,955)	0	0
55226	Town of Front Royal	(4,306)	(10,699)	(2,039)	3,048	3,244	0	0
55229	Town of Chilhowie	2,564	715	511	1,406	1,696	0	0
55230	City of Covington	(5,227)	(7,987)	(1,934)	(298)	(217)	0	0
55231	Town of Floyd	421	51	(196)	(162)	99	0	0
55232	City of Franklin	5,016	5,058	4,570	(2,631)	(503)	0	0
55233	City of Chesapeake	7,443	(116,602)	(36,682)	(80,414)	36,269	0	0
55234	City of Virginia Beach	(179,991)	(339,621)	(147,484)	(124,920)	54,588	0	0
55235	City of Norton	3,308	(2,142)	(1,943)	(1,196)	178	0	0
55236	City of Manassas Park	30,714	16,105	14,823	5,180	4,567	0	0
55239	Town of Grottoes	1,982	2,475	250	(267)	(72)	0	0
55240	Town of Onley	119	391	1,755	775	219	0	0
55241	Town of West Point	5,358	3,214	2,653	1,097	1,458	0	0
55242	Town of South Hill	36,753	(3,233)	(3,869)	(3,541)	(922)	0	0
55245	Town of Scottsville	165	114	(283)	(640)	220	0	0
55246	Town of Burkeville	(7)	(84)	206	(271)	(202)	0	0
55247	Town of Madison	(188)	(263)	(398)	(259)	51	0	0
55250	Town of Rich Creek	560	(6)	206	257	110	0	0
55252	Town of Windsor	(114)	(178)	(397)	(370)	(79)	0	0
55254	Town of Stephens City	1,875	937	430	327	(93)	0	0

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55256	Town Of Mineral	2,983	2,726	2,860	2,630	661	0	0
55257	Town of Lebanon	(5,987)	(7,434)	(4,774)	(1,455)	926	0	0
55258	City of Newport News	251,942	71,281	69,472	57,568	73,097	0	0
55260	Town of Haymarket	1,770	1,253	1,132	1,247	1,068	0	0
55261	Town of Lovettsville	(257)	692	738	1,074	817	0	0
55263	Town of Buchanan	1,666	1,525	1,599	1,447	196	0	0
55264	Town of Eastville	1,321	(34)	(180)	205	(565)	0	0
55267	Town of Glade Spring	2,843	2,618	2,591	(66)	(156)	0	0
55300	Town of Abingdon	(10,666)	(8,837)	1,305	3,345	2,464	0	0
55301	Town of Dumfries	13,603	9,130	7,402	4,151	2,905	0	0
55302	Town of Iron Gate	(320)	(326)	(296)	(219)	(7)	0	0
55303	Town of Montross	(118)	(93)	(2)	56	169	0	0
55304	Town of South Boston	(832)	(3,655)	(860)	1,018	3,450	0	0
55305	Town of Gretna	124	(206)	(73)	(135)	(17)	0	0
55306	Town of Remington	127	(261)	(85)	(142)	105	0	0
55307	City of Lexington	135	(2,331)	(583)	(1,342)	854	0	0
55308	City of Waynesboro	(8,878)	(18,378)	(3,103)	180	3,826	0	0
55309	Town of Colonial Beach	1,104	(2,879)	(4,611)	(4,213)	(843)	0	0
55310	Town of Smithfield	(211)	(2,602)	21	1,333	3,212	0	0
55311	Town of Brookneal	(1,771)	(1,486)	(870)	(571)	79	0	0
55312	Town of Hamilton	(662)	(321)	(136)	(118)	26	0	0
55313	City of Galax	(928)	(10,054)	(6,429)	(3,793)	(69)	0	0
55314	Town of Jonesville	(2,116)	(1,823)	(1,221)	(812)	(463)	0	0
55315	Town of Wytheville	1,260	(11,493)	(4,835)	(4,169)	(227)	0	0
55317	Town of Vienna	(11,984)	(15,880)	(6,568)	(5,411)	4,214	0	0
55318	Town of Vinton	(151)	1,190	811	(208)	363	0	0
55319	City of Emporia	(1,023)	(6,397)	(4,097)	(4,286)	(1,144)	0	0
55320	Town of Culpeper	9,906	2,414	1,679	985	6,969	0	0
55321	Town of Woodstock	(3,062)	(4,659)	(1,957)	(34)	1,793	0	0
55322	Town of Glasgow	(465)	(608)	(594)	(178)	(61)	0	0
55323	Town of Marion	2,407	2,661	2,659	2,874	2,884	0	0
55324	Town of Altavista	(167)	(3,590)	677	(1,152)	776	0	0
55325	Town of Herndon	(7,643)	(17,620)	(6,086)	(813)	4,664	0	0
55326	Town of Pearisburg	(218)	(1,095)	(897)	30	535	0	0
55329	Town of Leesburg	28,313	(221)	11,162	9,178	9,300	0	0
55330	Town of Chatham	(950)	231	9	(210)	(104)	0	0
55331	Town of Bowling Green	(1,732)	(2,077)	(1,419)	(510)	728	0	0
55332	City of Manassas	25,255	(14,362)	12,075	12,500	15,459	0	0
55334	Town of Boydton	495	203	442	(544)	(301)	0	0
55335	City of Salem	(116)	(13,079)	(4,747)	1,165	2,663	0	0
55336	Town of McKenney	387	260	253	(43)	(23)	0	0
55338	Town of Quantico	(8)	(120)	(129)	(43)	17	0	0
55339	Town of Halifax	448	11	(2)	206	145	0	0
55340	Town of Blacksburg	(15,029)	(23,804)	111	6,226	4,665	0	0
55341	Town of Chincoteague	308	(1,293)	346	2,093	1,892	0	0
55342	Town of Lawrenceville	(2,567)	(2,853)	(2,946)	(3,084)	(1,500)	0	0
55343	Town of Amherst	381	(1,103)	(512)	(439)	(185)	0	0
55344	Town of Stanley	(331)	(1,737)	(1,242)	(669)	(4)	0	0
55345	Town of Hillsville	675	(1,415)	(78)	(940)	(198)	0	0
55346	Town of Elkton	862	(420)	(294)	(3)	(106)	0	0
55347	Town of Bridgewater	(3,327)	(3,433)	(794)	81	1,425	0	0
55348	Town of Purcellville	1,698	(3,357)	(2,315)	(3,539)	1,617	0	0
55349	Town of Timberville	69	(576)	(458)	(36)	167	0	0
55350	Town of Wise	1,542	1,666	1,076	179	1,154	0	0
55351	Town of New Market	798	(474)	(925)	(287)	748	0	0
55352	Town Of Tappahannock	15,732	14,270	15,034	15,440	14,455	0	0
55353	Town of Rocky Mount	(249)	(232)	2,247	718	1,105	0	0
55355	Town of Luray	(813)	(2,291)	(1,179)	(450)	2,002	0	0
55357	Town of Strasburg	(3,692)	(6,675)	(1,875)	(586)	607	0	0
55358	Town Of Appomattox	(835)	(1,501)	(1,207)	(1,141)	(611)	0	0
55359	Town of Clarksville	(245)	(1,115)	(1,072)	(590)	24	0	0
55360	Town of Dublin	1,246	(838)	(1,300)	(1,652)	(897)	0	0
55361	Town of Middleburg	(141)	(1,917)	(1,165)	(1,026)	438	0	0
55363	Town of Chase City	(1,027)	(2,117)	(1,141)	49	697	0	0
55364	Town of Bedford	(1,513)	(5,230)	(2,372)	(2,478)	266	0	0
55365	City of Poquoson	(1,334)	(5,273)	(2,627)	(1,425)	1,721	0	0
55366	Town of Ashland	758	241	643	771	2,344	0	0
55367	Town of Broadway	1,667	115	407	(163)	(571)	0	0
55368	Town of Berryville	(533)	(2,694)	(1,699)	(667)	597	0	0
55370	Town of Urbanna	(100)	176	459	121	59	0	0
55371	Town of Bluefield	1,364	(1,511)	248	(805)	303	0	0
55372	Town of Weber City	692	637	344	816	467	0	0
55374	Town of Hurt	288	583	(306)	(256)	(86)	0	0
55376	Town of Coeburn	(148)	(707)	(220)	(616)	197	0	0
55377	Town of Dayton	1,225	201	278	672	462	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55378	Town of Courtland	(8)	(96)	(49)	(25)	20	0	0
55379	Town of Cape Charles	(1,576)	(2,125)	(1,319)	(1,486)	(309)	0	0
55381	Town of Warsaw	1,326	498	998	596	1,119	0	0
55382	Town of Grundy	(2,033)	(1,094)	315	423	438	0	0
55383	Town of Warrenton	9,550	1,178	3,568	3,003	2,062	0	0
55384	Town of Louisa	(2,446)	(1,432)	(1,492)	(398)	405	0	0
55385	Town of Kenbridge	742	199	(154)	(216)	139	0	0
55386	Town of Mt. Jackson	2,013	248	1,077	1,330	1,524	0	0
55387	Town of Pulaski	(4,411)	(5,872)	(1,648)	(1,520)	562	0	0
55389	Town of Pembroke	(7)	(694)	(240)	73	(328)	0	0
55390	Town of Parksley	(639)	34	(317)	(304)	(21)	0	0
55391	Town of Onancock	(2,119)	(2,562)	(1,057)	(311)	(143)	0	0
55392	Town of Victoria	60	(284)	189	(535)	(7)	0	0
55393	Town of Shenandoah	107	(1,683)	(1,342)	(1,089)	(211)	0	0
55395	Town of Round Hill	(753)	(2,752)	(1,972)	(2,195)	(751)	0	0
55396	Town of Kilmarnock	2,582	1,785	1,665	525	117	0	0
55397	Town of Orange	(1,046)	(3,946)	(1,516)	(466)	1,104	0	0
55399	Town of Blackstone	3,916	(853)	(2,276)	(2,225)	(77)	0	0
55401	Southeastern Virginia Public Service Authority	(1,811)	(6,293)	(570)	1,816	2,673	0	0
55402	Pittsylvania Co Svc Auth	(5,056)	0	0	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	153	410	357	(122)	425	0	0
55404	Appomattox Regional Library	(1,258)	(1,589)	(1,396)	(733)	(204)	0	0
55405	Staunton Redevelopment & Housing Authority	(1,084)	(1,558)	(1,242)	(1,133)	(310)	0	0
55408	Alleghany Highlands Regional Library, Inc.	(68)	(185)	(124)	(11)	298	0	0
55409	Southside Regional Juvenile Group Home Commission	(414)	(490)	(415)	(126)	136	0	0
55411	Hampton Roads Sanitation District	16,665	(38,757)	10,589	25,577	34,714	0	0
55412	Peninsula Airport Commission	(9,266)	(8,021)	(8,425)	(6,855)	(856)	0	0
55413	Richmond Redevelopment & Housing Authority	25,742	11,458	25,072	28,363	17,682	0	0
55415	Chesapeake Redevelopment & Housing Authority	500	(1,253)	(517)	(259)	718	0	0
55417	Norfolk Airport Authority	3,911	(2,351)	4,953	7,487	12,877	0	0
55418	Charlottesville Redevelopment & Housing Authority	7,155	4,078	5,670	3,995	4,634	0	0
55419	Hampton Redevelopment & Housing Authority	(9,282)	(8,380)	(7,098)	(3,170)	946	0	0
55420	Loudoun County Sanitation Authority	8,083	(26,363)	(13,525)	(12,237)	5,222	0	0
55421	Danville Redevelopment & Housing Authority	818	(175)	1,846	1,297	1,738	0	0
55422	NRV Regional Water Authority	785	(1,204)	324	395	242	0	0
55423	Northern Virginia Juvenile Detention Center	(6,453)	(2,647)	4,292	6,874	4,911	0	0
55425	Colonial Behavioral Health	(7,239)	(12,920)	(5,080)	2,061	6,589	0	0
55426	Blacksburg-VPI Sanitation Authority	(1,264)	(1,821)	(231)	151	319	0	0
55427	Potomac River Fisheries Commission	(180)	(744)	(523)	(174)	204	0	0
55428	Chesapeake Bay Bridge & Tunnel District	(4,321)	(10,863)	(3,144)	(891)	946	0	0
55429	Alexandria Redevelopment & Housing Authority	(193)	(3,760)	587	5,844	8,502	0	0
55430	Albemarle County Service Authority	3,903	(1,005)	(130)	(924)	2,532	0	0
55431	Franklin Redevelopment & Housing Authority	(1,646)	1,393	744	219	(14)	0	0
55432	Bristol Redevelopment & Housing Authority	184	(645)	397	857	385	0	0
55433	Norfolk Redevelopment & Housing Authority	(47,222)	(42,451)	(18,712)	(1,734)	1,393	0	0
55435	Richmond Metropolitan Authority	(16,069)	(10,204)	(4,277)	(2,451)	(830)	0	0
55436	Riverside Regional Jail	(22,737)	(4,628)	5,019	6,914	5,751	0	0
55439	Rappahannock-Rapidan Planning District Commission	1,321	835	776	464	287	0	0
55440	Shenandoah Valley Juvenile Detention Center	(11,725)	(8,734)	(3,490)	(3,102)	(710)	0	0
55443	Bedford Public Library	424	(157)	164	74	183	0	0
55445	Chesterfield County Health Center Commission	2,682	(8,485)	1	1,463	(1,779)	0	0
55446	Washington County Service Authority	(3,111)	(4,712)	(3,879)	(1,449)	(188)	0	0
55447	Rappahannock Area Community Services Board	83,381	53,484	72,137	82,606	71,192	0	0
55449	Hampton Roads Planning District Commission	(673)	(2,070)	913	966	2,748	0	0
55450	Meherrin Regional Library	(711)	(721)	(279)	21	66	0	0
55453	Rockbridge Area Community Services Board	(3,844)	(4,193)	558	1,285	1,618	0	0
55454	Greensville/Emporia Department of Social Services	(2,164)	(2,708)	(2,696)	(473)	561	0	0
55455	James City Service Authority	6,470	2,098	1,436	303	2,583	0	0
55456	Accomack-Northampton Planning District Commission	(377)	(878)	(457)	(363)	(2)	0	0
55457	Harrisonburg/Rockingham Sewer Authority	(152)	(2,184)	(1,571)	(431)	410	0	0
55458	Wytheville Redevelopment & Housing Authority	(1,386)	(1,604)	(1,617)	(1,280)	(1,245)	0	0
55459	Waynesboro Redevelopment and Housing Authority	(320)	(772)	(736)	(945)	66	0	0
55460	Region Ten Community Services Board	(37,430)	(9,178)	(2,635)	5,196	10,420	0	0
55462	LENOWISCO Planning District Commission	(12)	(282)	(343)	(69)	143	0	0
55465	Rivanna Water & Sewer Authority	10,247	2,137	2,742	1,859	3,775	0	0
55466	Appomattox River Water Authority	(780)	(533)	140	(1,218)	(163)	0	0
55467	Campbell County Utilities and Service Authority	110	(1,390)	(793)	(526)	163	0	0
55469	Eastern Shore Community Services Board	(6,602)	(6,412)	1,512	3,565	3,510	0	0
55470	ANCHOR Commission	(181)	(432)	227	(62)	(126)	0	0
55471	Horizon Behavioral Health	(59,491)	(55,071)	(10,188)	935	9,394	0	0
55472	District 19 Community Services Board	(15,039)	(20,560)	(11,030)	(5,854)	1,229	0	0
55473	Hampton Roads Transit	29,278	7,511	16,646	10,346	10,197	0	0
55474	Upper Occoquan Sewage Authority	(6,718)	(18,628)	(3,439)	(1,803)	1,881	0	0
55475	New River Valley Juvenile Detention Home	(444)	(770)	(545)	(499)	121	0	0
55477	Frederick County Sanitation Authority	10,527	2,456	2,141	2,289	2,069	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55479	Cumberland Mountain Community Services	(5,768)	(11,804)	823	2,016	3,537	0	0
55482	Middle Peninsula/Northern Neck Public Service Authority	(36,193)	(26,394)	(10,279)	(2,744)	2,906	0	0
55483	Rockbridge County Public Service Authority	(668)	(832)	(189)	(240)	221	0	0
55484	Danville-Pittsylvania Community Services	11,573	(293)	5,665	4,905	8,679	0	0
55485	Crater Youth Care Commission	(2,309)	(3,207)	(795)	(315)	424	0	0
55486	Hampton Roads Workforce Council	37,545	29,467	16,169	6,558	486	0	0
55487	Capital Regional Airport Commission	(6,829)	3,807	13,281	8,112	8,169	0	0
55488	Northwestern Community Services Board	13,973	(5,049)	3,762	15,618	8,931	0	0
55489	Harrisonburg-Rockingham Community Services Board	14,168	2,285	3,387	5,337	8,587	0	0
55491	Middle Peninsula Regional Security Center	1,972	(1,109)	(2,208)	(1,292)	455	0	0
55492	Northern Neck Planning District Commission	139	(372)	(197)	127	(177)	0	0
55493	Planning District One Community Services Board	329	(263)	(307)	(169)	36	0	0
55494	Rockbridge Area Social Services Board	996	(667)	(918)	(443)	(136)	0	0
55495	Dinwiddie County Water Authority	1,892	1,370	1,408	216	130	0	0
55496	Rappahannock Rapidan Community Services	31,987	13,942	15,896	12,198	16,217	0	0
55498	Valley Community Services Board	(12,731)	7,546	13,948	10,013	6,753	0	0
55499	Eastern Shore Public Library	1,259	907	611	156	184	0	0
55500	Alexandria City Public Schools	(5,549)	(10,582)	(8,742)	(3,549)	2,378	0	0
55501	Albemarle County Public Schools	19,221	9,587	3,281	4,369	4,687	0	0
55502	Alleghany Highlands Public Schools	4,351	2,893	4,220	1,593	2,389	0	0
55503	Charlottesville City Public Schools	(2,055)	(2,819)	(1,212)	(292)	1,323	0	0
55504	Amherst County Public Schools	(1,440)	(3,655)	(767)	(356)	763	0	0
55505	Appomattox County Public Schools	128	(983)	(781)	(509)	101	0	0
55506	Arlington County Public Schools	30,329	7,829	20,715	16,252	5,594	0	0
55507	Augusta County Public Schools	4,558	1,347	1,487	(1,346)	1,030	0	0
55508	Bath County Public Schools	(1,878)	(2,003)	(1,634)	(1,784)	(607)	0	0
55509	Bedford County Public Schools	857	(619)	630	1,957	(1,573)	0	0
55510	Bland County Public Schools	646	1,827	1,885	(134)	(198)	0	0
55511	Botetourt County Public Schools	3,233	1,748	4,347	1,404	2,317	0	0
55512	Norfolk Public Schools	5,045	(1,044)	19,813	23,089	18,736	0	0
55513	Petersburg City Public Schools	7,826	2,996	1,431	53	1,541	0	0
55514	Buckingham County Public Schools	(927)	(1,374)	(1,105)	(181)	(554)	0	0
55515	Radford City Public Schools	(415)	(487)	(4)	(153)	372	0	0
55516	Caroline County Public Schools	9,890	5,940	7,195	5,287	6,020	0	0
55517	Carroll County Public Schools	(2,287)	(3,230)	(1,720)	(289)	688	0	0
55518	Charles City County Public Schools	495	244	610	570	519	0	0
55519	Charlotte County Public Schools	(965)	(1,315)	(959)	(496)	(58)	0	0
55520	Chesterfield County Public Schools	31,599	24,628	7,258	5,162	2,598	0	0
55521	Clarke County Public Schools	2,182	1,873	4,039	3,764	423	0	0
55522	Winchester City Public Schools	2,343	464	(653)	(1,979)	1,054	0	0
55523	Culpeper County Public Schools	1,671	1,198	3,950	2,222	1,525	0	0
55524	Cumberland County Public Schools	(1,040)	(734)	(256)	(214)	24	0	0
55525	Dickenson County Public Schools	(2,485)	(2,303)	(1,253)	(860)	23	0	0
55526	Dinwiddie County Public Schools	(2,733)	(3,129)	(2,538)	(1,197)	531	0	0
55528	Essex County Public Schools	400	(113)	359	(930)	(197)	0	0
55530	Covington City Public Schools	(4,565)	(4,169)	(4,332)	0	0	0	0
55531	Floyd County Public Schools	(2,037)	(3,398)	(2,379)	(1,474)	(264)	0	0
55532	Fluvanna County Public Schools	(22)	835	1,116	1,342	710	0	0
55533	Chesapeake City Public Schools	(18,290)	(25,343)	(9,226)	(16,620)	9,424	0	0
55534	Virginia Beach City Public Schools	24,322	1,258	13,385	(11,078)	3,990	0	0
55535	Giles County Public Schools	625	(193)	82	(32)	502	0	0
55536	Gloucester County Public Schools	(56)	(2,367)	219	(1,018)	(746)	0	0
55537	Goochland County Public Schools	3,950	2,447	(487)	(470)	195	0	0
55538	Grayson County Public Schools	1,497	540	898	857	810	0	0
55539	Greene County Public Schools	(3,412)	(2,789)	(3,526)	(3,321)	(1,462)	0	0
55540	Greensville County Public Schools	(1,763)	(1,970)	(725)	(94)	(56)	0	0
55541	Halifax County Public Schools	854	592	(1,038)	(1,869)	169	0	0
55542	Hanover County Public Schools	28,571	25,204	31,849	27,874	8,784	0	0
55543	Henrico County Public Schools	(1,020)	(406)	115	355	645	0	0
55544	Henry County Public Schools	(6,441)	(8,969)	(3,297)	(2,346)	900	0	0
55545	Highland County Public Schools	(594)	(538)	(218)	(142)	1	0	0
55546	Isle of Wight County Public Schools	2,817	4,854	2,335	1,903	3,322	0	0
55548	King George County Public Schools	1,141	(268)	475	(1,786)	(56)	0	0
55549	King and Queen County Public Schools	(745)	(1,564)	(2,196)	(1,134)	(204)	0	0
55550	King William County Public Schools	3,118	(1,103)	(1,047)	(734)	494	0	0
55551	Lancaster County Public Schools	(2,375)	(1,864)	(959)	(486)	(273)	0	0
55552	Lee County Public Schools	(1,860)	(2,056)	(3,268)	(2,010)	446	0	0
55553	Loudoun County Public Schools	112,883	27,248	13,771	(27,474)	31,482	0	0
55554	Louisa County Public Schools	4,903	1,786	1,838	(2,769)	304	0	0
55555	Lunenburg County Public Schools	(411)	(842)	(171)	106	(35)	0	0
55556	Madison County Public Schools	(92)	(432)	(362)	(963)	(223)	0	0
55557	Mathews County Public Schools	(2,335)	(2,327)	(2,346)	(1,347)	(2)	0	0
55558	Mecklenburg County Public Schools	1,221	1,052	(1,066)	(1,253)	726	0	0
55559	Middlesex County Public Schools	687	551	765	88	188	0	0
55560	Montgomery County Public Schools	(2,762)	(9,699)	(3,613)	(313)	1,354	0	0

Group Life Insurance Program
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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55562	Nelson County Public Schools	(4,328)	(3,045)	(1,462)	(1,849)	(459)	0	0
55563	New Kent County Public Schools	524	(644)	(42)	231	730	0	0
55565	Northampton County Public Schools	(1,352)	(1,087)	(1,003)	(152)	364	0	0
55566	Northumberland County Public Schools	(2,197)	248	254	383	(689)	0	0
55567	Nottoway County Public Schools	254	(263)	604	(456)	111	0	0
55568	Orange County Public Schools	2,049	2,423	(241)	322	403	0	0
55569	Page County Public Schools	605	(45)	111	(296)	1,022	0	0
55570	Patrick County Public Schools	1,773	607	301	(1,353)	(164)	0	0
55571	Pittsylvania County Public Schools	1,293	392	(1,368)	(2,217)	301	0	0
55572	Powhatan County Public Schools	2,851	17	(2,401)	(121)	1,442	0	0
55573	Prince Edward County Public Schools	83	131	778	50	(34)	0	0
55574	Prince George County Public Schools	2,797	(1,464)	(379)	2,218	5,145	0	0
55576	Prince William County Public Schools	(1,708)	(37,077)	7,950	12,837	41,758	0	0
55577	Pulaski County Public Schools	174	(853)	(619)	(934)	695	0	0
55578	Rappahannock County Public Schools	31	(586)	(354)	(504)	(228)	0	0
55579	Richmond County Public Schools	459	239	319	372	410	0	0
55580	Roanoke County Public Schools	7,177	5,538	6,162	4,589	2,113	0	0
55581	Rockbridge County Public Schools	(2,213)	(2,005)	(1,165)	265	1,176	0	0
55582	Rockingham County Public Schools	(6,986)	(9,631)	(6,758)	(4,490)	(46)	0	0
55583	Russell County Public Schools	(6,324)	(6,039)	(3,264)	(1,678)	(263)	0	0
55584	Scott County Public Schools	1,594	(1,832)	(338)	220	782	0	0
55585	Shenandoah County Public Schools	408	(538)	1,173	(982)	1,513	0	0
55586	Smyth County Public Schools	831	(317)	(222)	43	1,623	0	0
55587	Southampton County Public Schools	(3,082)	(2,734)	(2,756)	(3,503)	(2,871)	0	0
55588	Spotsylvania County Public Schools	(12,741)	(15,159)	(8,770)	(10,795)	(2,338)	0	0
55589	Stafford County Public Schools	27,641	19,308	(2,727)	(4,556)	8,451	0	0
55590	Surry County Public Schools	(1,166)	(1,339)	(1,022)	(388)	445	0	0
55591	Sussex County School Board	516	78	380	(966)	(794)	0	0
55592	Tazewell County Public Schools	(999)	(2,172)	(2,673)	(1,753)	669	0	0
55593	Warren County Public Schools	(1,745)	(995)	(104)	(798)	352	0	0
55595	Washington County Public Schools	534	(1,851)	1,629	1,679	1,746	0	0
55596	Westmoreland County Public Schools	(1,990)	(2,444)	(1,589)	(656)	88	0	0
55597	Wise County Public Schools	154	(1,322)	(1,220)	(423)	535	0	0
55598	Wythe County Public Schools	(168)	(1,025)	123	364	1,628	0	0
55599	York County Public Schools	(9,233)	(10,042)	(5,422)	(2,022)	2,431	0	0
55600	Accomack County Public Schools	71	173	(1,196)	(12)	1,816	0	0
55601	Bristol VA Public Schools	1,194	(1,366)	(1,139)	(958)	210	0	0
55602	Buena Vista City Public Schools	464	304	287	(93)	4	0	0
55603	Amelia County Public Schools	(3,084)	(1,626)	(1,099)	(1,163)	(598)	0	0
55605	Danville City Public Schools	16,732	12,007	13,184	2,726	1,708	0	0
55606	Franklin City Public Schools	1,729	457	(661)	(211)	123	0	0
55608	Harrisonburg City Public Schools	4,031	1,230	2,668	1	2,180	0	0
55609	Hopewell City Public Schools	2,558	1,341	2,431	2,474	2,089	0	0
55610	Lynchburg City Public Schools	(117)	(4,971)	(4,149)	(2,939)	(451)	0	0
55611	Fauquier County Public Schools	(3,036)	(4,557)	(4,362)	(7,600)	(2,306)	0	0
55612	Brunswick County Public Schools	(3,982)	(3,885)	(3,308)	(2,138)	(1,778)	0	0
55614	Portsmouth City Public Schools	(6,467)	(8,003)	861	2,964	4,489	0	0
55615	Campbell County Public Schools	2,333	(1,117)	(537)	206	1,966	0	0
55616	Richmond Public Schools	22,141	2,820	6,134	(100)	14,983	0	0
55617	Roanoke City Schools	18,318	12,208	13,564	1,470	2,819	0	0
55619	Staunton City Public Schools	1,957	880	(196)	(188)	355	0	0
55620	Suffolk City Public Schools	12,911	3,208	(4,616)	(4,092)	(518)	0	0
55622	Craig County Public Schools	17	(56)	83	124	213	0	0
55623	Martinsville City Public Schools	432	668	44	(5)	(33)	0	0
55624	Appomattox Regional Governor's School	(196)	(351)	(311)	(240)	10	0	0
55625	Colonial Heights City Public Schools	4,521	3,041	4,066	581	1,288	0	0
55632	Manassas City Public Schools	12,238	6,497	8,286	8,672	4,699	0	0
55633	Franklin County Public Schools	(8,058)	(9,080)	(6,739)	(4,253)	(1,648)	0	0
55634	Frederick County Public Schools	(1,712)	(9,600)	(5,294)	1,728	3,183	0	0
55635	Salem City Public Schools	210	(618)	(1,322)	(1,918)	(1,204)	0	0
55636	Manassas Park City Public Schools	(62)	(1,503)	(874)	395	78	0	0
55637	Newport News Public Schools	35,289	21,924	24,892	(8,068)	1,136	0	0
55638	Town of West Point Public Schools	5,519	1,237	1,105	1,701	603	0	0
55708	Waynesboro City Public Schools	4,669	3,316	2,813	1,029	1,332	0	0
55710	Valley Vocational-Technical Center	116	(74)	(62)	(96)	(19)	0	0
55711	New Horizons Technical Center	(630)	(966)	(806)	(150)	16	0	0
55713	Galax City Public Schools	2,198	858	(302)	(253)	213	0	0
55714	Norton City Public Schools	1,724	715	105	58	115	0	0
55802	Williamsburg-James City County Public Schools	(6,818)	(5,782)	(2,789)	(224)	961	0	0
55803	Poquoson City Public Schools	(1,137)	(849)	(434)	(859)	(524)	0	0
55806	Fredericksburg City Public Schools	3,005	1,383	1,763	(1,167)	(40)	0	0
55807	Hampton City Public Schools	50,374	45,167	47,450	43,150	38,450	0	0
55813	Buchanan County Public Schools	(183)	(595)	(140)	(1,264)	349	0	0
55814	Jackson River Technical Ctr	(715)	(652)	(665)	0	0	0	0
55815	Northern Neck Regional Vocational Center	(3)	(25)	(10)	1	15	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55848	Henrico Sports and Entertainment Authority	5,816	5,275	5,558	5,708	5,343	0	0
55854	Orange County Broadband Authority	9,834	8,930	1,924	462	620	0	0
55856	Blue Ridge Resource Authority	3,376	(1,574)	(742)	(705)	(321)	0	0
55857	Peanut Soil and Water Conservation District	1,679	1,523	1,605	1,648	1,540	0	0
55858	Peumansend Creek Regional Jail Authority	(3,754)	(12,482)	(6,497)	(2,351)	3,389	0	0
55859	Williamsburg Area Transit Authority	5,415	427	3,441	3,954	1,730	0	0
55860	Middle Peninsula Juvenile Detention Commission	(356)	(4,578)	(2,322)	(1,128)	1,354	0	0
55862	Crater Criminal Justice Training Academy	(174)	(602)	(331)	37	123	0	0
55863	Central Shenandoah Criminal Justice Training Academy	249	(77)	277	597	837	0	0
55864	New River Valley Emergency Comm Regional Authority	(1,007)	(5,105)	(1,599)	(1,260)	(54)	0	0
55865	Maury Service Authority	697	305	(76)	270	363	0	0
55866	Hampton Roads Transportation Accountability Commission	2,371	1,659	1,522	1,234	667	0	0
55867	Pamunkey Regional Library	1,141	(2,569)	(2,332)	(2,404)	(1,039)	0	0
55868	Northern Virginia Transportation Authority	5,515	3,440	3,655	1,246	1,753	0	0
55869	RSW Regional Jail Authority	(2,965)	(2,191)	(1,549)	3,826	4,094	0	0
55870	Bedford Regional Water Authority	2,637	(2,446)	(2,917)	(543)	520	0	0
55871	Portsmouth Redevelopment and Housing Authority	(11,054)	(10,092)	(6,243)	(4,543)	(806)	0	0
55872	Southwest Regional Recreation Authority	2,187	527	1,263	532	1,959	0	0
55874	Meherrin River Regional Jail Authority	(15,960)	(9,575)	(4,317)	(454)	(333)	0	0
55875	Woodway Water Authority	(108)	(357)	(208)	(122)	77	0	0
55876	Bristol Virginia Utilities Authority (BVU)	(6,005)	(3,904)	(774)	(132)	2,295	0	0
55878	Mount Rogers Community Services Board	6,555	(1,976)	6,113	13,720	14,918	0	0
55879	Lonesome Pine Soil & Water Conservation District	(31)	(99)	(53)	(23)	14	0	0
55880	Big Sandy Soil & Water & Conservation District	750	689	557	122	41	0	0
55881	Central Virginia Planning District Commission	(6,750)	(5,159)	(3,622)	(1,722)	(37)	0	0
55882	Middle Peninsula Planning District Commission	1,961	1,215	1,413	1,137	639	0	0
55883	Western Virginia Regional Jail Authority	(11,057)	(14,702)	(1,584)	424	5,593	0	0
55884	Halifax Service Authority	(2,900)	(3,565)	(2,937)	(1,728)	(314)	0	0
55886	Russell County Public Service Authority	1,429	(1,456)	(951)	(484)	144	0	0
55887	Piedmont Community Services Board	11,053	(5,123)	31	3,870	6,772	0	0
55888	Blue Ridge Behavioral Health Care	782	(8,988)	1,434	(3,067)	(577)	0	0
55890	Middle River Regional Jail Authority	1,519	(3,887)	4,560	1,716	4,299	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	(332)	(654)	(445)	(14)	178	0	0
55893	Eastern Shore Soil and Water Conservation District	599	213	286	7	89	0	0
55895	Town of Gordonsville	(1,104)	(1,470)	(1,500)	(751)	30	0	0
55896	Virginia Resources Authority	(3,500)	(4,146)	(2,360)	(1,166)	(330)	0	0
55897	Prince William County Services Authority	(5,523)	(17,065)	(8,746)	(7,666)	11,030	0	0
55898	Western Virginia Water Authority	15,801	1,527	6,782	(1,464)	2,829	0	0
55899	Shenandoah Valley Regional Airport Commission	(782)	(1,307)	(1,389)	(644)	(229)	0	0
55900	Alleghany Highlands Community Services Board	6,446	2,904	2,116	2,001	2,251	0	0
55901	Brunswick Industrial Development Authority	(662)	(739)	(972)	(832)	(236)	0	0
55904	Appalachian Juvenile Commission	1,894	2,928	3,950	2,924	2,708	0	0
55905	Goochland-Powhatan Community Services Board	13,967	9,863	7,817	4,207	947	0	0
55906	Suffolk Redevelopment and Housing Authority	(2,695)	(1,632)	249	1,065	1,937	0	0
55908	Lee County Redevelopment and Housing Authority	(23)	(567)	(642)	(168)	8	0	0
55909	Henry County Public Service Authority	429	(1,023)	(834)	165	947	0	0
55910	Southside Planning District Commission	24	(463)	(404)	(128)	73	0	0
55911	Economic Development Authority Of Henrico Co, Va	1,678	951	1,148	1,006	65	0	0
55912	Augusta County Public Service Authority	5,077	(52)	2,531	975	2,786	0	0
55914	Rappahannock Juvenile Center	2,141	1,420	609	2,881	2,279	0	0
55915	Cumberland Plateau Regional Housing Authority	53	(410)	(302)	(725)	(200)	0	0
55918	Amherst County Service Authority	892	(1,148)	(1,298)	(1,265)	491	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,191	(831)	330	942	1,314	0	0
55920	Rappahannock Regional Jail Authority	(16,783)	(26,894)	(11,542)	(9,895)	2,141	0	0
55921	Thomas Jefferson Planning District Commission	1,845	(290)	1,970	783	675	0	0
55922	Piedmont Regional Jail	(3,004)	(1,678)	3,877	3,803	5,471	0	0
55923	Nelson County Services Authority	(632)	(1,133)	(552)	(463)	269	0	0
55924	Coeburn-Norton-Wise Regional Water	(455)	(390)	(19)	290	683	0	0
55925	Fauquier County Water & Sanitation Authority	(3,599)	(8,594)	(5,676)	(2,314)	444	0	0
55926	Scott County Soil & Water Conservation District	(43)	196	(36)	28	2	0	0
55927	New River Resource Authority	685	(491)	335	620	489	0	0
55928	Scott County Water & Sewage Authority	3,115	(238)	750	1,165	1,076	0	0
55929	Greensville County Water & Sewer Authority	(1,762)	(2,992)	(2,266)	(1,895)	(800)	0	0
55930	Petersburg Redevelopment & Housing Authority	(200)	(1,488)	(192)	(894)	25	0	0
55931	Central Rappahannock Regional Library	(5,286)	(5,505)	(5,123)	(1,891)	1,718	0	0
55932	Virginia Coalfield Economic Development Authority	(1,000)	(1,203)	(971)	(808)	(555)	0	0
55933	Central Virginia Regional Jail	(4,112)	(12,480)	(2,223)	(1,380)	4,243	0	0
55934	Thomas Jefferson Soil & Water Conservation District	3,959	2,784	3,420	1,726	361	0	0
55937	Wythe-Grayson Regional Library	118	(83)	(3)	(19)	242	0	0
55938	Colonial Soil & Water Conservation District	2,057	1,396	1,647	1,482	889	0	0
55939	Rivanna Solid Waste Authority	5,123	2,531	2,104	1,326	898	0	0
55940	Monacan Soil & Water Conservation District	259	(413)	(454)	(525)	(69)	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	357	119	547	749	497	0	0
55944	Central Virginia Waste Management Authority	(285)	(865)	(227)	(113)	(328)	0	0
55945	Lonesome Pine Regional Library	(1,817)	(2,243)	(1,393)	(759)	(236)	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55946	Virginia Peninsulas Public Service Authority	(1,723)	(1,383)	(1,869)	(1,180)	(472)	0	0
55947	Tidewater Youth Services Commission	(3,554)	(3,349)	1,649	2,834	(82)	0	0
55948	Virginia Highlands Airport Commission	(54)	39	90	(184)	(17)	0	0
55949	Western Tidewater Regional Jail	(12,019)	(14,049)	1,744	1,138	5,310	0	0
55950	Scott County Redevelopment & Housing Authority	388	(6)	119	(132)	43	0	0
55951	Handley Regional Library	488	(684)	(621)	424	388	0	0
55952	Northern Neck Regional Jail	2,447	(3,617)	(1,999)	(1,689)	1,292	0	0
55953	Montgomery Regional Solid Waste Authority	(1,993)	(602)	(366)	(170)	71	0	0
55954	Potomac & Rappahannock Transportation Commission	6,096	856	1,113	(251)	3,913	0	0
55955	Giles County Public Service Authority	1,555	723	(298)	(377)	162	0	0
55956	South Central Wastewater Authority	(2,694)	(3,609)	(2,593)	(2,206)	(300)	0	0
55957	Wise County Redevelopment and Housing Authority	(1,718)	(1,806)	(1,600)	(729)	(293)	0	0
55958	Prince William Soil & Water Conservation District	(439)	(632)	(30)	325	370	0	0
55959	Hampton Roads Regional Jail Authority	(126,296)	(98,277)	(74,533)	(60,113)	(35,929)	0	0
55960	Castlewood Water And Sewage Authority	(1,868)	0	0	0	0	0	0
55961	Pamunkey Regional Jail	(5,552)	(6,151)	(2,572)	(1,132)	734	0	0
55962	Charlottesville - Albemarle Airport Authority	16	(1,657)	(2,136)	(2,676)	720	0	0
55963	Virginia Peninsula Regional Jail	(13,684)	(7,327)	(105)	341	1,092	0	0
55964	Virginia Biotechnology Research Parternship Authority	508	(1,139)	435	906	1,479	0	0
55966	Blue Ridge Regional Jail Authority	(23,540)	(26,536)	(6,687)	(2,965)	(1,141)	0	0
55967	Massanutten Regional Library	(358)	(1,030)	120	794	693	0	0
55968	Albemarle-Charlottesville Regional Jail	(14,998)	(14,296)	(4,797)	494	2,593	0	0
55969	Culpeper Soil & Water Conservation District	1,087	5	119	68	648	0	0
55970	New River Valley Regional Jail	(10,721)	(16,424)	(2,416)	(373)	617	0	0
55971	Sussex Service Authority	(1,733)	(2,098)	(1,018)	(654)	(111)	0	0
55974	Peaks of Otter Soil & Water Conservation District	278	194	226	198	57	0	0
55975	New River Soil & Water Conservation District	347	172	239	215	275	0	0
55977	Southside Regional Jail	3,438	794	3,641	1,416	1,114	0	0
55978	Evergreen Soil & Water Conservation District	(65)	15	158	53	192	0	0
55979	Roanoke Higher Education Authority	2,211	1,025	167	404	1,153	0	0
55981	John Marshall Soil & Water Conservation District	(94)	65	(74)	13	123	0	0
55982	Daniel Boone Soil & Water Conservation District	(88)	117	(97)	(87)	(34)	0	0
55983	Southside Community Services Board	(1,628)	(7,263)	2,671	3,994	5,267	0	0
55984	Northern Shenandoah Valley Regional Commission	1,081	121	1	451	170	0	0
55985	Tazewell Soil & Water Conservation District	(336)	(396)	(550)	(267)	(102)	0	0
55988	Henricopolis Soil & Water Conservation District	(286)	(386)	(347)	(455)	(268)	0	0
55989	Piedmont Regional Juvenile Detention Center	(2,229)	(2,247)	(1,008)	(890)	(1,239)	0	0
55990	Roanoke River Service Authority	369	73	426	353	575	0	0
55991	Lee County Public Service Authority	(367)	(1,314)	(719)	(578)	158	0	0
55992	Blue Ridge Juvenile Detention Center	(1,961)	(1,915)	767	216	262	0	0
55994	Wise County Public Service Authority	4,377	3,258	(328)	(1,573)	(138)	0	0
55995	Holston River Soil and Water Conservation District	216	(489)	(212)	(201)	(133)	0	0
55998	Southwest Virginia Regional Jail Authority	3,347	(8,963)	224	(9,830)	3,617	0	0
55999	Clinch Valley Soil & Water Conservation District	197	(121)	(155)	(125)	(68)	0	0
59212	City of Norfolk - Insurance Only Employees	(943,116)	(999,880)	(777,677)	(263,997)	(50,921)	0	0
59214	City of Portsmouth - Insurance Only Employees	(19,510)	(12,546)	(6,899)	(2,705)	(233)	0	0
59216	City of Richmond - Insurance Only Employees	(558,671)	(678,081)	(515,543)	(585,802)	(366,109)	0	0
59217	City of Roanoke - Insurance Only Employees	(49,786)	(80,647)	(18,768)	1,432	23,001	0	0
59617	Roanoke City Schools - Insurance Only Employees	(6,580)	(5,110)	(3,549)	(4,254)	(2,203)	0	0
70156	Department of State Police	(5,046)	(2,898)	(2,868)	(1,515)	(386)	0	0
70203	Woodrow Wilson Rehabilitation Center	(2,785)	(2,431)	(1,786)	(1,444)	(1,066)	0	0
70204	The College of William and Mary	2,073	868	1,894	328	708	0	0
70207	University of Virginia - Academic Division	13,448	4,395	6,559	4,539	4,329	0	0
70208	Virginia Polytechnic Institute and State University	2,757	1,308	1,249	(280)	803	0	0
70211	Virginia Military Institute	147	(480)	167	608	103	0	0
70212	Virginia State University	2,206	529	1,360	404	1,245	0	0
70213	Norfolk State University	2,552	4,678	2,437	(715)	(1,147)	0	0
70214	Longwood University	(1,831)	(1,815)	(1,030)	186	482	0	0
70215	University of Mary Washington	(1,645)	(1,588)	(1,014)	(13)	501	0	0
70216	James Madison University	(1,537)	(1,747)	(319)	622	762	0	0
70217	Radford University	(4,327)	(3,815)	(2,381)	(1,499)	189	0	0
70221	Old Dominion University	3,854	2,248	3,988	4,197	4,360	0	0
70236	Virginia Commonwealth University	2,452	6,961	(3,051)	(1,809)	3,886	0	0
70241	Richard Bland College	(67)	(404)	(740)	(301)	19	0	0
70242	Christopher Newport University	2,864	2,558	1,212	879	247	0	0
70246	University of Virginia's College at Wise	(42)	(406)	249	93	35	0	0
70247	George Mason University	662	(2,712)	2,033	(1,332)	(1,923)	0	0
70280	Northern Virginia Community College	(4,706)	(4,003)	(5,965)	(3,203)	(858)	0	0
70282	Piedmont Virginia Community College	294	352	277	353	220	0	0
70283	J Sargeant Reynolds Community College	(3,081)	(2,712)	(1,214)	(446)	(3)	0	0
70285	Patrick & Henry Community College	306	278	293	301	278	0	0
70286	Virginia Western Community College	(751)	(1,019)	(861)	(454)	84	0	0
70288	Wytheville Community College	935	853	886	645	386	0	0
70291	Blue Ridge Community College	(144)	(23)	222	23	148	0	0
70292	Central Virginia Community College	(85)	312	(160)	(88)	87	0	0

Group Life Insurance Program
Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
70293	Virginia Peninsula Community College	(2,453)	(2,194)	(1,826)	(507)	(412)	0	0
70294	Southwest Virginia Community College	72	208	(184)	603	94	0	0
70296	Virginia Highlands Community College	484	334	92	(11)	22	0	0
70297	Germanna Community College	146	80	10	10	104	0	0
70298	Laurel Ridge Community College	(516)	(172)	152	(80)	(303)	0	0
70299	Mountain Empire Community College	338	283	129	141	41	0	0
70402	Marine Resources Commission	(4,901)	(8,784)	(4,765)	(2,057)	(575)	0	0
70403	Department of Wildlife Resources	(1,610)	2,678	261	116	3,893	0	0
70716	Virginia Correctional Center for Women	16,595	(4,858)	10,862	11,741	1,820	0	0
70718	Bland Correctional Center	1,572	(3,256)	(1,377)	(4,685)	1,780	0	0
70733	Sussex I Correctional Center	(125,718)	(97,834)	0	0	0	0	0
70734	Sussex Ii Correctional Center	(115,611)	(100,567)	0	0	0	0	0
70735	Wallen Ridge Correctional Center	(1,584)	(8,639)	(8,352)	(9,096)	412	0	0
70737	St Brides Correctional Center	(11,903)	(11,544)	(933)	566	(2,030)	0	0
70741	Red Onion Correctional Center	(6,730)	(14,945)	(5,496)	(12,112)	(1,379)	0	0
70743	Fluvanna Women's Correctional Center	(16,559)	(20,154)	(1,076)	6,452	4,949	0	0
70745	Nottoway Correctional Center	(45,734)	(42,323)	(15,216)	(15,743)	(10,439)	0	0
70747	Marion Correctional Treatment Center	(5,572)	(8,739)	(5,921)	(7,485)	(778)	0	0
70749	Buckingham Correctional Center	(40,216)	(26,557)	(10,475)	(5,339)	3,951	0	0
70752	State Farm Correctional Complex	(51,602)	(27,916)	164	2,643	770	0	0
70753	Deerfield Correctional Center	(31,317)	(12,832)	(420)	(15,526)	(3,677)	0	0
70754	Augusta Correctional Center	(105,092)	(96,549)	(57,841)	(42,123)	(32,528)	0	0
70756	Department of Corrections - Division of Institutions	27,749	4,089	6,105	4,656	3,282	0	0
70757	Western Region Correctional Field Units	(440)	(2,774)	(828)	(1,313)	3,294	0	0
70761	Eastern Reg Corr Field Unit	(6,259)	(5,205)	289	(4,364)	(2,410)	0	0
70767	Adult Community Service	(13,019)	(74,893)	(33,166)	(26,478)	8,894	0	0
70768	Keen Mountain Correctional Center	(3,484)	(6,212)	(1,918)	(2,467)	1,374	0	0
70769	Greensville Correctional Center	(142,272)	(109,692)	(64,465)	(38,483)	(19,328)	0	0
70770	Dillwyn Correctional Center	(13,978)	(7,821)	6,024	2,266	1,493	0	0
70771	Indian Creek Correctional Center	(16,630)	(17,417)	(9,011)	(9,619)	(2,729)	0	0
70772	Haynesville Correctional Center	(28,604)	(28,893)	(3,870)	(4,215)	(4,331)	0	0
70773	Coffeewood Correctional Center	(16,210)	(17,140)	(154)	7,113	5,119	0	0
70774	Lunenburg Correctional Center	(19,037)	(17,228)	(4,765)	(5,002)	(4,271)	0	0
70775	Pocahontas State Correctional Center	(558)	(5,480)	(6,192)	(7,090)	481	0	0
70776	Green Rock Correctional Center	(5,518)	(2,678)	7,202	(1,413)	1,262	0	0
70777	Department of Juvenile Justice	(66,838)	(53,649)	(30,312)	(9,202)	(1,371)	0	0
70779	Sussex State Prison Complex	101,097	91,093	(68,975)	(50,748)	(22,633)	0	0
70784	Lawrenceville Correctional Center	49,562	44,955	47,364	48,642	45,539	0	0
70785	River North Correctional Center	(7,772)	(11,001)	1,045	(2,306)	(1,486)	0	0
70961	Division of Capitol Police	(5,580)	(2,832)	(2,990)	2,477	4,747	0	0
70999	Department of Alcoholic Beverage Control	21,542	19,047	13,447	6,820	3,801	0	0
	Total for VRS Group Life Insurance Program[1]	2,016,846	(15,709,006)	(6,404,560)	(1,435,957)	7,464,476	0	0

[1] *Employer-level deferrals will differ from GLI systemwide deferrals due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Group Life Insurance Program Total[1]	**1,115,922,056**	**962,187,938**	**1,623,169,560**	**428,931,279**
	Employer Allocation				
11111	Supreme Court - Judges	72,089	60,137	101,448	26,808
11113	Circuit Courts - Judges	1,509,843	1,281,057	2,161,088	571,079
11114	General District Courts - Judges	1,021,180	867,509	1,463,450	386,724
11115	Juvenile and Domestic Relations District Courts - Judges	1,070,058	903,879	1,524,805	402,938
11125	Virginia Court of Appeals - Judges	158,015	133,744	225,621	59,621
11171	State Corporation Commission - Commissioners	13,837	22,996	38,794	10,251
11191	VA Worker's Compensation Comm. - Commissioners	27,786	15,299	25,808	6,820
21156	Department of State Police - Troopers	7,384,949	6,051,296	10,208,276	2,697,592
30100	Senate	338,236	296,835	500,748	132,325
30101	House of Delegates	559,077	494,468	834,147	220,428
30103	Magistrate System	1,087,131	911,288	1,537,304	406,241
30107	Division of Legislative Services	305,205	267,584	451,403	119,286
30109	Division of Legislative Automated Systems	108,691	91,504	154,363	40,791
30110	Joint Legislative Audit and Review Commission	151,877	125,854	212,311	56,104
30111	Supreme Court	1,072,959	918,120	1,548,828	409,286
30112	Judicial Inquiry and Review Commission	19,640	16,838	28,405	7,506
30114	General District Courts	1,879,659	1,610,799	2,717,348	718,074
30115	Juvenile and Domestic Relations District Courts	1,137,794	964,882	1,627,714	430,132
30116	Combined District Courts	341,137	282,883	477,212	126,106
30117	Virginia State Bar	317,926	262,774	443,288	117,141
30119	Office of the Lieutenant Governor	10,824	9,141	15,420	4,075
30121	Office of the Governor	282,998	248,822	419,752	110,922
30122	Department of Planning and Budget	220,506	184,067	310,512	82,055
30123	Department of Military Affairs	818,640	724,624	1,222,409	323,028
30125	Virginia Court of Appeals	336,785	304,436	513,571	135,714
30127	Department of Emergency Management	634,513	535,554	903,456	238,743
30128	Virginia Veterans Care Center	566,777	508,613	858,007	226,733
30129	Department of Human Resource Management	448,712	386,222	651,540	172,173
30132	Virginia Department of Elections	251,194	218,128	367,973	97,239
30133	Auditor of Public Accounts	441,682	369,384	623,135	164,667
30136	Virginia Information Technologies Agency (VITA)	1,453,600	1,291,641	2,178,943	575,797
30140	Department of Criminal Justice Services	560,862	483,981	816,454	215,752
30141	Office of the Attorney General and Department of Law	2,120,698	1,761,189	2,971,050	785,116
30143	Office of the Attorney General - Division of Debt Collection	69,410	59,367	100,150	26,465
30146	Science Museum of Virginia	191,715	174,445	294,281	77,765
30147	Office of the State Inspector General	156,117	143,077	241,365	63,782
30148	Virginia Commission for the Arts	18,971	16,357	27,594	7,292
30151	Department of Accounts	564,657	498,798	841,451	222,358
30152	Department of the Treasury	418,471	333,687	562,915	148,753
30154	Department of Motor Vehicles	4,553,074	4,033,781	6,804,814	1,798,209
30156	Department of State Police	2,184,641	1,974,795	3,331,393	880,339
30157	Compensation Board	45,864	33,965	57,298	15,141
30160	Virginia Criminal Sentencing Commission	41,401	34,446	58,109	15,356
30161	Department of Taxation	2,517,185	2,032,141	3,428,134	905,903
30162	Department of Accounts - Transfer Payments (CHRF)	10,266	10,007	16,881	4,461
30164	Virginia Management Fellows Administration	32,139	35,312	59,570	15,742
30165	Department of Housing and Community Development	529,951	444,146	749,255	197,995
30166	Secretary of the Commonwealth	65,616	57,443	96,903	25,607
30171	State Corporation Commission	2,725,974	2,358,323	3,978,389	1,051,311
30172	Virginia State Lottery	1,404,165	1,246,130	2,102,167	555,509

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30174	Virginia College Savings Plan	616,770	528,530	891,607	235,612
30180	Secretary of Administration	132,348	112,480	189,749	50,142
30181	Department of Labor and Industry	497,366	392,958	662,902	175,176
30182	Virginia Employment Commission	2,113,222	1,067,644	1,801,069	475,942
30183	Secretary of Natural and Historic Resources	24,216	19,532	32,950	8,707
30184	Secretary Of Technology	0	0	0	0
30185	Secretary of Education	31,023	23,093	38,956	10,294
30186	Secretary of Transportation	36,379	24,151	40,742	10,766
30187	Secretary of Public Safety	48,766	32,714	55,188	14,584
30188	Secretary of Health and Human Resources	29,126	19,051	32,139	8,493
30190	Secretary of Finance	22,765	16,453	27,756	7,335
30191	Virginia Workers' Compensation Commission	977,883	813,145	1,371,741	362,490
30192	Secretary of Commerce and Trade	36,379	25,113	42,365	11,195
30193	Secretary of Agriculture and Forestry	18,190	15,684	26,458	6,992
30194	Department of General Services	1,967,594	1,738,770	2,933,230	775,122
30195	Secretary of Labor	22,542	17,127	28,892	7,635
30199	Department of Conservation and Recreation	1,434,071	1,220,920	2,059,640	544,271
30200	Office of Children's Services	59,367	50,515	85,216	22,519
30201	Department of Education - Central Office Operations	1,988,350	1,749,161	2,950,760	779,754
30202	The Library of Virginia	399,723	333,109	561,941	148,496
30203	Woodrow Wilson Rehabilitation Center	474,713	386,607	652,190	172,345
30204	The College of William and Mary	8,568,161	7,281,550	12,283,660	3,246,023
30207	University of Virginia - Academic Division	17,794,047	15,458,800	26,078,329	6,891,338
30208	Virginia Polytechnic Institute and State University	34,558,991	29,719,099	50,134,838	13,248,400
30209	University of Virginia Medical Center	1,388,765	1,153,856	1,946,505	514,374
30211	Virginia Military Institute	1,831,898	1,614,166	2,723,029	719,575
30212	Virginia State University	2,671,294	2,242,187	3,782,472	999,539
30213	Norfolk State University	2,834,554	2,466,954	4,161,644	1,099,737
30214	Longwood University	2,177,387	1,814,109	3,060,324	808,707
30215	University of Mary Washington	2,042,137	1,731,265	2,920,569	771,776
30216	James Madison University	10,282,106	8,774,577	14,802,333	3,911,596
30217	Radford University	3,838,214	3,218,904	5,430,151	1,434,947
30218	Virginia School for Deaf and Blind	305,539	282,402	476,400	125,891
30221	Old Dominion University	9,343,727	12,144,832	20,487,809	5,414,013
30222	Department of Professional and Occupational Regulation	536,982	445,685	751,852	198,681
30223	Department of Health Professions	977,101	831,234	1,402,256	370,554
30226	Board of Accountancy	43,186	41,182	69,472	18,358
30233	Board of Bar Examiners	28,233	22,419	37,820	9,994
30234	Cooperative Extension and Agricultural Research Service	273,401	225,729	380,796	100,627
30236	Virginia Commonwealth University	26,753,785	22,645,286	38,201,620	10,094,983
30238	Virginia Museum of Fine Arts	757,265	636,487	1,073,727	283,738
30239	Frontier Culture Museum of Virginia	79,230	64,370	108,590	28,696
30241	Richard Bland College	362,675	324,835	547,982	144,807
30242	Christopher Newport University	3,112,418	2,620,134	4,420,053	1,168,023
30245	State Council of Higher Education for Virginia	233,451	205,331	346,384	91,534
30246	University of Virginia's College at Wise	474,490	434,909	733,673	193,877
30247	George Mason University	21,428,270	17,852,435	30,116,288	7,958,391
30261	Virginia Community College System - Central Office Operations	1,000,089	795,729	1,342,361	354,726
30262	Department of Rehabilitative Services	2,960,764	2,484,369	4,191,024	1,107,501
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	53,118	47,243	79,698	21,061
30268	Virginia Institute of Marine Science	1,171,830	1,009,239	1,702,543	449,906
30270	Virginia Community College System - Shared Services	277,530	233,042	393,132	103,887

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30275	New River Community College	392,581	329,646	556,098	146,952
30276	Southside Virginia Community College	437,218	373,618	630,277	166,554
30277	Paul D Camp Community College	184,797	162,706	274,478	72,532
30278	Rappahannock Community College	372,272	336,285	567,298	149,911
30279	Danville Community College	358,434	295,103	497,826	131,553
30280	Northern Virginia Community College	5,540,553	4,710,968	7,947,201	2,100,090
30282	Piedmont Virginia Community College	590,992	490,427	827,330	218,626
30283	J Sargeant Reynolds Community College	993,059	818,630	1,380,993	364,935
30284	Eastern Shore Community College	135,138	122,487	206,629	54,603
30285	Patrick Henry Community College	561,978	470,606	793,892	209,790
30286	Virginia Western Community College	734,388	629,463	1,061,878	280,607
30287	Mountain Gateway Community College	187,698	160,301	270,420	71,460
30288	Wytheville Community College	277,865	250,265	422,186	111,565
30290	Brightpoint Community College	872,093	749,352	1,264,124	334,052
30291	Blue Ridge Community College	557,180	446,744	753,638	199,153
30292	Central Virginia Community College	459,648	377,659	637,094	168,356
30293	Virginia Peninsula Community College	723,675	608,391	1,026,330	271,213
30294	Southwest Virginia Community College	434,094	358,704	605,118	159,906
30295	Tidewater Community College	2,061,889	1,709,808	2,884,372	762,211
30296	Virginia Highlands Community College	297,728	260,079	438,743	115,940
30297	Germanna Community College	955,118	874,629	1,475,461	389,899
30298	Laurel Ridge Community College	671,339	591,746	998,249	263,793
30299	Mountain Empire Community College	359,996	299,048	504,481	133,312
30301	Department of Agriculture and Consumer Services	1,411,307	1,242,473	2,095,999	553,879
30310	Virginia Economic Development Partnership	893,965	803,908	1,356,158	358,372
30320	Virginia Tourism Authority	294,045	249,014	420,076	111,007
30327	Department of Workforce Development and Advancement	0	692,198	1,167,708	308,573
30330	Virginia - Israel Advisory Board	5,803	4,811	8,116	2,145
30350	Department of Small Business and Supplier Diversity	175,646	153,854	259,545	68,586
30400	Jamestown-Yorktown Commemoration	0	0	0	0
30402	Marine Resources Commission	225,751	181,180	305,643	80,768
30403	Department of Wildlife Resources	866,625	732,706	1,236,044	326,631
30405	Virginia Racing Commission	28,010	21,072	35,547	9,394
30407	Virginia Port Authority	8,035	6,639	11,200	2,960
30409	Department of Energy	653,819	604,254	1,019,350	269,369
30411	Department of Forestry	631,947	542,385	914,981	241,789
30413	Commission on Virginia Alcohol Safety Action Program	29,126	24,824	41,878	11,066
30417	Gunston Hall	17,632	13,471	22,724	6,005
30423	Department of Historic Resources	154,220	135,765	229,029	60,522
30425	Jamestown - Yorktown Foundation	389,010	329,838	556,423	147,038
30440	Department of Environmental Quality	2,934,094	2,509,675	4,233,713	1,118,781
30454	Office of Commonwealth Preparedness	30,241	25,402	42,852	11,324
30501	Va Dept Of Transportation	24,881,603	21,049,208	35,509,107	9,383,472
30505	Department of Rail and Public Transportation	286,904	254,402	429,166	113,409
30506	Motor Vehicle Dealer Board	63,831	50,130	84,567	22,347
30510	Va Dept Of Transportation Central Office	0	0	0	0
30511	Va Dept Of Transportation Bristol	0	0	0	0
30512	Va Dept Of Transportation Salem	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0	0	0
30514	Va Dept Of Transportation Richmond	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30517	Va Dept Of Transportation Culpeper	0	0	0	0
30518	Va Dept Of Transportation Staunton	0	0	0	0
30519	Va Dept Of Transportation Nova	0	0	0	0
30601	Department of Health	9,102,576	7,805,846	13,168,125	3,479,748
30602	Department of Medical Assistance Services	2,160,090	1,920,046	3,239,035	855,932
30606	Virginia Board for People With Disabilities	32,362	29,828	50,318	13,297
30701	Department of Corrections - Central Administration	1,556,377	1,413,069	2,383,787	629,928
30702	Department for the Blind and Vision Impaired	448,266	410,085	691,795	182,811
30703	Central State Hospital	2,019,373	1,845,188	3,112,752	822,561
30704	Eastern State Hospital	1,686,158	1,556,435	2,625,639	693,839
30705	Southwestern Virginia Mental Health Institute	1,435,522	1,228,425	2,072,301	547,617
30706	Western State Hospital	1,836,473	1,699,801	2,867,491	757,750
30707	Central Virginia Training Center	2,009	1,732	2,922	772
30708	Commonwealth Center for Children and Adolescents	316,810	266,526	449,618	118,814
30711	Virginia Correctional Enterprises	401,397	328,876	554,799	146,609
30716	Virginia Correctional Center for Women	288,912	255,268	430,627	113,795
30718	Bland Correctional Center	199,750	168,479	284,217	75,106
30720	Department of Behavioral Health & Developmental Services	2,307,727	2,132,882	3,598,080	950,812
30723	Southeastern Virginia Training Center	665,201	570,289	962,053	254,228
30724	Catawba Hospital	818,194	720,101	1,214,780	321,012
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,297,148	1,143,079	1,928,325	509,570
30729	Piedmont Geriatric Hospital	803,799	722,892	1,219,487	322,256
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex Ii Correctional Center	0	0	0	0
30735	Wallen Ridge Correctional Center	282,663	232,272	391,833	103,544
30737	St Brides Correctional Center	236,799	218,898	369,271	97,582
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Virginia Mental Health Institute	465,228	433,081	730,589	193,062
30741	Red Onion Correctional Center	287,685	237,083	399,949	105,689
30742	Department of Corrections - Academy For Staff Development	438,111	376,697	635,471	167,927
30743	Fluvanna Women's Correctional Center	433,759	374,772	632,225	167,069
30745	Nottoway Correctional Center	295,719	267,392	451,079	119,200
30747	Marion Correctional Treatment Center	246,172	207,063	349,306	92,306
30748	Hiram W Davis Medical Center	513,436	401,617	677,511	179,036
30749	Buckingham Correctional Center	237,468	198,884	335,509	88,660
30751	Department for the Deaf and Hard-of-Hearing	27,340	24,632	41,553	10,981
30752	State Farm Correctional Complex	366,804	340,615	574,602	151,842
30753	Deerfield Correctional Center	352,743	341,096	575,414	152,056
30754	Augusta Correctional Center	210,909	17,512	29,542	7,807
30756	Department of Corrections - Division of Institutions	1,769,629	1,549,507	2,613,952	690,751
30757	Western Region Correctional Field Units	71,196	96,315	162,479	42,936
30761	Eastern Reg Corr Field Unit	123,533	114,212	192,670	50,914
30765	Department of Social Services	4,966,969	4,160,982	7,019,397	1,854,913
30766	Virginia Parole Board	42,851	36,082	60,869	16,085
30767	Adult Community Service	690,644	593,478	1,001,171	264,565
30768	Keen Mountain Correctional Center	209,235	185,221	312,460	82,569
30769	Greensville Correctional Center	637,080	591,072	997,113	263,492
30770	Dillwyn Correctional Center	256,885	228,905	386,152	102,043
30771	Indian Creek Correctional Center	180,891	171,269	288,924	76,350
30772	Haynesville Correctional Center	272,843	231,310	390,210	103,115
30773	Coffeewood Correctional Center	234,567	212,740	358,883	94,837

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30774	Lunenburg Correctional Center	227,090	195,901	330,477	87,330
30775	Pocahontas State Correctional Center	232,447	202,059	340,866	90,076
30776	Green Rock Correctional Center	255,211	207,352	349,793	92,435
30777	Department of Juvenile Justice	3,708,990	3,066,782	5,173,528	1,367,133
30778	Department of Forensic Science	1,275,611	1,079,767	1,821,521	481,347
30779	Sussex State Prison Complex	352,408	192,341	324,472	85,743
30784	Lawrenceville Correctional Center	0	189,936	320,414	84,671
30785	River North Correctional Center	241,262	200,905	338,918	89,561
30794	Virginia Center for Behavioral Rehabilitation	1,306,075	1,075,919	1,815,028	479,631
30840	Virginia Housing Commission	11,048	9,622	16,232	4,289
30841	Department of Aviation	143,619	127,297	214,745	56,748
30847	Joint Commission on Technology and Science	0	5,966	10,064	2,659
30848	Indigent Defense Commission	2,153,841	1,907,153	3,217,284	850,185
30851	Tobacco Indemnification & Revitalization Commission	42,628	42,914	72,393	19,130
30852	Virginia Foundation For Healthy Youth	59,479	47,917	80,834	21,361
30856	Virginia Opioid Abatement Authority	31,915	30,694	51,779	13,683
30863	Commission on Electric Utility Regulation	0	9,911	16,719	4,418
30882	Behavioral Health Commission	14,395	14,529	24,510	6,477
30883	Virginia American Revolution 250 Commission	36,379	33,869	57,136	15,098
30902	Puller Veterans Care Center	43,856	40,604	68,498	18,101
30903	Jones & Cabacoy Veterans Care Center	170,624	270,856	456,922	120,744
30912	Department of Veterans Services	820,091	689,408	1,163,001	307,329
30913	Veterans Services Foundation	4,017	7,120	12,011	3,174
30922	Sitter-Barfoot Veterans Care Center	635,852	581,546	981,044	259,246
30937	Southern Virginia Higher Education Center	134,692	115,366	194,618	51,429
30938	New College Institute	45,418	41,567	70,121	18,530
30942	Virginia Museum of Natural History	81,351	63,697	107,454	28,395
30948	Southwest Virginia Higher Education Center	57,247	48,590	81,970	21,661
30957	Commonwealth's Attorneys' Services Council	25,778	20,783	35,060	9,265
30960	Department of Fire Programs	238,361	211,778	357,260	94,408
30961	Division of Capitol Police	47,427	46,089	77,750	20,546
30977	Virginia Cannabis Control Authority	80,570	89,195	150,468	39,762
30999	Department of Alcoholic Beverage Control	3,733,540	2,773,218	4,678,299	1,236,266
33010	Virginia Outdoors Foundation	141,945	112,672	190,073	50,228
35106	Arlington County Health Department	3,459	2,887	4,870	1,287
35129	Fairfax County Health Department	38,165	27,519	46,423	12,267
35522	Virginia Passenger Rail Authority	341,026	351,199	592,457	156,560
35885	Fort Monroe Federal Area Development Authority	81,574	73,800	124,497	32,899
40100	Accomack County School Board	1,367,228	1,183,395	1,996,336	527,543
40101	Albemarle County Schools	5,940,276	4,929,481	8,315,822	2,197,501
40102	Alleghany County School Board	844,307	715,675	1,207,314	319,039
40103	Amelia County School Board	467,795	402,002	678,160	179,207
40104	Amherst County School Board	1,286,881	1,105,458	1,864,860	492,799
40105	Appomattox County School Board	667,098	571,732	964,487	254,871
40106	Arlington Public Schools	16,987,459	14,400,875	24,293,654	6,419,728
40107	Augusta County School Board	3,256,372	2,800,159	4,723,748	1,248,276
40108	Bath County School Board	224,970	183,585	309,701	81,840
40109	Bedford County School Board	2,686,359	2,202,641	3,715,760	981,909
40110	Bland County School Board	195,844	155,682	262,629	69,401
40111	Botetourt County Schools	1,438,089	1,219,285	2,056,880	543,542
40112	Brunswick County Public Schools	375,508	315,886	532,887	140,818
40113	Buchanan County School Board	643,217	550,275	928,291	245,306

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40114	Buckingham County School Board	612,195	500,626	844,535	223,173
40115	Campbell County School Board	2,222,805	1,908,019	3,218,745	850,571
40116	Caroline County School Board	1,183,212	1,001,445	1,689,395	446,432
40117	Carroll County School Board	1,094,273	922,065	1,555,483	411,045
40118	Charles City County School Board	217,493	170,981	288,437	76,221
40119	Charlotte County School Board	809,601	589,725	994,841	262,892
40120	Chesterfield County School Board	19,535,555	16,589,563	27,985,878	7,395,418
40121	Clarke County School Board	670,446	561,725	947,606	250,410
40122	Craig County School Board	179,663	159,435	268,959	71,074
40123	Culpeper County School Board	2,574,879	2,208,318	3,725,336	984,440
40124	Cumberland County School Board	440,008	380,930	642,613	169,814
40125	Dickenson County School Board	526,046	432,311	729,290	192,719
40126	Dinwiddie County School Board	1,318,462	1,091,314	1,840,999	486,494
40128	Essex County Public Schools	349,172	278,938	470,557	124,347
40129	Fairfax County School Board	81,915,153	69,900,164	117,918,562	31,160,612
40130	Fauquier County School Board	3,871,915	3,127,015	5,275,139	1,393,984
40131	Floyd County School Board	539,995	431,830	728,479	192,504
40132	Fluvanna County Public Schools	1,304,290	1,064,950	1,796,524	474,741
40133	Franklin County Public Schools	2,089,006	1,697,203	2,863,109	756,592
40134	Frederick County School Board	5,014,842	4,384,017	7,395,647	1,954,339
40135	Giles County Schools	724,903	627,154	1,057,982	279,577
40136	Gloucester County School Board	1,736,933	1,383,434	2,333,793	616,717
40137	Goochland County School Board	870,084	770,809	1,300,321	343,617
40138	Grayson County School Board	534,750	472,049	796,327	210,434
40139	Greene County Public Schools	923,983	746,850	1,259,904	332,936
40140	Greensville County School Board	694,215	582,316	982,342	259,589
40141	Halifax County School Board	1,510,401	1,257,387	2,121,158	560,527
40142	Hanover County School Board	5,632,840	4,781,497	8,066,179	2,131,531
40143	Henrico County School Board	15,979,335	14,112,795	23,807,677	6,291,306
40144	Henry County Public Schools	2,039,682	1,751,086	2,954,006	780,612
40145	Highland County Public Schools	93,961	80,150	135,210	35,730
40146	Isle of Wight County Schools	1,747,088	1,470,127	2,480,041	655,364
40148	King George County School Board	1,400,594	1,150,296	1,940,499	512,787
40149	King & Queen County School Board	262,130	213,317	359,857	95,094
40150	King William County School Board	550,708	474,359	800,223	211,463
40151	Lancaster County Public Schools	323,617	298,182	503,020	132,926
40152	Lee County School Board	937,040	788,994	1,330,999	351,724
40153	Loudoun County School Board	39,162,169	33,567,081	56,626,218	14,963,782
40154	Louisa County Public Schools	1,772,084	1,480,903	2,498,220	660,168
40155	Lunenburg County School Board	479,735	408,737	689,522	182,210
40156	Madison County School Board	507,521	428,655	723,122	191,089
40157	Mathews County School Board	339,352	271,818	458,545	121,173
40158	Mecklenburg County School Board	1,214,235	1,025,596	1,730,136	457,198
40159	Middlesex County School Board	479,846	398,442	672,155	177,620
40160	Montgomery County School Board	3,044,682	2,610,512	4,403,821	1,163,733
40162	Nelson County Public Schools	581,842	475,032	801,359	211,763
40163	New Kent County School Board	1,034,013	920,525	1,552,886	410,359
40165	Northampton County Schools	484,868	434,813	733,510	193,834
40166	Northumberland County School Board	467,348	379,776	640,665	169,299
40167	Nottoway County School Board	541,780	451,747	762,078	201,383
40168	Orange County Public Schools	1,477,034	1,278,459	2,156,705	569,921
40169	Page County Public Schools	1,002,656	843,646	1,423,195	376,087

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40170	Patrick County School Board	681,828	553,066	932,998	246,550
40171	Pittsylvania County School Board	2,298,018	1,933,709	3,262,084	862,023
40172	Powhatan County School Board	1,258,760	1,103,245	1,861,126	491,813
40173	Prince Edward County School Board	514,886	392,380	661,929	174,918
40174	Prince George County School Board	1,661,050	1,428,368	2,409,595	636,748
40176	Prince William County School Board	33,923,361	30,076,359	50,737,521	13,407,662
40177	Pulaski County School Board	1,180,422	1,028,771	1,735,493	458,613
40178	Rappahannock County School Board	301,634	247,763	417,966	110,450
40179	Richmond County School Board	381,422	321,948	543,113	143,520
40180	Roanoke County School Board	4,364,594	3,697,881	6,238,165	1,648,469
40181	Rockbridge County School Board	864,505	742,136	1,251,951	330,835
40182	Rockingham County School Board	3,878,499	3,256,814	5,494,104	1,451,847
40183	Russell County School Board	911,262	815,551	1,375,799	363,562
40184	Scott County School Board	1,166,920	1,014,146	1,710,821	452,094
40185	Shenandoah County School Board	1,873,298	1,513,618	2,553,408	674,752
40186	Smyth County School Board	1,186,114	1,065,816	1,797,985	475,127
40187	Southampton County School Board	622,461	501,492	845,996	223,559
40188	Spotsylvania County School Board	7,273,580	6,140,876	10,359,393	2,737,525
40189	Stafford County School Board	10,185,356	9,235,176	15,579,344	4,116,925
40190	Surry County Schools	349,060	285,962	482,406	127,478
40191	Sussex County School Board	402,736	341,384	575,901	152,185
40192	Tazewell County Schools	1,354,841	1,128,165	1,903,166	502,922
40193	Warren County School Board	1,740,057	1,465,220	2,471,763	653,177
40195	Washington County School Board	1,887,024	1,613,589	2,722,055	719,318
40196	Westmoreland County School Board	547,583	478,015	806,391	213,093
40197	Wise County School Board	1,629,581	1,393,537	2,350,836	621,221
40198	Wythe County School Board	1,169,486	988,263	1,667,157	440,555
40199	York County School Board	3,923,694	3,398,736	5,733,522	1,515,114
40200	Alexandria City School Board	8,253,583	7,283,667	12,287,231	3,246,967
40201	Bristol City School Board	683,502	585,491	987,699	261,005
40202	Buena Vista City Schools	254,988	216,877	365,862	96,681
40203	Charlottesville Public Schools	2,075,503	1,801,889	3,039,710	803,260
40205	Danville City Schools	2,122,819	1,798,618	3,034,191	801,801
40206	Fredericksburg City Schools	1,308,419	1,052,634	1,775,748	469,251
40207	Hampton City Schools	6,255,413	5,330,617	8,992,522	2,376,322
40208	Harrisonburg City School Board	2,525,108	2,206,489	3,722,252	983,625
40209	Hopewell City School Board	1,397,246	1,125,567	1,898,784	501,764
40210	Lynchburg Public Schools	3,000,714	2,395,848	4,041,692	1,068,039
40211	Newport News Public Schools	8,881,735	7,446,372	12,561,709	3,319,499
40212	Norfolk Public Schools	10,410,325	9,348,618	15,770,716	4,167,496
40213	Petersburg City Schools	1,335,647	1,134,516	1,913,879	505,753
40214	Portsmouth School Board	3,831,072	3,582,707	6,043,872	1,597,126
40215	Radford City School Board	497,143	440,105	742,438	196,193
40216	Richmond Public Schools	9,789,092	8,483,611	14,311,486	3,781,887
40217	Roanoke City School Board	5,128,889	4,273,558	7,209,308	1,905,098
40219	Staunton City Schools	999,308	829,695	1,399,659	369,867
40220	Suffolk City School Board	4,367,831	3,676,905	6,202,780	1,639,118
40222	Winchester Public Schools	1,720,194	1,386,320	2,338,663	618,004
40223	Martinsville City Schools	606,504	505,149	852,164	225,189
40224	Falls Church Public Schools	1,475,695	1,240,741	2,093,077	553,107
40225	Colonial Heights City Schools	1,063,251	930,917	1,570,417	414,991
40230	Covington City School Board	0	0	0	0

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40231	Fairfax City School Board	3,236	3,175	5,356	1,415
40232	Franklin City Public Schools	394,144	364,188	614,370	162,350
40233	Chesapeake Public Schools	14,001,251	11,824,135	19,946,806	5,271,050
40234	Virginia Beach City School Board	22,130,185	18,147,153	30,613,465	8,089,772
40236	Manassas Park City Schools	1,276,392	1,147,313	1,935,467	511,458
40306	Town of West Point School Board	281,659	238,238	401,897	106,203
40307	Lexington City School Board	168,393	140,576	237,145	62,667
40308	Waynesboro Public Schools	1,086,350	936,786	1,580,318	417,607
40309	Town of Colonial Beach Schools	226,309	193,207	325,932	86,129
40313	Galax City Schools	417,913	363,322	612,909	161,964
40314	Norton City Schools	218,274	188,204	317,492	83,899
40332	Manassas City Schools	3,182,833	2,769,754	4,672,456	1,234,722
40335	City of Salem Schools	1,275,722	1,085,444	1,831,098	483,877
40402	Williamsburg-James City County School Board	3,960,184	3,362,077	5,671,679	1,498,772
40403	Poquoson City Public Schools	581,284	488,214	823,596	217,640
40410	Valley Vocational Technical Center	112,150	92,562	156,149	41,263
40412	Charlottesville/Albemarle Vo-Tech Center	51,332	0	0	0
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Center	473,821	388,243	654,949	173,074
40416	Northern Neck Regional Vocational Center	45,418	37,910	63,953	16,900
40417	Rowanty Vocational Technical Center	48,877	35,312	59,570	15,742
40418	Amelia-Nottoway Vocational Center	22,095	17,127	28,892	7,635
40421	Northern Neck Regional Special Education Program	36,156	30,309	51,130	13,511
40423	Maggie Walker Governor's School for Govt & Intl Studies	238,138	213,991	360,993	95,394
40424	Appomattox Region Governor's School	113,266	99,202	167,349	44,223
40425	Bridging Communities Regional Career and Tech Center	29,572	24,440	41,229	10,895
55100	Accomack County	716,645	650,054	1,096,613	289,786
55101	Albemarle County	3,054,948	2,629,371	4,435,635	1,172,140
55102	Alleghany County	436,102	387,377	653,488	172,688
55103	Amelia County	272,173	227,846	384,367	101,571
55104	Amherst County	629,045	561,629	947,444	250,367
55105	Appomattox County	233,451	200,039	337,457	89,175
55107	Augusta County	1,331,741	1,182,914	1,995,525	527,328
55108	Bath County	154,332	139,613	235,522	62,238
55109	Bedford County	1,193,702	1,031,081	1,739,389	459,643
55110	Bland County	148,194	129,895	219,128	57,906
55111	Botetourt County	805,138	707,497	1,193,517	315,393
55112	Brunswick County	344,485	290,677	490,360	129,580
55113	Buchanan County	628,934	528,915	892,256	235,784
55114	Buckingham County	289,359	247,763	417,966	110,450
55115	Campbell County	832,813	711,827	1,200,821	317,323
55116	Caroline County	799,781	713,077	1,202,931	317,881
55117	Carroll County	409,655	357,453	603,007	159,348
55118	Charles City County	272,397	229,001	386,314	102,086
55119	Charlotte County	253,984	216,300	364,889	96,424
55120	Chesterfield County	12,464,626	10,908,806	18,402,685	4,863,008
55121	Clarke County	297,282	251,708	424,621	112,208
55122	Craig County	111,034	91,889	155,013	40,963
55123	Culpeper County	1,118,377	1,035,699	1,747,180	461,702
55124	Cumberland County	198,299	166,555	280,971	74,248
55126	Dinwiddie County	599,920	530,647	895,178	236,556
55128	Essex County	227,425	195,324	329,503	87,073

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55130	Fauquier County	2,324,354	1,998,272	3,370,999	890,804
55131	Floyd County	289,359	249,399	420,726	111,179
55132	Fluvanna County	508,860	428,943	723,609	191,218
55133	Franklin County	943,066	801,503	1,352,100	357,300
55134	Frederick County	2,481,588	2,082,175	3,512,539	928,207
55135	Giles County	339,240	304,340	513,409	135,671
55136	Gloucester County	916,953	771,867	1,302,107	344,089
55137	Goochland County	907,691	847,591	1,429,850	377,846
55138	Grayson County	296,500	245,839	414,720	109,592
55139	Greene County	434,986	394,593	665,662	175,905
55140	Greensville County	278,199	239,777	404,494	106,890
55141	Halifax County	496,474	435,198	734,160	194,006
55142	Hanover County	3,727,626	3,267,494	5,512,122	1,456,608
55143	Henrico County	14,977,571	12,915,834	21,788,454	5,757,716
55144	Henry County	1,136,790	961,033	1,621,222	428,417
55145	Highland County	93,179	84,288	142,190	37,574
55146	Isle of Wight County	872,763	745,599	1,257,794	332,379
55147	James City County	2,203,277	2,006,451	3,384,795	894,450
55148	King George County	700,464	566,729	956,047	252,641
55149	King and Queen County	198,857	176,465	297,689	78,666
55150	King William County	299,179	247,956	418,291	110,536
55151	Lancaster County	288,801	257,193	433,873	114,653
55152	Lee County	300,853	256,038	431,925	114,139
55153	Loudoun County	15,968,622	14,468,516	24,407,763	6,449,882
55154	Louisa County	856,917	737,998	1,244,971	328,990
55155	Lunenburg County	144,066	130,376	219,939	58,120
55156	Madison County	304,424	265,083	447,183	118,171
55157	Mathews County	190,823	166,747	281,295	74,334
55158	Mecklenburg County	611,972	496,489	837,555	221,329
55159	Middlesex County	198,076	178,390	300,936	79,524
55160	Montgomery County	1,125,742	992,593	1,674,462	442,485
55162	Nelson County	260,233	232,849	392,807	103,801
55163	New Kent County	663,416	598,096	1,008,962	266,624
55165	Northampton County	538,544	452,132	762,727	201,555
55166	Northumberland County	273,513	238,911	403,033	106,504
55167	Nottoway County	220,841	183,008	308,727	81,583
55168	Orange County	749,118	667,277	1,125,668	297,464
55169	Page County	473,821	407,390	687,250	181,609
55170	Patrick County	360,108	320,216	540,191	142,748
55171	Pittsylvania County	906,129	793,420	1,338,466	353,697
55172	Powhatan County	613,199	525,451	886,413	234,239
55173	Prince Edward County	296,166	245,839	414,720	109,592
55174	Prince George County	846,204	710,480	1,198,548	316,723
55176	Prince William County	17,559,815	15,342,279	25,881,763	6,839,395
55177	Pulaski County	828,572	727,125	1,226,629	324,143
55178	Rappahannock County	181,114	157,318	265,388	70,130
55179	Richmond County	196,068	166,459	280,808	74,205
55180	Roanoke County	3,009,642	2,491,489	4,203,035	1,110,675
55181	Rockbridge County	461,545	389,109	656,410	173,460
55182	Rockingham County	1,765,947	1,608,682	2,713,777	717,130
55183	Russell County	349,284	299,240	504,806	133,398
55184	Scott County	387,448	323,584	545,872	144,250

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55185	Shenandoah County	877,561	762,630	1,286,524	339,971
55186	Smyth County	492,233	414,895	699,911	184,955
55187	Southampton County	440,789	374,195	631,251	166,811
55188	Spotsylvania County	3,650,293	3,154,245	5,321,074	1,406,122
55189	Stafford County	3,812,101	3,310,985	5,585,489	1,475,995
55190	Surry County	258,113	214,857	362,454	95,780
55191	Sussex County	296,166	248,052	418,453	110,578
55192	Tazewell County	668,661	572,694	966,111	255,300
55193	Warren County	732,714	641,394	1,082,005	285,926
55195	Washington County	668,995	575,485	970,818	256,544
55196	Westmoreland County	407,535	353,604	596,515	157,632
55197	Wise County	675,802	573,079	966,760	255,471
55198	Wythe County	452,506	420,380	709,163	187,400
55199	York County	2,386,065	2,015,014	3,399,242	898,268
55201	City of Bristol	719,547	601,464	1,014,643	268,125
55202	City of Buena Vista	187,475	171,173	288,762	76,307
55203	Town of St. Paul	42,517	35,312	59,570	15,742
55204	Town of Clifton Forge	61,934	50,226	84,729	22,390
55206	City of Fredericksburg	1,520,109	1,290,102	2,176,346	575,111
55207	City of Hampton	4,684,976	4,115,759	6,943,108	1,834,753
55208	City of Harrisonburg	1,897,179	1,628,311	2,746,890	725,880
55209	City of Hopewell	982,793	837,681	1,413,131	373,428
55210	City of Lynchburg	3,201,022	2,746,565	4,633,338	1,224,384
55211	Town of Crewe	52,225	46,666	78,724	20,803
55212	City of Norfolk	5,041,066	4,803,531	8,103,349	2,141,354
55213	City of Petersburg	1,241,240	1,134,804	1,914,366	505,882
55214	City of Portsmouth	4,164,733	3,610,514	6,090,781	1,609,522
55215	City of Radford	634,290	509,863	860,118	227,291
55216	City of Richmond	2,562,045	5,177,245	8,733,788	2,307,950
55217	City of Roanoke	462,884	410,950	693,256	183,197
55218	Town of Craigsville	9,262	7,794	13,148	3,474
55219	City of Staunton	823,997	690,947	1,165,598	308,016
55220	City of Suffolk	3,728,407	3,329,940	5,617,465	1,484,445
55221	City of Williamsburg	650,471	571,443	964,000	254,742
55222	City of Winchester	1,617,417	1,368,905	2,309,283	610,240
55223	City of Martinsville	770,209	669,298	1,129,077	298,365
55224	City of Falls Church	74,432	62,061	104,694	27,666
55225	City of Colonial Heights	734,388	595,498	1,004,580	265,466
55226	Town of Front Royal	403,183	350,621	591,483	156,303
55229	Town of Chilhowie	54,569	54,364	91,709	24,235
55230	City of Covington	190,042	155,682	262,629	69,401
55231	Town of Floyd	12,164	10,584	17,855	4,718
55232	City of Franklin	456,635	374,195	631,251	166,811
55233	City of Chesapeake	9,518,481	8,056,688	13,591,286	3,591,570
55234	City of Virginia Beach	18,083,294	15,227,779	25,688,606	6,788,352
55235	City of Norton	206,780	171,654	289,573	76,521
55236	City of Manassas Park	687,520	592,612	999,710	264,179
55239	Town of Grottoes	54,680	44,742	75,477	19,945
55240	Town of Onley	17,074	15,299	25,808	6,820
55241	Town of West Point	110,476	99,202	167,349	44,223
55242	Town of South Hill	176,539	140,672	237,307	62,710
55245	Town of Scottsville	9,597	9,141	15,420	4,075

Group Life Insurance Program
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Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55246	Town of Burkeville	6,472	4,234	7,142	1,887
55247	Town of Madison	2,901	2,694	4,545	1,201
55250	Town of Rich Creek	13,837	12,027	20,290	5,362
55252	Town of Windsor	38,053	30,982	52,266	13,812
55254	Town of Stephens City	30,688	24,824	41,878	11,066
55256	Town Of Mineral	12,498	13,952	23,536	6,220
55257	Town of Lebanon	85,926	76,013	128,230	33,886
55258	City of Newport News	5,238,138	4,725,497	7,971,710	2,106,567
55260	Town of Haymarket	39,169	38,199	64,440	17,029
55261	Town of Lovettsville	28,456	28,000	47,234	12,482
55263	Town of Buchanan	8,035	7,698	12,985	3,431
55264	Town of Eastville	20,087	13,471	22,724	6,005
55267	Town of Glade Spring	15,846	12,220	20,614	5,447
55300	Town of Abingdon	226,644	200,616	338,431	89,432
55301	Town of Dumfries	135,808	128,067	216,044	57,091
55302	Town of Iron Gate	1,228	962	1,623	429
55303	Town of Montross	4,241	4,426	7,467	1,973
55304	Town of South Boston	170,178	159,435	268,959	71,074
55305	Town of Gretna	29,237	24,055	40,579	10,723
55306	Town of Remington	10,378	9,141	15,420	4,075
55307	City of Lexington	284,337	239,392	403,845	106,718
55308	City of Waynesboro	744,655	635,718	1,072,428	283,395
55309	Town of Colonial Beach	119,738	94,198	158,908	41,992
55310	Town of Smithfield	163,036	152,218	256,785	67,857
55311	Town of Brookneal	9,485	8,275	13,959	3,689
55312	Town of Hamilton	6,249	5,292	8,927	2,359
55313	City of Galax	361,001	297,605	502,046	132,668
55314	Town of Jonesville	12,498	7,794	13,148	3,474
55315	Town of Wytheville	425,055	349,659	589,860	155,874
55317	Town of Vienna	682,163	586,261	988,997	261,348
55318	Town of Vinton	182,118	152,314	256,948	67,900
55319	City of Emporia	279,538	224,478	378,685	100,070
55320	Town of Culpeper	596,349	530,550	895,016	236,513
55321	Town of Woodstock	145,293	129,799	218,966	57,863
55322	Town of Glasgow	8,704	6,832	11,525	3,045
55323	Town of Marion	200,978	181,757	306,617	81,025
55324	Town of Altavista	131,567	112,865	190,398	50,314
55325	Town of Herndon	951,770	811,317	1,368,657	361,675
55326	Town of Pearisburg	75,325	65,140	109,889	29,039
55329	Town of Leesburg	1,594,429	1,367,269	2,306,524	609,511
55330	Town of Chatham	18,524	14,721	24,834	6,563
55331	Town of Bowling Green	17,743	18,666	31,489	8,321
55332	City of Manassas	1,837,143	1,601,466	2,701,603	713,913
55334	Town of Boydton	18,078	13,278	22,400	5,919
55335	City of Salem	1,367,116	1,143,175	1,928,488	509,613
55336	Town of McKenney	4,352	3,464	5,843	1,544
55338	Town of Quantico	4,687	3,945	6,655	1,759
55339	Town of Halifax	22,095	19,051	32,139	8,493
55340	Town of Blacksburg	812,949	696,720	1,175,337	310,589
55341	Town of Chincoteague	117,507	107,380	181,146	47,869
55342	Town of Lawrenceville	53,787	36,178	61,031	16,128
55343	Town of Amherst	56,242	45,415	76,614	20,246

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55344	Town of Stanley	33,701	27,807	46,910	12,396
55345	Town of Hillsville	93,068	75,724	127,743	33,757
55346	Town of Elkton	70,526	57,635	97,228	25,693
55347	Town of Bridgewater	118,734	105,841	178,549	47,182
55348	Town of Purcellville	305,205	260,849	440,041	116,283
55349	Town of Timberville	38,388	32,618	55,025	14,541
55350	Town of Wise	122,751	107,669	181,633	47,997
55351	Town of New Market	48,989	44,549	75,153	19,860
55352	Town Of Tappahannock	0	79,381	133,911	35,387
55353	Town of Rocky Mount	175,646	151,064	254,838	67,342
55355	Town of Luray	102,888	95,930	161,830	42,764
55357	Town of Strasburg	148,418	125,854	212,311	56,104
55358	Town Of Appomattox	44,748	33,580	56,649	14,970
55359	Town of Clarksville	53,229	44,068	74,341	19,645
55360	Town of Dublin	65,170	48,879	82,457	21,790
55361	Town of Middleburg	52,225	45,511	76,776	20,288
55363	Town of Chase City	56,577	50,515	85,216	22,519
55364	Town of Bedford	228,094	189,743	320,089	84,585
55365	City of Poquoson	359,773	306,457	516,980	136,615
55366	Town of Ashland	190,599	170,211	287,139	75,878
55367	Town of Broadway	71,531	55,903	94,306	24,921
55368	Town of Berryville	84,698	73,223	123,523	32,642
55370	Town of Urbanna	6,026	5,292	8,927	2,359
55371	Town of Bluefield	144,847	121,236	204,519	54,045
55372	Town of Weber City	9,597	10,488	17,693	4,675
55374	Town of Hurt	10,266	7,986	13,472	3,560
55376	Town of Coeburn	40,396	34,446	58,109	15,356
55377	Town of Dayton	45,641	40,219	67,848	17,929
55378	Town of Courtland	5,803	4,907	8,278	2,188
55379	Town of Cape Charles	77,110	61,965	104,532	27,623
55381	Town of Warsaw	39,392	38,680	65,251	17,243
55382	Town of Grundy	28,679	26,075	43,988	11,624
55383	Town of Warrenton	394,813	337,247	568,921	150,340
55384	Town of Louisa	21,537	20,014	33,762	8,922
55385	Town of Kenbridge	28,456	24,247	40,904	10,809
55386	Town of Mt. Jackson	50,328	49,938	84,243	22,262
55387	Town of Pulaski	215,150	180,699	304,831	80,553
55389	Town of Pembroke	16,627	11,931	20,127	5,319
55390	Town of Parksley	9,709	7,890	13,310	3,517
55391	Town of Onancock	25,666	20,398	34,411	9,093
55392	Town of Victoria	30,576	25,209	42,527	11,238
55393	Town of Shenandoah	43,856	35,024	59,083	15,613
55395	Town of Round Hill	44,860	32,907	55,512	14,669
55396	Town of Kilmarnock	62,492	52,247	88,138	23,291
55397	Town of Orange	117,730	103,243	174,166	46,024
55399	Town of Blackstone	140,160	115,270	194,456	51,386
55401	Southeastern Virginia Public Service Authority	308,218	269,124	454,001	119,972
55402	Pittsylvania Co Svc Auth	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	29,572	26,749	45,124	11,924
55404	Appomattox Regional Library	37,383	29,732	50,156	13,254
55405	Staunton Redevelopment & Housing Authority	21,426	15,972	26,945	7,120
55408	Alleghany Highlands Regional Library, Inc.	3,236	4,330	7,304	1,930

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55409	Southside Regional Juvenile Group Home Commission	4,352	4,330	7,304	1,930
55411	Hampton Roads Sanitation District	2,871,825	2,561,344	4,320,877	1,141,815
55412	Peninsula Airport Commission	94,630	73,415	123,848	32,727
55413	Richmond Redevelopment & Housing Authority	529,505	534,207	901,184	238,143
55415	Chesapeake Redevelopment & Housing Authority	117,841	101,222	170,757	45,124
55417	Norfolk Airport Authority	660,068	615,608	1,038,504	274,430
55418	Charlottesville Redevelopment & Housing Authority	37,941	56,769	95,767	25,307
55419	Hampton Redevelopment & Housing Authority	114,605	99,779	168,323	44,480
55420	Loudoun County Sanitation Authority	1,354,506	1,146,832	1,934,656	511,243
55421	Danville Redevelopment & Housing Authority	79,342	75,051	126,607	33,457
55422	NRV Regional Water Authority	77,891	65,621	110,700	29,253
55423	Northern Virginia Juvenile Detention Center	152,323	152,699	257,597	68,071
55425	Colonial Behavioral Health	450,833	408,353	688,873	182,038
55426	Blacksburg-VPI Sanitation Authority	47,650	41,085	69,309	18,315
55427	Potomac River Fisheries Commission	12,387	11,354	19,153	5,061
55428	Chesapeake Bay Bridge & Tunnel District	439,785	368,229	621,187	164,152
55429	Alexandria Redevelopment & Housing Authority	210,574	220,533	372,030	98,311
55430	Albemarle County Service Authority	260,345	228,808	385,990	102,000
55431	Franklin Redevelopment & Housing Authority	11,159	9,141	15,420	4,075
55432	Bristol Redevelopment & Housing Authority	62,268	53,498	90,248	23,849
55433	Norfolk Redevelopment & Housing Authority	554,390	465,314	784,965	207,431
55435	Richmond Metropolitan Authority	151,207	120,273	202,896	53,616
55436	Riverside Regional Jail	634,402	555,279	936,731	247,536
55439	Rappahannock-Rapidan Planning District Commission	24,885	22,130	37,333	9,865
55440	Shenandoah Valley Juvenile Detention Center	130,228	103,628	174,815	46,196
55443	Bedford Public Library	38,276	32,618	55,025	14,541
55445	Chesterfield County Health Center Commission	375,508	300,203	506,429	133,827
55446	Washington County Service Authority	199,527	163,668	276,101	72,961
55447	Rappahannock Area Community Services Board	1,268,022	1,437,701	2,425,340	640,909
55449	Hampton Roads Planning District Commission	178,101	162,129	273,504	72,275
55450	Meherrin Regional Library	12,498	10,680	18,017	4,761
55453	Rockbridge Area Community Services Board	192,162	167,517	282,594	74,677
55454	Greensville/Emporia Department of Social Services	49,882	44,261	74,666	19,731
55455	James City Service Authority	278,981	244,492	412,447	108,991
55456	Accomack-Northampton Planning District Commission	38,946	32,137	54,214	14,326
55457	Harrisonburg/Rockingham Sewer Authority	89,943	76,494	129,042	34,100
55458	Wytheville Redevelopment & Housing Authority	28,121	16,357	27,594	7,292
55459	Waynesboro Redevelopment and Housing Authority	38,834	32,426	54,701	14,455
55460	Region Ten Community Services Board	1,028,099	905,900	1,528,214	403,839
55462	LENOWISCO Planning District Commission	13,837	12,220	20,614	5,447
55465	Rivanna Water & Sewer Authority	339,017	300,588	507,078	133,998
55466	Appomattox River Water Authority	85,145	69,374	117,031	30,926
55467	Campbell County Utilities and Service Authority	74,097	62,061	104,694	27,666
55469	Eastern Shore Community Services Board	247,288	223,420	376,900	99,598
55470	ANCHOR Commission	13,056	10,103	17,043	4,504
55471	Horizon Behavioral Health	1,076,530	940,250	1,586,161	419,152
55472	District 19 Community Services Board	424,832	357,453	603,007	159,348
55473	Hampton Roads Transit	1,087,466	953,721	1,608,886	425,157
55474	Upper Occoquan Sewage Authority	763,291	640,432	1,080,382	285,497
55475	New River Valley Juvenile Detention Home	36,714	30,982	52,266	13,812
55477	Frederick County Sanitation Authority	259,675	225,729	380,796	100,627
55479	Cumberland Mountain Community Services	601,817	516,214	870,830	230,122

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55482	Middle Peninsula/Northern Neck Public Service Authority	560,304	478,496	807,202	213,308
55483	Rockbridge County Public Service Authority	19,529	17,319	29,217	7,721
55484	Danville-Pittsylvania Community Services	580,279	526,702	888,523	234,797
55485	Crater Youth Care Commission	60,929	52,632	88,787	23,463
55486	Hampton Roads Workforce Council	294,827	246,031	415,044	109,678
55487	Capital Regional Airport Commission	434,763	403,734	681,082	179,980
55488	Northwestern Community Services Board	527,943	484,847	817,915	216,138
55489	Harrisonburg-Rockingham Community Services Board	426,952	399,597	674,102	178,135
55491	Middle Peninsula Regional Security Center	183,458	153,950	259,707	68,629
55492	Northern Neck Planning District Commission	20,868	16,261	27,432	7,249
55493	Planning District One Community Services Board	16,404	13,759	23,211	6,134
55494	Rockbridge Area Social Services Board	61,041	49,649	83,756	22,133
55495	Dinwiddie County Water Authority	37,830	31,945	53,889	14,241
55496	Rappahannock Rapidan Community Services	684,953	654,480	1,104,080	291,759
55498	Valley Community Services Board	522,475	468,393	790,159	208,804
55499	Eastern Shore Public Library	19,975	17,512	29,542	7,807
55500	Alexandria City Public Schools	389,345	334,457	564,214	149,097
55501	Albemarle County Public Schools	600,812	521,698	880,083	232,567
55502	Alleghany Highlands Public Schools	116,167	109,016	183,905	48,598
55503	Charlottesville City Public Schools	103,781	92,947	156,798	41,435
55504	Amherst County Public Schools	142,838	122,102	205,980	54,431
55505	Appomattox County Public Schools	38,834	32,618	55,025	14,541
55506	Arlington County Public Schools	1,514,306	1,280,768	2,160,601	570,950
55507	Augusta County Public Schools	171,964	147,600	248,994	65,798
55508	Bath County Public Schools	29,907	21,361	36,034	9,522
55509	Bedford County Public Schools	320,046	255,557	431,114	113,924
55510	Bland County Public Schools	25,220	19,725	33,275	8,793
55511	Botetourt County Public Schools	166,161	149,909	252,890	66,827
55512	Norfolk Public Schools	951,324	888,196	1,498,348	395,946
55513	Petersburg City Public Schools	167,723	146,926	247,858	65,498
55514	Buckingham County Public Schools	48,431	36,948	62,330	16,471
55515	Radford City Public Schools	16,404	15,587	26,295	6,949
55516	Caroline County Public Schools	90,948	108,150	182,444	48,212
55517	Carroll County Public Schools	99,987	86,308	145,598	38,475
55518	Charles City County Public Schools	17,185	17,031	28,730	7,592
55519	Charlotte County Public Schools	28,121	22,900	38,631	10,209
55520	Chesterfield County Public Schools	1,368,232	1,143,753	1,929,462	509,871
55521	Clarke County Public Schools	47,761	41,759	70,446	18,616
55522	Winchester City Public Schools	144,177	124,796	210,525	55,632
55523	Culpeper County Public Schools	278,199	238,045	401,572	106,118
55524	Cumberland County Public Schools	34,928	28,962	48,857	12,911
55525	Dickenson County Public Schools	66,397	54,941	92,683	24,492
55526	Dinwiddie County Public Schools	97,308	83,229	140,404	37,103
55528	Essex County Public Schools	36,156	28,769	48,533	12,825
55530	Covington City Public Schools	0	0	0	0
55531	Floyd County Public Schools	83,471	67,449	113,784	30,068
55532	Fluvanna County Public Schools	124,314	106,514	179,685	47,483
55533	Chesapeake City Public Schools	1,094,496	955,260	1,611,483	425,843
55534	Virginia Beach City Public Schools	2,794,157	2,328,495	3,928,070	1,038,014
55535	Giles County Public Schools	33,254	30,213	50,968	13,468
55536	Gloucester County Public Schools	210,463	169,634	286,165	75,621
55537	Goochland County Public Schools	65,616	55,230	93,170	24,621

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55538	Grayson County Public Schools	53,118	48,302	81,483	21,532
55539	Greene County Public Schools	90,501	66,680	112,486	29,725
55540	Greensville County Public Schools	48,654	39,835	67,199	17,758
55541	Halifax County Public Schools	90,948	76,013	128,230	33,886
55542	Hanover County Public Schools	409,878	386,607	652,190	172,345
55543	Henrico County Public Schools	30,911	29,058	49,020	12,954
55544	Henry County Public Schools	171,071	146,156	246,559	65,155
55545	Highland County Public Schools	10,936	9,045	15,258	4,032
55546	Isle of Wight County Public Schools	98,536	99,586	167,998	44,394
55548	King George County Public Schools	161,920	133,359	224,971	59,450
55549	King and Queen County Public Schools	35,375	28,096	47,397	12,525
55550	King William County Public Schools	68,852	59,559	100,474	26,551
55551	Lancaster County Public Schools	40,285	31,752	53,565	14,155
55552	Lee County Public Schools	108,579	92,081	155,337	41,049
55553	Loudoun County Public Schools	4,158,818	3,605,992	6,083,153	1,607,506
55554	Louisa County Public Schools	231,331	192,630	324,959	85,872
55555	Lunenburg County Public Schools	36,602	30,020	50,643	13,383
55556	Madison County Public Schools	47,985	38,391	64,764	17,114
55557	Mathews County Public Schools	38,946	32,137	54,214	14,326
55558	Mecklenburg County Public Schools	79,342	69,470	117,193	30,969
55559	Middlesex County Public Schools	30,353	26,075	43,988	11,624
55560	Montgomery County Public Schools	236,575	202,733	342,002	90,376
55562	Nelson County Public Schools	72,870	57,635	97,228	25,693
55563	New Kent County Public Schools	77,668	68,123	114,920	30,368
55565	Northampton County Public Schools	46,869	40,701	68,660	18,144
55566	Northumberland County Public Schools	33,589	23,958	40,417	10,680
55567	Nottoway County Public Schools	53,118	44,453	74,990	19,817
55568	Orange County Public Schools	191,715	160,493	270,745	71,546
55569	Page County Public Schools	97,978	86,501	145,923	38,561
55570	Patrick County Public Schools	109,584	89,580	151,117	39,933
55571	Pittsylvania County Public Schools	165,268	138,074	232,925	61,552
55572	Powhatan County Public Schools	100,321	90,734	153,065	40,448
55573	Prince Edward County Public Schools	39,950	32,811	55,350	14,627
55574	Prince George County Public Schools	252,756	236,891	399,624	105,603
55576	Prince William County Public Schools	3,219,658	2,887,141	4,870,483	1,287,051
55577	Pulaski County Public Schools	130,005	111,133	187,476	49,542
55578	Rappahannock County Public Schools	41,847	33,292	56,162	14,841
55579	Richmond County Public Schools	4,241	5,773	9,739	2,574
55580	Roanoke County Public Schools	198,076	175,118	295,417	78,065
55581	Rockbridge County Public Schools	55,350	52,151	87,976	23,248
55582	Rockingham County Public Schools	438,781	361,975	610,636	161,364
55583	Russell County Public Schools	120,073	97,662	164,752	43,537
55584	Scott County Public Schools	135,138	115,847	195,430	51,643
55585	Shenandoah County Public Schools	205,441	177,909	300,124	79,309
55586	Smyth County Public Schools	114,494	103,435	174,491	46,110
55587	Southampton County Public Schools	47,873	23,766	40,092	10,595
55588	Spotsylvania County Public Schools	522,475	418,456	705,916	186,542
55589	Stafford County Public Schools	627,037	564,035	951,502	251,440
55590	Surry County Public Schools	48,654	42,625	71,906	19,002
55591	Sussex County School Board	59,255	44,549	75,153	19,860
55592	Tazewell County Public Schools	191,269	161,551	272,530	72,018
55593	Warren County Public Schools	81,685	69,374	117,031	30,926

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55595	Washington County Public Schools	151,319	134,514	226,919	59,965
55596	Westmoreland County Public Schools	29,349	24,728	41,715	11,024
55597	Wise County Public Schools	87,711	75,339	127,094	33,585
55598	Wythe County Public Schools	72,870	69,085	116,544	30,797
55599	York County Public Schools	316,252	274,416	462,928	122,331
55600	Accomack County Public Schools	156,117	138,844	234,223	61,895
55601	Bristol VA Public Schools	62,715	52,920	89,274	23,591
55602	Buena Vista City Public Schools	23,658	19,532	32,950	8,707
55603	Amelia County Public Schools	36,267	26,653	44,962	11,881
55605	Danville City Public Schools	210,909	183,489	309,538	81,797
55606	Franklin City Public Schools	34,259	28,962	48,857	12,911
55608	Harrisonburg City Public Schools	142,392	129,510	218,479	57,734
55609	Hopewell City Public Schools	137,258	124,796	210,525	55,632
55610	Lynchburg City Public Schools	221,064	180,025	303,695	80,253
55611	Fauquier County Public Schools	456,747	364,381	614,694	162,436
55612	Brunswick County Public Schools	54,569	35,312	59,570	15,742
55614	Portsmouth City Public Schools	380,418	338,690	571,356	150,984
55615	Campbell County Public Schools	196,960	173,386	292,495	77,293
55616	Richmond Public Schools	610,967	586,646	989,646	261,519
55617	Roanoke City Schools	323,841	282,787	477,050	126,063
55619	Staunton City Public Schools	73,986	63,023	106,318	28,095
55620	Suffolk City Public Schools	475,271	389,494	657,059	173,631
55622	Craig County Public Schools	15,735	14,144	23,861	6,305
55623	Martinsville City Public Schools	26,894	22,034	37,171	9,823
55624	Appomattox Regional Governor's School	4,352	3,656	6,168	1,630
55625	Colonial Heights City Public Schools	90,613	81,882	138,132	36,502
55632	Manassas City Public Schools	238,807	222,939	376,088	99,383
55633	Franklin County Public Schools	295,831	235,159	396,703	104,831
55634	Frederick County Public Schools	522,921	449,149	757,696	200,225
55635	Salem City Public Schools	79,454	58,982	99,500	26,293
55636	Manassas Park City Public Schools	77,110	64,082	108,103	28,567
55637	Newport News Public Schools	843,525	702,590	1,185,238	313,206
55638	Town of West Point Public Schools	24,550	23,574	39,768	10,509
55708	Waynesboro City Public Schools	67,402	62,927	106,155	28,052
55710	Valley Vocational-Technical Center	4,575	3,656	6,168	1,630
55711	New Horizons Technical Center	16,069	13,374	22,562	5,962
55713	Galax City Public Schools	39,280	33,580	56,649	14,970
55714	Norton City Public Schools	22,318	19,051	32,139	8,493
55802	Williamsburg-James City County Public Schools	303,419	255,750	431,438	114,010
55803	Poquoson City Public Schools	29,349	21,361	36,034	9,522
55806	Fredericksburg City Public Schools	99,205	81,690	137,807	36,416
55807	Hampton City Public Schools	281,994	443,954	748,930	197,909
55813	Buchanan County Public Schools	115,498	97,277	164,102	43,365
55814	Jackson River Technical Ctr	0	0	0	0
55815	Northern Neck Regional Vocational Center	2,009	1,732	2,922	772
55848	Henrico Sports and Entertainment Authority	0	29,347	49,507	13,082
55854	Orange County Broadband Authority	45,195	40,701	68,660	18,144
55856	Blue Ridge Resource Authority	17,185	12,412	20,939	5,533
55857	Peanut Soil and Water Conservation District	0	8,467	14,284	3,775
55858	Peumansend Creek Regional Jail Authority	184,462	170,885	288,275	76,178
55859	Williamsburg Area Transit Authority	119,627	108,246	182,607	48,255
55860	Middle Peninsula Juvenile Detention Commission	105,231	94,294	159,071	42,035

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55862	Crater Criminal Justice Training Academy	13,614	11,931	20,127	5,319
55863	Central Shenandoah Criminal Justice Training Academy	20,198	21,264	35,872	9,479
55864	New River Valley Emergency Comm Regional Authority	88,827	73,030	123,199	32,556
55865	Maury Service Authority	57,024	49,072	82,782	21,875
55866	Hampton Roads Transportation Accountability Commission	26,894	25,883	43,663	11,538
55867	Pamunkey Regional Library	77,333	58,116	98,039	25,907
55868	Northern Virginia Transportation Authority	92,064	85,635	144,462	38,175
55869	RSW Regional Jail Authority	255,435	233,331	393,619	104,016
55870	Bedford Regional Water Authority	203,209	170,596	287,788	76,050
55871	Portsmouth Redevelopment and Housing Authority	125,430	99,105	167,186	44,180
55872	Southwest Regional Recreation Authority	28,344	34,158	57,623	15,227
55874	Meherrin River Regional Jail Authority	230,438	188,396	317,817	83,985
55875	Woodway Water Authority	11,494	9,911	16,719	4,418
55876	Bristol Virginia Utilities Authority (BVU)	188,256	167,998	283,405	74,891
55878	Mount Rogers Community Services Board	1,394,903	1,233,429	2,080,741	549,847
55879	Lonesome Pine Soil & Water Conservation District	2,455	2,117	3,571	944
55880	Big Sandy Soil & Water & Conservation District	3,683	3,271	5,519	1,458
55881	Central Virginia Planning District Commission	70,749	58,212	98,202	25,950
55882	Middle Peninsula Planning District Commission	19,752	19,821	33,437	8,836
55883	Western Virginia Regional Jail Authority	408,985	368,326	621,349	164,195
55884	Halifax Service Authority	58,140	46,281	78,074	20,632
55886	Russell County Public Service Authority	37,607	31,848	53,727	14,198
55887	Piedmont Community Services Board	729,925	639,759	1,079,245	285,196
55888	Blue Ridge Behavioral Health Care	835,491	686,521	1,158,131	306,042
55890	Middle River Regional Jail Authority	410,101	362,168	610,961	161,450
55892	Big Stone Gap Redevelopment and Housing Authority	13,614	12,220	20,614	5,447
55893	Eastern Shore Soil and Water Conservation District	11,048	9,622	16,232	4,289
55895	Town of Gordonsville	33,589	27,903	47,072	12,439
55896	Virginia Resources Authority	69,076	55,230	93,170	24,621
55897	Prince William County Services Authority	1,389,881	1,207,931	2,037,727	538,480
55898	Western Virginia Water Authority	682,386	578,852	976,499	258,045
55899	Shenandoah Valley Regional Airport Commission	36,825	29,154	49,182	12,997
55900	Alleghany Highlands Community Services Board	190,376	169,538	286,002	75,578
55901	Brunswick Industrial Development Authority	6,472	4,041	6,817	1,802
55904	Appalachian Juvenile Commission	113,824	108,823	183,580	48,512
55905	Goochland-Powhatan Community Services Board	209,682	178,293	300,773	79,481
55906	Suffolk Redevelopment and Housing Authority	45,530	48,206	81,321	21,489
55908	Lee County Redevelopment and Housing Authority	16,739	13,856	23,374	6,177
55909	Henry County Public Service Authority	138,821	119,792	202,085	53,402
55910	Southside Planning District Commission	26,336	22,130	37,333	9,865
55911	Economic Development Authority Of Henrico Co, Va	54,569	45,415	76,614	20,246
55912	Augusta County Public Service Authority	327,412	285,577	481,757	127,307
55914	Rappahannock Juvenile Center	217,270	191,860	323,660	85,529
55915	Cumberland Plateau Regional Housing Authority	30,688	24,247	40,904	10,809
55918	Amherst County Service Authority	60,260	52,439	88,463	23,377
55919	Pepper's Ferry Regional Wastewater Treatment Authority	65,170	61,003	102,909	27,194
55920	Rappahannock Regional Jail Authority	720,439	606,467	1,023,084	270,355
55921	Thomas Jefferson Planning District Commission	37,830	34,927	58,921	15,570
55922	Piedmont Regional Jail	197,072	192,726	325,121	85,915
55923	Nelson County Services Authority	47,873	40,989	69,147	18,272
55924	Coeburn-Norton-Wise Regional Water	26,336	25,498	43,014	11,367
55925	Fauquier County Water & Sanitation Authority	163,817	137,689	232,276	61,380

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55926	Scott County Soil & Water Conservation District	7,923	6,543	11,038	2,917
55927	New River Resource Authority	67,848	58,693	99,013	26,165
55928	Scott County Water & Sewage Authority	66,732	61,003	102,909	27,194
55929	Greensville County Water & Sewer Authority	64,054	48,494	81,808	21,618
55930	Petersburg Redevelopment & Housing Authority	66,844	55,326	93,332	24,664
55931	Central Rappahannock Regional Library	235,683	203,984	344,112	90,933
55932	Virginia Coalfield Economic Development Authority	16,739	10,777	18,179	4,804
55933	Central Virginia Regional Jail	314,578	282,979	477,374	126,149
55934	Thomas Jefferson Soil & Water Conservation District	40,843	35,697	60,220	15,913
55937	Wythe-Grayson Regional Library	15,288	13,952	23,536	6,220
55938	Colonial Soil & Water Conservation District	20,310	21,649	36,521	9,651
55939	Rivanna Solid Waste Authority	63,496	57,346	96,741	25,564
55940	Monacan Soil & Water Conservation District	10,490	8,275	13,959	3,689
55942	Tri-county/city Soil And Water Conservation Dist.	9,039	10,199	17,206	4,547
55944	Central Virginia Waste Management Authority	32,362	24,921	42,040	11,109
55945	Lonesome Pine Regional Library	33,031	25,979	43,826	11,581
55946	Virginia Peninsulas Public Service Authority	84,475	67,161	113,297	29,939
55947	Tidewater Youth Services Commission	110,588	90,831	153,227	40,491
55948	Virginia Highlands Airport Commission	15,511	12,701	21,426	5,662
55949	Western Tidewater Regional Jail	314,020	288,368	486,464	128,551
55950	Scott County Redevelopment & Housing Authority	17,297	14,529	24,510	6,477
55951	Handley Regional Library	39,950	35,120	59,246	15,656
55952	Northern Neck Regional Jail	214,145	183,874	310,188	81,969
55953	Montgomery Regional Solid Waste Authority	31,246	26,172	44,150	11,667
55954	Potomac & Rappahannock Transportation Commission	517,230	448,476	756,559	199,925
55955	Giles County Public Service Authority	35,263	30,020	50,643	13,383
55956	South Central Wastewater Authority	86,596	69,855	117,842	31,140
55957	Wise County Redevelopment and Housing Authority	29,460	22,708	38,307	10,123
55958	Prince William Soil & Water Conservation District	7,700	8,371	14,122	3,732
55959	Hampton Roads Regional Jail Authority	252,645	11,258	18,991	5,018
55960	Castlewood Water And Sewage Authority	0	0	0	0
55961	Pamunkey Regional Jail	308,664	258,829	436,633	115,383
55962	Charlottesville - Albemarle Airport Authority	133,911	114,500	193,157	51,043
55963	Virginia Peninsula Regional Jail	215,596	183,970	310,350	82,012
55964	Virginia Biotechnology Research Parternship Authority	32,808	35,216	59,408	15,699
55966	Blue Ridge Regional Jail Authority	733,049	598,866	1,010,261	266,967
55967	Massanutten Regional Library	40,285	37,044	62,492	16,514
55968	Albemarle-Charlottesville Regional Jail	367,250	317,426	535,484	141,504
55969	Culpeper Soil & Water Conservation District	29,126	27,615	46,585	12,310
55970	New River Valley Regional Jail	414,900	345,907	583,529	154,201
55971	Sussex Service Authority	46,199	37,525	63,304	16,728
55974	Peaks of Otter Soil & Water Conservation District	3,459	3,175	5,356	1,415
55975	New River Soil & Water Conservation District	6,919	7,216	12,174	3,217
55977	Southside Regional Jail	119,515	104,782	176,763	46,711
55978	Evergreen Soil & Water Conservation District	5,356	5,484	9,252	2,445
55979	Roanoke Higher Education Authority	56,689	53,113	89,599	23,677
55981	John Marshall Soil & Water Conservation District	15,958	13,856	23,374	6,177
55982	Daniel Boone Soil & Water Conservation District	8,258	6,639	11,200	2,960
55983	Southside Community Services Board	386,890	348,312	587,587	155,273
55984	Northern Shenandoah Valley Regional Commission	38,946	33,099	55,837	14,755
55985	Tazewell Soil & Water Conservation District	5,245	3,753	6,330	1,673
55988	Henricopolis Soil & Water Conservation District	7,477	4,715	7,954	2,102

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55989	Piedmont Regional Juvenile Detention Center	32,250	19,821	33,437	8,836
55990	Roanoke River Service Authority	20,421	20,014	33,762	8,922
55991	Lee County Public Service Authority	36,602	31,079	52,428	13,854
55992	Blue Ridge Juvenile Detention Center	102,218	85,827	144,787	38,261
55994	Wise County Public Service Authority	78,784	64,274	108,428	28,653
55995	Holston River Soil and Water Conservation District	9,485	7,120	12,011	3,174
55998	Southwest Virginia Regional Jail Authority	881,802	747,812	1,261,527	333,365
55999	Clinch Valley Soil & Water Conservation District	8,035	6,254	10,551	2,788
59212	City of Norfolk - Insurance Only Employees	6,304,290	4,924,574	8,307,544	2,195,313
59214	City of Portsmouth - Insurance Only Employees	22,207	17,031	28,730	7,592
59216	City of Richmond - Insurance Only Employees	9,867,541	6,135,199	10,349,816	2,734,994
59217	City of Roanoke - Insurance Only Employees	3,873,366	3,323,782	5,607,077	1,481,700
59617	Roanoke City Schools - Insurance Only Employees	66,621	42,914	72,393	19,130
70156	Department of State Police	10,490	6,543	11,038	2,917
70203	Woodrow Wilson Rehabilitation Center	10,713	2,983	5,032	1,330
70204	The College of William and Mary	74,655	65,525	110,538	29,210
70207	University of Virginia - Academic Division	220,171	205,523	346,709	91,620
70208	Virginia Polytechnic Institute and State University	142,950	122,390	206,467	54,560
70211	Virginia Military Institute	31,469	26,556	44,799	11,839
70212	Virginia State University	60,929	57,154	96,416	25,479
70213	Norfolk State University	74,320	55,037	92,845	24,535
70214	Longwood University	30,799	28,096	47,397	12,525
70215	University of Mary Washington	43,521	38,680	65,251	17,243
70216	James Madison University	82,467	72,260	121,900	32,213
70217	Radford University	39,169	33,388	56,324	14,884
70221	Old Dominion University	127,885	129,510	218,479	57,734
70236	Virginia Commonwealth University	276,414	249,495	420,888	111,222
70241	Richard Bland College	10,266	8,563	14,446	3,817
70242	Christopher Newport University	70,749	59,752	100,799	26,637
70246	University of Virginia's College at Wise	21,314	17,800	30,029	7,935
70247	George Mason University	176,316	134,995	227,731	60,179
70280	Northern Virginia Community College	146,632	116,329	196,241	51,858
70282	Piedmont Virginia Community College	9,374	8,948	15,095	3,989
70283	J Sargeant Reynolds Community College	20,421	16,838	28,405	7,506
70285	Patrick & Henry Community College	0	1,540	2,597	686
70286	Virginia Western Community College	17,185	14,625	24,672	6,520
70288	Wytheville Community College	2,790	4,426	7,467	1,973
70291	Blue Ridge Community College	1,674	2,213	3,733	987
70292	Central Virginia Community College	13,168	11,354	19,153	5,061
70293	Virginia Peninsula Community College	11,159	6,928	11,687	3,088
70294	Southwest Virginia Community College	9,039	7,986	13,472	3,560
70296	Virginia Highlands Community College	5,468	4,619	7,791	2,059
70297	Germanna Community College	7,923	7,120	12,011	3,174
70298	Laurel Ridge Community College	12,387	8,563	14,446	3,817
70299	Mountain Empire Community College	6,472	5,581	9,414	2,488
70402	Marine Resources Commission	183,904	148,658	250,780	66,270
70403	Department of Wildlife Resources	490,336	426,153	718,902	189,974
70716	Virginia Correctional Center for Women	465,674	394,401	665,337	175,819
70718	Bland Correctional Center	397,045	337,536	569,408	150,469
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex Ii Correctional Center	0	0	0	0
70735	Wallen Ridge Correctional Center	729,478	604,446	1,019,675	269,455

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
70737	St Brides Correctional Center	356,314	282,979	477,374	126,149
70741	Red Onion Correctional Center	718,877	585,876	988,348	261,176
70743	Fluvanna Women's Correctional Center	347,052	313,673	529,153	139,832
70745	Nottoway Correctional Center	495,693	351,872	593,593	156,860
70747	Marion Correctional Treatment Center	328,862	267,200	450,754	119,114
70749	Buckingham Correctional Center	399,389	351,391	592,782	156,646
70752	State Farm Correctional Complex	817,748	679,305	1,145,958	302,825
70753	Deerfield Correctional Center	542,673	427,789	721,661	190,703
70754	Augusta Correctional Center	216,377	0	0	0
70756	Department of Corrections - Division of Institutions	145,293	137,978	232,763	61,509
70757	Western Region Correctional Field Units	225,751	204,465	344,924	91,148
70761	Eastern Reg Corr Field Unit	215,931	165,015	278,374	73,562
70767	Adult Community Service	2,591,841	2,188,400	3,691,737	975,561
70768	Keen Mountain Correctional Center	449,159	378,332	638,230	168,656
70769	Greensville Correctional Center	720,662	488,791	824,570	217,897
70770	Dillwyn Correctional Center	461,322	389,013	656,247	173,417
70771	Indian Creek Correctional Center	309,445	240,451	405,630	107,190
70772	Haynesville Correctional Center	457,974	354,278	597,651	157,932
70773	Coffeewood Correctional Center	319,265	291,639	491,983	130,009
70774	Lunenburg Correctional Center	369,817	281,825	475,426	125,634
70775	Pocahontas State Correctional Center	399,165	332,147	560,318	148,067
70776	Green Rock Correctional Center	400,393	337,439	569,246	150,426
70777	Department of Juvenile Justice	339,687	272,877	460,331	121,645
70779	Sussex State Prison Complex	587,868	361,013	609,013	160,935
70784	Lawrenceville Correctional Center	0	250,073	421,862	111,479
70785	River North Correctional Center	492,791	398,634	672,479	177,706
70961	Division of Capitol Police	183,346	177,427	299,312	79,095
70999	Department of Alcoholic Beverage Control	413,561	362,264	611,123	161,493
	Total for VRS Group Life Insurance Program[1]	1,115,922,056	962,187,938	1,623,169,560	428,931,279

[1] *Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.*

Health Insurance Credit - State Employees
Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions	2025 Total Employer Contributions
11111	Supreme Court - Judges	$ 28,240	0.01829%	$ 19,288	0.01750%	$ 0	$ 19,288
11113	Circuit Courts - Judges	590,959	0.38270%	411,141	0.37304%	0	411,141
11114	General District Courts - Judges	399,912	0.25898%	278,418	0.25262%	0	278,418
11115	Juvenile and Domestic Relations District Courts - Judges	419,036	0.27136%	290,094	0.26321%	0	290,094
11125	Virginia Court of Appeals - Judges	61,864	0.04006%	42,935	0.03896%	0	42,935
11171	State Corporation Commission - Commissioners	5,432	0.00352%	7,381	0.00670%	0	7,381
11191	VA Worker's Compensation Comm. - Commissioners	10,860	0.00703%	4,923	0.00447%	0	4,923
21156	Department of State Police - Troopers	2,884,830	1.86818%	1,934,808	1.75553%	0	1,934,808
30100	Senate	132,432	0.08576%	95,276	0.08645%	0	95,276
30101	House of Delegates	218,953	0.14179%	158,683	0.14398%	0	158,683
30103	Magistrate System	424,250	0.27474%	291,341	0.26435%	0	291,341
30107	Division of Legislative Services	119,535	0.07741%	85,873	0.07792%	0	85,873
30109	Division of Legislative Automated Systems	42,589	0.02758%	29,362	0.02664%	0	29,362
30110	Joint Legislative Audit and Review Commission	59,467	0.03851%	40,393	0.03665%	0	40,393
30111	Supreme Court	420,079	0.27204%	294,452	0.26717%	0	294,452
30112	Judicial Inquiry and Review Commission	7,708	0.00499%	5,404	0.00490%	0	5,404
30114	General District Courts	733,829	0.47522%	516,203	0.46837%	0	516,203
30115	Juvenile and Domestic Relations District Courts	444,791	0.28804%	309,205	0.28055%	0	309,205
30116	Combined District Courts	133,299	0.08632%	90,747	0.08234%	0	90,747
30117	Virginia State Bar	124,504	0.08063%	84,337	0.07652%	0	84,337
30119	Office of the Lieutenant Governor	4,244	0.00275%	2,652	0.00241%	0	2,652
30121	Office of the Governor	110,399	0.07149%	78,187	0.07094%	0	78,187
30122	Department of Planning and Budget	86,365	0.05593%	59,072	0.05360%	0	59,072
30123	Department of Military Affairs	319,800	0.20710%	232,283	0.21076%	0	232,283
30125	Virginia Court of Appeals	131,902	0.08542%	97,707	0.08865%	0	97,707
30127	Department of Emergency Management	247,164	0.16006%	171,414	0.15553%	0	171,414
30128	Virginia Veterans Care Center	220,545	0.14282%	161,440	0.14648%	0	161,440
30129	Department of Human Resource Management	173,719	0.11250%	123,949	0.11246%	0	123,949
30132	Virginia Department of Elections	98,129	0.06355%	68,435	0.06209%	0	68,435
30133	Auditor of Public Accounts	172,890	0.11196%	118,541	0.10756%	0	118,541
30136	Virginia Information Technologies Agency (VITA)	568,726	0.36830%	414,531	0.37612%	0	414,531
30140	Department of Criminal Justice Services	219,648	0.14224%	155,329	0.14094%	0	155,329
30141	Office of the Attorney General and Department of Law	830,161	0.53760%	565,208	0.51284%	0	565,208
30143	Office of the Attorney General - Division of Debt Collection	27,173	0.01760%	19,043	0.01728%	0	19,043
30146	Science Museum of Virginia	75,097	0.04863%	55,946	0.05076%	0	55,946
30147	Office of the State Inspector General	61,136	0.03959%	45,926	0.04167%	0	45,926
30148	Virginia Commission for the Arts	7,427	0.00481%	5,263	0.00478%	0	5,263
30151	Department of Accounts	221,129	0.14320%	160,081	0.14525%	0	160,081
30152	Department of the Treasury	163,794	0.10607%	107,028	0.09711%	0	107,028
30154	Department of Motor Vehicles	1,774,125	1.14890%	1,291,283	1.17163%	0	1,291,283
30156	Department of State Police	854,568	0.55341%	633,574	0.57487%	0	633,574
30157	Compensation Board	17,946	0.01162%	10,896	0.00989%	0	10,896
30160	Virginia Criminal Sentencing Commission	16,203	0.01049%	11,052	0.01003%	0	11,052
30161	Department of Taxation	984,001	0.63723%	651,836	0.59144%	0	651,836
30162	Department of Accounts - Transfer Payments (CHRF)	4,015	0.00260%	3,220	0.00292%	0	3,220
30164	Virginia Management Fellows Administration	12,615	0.00817%	11,324	0.01027%	0	11,324
30165	Department of Housing and Community Development	207,295	0.13424%	142,348	0.12916%	0	142,348
30166	Secretary of the Commonwealth	25,707	0.01665%	18,435	0.01673%	0	18,435
30171	State Corporation Commission	1,069,650	0.69269%	758,314	0.68805%	0	758,314
30172	Virginia State Lottery	549,688	0.35597%	399,923	0.36287%	0	399,923
30174	Commonwealth Savers Plan	239,707	0.15523%	168,683	0.15305%	0	168,683
30180	Secretary of Administration	50,947	0.03299%	33,630	0.03051%	0	33,630
30181	Department of Labor and Industry	194,550	0.12599%	126,121	0.11443%	0	126,121
30182	Virginia Employment Commission	824,788	0.53412%	340,622	0.30906%	0	340,622
30183	Secretary of Natural and Historic Resources	9,498	0.00615%	6,280	0.00570%	0	6,280
30184	Secretary of Technology	0	0.00000%	0	0.00000%	0	0
30185	Secretary of Education	12,142	0.00786%	7,412	0.00673%	0	7,412
30186	Secretary of Transportation	14,242	0.00922%	7,754	0.00704%	0	7,754
30187	Secretary of Public Safety	16,458	0.01066%	10,509	0.00954%	0	10,509
30188	Secretary of Health and Human Resources	11,398	0.00738%	6,129	0.00556%	0	6,129
30190	Secretary of Finance	8,924	0.00578%	5,268	0.00478%	0	5,268
30191	Virginia Workers' Compensation Commission	382,787	0.24789%	260,725	0.23657%	0	260,725
30192	Secretary of Commerce and Trade	14,266	0.00924%	8,075	0.00733%	0	8,075
30193	Secretary of Agriculture and Forestry	7,133	0.00462%	5,037	0.00457%	0	5,037
30194	Department of General Services	768,221	0.49749%	555,958	0.50444%	0	555,958
30195	Secretary of Labor	8,821	0.00571%	5,499	0.00499%	0	5,499
30199	Department of Conservation and Recreation	561,331	0.36351%	391,629	0.35534%	0	391,629
30200	Office of Children's Services	23,257	0.01506%	16,212	0.01471%	0	16,212
30201	Department of Education - Central Office Operations	776,958	0.50315%	561,347	0.50933%	0	561,347
30202	The Library of Virginia	156,277	0.10120%	106,888	0.09698%	0	106,888
30203	Woodrow Wilson Rehabilitation Center	185,877	0.12037%	124,083	0.11259%	0	124,083
30204	The College of William and Mary	3,343,810	2.16541%	2,329,847	2.11396%	0	2,329,847
30206	VCU - Medical College of Virginia Hospitals Authority	497,135	0.32194%	307,649	0.27914%	0	307,649
30207	University of Virginia - Academic Division	18,255,087	11.82178%	12,918,390	11.72137%	0	12,918,390
30208	Virginia Polytechnic Institute and State University	13,524,978	8.75861%	9,531,449	8.64827%	0	9,531,449
30209	University of Virginia Medical Center	10,492,322	6.79470%	8,274,112	7.50744%	0	8,274,112
30211	Virginia Military Institute	715,995	0.46367%	517,511	0.46956%	0	517,511

Health Insurance Credit - State Employees
Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions	2025 Total Employer Contributions
30212	Virginia State University	1,045,739	0.67721%	719,200	0.65256%	0	719,200
30213	Norfolk State University	1,106,811	0.71676%	790,423	0.71718%	0	790,423
30214	Longwood University	852,150	0.55184%	582,132	0.52819%	0	582,132
30215	University of Mary Washington	799,449	0.51771%	555,061	0.50363%	0	555,061
30216	James Madison University	4,022,070	2.60464%	2,813,425	2.55273%	0	2,813,425
30217	Radford University	1,502,728	0.97315%	1,032,593	0.93691%	0	1,032,593
30218	Virginia School for Deaf and Blind	119,532	0.07741%	90,168	0.08181%	0	90,168
30221	Old Dominion University	3,655,166	2.36704%	3,893,280	3.53253%	0	3,893,280
30222	Department of Professional and Occupational Regulation	209,946	0.13596%	142,225	0.12905%	0	142,225
30223	Department of Health Professions	380,163	0.24619%	265,954	0.24131%	0	265,954
30226	Board of Accountancy	16,893	0.01094%	13,213	0.01199%	0	13,213
30233	Board of Bar Examiners	11,057	0.00716%	7,190	0.00652%	0	7,190
30234	Cooperative Extension and Agricultural Research Service	107,055	0.06933%	72,383	0.06568%	0	72,383
30236	Virginia Commonwealth University	10,452,408	6.76885%	7,244,349	6.57309%	0	7,244,349
30238	Virginia Museum of Fine Arts	296,465	0.19199%	204,238	0.18531%	0	204,238
30239	Frontier Culture Museum of Virginia	31,006	0.02008%	20,656	0.01874%	0	20,656
30241	Richard Bland College	141,912	0.09190%	104,248	0.09459%	0	104,248
30242	Christopher Newport University	1,216,997	0.78811%	840,296	0.76243%	0	840,296
30245	State Council of Higher Education for Virginia	91,421	0.05920%	64,409	0.05844%	0	64,409
30246	University of Virginia's College at Wise	387,253	0.25078%	275,444	0.24992%	0	275,444
30247	George Mason University	8,366,571	5.41809%	5,717,029	5.18729%	0	5,717,029
30261	Virginia Community College System - Central Office Operations	391,650	0.25363%	255,007	0.23138%	0	255,007
30262	Department for Aging and Rehabilitative Services	1,158,065	0.74995%	796,411	0.72262%	0	796,411
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	20,799	0.01347%	15,173	0.01377%	0	15,173
30268	Virginia Institute of Marine Science	458,904	0.29718%	322,489	0.29261%	0	322,489
30270	Virginia Community College System - Shared Services	108,591	0.07032%	74,781	0.06785%	0	74,781
30275	New River Community College	153,729	0.09955%	105,787	0.09598%	0	105,787
30276	Southside Virginia Community College	170,374	0.11033%	119,786	0.10869%	0	119,786
30277	Paul D. Camp Community College	72,055	0.04666%	52,228	0.04739%	0	52,228
30278	Rappahannock Community College	145,772	0.09440%	107,935	0.09793%	0	107,935
30279	Danville Community College	139,566	0.09038%	94,133	0.08541%	0	94,133
30280	Northern Virginia Community College	2,167,679	1.40376%	1,510,946	1.37094%	0	1,510,946
30282	Piedmont Virginia Community College	231,014	0.14960%	157,357	0.14278%	0	157,357
30283	J. Sargeant Reynolds Community College	387,465	0.25092%	262,633	0.23830%	0	262,633
30284	Eastern Shore Community College	52,904	0.03426%	39,301	0.03566%	0	39,301
30285	Patrick Henry Community College	220,092	0.14253%	151,021	0.13703%	0	151,021
30286	Virginia Western Community College	287,285	0.18604%	201,259	0.18261%	0	201,259
30287	Mountain Gateway Community College	73,514	0.04761%	51,457	0.04669%	0	51,457
30288	Wytheville Community College	108,824	0.07047%	80,319	0.07288%	0	80,319
30290	Brightpoint Community College	341,514	0.22116%	240,480	0.21820%	0	240,480
30291	Blue Ridge Community College	218,134	0.14126%	143,384	0.13010%	0	143,384
30292	Central Virginia Community College	178,450	0.11556%	120,390	0.10923%	0	120,390
30293	Virginia Peninsula Community College	279,513	0.18101%	195,249	0.17716%	0	195,249
30294	Southwest Virginia Community College	169,997	0.11009%	115,108	0.10444%	0	115,108
30295	Tidewater Community College	801,622	0.51912%	548,294	0.49749%	0	548,294
30296	Virginia Highlands Community College	116,588	0.07550%	83,376	0.07565%	0	83,376
30297	Germanna Community College	373,604	0.24194%	279,281	0.25340%	0	279,281
30298	Laurel Ridge Community College	261,435	0.16930%	189,712	0.17213%	0	189,712
30299	Mountain Empire Community College	140,974	0.09129%	95,980	0.08709%	0	95,980
30301	Department of Agriculture and Consumer Services	551,076	0.35687%	398,606	0.36167%	0	398,606
30310	Virginia Economic Development Partnership	348,648	0.22578%	257,786	0.23390%	0	257,786
30320	Virginia Tourism Authority	114,605	0.07422%	79,526	0.07216%	0	79,526
30327	Department of Workforce Development and Advancement	0	0.00000%	221,964	0.20140%	0	221,964
30330	Virginia - Israel Advisory Board	2,271	0.00147%	1,555	0.00141%	0	1,555
30350	Department of Small Business and Supplier Diversity	68,796	0.04455%	49,372	0.04480%	0	49,372
30400	Jamestown-Yorktown Commemoration	0	0.00000%	0	0.00000%	0	0
30402	Marine Resources Commission	88,403	0.05725%	58,143	0.05276%	0	58,143
30403	Department of Game and Inland Fisheries	339,022	0.21955%	235,081	0.21330%	0	235,081
30405	Virginia Racing Commission	10,763	0.00697%	6,626	0.00601%	0	6,626
30407	Virginia Port Authority	3,133	0.00203%	2,147	0.00195%	0	2,147
30409	Department Energy	256,044	0.16581%	193,687	0.17574%	0	193,687
30411	Department of Forestry	247,440	0.16024%	174,079	0.15795%	0	174,079
30413	Commission on Virginia Alcohol Safety Action Program	11,382	0.00737%	7,972	0.00723%	0	7,972
30417	Gunston Hall	6,907	0.00447%	4,318	0.00392%	0	4,318
30423	Department of Historic Resources	60,382	0.03910%	43,572	0.03953%	0	43,572
30425	Jamestown - Yorktown Foundation	152,115	0.09851%	105,772	0.09597%	0	105,772
30440	Department of Environmental Quality	1,147,980	0.74342%	805,093	0.73049%	0	805,093
30454	Office of Commonwealth Preparedness	11,864	0.00768%	7,754	0.00704%	0	7,754
30501	Virginia Department of Transportation	9,737,465	6.30586%	6,748,475	6.12316%	0	6,748,475
30505	Department of Rail and Public Transportation	112,345	0.07275%	81,659	0.07409%	0	81,659
30506	Motor Vehicle Dealer Board	24,988	0.01618%	16,085	0.01459%	0	16,085
30510	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30511	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30512	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30513	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30514	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30515	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0

Health Insurance Credit - State Employees
Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions	2025 Total Employer Contributions
30516	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30517	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30518	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30519	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30601	Department of Health	3,560,319	2.30562%	2,497,835	2.26639%	0	2,497,835
30602	Department of Medical Assistance Services	845,349	0.54744%	615,190	0.55819%	0	615,190
30606	Virginia Board for People With Disabilities	12,318	0.00798%	9,126	0.00828%	0	9,126
30701	Department of Corrections - Central Administration	609,389	0.39463%	453,398	0.41139%	0	453,398
30702	Department for the Blind and Vision Impaired	175,542	0.11368%	131,562	0.11937%	0	131,562
30703	Central State Hospital	788,353	0.51053%	589,714	0.53507%	0	589,714
30704	Eastern State Hospital	660,141	0.42750%	499,098	0.45285%	0	499,098
30705	Southwestern Virginia Mental Health Institute	561,395	0.36355%	393,863	0.35737%	0	393,863
30706	Western State Hospital	718,345	0.46519%	544,568	0.49411%	0	544,568
30707	Central Virginia Training Center	799	0.00052%	545	0.00049%	0	545
30708	Commonwealth Center for Children and Adolescents	123,522	0.07999%	85,186	0.07729%	0	85,186
30711	Virginia Correctional Enterprises	157,200	0.10180%	105,413	0.09565%	0	105,413
30716	Virginia Correctional Center for Women	112,815	0.07306%	81,581	0.07402%	0	81,581
30718	Bland Correctional Center	78,229	0.05066%	54,065	0.04906%	0	54,065
30720	Department of Behavioral Health & Developmental Services	898,722	0.58200%	683,673	0.62032%	0	683,673
30723	Southeastern Virginia Training Center	260,091	0.16843%	182,944	0.16599%	0	182,944
30724	Catawba Hospital	319,957	0.20720%	230,961	0.20956%	0	230,961
30728	Northern Virginia Mental Health Institute	507,409	0.32859%	366,119	0.33219%	0	366,119
30729	Piedmont Geriatric Hospital	314,069	0.20339%	231,596	0.21014%	0	231,596
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
30735	Wallen's Ridge State Prison	110,701	0.07169%	74,528	0.06762%	0	74,528
30737	St. Brides Correctional Center	92,652	0.06000%	70,258	0.06375%	0	70,258
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	182,089	0.11792%	139,002	0.12612%	0	139,002
30741	Red Onion State Prison	112,479	0.07284%	76,041	0.06900%	0	76,041
30742	Department of Corrections - Academy For Staff Development	171,495	0.11106%	120,752	0.10956%	0	120,752
30743	Fluvanna Women's Correctional Center	169,798	0.10996%	120,148	0.10902%	0	120,148
30745	Nottoway Correctional Center	115,766	0.07497%	85,824	0.07787%	0	85,824
30747	Marion Correctional Treatment Center	96,384	0.06242%	66,459	0.06030%	0	66,459
30748	Hiram W. Davis Medical Center	200,842	0.13006%	127,167	0.11538%	0	127,167
30749	Buckingham Correctional Center	92,826	0.06011%	63,735	0.05783%	0	63,735
30751	Department for the Deaf and Hard-of-Hearing	10,719	0.00694%	7,897	0.00717%	0	7,897
30752	State Farm Correctional Complex	143,409	0.09287%	109,097	0.09899%	0	109,097
30753	Deerfield Correctional Center	138,000	0.08937%	109,133	0.09902%	0	109,133
30754	Augusta Correctional Center	82,579	0.05348%	0	0.00000%	0	0
30756	Department of Corrections - Division of Institutions	692,867	0.44869%	496,598	0.45058%	0	496,598
30757	Western Region Correctional Field Units	27,873	0.01805%	30,917	0.02805%	0	30,917
30761	Eastern Reg Corr Field Unit	48,291	0.03127%	36,647	0.03325%	0	36,647
30765	Department of Social Services	1,940,911	1.25691%	1,329,913	1.20668%	0	1,329,913
30766	Virginia Parole Board	16,803	0.01088%	11,574	0.01050%	0	11,574
30767	Adult Community Service	270,372	0.17509%	188,726	0.17124%	0	188,726
30768	Keen Mountain Correctional Center	81,963	0.05308%	59,431	0.05392%	0	59,431
30769	Greensville Correctional Center	248,430	0.16088%	189,087	0.17157%	0	189,087
30770	Dillwyn Correctional Center	100,406	0.06502%	73,460	0.06665%	0	73,460
30771	Indian Creek Correctional Center	70,834	0.04587%	54,902	0.04981%	0	54,902
30772	Haynesville Correctional Center	106,655	0.06907%	73,192	0.06641%	0	73,192
30773	Coffeewood Correctional Center	91,845	0.05948%	68,046	0.06174%	0	68,046
30774	Lunenburg Correctional Center	88,837	0.05753%	62,866	0.05704%	0	62,866
30775	Pocahontas State Correctional Center	90,479	0.05859%	64,461	0.05849%	0	64,461
30776	Green Rock Correctional Center	99,929	0.06471%	66,554	0.06039%	0	66,554
30777	Department of Juvenile Justice	1,451,477	0.93996%	983,062	0.89197%	0	983,062
30778	Department of Forensic Science	499,485	0.32346%	346,428	0.31433%	0	346,428
30779	Sussex State Prison Complex	136,599	0.08846%	58,101	0.05272%	0	58,101
30784	Lawrenceville Correctional Center	0	0.00000%	60,917	0.05527%	0	60,917
30785	River North Correctional Center	94,365	0.06111%	64,264	0.05831%	0	64,264
30794	Virginia Center for Behavioral Rehabilitation	507,194	0.32845%	343,850	0.31199%	0	343,850
30840	Virginia Housing Commission	4,313	0.00279%	3,085	0.00280%	0	3,085
30841	Department of Aviation	56,228	0.03641%	40,853	0.03707%	0	40,853
30847	Joint Commission on Technology and Science	0	0.00000%	1,927	0.00175%	0	1,927
30848	Indigent Defense Commission	842,972	0.54590%	611,167	0.55454%	0	611,167
30851	Tobacco Indemnification & Revitalization Commission	16,692	0.01081%	13,611	0.01235%	0	13,611
30852	Virginia Foundation For Healthy Youth	22,807	0.01477%	15,393	0.01397%	0	15,393
30856	Virginia Opioid Abatement Authority	12,505	0.00810%	9,853	0.00894%	0	9,853
30863	Commission on Electric Utility Regulation	0	0.00000%	3,173	0.00288%	0	3,173
30882	Behavioral Health Commission	5,652	0.00366%	4,658	0.00423%	0	4,658
30883	Virginia American Revolution 250 Commission	14,226	0.00921%	10,873	0.00987%	0	10,873
30902	Puller Veterans Care Center	17,167	0.01112%	13,033	0.01183%	0	13,033
30903	Jones & Cabacoy Veterans Care Center	66,420	0.04301%	86,650	0.07862%	0	86,650
30912	Department of Veterans Services	320,989	0.20787%	221,123	0.20063%	0	221,123
30913	Veterans Services Foundation	1,562	0.00101%	2,284	0.00207%	0	2,284
30922	Sitter-Barfoot Veterans Care Center	248,876	0.16117%	186,634	0.16934%	0	186,634
30937	Southern Virginia Higher Education Center	52,750	0.03416%	37,040	0.03361%	0	37,040

Health Insurance Credit - State Employees
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Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions	2025 Total Employer Contributions
30938	New College Institute	17,776	0.01151%	13,194	0.01197%	0	13,194
30942	Virginia Museum of Natural History	31,592	0.02046%	20,442	0.01855%	0	20,442
30948	Southwest Virginia Higher Education Center	22,424	0.01452%	15,582	0.01414%	0	15,582
30957	Commonwealth's Attorneys' Services Council	10,086	0.00653%	6,661	0.00604%	0	6,661
30960	Department of Fire Programs	93,344	0.06045%	67,855	0.06157%	0	67,855
30961	Division of Capitol Police	18,558	0.01202%	14,796	0.01343%	0	14,796
30977	Virginia Cannabis Control Authority	31,547	0.02043%	28,620	0.02597%	0	28,620
30999	Department of Alcoholic Beverage Control	1,456,713	0.94335%	888,802	0.80645%	0	888,802
33010	Virginia Outdoors Foundation	55,605	0.03601%	36,158	0.03281%	0	36,158
35106	Arlington County Health Department	1,347	0.00087%	929	0.00084%	0	929
35129	Fairfax County Health Department	14,931	0.00967%	8,822	0.00800%	0	8,822
35522	Virginia Passenger Rail Authority	133,537	0.08648%	112,728	0.10228%	0	112,728
35885	Fort Monroe Federal Area Development Authority	31,962	0.02070%	23,684	0.02149%	0	23,684
70156	Department of State Police	4,079	0.00264%	2,094	0.00190%	0	2,094
70203	Woodrow Wilson Rehabilitation Center	4,201	0.00272%	973	0.00088%	0	973
70204	The College of William and Mary	29,258	0.01895%	21,013	0.01907%	0	21,013
70207	University of Virginia - Academic Division	85,395	0.05530%	65,950	0.05984%	0	65,950
70208	Virginia Polytechnic Institute and State University	55,995	0.03626%	39,188	0.03556%	0	39,188
70211	Virginia Military Institute	12,334	0.00799%	8,510	0.00772%	0	8,510
70212	Virginia State University	23,846	0.01544%	18,342	0.01664%	0	18,342
70213	Norfolk State University	29,106	0.01885%	17,453	0.01584%	0	17,453
70214	Longwood University	12,076	0.00782%	8,984	0.00815%	0	8,984
70215	University of Mary Washington	16,924	0.01096%	12,412	0.01126%	0	12,412
70216	James Madison University	32,272	0.02090%	23,189	0.02104%	0	23,189
70217	Radford University	15,321	0.00992%	10,715	0.00972%	0	10,715
70221	Old Dominion University	50,080	0.03243%	41,327	0.03750%	0	41,327
70236	Virginia Commonwealth University	107,966	0.06992%	80,018	0.07260%	0	80,018
70241	Richard Bland College	4,012	0.00260%	2,747	0.00249%	0	2,747
70242	Christopher Newport University	27,689	0.01793%	18,314	0.01662%	0	18,314
70246	University of Virginia's College at Wise	8,335	0.00540%	5,714	0.00518%	0	5,714
70247	George Mason University	69,055	0.04472%	43,329	0.03931%	0	43,329
70280	Northern Virginia Community College	57,307	0.03711%	36,644	0.03325%	0	36,644
70282	Piedmont Virginia Community College	3,662	0.00237%	2,875	0.00261%	0	2,875
70283	J. Sargeant Reynolds Community College	8,017	0.00519%	5,421	0.00492%	0	5,421
70285	Patrick & Henry Community College	0	0.00000%	505	0.00046%	0	505
70286	Virginia Western Community College	6,734	0.00436%	4,707	0.00427%	0	4,707
70288	Wytheville Community College	1,083	0.00070%	1,407	0.00128%	0	1,407
70291	Blue Ridge Community College	661	0.00043%	706	0.00064%	0	706
70292	Central Virginia Community College	5,173	0.00335%	3,636	0.00330%	0	3,636
70293	Virginia Peninsula Community College	4,245	0.00275%	2,214	0.00201%	0	2,214
70294	Southwest Virginia Community College	3,535	0.00229%	2,548	0.00231%	0	2,548
70296	Virginia Highlands Community College	2,116	0.00137%	1,472	0.00134%	0	1,472
70297	Germanna Community College	3,115	0.00202%	2,274	0.00206%	0	2,274
70298	Laurel Ridge Community College	4,847	0.00314%	2,753	0.00250%	0	2,753
70299	Mountain Empire Community College	2,550	0.00165%	1,784	0.00162%	0	1,784
70402	Marine Resources Commission	71,229	0.04613%	47,196	0.04282%	0	47,196
70403	Department of Wildlife Resources	190,925	0.12364%	136,645	0.12398%	0	136,645
70716	Virginia Correctional Center for Women	181,612	0.11761%	125,847	0.11419%	0	125,847
70718	Bland Correctional Center	155,350	0.10060%	108,343	0.09830%	0	108,343
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
70735	Wallen's Ridge State Prison	283,712	0.18373%	193,859	0.17590%	0	193,859
70737	St. Brides Correctional Center	139,552	0.09037%	90,835	0.08242%	0	90,835
70741	Red Onion State Prison	281,457	0.18227%	187,828	0.17042%	0	187,828
70743	Fluvanna Women's Correctional Center	135,546	0.08778%	99,877	0.09062%	0	99,877
70745	Nottoway Correctional Center	193,719	0.12545%	112,749	0.10230%	0	112,749
70747	Marion Correctional Treatment Center	128,760	0.08338%	85,657	0.07772%	0	85,657
70749	Buckingham Correctional Center	155,839	0.10092%	112,207	0.10181%	0	112,207
70752	State Farm Correctional Complex	319,724	0.20705%	217,386	0.19724%	0	217,386
70753	Deerfield Correctional Center	211,616	0.13704%	136,541	0.12389%	0	136,541
70754	Augusta Correctional Center	84,094	0.05446%	0	0.00000%	0	0
70756	Department of Corrections - Division of Institutions	56,872	0.03683%	44,281	0.04018%	0	44,281
70757	Western Region Correctional Field Units	88,401	0.05725%	65,137	0.05910%	0	65,137
70761	Eastern Reg Corr Field Unit	84,510	0.05473%	52,951	0.04804%	0	52,951
70767	Adult Community Service	1,014,146	0.65675%	699,356	0.63455%	0	699,356
70768	Keen Mountain Correctional Center	174,537	0.11303%	121,416	0.11017%	0	121,416
70769	Greensville Correctional Center	281,228	0.18212%	156,379	0.14189%	0	156,379
70770	Dillwyn Correctional Center	180,161	0.11667%	124,732	0.11317%	0	124,732
70771	Indian Creek Correctional Center	121,125	0.07844%	77,099	0.06996%	0	77,099
70772	Haynesville Correctional Center	178,714	0.11573%	113,055	0.10258%	0	113,055
70773	Coffeewood Correctional Center	125,006	0.08095%	93,446	0.08479%	0	93,446
70774	Lunenburg Correctional Center	144,553	0.09361%	90,050	0.08171%	0	90,050
70775	Pocahontas State Correctional Center	157,031	0.10169%	107,214	0.09728%	0	107,214
70776	Green Rock Correctional Center	156,811	0.10155%	108,297	0.09826%	0	108,297
70777	Department of Juvenile Justice	132,121	0.08556%	85,515	0.07759%	0	85,515
70779	Sussex State Prison Complex	229,061	0.14834%	112,008	0.10163%	0	112,008
70784	Lawrenceville Correctional Center	0	0.00000%	79,647	0.07227%	0	79,647

Health Insurance Credit - State Employees
Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Special Employer Contributions	2025 Total Employer Contributions
70785	River North Correctional Center	192,410	0.12460%	127,602	0.11578%	0	127,602
70961	Division of Capitol Police	71,292	0.04617%	56,672	0.05142%	0	56,672
70999	Department of Alcoholic Beverage Control	161,966	0.10489%	116,268	0.10549%	0	116,268
	Total for VRS Health Insurance Credit - State Employees[1]	$ 154,419,241	100.00000%	$ 110,212,205	100.00000%	$ 0	$ 110,212,205

[1] *Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding.*

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Health Insurance Credit - State Employees Total[1]	**0**	**0**	**6,657,575**	**56,721,576**	**63,379,151**	**55,688,706**	**11,259,909**	**6,242,709**	**57,969,265**	**131,160,589**	**42,086,873**	**(387,694)**	**41,699,179**
	Employer Allocation													
11111	Supreme Court - Judges	0	0	1,165	3,448	4,613	9,746	1,970	1,092	13,901	26,709	7,365	(4,343)	3,022
11113	Circuit Courts - Judges	0	0	24,835	173	25,008	207,741	42,004	23,288	186,323	459,356	157,001	(42,330)	114,671
11114	General District Courts - Judges	0	0	16,818	3,127	19,945	140,681	28,445	15,770	132,612	317,508	106,320	(29,596)	76,724
11115	Juvenile and Domestic Relations District Courts - Judges	0	0	17,523	6,752	24,275	146,578	29,637	16,431	154,954	347,600	110,777	(10,407)	100,370
11125	Virginia Court of Appeals - Judges	0	0	2,594	49,149	51,743	21,696	4,387	2,432	19,613	48,128	16,397	13,422	29,819
11171	State Corporation Commission - Commissioners	0	0	446	21,013	21,459	3,731	754	418	13,663	18,566	2,820	513	3,333
11191	VA Worker's Compensation Comm. - Commissioners	0	0	298	329	627	2,489	503	279	18,467	21,738	1,881	(4,395)	(2,514)
21156	Department of State Police - Troopers	0	0	116,876	444,433	561,309	977,632	197,671	109,593	1,003,604	2,288,500	738,848	(140,053)	598,795
30100	Senate	0	0	5,755	8,783	14,538	48,143	9,734	5,397	43,313	106,587	36,384	(10,173)	26,211
30101	House of Delegates	0	0	9,586	22,280	31,866	80,181	16,212	8,988	105,291	210,672	60,597	(29,367)	31,230
30103	Magistrate System	0	0	17,599	80,593	98,192	147,213	29,766	16,503	129,661	323,143	111,257	(5,535)	105,722
30107	Division of Legislative Services	0	0	5,188	10,558	15,746	43,393	8,774	4,864	26,273	83,304	32,794	(6,482)	26,312
30109	Division of Legislative Automated Systems	0	0	1,774	15,851	17,625	14,835	3,000	1,663	7,096	26,594	11,212	5,076	16,288
30110	Joint Legislative Audit and Review Commission	0	0	2,440	146	2,586	20,410	4,127	2,288	18,599	45,424	15,425	337	15,762
30111	Supreme Court	0	0	17,787	18,466	36,253	148,784	30,083	16,679	57,212	252,758	112,444	(8,897)	103,547
30112	Judicial Inquiry and Review Commission	0	0	326	1,033	1,359	2,729	552	306	4,316	7,903	2,062	(674)	1,388
30114	General District Courts	0	0	31,182	67,877	99,059	260,829	52,738	29,239	61,767	404,573	197,122	(6,486)	190,636
30115	Juvenile and Domestic Relations District Courts	0	0	18,678	52,117	70,795	156,235	31,590	17,514	67,529	272,868	118,075	(5,963)	112,112
30116	Combined District Courts	0	0	5,482	20,616	26,098	45,854	9,271	5,140	37,566	97,831	34,654	(15,372)	19,282
30117	Virginia State Bar	0	0	5,094	0	5,094	42,613	8,616	4,777	71,276	127,282	32,205	(24,089)	8,116
30119	Office of the Lieutenant Governor	0	0	160	1,823	1,983	1,342	271	150	3,217	4,980	1,014	(1,162)	(148)
30121	Office of the Governor	0	0	4,723	98,197	102,920	39,506	7,988	4,429	14,722	66,645	29,856	32,970	62,826
30122	Department of Planning and Budget	0	0	3,568	7,373	10,941	29,849	6,035	3,346	22,146	61,376	22,559	(4,940)	17,619
30123	Department of Military Affairs	0	0	14,032	48,190	62,222	117,370	23,731	13,157	37,120	191,378	88,702	17,191	105,893
30125	Virginia Court of Appeals	0	0	5,902	118,241	124,143	49,368	9,982	5,534	7,029	71,913	37,310	46,213	83,523
30127	Department of Emergency Management	0	0	10,355	97,675	108,030	86,613	17,513	9,709	30,045	143,880	65,458	47,673	113,131
30128	Virginia Veterans Care Center	0	0	9,752	98,744	108,496	81,573	16,494	9,144	8,355	115,566	61,649	40,319	101,968
30129	Department of Human Resource Management	0	0	7,487	7,041	14,528	62,628	12,663	7,021	31,913	114,225	47,331	(4,366)	42,965
30132	Virginia Department of Elections	0	0	4,134	36,657	40,791	34,577	6,991	3,876	15,948	61,392	26,132	25,098	51,230
30133	Auditor of Public Accounts	0	0	7,161	18,943	26,104	59,899	12,111	6,715	88,272	166,997	45,269	(28,366)	16,903
30136	Virginia Information Technologies Agency (VITA)	0	0	25,040	409,368	434,408	209,456	42,351	23,480	4,433	279,720	158,297	132,558	290,855
30140	Department of Criminal Justice Services	0	0	9,383	91,005	100,388	78,488	15,870	8,798	9,814	112,970	59,317	61,482	120,799
30141	Office of the Attorney General and Department of Law	0	0	34,143	464,256	498,399	285,594	57,745	32,015	159,892	535,246	215,838	142,748	358,586
30143	Office of the Attorney General - Division of Debt Collection	0	0	1,150	7,460	8,610	9,623	1,946	1,079	8,969	21,617	7,273	(6,472)	801
30146	Science Museum of Virginia	0	0	3,379	42,485	45,864	28,268	5,716	3,169	16,881	54,034	21,363	(3,233)	18,130
30147	Office of the State Inspector General	0	0	2,774	18,420	21,194	23,205	4,692	2,601	28,358	58,856	17,538	(4,163)	13,375
30148	Virginia Commission for the Arts	0	0	318	3,726	4,044	2,662	538	298	2,760	6,258	2,012	(841)	1,171
30151	Department of Accounts	0	0	9,670	24,206	33,876	80,888	16,355	9,068	114,788	221,099	61,131	(27,193)	33,938
30152	Department of the Treasury	0	0	6,465	4,875	11,340	54,079	10,934	6,062	77,554	148,629	40,871	(14,174)	26,697
30154	Department of Motor Vehicles	0	0	78,002	144,679	222,681	652,466	131,924	73,141	702,488	1,560,019	493,102	(214,714)	278,388
30156	Department of State Police	0	0	38,272	306,779	345,051	320,138	64,730	35,887	158,250	579,005	241,945	82,119	324,064
30157	Compensation Board	0	0	658	1,204	1,862	5,508	1,114	617	20,984	28,223	4,162	(4,780)	(618)
30160	Virginia Criminal Sentencing Commission	0	0	668	8,959	9,627	5,586	1,129	626	4,553	11,894	4,221	1,762	5,983
30161	Department of Taxation	0	0	39,376	27,536	66,912	329,365	66,596	36,922	414,016	846,899	248,919	(136,989)	111,930
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	194	7,069	7,263	1,626	329	182	179	2,316	1,229	1,883	3,112
30164	Virginia Management Fellows Administration	0	0	684	22,375	23,059	5,719	1,156	641	10,237	17,753	4,322	6,615	10,937
30165	Department of Housing and Community Development	0	0	8,599	104,911	113,510	71,928	14,543	8,063	37,559	132,093	54,359	53,501	107,860
30166	Secretary of the Commonwealth	0	0	1,114	11,587	12,701	9,317	1,884	1,044	5,621	17,866	7,041	6,810	13,851

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30171	State Corporation Commission	0	0	45,807	72,996	118,803	383,166	77,474	42,953	66,977	570,570	289,579	(12,557)	277,022
30172	Virginia State Lottery	0	0	24,158	186,140	210,298	202,078	40,859	22,653	10,962	276,552	152,721	105,554	258,275
30174	Commonwealth Savers Plan	0	0	10,189	68,315	78,504	85,232	17,233	9,554	15,415	127,434	64,414	48,886	113,300
30180	Secretary of Administration	0	0	2,031	75,914	77,945	16,991	3,435	1,905	19,181	41,512	12,841	24,829	37,670
30181	Department of Labor and Industry	0	0	7,618	37,533	45,151	63,725	12,885	7,144	89,275	173,029	48,160	1,163	49,323
30182	Virginia Employment Commission	0	0	20,576	595,800	616,376	172,112	34,800	19,294	2,405,562	2,631,768	130,074	(247,651)	(117,577)
30183	Secretary of Natural and Historic Resources	0	0	379	6,985	7,364	3,174	642	356	8,036	12,208	2,399	(1,342)	1,057
30184	Secretary of Technology	0	0	0	0	0	0	0	0	0	0	0	(481)	(481)
30185	Secretary of Education	0	0	448	10,267	10,715	3,748	758	420	10,280	15,206	2,832	(4)	2,828
30186	Secretary of Transportation	0	0	469	10,791	11,260	3,920	793	439	13,618	18,770	2,963	2,283	5,246
30187	Secretary of Public Safety	0	0	635	18,388	19,023	5,313	1,074	596	10,221	17,204	4,015	367	4,382
30188	Secretary of Health and Human Resources	0	0	370	10,234	10,604	3,096	626	347	13,903	17,972	2,340	(1,474)	866
30190	Secretary of Finance	0	0	318	29	347	2,662	538	298	13,133	16,631	2,012	(3,279)	(1,267)
30191	Virginia Workers' Compensation Commission	0	0	15,750	0	15,750	131,743	26,638	14,768	120,586	293,735	99,565	(34,011)	65,554
30192	Secretary of Commerce and Trade	0	0	488	10,195	10,683	4,082	825	458	15,295	20,660	3,085	(485)	2,600
30193	Secretary of Agriculture and Forestry	0	0	304	3,887	4,191	2,545	515	285	2,124	5,469	1,923	573	2,496
30194	Department of General Services	0	0	33,583	72,189	105,772	280,916	56,799	31,491	88,724	457,930	212,303	(9,003)	203,300
30195	Secretary of Labor	0	0	332	18,551	18,883	2,779	562	312	4,531	8,184	2,100	7,318	9,418
30199	Department of Conservation and Recreation	0	0	23,657	88,631	112,288	197,884	40,011	22,183	86,401	346,479	149,552	6,662	156,214
30200	Office of Children's Services	0	0	979	3,768	4,747	8,192	1,656	918	4,260	15,026	6,191	129	6,320
30201	Department of Education - Central Office Operations	0	0	33,909	533,500	567,409	283,639	57,350	31,796	6,262	379,047	214,361	276,279	490,640
30202	The Library of Virginia	0	0	6,457	26,029	32,486	54,007	10,920	6,054	53,048	124,029	40,816	(821)	39,995
30203	Woodrow Wilson Rehabilitation Center	0	0	7,496	15,034	22,530	62,700	12,678	7,029	121,172	203,579	47,386	(87,567)	(40,181)
30204	The College of William and Mary	0	0	140,738	0	140,738	1,177,237	238,030	131,968	687,840	2,235,075	889,700	(289,625)	600,075
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	18,584	0	18,584	155,449	31,431	17,426	1,232,206	1,436,512	117,481	(644,426)	(526,945)
30207	University of Virginia - Academic Division	0	0	780,359	65,872	846,231	6,527,479	1,319,816	731,731	1,619,353	10,198,379	4,933,158	(570,971)	4,362,187
30208	Virginia Polytechnic Institute and State University	0	0	575,765	446,325	1,022,090	4,816,109	973,788	539,887	792,870	7,122,654	3,639,787	163,240	3,803,027
30209	University of Virginia Medical Center	0	0	499,813	8,256,248	8,756,061	4,180,796	845,331	468,668	926,024	6,420,819	3,159,647	2,236,551	5,396,198
30211	Virginia Military Institute	0	0	31,261	60,314	91,575	261,492	52,872	29,313	72,860	416,537	197,623	9,662	207,285
30212	Virginia State University	0	0	43,445	544,408	587,853	363,402	73,478	40,737	214,109	691,726	274,642	63,545	338,187
30213	Norfolk State University	0	0	47,747	24,078	71,825	399,388	80,754	44,771	119,427	644,340	301,839	(46,521)	255,318
30214	Longwood University	0	0	35,165	35,282	70,447	294,142	59,474	32,973	512,802	899,391	222,299	(235,032)	(12,733)
30215	University of Mary Washington	0	0	33,530	0	33,530	280,465	56,708	31,440	384,276	752,889	211,962	(205,774)	6,188
30216	James Madison University	0	0	169,950	0	169,950	1,421,582	287,435	159,360	993,423	2,861,800	1,074,364	(330,459)	743,905
30217	Radford University	0	0	62,375	0	62,375	521,753	105,495	58,489	1,024,567	1,710,304	394,316	(255,948)	138,368
30218	Virginia School for Deaf and Blind	0	0	5,447	27,862	33,309	45,559	9,212	5,107	35,637	95,515	34,431	(6,392)	28,039
30221	Old Dominion University	0	0	235,181	7,430,244	7,665,425	1,967,220	397,760	220,526	312,025	2,897,531	1,486,732	1,459,554	2,946,286
30222	Department of Professional and Occupational Regulation	0	0	8,592	0	8,592	71,866	14,531	8,056	74,930	169,383	54,313	(40,800)	13,513
30223	Department of Health Professions	0	0	16,065	46,140	62,205	134,382	27,171	15,064	38,608	215,225	101,560	36,222	137,782
30226	Board of Accountancy	0	0	798	9,889	10,687	6,677	1,350	749	6,524	15,300	5,046	597	5,643
30233	Board of Bar Examiners	0	0	434	1,003	1,437	3,631	734	407	6,950	11,722	2,744	(3,374)	(630)
30234	Cooperative Extension and Agricultural Research Service	0	0	4,373	59,108	63,481	36,576	7,396	4,100	64,364	112,436	27,643	1,628	29,271
30236	Virginia Commonwealth University	0	0	437,608	418,343	855,951	3,660,469	740,124	410,339	1,654,283	6,465,215	2,766,408	(182,059)	2,584,349
30238	Virginia Museum of Fine Arts	0	0	12,337	42,063	54,400	103,197	20,866	11,568	48,482	184,113	77,991	14,834	92,825
30239	Frontier Culture Museum of Virginia	0	0	1,248	10,379	11,627	10,436	2,110	1,170	10,973	24,689	7,887	(177)	7,710
30241	Richard Bland College	0	0	6,297	33,416	39,713	52,676	10,651	5,905	16,119	85,351	39,810	(1,558)	38,252
30242	Christopher Newport University	0	0	50,759	0	50,759	424,587	85,849	47,596	302,739	860,771	320,883	(85,516)	235,367
30245	State Council of Higher Education for Virginia	0	0	3,891	17,916	21,807	32,544	6,580	3,648	9,941	52,713	24,596	2,932	27,528
30246	University of Virginia's College at Wise	0	0	16,639	90,971	107,610	139,177	28,141	15,602	55,318	238,238	105,184	(6,268)	98,916
30247	George Mason University	0	0	345,348	1,325,508	1,670,856	2,888,735	584,084	323,828	2,039,891	5,836,538	2,183,168	534,382	2,717,550

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30261	Virginia Community College System - Central Office Operations	0	0	15,404	47,817	63,221	128,853	26,053	14,444	202,802	372,152	97,381	(57,845)	39,536
30262	Department for Aging and Rehabilitative Services	0	0	48,109	408,281	456,390	402,418	81,366	45,111	242,320	771,215	304,128	56,352	360,480
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	917	3,731	4,648	7,668	1,550	860	9,765	19,843	5,795	(4,576)	1,219
30268	Virginia Institute of Marine Science	0	0	19,481	46,997	66,478	162,951	32,948	18,267	77,367	291,533	123,150	(18,478)	104,672
30270	Virginia Community College System - Shared Services	0	0	4,517	13,422	17,939	37,785	7,640	4,236	20,608	70,269	28,556	7,507	36,063
30275	New River Community College	0	0	6,390	7,658	14,048	53,450	10,807	5,992	70,370	140,619	40,395	(23,394)	17,001
30276	Southside Virginia Community College	0	0	7,236	12,979	20,215	60,528	12,238	6,785	28,368	107,919	45,744	(30,394)	15,350
30277	Paul D. Camp Community College	0	0	3,155	9,071	12,226	26,391	5,336	2,958	13,944	48,629	19,945	(5,955)	13,990
30278	Rappahannock Community College	0	0	6,520	47,638	54,158	54,536	11,027	6,113	21,570	93,246	41,216	11,151	52,367
30279	Danville Community College	0	0	5,686	26,513	32,199	47,564	9,617	5,332	73,306	135,819	35,946	(19,130)	16,816
30280	Northern Virginia Community College	0	0	91,271	0	91,271	763,459	154,367	85,584	1,032,060	2,035,470	576,986	(413,556)	163,430
30282	Piedmont Virginia Community College	0	0	9,506	12,785	22,291	79,512	16,077	8,913	103,326	207,828	60,092	(38,479)	21,613
30283	J. Sargeant Reynolds Community College	0	0	15,865	0	15,865	132,706	26,832	14,876	219,039	393,453	100,293	(119,310)	(19,017)
30284	Eastern Shore Community College	0	0	2,374	18,385	20,759	19,859	4,015	2,226	15,891	41,991	15,008	(5,674)	9,334
30285	Patrick Henry Community College	0	0	9,123	3,803	12,926	76,310	15,429	8,554	51,842	152,135	57,672	(2,548)	55,124
30286	Virginia Western Community College	0	0	12,157	10,289	22,446	101,693	20,562	11,400	46,407	180,062	76,855	(22,804)	54,051
30287	Mountain Gateway Community College	0	0	3,108	9,992	13,100	26,001	5,257	2,915	7,594	41,767	19,650	(3,894)	15,756
30288	Wytheville Community College	0	0	4,852	42,071	46,923	40,586	8,206	4,550	35,456	88,798	30,673	(20,438)	10,235
30290	Brightpoint Community College	0	0	14,527	9,528	24,055	121,513	24,569	13,622	55,672	215,376	91,834	(15,944)	75,890
30291	Blue Ridge Community College	0	0	8,662	21,163	29,825	72,451	14,649	8,122	105,450	200,672	54,755	(21,676)	33,079
30292	Central Virginia Community College	0	0	7,272	28,158	35,430	60,829	12,299	6,819	89,170	169,117	45,971	(14,989)	30,982
30293	Virginia Peninsula Community College	0	0	11,795	5,463	17,258	98,658	19,948	11,060	157,821	287,487	74,561	(168,660)	(94,099)
30294	Southwest Virginia Community College	0	0	6,953	47,634	54,587	58,161	11,760	6,520	48,009	124,450	43,956	27,401	71,357
30295	Tidewater Community College	0	0	33,121	0	33,121	277,046	56,017	31,057	632,881	997,001	209,378	(298,375)	(88,997)
30296	Virginia Highlands Community College	0	0	5,036	9,496	14,532	42,129	8,518	4,723	16,815	72,185	31,839	(14,795)	17,044
30297	Germanna Community College	0	0	16,870	226,408	243,278	141,115	28,533	15,819	3,016	188,483	106,648	97,939	204,587
30298	Laurel Ridge Community College	0	0	11,460	24,634	36,094	95,857	19,382	10,746	28,626	154,611	72,444	(5,515)	66,929
30299	Mountain Empire Community College	0	0	5,798	8,585	14,383	48,499	9,806	5,437	47,896	111,638	36,653	(7,127)	29,526
30301	Department of Agriculture and Consumer Services	0	0	24,078	88,938	113,016	201,409	40,724	22,578	20,572	285,283	152,216	6,666	158,882
30310	Virginia Economic Development Partnership	0	0	15,572	293,854	309,426	130,256	26,337	14,602	2,759	173,954	98,441	141,690	240,131
30320	Virginia Tourism Authority	0	0	4,804	1,931	6,735	40,185	8,125	4,505	26,316	79,131	30,370	(7,562)	22,808
30327	Department of Workforce Development and Advancement	0	0	13,408	1,248,777	1,262,185	112,157	22,677	12,573	976	148,383	84,763	274,241	359,004
30330	Virginia - Israel Advisory Board	0	0	94	236	330	785	159	88	388	1,420	593	173	766
30350	Department of Small Business and Supplier Diversity	0	0	2,983	25,809	28,792	24,949	5,044	2,797	12,000	44,790	18,855	8,713	27,568
30400	Jamestown-Yorktown Commemoration	0	0	0	20,846	20,846	0	0	0	42,838	42,838	0	(17,121)	(17,121)
30402	Marine Resources Commission	0	0	3,513	31	3,544	29,381	5,941	3,294	35,274	73,890	22,205	(5,746)	16,459
30403	Department of Game and Inland Fisheries	0	0	14,201	4,239	18,440	118,784	24,017	13,316	65,279	221,396	89,771	(33,011)	56,760
30405	Virginia Racing Commission	0	0	400	10,711	11,111	3,347	677	375	6,028	10,427	2,529	4,152	6,681
30407	Virginia Port Authority	0	0	130	1,014	1,144	1,086	220	122	7,354	8,782	821	(2,821)	(2,000)
30409	Department Energy	0	0	11,700	99,936	111,636	97,867	19,788	10,971	31,738	160,364	73,963	(160)	73,803
30411	Department of Forestry	0	0	10,516	31,455	41,971	87,960	17,785	9,860	45,099	160,704	66,476	(13,813)	52,663
30413	Commission on Virginia Alcohol Safety Action Program	0	0	481	1,298	1,779	4,026	814	451	4,608	9,899	3,043	(2,425)	618
30417	Gunston Hall	0	0	261	6,803	7,064	2,183	441	245	4,480	7,349	1,650	605	2,255
30423	Department of Historic Resources	0	0	2,632	15,633	18,265	22,014	4,451	2,468	14,361	43,294	16,637	3,702	20,339
30425	Jamestown - Yorktown Foundation	0	0	6,389	30,826	37,215	53,444	10,806	5,991	43,052	113,293	40,391	(9,492)	30,899
30440	Department of Environmental Quality	0	0	48,633	55,109	103,742	406,800	82,253	45,602	98,713	633,368	307,440	(14,621)	292,819
30454	Office of Commonwealth Preparedness	0	0	469	1,446	1,915	3,920	793	439	18,773	23,925	2,963	(2,917)	46
30501	Virginia Department of Transportation	0	0	407,654	18,623,386	19,031,040	3,409,908	689,462	382,251	1,524,516	6,006,137	2,577,047	8,799,139	11,376,186
30505	Department of Rail and Public Transportation	0	0	4,933	21,669	26,602	41,260	8,342	4,625	24,692	78,919	31,182	8,974	40,156
30506	Motor Vehicle Dealer Board	0	0	971	224	1,195	8,125	1,643	911	18,913	29,592	6,140	(6,226)	(86)

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30510	Virginia Department of Transportation	0	0	0	0	0	0	0	0	4,679,284	4,679,284	0	(2,299,273)	(2,299,273)
30511	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,345,369	1,345,369	0	(688,690)	(688,690)
30512	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,658,017	1,658,017	0	(822,898)	(822,898)
30513	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,220,625	1,220,625	0	(607,134)	(607,134)
30514	Virginia Department of Transportation	0	0	0	3,363	3,363	0	0	0	1,861,844	1,861,844	0	(926,512)	(926,512)
30515	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,907,081	1,907,081	0	(965,298)	(965,298)
30516	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,164,921	1,164,921	0	(596,713)	(596,713)
30517	Virginia Department of Transportation	0	0	0	5,195	5,195	0	0	0	1,120,578	1,120,578	0	(553,477)	(553,477)
30518	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,375,401	1,375,401	0	(691,864)	(691,864)
30519	Virginia Department of Transportation	0	0	0	5,572	5,572	0	0	0	2,366,654	2,366,654	0	(1,175,022)	(1,175,022)
30601	Department of Health	0	0	150,887	0	150,887	1,262,123	255,193	141,484	1,136,832	2,795,632	953,853	(404,541)	549,312
30602	Department of Medical Assistance Services	0	0	37,162	277,426	314,588	310,849	62,852	34,846	203,715	612,262	234,925	130,393	365,318
30606	Virginia Board for People With Disabilities	0	0	551	2,517	3,068	4,611	932	517	4,197	10,257	3,485	(573)	2,912
30701	Department of Corrections - Central Administration	0	0	27,389	352,559	379,948	229,098	46,322	25,682	4,887	305,989	173,141	133,649	306,790
30702	Department for the Blind and Vision Impaired	0	0	7,947	90,422	98,369	66,476	13,441	7,452	7,260	94,629	50,239	14,518	64,757
30703	Central State Hospital	0	0	35,623	240,268	275,891	297,974	60,248	33,403	97,359	488,984	225,194	36,504	261,698
30704	Eastern State Hospital	0	0	30,149	216,149	246,298	252,186	50,991	28,270	84,089	415,536	190,590	56,199	246,789
30705	Southwestern Virginia Mental Health Institute	0	0	23,792	202,858	226,650	199,015	40,240	22,310	155,864	417,429	150,406	71,756	222,162
30706	Western State Hospital	0	0	32,896	247,354	280,250	275,163	55,636	30,846	47,127	408,772	207,955	44,201	252,156
30707	Central Virginia Training Center	0	0	33	2	35	273	55	31	128,284	128,643	206	(288,462)	(288,256)
30708	Commonwealth Center for Children and Adolescents	0	0	5,146	11,357	16,503	43,042	8,703	4,825	92,132	148,702	32,529	(40,169)	(7,640)
30711	Virginia Correctional Enterprises	0	0	6,368	0	6,368	53,266	10,770	5,971	99,801	169,808	40,256	(74,628)	(34,372)
30716	Virginia Correctional Center for Women	0	0	4,928	45,154	50,082	41,221	8,335	4,621	46,200	100,377	31,153	673	31,826
30718	Bland Correctional Center	0	0	3,266	3,017	6,283	27,321	5,524	3,063	14,660	50,568	20,648	(2,691)	17,957
30720	Department of Behavioral Health & Developmental Services	0	0	41,298	529,270	570,568	345,448	69,847	38,725	7,316	461,336	261,073	208,993	470,066
30723	Southeastern Virginia Training Center	0	0	11,051	72,812	83,863	92,438	18,690	10,362	56,659	178,149	69,860	17,189	87,049
30724	Catawba Hospital	0	0	13,952	95,456	109,408	116,701	23,596	13,082	2,573	155,952	88,197	49,334	137,531
30728	Northern Virginia Mental Health Institute	0	0	22,116	179,705	201,821	184,992	37,404	20,738	27,238	270,372	139,808	91,234	231,042
30729	Piedmont Geriatric Hospital	0	0	13,990	110,096	124,086	117,024	23,662	13,118	62,847	216,651	88,441	10,212	98,653
30733	Sussex I Correctional Center	0	0	0	2,629	2,629	0	0	0	116,928	116,928	0	(56,043)	(56,043)
30734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	99,504	99,504	0	(49,150)	(49,150)
30735	Wallen's Ridge State Prison	0	0	4,502	25,115	29,617	37,657	7,614	4,221	48,347	97,839	28,459	450	28,909
30737	St. Brides Correctional Center	0	0	4,244	53,172	57,416	35,502	7,178	3,980	5,666	52,326	26,830	10,987	37,817
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	2,989	2,989	0	(57,086)	(57,086)
30739	Southern Virginia Mental Health Institute	0	0	8,397	100,789	109,186	70,235	14,201	7,873	55,841	148,150	53,080	472	53,552
30741	Red Onion State Prison	0	0	4,594	15,598	20,192	38,425	7,769	4,307	25,840	76,341	29,040	4,399	33,439
30742	Department of Corrections - Academy For Staff Development	0	0	7,294	68,574	75,868	61,013	12,336	6,840	10,657	90,846	46,110	37,676	83,786
30743	Fluvanna Women's Correctional Center	0	0	7,258	22,318	29,576	60,712	12,276	6,806	37,094	116,888	45,883	29,061	74,944
30745	Nottoway Correctional Center	0	0	5,184	25,282	30,466	43,365	8,768	4,861	44,091	101,085	32,773	(8,446)	24,327
30747	Marion Correctional Treatment Center	0	0	4,015	9,186	13,201	33,580	6,790	3,764	20,796	64,930	25,378	5,152	30,530
30748	Hiram W. Davis Medical Center	0	0	7,682	34,202	41,884	64,254	12,992	7,203	102,431	186,880	48,560	8,411	56,971
30749	Buckingham Correctional Center	0	0	3,850	14,090	17,940	32,205	6,512	3,610	21,936	64,263	24,339	(5,493)	18,846
30751	Department for the Deaf and Hard-of-Hearing	0	0	477	4,430	4,907	3,993	807	448	6,319	11,567	3,018	(780)	2,238
30752	State Farm Correctional Complex	0	0	6,590	184,195	190,785	55,126	11,146	6,180	35,994	108,446	41,662	31,610	73,272
30753	Deerfield Correctional Center	0	0	6,592	165,673	172,265	55,143	11,150	6,182	18,599	91,074	41,674	23,651	65,325
30754	Augusta Correctional Center	0	0	0	77,565	77,565	0	0	0	348,583	348,583	0	(59,412)	(59,412)
30756	Department of Corrections - Division of Institutions	0	0	29,998	212,380	242,378	250,922	50,735	28,128	5,491	335,276	189,635	84,659	274,294
30757	Western Region Correctional Field Units	0	0	1,867	65,339	67,206	15,621	3,158	1,751	5,357	25,887	11,805	16,309	28,114
30761	Eastern Reg Corr Field Unit	0	0	2,214	33,542	35,756	18,516	3,744	2,076	4,890	29,226	13,994	5,175	19,169
30765	Department of Social Services	0	0	80,336	89,667	170,003	671,984	135,871	75,330	837,195	1,720,380	507,854	(284,304)	223,550

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	0	0	699	20,763	21,462	5,847	1,182	655	12,201	19,885	4,419	1,259	5,678
30767	Adult Community Service	0	0	11,400	68,409	79,809	95,361	19,281	10,690	32,842	158,174	72,070	21,003	93,073
30768	Keen Mountain Correctional Center	0	0	3,590	12,749	16,339	30,027	6,071	3,366	8,802	48,266	22,693	5,214	27,907
30769	Greensville Correctional Center	0	0	11,422	301,160	312,582	95,545	19,319	10,711	53,895	179,470	72,208	51,820	124,028
30770	Dillwyn Correctional Center	0	0	4,437	12,330	16,767	37,117	7,505	4,161	4,526	53,309	28,051	(1,665)	26,386
30771	Indian Creek Correctional Center	0	0	3,316	43,323	46,639	27,739	5,609	3,109	6,876	43,333	20,963	6,748	27,711
30772	Haynesville Correctional Center	0	0	4,421	8,528	12,949	36,983	7,478	4,146	49,772	98,379	27,950	(11,896)	16,054
30773	Coffeewood Correctional Center	0	0	4,110	79,127	83,237	34,382	6,952	3,854	17,562	62,750	25,984	16,628	42,612
30774	Lunenburg Correctional Center	0	0	3,797	54,657	58,454	31,765	6,423	3,561	12,063	53,812	24,006	12,059	36,065
30775	Pocahontas State Correctional Center	0	0	3,894	21,787	25,681	32,572	6,586	3,651	19,874	62,683	24,617	6,667	31,284
30776	Green Rock Correctional Center	0	0	4,021	10,029	14,050	33,630	6,800	3,770	37,149	81,349	25,416	(1,168)	24,248
30777	Department of Juvenile Justice	0	0	59,384	378,211	437,595	496,727	100,435	55,683	450,499	1,103,344	375,402	(22,399)	353,003
30778	Department of Forensic Science	0	0	20,927	6,010	26,937	175,046	35,393	19,623	133,008	363,070	132,292	(27,821)	104,471
30779	Sussex State Prison Complex	0	0	3,510	309,254	312,764	29,359	5,936	3,291	296,120	334,706	22,188	78,571	100,759
30784	Lawrenceville Correctional Center	0	0	3,680	342,700	346,380	30,779	6,223	3,450	265	40,717	23,261	75,261	98,522
30785	River North Correctional Center	0	0	3,882	19,817	23,699	32,472	6,566	3,640	32,659	75,337	24,541	(1,321)	23,220
30794	Virginia Center for Behavioral Rehabilitation	0	0	20,771	259,179	279,950	173,743	35,130	19,477	159,468	387,818	131,307	99,684	230,991
30840	Virginia Housing Commission	0	0	186	12,600	12,786	1,559	315	175	29	2,078	1,178	4,374	5,552
30841	Department of Aviation	0	0	2,468	6,915	9,383	20,644	4,174	2,314	6,740	33,872	15,602	1,033	16,635
30847	Joint Commission on Technology and Science	0	0	117	10,851	10,968	975	197	109	10	1,291	737	2,383	3,120
30848	Indigent Defense Commission	0	0	36,919	376,292	413,211	308,816	62,441	34,618	6,725	412,600	233,389	137,307	370,696
30851	Tobacco Indemnification & Revitalization Commission	0	0	822	15,281	16,103	6,878	1,391	771	15,958	24,998	5,198	(4,606)	592
30852	Virginia Foundation For Healthy Youth	0	0	930	390	1,320	7,780	1,573	872	12,774	22,999	5,880	(4,414)	1,466
30856	Virginia Opioid Abatement Authority	0	0	595	44,168	44,763	4,979	1,007	558	80	6,624	3,763	13,782	17,545
30863	Commission on Electric Utility Regulation	0	0	192	17,857	18,049	1,604	324	180	15	2,123	1,212	3,922	5,134
30882	Behavioral Health Commission	0	0	282	17,476	17,758	2,356	476	264	1,347	4,443	1,780	6,431	8,211
30883	Virginia American Revolution 250 Commission	0	0	657	53,903	54,560	5,496	1,111	616	85	7,308	4,154	15,232	19,386
30902	Puller Veterans Care Center	0	0	788	56,447	57,235	6,588	1,332	739	116	8,775	4,979	18,326	23,305
30903	Jones & Cabacoy Veterans Care Center	0	0	5,234	427,498	432,732	43,782	8,853	4,908	576	58,119	33,089	115,604	148,693
30912	Department of Veterans Services	0	0	13,357	173,597	186,954	111,728	22,591	12,525	49,142	195,986	84,439	71,751	156,190
30913	Veterans Services Foundation	0	0	138	7,621	7,759	1,153	233	129	2,859	4,374	871	1,003	1,874
30922	Sitter-Barfoot Veterans Care Center	0	0	11,274	50,658	61,932	94,303	19,068	10,571	77,694	201,636	71,270	(29,498)	41,772
30937	Southern Virginia Higher Education Center	0	0	2,238	22,258	24,496	18,717	3,784	2,098	7,586	32,185	14,145	3,093	17,238
30938	New College Institute	0	0	797	12,507	13,304	6,666	1,348	747	12,155	20,916	5,038	670	5,708
30942	Virginia Museum of Natural History	0	0	1,235	5,809	7,044	10,330	2,089	1,158	14,670	28,247	7,807	(4,475)	3,332
30948	Southwest Virginia Higher Education Center	0	0	941	4,963	5,904	7,874	1,592	883	9,457	19,806	5,951	(3,668)	2,283
30957	Commonwealth's Attorneys' Services Council	0	0	402	1	403	3,364	680	377	4,800	9,221	2,542	(623)	1,919
30960	Department of Fire Programs	0	0	4,099	27,710	31,809	34,288	6,933	3,844	6,967	52,032	25,913	8,046	33,959
30961	Division of Capitol Police	0	0	894	21,437	22,331	7,479	1,512	838	741	10,570	5,652	9,241	14,893
30977	Virginia Cannabis Control Authority	0	0	1,729	127,536	129,265	14,462	2,924	1,621	231	19,238	10,930	39,287	50,217
30999	Department of Alcoholic Beverage Control	0	0	53,690	700,097	753,787	449,102	90,806	50,344	1,051,745	1,641,997	339,410	158,095	497,505
33010	Virginia Outdoors Foundation	0	0	2,184	15,978	18,162	18,271	3,694	2,048	27,205	51,218	13,809	5,580	19,389
35106	Arlington County Health Department	0	0	56	63	119	468	95	52	671	1,286	354	(178)	176
35129	Fairfax County Health Department	0	0	533	2	535	4,455	901	499	90,239	96,094	3,367	(46,200)	(42,833)
35522	Virginia Passenger Rail Authority	0	0	6,809	410,974	417,783	56,958	11,517	6,385	1,049	75,909	43,046	152,815	195,861
35885	Fort Monroe Federal Area Development Authority	0	0	1,431	8,123	9,554	11,968	2,420	1,342	8,122	23,852	9,044	(951)	8,093
70156	Department of State Police	0	0	126	352	478	1,058	214	119	23,397	24,788	800	(10,940)	(10,140)
70203	Woodrow Wilson Rehabilitation Center	0	0	59	0	59	490	99	55	16,711	17,355	370	(6,496)	(6,126)
70204	The College of William and Mary	0	0	1,270	12,913	14,183	10,620	2,147	1,190	1,716	15,673	8,026	4,641	12,667
70207	University of Virginia - Academic Division	0	0	3,984	63,747	67,731	33,324	6,738	3,736	3,824	47,622	25,185	28,929	54,114

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70208	Virginia Polytechnic Institute and State University	0	0	2,367	16,540	18,907	19,803	4,004	2,220	8,736	34,763	14,966	2,726	17,692
70211	Virginia Military Institute	0	0	514	6,297	6,811	4,299	869	482	5,233	10,883	3,249	262	3,511
70212	Virginia State University	0	0	1,108	15,056	16,164	9,267	1,874	1,039	6,315	18,495	7,003	6,080	13,083
70213	Norfolk State University	0	0	1,055	34,792	35,847	8,821	1,784	989	23,914	35,508	6,667	2,215	8,882
70214	Longwood University	0	0	543	2,046	2,589	4,539	918	509	8,681	14,647	3,430	(5,169)	(1,739)
70215	University of Mary Washington	0	0	750	1,861	2,611	6,271	1,268	703	8,771	17,013	4,739	(3,672)	1,067
70216	James Madison University	0	0	1,401	3,519	4,920	11,717	2,369	1,313	7,531	22,930	8,855	(4,673)	4,182
70217	Radford University	0	0	647	0	647	5,413	1,094	607	22,210	29,324	4,091	(9,292)	(5,201)
70221	Old Dominion University	0	0	2,497	38,302	40,799	20,883	4,222	2,341	2,896	30,342	15,783	5,934	21,717
70236	Virginia Commonwealth University	0	0	4,833	64,373	69,206	40,430	8,175	4,532	52,061	105,198	30,555	8,515	39,070
70241	Richard Bland College	0	0	166	1,921	2,087	1,387	280	155	4,716	6,538	1,048	(477)	571
70242	Christopher Newport University	0	0	1,106	18,226	19,332	9,255	1,871	1,038	9,550	21,714	6,995	4,994	11,989
70246	University of Virginia's College at Wise	0	0	345	2,715	3,060	2,885	583	323	3,209	7,000	2,180	213	2,393
70247	George Mason University	0	0	2,617	37,921	40,538	21,891	4,426	2,454	45,341	74,112	16,544	(810)	15,734
70280	Northern Virginia Community College	0	0	2,214	11,840	14,054	18,516	3,744	2,076	52,226	76,562	13,994	(12,289)	1,705
70282	Piedmont Virginia Community College	0	0	174	3,480	3,654	1,453	294	163	856	2,766	1,098	976	2,074
70283	J. Sargeant Reynolds Community College	0	0	328	0	328	2,740	554	307	13,559	17,160	2,071	(5,992)	(3,921)
70285	Patrick & Henry Community College	0	0	31	2,852	2,883	256	52	29	4	341	194	626	820
70286	Virginia Western Community College	0	0	284	59	343	2,378	481	267	5,854	8,980	1,797	(1,551)	246
70288	Wytheville Community College	0	0	85	6,876	6,961	713	144	80	11	948	539	1,882	2,421
70291	Blue Ridge Community College	0	0	43	2,453	2,496	356	72	40	2,248	2,716	269	(55)	214
70292	Central Virginia Community College	0	0	220	2,171	2,391	1,838	372	206	2,316	4,732	1,389	(439)	950
70293	Virginia Peninsula Community College	0	0	134	0	134	1,119	226	125	12,659	14,129	846	(6,356)	(5,510)
70294	Southwest Virginia Community College	0	0	154	6,729	6,883	1,286	260	144	4,565	6,255	972	(680)	292
70296	Virginia Highlands Community College	0	0	89	1,851	1,940	746	151	84	318	1,299	564	592	1,156
70297	Germanna Community College	0	0	137	1,136	1,273	1,147	232	129	352	1,860	867	(827)	40
70298	Laurel Ridge Community College	0	0	166	3,857	4,023	1,392	281	156	6,019	7,848	1,052	(331)	721
70299	Mountain Empire Community College	0	0	108	1,952	2,060	902	182	101	211	1,396	682	115	797
70402	Marine Resources Commission	0	0	2,851	0	2,851	23,846	4,821	2,673	41,788	73,128	18,022	(7,219)	10,803
70403	Department of Wildlife Resources	0	0	8,254	40,158	48,412	69,043	13,960	7,740	28,780	119,523	52,179	(18,112)	34,067
70716	Virginia Correctional Center for Women	0	0	7,602	136,425	144,027	63,591	12,858	7,129	69,154	152,732	48,059	26,850	74,909
70718	Bland Correctional Center	0	0	6,544	34,069	40,613	54,742	11,068	6,137	53,384	125,331	41,371	(3,603)	37,768
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	396,976	396,976	0	(223,627)	(223,627)
70734	Sussex II Correctional Center	0	0	0	0	0	0	0	0	381,330	381,330	0	(195,218)	(195,218)
70735	Wallen's Ridge State Prison	0	0	11,711	40,066	51,777	97,956	19,806	10,981	102,050	230,793	74,031	(13,088)	60,943
70737	St. Brides Correctional Center	0	0	5,487	42,996	48,483	45,899	9,280	5,145	89,930	150,254	34,688	(27,438)	7,250
70741	Red Onion State Prison	0	0	11,346	54,015	65,361	94,905	19,189	10,639	144,764	269,497	71,724	(22,358)	49,366
70743	Fluvanna Women's Correctional Center	0	0	6,033	49,951	55,984	50,465	10,204	5,657	94,999	161,325	38,139	(40,342)	(2,203)
70745	Nottoway Correctional Center	0	0	6,811	14,348	21,159	56,970	11,519	6,386	261,916	336,791	43,055	(84,204)	(41,149)
70747	Marion Correctional Treatment Center	0	0	5,174	20,019	25,193	43,281	8,751	4,852	80,850	137,734	32,710	(10,624)	22,086
70749	Buckingham Correctional Center	0	0	6,778	5,518	12,296	56,697	11,464	6,356	156,761	231,278	42,849	(70,782)	(27,933)
70752	State Farm Correctional Complex	0	0	13,131	60,774	73,905	109,840	22,209	12,313	208,777	353,139	83,012	(83,315)	(303)
70753	Deerfield Correctional Center	0	0	8,248	92,867	101,115	68,993	13,950	7,734	229,430	320,107	52,141	(76,364)	(24,223)
70754	Augusta Correctional Center	0	0	0	0	0	0	0	0	623,730	623,730	0	(173,673)	(173,673)
70756	Department of Corrections - Division of Institutions	0	0	2,675	86,148	88,823	22,376	4,524	2,508	2,598	32,006	16,911	49,244	66,155
70757	Western Region Correctional Field Units	0	0	3,935	21,688	25,623	32,912	6,655	3,689	33,099	76,355	24,873	(3,915)	20,958
70761	Eastern Reg Corr Field Unit	0	0	3,198	28,473	31,671	26,753	5,409	2,999	68,033	103,194	20,219	(14,106)	6,113
70767	Adult Community Service	0	0	42,246	70,154	112,400	353,373	71,450	39,613	389,485	853,921	267,062	(46,347)	220,715
70768	Keen Mountain Correctional Center	0	0	7,335	12,345	19,680	61,352	12,405	6,878	37,643	118,278	46,367	(9,989)	36,378
70769	Greensville Correctional Center	0	0	9,446	0	9,446	79,017	15,977	8,858	689,935	793,787	59,717	(270,738)	(211,021)

Health Insurance Credit - State Employees
Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70770	Dillwyn Correctional Center	0	0	7,534	55,750	63,284	63,023	12,743	7,065	84,439	167,270	47,630	(24,889)	22,741
70771	Indian Creek Correctional Center	0	0	4,658	11,715	16,373	38,960	7,877	4,367	121,516	172,720	29,444	(32,504)	(3,060)
70772	Haynesville Correctional Center	0	0	6,829	40,617	47,446	57,125	11,550	6,404	171,989	247,068	43,173	(59,867)	(16,694)
70773	Coffeewood Correctional Center	0	0	5,645	57,828	63,473	47,218	9,547	5,293	89,530	151,588	35,685	(33,445)	2,240
70774	Lunenburg Correctional Center	0	0	5,440	22,188	27,628	45,503	9,200	5,101	120,723	180,527	34,389	(42,473)	(8,084)
70775	Pocahontas State Correctional Center	0	0	6,476	34,095	40,571	54,174	10,954	6,073	72,259	143,460	40,942	(10,881)	30,061
70776	Green Rock Correctional Center	0	0	6,542	51,471	58,013	54,720	11,064	6,134	63,917	135,835	41,355	(9,557)	31,798
70777	Department of Juvenile Justice	0	0	5,166	0	5,166	43,209	8,737	4,844	289,589	346,379	32,655	(157,880)	(125,225)
70779	Sussex State Prison Complex	0	0	6,766	588,383	595,149	56,596	11,443	6,344	547,085	621,468	42,773	142,859	185,632
70784	Lawrenceville Correctional Center	0	0	4,811	448,109	452,920	40,246	8,138	4,512	352	53,248	30,416	98,408	128,824
70785	River North Correctional Center	0	0	7,708	45,120	52,828	64,476	13,037	7,228	92,607	177,348	48,728	(20,179)	28,549
70961	Division of Capitol Police	0	0	3,423	37,669	41,092	28,635	5,790	3,210	43,600	81,235	21,641	(13,051)	8,590
70999	Department of Alcoholic Beverage Control	0	0	7,023	123,692	130,715	58,746	11,878	6,585	8,740	85,949	44,397	34,584	78,981
	Total for VRS Health Insurance Credit - State Employees[1]	0	0	6,657,575	56,721,576	63,379,151	55,688,706	11,259,909	6,242,709	57,969,265	131,160,589	42,086,873	(387,694)	41,699,179

[1] *Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding.*

Health Insurance Credit - State Employees
Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - State Employees Total[1]	**(18,772,903)**	**(20,496,234)**	**(15,261,091)**	**(10,310,514)**	**(2,940,696)**	**0**
	Employer Allocation						
11111	Supreme Court - Judges	(6,612)	(6,901)	(4,185)	(3,291)	(1,107)	0
11113	Circuit Courts - Judges	(122,316)	(128,906)	(100,826)	(64,087)	(18,213)	0
11114	General District Courts - Judges	(88,463)	(86,793)	(67,667)	(42,442)	(12,198)	0
11115	Juvenile and Domestic Relations District Courts - Judges	(91,066)	(96,047)	(75,367)	(46,997)	(13,848)	0
11125	Virginia Court of Appeals - Judges	11,462	10,804	(9,504)	(7,177)	(1,970)	0
11171	State Corporation Commission - Commissioners	(1,502)	(2,843)	1,495	3,558	2,185	0
11191	VA Worker's Compensation Comm. - Commissioners	(4,875)	(5,261)	(4,767)	(4,159)	(2,049)	0
21156	Department of State Police - Troopers	(403,972)	(382,360)	(439,444)	(365,359)	(136,056)	0
30100	Senate	(28,291)	(34,027)	(18,281)	(9,425)	(2,025)	0
30101	House of Delegates	(53,244)	(63,914)	(40,819)	(18,238)	(2,591)	0
30103	Magistrate System	(54,590)	(62,563)	(48,454)	(43,784)	(15,560)	0
30107	Division of Legislative Services	(19,229)	(19,704)	(17,096)	(9,622)	(1,907)	0
30109	Division of Legislative Automated Systems	(235)	(1,549)	(2,374)	(3,324)	(1,487)	0
30110	Joint Legislative Audit and Review Commission	(12,314)	(12,448)	(9,174)	(6,431)	(2,471)	0
30111	Supreme Court	(58,723)	(67,721)	(45,013)	(33,542)	(11,506)	0
30112	Judicial Inquiry and Review Commission	(1,489)	(2,548)	(1,442)	(856)	(209)	0
30114	General District Courts	(79,217)	(83,278)	(68,541)	(55,572)	(18,906)	0
30115	Juvenile and Domestic Relations District Courts	(52,141)	(55,254)	(43,498)	(37,316)	(13,864)	0
30116	Combined District Courts	(19,437)	(15,009)	(17,210)	(14,675)	(5,402)	0
30117	Virginia State Bar	(38,304)	(38,681)	(24,647)	(15,227)	(5,329)	0
30119	Office of the Lieutenant Governor	(1,146)	(542)	(416)	(566)	(327)	0
30121	Office of the Governor	11,931	12,491	12,853	1,497	(2,497)	0
30122	Department of Planning and Budget	(14,943)	(12,658)	(11,134)	(8,374)	(3,326)	0
30123	Department of Military Affairs	(32,106)	(37,199)	(34,984)	(21,412)	(3,455)	0
30125	Virginia Court of Appeals	35,745	29,809	(7,594)	(5,544)	(186)	0
30127	Department of Emergency Management	27,528	(13,048)	(22,235)	(20,126)	(7,969)	0
30128	Virginia Veterans Care Center	(1,937)	(4,548)	2,616	(1,633)	(1,568)	0
30129	Department of Human Resource Management	(32,264)	(33,260)	(19,978)	(10,860)	(3,335)	0
30132	Virginia Department of Elections	3,220	(1,342)	(10,341)	(9,219)	(2,919)	0
30133	Auditor of Public Accounts	(38,728)	(38,516)	(35,501)	(21,688)	(6,460)	0
30136	Virginia Information Technologies Agency (VITA)	64,723	49,029	36,721	9,419	(5,204)	0
30140	Department of Criminal Justice Services	17,844	6,016	(16,814)	(14,508)	(5,120)	0
30141	Office of the Attorney General and Department of Law	50,459	31,629	(24,103)	(61,194)	(33,638)	0
30143	Office of the Attorney General - Division of Debt Collection	(5,912)	(2,731)	(2,072)	(1,544)	(748)	0
30146	Science Museum of Virginia	(9,403)	5,043	(2,001)	(1,912)	103	0
30147	Office of the State Inspector General	(13,410)	(11,389)	(9,493)	(3,705)	335	0
30148	Virginia Commission for the Arts	(357)	(452)	(550)	(692)	(163)	0
30151	Department of Accounts	(59,992)	(62,582)	(43,087)	(18,828)	(2,734)	0
30152	Department of the Treasury	(34,971)	(40,829)	(29,746)	(22,172)	(9,571)	0
30154	Department of Motor Vehicles	(437,657)	(441,349)	(300,581)	(140,337)	(17,414)	0
30156	Department of State Police	(19,348)	(80,016)	(91,760)	(42,006)	(824)	0
30157	Compensation Board	(6,539)	(7,846)	(6,040)	(4,344)	(1,592)	0
30160	Virginia Criminal Sentencing Commission	(651)	(763)	318	(532)	(639)	0
30161	Department of Taxation	(228,868)	(203,405)	(168,904)	(127,098)	(51,712)	0
30162	Department of Accounts - Transfer Payments (CHRF)	1,356	1,306	1,347	783	155	0
30164	Virginia Management Fellows Administration	(1,322)	3,864	221	1,270	1,273	0
30165	Department of Housing and Community Development	29,224	3,454	(24,315)	(19,342)	(7,604)	0
30166	Secretary of the Commonwealth	1,513	(605)	(3,295)	(2,344)	(434)	0
30171	State Corporation Commission	(120,674)	(129,410)	(105,194)	(72,777)	(23,712)	0
30172	Virginia State Lottery	29,336	(17,452)	(43,747)	(28,889)	(5,502)	0
30174	Commonwealth Savers Plan	3,901	(14,252)	(16,750)	(15,696)	(6,133)	0
30180	Secretary of Administration	18,190	13,641	8,365	(1,009)	(2,754)	0
30181	Department of Labor and Industry	(22,095)	(34,746)	(32,726)	(26,281)	(12,030)	0
30182	Virginia Employment Commission	(308,105)	(483,417)	(604,403)	(441,693)	(177,774)	0
30183	Secretary of Natural and Historic Resources	(2,128)	(2,267)	380	(320)	(509)	0
30184	Secretary of Technology	0	0	0	0	0	0
30185	Secretary of Education	(646)	(775)	(421)	(1,603)	(1,046)	0
30186	Secretary of Transportation	154	(500)	(2,083)	(3,240)	(1,841)	0
30187	Secretary of Public Safety	(725)	1,453	2,232	(18)	(1,123)	0
30188	Secretary of Health and Human Resources	(1,792)	(78)	(1,346)	(2,624)	(1,528)	0
30190	Secretary of Finance	(4,335)	(4,446)	(3,915)	(2,699)	(889)	0
30191	Virginia Workers' Compensation Commission	(81,898)	(80,733)	(57,491)	(42,420)	(15,443)	0
30192	Secretary of Commerce and Trade	(2,691)	(78)	(2,195)	(3,364)	(1,649)	0
30193	Secretary of Agriculture and Forestry	(223)	(389)	(82)	(412)	(172)	0
30194	Department of General Services	(123,275)	(113,257)	(67,405)	(38,595)	(9,626)	0
30195	Secretary of Labor	6,401	6,315	(364)	(962)	(691)	0
30199	Department of Conservation and Recreation	(46,883)	(52,152)	(66,702)	(51,882)	(16,572)	0
30200	Office of Children's Services	(2,510)	(2,084)	(2,838)	(2,153)	(694)	0

Health Insurance Credit - State Employees
Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30201	Department of Education - Central Office Operations	161,728	121,789	(45,813)	(38,994)	(10,348)	0
30202	The Library of Virginia	(18,407)	(22,466)	(25,432)	(19,223)	(6,015)	0
30203	Woodrow Wilson Rehabilitation Center	(79,450)	(47,471)	(24,804)	(20,182)	(9,142)	0
30204	The College of William and Mary	(640,658)	(615,589)	(437,015)	(300,349)	(100,726)	0
30206	VCU - Medical College of Virginia Hospitals Authority	(558,511)	(452,387)	(239,723)	(127,017)	(40,290)	0
30207	University of Virginia - Academic Division	(2,734,015)	(2,889,585)	(1,972,104)	(1,336,498)	(419,946)	0
30208	Virginia Polytechnic Institute and State University	(1,539,552)	(1,729,319)	(1,452,861)	(1,041,810)	(337,022)	0
30209	University of Virginia Medical Center	1,177,695	(137,629)	496,059	485,686	313,431	0
30211	Virginia Military Institute	(91,660)	(96,906)	(79,834)	(47,170)	(9,392)	0
30212	Virginia State University	(25,583)	13,328	(2,141)	(51,813)	(37,664)	0
30213	Norfolk State University	(157,272)	(184,259)	(131,242)	(78,968)	(20,774)	0
30214	Longwood University	(301,180)	(219,694)	(170,315)	(104,500)	(33,255)	0
30215	University of Mary Washington	(262,118)	(203,996)	(140,311)	(87,569)	(25,365)	0
30216	James Madison University	(835,883)	(810,725)	(565,268)	(366,002)	(113,972)	0
30217	Radford University	(562,956)	(521,255)	(320,997)	(188,006)	(54,715)	0
30218	Virginia School for Deaf and Blind	(21,749)	(23,704)	(12,769)	(4,876)	892	0
30221	Old Dominion University	825,370	851,824	1,073,002	1,248,038	769,660	0
30222	Department of Professional and Occupational Regulation	(50,151)	(41,972)	(34,479)	(25,218)	(8,971)	0
30223	Department of Health Professions	(28,640)	(39,191)	(42,180)	(32,253)	(10,756)	0
30226	Board of Accountancy	(2,065)	(1,007)	(1,487)	(486)	432	0
30233	Board of Bar Examiners	(2,880)	(2,581)	(2,323)	(1,829)	(672)	0
30234	Cooperative Extension and Agricultural Research Service	(15,875)	(19,807)	(4,459)	(4,147)	(4,667)	0
30236	Virginia Commonwealth University	(1,558,074)	(1,486,144)	(1,258,712)	(966,314)	(340,020)	0
30238	Virginia Museum of Fine Arts	(24,800)	(34,297)	(33,813)	(26,345)	(10,458)	0
30239	Frontier Culture Museum of Virginia	(4,132)	(2,174)	(2,295)	(2,902)	(1,559)	0
30241	Richard Bland College	(20,169)	(8,274)	(10,259)	(6,171)	(765)	0
30242	Christopher Newport University	(228,601)	(234,372)	(180,812)	(124,559)	(41,668)	0
30245	State Council of Higher Education for Virginia	(8,903)	(5,887)	(6,997)	(6,833)	(2,286)	0
30246	University of Virginia's College at Wise	(42,688)	(44,048)	(17,513)	(18,384)	(7,995)	0
30247	George Mason University	(702,958)	(1,034,435)	(1,179,848)	(922,914)	(325,527)	0
30261	Virginia Community College System - Central Office Operations	(68,889)	(91,266)	(72,286)	(53,008)	(23,482)	0
30262	Department for Aging and Rehabilitative Services	(35,137)	(91,292)	(73,671)	(72,990)	(41,735)	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(5,082)	(4,895)	(3,542)	(1,495)	(181)	0
30268	Virginia Institute of Marine Science	(69,493)	(73,002)	(40,493)	(30,036)	(12,031)	0
30270	Virginia Community College System - Shared Services	(14,518)	(11,564)	(12,036)	(10,367)	(3,845)	0
30275	New River Community College	(35,428)	(36,820)	(30,301)	(18,524)	(5,498)	0
30276	Southside Virginia Community College	(30,224)	(22,360)	(18,034)	(12,660)	(4,426)	0
30277	Paul D. Camp Community College	(13,197)	(11,980)	(6,950)	(3,431)	(845)	0
30278	Rappahannock Community College	(12,190)	(10,681)	(11,243)	(4,742)	(232)	0
30279	Danville Community College	(24,633)	(24,679)	(28,998)	(19,076)	(6,234)	0
30280	Northern Virginia Community College	(671,081)	(600,466)	(382,865)	(224,872)	(64,915)	0
30282	Piedmont Virginia Community College	(49,951)	(58,010)	(42,136)	(26,128)	(9,312)	0
30283	J. Sargeant Reynolds Community College	(118,621)	(117,601)	(77,318)	(47,585)	(16,463)	0
30284	Eastern Shore Community College	(6,542)	(5,798)	(6,328)	(2,564)	0	0
30285	Patrick Henry Community College	(36,802)	(42,743)	(29,884)	(21,627)	(8,153)	0
30286	Virginia Western Community College	(46,352)	(44,595)	(35,154)	(23,572)	(7,943)	0
30287	Mountain Gateway Community College	(5,111)	(7,201)	(8,052)	(6,244)	(2,059)	0
30288	Wytheville Community College	(22,106)	(3,297)	(10,111)	(6,024)	(337)	0
30290	Brightpoint Community College	(58,087)	(52,508)	(42,474)	(29,617)	(8,635)	0
30291	Blue Ridge Community College	(42,031)	(41,609)	(42,095)	(32,922)	(12,190)	0
30292	Central Virginia Community College	(34,650)	(29,932)	(35,640)	(25,508)	(7,957)	0
30293	Virginia Peninsula Community College	(116,995)	(81,344)	(41,017)	(22,776)	(8,097)	0
30294	Southwest Virginia Community College	(1,183)	(15,935)	(25,392)	(20,043)	(7,310)	0
30295	Tidewater Community College	(316,263)	(290,446)	(206,412)	(119,920)	(30,839)	0
30296	Virginia Highlands Community College	(23,092)	(12,358)	(12,090)	(7,998)	(2,115)	0
30297	Germanna Community College	36,789	27,544	(2,009)	(8,668)	1,139	0
30298	Laurel Ridge Community College	(30,888)	(40,530)	(28,147)	(16,008)	(2,944)	0
30299	Mountain Empire Community College	(20,736)	(28,367)	(24,947)	(17,498)	(5,707)	0
30301	Department of Agriculture and Consumer Services	(54,242)	(51,122)	(34,409)	(25,457)	(7,037)	0
30310	Virginia Economic Development Partnership	72,256	47,628	15,376	1,005	(793)	0
30320	Virginia Tourism Authority	(20,038)	(21,268)	(16,444)	(10,977)	(3,669)	0
30327	Department of Workforce Development and Advancement	237,213	233,742	244,018	253,796	145,033	0
30330	Virginia - Israel Advisory Board	(239)	(264)	(272)	(229)	(86)	0
30350	Department of Small Business and Supplier Diversity	(337)	(60)	(8,794)	(5,676)	(1,131)	0
30400	Jamestown-Yorktown Commemoration	(11,217)	(370)	(6,164)	(4,241)	0	0
30402	Marine Resources Commission	(19,766)	(18,993)	(15,021)	(11,650)	(4,916)	0
30403	Department of Game and Inland Fisheries	(57,507)	(58,370)	(44,902)	(31,222)	(10,955)	0
30405	Virginia Racing Commission	2,339	102	36	(896)	(897)	0
30407	Virginia Port Authority	(2,800)	(2,846)	(1,501)	(376)	(115)	0
30409	Department Energy	(28,356)	(19,347)	(3,189)	(113)	2,277	0

Health Insurance Credit - State Employees
Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30411	Department of Forestry	(40,544)	(33,072)	(22,721)	(16,037)	(6,359)	0
30413	Commission on Virginia Alcohol Safety Action Program	(3,108)	(2,627)	(1,309)	(760)	(316)	0
30417	Gunston Hall	(88)	800	118	(592)	(523)	0
30423	Department of Historic Resources	(3,715)	(8,023)	(8,194)	(4,257)	(840)	0
30425	Jamestown - Yorktown Foundation	(24,078)	(13,137)	(19,062)	(15,075)	(4,726)	0
30440	Department of Environmental Quality	(146,474)	(153,048)	(113,447)	(85,483)	(31,174)	0
30454	Office of Commonwealth Preparedness	(5,940)	(5,962)	(5,875)	(3,545)	(688)	0
30501	Virginia Department of Transportation	7,673,383	7,567,861	(987,664)	(911,680)	(316,997)	0
30505	Department of Rail and Public Transportation	(14,646)	(20,861)	(9,415)	(6,221)	(1,174)	0
30506	Motor Vehicle Dealer Board	(8,489)	(7,428)	(6,290)	(4,571)	(1,619)	0
30510	Virginia Department of Transportation	(2,333,738)	(2,277,278)	(68,268)	0	0	0
30511	Virginia Department of Transportation	(671,971)	(653,803)	(19,595)	0	0	0
30512	Virginia Department of Transportation	(819,989)	(813,624)	(24,404)	0	0	0
30513	Virginia Department of Transportation	(608,192)	(594,606)	(17,827)	0	0	0
30514	Virginia Department of Transportation	(913,899)	(917,068)	(27,514)	0	0	0
30515	Virginia Department of Transportation	(943,176)	(935,835)	(28,070)	0	0	0
30516	Virginia Department of Transportation	(580,858)	(567,064)	(16,999)	0	0	0
30517	Virginia Department of Transportation	(546,967)	(551,858)	(16,558)	0	0	0
30518	Virginia Department of Transportation	(679,933)	(675,216)	(20,252)	0	0	0
30519	Virginia Department of Transportation	(1,160,431)	(1,165,673)	(34,978)	0	0	0
30601	Department of Health	(811,194)	(807,638)	(580,213)	(349,649)	(96,051)	0
30602	Department of Medical Assistance Services	(36,845)	(93,626)	(107,058)	(51,786)	(8,359)	0
30606	Virginia Board for People With Disabilities	(2,076)	(2,838)	(1,621)	(637)	(17)	0
30701	Department of Corrections - Central Administration	42,024	19,357	10,550	1,564	464	0
30702	Department for the Blind and Vision Impaired	(1,212)	(2,476)	4,062	2,614	752	0
30703	Central State Hospital	(104,264)	(65,086)	(30,001)	(16,398)	2,656	0
30704	Eastern State Hospital	(57,730)	(85,338)	(24,808)	(7,045)	5,683	0
30705	Southwestern Virginia Mental Health Institute	(24,485)	(31,055)	(61,224)	(58,874)	(15,141)	0
30706	Western State Hospital	(56,354)	(49,972)	(21,881)	(7,463)	7,148	0
30707	Central Virginia Training Center	(119,137)	(8,964)	(365)	(109)	(33)	0
30708	Commonwealth Center for Children and Adolescents	(57,352)	(43,962)	(16,477)	(10,111)	(4,297)	0
30711	Virginia Correctional Enterprises	(56,175)	(50,544)	(29,678)	(19,624)	(7,419)	0
30716	Virginia Correctional Center for Women	(11,756)	(27,692)	(6,266)	(3,124)	(1,457)	0
30718	Bland Correctional Center	(10,756)	(12,321)	(10,764)	(7,799)	(2,645)	0
30720	Department of Behavioral Health & Developmental Services	54,471	21,092	11,555	11,633	10,481	0
30723	Southeastern Virginia Training Center	(23,637)	(15,253)	(24,841)	(23,846)	(6,709)	0
30724	Catawba Hospital	11,983	(15,555)	(21,234)	(17,347)	(4,391)	0
30728	Northern Virginia Mental Health Institute	(15,908)	(17,420)	(10,423)	(17,732)	(7,068)	0
30729	Piedmont Geriatric Hospital	(39,433)	(28,278)	(12,187)	(11,545)	(1,122)	0
30733	Sussex I Correctional Center	(55,048)	(57,523)	(1,728)	0	0	0
30734	Sussex II Correctional Center	(51,658)	(46,457)	(1,389)	0	0	0
30735	Wallen's Ridge State Prison	(10,759)	(16,459)	(20,431)	(15,530)	(5,043)	0
30737	St. Brides Correctional Center	3,154	(1,612)	1,678	934	936	0
30738	Southwestern Virginia Training Center	(2,901)	(88)	0	0	0	0
30739	Southern Virginia Mental Health Institute	(35,862)	(11,518)	3,488	2,486	2,442	0
30741	Red Onion State Prison	(7,481)	(15,803)	(15,451)	(12,506)	(4,908)	0
30742	Department of Corrections - Academy For Staff Development	10,414	1,972	(11,036)	(11,983)	(4,345)	0
30743	Fluvanna Women's Correctional Center	(22,095)	(28,851)	(20,692)	(11,764)	(3,910)	0
30745	Nottoway Correctional Center	(29,551)	(27,919)	(9,946)	(3,086)	(117)	0
30747	Marion Correctional Treatment Center	(7,571)	(17,256)	(13,722)	(9,819)	(3,361)	0
30748	Hiram W. Davis Medical Center	(25,999)	(37,125)	(35,062)	(32,415)	(14,395)	0
30749	Buckingham Correctional Center	(15,973)	(10,308)	(8,733)	(7,900)	(3,409)	0
30751	Department for the Deaf and Hard-of-Hearing	(2,754)	(1,755)	(1,254)	(853)	(44)	0
30752	State Farm Correctional Complex	8,419	20,723	34,335	17,184	1,678	0
30753	Deerfield Correctional Center	12,493	19,157	27,938	17,282	4,321	0
30754	Augusta Correctional Center	(57,885)	(58,712)	(51,815)	(62,520)	(40,086)	0
30756	Department of Corrections - Division of Institutions	(8,494)	(25,632)	(21,174)	(25,769)	(11,829)	0
30757	Western Region Correctional Field Units	8,954	7,616	8,029	10,051	6,669	0
30761	Eastern Reg Corr Field Unit	805	4,478	746	(6)	507	0
30765	Department of Social Services	(527,277)	(508,258)	(260,965)	(180,749)	(73,128)	0
30766	Virginia Parole Board	529	522	734	383	(591)	0
30767	Adult Community Service	(13,592)	(22,734)	(16,625)	(17,490)	(7,924)	0
30768	Keen Mountain Correctional Center	(6,304)	(11,990)	(7,784)	(4,891)	(958)	0
30769	Greensville Correctional Center	23,796	26,525	51,128	28,698	2,965	0
30770	Dillwyn Correctional Center	(12,195)	(11,236)	(7,693)	(4,680)	(738)	0
30771	Indian Creek Correctional Center	(933)	(1,750)	2,420	2,079	1,490	0
30772	Haynesville Correctional Center	(26,776)	(22,530)	(18,769)	(13,406)	(3,949)	0
30773	Coffeewood Correctional Center	2,185	2,494	10,397	5,536	(125)	0
30774	Lunenburg Correctional Center	(1,138)	840	6,217	769	(2,046)	0
30775	Pocahontas State Correctional Center	(2,363)	(14,008)	(11,038)	(7,799)	(1,794)	0

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30776	Green Rock Correctional Center	(15,682)	(19,004)	(15,023)	(12,578)	(5,012)	0
30777	Department of Juvenile Justice	(187,109)	(168,622)	(117,919)	(129,900)	(62,199)	0
30778	Department of Forensic Science	(92,724)	(101,735)	(76,087)	(49,501)	(16,086)	0
30779	Sussex State Prison Complex	68,878	67,970	(66,330)	(64,123)	(28,337)	0
30784	Lawrenceville Correctional Center	65,099	64,147	66,967	69,650	39,800	0
30785	River North Correctional Center	(14,289)	(15,394)	(9,120)	(9,022)	(3,813)	0
30794	Virginia Center for Behavioral Rehabilitation	(14,573)	(12,629)	(17,866)	(41,292)	(21,508)	0
30840	Virginia Housing Commission	3,859	3,811	2,448	667	(77)	0
30841	Department of Aviation	(8,661)	(7,578)	(4,950)	(2,707)	(593)	0
30847	Joint Commission on Technology and Science	2,061	2,031	2,120	2,205	1,260	0
30848	Indigent Defense Commission	42,832	9,954	(17,980)	(24,365)	(9,830)	0
30851	Tobacco Indemnification & Revitalization Commission	(5,963)	(5,853)	532	1,602	787	0
30852	Virginia Foundation For Healthy Youth	(6,374)	(6,985)	(4,525)	(2,779)	(1,016)	0
30856	Virginia Opioid Abatement Authority	12,138	11,984	9,577	4,072	368	0
30863	Commission on Electric Utility Regulation	3,393	3,343	3,490	3,630	2,070	0
30882	Behavioral Health Commission	5,653	5,580	1,616	165	301	0
30883	Virginia American Revolution 250 Commission	13,417	13,247	13,751	6,631	206	0
30902	Puller Veterans Care Center	16,151	15,947	11,772	4,406	184	0
30903	Jones & Cabacoy Veterans Care Center	101,150	99,795	88,502	60,789	24,377	0
30912	Department of Veterans Services	13,426	11,650	(4,171)	(18,608)	(11,329)	0
30913	Veterans Services Foundation	641	344	573	1,094	733	0
30922	Sitter-Barfoot Veterans Care Center	(50,781)	(52,299)	(28,049)	(9,719)	1,144	0
30937	Southern Virginia Higher Education Center	(1,112)	1,842	(3,435)	(3,586)	(1,398)	0
30938	New College Institute	(849)	(5,078)	(1,692)	17	(10)	0
30942	Virginia Museum of Natural History	(4,567)	(4,442)	(5,412)	(4,804)	(1,978)	0
30948	Southwest Virginia Higher Education Center	(3,783)	(2,761)	(3,925)	(2,731)	(702)	0
30957	Commonwealth's Attorneys' Services Council	(2,406)	(2,390)	(2,009)	(1,471)	(542)	0
30960	Department of Fire Programs	(3,800)	(8,884)	(3,979)	(2,589)	(971)	0
30961	Division of Capitol Police	4,675	4,988	708	728	662	0
30977	Virginia Cannabis Control Authority	34,512	34,065	25,255	12,808	3,387	0
30999	Department of Alcoholic Beverage Control	(24,948)	(106,152)	(335,037)	(295,745)	(126,328)	0
33010	Virginia Outdoors Foundation	(3,044)	(7,411)	(10,556)	(8,683)	(3,362)	0
35106	Arlington County Health Department	(306)	(382)	(266)	(164)	(49)	0
35129	Fairfax County Health Department	(41,251)	(31,088)	(14,788)	(6,950)	(1,482)	0
35522	Virginia Passenger Rail Authority	134,011	129,638	49,650	19,739	8,836	0
35885	Fort Monroe Federal Area Development Authority	(3,759)	(4,883)	(3,916)	(1,698)	(42)	0
70156	Department of State Police	(10,065)	(6,445)	(4,777)	(2,409)	(614)	0
70203	Woodrow Wilson Rehabilitation Center	(5,422)	(4,138)	(3,462)	(2,866)	(1,408)	0
70204	The College of William and Mary	762	830	(858)	(1,752)	(472)	0
70207	University of Virginia - Academic Division	10,863	2,182	3,305	2,115	1,644	0
70208	Virginia Polytechnic Institute and State University	(2,653)	(1,584)	(5,129)	(4,918)	(1,572)	0
70211	Virginia Military Institute	(1,328)	(1,783)	(177)	(355)	(429)	0
70212	Virginia State University	187	(881)	(1,301)	(746)	410	0
70213	Norfolk State University	2,207	6,677	(1,218)	(4,607)	(2,720)	0
70214	Longwood University	(5,042)	(4,651)	(1,893)	(476)	4	0
70215	University of Mary Washington	(5,751)	(4,660)	(2,744)	(1,142)	(105)	0
70216	James Madison University	(7,107)	(5,970)	(2,796)	(1,621)	(516)	0
70217	Radford University	(10,435)	(8,955)	(5,862)	(2,993)	(432)	0
70221	Old Dominion University	399	559	2,991	3,811	2,697	0
70236	Virginia Commonwealth University	(13,509)	1,995	(16,001)	(8,350)	(127)	0
70241	Richard Bland College	(916)	(1,255)	(1,417)	(709)	(154)	0
70242	Christopher Newport University	896	1,762	(1,285)	(2,282)	(1,473)	0
70246	University of Virginia's College at Wise	(1,259)	(1,288)	(474)	(605)	(314)	0
70247	George Mason University	(4,769)	(8,159)	(6,106)	(9,328)	(5,212)	0
70280	Northern Virginia Community College	(18,695)	(14,289)	(15,283)	(10,371)	(3,870)	0
70282	Piedmont Virginia Community College	(126)	361	300	249	104	0
70283	J. Sargeant Reynolds Community College	(6,882)	(5,889)	(2,468)	(1,244)	(349)	0
70285	Patrick & Henry Community College	541	534	557	579	331	0
70286	Virginia Western Community College	(2,689)	(2,628)	(2,058)	(1,068)	(194)	0
70288	Wytheville Community College	1,647	1,625	1,392	951	398	0
70291	Blue Ridge Community College	(368)	(83)	24	64	143	0
70292	Central Virginia Community College	(934)	38	(785)	(527)	(133)	0
70293	Virginia Peninsula Community College	(4,937)	(4,736)	(2,437)	(1,269)	(616)	0
70294	Southwest Virginia Community College	(208)	48	411	428	(51)	0
70296	Virginia Highlands Community College	618	447	(161)	(198)	(65)	0
70297	Germanna Community College	90	(119)	(327)	(200)	(31)	0
70298	Laurel Ridge Community College	(1,555)	(609)	(330)	(778)	(553)	0
70299	Mountain Empire Community College	403	334	51	(55)	(69)	0
70402	Marine Resources Commission	(21,828)	(22,444)	(13,124)	(9,145)	(3,736)	0
70403	Department of Wildlife Resources	(26,083)	(10,403)	(17,786)	(13,450)	(3,389)	0

Health Insurance Credit - State Employees
Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70716	Virginia Correctional Center for Women	10,212	(18,778)	7,624	(1,843)	(5,920)	0
70718	Bland Correctional Center	(19,357)	(18,796)	(23,877)	(18,075)	(4,613)	0
70733	Sussex I Correctional Center	(217,801)	(173,998)	(5,177)	0	0	0
70734	Sussex II Correctional Center	(200,357)	(175,724)	(5,249)	0	0	0
70735	Wallen's Ridge State Prison	(45,077)	(41,332)	(46,796)	(34,771)	(11,040)	0
70737	St. Brides Correctional Center	(36,835)	(30,989)	(12,053)	(13,512)	(8,382)	0
70741	Red Onion State Prison	(51,135)	(49,812)	(48,716)	(40,577)	(13,896)	0
70743	Fluvanna Women's Correctional Center	(48,301)	(48,549)	(6,868)	(1,089)	(534)	0
70745	Nottoway Correctional Center	(108,600)	(92,841)	(49,978)	(43,855)	(20,358)	0
70747	Marion Correctional Treatment Center	(31,053)	(26,497)	(27,556)	(20,909)	(6,526)	0
70749	Buckingham Correctional Center	(100,279)	(64,743)	(34,284)	(17,347)	(2,329)	0
70752	State Farm Correctional Complex	(137,531)	(75,057)	(27,547)	(25,945)	(13,154)	0
70753	Deerfield Correctional Center	(80,416)	(41,607)	(43,308)	(40,161)	(13,500)	0
70754	Augusta Correctional Center	(209,696)	(189,611)	(102,422)	(81,183)	(40,818)	0
70756	Department of Corrections - Division of Institutions	42,437	5,409	4,854	2,786	1,331	0
70757	Western Region Correctional Field Units	(15,426)	(13,880)	(13,491)	(7,587)	(348)	0
70761	Eastern Reg Corr Field Unit	(21,270)	(15,760)	(13,464)	(14,603)	(6,426)	0
70767	Adult Community Service	(184,424)	(229,690)	(172,951)	(119,157)	(35,299)	0
70768	Keen Mountain Correctional Center	(30,741)	(25,522)	(20,795)	(16,156)	(5,384)	0
70769	Greensville Correctional Center	(302,876)	(233,917)	(128,157)	(85,065)	(34,326)	0
70770	Dillwyn Correctional Center	(48,278)	(27,128)	(10,134)	(12,496)	(5,950)	0
70771	Indian Creek Correctional Center	(48,442)	(43,383)	(32,047)	(24,061)	(8,414)	0
70772	Haynesville Correctional Center	(73,315)	(64,370)	(24,550)	(24,515)	(12,872)	0
70773	Coffeewood Correctional Center	(45,486)	(40,629)	(3,490)	1,103	387	0
70774	Lunenburg Correctional Center	(52,240)	(42,936)	(23,790)	(22,617)	(11,316)	0
70775	Pocahontas State Correctional Center	(20,919)	(23,229)	(30,620)	(21,953)	(6,168)	0
70776	Green Rock Correctional Center	(29,849)	(16,027)	(11,995)	(14,594)	(5,357)	0
70777	Department of Juvenile Justice	(140,365)	(116,214)	(51,476)	(24,900)	(8,258)	0
70779	Sussex State Prison Complex	124,174	122,423	(135,173)	(99,747)	(37,996)	0
70784	Lawrenceville Correctional Center	85,121	83,876	87,563	91,072	52,040	0
70785	River North Correctional Center	(38,267)	(34,853)	(20,341)	(21,039)	(10,020)	0
70961	Division of Capitol Police	(22,343)	(13,298)	(7,171)	246	2,423	0
70999	Department of Alcoholic Beverage Control	20,305	25,532	5,044	(3,461)	(2,654)	0
	Total for VRS Health Insurance Credit - State Employees[1]	(18,772,903)	(20,496,234)	(15,261,091)	(10,310,514)	(2,940,696)	0

[1] *Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - State Employees
Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - State Employees Total[1]	**709,253,090**	**621,073,409**	**723,239,070**	**533,284,220**
	Employer Allocation				
11111	Supreme Court - Judges	129,722	108,688	126,567	93,325
11113	Circuit Courts - Judges	2,714,312	2,316,852	2,697,971	1,989,363
11114	General District Courts - Judges	1,836,824	1,568,956	1,827,047	1,347,183
11115	Juvenile and Domestic Relations District Courts - Judges	1,924,629	1,634,727	1,903,638	1,403,657
11125	Virginia Court of Appeals - Judges	284,127	241,970	281,774	207,768
11171	State Corporation Commission - Commissioners	24,966	41,612	48,457	35,730
11191	VA Worker's Compensation Comm. - Commissioners	49,860	27,762	32,329	23,838
21156	Department of State Police - Troopers	13,250,124	10,903,130	12,696,679	9,361,965
30100	Senate	608,255	536,918	625,240	461,024
30101	House of Delegates	1,005,650	894,221	1,041,320	767,823
30103	Magistrate System	1,948,602	1,641,808	1,911,882	1,409,737
30107	Division of Legislative Services	549,033	483,940	563,548	415,535
30109	Division of Legislative Automated Systems	195,612	165,454	192,671	142,067
30110	Joint Legislative Audit and Review Commission	273,133	227,623	265,067	195,449
30111	Supreme Court	1,929,452	1,659,322	1,932,278	1,424,775
30112	Judicial Inquiry and Review Commission	35,392	30,433	35,439	26,131
30114	General District Courts	3,370,513	2,908,922	3,387,435	2,497,743
30115	Juvenile and Domestic Relations District Courts	2,042,933	1,742,421	2,029,047	1,496,129
30116	Combined District Courts	612,227	511,392	595,515	439,106
30117	Virginia State Bar	571,871	475,245	553,423	408,069
30119	Office of the Lieutenant Governor	19,504	14,968	17,430	12,852
30121	Office of the Governor	507,045	440,589	513,066	378,312
30122	Department of Planning and Budget	396,685	332,895	387,656	285,840
30123	Department of Military Affairs	1,468,863	1,308,974	1,524,299	1,123,950
30125	Virginia Court of Appeals	605,844	550,582	641,151	472,756
30127	Department of Emergency Management	1,135,230	965,955	1,124,854	829,417
30128	Virginia Veterans Care Center	1,012,955	909,748	1,059,401	781,155
30129	Department of Human Resource Management	797,910	698,459	813,355	599,731
30132	Virginia Department of Elections	450,730	385,624	449,059	331,116
30133	Auditor of Public Accounts	794,080	668,027	777,916	573,601
30136	Virginia Information Technologies Agency (VITA)	2,612,179	2,335,981	2,720,247	2,005,789
30140	Department of Criminal Justice Services	1,008,842	875,341	1,019,333	751,611
30141	Office of the Attorney General and Department of Law	3,812,945	3,185,113	3,709,059	2,734,895
30143	Office of the Attorney General - Division of Debt Collection	124,829	107,321	124,976	92,152
30146	Science Museum of Virginia	344,910	315,257	367,116	270,695
30147	Office of the State Inspector General	280,793	258,801	301,374	222,220
30148	Virginia Commission for the Arts	34,115	29,687	34,571	25,491
30151	Department of Accounts	1,015,650	902,109	1,050,505	774,595
30152	Department of the Treasury	752,305	603,124	702,337	517,872
30154	Department of Motor Vehicles	8,148,609	7,276,682	8,473,686	6,248,118
30156	Department of State Police	3,925,078	3,570,365	4,157,684	3,065,691
30157	Compensation Board	82,415	61,424	71,528	52,742
30160	Virginia Criminal Sentencing Commission	74,401	62,294	72,541	53,488
30161	Department of Taxation	4,519,573	3,673,277	4,277,525	3,154,056
30162	Department of Accounts - Transfer Payments (CHRF)	18,441	18,135	21,119	15,572
30164	Virginia Management Fellows Administration	57,946	63,784	74,277	54,768
30165	Department of Housing and Community Development	952,101	802,178	934,136	688,790
30166	Secretary of the Commonwealth	118,091	103,906	120,998	89,218
30171	State Corporation Commission	4,912,925	4,273,296	4,976,246	3,669,262
30172	Virginia State Lottery	2,524,728	2,253,689	2,624,418	1,935,128
30174	Commonwealth Savers Plan	1,100,974	950,553	1,106,917	816,192
30180	Secretary of Administration	233,983	189,489	220,660	162,705
30181	Department of Labor and Industry	893,588	710,694	827,602	610,237
30182	Virginia Employment Commission	3,788,263	1,919,489	2,235,243	1,648,168
30183	Secretary of Natural and Historic Resources	43,619	35,401	41,225	30,397
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	55,747	41,798	48,674	35,890
30186	Secretary of Transportation	65,393	43,724	50,916	37,543
30187	Secretary of Public Safety	75,606	59,250	68,997	50,875
30188	Secretary of Health and Human Resources	52,343	34,532	40,212	29,651
30190	Secretary of Finance	40,995	29,687	34,571	25,491
30191	Virginia Workers' Compensation Commission	1,758,167	1,469,273	1,710,967	1,261,591
30192	Secretary of Commerce and Trade	65,535	45,525	53,013	39,090

Health Insurance Credit - State Employees
Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	32,767	28,383	33,052	24,371
30194	Department of General Services	3,528,463	3,132,943	3,648,307	2,690,099
30195	Secretary of Labor	40,498	30,992	36,090	26,611
30199	Department of Conservation and Recreation	2,578,206	2,206,922	2,569,958	1,894,972
30200	Office of Children's Services	106,814	91,360	106,388	78,446
30201	Department of Education - Central Office Operations	3,568,607	3,163,313	3,683,674	2,716,177
30202	The Library of Virginia	717,764	602,317	701,397	517,179
30203	Woodrow Wilson Rehabilitation Center	853,728	699,267	814,295	600,425
30204	The College of William and Mary	15,358,237	13,129,243	15,288,984	11,273,415
30206	VCU - Medical College of Virginia Hospitals Authority	2,283,369	1,733,664	2,018,850	1,488,610
30207	University of Virginia - Academic Division	83,846,340	72,798,312	84,773,526	62,508,218
30208	Virginia Polytechnic Institute and State University	62,120,712	53,712,105	62,547,667	46,119,860
30209	University of Virginia Medical Center	48,191,620	46,626,713	54,296,738	40,035,994
30211	Virginia Military Institute	3,288,594	2,916,312	3,396,041	2,504,089
30212	Virginia State University	4,803,133	4,052,877	4,719,569	3,480,000
30213	Norfolk State University	5,083,642	4,454,214	5,186,926	3,824,608
30214	Longwood University	3,913,942	3,280,448	3,820,076	2,816,754
30215	University of Mary Washington	3,671,874	3,127,912	3,642,449	2,685,779
30216	James Madison University	18,473,490	15,854,327	18,462,340	13,613,306
30217	Radford University	6,902,096	5,818,899	6,776,099	4,996,393
30218	Virginia School for Deaf and Blind	549,033	508,100	591,682	436,280
30221	Old Dominion University	16,788,304	21,939,604	25,548,637	18,838,425
30222	Department of Professional and Occupational Regulation	964,300	801,495	933,340	688,203
30223	Department of Health Professions	1,746,110	1,498,712	1,745,248	1,286,868
30226	Board of Accountancy	77,592	74,467	86,716	63,941
30233	Board of Bar Examiners	50,783	40,494	47,155	34,770
30234	Cooperative Extension and Agricultural Research Service	491,725	407,921	475,023	350,261
30236	Virginia Commonwealth University	48,008,278	40,823,714	47,539,154	35,053,252
30238	Virginia Museum of Fine Arts	1,361,695	1,150,911	1,340,234	988,229
30239	Frontier Culture Museum of Virginia	142,418	116,389	135,535	99,937
30241	Richard Bland College	651,804	587,473	684,112	504,434
30242	Christopher Newport University	5,589,695	4,735,250	5,514,192	4,065,919
30245	State Council of Higher Education for Virginia	419,878	362,955	422,661	311,651
30246	University of Virginia's College at Wise	1,778,665	1,552,187	1,807,519	1,332,784
30247	George Mason University	38,427,971	32,216,879	37,516,507	27,662,999
30261	Virginia Community College System - Central Office Operations	1,798,879	1,437,040	1,673,431	1,233,913
30262	Department for Aging and Rehabilitative Services	5,319,044	4,488,001	5,226,270	3,853,618
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	95,536	85,522	99,590	73,433
30268	Virginia Institute of Marine Science	2,107,758	1,817,323	2,116,270	1,560,443
30270	Virginia Community College System - Shared Services	498,747	421,398	490,718	361,833
30275	New River Community College	706,061	596,106	694,165	511,846
30276	Southside Virginia Community College	782,519	675,045	786,089	579,627
30277	Paul D. Camp Community College	330,937	294,327	342,743	252,723
30278	Rappahannock Community College	669,535	608,217	708,268	522,245
30279	Danville Community College	641,023	530,459	617,718	455,478
30280	Northern Virginia Community College	9,956,211	8,514,544	9,915,174	7,311,007
30282	Piedmont Virginia Community College	1,061,043	886,769	1,032,641	761,423
30283	J. Sargeant Reynolds Community College	1,779,658	1,480,018	1,723,479	1,270,816
30284	Eastern Shore Community College	242,990	221,475	257,907	190,169
30285	Patrick Henry Community College	1,010,898	851,057	991,054	730,759
30286	Virginia Western Community College	1,319,494	1,134,142	1,320,707	973,830
30287	Mountain Gateway Community College	337,675	289,979	337,680	248,990
30288	Wytheville Community College	499,811	452,638	527,097	388,658
30290	Brightpoint Community College	1,568,584	1,355,182	1,578,108	1,163,626
30291	Blue Ridge Community College	1,001,891	808,017	940,934	693,803
30292	Central Virginia Community College	819,613	678,398	789,994	582,506
30293	Virginia Peninsula Community College	1,283,819	1,100,294	1,281,290	944,766
30294	Southwest Virginia Community College	780,817	648,649	755,351	556,962
30295	Tidewater Community College	3,681,875	3,089,778	3,598,042	2,653,036
30296	Virginia Highlands Community College	535,486	469,842	547,130	403,430
30297	Germanna Community College	1,715,967	1,573,800	1,832,688	1,351,342
30298	Laurel Ridge Community College	1,200,765	1,069,054	1,244,911	917,942
30299	Mountain Empire Community College	647,477	540,893	629,869	464,437
30301	Department of Agriculture and Consumer Services	2,531,111	2,246,236	2,615,739	1,928,729
30310	Virginia Economic Development Partnership	1,601,352	1,452,691	1,691,656	1,247,352

Health Insurance Credit - State Employees
Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30320	Virginia Tourism Authority	526,408	448,167	521,889	384,818
30327	Department of Workforce Development and Advancement	0	1,250,842	1,456,603	1,074,034
30330	Virginia - Israel Advisory Board	10,426	8,757	10,198	7,519
30350	Department of Small Business and Supplier Diversity	315,972	278,241	324,011	238,911
30400	Jamestown-Yorktown Commemoration	0	0	0	0
30402	Marine Resources Commission	406,047	327,678	381,581	281,361
30403	Department of Game and Inland Fisheries	1,557,165	1,324,750	1,542,669	1,137,495
30405	Virginia Racing Commission	49,435	37,327	43,467	32,050
30407	Virginia Port Authority	14,398	12,111	14,103	10,399
30409	Department Energy	1,176,013	1,091,474	1,271,020	937,194
30411	Department of Forestry	1,136,507	980,985	1,142,356	842,322
30413	Commission on Virginia Alcohol Safety Action Program	52,272	44,904	52,290	38,556
30417	Gunston Hall	31,704	24,346	28,351	20,905
30423	Department of Historic Resources	277,318	245,510	285,896	210,807
30425	Jamestown - Yorktown Foundation	698,685	596,044	694,093	511,793
30440	Department of Environmental Quality	5,272,729	4,536,879	5,283,189	3,895,588
30454	Office of Commonwealth Preparedness	54,471	43,724	50,916	37,543
30501	Virginia Department of Transportation	44,724,507	38,029,318	44,285,085	32,653,847
30505	Department of Rail and Public Transportation	515,982	460,153	535,848	395,110
30506	Motor Vehicle Dealer Board	114,757	90,615	105,521	77,806
30510	Virginia Department of Transportation	0	0	0	0
30511	Virginia Department of Transportation	0	0	0	0
30512	Virginia Department of Transportation	0	0	0	0
30513	Virginia Department of Transportation	0	0	0	0
30514	Virginia Department of Transportation	0	0	0	0
30515	Virginia Department of Transportation	0	0	0	0
30516	Virginia Department of Transportation	0	0	0	0
30517	Virginia Department of Transportation	0	0	0	0
30518	Virginia Department of Transportation	0	0	0	0
30519	Virginia Department of Transportation	0	0	0	0
30601	Department of Health	16,352,681	14,075,946	16,391,418	12,086,300
30602	Department of Medical Assistance Services	3,882,735	3,466,770	4,037,048	2,976,739
30606	Virginia Board for People With Disabilities	56,598	51,425	59,884	44,156
30701	Department of Corrections - Central Administration	2,798,925	2,555,034	2,975,333	2,193,878
30702	Department for the Blind and Vision Impaired	806,279	741,375	863,330	636,581
30703	Central State Hospital	3,620,950	3,323,177	3,869,835	2,853,444
30704	Eastern State Hospital	3,032,057	2,812,531	3,275,188	2,414,978
30705	Southwestern Virginia Mental Health Institute	2,578,490	2,219,530	2,584,639	1,905,798
30706	Western State Hospital	3,299,374	3,068,786	3,573,597	2,635,011
30707	Central Virginia Training Center	3,688	3,043	3,544	2,613
30708	Commonwealth Center for Children and Adolescents	567,332	480,028	558,991	412,175
30711	Virginia Correctional Enterprises	722,020	594,057	691,778	510,086
30716	Virginia Correctional Center for Women	518,180	459,719	535,342	394,737
30718	Bland Correctional Center	359,308	304,699	354,821	261,629
30720	Department of Behavioral Health & Developmental Services	4,127,853	3,852,643	4,486,397	3,308,069
30723	Southeastern Virginia Training Center	1,194,595	1,030,920	1,200,505	885,198
30724	Catawba Hospital	1,469,572	1,301,521	1,515,620	1,117,550
30728	Northern Virginia Mental Health Institute	2,330,535	2,063,144	2,402,528	1,771,517
30729	Piedmont Geriatric Hospital	1,442,550	1,305,124	1,519,815	1,120,643
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen's Ridge State Prison	508,464	419,970	489,054	360,607
30737	St. Brides Correctional Center	425,552	395,934	461,065	339,969
30738	Southwestern Virginia Training Center	0	0	0	0
30739	Southern Virginia Mental Health Institute	836,351	783,298	912,149	672,578
30741	Red Onion State Prison	516,620	428,541	499,035	367,966
30742	Department of Corrections - Academy For Staff Development	787,696	680,448	792,381	584,266
30743	Fluvanna Women's Correctional Center	779,895	677,094	788,475	581,386
30745	Nottoway Correctional Center	531,727	483,630	563,186	415,268
30747	Marion Correctional Treatment Center	442,716	374,507	436,113	321,570
30748	Hiram W. Davis Medical Center	922,455	716,594	834,473	615,303
30749	Buckingham Correctional Center	426,332	359,167	418,249	308,398
30751	Department for the Deaf and Hard-of-Hearing	49,222	44,531	51,856	38,236
30752	State Farm Correctional Complex	658,683	614,801	715,934	527,898
30753	Deerfield Correctional Center	633,859	614,987	716,151	528,058

Health Insurance Credit - State Employees
Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30754	Augusta Correctional Center	379,309	0	0	0
30756	Department of Corrections - Division of Institutions	3,182,348	2,798,433	3,258,771	2,402,872
30757	Western Region Correctional Field Units	128,020	174,211	202,869	149,586
30761	Eastern Reg Corr Field Unit	221,783	206,507	240,477	177,317
30765	Department of Social Services	8,914,673	7,494,369	8,727,181	6,435,034
30766	Virginia Parole Board	77,167	65,213	75,940	55,995
30767	Adult Community Service	1,241,831	1,063,526	1,238,475	913,196
30768	Keen Mountain Correctional Center	376,472	334,883	389,971	287,547
30769	Greensville Correctional Center	1,141,046	1,065,576	1,240,861	914,956
30770	Dillwyn Correctional Center	461,156	413,945	482,039	355,434
30771	Indian Creek Correctional Center	325,334	309,357	360,245	265,629
30772	Haynesville Correctional Center	489,881	412,455	480,303	354,154
30773	Coffeewood Correctional Center	421,864	383,451	446,528	329,250
30774	Lunenburg Correctional Center	408,033	354,260	412,536	304,185
30775	Pocahontas State Correctional Center	415,551	363,266	423,023	311,918
30776	Green Rock Correctional Center	458,958	375,066	436,764	322,050
30777	Department of Juvenile Justice	6,666,695	5,539,788	6,451,075	4,756,735
30778	Department of Forensic Science	2,294,150	1,952,220	2,273,357	1,676,272
30779	Sussex State Prison Complex	627,405	327,430	381,292	281,147
30784	Lawrenceville Correctional Center	0	343,267	399,734	294,746
30785	River North Correctional Center	433,425	362,148	421,721	310,958
30794	Virginia Center for Behavioral Rehabilitation	2,329,542	1,937,687	2,256,434	1,663,793
30840	Virginia Housing Commission	19,788	17,390	20,251	14,932
30841	Department of Aviation	258,239	230,232	268,105	197,688
30847	Joint Commission on Technology and Science	0	10,869	12,657	9,332
30848	Indigent Defense Commission	3,871,813	3,444,100	4,010,650	2,957,274
30851	Tobacco Indemnification & Revitalization Commission	76,670	76,703	89,320	65,861
30852	Virginia Foundation For Healthy Youth	104,757	86,764	101,036	74,500
30856	Virginia Opioid Abatement Authority	57,450	55,524	64,658	47,676
30863	Commission on Electric Utility Regulation	0	17,887	20,829	15,359
30882	Behavioral Health Commission	25,959	26,271	30,593	22,558
30883	Virginia American Revolution 250 Commission	65,322	61,300	71,384	52,635
30902	Puller Veterans Care Center	78,869	73,473	85,559	63,088
30903	Jones & Cabacoy Veterans Care Center	305,050	488,288	568,611	419,268
30912	Department of Veterans Services	1,474,324	1,246,060	1,451,035	1,069,928
30913	Veterans Services Foundation	7,163	12,856	14,971	11,039
30922	Sitter-Barfoot Veterans Care Center	1,143,103	1,051,726	1,224,733	903,064
30937	Southern Virginia Higher Education Center	242,281	208,743	243,081	179,237
30938	New College Institute	81,635	74,342	86,572	63,834
30942	Virginia Museum of Natural History	145,113	115,209	134,161	98,924
30948	Southwest Virginia Higher Education Center	102,984	87,820	102,266	75,406
30957	Commonwealth's Attorneys' Services Council	46,314	37,513	43,684	32,210
30960	Department of Fire Programs	428,743	382,395	445,298	328,343
30961	Division of Capitol Police	85,252	83,410	97,131	71,620
30977	Virginia Cannabis Control Authority	144,900	161,293	187,825	138,494
30999	Department of Alcoholic Beverage Control	6,690,739	5,008,646	5,832,561	4,300,671
33010	Virginia Outdoors Foundation	255,402	203,774	237,295	174,971
35106	Arlington County Health Department	6,171	5,217	6,075	4,480
35129	Fairfax County Health Department	68,585	49,686	57,859	42,663
35522	Virginia Passenger Rail Authority	613,362	635,234	739,729	545,443
35885	Fort Monroe Federal Area Development Authority	146,815	133,469	155,424	114,603
70156	Department of State Police	18,724	11,800	13,742	10,132
70203	Woodrow Wilson Rehabilitation Center	19,292	5,465	6,365	4,693
70204	The College of William and Mary	134,403	118,439	137,922	101,697
70207	University of Virginia - Academic Division	392,217	371,650	432,786	319,117
70208	Virginia Polytechnic Institute and State University	257,175	220,854	257,184	189,636
70211	Virginia Military Institute	56,669	47,947	55,834	41,170
70212	Virginia State University	109,509	103,347	120,347	88,738
70213	Norfolk State University	133,694	98,378	114,561	84,472
70214	Longwood University	55,464	50,617	58,944	43,463
70215	University of Mary Washington	77,734	69,933	81,437	60,048
70216	James Madison University	148,234	130,674	152,169	112,203
70217	Radford University	70,358	60,368	70,299	51,835
70221	Old Dominion University	230,011	232,903	271,215	199,982
70236	Virginia Commonwealth University	495,910	450,899	525,072	387,164

Health Insurance Credit - State Employees
Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
70241	Richard Bland College	18,441	15,465	18,009	13,279
70242	Christopher Newport University	127,169	103,222	120,202	88,632
70246	University of Virginia's College at Wise	38,300	32,172	37,464	27,624
70247	George Mason University	317,178	244,144	284,305	209,634
70280	Northern Virginia Community College	263,204	206,507	240,477	177,317
70282	Piedmont Virginia Community College	16,809	16,210	18,877	13,919
70283	J. Sargeant Reynolds Community College	36,810	30,557	35,583	26,238
70285	Patrick & Henry Community College	0	2,857	3,327	2,453
70286	Virginia Western Community College	30,923	26,520	30,882	22,771
70288	Wytheville Community College	4,965	7,950	9,257	6,826
70291	Blue Ridge Community College	3,050	3,975	4,629	3,413
70292	Central Virginia Community College	23,760	20,495	23,867	17,598
70293	Virginia Peninsula Community College	19,504	12,484	14,537	10,719
70294	Southwest Virginia Community College	16,242	14,347	16,707	12,319
70296	Virginia Highlands Community College	9,717	8,322	9,691	7,146
70297	Germanna Community College	14,327	12,794	14,899	10,986
70298	Laurel Ridge Community College	22,271	15,527	18,081	13,332
70299	Mountain Empire Community College	11,703	10,061	11,716	8,639
70402	Marine Resources Commission	327,178	265,944	309,691	228,352
70403	Department of Wildlife Resources	876,921	770,007	896,672	661,166
70716	Virginia Correctional Center for Women	834,153	709,204	825,867	608,957
70718	Bland Correctional Center	713,509	610,515	710,944	524,218
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen's Ridge State Prison	1,303,111	1,092,468	1,272,178	938,047
70737	St. Brides Correctional Center	640,952	511,889	596,094	439,533
70741	Red Onion State Prison	1,292,756	1,058,433	1,232,544	908,823
70743	Fluvanna Women's Correctional Center	622,582	562,817	655,399	483,262
70745	Nottoway Correctional Center	889,758	635,358	739,874	545,550
70747	Marion Correctional Treatment Center	591,375	482,698	562,101	414,469
70749	Buckingham Correctional Center	715,778	632,315	736,330	542,937
70752	State Farm Correctional Complex	1,468,509	1,225,005	1,426,517	1,051,850
70753	Deerfield Correctional Center	971,960	769,448	896,021	660,686
70754	Augusta Correctional Center	386,259	0	0	0
70756	Department of Corrections - Division of Institutions	261,218	249,547	290,597	214,274
70757	Western Region Correctional Field Units	406,047	367,054	427,434	315,171
70761	Eastern Reg Corr Field Unit	388,174	298,364	347,444	256,190
70767	Adult Community Service	4,658,020	3,941,021	4,589,313	3,383,955
70768	Keen Mountain Correctional Center	801,669	684,237	796,792	587,519
70769	Greensville Correctional Center	1,291,692	881,241	1,026,204	756,677
70770	Dillwyn Correctional Center	827,486	702,869	818,490	603,518
70771	Indian Creek Correctional Center	556,338	434,503	505,978	373,086
70772	Haynesville Correctional Center	820,819	637,097	741,899	547,043
70773	Coffeewood Correctional Center	574,140	526,608	613,234	452,172
70774	Lunenburg Correctional Center	663,932	507,479	590,959	435,747
70775	Pocahontas State Correctional Center	721,239	604,180	703,567	518,779
70776	Green Rock Correctional Center	720,247	610,267	710,655	524,005
70777	Department of Juvenile Justice	606,837	481,891	561,161	413,775
70779	Sussex State Prison Complex	1,052,106	631,197	735,028	541,977
70784	Lawrenceville Correctional Center	0	448,850	522,685	385,405
70785	River North Correctional Center	883,729	719,079	837,366	617,436
70961	Division of Capitol Police	327,462	319,356	371,890	274,215
70999	Department of Alcoholic Beverage Control	743,936	655,170	762,945	562,562
	Total for VRS Health Insurance Credit - State Employees[1]	709,253,090	621,073,409	723,239,070	533,284,220

[1] *Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - Teachers
Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Non-Employer Contributions	2025 Total Employer Contributions
40100	Accomack County School Board	$ 380,156	0.29325%	$ 409,072	0.29628%	$ 0	$ 409,072
40101	Albemarle County Schools	1,646,388	1.26999%	1,704,985	1.23486%	0	1,704,985
40102	Alleghany County School Board	234,852	0.18116%	247,804	0.17948%	0	247,804
40103	Amelia County School Board	130,236	0.10046%	139,282	0.10088%	0	139,282
40104	Amherst County School Board	357,873	0.27606%	383,217	0.27755%	0	383,217
40105	Appomattox County School Board	185,717	0.14326%	198,236	0.14358%	0	198,236
40106	Arlington Public Schools	4,670,429	3.60269%	4,945,820	3.58209%	0	4,945,820
40107	Augusta County School Board	904,790	0.69794%	970,779	0.70310%	0	970,779
40108	Bath County School Board	62,543	0.04824%	63,665	0.04611%	0	63,665
40109	Bedford County School Board	746,860	0.57611%	762,283	0.55210%	0	762,283
40110	Bland County School Board	54,543	0.04207%	53,985	0.03910%	0	53,985
40111	Botetourt County Schools	400,378	0.30884%	422,763	0.30619%	0	422,763
40112	Brunswick County Public Schools	104,533	0.08063%	109,507	0.07931%	0	109,507
40113	Buchanan County School Board	177,268	0.13674%	190,686	0.13811%	0	190,686
40114	Buckingham County School Board	170,447	0.13148%	173,385	0.12558%	0	173,385
40115	Campbell County School Board	618,628	0.47720%	661,195	0.47888%	0	661,195
40116	Caroline County School Board	329,302	0.25402%	346,705	0.25111%	0	346,705
40117	Carroll County School Board	303,746	0.23430%	319,129	0.23113%	0	319,129
40118	Charles City County School Board	60,546	0.04670%	59,304	0.04295%	0	59,304
40119	Charlotte County School Board	225,281	0.17378%	204,366	0.14802%	0	204,366
40120	Chesterfield County School Board	5,430,363	4.18889%	5,748,028	4.16310%	0	5,748,028
40121	Clarke County School Board	186,649	0.14398%	194,753	0.14105%	0	194,753
40122	Craig County School Board	49,868	0.03847%	55,284	0.04004%	0	55,284
40123	Culpeper County School Board	715,699	0.55208%	764,579	0.55376%	0	764,579
40124	Cumberland County School Board	122,428	0.09444%	132,082	0.09566%	0	132,082
40125	Dickenson County School Board	146,396	0.11293%	149,897	0.10857%	0	149,897
40126	Dinwiddie County School Board	366,893	0.28301%	378,241	0.27395%	0	378,241
40128	Essex County Public Schools	97,003	0.07483%	96,729	0.07006%	0	96,729
40129	Fairfax County School Board	22,694,437	17.50615%	24,120,578	17.46968%	0	24,120,578
40130	Fauquier County School Board	1,075,465	0.82959%	1,082,023	0.78367%	0	1,082,023
40131	Floyd County School Board	150,349	0.11598%	149,740	0.10845%	0	149,740
40132	Fluvanna County Public Schools	363,060	0.28006%	369,240	0.26743%	0	369,240
40133	Franklin County Public Schools	581,138	0.44828%	587,768	0.42570%	0	587,768
40134	Frederick County School Board	1,395,215	1.07624%	1,515,892	1.09791%	0	1,515,892
40135	Giles County Schools	201,820	0.15568%	217,451	0.15749%	0	217,451
40136	Gloucester County School Board	482,490	0.37218%	479,429	0.34723%	0	479,429
40137	Goochland County School Board	241,676	0.18642%	266,692	0.19316%	0	266,692
40138	Grayson County School Board	148,727	0.11473%	163,662	0.11853%	0	163,662
40139	Greene County Public Schools	257,237	0.19843%	258,938	0.18754%	0	258,938
40140	Greensville County School Board	192,393	0.14841%	201,772	0.14614%	0	201,772
40141	Halifax County School Board	419,299	0.32344%	435,610	0.31550%	0	435,610
40142	Hanover County School Board	1,564,752	1.20702%	1,653,745	1.19775%	0	1,653,745
40143	Henrico County School Board	4,429,769	3.41705%	4,880,916	3.53508%	0	4,880,916
40144	Henry County Public Schools	567,826	0.43801%	606,906	0.43956%	0	606,906
40145	Highland County Public Schools	26,160	0.02018%	27,806	0.02014%	0	27,806
40146	Isle of Wight County Schools	485,187	0.37426%	507,700	0.36771%	0	507,700
40148	King George County School Board	388,984	0.30006%	398,159	0.28837%	0	398,159
40149	King & Queen County School Board	72,237	0.05572%	72,982	0.05286%	0	72,982
40150	King William County School Board	153,069	0.11807%	164,205	0.11893%	0	164,205
40151	Lancaster County Public Schools	90,097	0.06950%	103,240	0.07477%	0	103,240
40152	Lee County School Board	260,316	0.20080%	272,534	0.19739%	0	272,534
40153	Loudoun County School Board	10,878,343	8.39136%	11,606,304	8.40605%	0	11,606,304
40154	Louisa County Public Schools	493,029	0.38031%	512,507	0.37119%	0	512,507
40155	Lunenburg County School Board	133,578	0.10304%	141,703	0.10263%	0	141,703
40156	Madison County School Board	141,314	0.10901%	148,501	0.10755%	0	148,501
40157	Mathews County School Board	94,490	0.07289%	94,263	0.06827%	0	94,263
40158	Mecklenburg County School Board	337,666	0.26047%	354,823	0.25699%	0	354,823
40159	Middlesex County School Board	133,605	0.10306%	138,142	0.10005%	0	138,142
40160	Montgomery County School Board	846,573	0.65303%	903,853	0.65463%	0	903,853
40162	Nelson County Public Schools	161,998	0.12496%	164,712	0.11930%	0	164,712
40163	New Kent County School Board	287,404	0.22170%	318,375	0.23059%	0	318,375
40165	Northampton County Schools	134,977	0.10412%	150,278	0.10884%	0	150,278
40166	Northumberland County School Board	129,712	0.10006%	131,679	0.09537%	0	131,679
40167	Nottoway County School Board	150,856	0.11637%	156,612	0.11343%	0	156,612
40168	Orange County Public Schools	411,221	0.31721%	443,282	0.32105%	0	443,282
40169	Page County Public Schools	279,156	0.21534%	292,509	0.21185%	0	292,509
40170	Patrick County School Board	189,833	0.14643%	191,760	0.13889%	0	191,760
40171	Pittsylvania County School Board	639,125	0.49301%	669,733	0.48506%	0	669,733
40172	Powhatan County School Board	350,301	0.27022%	380,086	0.27528%	0	380,086
40173	Prince Edward County School Board	142,854	0.11020%	135,920	0.09844%	0	135,920
40174	Prince George County School Board	462,224	0.35655%	494,426	0.35810%	0	494,426
40176	Prince William County School Board	9,414,174	7.26193%	10,403,507	7.53490%	0	10,403,507
40177	Pulaski County School Board	328,641	0.25351%	356,687	0.25834%	0	356,687
40178	Rappahannock County School Board	83,983	0.06478%	85,887	0.06220%	0	85,887
40179	Richmond County School Board	106,206	0.08193%	111,620	0.08084%	0	111,620
40180	Roanoke County School Board	1,212,221	0.93509%	1,279,460	0.92667%	0	1,279,460

Health Insurance Credit - Teachers
Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2024 Total Employer Contributions	2024 Employer Allocation Percentage	2025 Regular Employer Contributions	2025 Employer Allocation Percentage	2025 Non-Employer Contributions	2025 Total Employer Contributions
40181	Rockbridge County School Board	240,677	0.18565%	257,319	0.18637%	0	257,319
40182	Rockingham County School Board	1,077,563	0.83121%	1,128,343	0.81722%	0	1,128,343
40183	Russell County School Board	253,288	0.19538%	282,553	0.20464%	0	282,553
40184	Scott County School Board	323,748	0.24973%	350,879	0.25413%	0	350,879
40185	Shenandoah County School Board	521,550	0.40231%	524,802	0.38010%	0	524,802
40186	Smyth County School Board	329,687	0.25431%	369,253	0.26744%	0	369,253
40187	Southampton County School Board	172,409	0.13299%	173,235	0.12547%	0	173,235
40188	Spotsylvania County School Board	2,020,887	1.55888%	2,127,697	1.54102%	0	2,127,697
40189	Stafford County School Board	2,833,398	2.18563%	3,199,710	2.31744%	0	3,199,710
40190	Surry County Schools	96,868	0.07472%	98,962	0.07167%	0	98,962
40191	Sussex County School Board	111,532	0.08603%	117,979	0.08545%	0	117,979
40192	Tazewell County Schools	375,669	0.28978%	390,609	0.28290%	0	390,609
40193	Warren County School Board	484,019	0.37336%	507,900	0.36785%	0	507,900
40195	Washington County School Board	525,368	0.40526%	559,469	0.40520%	0	559,469
40196	Westmoreland County School Board	152,463	0.11761%	165,533	0.11989%	0	165,533
40197	Wise County School Board	453,305	0.34967%	482,987	0.34981%	0	482,987
40198	Wythe County School Board	325,588	0.25115%	342,655	0.24817%	0	342,655
40199	York County School Board	1,087,686	0.83902%	1,172,677	0.84933%	0	1,172,677
40200	Alexandria City School Board	2,287,624	1.76463%	2,508,203	1.81661%	0	2,508,203
40201	Bristol City School Board	190,291	0.14679%	202,999	0.14703%	0	202,999
40202	Buena Vista City Schools	70,980	0.05475%	75,101	0.05439%	0	75,101
40203	Charlottesville Public Schools	577,856	0.44575%	624,756	0.45249%	0	624,756
40205	Danville City Schools	589,671	0.45486%	622,105	0.45057%	0	622,105
40206	Fredericksburg City Schools	363,317	0.28026%	363,994	0.26363%	0	363,994
40207	Hampton City Schools	1,731,606	1.33573%	1,840,596	1.33308%	0	1,840,596
40208	Harrisonburg City School Board	703,002	0.54228%	765,035	0.55409%	0	765,035
40209	Hopewell City School Board	387,849	0.29918%	389,027	0.28176%	0	389,027
40210	Lynchburg Public Schools	835,077	0.64416%	829,564	0.60082%	0	829,564
40211	Newport News Public Schools	2,454,532	1.89338%	2,561,663	1.85532%	0	2,561,663
40212	Norfolk Public Schools	2,863,288	2.20869%	3,198,278	2.31640%	0	3,198,278
40213	Petersburg City Schools	371,536	0.28660%	393,376	0.28491%	0	393,376
40214	Portsmouth School Board	1,062,496	0.81959%	1,237,030	0.89594%	0	1,237,030
40215	Radford City School Board	138,237	0.10663%	152,371	0.11036%	0	152,371
40216	Richmond Public Schools	2,705,432	2.08692%	2,933,021	2.12429%	0	2,933,021
40217	Roanoke City School Board	1,427,942	1.10149%	1,479,772	1.07175%	0	1,479,772
40219	Staunton City Schools	277,971	0.21442%	287,453	0.20819%	0	287,453
40220	Suffolk City School Board	1,209,124	0.93270%	1,268,339	0.91861%	0	1,268,339
40222	Winchester Public Schools	478,530	0.36913%	480,548	0.34804%	0	480,548
40223	Martinsville City Schools	168,542	0.13001%	175,079	0.12680%	0	175,079
40224	Falls Church Public Schools	409,573	0.31594%	430,199	0.31158%	0	430,199
40225	Colonial Heights City Schools	295,500	0.22794%	322,132	0.23331%	0	322,132
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0
40231	Fairfax City School Board	908	0.00070%	1,108	0.00080%	0	1,108
40232	Franklin City Public Schools	109,205	0.08424%	125,081	0.09059%	0	125,081
40233	Chesapeake Public Schools	3,888,135	2.99924%	4,087,721	2.96060%	0	4,087,721
40234	Virginia Beach City School Board	6,142,858	4.73849%	6,272,074	4.54265%	0	6,272,074
40236	Manassas Park City Schools	355,355	0.27411%	397,190	0.28767%	0	397,190
40306	Town of West Point School Board	78,407	0.06048%	82,593	0.05982%	0	82,593
40307	Lexington City School Board	46,751	0.03606%	48,600	0.03520%	0	48,600
40308	Waynesboro Public Schools	302,449	0.23330%	324,674	0.23515%	0	324,674
40309	Town of Colonial Beach Schools	63,016	0.04861%	66,775	0.04836%	0	66,775
40313	Galax City Schools	116,071	0.08954%	125,965	0.09123%	0	125,965
40314	Norton City Schools	60,761	0.04687%	65,254	0.04726%	0	65,254
40332	Manassas City Schools	885,134	0.68278%	959,945	0.69526%	0	959,945
40335	City of Salem Schools	355,176	0.27398%	376,339	0.27257%	0	376,339
40402	Williamsburg-James City County School Board	1,096,122	0.84553%	1,162,003	0.84160%	0	1,162,003
40403	Poquoson City Public Schools	161,836	0.12484%	169,271	0.12260%	0	169,271
40410	Valley Vocational Technical Center	31,133	0.02402%	32,094	0.02324%	0	32,094
40412	Charlottesville/Albemarle Vo-Tech Center	14,302	0.01103%	0	0.00000%	0	0
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0
40415	New Horizons Technical Center	131,044	0.10109%	133,441	0.09665%	0	133,441
40416	Northern Neck Regional Vocational Center	12,629	0.00974%	13,129	0.00951%	0	13,129
40417	Rowanty Vocational Technical Center	13,624	0.01051%	12,243	0.00887%	0	12,243
40418	Amelia-Nottoway Vocational Center	6,137	0.00473%	5,947	0.00431%	0	5,947
40421	Northern Neck Regional Special Education Program	9,960	0.00768%	10,516	0.00762%	0	10,516
40423	Maggie Walker Governor's School for Govt & Intl Studies	65,906	0.05084%	73,471	0.05321%	0	73,471
40424	Appomattox Region Governor's School	31,524	0.02432%	34,408	0.02492%	0	34,408
40425	Bridging Communities Regional Career and Tech Center	8,245	0.00636%	8,483	0.00614%	0	8,483
	Total for VRS Health Insurance Credit - Teachers[1]	$ 129,637,371	100.00000%	$ 138,070,906	100.00000%	$ 0	$ 138,070,906

[1] Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding.

Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Health Insurance Credit - Teachers Total[1]	**0**	**0**	**11,617,208**	**41,653,021**	**53,270,229**	**53,998,088**	**10,263,982**	**21,186,443**	**41,521,449**	**126,969,962**	**76,490,454**	**(4,025)**	**76,486,429**
	Employer Allocation													
40100	Accomack County School Board	0	0	34,419	90,380	124,799	159,986	30,410	62,771	322,990	576,157	226,626	(87,700)	138,926
40101	Albemarle County Schools	0	0	143,456	969,758	1,113,214	666,801	126,746	261,623	477,330	1,532,500	944,550	192,068	1,136,618
40102	Alleghany County School Board	0	0	20,851	366,221	387,072	96,916	18,422	38,025	118,647	272,010	137,285	63,628	200,913
40103	Amelia County School Board	0	0	11,719	22,544	34,263	54,473	10,354	21,373	21,115	107,315	77,164	(10,134)	67,030
40104	Amherst County School Board	0	0	32,244	30,191	62,435	149,872	28,488	58,803	79,995	317,158	212,299	(20,348)	191,951
40105	Appomattox County School Board	0	0	16,680	67,822	84,502	77,530	14,737	30,419	13,875	136,561	109,825	7,593	117,418
40106	Arlington Public Schools	0	0	416,139	1,112,944	1,529,083	1,934,260	367,665	758,918	1,702,983	4,763,826	2,739,957	(161,551)	2,578,406
40107	Augusta County School Board	0	0	81,681	194,049	275,730	379,661	72,166	148,962	143,946	744,735	537,804	(36,060)	501,744
40108	Bath County School Board	0	0	5,357	383	5,740	24,899	4,733	9,769	55,549	94,950	35,270	(20,817)	14,453
40109	Bedford County School Board	0	0	64,139	4,985	69,124	298,123	56,667	116,970	514,210	985,970	422,304	(110,940)	311,364
40110	Bland County School Board	0	0	4,542	15,022	19,564	21,113	4,013	8,284	48,060	81,470	29,908	(14,134)	15,774
40111	Botetourt County Schools	0	0	35,571	2,527	38,098	165,337	31,427	64,871	121,066	382,701	234,206	(53,415)	180,791
40112	Brunswick County Public Schools	0	0	9,214	659	9,873	42,826	8,140	16,803	187,273	255,042	60,665	(70,914)	(10,249)
40113	Buchanan County School Board	0	0	16,045	15,112	31,157	74,577	14,176	29,261	146,910	264,924	105,641	(64,750)	40,891
40114	Buckingham County School Board	0	0	14,589	32,712	47,301	67,811	12,890	26,606	90,028	197,335	96,057	(13,878)	82,179
40115	Campbell County School Board	0	0	55,632	81,105	136,737	258,586	49,152	101,458	77,494	486,690	366,297	7,415	373,712
40116	Caroline County School Board	0	0	29,172	90,078	119,250	135,595	25,774	53,201	127,906	342,476	192,075	(17,216)	174,859
40117	Carroll County School Board	0	0	26,851	7,333	34,184	124,806	23,723	48,968	143,893	341,390	176,792	(65,679)	111,113
40118	Charles City County School Board	0	0	4,990	44,365	49,355	23,192	4,408	9,100	84,720	121,420	32,853	(24,979)	7,874
40119	Charlotte County School Board	0	0	17,196	1,143,480	1,160,676	79,928	15,193	31,360	1,441,571	1,568,052	113,221	9,649	122,870
40120	Chesterfield County School Board	0	0	483,636	3,190,826	3,674,462	2,247,994	427,300	882,013	405,409	3,962,716	3,184,374	826,331	4,010,705
40121	Clarke County School Board	0	0	16,386	35,975	52,361	76,164	14,477	29,883	81,225	201,749	107,890	(19,787)	88,103
40122	Craig County School Board	0	0	4,652	16,670	21,322	21,621	4,110	8,483	30,075	64,289	30,627	(6,558)	24,069
40123	Culpeper County School Board	0	0	64,331	224,541	288,872	299,020	56,838	117,322	67,530	540,710	423,574	7,741	431,315
40124	Cumberland County School Board	0	0	11,113	27,280	38,393	51,655	9,819	20,267	34,065	115,806	73,171	(6,241)	66,930
40125	Dickenson County School Board	0	0	12,613	25,413	38,026	58,626	11,144	23,002	76,934	169,706	83,046	(20,286)	62,760
40126	Dinwiddie County School Board	0	0	31,825	82,199	114,024	147,928	28,118	58,040	170,443	404,529	209,546	(29,259)	180,287
40128	Essex County Public Schools	0	0	8,139	5,844	13,983	37,831	7,191	14,843	195,412	255,277	53,589	(52,751)	838
40129	Fairfax County School Board	0	0	2,029,489	593,848	2,623,337	9,433,293	1,793,085	3,701,204	6,616,518	21,544,100	13,362,638	(1,298,325)	12,064,313
40130	Fauquier County School Board	0	0	91,041	178,457	269,498	423,167	80,436	166,032	1,079,139	1,748,774	599,433	(230,954)	368,479
40131	Floyd County School Board	0	0	12,599	1,926	14,525	58,561	11,131	22,977	174,807	267,476	82,954	(39,095)	43,859
40132	Fluvanna County Public Schools	0	0	31,068	77,796	108,864	144,407	27,449	56,659	227,633	456,148	204,558	(55,800)	148,758
40133	Franklin County Public Schools	0	0	49,454	3,517	52,971	229,870	43,694	90,191	562,473	926,228	325,620	(178,649)	146,971
40134	Frederick County School Board	0	0	127,546	311,790	439,336	592,850	112,689	232,608	212,153	1,150,300	839,796	17,016	856,812
40135	Giles County Schools	0	0	18,296	102,498	120,794	85,042	16,165	33,367	36,273	170,847	120,465	6,189	126,654
40136	Gloucester County School Board	0	0	40,338	136,250	176,588	187,498	35,640	73,566	367,450	664,154	265,598	(49,623)	215,975
40137	Goochland County School Board	0	0	22,440	110,654	133,094	104,303	19,826	40,924	54,923	219,976	147,749	8,164	155,913
40138	Grayson County School Board	0	0	13,770	99,783	113,553	64,004	12,166	25,112	7,080	108,362	90,664	12,286	102,950
40139	Greene County Public Schools	0	0	21,787	71,628	93,415	101,268	19,249	39,733	257,714	417,964	143,450	(51,662)	91,788
40140	Greensville County School Board	0	0	16,977	19,924	36,901	78,913	15,000	30,962	97,105	221,980	111,783	(22,698)	89,085
40141	Halifax County School Board	0	0	36,652	88,106	124,758	170,364	32,383	66,843	154,279	423,869	241,327	(52,513)	188,814
40142	Hanover County School Board	0	0	139,145	152,700	291,845	646,762	122,937	253,761	331,312	1,354,772	916,164	(109,218)	806,946
40143	Henrico County School Board	0	0	410,678	2,427,583	2,838,261	1,908,876	362,840	748,958	443,291	3,463,965	2,703,999	432,757	3,136,756
40144	Henry County Public Schools	0	0	51,065	95,033	146,098	237,354	45,116	93,127	148,231	523,828	336,221	(30,845)	305,376
40145	Highland County Public Schools	0	0	2,340	324	2,664	10,875	2,067	4,267	13,486	30,695	15,405	(7,010)	8,395
40146	Isle of Wight County Schools	0	0	42,718	115,908	158,626	198,556	37,742	77,905	144,797	459,000	281,263	2,936	284,199
40148	King George County School Board	0	0	33,501	176,092	209,593	155,714	29,598	61,095	151,600	398,007	220,576	6,597	227,173

Health Insurance Credit - Teachers
Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40149	King & Queen County School Board	0	0	6,141	21,859	28,000	28,543	5,426	11,199	59,433	104,601	40,433	(6,134)	34,299
40150	King William County School Board	0	0	13,816	9,756	23,572	64,220	12,207	25,197	185,018	286,642	90,970	(54,670)	36,300
40151	Lancaster County Public Schools	0	0	8,686	54,384	63,070	40,374	7,674	15,841	113,957	177,846	57,192	(40,163)	17,029
40152	Lee County School Board	0	0	22,931	12,319	35,250	106,587	20,260	41,820	183,517	352,184	150,985	(62,864)	88,121
40153	Loudoun County School Board	0	0	976,548	4,828,230	5,804,778	4,539,106	862,795	1,780,943	1,429,105	8,611,949	6,429,826	2,444,157	8,873,983
40154	Louisa County Public Schools	0	0	43,122	174,446	217,568	200,436	38,099	78,642	135,230	452,407	283,925	42,913	326,838
40155	Lunenburg County School Board	0	0	11,923	62,193	74,116	55,418	10,534	21,744	51,269	138,965	78,502	10,937	89,439
40156	Madison County School Board	0	0	12,494	21,463	33,957	58,075	11,039	22,786	113,665	205,565	82,265	(33,998)	48,267
40157	Mathews County School Board	0	0	7,931	21,664	29,595	36,864	7,007	14,464	154,336	212,671	52,220	(24,178)	28,042
40158	Mecklenburg County School Board	0	0	29,855	44,130	73,985	138,770	26,377	54,447	228,597	448,191	196,573	(45,163)	151,410
40159	Middlesex County School Board	0	0	11,623	32,802	44,425	54,025	10,269	21,197	66,603	152,094	76,529	9,012	85,541
40160	Montgomery County School Board	0	0	76,050	293,153	369,203	353,488	67,191	138,693	380,104	939,476	500,729	38,136	538,865
40162	Nelson County Public Schools	0	0	13,859	978	14,837	64,420	12,245	25,275	131,012	232,952	91,253	(44,024)	47,229
40163	New Kent County School Board	0	0	26,788	226,059	252,847	124,514	23,668	48,854	7,468	204,504	176,379	54,633	231,012
40165	Northampton County Schools	0	0	12,644	94,280	106,924	58,772	11,171	23,059	72,593	165,595	83,252	(12,173)	71,079
40166	Northumberland County School Board	0	0	11,079	35,769	46,848	51,498	9,789	20,206	76,534	158,027	72,949	(9,224)	63,725
40167	Nottoway County School Board	0	0	13,177	935	14,112	61,250	11,642	24,032	117,744	214,668	86,763	(49,160)	37,603
40168	Orange County Public Schools	0	0	37,297	101,481	138,778	173,361	32,953	68,019	58,648	332,981	245,573	(19,737)	225,836
40169	Page County Public Schools	0	0	24,611	55,940	80,551	114,395	21,744	44,883	102,592	283,614	162,045	(31,934)	130,111
40170	Patrick County School Board	0	0	16,135	28,907	45,042	74,998	14,256	29,426	122,776	241,456	106,238	(47,412)	58,826
40171	Pittsylvania County School Board	0	0	56,350	70,426	126,776	261,923	49,786	102,767	382,581	797,057	371,025	(84,738)	286,287
40172	Powhatan County School Board	0	0	31,980	75,754	107,734	148,646	28,255	58,322	161,638	396,861	210,563	(39,741)	170,822
40173	Prince Edward County School Board	0	0	11,436	817	12,253	53,156	10,104	20,856	289,398	373,514	75,297	(87,392)	(12,095)
40174	Prince George County School Board	0	0	41,601	24,623	66,224	193,367	36,755	75,869	272,447	578,438	273,912	(86,966)	186,946
40176	Prince William County School Board	0	0	875,345	6,410,039	7,285,384	4,068,702	773,381	1,596,377	201,860	6,640,320	5,763,479	1,596,107	7,359,586
40177	Pulaski County School Board	0	0	30,012	170,612	200,624	139,499	26,516	54,733	142,160	362,908	197,605	(23,558)	174,047
40178	Rappahannock County School Board	0	0	7,226	16,492	23,718	33,587	6,384	13,178	87,451	140,600	47,577	(15,957)	31,620
40179	Richmond County School Board	0	0	9,391	21,083	30,474	43,652	8,297	17,127	48,442	117,518	61,835	(3,146)	58,689
40180	Roanoke County School Board	0	0	107,653	105,019	212,672	500,384	95,113	196,328	142,769	934,594	708,814	(62,132)	646,682
40181	Rockbridge County School Board	0	0	21,651	11,942	33,593	100,636	19,129	39,485	115,268	274,518	142,555	(31,101)	111,454
40182	Rockingham County School Board	0	0	94,938	216,974	311,912	441,283	83,879	173,140	197,361	895,663	625,095	173	625,268
40183	Russell County School Board	0	0	23,773	102,221	125,994	110,502	21,004	43,356	191,241	366,103	156,530	(41,892)	114,638
40184	Scott County School Board	0	0	29,523	136,903	166,426	137,225	26,084	53,841	30,275	247,425	194,385	8,970	203,355
40185	Shenandoah County School Board	0	0	44,157	16,949	61,106	205,247	39,013	80,530	517,428	842,218	290,740	(96,827)	193,913
40186	Smyth County School Board	0	0	31,069	177,993	209,062	144,412	27,450	56,661	132,799	361,322	204,566	(23,538)	181,028
40187	Southampton County School Board	0	0	14,576	17,833	32,409	67,751	12,878	26,583	277,256	384,468	95,973	(66,080)	29,893
40188	Spotsylvania County School Board	0	0	179,024	203,171	382,195	832,121	158,170	326,487	359,329	1,676,107	1,178,733	(69,964)	1,108,769
40189	Stafford County School Board	0	0	269,222	2,933,757	3,202,979	1,251,373	237,862	490,983	15,124	1,995,342	1,772,620	727,203	2,499,823
40190	Surry County Schools	0	0	8,326	597	8,923	38,700	7,356	15,184	126,512	187,752	54,821	(48,780)	6,041
40191	Sussex County School Board	0	0	9,927	703	10,630	46,141	8,771	18,104	58,572	131,588	65,361	(21,218)	44,143
40192	Tazewell County Schools	0	0	32,865	49,978	82,843	152,761	29,037	59,936	131,385	373,119	216,391	(76,599)	139,792
40193	Warren County School Board	0	0	42,734	105,894	148,628	198,632	37,756	77,934	118,852	433,174	281,370	1,353	282,723
40195	Washington County School Board	0	0	47,073	23,906	70,979	218,800	41,590	85,847	127,180	473,417	309,939	(66,770)	243,169
40196	Westmoreland County School Board	0	0	13,928	98,751	112,679	64,738	12,305	25,400	44,936	147,379	91,704	(3,885)	87,819
40197	Wise County School Board	0	0	40,638	143,683	184,321	188,891	35,904	74,112	55,039	353,946	267,571	26,716	294,287
40198	Wythe County School Board	0	0	28,830	76,552	105,382	134,007	25,472	52,578	64,745	276,802	189,826	(20,790)	169,036
40199	York County School Board	0	0	98,668	370,100	468,768	458,622	87,175	179,943	191,374	917,114	649,656	9,908	659,564
40200	Alexandria City School Board	0	0	211,039	565,868	776,907	980,935	186,457	384,875	685,339	2,237,606	1,389,533	(84,377)	1,305,156
40201	Bristol City School Board	0	0	17,081	48,413	65,494	79,393	15,091	31,150	77,533	203,167	112,464	(10,698)	101,766

Health Insurance Credit - Teachers
Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40202	Buena Vista City Schools	0	0	6,319	14,817	21,136	29,370	5,583	11,523	51,823	98,299	41,603	(19,843)	21,760
40203	Charlottesville Public Schools	0	0	52,567	93,779	146,346	244,336	46,443	95,867	230,358	617,004	346,112	(54,573)	291,539
40205	Danville City Schools	0	0	52,344	335,201	387,545	243,299	46,246	95,460	82,138	467,143	344,643	101,031	445,674
40206	Fredericksburg City Schools	0	0	30,626	113,531	144,157	142,355	27,059	55,854	296,476	521,744	201,652	(41,373)	160,279
40207	Hampton City Schools	0	0	154,867	400,708	555,575	719,838	136,827	282,432	158,202	1,297,299	1,019,679	(70,235)	949,444
40208	Harrisonburg City School Board	0	0	64,370	395,685	460,055	299,198	56,872	117,392	3,752	477,214	423,826	128,234	552,060
40209	Hopewell City School Board	0	0	32,733	151,524	184,257	152,145	28,920	59,695	413,525	654,285	215,520	(50,062)	165,458
40210	Lynchburg Public Schools	0	0	69,799	222,769	292,568	324,431	61,668	127,292	614,726	1,128,117	459,570	(179,080)	280,490
40211	Newport News Public Schools	0	0	215,536	238,920	454,456	1,001,837	190,430	393,076	775,365	2,360,708	1,419,143	(268,581)	1,150,562
40212	Norfolk Public Schools	0	0	269,101	1,117,969	1,387,070	1,250,812	237,755	490,763	1,797,900	3,777,230	1,771,825	(583,415)	1,188,410
40213	Petersburg City Schools	0	0	33,099	78,412	111,511	153,846	29,243	60,362	134,396	377,847	217,929	298	218,227
40214	Portsmouth School Board	0	0	104,083	816,748	920,831	483,790	91,959	189,818	1,213,473	1,979,040	685,309	(198,005)	487,304
40215	Radford City School Board	0	0	12,821	90,493	103,314	59,592	11,327	23,381	42,439	136,739	84,415	909	85,324
40216	Richmond Public Schools	0	0	246,783	1,596,237	1,843,020	1,147,076	218,037	450,062	1,168,110	2,983,285	1,624,879	177,713	1,802,592
40217	Roanoke City School Board	0	0	124,507	1,033,110	1,157,617	578,725	110,004	227,066	495,061	1,410,856	819,786	136,634	956,420
40219	Staunton City Schools	0	0	24,186	81,853	106,039	112,419	21,369	44,108	88,331	266,227	159,245	(10,785)	148,460
40220	Suffolk City School Board	0	0	106,717	222,531	329,248	496,032	94,286	194,621	431,313	1,216,252	702,649	(54,935)	647,714
40222	Winchester Public Schools	0	0	40,433	121,710	162,143	187,935	35,723	73,737	236,588	533,983	266,217	(33,893)	232,324
40223	Martinsville City Schools	0	0	14,731	37,185	51,916	68,470	13,015	26,864	100,708	209,057	96,990	(33,563)	63,427
40224	Falls Church Public Schools	0	0	36,197	91,977	128,174	168,247	31,981	66,013	176,596	442,837	238,329	(16,328)	222,001
40225	Colonial Heights City Schools	0	0	27,104	86,664	113,768	125,983	23,947	49,430	33,950	233,310	178,460	(3,566)	174,894
40230	Covington City School Board	0	0	0	0	0	0	0	0	364,866	364,866	0	(125,374)	(125,374)
40231	Fairfax City School Board	0	0	93	1,034	1,127	432	82	169	3,394	4,077	612	(691)	(79)
40232	Franklin City Public Schools	0	0	10,524	161,858	172,382	48,917	9,298	19,193	44,912	122,320	69,293	(1,828)	67,465
40233	Chesapeake Public Schools	0	0	343,939	996,017	1,339,956	1,598,667	303,875	627,246	501,234	3,031,022	2,264,576	187,630	2,452,206
40234	Virginia Beach City School Board	0	0	527,729	868,984	1,396,713	2,452,944	466,257	962,426	3,657,524	7,539,151	3,474,694	(908,716)	2,565,978
40236	Manassas Park City Schools	0	0	33,419	241,034	274,453	155,336	29,526	60,947	55,094	300,903	220,040	35,050	255,090
40306	Town of West Point School Board	0	0	6,949	20,563	27,512	32,302	6,140	12,674	56,833	107,949	45,757	(14,127)	31,630
40307	Lexington City School Board	0	0	4,089	8,960	13,049	19,007	3,613	7,458	26,846	56,924	26,925	(498)	26,427
40308	Waynesboro Public Schools	0	0	27,318	208,557	235,875	126,977	24,136	49,820	71,011	271,944	179,867	18,870	198,737
40309	Town of Colonial Beach Schools	0	0	5,618	55,375	60,993	26,113	4,964	10,246	16,918	58,241	36,991	5,745	42,736
40313	Galax City Schools	0	0	10,598	54,609	65,207	49,262	9,364	19,328	17,763	95,717	69,782	4,043	73,825
40314	Norton City Schools	0	0	5,490	41,987	47,477	25,519	4,851	10,013	23,884	64,267	36,149	2,256	38,405
40332	Manassas City Schools	0	0	80,770	300,837	381,607	375,427	71,361	147,301	149,068	743,157	531,808	17,420	549,228
40335	City of Salem Schools	0	0	31,665	74,569	106,234	147,183	27,977	57,748	97,316	330,224	208,490	(8,381)	200,109
40402	Williamsburg-James City County School Board	0	0	97,770	153,478	251,248	454,448	86,382	178,305	244,988	964,123	643,744	(28,608)	615,136
40403	Poquoson City Public Schools	0	0	14,243	1,006	15,249	66,202	12,584	25,975	117,485	222,246	93,777	(38,950)	54,827
40410	Valley Vocational Technical Center	0	0	2,700	15,073	17,773	12,549	2,385	4,924	16,984	36,842	17,776	(2,255)	15,521
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	20,733	20,733	0	0	0	171,401	171,401	0	(24,236)	(24,236)
40414	Jackson River Technical Ctr	0	0	0	0	0	0	0	0	40,561	40,561	0	(13,082)	(13,082)
40415	New Horizons Technical Center	0	0	11,228	8,801	20,029	52,189	9,920	20,477	90,811	173,397	73,928	(16,657)	57,271
40416	Northern Neck Regional Vocational Center	0	0	1,105	370	1,475	5,135	976	2,015	33,274	41,400	7,274	(8,077)	(803)
40417	Rowanty Vocational Technical Center	0	0	1,030	9,591	10,621	4,790	910	1,879	19,715	27,294	6,785	(291)	6,494
40418	Amelia-Nottoway Vocational Center	0	0	501	15,817	16,318	2,327	442	913	6,587	10,269	3,297	2,966	6,263
40421	Northern Neck Regional Special Education Program	0	0	885	9,892	10,777	4,115	782	1,614	16,240	22,751	5,829	(4,803)	1,026
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	6,182	32,006	38,188	28,732	5,461	11,273	17,295	62,761	40,701	(3,783)	36,918
40424	Appomattox Region Governor's School	0	0	2,895	19,706	22,601	13,456	2,558	5,280	9,535	30,829	19,061	6,066	25,127
40425	Bridging Communities Regional Career and Tech Center	0	0	713	8,305	9,018	3,315	630	1,301	7,267	12,513	4,697	(112)	4,585

Health Insurance Credit - Teachers
Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	Total for VRS Health Insurance Credit - Teachers[1]	0	0	11,617,208	41,653,021	53,270,229	53,998,088	10,263,982	21,186,443	41,521,449	126,969,962	76,490,454	(4,025)	76,486,429

[1] *Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding.*

Health Insurance Credit - Teachers
Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Teachers Total[1]	**(13,255,009)**	**(17,381,333)**	**(17,710,059)**	**(12,857,336)**	**(7,669,776)**	**(4,826,220)**
	Employer Allocation						
40100	Accomack County School Board	(120,812)	(115,510)	(85,597)	(77,715)	(41,912)	(9,812)
40101	Albemarle County Schools	(1,574)	(79,526)	(44,418)	(88,169)	(93,924)	(111,675)
40102	Alleghany County School Board	51,010	51,606	62,277	(21,619)	(17,059)	(11,153)
40103	Amelia County School Board	(13,468)	(12,914)	(19,407)	(15,357)	(7,663)	(4,243)
40104	Amherst County School Board	(45,378)	(58,301)	(63,046)	(49,051)	(27,755)	(11,192)
40105	Appomattox County School Board	(8,637)	(8,982)	(8,380)	(12,639)	(6,966)	(6,455)
40106	Arlington Public Schools	(709,757)	(815,249)	(705,690)	(398,987)	(401,642)	(203,418)
40107	Augusta County School Board	(104,193)	(119,477)	(99,476)	(64,506)	(55,067)	(26,286)
40108	Bath County School Board	(23,110)	(20,971)	(18,288)	(12,718)	(8,742)	(5,381)
40109	Bedford County School Board	(193,045)	(208,737)	(197,132)	(150,456)	(105,237)	(62,239)
40110	Bland County School Board	(12,821)	(11,290)	(12,896)	(11,605)	(7,007)	(6,287)
40111	Botetourt County Schools	(82,911)	(90,949)	(74,185)	(49,621)	(28,227)	(18,710)
40112	Brunswick County Public Schools	(67,861)	(63,625)	(53,185)	(34,786)	(19,930)	(5,782)
40113	Buchanan County School Board	(68,540)	(60,515)	(52,074)	(30,103)	(17,899)	(4,636)
40114	Buckingham County School Board	(24,202)	(27,990)	(30,740)	(27,975)	(24,319)	(14,808)
40115	Campbell County School Board	(55,536)	(80,034)	(81,543)	(66,938)	(45,281)	(20,621)
40116	Caroline County School Board	(45,721)	(41,330)	(51,071)	(36,997)	(31,675)	(16,432)
40117	Carroll County School Board	(77,962)	(73,923)	(61,393)	(48,246)	(29,826)	(15,856)
40118	Charles City County School Board	(23,104)	(17,772)	(14,909)	(6,376)	(2,273)	(7,631)
40119	Charlotte County School Board	(2,790)	1,764	(1,951)	(258,200)	(100,870)	(45,329)
40120	Chesterfield County School Board	226,230	115,067	(48,920)	(122,625)	(218,853)	(239,153)
40121	Clarke County School Board	(37,033)	(38,846)	(23,468)	(22,011)	(16,882)	(11,148)
40122	Craig County School Board	(10,553)	(12,047)	(10,431)	(6,753)	(3,580)	397
40123	Culpeper County School Board	(62,827)	(75,698)	(55,785)	(26,933)	(6,356)	(24,239)
40124	Cumberland County School Board	(12,702)	(18,473)	(18,813)	(15,997)	(8,617)	(2,811)
40125	Dickenson County School Board	(27,382)	(29,690)	(25,045)	(20,214)	(17,650)	(11,699)
40126	Dinwiddie County School Board	(52,820)	(62,827)	(50,448)	(54,772)	(42,984)	(26,654)
40128	Essex County Public Schools	(53,697)	(49,618)	(48,820)	(43,751)	(34,961)	(10,447)
40129	Fairfax County School Board	(3,888,032)	(4,947,920)	(4,816,248)	(2,928,803)	(1,442,577)	(897,183)
40130	Fauquier County School Board	(313,257)	(341,717)	(294,714)	(222,596)	(201,100)	(105,892)
40131	Floyd County School Board	(57,022)	(57,094)	(52,592)	(42,297)	(27,548)	(16,398)
40132	Fluvanna County Public Schools	(86,363)	(85,022)	(69,614)	(45,095)	(29,560)	(31,630)
40133	Franklin County Public Schools	(233,205)	(210,880)	(169,308)	(130,669)	(75,178)	(54,017)
40134	Frederick County School Board	(147,914)	(193,765)	(185,352)	(126,784)	(36,286)	(20,863)
40135	Giles County Schools	(12,225)	(15,754)	(9,424)	(165)	(7,567)	(4,918)
40136	Gloucester County School Board	(88,761)	(106,878)	(78,074)	(88,239)	(71,865)	(53,749)
40137	Goochland County School Board	(17,981)	(25,145)	(19,872)	(15,458)	(9,093)	667
40138	Grayson County School Board	4,408	1,833	(2,586)	38	1,585	(87)
40139	Greene County Public Schools	(70,944)	(67,196)	(53,383)	(57,473)	(50,360)	(25,193)
40140	Greensville County School Board	(45,680)	(46,768)	(39,681)	(24,123)	(18,408)	(10,419)
40141	Halifax County School Board	(68,925)	(62,469)	(48,261)	(53,625)	(38,837)	(26,994)
40142	Hanover County School Board	(238,264)	(255,139)	(206,123)	(176,037)	(115,813)	(71,551)
40143	Henrico County School Board	(60,433)	(252,105)	(266,790)	(137,141)	86,413	4,352
40144	Henry County Public Schools	(76,929)	(87,684)	(83,802)	(60,630)	(49,770)	(18,915)
40145	Highland County Public Schools	(8,488)	(6,663)	(5,917)	(4,167)	(1,765)	(1,031)
40146	Isle of Wight County Schools	(48,872)	(68,128)	(55,087)	(54,892)	(45,942)	(27,453)
40148	King George County School Board	(27,780)	(43,022)	(34,821)	(21,704)	(29,844)	(31,243)
40149	King & Queen County School Board	(12,545)	(13,260)	(13,969)	(16,181)	(13,856)	(6,790)
40150	King William County School Board	(66,849)	(66,403)	(57,948)	(47,230)	(20,175)	(4,465)
40151	Lancaster County Public Schools	(45,473)	(37,520)	(23,818)	(14,777)	2,608	4,204
40152	Lee County School Board	(79,695)	(81,948)	(64,344)	(48,914)	(27,449)	(14,584)
40153	Loudoun County School Board	791,282	(381,707)	(1,090,806)	(1,185,641)	(556,379)	(383,920)
40154	Louisa County Public Schools	(12,557)	(26,876)	(54,258)	(59,275)	(50,442)	(31,431)
40155	Lunenburg County School Board	(3,238)	(14,018)	(13,887)	(13,436)	(14,710)	(5,560)
40156	Madison County School Board	(43,178)	(37,986)	(31,452)	(28,405)	(23,229)	(7,358)
40157	Mathews County School Board	(29,011)	(40,210)	(43,394)	(36,991)	(23,325)	(10,145)
40158	Mecklenburg County School Board	(74,681)	(89,885)	(82,039)	(68,140)	(41,901)	(17,560)
40159	Middlesex County School Board	(16,173)	(27,083)	(23,019)	(16,591)	(15,510)	(9,293)
40160	Montgomery County School Board	(54,526)	(108,149)	(138,834)	(151,005)	(88,541)	(29,218)
40162	Nelson County Public Schools	(57,757)	(52,218)	(40,300)	(30,965)	(22,728)	(14,147)
40163	New Kent County School Board	19,598	7,005	6,757	9,067	3,870	2,046
40165	Northampton County Schools	(25,039)	(24,957)	(14,611)	(3,467)	7,658	1,745
40166	Northumberland County School Board	(21,705)	(20,292)	(19,070)	(19,734)	(18,821)	(11,557)
40167	Nottoway County School Board	(53,814)	(49,904)	(43,443)	(26,421)	(17,140)	(9,834)
40168	Orange County Public Schools	(52,952)	(51,420)	(35,630)	(28,957)	(15,442)	(9,802)
40169	Page County Public Schools	(50,289)	(43,627)	(38,205)	(28,119)	(27,425)	(15,398)
40170	Patrick County School Board	(50,115)	(41,372)	(33,972)	(27,311)	(25,763)	(17,881)

Health Insurance Credit - Teachers
Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40171	Pittsylvania County School Board	(158,074)	(157,133)	(133,911)	(102,298)	(83,666)	(35,199)
40172	Powhatan County School Board	(66,354)	(73,298)	(64,807)	(53,489)	(25,396)	(5,783)
40173	Prince Edward County School Board	(94,642)	(84,787)	(73,544)	(53,488)	(32,617)	(22,183)
40174	Prince George County School Board	(117,617)	(123,057)	(115,814)	(85,720)	(55,021)	(14,985)
40176	Prince William County School Board	555,614	143,739	(161,944)	94,891	(28,220)	40,984
40177	Pulaski County School Board	(41,894)	(32,989)	(27,276)	(24,968)	(29,849)	(5,308)
40178	Rappahannock County School Board	(21,125)	(22,322)	(24,877)	(22,585)	(19,146)	(6,827)
40179	Richmond County School Board	(13,404)	(17,618)	(18,026)	(18,666)	(13,817)	(5,513)
40180	Roanoke County School Board	(143,190)	(148,499)	(160,312)	(129,670)	(83,047)	(57,204)
40181	Rockbridge County School Board	(58,313)	(64,670)	(55,034)	(35,580)	(19,395)	(7,933)
40182	Rockingham County School Board	(102,062)	(108,872)	(116,922)	(107,766)	(87,949)	(60,180)
40183	Russell County School Board	(63,070)	(68,668)	(64,788)	(38,792)	(8,642)	3,851
40184	Scott County School Board	(17,269)	(23,215)	(26,920)	(9,154)	1,300	(5,741)
40185	Shenandoah County School Board	(156,961)	(179,213)	(166,405)	(134,119)	(93,143)	(51,271)
40186	Smyth County School Board	(43,623)	(41,228)	(34,973)	(30,810)	(8,180)	6,554
40187	Southampton County School Board	(82,377)	(82,154)	(68,368)	(55,350)	(46,607)	(17,203)
40188	Spotsylvania County School Board	(256,395)	(327,860)	(287,112)	(202,406)	(119,291)	(100,848)
40189	Stafford County School Board	427,196	263,334	187,123	150,031	96,405	83,548
40190	Surry County Schools	(52,056)	(41,407)	(32,645)	(26,800)	(17,943)	(7,978)
40191	Sussex County School Board	(30,803)	(31,331)	(26,889)	(17,474)	(9,479)	(4,982)
40192	Tazewell County Schools	(79,151)	(62,386)	(53,009)	(38,325)	(33,549)	(23,856)
40193	Warren County School Board	(43,539)	(52,939)	(59,932)	(64,284)	(37,934)	(25,918)
40195	Washington County School Board	(98,743)	(98,702)	(92,344)	(65,355)	(27,653)	(19,641)
40196	Westmoreland County School Board	(11,601)	(14,435)	(12,770)	451	6,058	(2,403)
40197	Wise County School Board	(3,509)	(22,915)	(50,384)	(50,487)	(25,654)	(16,676)
40198	Wythe County School Board	(41,432)	(39,651)	(31,676)	(21,417)	(20,852)	(16,392)
40199	York County School Board	(99,708)	(145,075)	(125,053)	(46,542)	(6,261)	(25,707)
40200	Alexandria City School Board	(333,953)	(421,418)	(403,208)	(235,481)	(56,016)	(10,623)
40201	Bristol City School Board	(21,820)	(28,366)	(38,584)	(24,536)	(17,622)	(6,745)
40202	Buena Vista City Schools	(24,199)	(22,609)	(10,767)	(9,312)	(7,118)	(3,158)
40203	Charlottesville Public Schools	(115,153)	(135,312)	(112,869)	(75,878)	(19,602)	(11,844)
40205	Danville City Schools	17,270	(34,129)	(22,405)	(9,931)	(2,295)	(28,108)
40206	Fredericksburg City Schools	(71,226)	(73,153)	(62,699)	(68,751)	(64,383)	(37,375)
40207	Hampton City Schools	(164,964)	(154,760)	(164,497)	(126,913)	(62,323)	(68,267)
40208	Harrisonburg City School Board	35,921	3,790	(10,684)	(18,838)	(18,112)	(9,236)
40209	Hopewell City School Board	(87,269)	(98,394)	(78,058)	(84,739)	(82,149)	(39,419)
40210	Lynchburg Public Schools	(206,411)	(187,104)	(139,986)	(112,791)	(96,018)	(93,239)
40211	Newport News Public Schools	(461,365)	(449,710)	(409,189)	(268,088)	(171,945)	(145,955)
40212	Norfolk Public Schools	(739,175)	(706,303)	(624,336)	(333,868)	(34,353)	47,875
40213	Petersburg City Schools	(36,814)	(55,180)	(57,855)	(59,867)	(40,365)	(16,255)
40214	Portsmouth School Board	(304,767)	(316,376)	(322,669)	(178,722)	(5,615)	69,940
40215	Radford City School Board	(10,256)	(11,394)	(4,615)	(7,579)	213	206
40216	Richmond Public Schools	(145,541)	(52,419)	(406,713)	(371,364)	(117,099)	(47,129)
40217	Roanoke City School Board	15,791	(6,396)	(16,417)	1,348	(151,751)	(95,814)
40219	Staunton City Schools	(31,222)	(32,616)	(26,903)	(27,803)	(22,360)	(19,284)
40220	Suffolk City School Board	(197,681)	(225,677)	(207,800)	(112,438)	(78,188)	(65,220)
40222	Winchester Public Schools	(65,976)	(70,801)	(68,913)	(60,363)	(57,729)	(48,058)
40223	Martinsville City Schools	(46,809)	(39,536)	(31,790)	(19,013)	(9,116)	(10,877)
40224	Falls Church Public Schools	(64,963)	(83,320)	(62,356)	(42,162)	(40,363)	(21,499)
40225	Colonial Heights City Schools	(30,895)	(33,682)	(31,116)	(15,226)	(5,323)	(3,300)
40230	Covington City School Board	(119,768)	(116,824)	(110,740)	(17,534)	0	0
40231	Fairfax City School Board	(754)	(724)	(697)	(563)	(324)	112
40232	Franklin City Public Schools	831	11,891	9,559	15,059	7,682	5,040
40233	Chesapeake Public Schools	(199,776)	(336,427)	(360,036)	(289,545)	(305,121)	(200,161)
40234	Virginia Beach City School Board	(1,428,919)	(1,448,531)	(1,294,144)	(914,013)	(547,288)	(509,543)
40236	Manassas Park City Schools	(5,698)	(16,572)	(23,086)	2,158	10,534	6,214
40306	Town of West Point School Board	(21,371)	(21,518)	(16,819)	(8,562)	(8,299)	(3,868)
40307	Lexington City School Board	(6,046)	(8,915)	(10,285)	(9,587)	(6,067)	(2,975)
40308	Waynesboro Public Schools	(2,127)	607	221	(3,030)	(23,133)	(8,607)
40309	Town of Colonial Beach Schools	1,838	1,652	993	4,357	(3,382)	(2,706)
40313	Galax City Schools	(6,203)	(5,952)	(3,976)	(6,977)	(5,505)	(1,897)
40314	Norton City Schools	1,541	1,036	(2,987)	(8,035)	(6,641)	(1,704)
40332	Manassas City Schools	(49,580)	(70,828)	(116,777)	(78,475)	(30,836)	(15,054)
40335	City of Salem Schools	(42,535)	(45,850)	(41,383)	(46,436)	(32,541)	(15,245)
40402	Williamsburg-James City County School Board	(138,867)	(182,305)	(140,946)	(125,663)	(78,653)	(46,441)
40403	Poquoson City Public Schools	(50,954)	(52,288)	(47,101)	(32,477)	(14,938)	(9,239)
40410	Valley Vocational Technical Center	(4,595)	(5,220)	(3,347)	(1,355)	(2,275)	(2,277)
40412	Charlottesville/Albemarle Vo-Tech Center	(23,753)	(25,422)	(25,643)	(30,149)	(29,352)	(16,349)
40414	Jackson River Technical Ctr	(13,276)	(12,770)	(12,516)	(1,999)	0	0

Health Insurance Credit - Teachers
Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40415	New Horizons Technical Center	(31,636)	(31,287)	(32,962)	(26,779)	(19,458)	(11,246)
40416	Northern Neck Regional Vocational Center	(9,506)	(10,129)	(9,633)	(7,569)	(2,288)	(800)
40417	Rowanty Vocational Technical Center	(1,193)	(3,001)	(3,217)	(3,521)	(2,879)	(2,862)
40418	Amelia-Nottoway Vocational Center	1,935	1,534	2,326	944	140	(830)
40421	Northern Neck Regional Special Education Program	(5,721)	(5,438)	(999)	862	(221)	(457)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(8,030)	(5,217)	(7,094)	(4,369)	(812)	949
40424	Appomattox Region Governor's School	2,400	(1,041)	(3,655)	(3,143)	(2,475)	(314)
40425	Bridging Communities Regional Career and Tech Center	(1,087)	(375)	651	(975)	(1,092)	(617)
	Total for VRS Health Insurance Credit - Teachers[1]	(13,255,009)	(17,381,333)	(17,710,059)	(12,857,336)	(7,669,776)	(4,826,220)

[1] *Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - Teachers
Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - Teachers Total[1]	**1,155,648,006**	**1,060,138,919**	**1,214,832,198**	**928,803,883**
	Employer Allocation				
40100	Accomack County School Board	3,388,938	3,140,980	3,599,305	2,751,860
40101	Albemarle County Schools	14,676,614	13,091,231	15,001,477	11,469,428
40102	Alleghany County School Board	2,093,572	1,902,737	2,180,381	1,667,017
40103	Amelia County School Board	1,160,964	1,069,468	1,225,523	936,977
40104	Amherst County School Board	3,190,282	2,942,416	3,371,767	2,577,895
40105	Appomattox County School Board	1,655,581	1,522,147	1,744,256	1,333,577
40106	Arlington Public Schools	41,634,415	37,975,130	43,516,383	33,270,591
40107	Augusta County School Board	8,065,730	7,453,837	8,541,485	6,530,420
40108	Bath County School Board	557,485	488,830	560,159	428,271
40109	Bedford County School Board	6,657,804	5,853,027	6,707,089	5,127,926
40110	Bland County School Board	486,181	414,514	474,999	363,162
40111	Botetourt County Schools	3,569,103	3,246,039	3,719,695	2,843,905
40112	Brunswick County Public Schools	931,799	840,796	963,483	736,634
40113	Buchanan County School Board	1,580,233	1,464,158	1,677,805	1,282,771
40114	Buckingham County School Board	1,519,446	1,331,322	1,525,586	1,166,392
40115	Campbell County School Board	5,514,752	5,076,793	5,817,588	4,447,856
40116	Caroline County School Board	2,935,577	2,662,115	3,050,565	2,332,319
40117	Carroll County School Board	2,707,683	2,450,299	2,807,842	2,146,744
40118	Charles City Co School Bd	539,688	455,330	521,770	398,921
40119	Charlotte County School Board	2,008,285	1,569,218	1,798,195	1,374,816
40120	Chesterfield Co School Bd	48,408,824	44,134,643	50,574,679	38,667,035
40121	Clarke County School Board	1,663,902	1,495,326	1,713,521	1,310,078
40122	Craig County School Board	444,578	424,480	486,419	371,893
40123	Culpeper County School Board	6,380,102	5,870,625	6,727,255	5,143,344
40124	Cumberland County School Board	1,091,394	1,014,129	1,162,108	888,494
40125	Dickenson County School Board	1,305,073	1,150,993	1,318,943	1,008,402
40126	Dinwiddie County School Board	3,270,599	2,904,251	3,328,033	2,544,458
40128	Essex County Public Schools	864,771	742,733	851,111	650,720
40129	Fairfax County Public Schools	202,309,474	185,202,876	212,227,298	162,259,067
40130	Fauquier County School Board	9,587,140	8,307,991	9,520,276	7,278,757
40131	Floyd County School Board	1,340,321	1,149,721	1,317,486	1,007,288
40132	Fluvanna County Public Schools	3,236,508	2,835,130	3,248,826	2,483,900
40133	Franklin County Public Schools	5,180,539	4,513,011	5,171,541	3,953,918
40134	Frederick County School Board	12,437,546	11,639,371	13,337,764	10,197,431
40135	Giles County Schools	1,799,113	1,669,613	1,913,239	1,462,773
40136	Gloucester County School Board	4,301,091	3,681,120	4,218,262	3,225,086
40137	Goochland County School Board	2,154,359	2,047,764	2,346,570	1,794,078
40138	Grayson County School Board	1,325,875	1,256,583	1,439,941	1,100,911
40139	Greene County Public Schools	2,293,152	1,988,185	2,278,296	1,741,879
40140	Greensville County Public Schools	1,715,097	1,549,287	1,775,356	1,357,354
40141	Halifax County School Board	3,737,828	3,344,738	3,832,796	2,930,376
40142	Hanover County Public Schools	13,948,903	12,697,814	14,550,653	11,124,749
40143	Henrico Co School Board	39,489,070	37,476,759	42,945,290	32,833,960
40144	Henry County Public Schools	5,061,854	4,659,947	5,339,916	4,082,650
40145	Highland County School Board	233,210	213,512	244,667	187,061
40146	Isle Of Wight County Schools	4,325,128	3,898,237	4,467,059	3,415,305
40148	King George Co School Board	3,467,637	3,057,123	3,503,212	2,678,392
40149	King And Queen County School Board	643,927	560,389	642,160	490,966
40150	King William Co School Board	1,364,474	1,260,823	1,444,800	1,104,626
40151	Lancaster County Public Schools	803,175	792,666	908,330	694,467
40152	Lee County School Board	2,320,541	2,092,608	2,397,957	1,833,366
40153	Loudoun County School Board	96,974,585	89,115,807	102,119,402	78,075,719
40154	Louisa County Public Schools	4,395,045	3,935,130	4,509,336	3,447,627
40155	Lunenburg County School Board	1,190,780	1,088,021	1,246,782	953,231
40156	Madison County School Board	1,259,772	1,140,179	1,306,552	998,929
40157	Mathews County School Board	842,352	723,757	829,366	634,094
40158	Mecklenburg Co School Board	3,010,116	2,724,451	3,121,997	2,386,933
40159	Middlesex County School Board	1,191,011	1,060,669	1,215,440	929,268
40160	Montgomery County School Board	7,546,728	6,939,987	7,952,656	6,080,229
40162	Nelson County Public Schools	1,444,098	1,264,746	1,449,295	1,108,063
40163	New Kent County School Board	2,562,072	2,444,574	2,801,282	2,141,729
40165	Northampton County Schools	1,203,261	1,153,855	1,322,223	1,010,910
40166	Northumberland Co School Bd	1,156,341	1,011,054	1,158,585	885,800

Health Insurance Credit - Teachers
Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40167	Nottoway County School Board	1,344,828	1,202,516	1,377,984	1,053,542
40168	Orange County Public Schools	3,665,831	3,403,576	3,900,219	2,981,925
40169	Page County Public Schools	2,488,572	2,245,904	2,573,622	1,967,671
40170	Patrick County School Board	1,692,215	1,472,427	1,687,280	1,290,016
40171	Pittsylvania Co School Bd	5,697,460	5,142,310	5,892,665	4,505,256
40172	Powhatan County School Board	3,122,792	2,918,350	3,344,190	2,556,811
40173	Prince Edward Co School Bd	1,273,524	1,043,601	1,195,881	914,315
40174	Prince George Co School Bd	4,120,463	3,796,357	4,350,314	3,326,047
40176	Prince William Co School Bd	83,922,349	79,880,407	91,536,391	69,984,444
40177	Pulaski County School Board	2,929,683	2,738,763	3,138,398	2,399,472
40178	Rappahannock Co School Board	748,629	659,406	755,626	577,716
40179	Richmond County School Board	946,822	857,016	982,070	750,845
40180	Roanoke County School Board	10,806,349	9,823,989	11,257,486	8,606,947
40181	Rockbridge Co School Bd	2,145,461	1,975,781	2,264,083	1,731,012
40182	Rockingham Co School Bd	9,605,862	8,663,667	9,927,852	7,590,371
40183	Russell County School Board	2,257,905	2,169,468	2,486,033	1,900,704
40184	Scott County School Board	2,886,000	2,694,131	3,087,253	2,360,369
40185	Shenandoah County School Board	4,649,288	4,029,588	4,617,577	3,530,384
40186	Smyth County School Board	2,938,928	2,835,236	3,248,947	2,483,993
40187	Southampton Co School Bd	1,536,896	1,330,156	1,524,250	1,165,370
40188	Spotsylvania Co School Bd	18,015,166	16,336,953	18,720,807	14,313,054
40189	Stafford County School Board	25,258,190	24,568,083	28,153,007	21,524,473
40190	Surry County Schools	863,500	759,802	870,670	665,674
40191	Sussex County School Board	994,204	905,889	1,038,074	793,663
40192	Tazewell County Schools	3,348,837	2,999,133	3,436,760	2,627,586
40193	Warren County School Board	4,314,727	3,899,721	4,468,760	3,416,605
40195	Washington County School Board	4,683,379	4,295,683	4,922,500	3,763,513
40196	Westmoreland Co School Bd	1,359,158	1,271,001	1,456,462	1,113,543
40197	Wise County School Board	4,040,954	3,708,472	4,249,605	3,249,049
40198	Wythe County School Board	2,902,410	2,630,947	3,014,849	2,305,013
40199	York County School Board	9,696,118	9,004,078	10,317,934	7,888,610
40200	Alexandria City School Board	20,392,911	19,258,590	22,068,763	16,872,744
40201	Bristol City School Bd	1,696,376	1,558,722	1,786,168	1,365,620
40202	Buena Vista City Schools	632,717	576,610	660,747	505,176
40203	Charlottesville Public Schools	5,151,301	4,797,023	5,496,994	4,202,745
40205	Danville City Schools	5,256,581	4,776,668	5,473,669	4,184,912
40206	Fredericksburg City Schools	3,238,819	2,794,844	3,202,662	2,448,606
40207	Hampton City Schools	15,436,337	14,132,500	16,194,685	12,381,699
40208	Harrisonburg City School Bd	6,266,848	5,874,124	6,731,264	5,146,409
40209	Hopewell City School Board	3,457,468	2,987,047	3,422,911	2,616,998
40210	Lynchburg Public Schools	7,444,222	6,369,527	7,298,955	5,580,440
40211	Newport News Public Schools	21,880,808	19,668,969	22,539,025	17,232,284
40212	Norfolk Public Schools	25,524,682	24,557,058	28,140,373	21,514,813
40213	Petersburg City Schools	3,312,087	3,020,442	3,461,178	2,646,255
40214	Portsmouth School Board	9,471,576	9,498,209	10,884,168	8,321,526
40215	Radford City School Board	1,232,267	1,169,969	1,340,689	1,025,028
40216	Richmond Public Schools	24,117,449	22,520,425	25,806,559	19,730,488
40217	Roanoke City School Board	12,729,347	11,362,039	13,019,964	9,954,456
40219	Staunton City Schools	2,477,940	2,207,103	2,529,159	1,933,677
40220	Suffolk City School Board	10,778,729	9,738,542	11,159,570	8,532,085
40222	Winchester Public Schools	4,265,843	3,689,707	4,228,102	3,232,609
40223	Martinsville City Schools	1,502,458	1,344,256	1,540,407	1,177,723
40224	Falls Church Public Schools	3,651,154	3,303,181	3,785,174	2,893,967
40225	Colonial Heights City Schools	2,634,184	2,473,410	2,834,325	2,166,992
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	8,090	8,481	9,719	7,430
40232	Franklin City Public Schools	973,518	960,380	1,100,516	841,403
40233	Chesapeake Public Schools	34,660,657	31,386,473	35,966,322	27,498,168
40234	Va Beach City School Board	54,760,265	48,158,401	55,185,575	42,192,310
40236	Manassas Park City Schools	3,167,747	3,049,702	3,494,708	2,671,890
40306	Town Of West Point School Bd	698,936	634,175	726,713	555,610
40307	Lexington City School Board	416,727	373,169	427,621	326,939
40308	Waynesboro Public Schools	2,696,127	2,492,917	2,856,678	2,184,082
40309	Town Of Colonial Beach Schools	561,760	512,683	587,493	449,170
40313	Galax City Schools	1,034,767	967,165	1,108,291	847,348

Health Insurance Credit - Teachers
Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40314	Norton City Schools	541,652	501,022	574,130	438,953
40332	Manassas City Schools	7,890,533	7,370,722	8,446,242	6,457,602
40335	City Of Salem Schools	3,166,244	2,889,621	3,311,268	2,531,641
40402	Williamsburg-James City Co Sch	9,771,351	8,922,129	10,224,028	7,816,813
40403	Poquoson City Public Schools	1,442,711	1,299,730	1,489,384	1,138,714
40410	Valley Vo-Tech Center	277,587	246,376	282,327	215,854
40412	Charlottesville/Albemarle Tech Edu Center	127,468	0	0	0
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Ctr	1,168,245	1,024,624	1,174,135	897,689
40416	Northern Neck Reg Voc Ctr	112,560	100,819	115,531	88,329
40417	Rowanty Vo-Tech Center	121,459	94,034	107,756	82,385
40418	Amelia-Nottoway Technical Center	54,662	45,692	52,359	40,031
40421	Northern Neck Regional Special Education Program	88,754	80,783	92,570	70,775
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	587,531	564,100	646,412	494,217
40424	Appomattox Region Governor'S School	281,054	264,187	302,736	231,458
40425	Bridging Communities Regional Career And Tech Center	73,499	65,093	74,591	57,029
	Total for VRS Health Insurance Credit - Teachers[1]	1,155,648,006	1,060,138,919	1,214,832,198	928,803,883

[1] *Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55100	Accomack County	2,543	-	19,778	22,321	60,520	6,410	-	66,930	2,721
55103	Amelia County	301	-	5,432	5,733	10,799	1,067	-	11,866	(1,008)
55104	Amherst County	-	-	21,520	21,520	26,034	4,642	-	30,676	(2,422)
55110	Bland County	3,247	-	1,581	4,828	2,522	988	1,079	4,589	(2)
55122	Craig County	336	-	216	552	13	682	-	695	2,470
55128	Essex County	3,624	-	2,201	5,825	6,126	2,342	2,690	11,158	(6,500)
55132	Fluvanna County	-	-	1,827	1,827	16,260	4,390	4,527	25,177	(20,388)
55133	Franklin County	-	-	4,835	4,835	-	3,837	-	3,837	9,881
55136	Gloucester County	3,304	-	15,929	19,233	17,861	10,575	-	28,436	1,451
55139	Greene County	-	-	6,108	6,108	12,615	2,973	-	15,588	(3,316)
55140	Greensville County	16	-	3,179	3,195	6,252	2,690	-	8,942	1,602
55141	Halifax County	170	-	15,577	15,747	21,260	3,731	-	24,991	2,530
55142	Hanover County	57,242	-	105,738	162,980	131,017	31,569	-	162,586	74,565
55144	Henry County	5,799	-	34,857	40,656	16,719	9,924	-	26,643	4,242
55146	Isle of Wight County	6,371	-	28,299	34,670	26,300	7,854	-	34,154	12,281
55147	James City County	27,267	-	83,942	111,209	86,251	31,139	-	117,390	58,347
55149	King and Queen County	10,154	-	13,068	23,222	13,878	679	127	14,684	4,019
55154	Louisa County	5,521	-	26,645	32,166	19,970	5,145	-	25,115	3,964
55156	Madison County	10,545	-	615	11,160	10,108	2,737	3,675	16,520	(1,509)
55157	Mathews County	450	-	2,793	3,243	5,807	954	-	6,761	(129)
55163	New Kent County	23,644	-	8,575	32,219	36,027	4,790	-	40,817	1,717
55166	Northumberland County	2,263	-	5,211	7,474	7,753	2,039	150	9,942	(2,223)
55170	Patrick County	12,445	-	2,717	15,162	15,613	926	12,383	28,922	6,303
55171	Pittsylvania County	69,959	-	20,234	90,193	152,271	17,242	-	169,513	(34,499)
55172	Powhatan County	3,273	-	12,865	16,138	35,563	3,986	-	39,549	(8,392)
55176	Prince William County	194,751	-	464,145	658,896	202,271	167,037	-	369,308	490,006
55177	Pulaski County	9,165	-	30,862	40,027	27,933	7,179	-	35,112	7,018
55178	Rappahannock County	2,056	-	3,846	5,902	7,481	796	-	8,277	1,945
55180	Roanoke County	35,753	-	127,951	163,704	79,864	41,036	-	120,900	102,412
55183	Russell County	-	-	5,542	5,542	634	1,874	-	2,508	7,527
55185	Shenandoah County	3,698	-	45,638	49,336	39,135	9,404	-	48,539	(1,919)
55187	Southampton County	5,026	-	5,165	10,191	2,833	4,230	-	7,063	9,509
55189	Stafford County	29,460	-	37,064	66,524	48,781	32,243	-	81,024	9,329
55192	Tazewell County	1,486	-	20,936	22,422	11,272	8,385	-	19,657	12,369
55195	Washington County	636	-	7,742	8,378	13,700	6,726	-	20,426	(8,571)
55196	Westmoreland County	3,779	-	7,193	10,972	9,596	2,155	-	11,751	5,823
55197	Wise County	1,707	-	26,768	28,475	13,058	6,086	-	19,144	1,496
55198	Wythe County	2,377	-	9,241	11,618	4,017	3,951	-	7,968	(73)
55199	York County	28,470	-	55,706	84,176	60,494	38,557	-	99,051	1,619

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55215	City of Radford	774	-	33,091	33,865	34,571	9,087	-	43,658	13,658
55217	City of Roanoke	138,745	-	20,128	158,873	174,266	6,889	7,317	188,472	(3,663)
55222	City of Winchester	2,504	-	83,755	86,259	91,998	17,963	-	109,961	(5,252)
55228	Town of Middletown	287	-	1,476	1,763	3,201	407	-	3,608	(544)
55230	City of Covington	-	-	6,764	6,764	20,100	3,776	-	23,876	504
55300	Town of Abingdon	82,631	-	4,219	86,850	24,392	2,230	474	27,096	34,432
55301	Town of Dumfries	4,953	-	874	5,827	6,245	1,036	-	7,281	4,188
55312	Town of Hamilton	-	-	46	46	1,010	291	-	1,301	(327)
55321	Town of Woodstock	5,067	-	1,970	7,037	5,949	3,048	1,388	10,385	3,797
55326	Town of Pearisburg	1,509	-	5,885	7,394	14,985	2,028	-	17,013	(3,022)
55332	City of Manassas	12,670	-	51,105	63,775	56,133	23,797	-	79,930	30,311
55342	Town of Lawrenceville	-	-	3,898	3,898	13,807	1,489	-	15,296	(4,383)
55344	Town of Stanley	804	-	5,315	6,119	5,189	1,053	-	6,242	(415)
55357	Town of Strasburg	3,266	-	13,989	17,255	13,410	3,112	-	16,522	3,338
55360	Town of Dublin	-	-	133	133	-	2,222	-	2,222	2,078
55365	City of Poquoson	3,768	-	10,140	13,908	31,382	6,637	-	38,019	753
55385	Town of Kenbridge	35	-	9,607	9,642	14,587	548	-	15,135	(2,748)
55393	Town of Shenandoah	8,235	-	2,819	11,054	1,525	950	-	2,475	4,576
55396	Town of Kilmarnock	337	-	3,143	3,480	1,316	1,271	-	2,587	(906)
55411	Hampton Roads Sanitation Dist	65,962	-	95,785	161,747	19,907	33,578	-	53,485	122,311
55425	Colonial Behavioral Health	16,992	-	6,517	23,509	9,041	8,197	11,257	28,495	1,272
55440	Shenandoah Valley Juvenile Center	270	-	1,326	1,596	3,296	1,997	2,960	8,253	(6,186)
55447	Rappahannock Area Comm Svcs	8,330	-	28,097	36,427	29,599	13,748	866	44,213	2,223
55450	Meherrin Regional Library	67	-	215	282	238	684	-	922	(2,464)
55454	Greensville - Emporia So Svcs	-	-	1,209	1,209	4,391	735	-	5,126	1,939
55455	James City Service Authority	5,135	-	5,816	10,951	5,055	4,579	-	9,634	(1,373)
55456	Accomack/Northampton Plan	10,527	-	1,701	12,228	8,659	1,222	-	9,881	4,167
55472	District 19 Community Services Board	1,537	-	5,526	7,063	25,106	11,345	1,437	37,888	(15,759)
55477	Frederick Co Sanitation Auth	1,054	-	5,682	6,736	9,272	3,484	3,368	16,124	(3,828)
55478	Western Tidewater Comm Svcs	436	-	33,554	33,990	60,878	16,884	533	78,295	(15,700)
55487	Capital Region Airport Comm	21,116	-	10,685	31,801	23,396	4,466	-	27,862	31,508
55489	Harrisonburg Rockingham Community Services Board	9,841	-	6,141	15,982	10,138	8,044	9,705	27,887	(232)
55493	Planning Dis One Behavioral Health Svcs	103	-	1,484	1,587	1,468	199	-	1,667	168
55500	Alexandria City School Board	51,074	-	15,769	66,843	70,152	5,509	-	75,661	8,679
55501	Albemarle County Schools	27,060	-	43,145	70,205	119,443	8,831	-	128,274	(25,859)
55502	Alleghany Highlands Public Schools	29,909	-	8,642	38,551	7,138	4,777	-	11,915	26,501
55503	Charlottesville Public Schools	-	-	2,932	2,932	64,067	3,005	-	67,072	(32,480)
55504	Amherst County School Board	-	-	9,371	9,371	41,409	3,707	-	45,116	(8,705)
55505	Appomattox County School Board	1,793	-	3,072	4,865	2,530	1,724	-	4,254	3,683
55506	Arlington Public Schools	50,857	-	43,403	94,260	37,139	11,307	-	48,446	65,838

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55507	Augusta County School Board	6,069	-	12,197	18,266	56,935	3,238	-	60,173	(17,718)
55508	Bath County School Board	1,815	-	901	2,716	4,047	335	-	4,382	2,342
55509	Bedford County School Board	18,197	-	8,949	27,146	124,129	10,848	-	134,977	(70,928)
55510	Bland County School Board	1,932	-	791	2,723	4,647	1,279	-	5,926	(6,526)
55511	Botetourt County Schools	-	-	3,488	3,488	9,223	5,190	913	15,326	2,041
55512	Norfolk Public Schools	-	-	15,870	15,870	389,158	24,596	-	413,754	(215,588)
55513	Petersburg City Schools	2,447	-	2,544	4,991	47,998	5,733	-	53,731	(38,278)
55514	Buckingham County School Board	-	-	5,401	5,401	15,562	2,233	-	17,795	(9,183)
55515	Radford City School Board	273	-	116	389	1,079	409	-	1,488	(2,726)
55516	Caroline County School Board	-	-	2,280	2,280	33,244	2,677	35	35,956	(22,476)
55517	Carroll County School Board	6,470	-	2,450	8,920	883	4,609	-	5,492	32,130
55518	Charles City Co School Bd	172	-	381	553	6,083	465	-	6,548	(3,095)
55519	Charlotte County School Board	4,024	-	858	4,882	12,833	930	-	13,763	(7,658)
55520	Chesterfield Co School Bd	132,555	-	4,717	137,272	172,277	26,810	-	199,087	(29,543)
55521	Clarke County School Board	503	-	2,425	2,928	5,551	1,035	-	6,586	304
55522	Winchester Public Schools	2,870	-	3,583	6,453	13,771	4,224	-	17,995	(4,350)
55523	Culpeper County School Board	1,949	-	9,999	11,948	8,597	9,920	-	18,517	(6,931)
55524	Cumberland County School Board	-	-	2,110	2,110	16,715	1,370	-	18,085	(7,055)
55525	Dickenson County School Board	17,133	-	2,230	19,363	26,870	2,386	-	29,256	(21,228)
55526	Dinwiddie County School Board	1,970	-	4,250	6,220	19,048	2,015	-	21,063	(6,407)
55528	Essex County Public Schools	4,472	-	1,356	5,828	23,966	2,092	-	26,058	(18,880)
55530	Covington City School Board	-	434	161	595	388	-	-	388	(2,402)
55531	Floyd County School Board	21,043	-	2,399	23,442	33,941	2,644	-	36,585	(19,223)
55532	Fluvanna County Public Schools	2,799	-	14,219	17,018	30,867	3,639	-	34,506	(3,167)
55533	Chesapeake Public Schools	47,522	-	54,872	102,394	536,469	36,848	-	573,317	(227,695)
55534	Va Beach City School Board	11,347	-	95,221	106,568	1,133,549	77,949	-	1,211,498	(532,643)
55535	Giles County Schools	1,451	-	2,437	3,888	20,509	2,097	-	22,606	(13,736)
55536	Gloucester County School Board	9,212	-	15,716	24,928	15,105	6,815	-	21,920	27,049
55537	Goochland County School Board	7,860	-	1,459	9,319	9,906	1,382	-	11,288	(63)
55538	Grayson County School Board	3,926	-	1,754	5,680	6,429	2,693	-	9,122	1,850
55539	Greene County Public Schools	3,402	-	2,683	6,085	30,541	2,894	-	33,435	(14,677)
55540	Greensville County Public Schools	7,357	-	1,133	8,490	9,712	1,853	-	11,565	(16,477)
55541	Halifax County School Board	-	-	1,786	1,786	5,017	2,001	-	7,018	18,327
55542	Hanover County Public Schools	49,751	-	17,404	67,155	60,380	9,280	-	69,660	(33,212)
55543	Henrico Co School Board	-	-	-	-	-	1,288	-	1,288	36,001
55544	Henry County Public Schools	10,492	-	4,045	14,537	2,122	4,848	-	6,970	(56,949)
55545	Highland County School Board	1,168	-	-	1,168	93	217	313	623	1,419
55546	Isle of Wight County Schools	5,645	-	3,902	9,547	13,184	2,068	-	15,252	(5,944)
55548	King George Co School Board	-	-	7,016	7,016	46,062	3,924	-	49,986	(22,279)
55549	King and Queen County School Board	295	-	6,104	6,399	16,900	1,080	-	17,980	(7,292)

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55550	King William Co School Board	-	-	5,092	5,092	15,977	1,880	-	17,857	(1,701)
55551	Lancaster County Public Schools	1,236	-	1,225	2,461	12,653	1,795	-	14,448	(11,121)
55552	Lee County School Board	4,640	-	3,331	7,971	9,591	3,903	60,464	73,958	41,865
55553	Loudoun County School Board	1,721	-	190,670	192,391	104,116	80,211	-	184,327	52,750
55554	Louisa County Public Schools	3,557	-	7,266	10,823	24,236	10,402	-	34,638	(8,271)
55555	Lunenburg County School Board	1,510	-	2,499	4,009	12,487	1,283	-	13,770	(8,679)
55556	Madison County School Board	4,658	-	1,039	5,697	8,516	1,557	-	10,073	(1,082)
55557	Mathews County School Board	2,576	-	3,093	5,669	10,518	1,484	-	12,002	(8,062)
55558	Mecklenburg Co School Board	-	-	1,577	1,577	29,907	2,739	-	32,646	(19,848)
55559	Middlesex County School Board	-	-	875	875	7,328	2,146	-	9,474	(18,775)
55560	Montgomery County School Board	23,151	-	13,606	36,757	40,659	4,732	-	45,391	(22,011)
55562	Nelson County Public Schools	11,048	-	4,016	15,064	12,787	3,056	-	15,843	69
55563	New Kent County School Board	10,406	-	3,833	14,239	18,337	1,961	-	20,298	(10,138)
55565	Northampton County Schools	4,900	-	3,824	8,724	7,203	408	-	7,611	2,042
55566	Northumberland Co School Bd	3,487	-	636	4,123	15,356	2,121	-	17,477	(30,557)
55567	Nottoway County School Board	7,323	-	1,128	8,451	30,240	1,855	-	32,095	(14,539)
55568	Orange County Public Schools	-	-	5,387	5,387	60,228	5,415	-	65,643	(26,229)
55569	Page County Public Schools	14,765	-	4,581	19,346	33,409	3,416	-	36,825	(9,916)
55570	Patrick County School Board	2,663	-	3,369	6,032	27,820	3,627	-	31,447	(16,104)
55571	Pittsylvania Co School Bd	5,208	-	13,191	18,399	1,054	3,130	-	4,184	45,410
55572	Powhatan County School Board	686	-	4,039	4,725	42,081	3,900	-	45,981	(18,552)
55573	Prince Edward Co School Bd	374	-	1,699	2,073	10,003	1,563	-	11,566	(8,861)
55574	Prince George Co School Bd	2,537	-	8,662	11,199	29,894	4,249	-	34,143	5,633
55576	Prince William Co School Bd	-	-	189,692	189,692	188,153	73,887	-	262,040	7,076
55577	Pulaski County School Board	-	-	4,706	4,706	40,766	3,841	-	44,607	(25,086)
55578	Rappahannock Co School Board	-	-	1,674	1,674	15,719	1,860	-	17,579	(7,789)
55579	Richmond County School Board	10	-	193	203	18	93	-	111	(198)
55580	Roanoke County School Board	56,527	-	-	56,527	630	7,611	70	8,311	55,798
55581	Rockbridge Co School Bd	8,927	-	1,591	10,518	1,712	2,070	-	3,782	(33,958)
55582	Rockingham Co School Bd	11,652	-	14,000	25,652	21,787	17,533	-	39,320	26,568
55583	Russell County School Board	2,962	-	3,516	6,478	3,696	9,079	-	12,775	6,133
55584	Scott County School Board	6,800	-	7,640	14,440	61,339	3,426	-	64,765	(11,470)
55585	Shenandoah County School Board	10,213	-	7,279	17,492	15,845	4,423	-	20,268	9,990
55586	Smyth County School Board	12,876	-	4,765	17,641	52,333	4,674	-	57,007	(29,594)
55587	Southampton Co School Bd	271	-	1,393	1,664	23,141	1,634	-	24,775	(12,179)
55588	Spotsylvania Co School Bd	42,109	-	40,549	82,658	57,232	9,631	-	66,863	33,657
55589	Stafford County School Board	51,996	-	31,546	83,542	31,367	15,559	-	46,926	62,810
55590	Surry County Schools	7,545	-	1,956	9,501	21,669	1,807	-	23,476	(14,957)
55591	Sussex County School Board	475	-	1,991	2,466	21,690	1,872	-	23,562	(16,067)
55592	Tazewell County Schools	-	-	7,842	7,842	83,146	8,173	-	91,319	(73,376)

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55593	Warren County School Board	14,010	-	1,574	15,584	4,122	1,670	-	5,792	(8,634)
55595	Washington County School Board	7,541	-	3,051	10,592	380	1,424	-	1,804	23,900
55596	Westmoreland Co School Bd	-	-	3,072	3,072	7,145	1,831	-	8,976	(11,787)
55597	Wise County School Board	-	-	3,720	3,720	5,721	5,191	-	10,912	2,706
55598	Wythe County School Board	2,039	3	3,334	5,376	-	-	-	-	31,829
55599	York County School Board	1,367	-	17,387	18,754	15,453	5,718	-	21,171	39,083
55600	Accomack County School Board	5,513	-	7,872	13,385	46,684	4,537	-	51,221	(14,880)
55601	Bristol City School Bd	9,914	-	1,333	11,247	14,344	840	2,186	17,370	(4,915)
55602	Buena Vista City Schools	3,604	-	792	4,396	5,547	653	-	6,200	(2,315)
55603	Amelia County School Board	5,130	-	3,592	8,722	1,829	862	-	2,691	2,714
55605	Danville City Schools	4,686	-	2,883	7,569	31,679	3,927	-	35,606	(12,958)
55606	Franklin City Public Schools	3,909	-	1,481	5,390	1,263	890	6	2,159	2,396
55608	Harrisonburg City School Bd	3,858	-	3,897	7,755	44,550	3,909	-	48,459	(15,626)
55609	Hopewell City School Board	4,628	-	6,607	11,235	14,129	2,302	-	16,431	1,227
55610	Lynchburg Public Schools	14,587	-	4,592	19,179	40,022	4,210	-	44,232	(15,550)
55611	Fauquier County School Board	20,522	-	52,759	73,281	111,938	11,923	-	123,861	6,218
55612	Brunswick County Public Schools	825	-	2,007	2,832	4,955	1,912	-	6,867	8,198
55614	Portsmouth School Board	16,805	-	14,397	31,202	180,210	12,068	-	192,278	(104,836)
55615	Campbell County School Board	3,005	-	4,029	7,034	1,665	5,642	-	7,307	17,853
55616	Richmond Public Schools	-	-	16,154	16,154	274,687	17,415	-	292,102	(143,371)
55617	Roanoke City School Board	7,254	-	13,308	20,562	4,970	4,606	6,331	15,907	1,230
55619	Staunton City Schools	5,733	-	3,722	9,455	-	770	-	770	14,166
55620	Suffolk City School Board	-	-	19,588	19,588	153,268	11,844	-	165,112	(39,960)
55622	Craig County School Board	6,918	-	1,282	8,200	7,774	524	-	8,298	(2,252)
55623	Martinsville City Schools	5,782	-	595	6,377	70	1,788	-	1,858	(8,885)
55624	Appomattox Region Governor's School	-	-	77	77	2,753	122	119	2,994	(888)
55625	Colonial Heights City Schools	4,726	-	1,480	6,206	28,268	1,967	1,514	31,749	(11,601)
55632	Manassas City Public Schools	17,069	-	28,573	45,642	14,346	7,561	-	21,907	44,153
55633	Franklin County Public Schools	-	-	12,462	12,462	13,218	13,658	-	26,876	(6,579)
55634	Frederick County School Board	28,028	-	13,315	41,343	58,152	8,937	-	67,089	1,838
55635	City of Salem Schools	-	-	3,651	3,651	9,015	3,186	-	12,201	11,853
55636	Manassas Park City Schools	1,141	-	8,443	9,584	3,755	2,259	42	6,056	1,447
55637	Newport News Public Schools	7,060	-	27,672	34,732	9,176	11,184	5,947	26,307	13,474
55638	Town of West Point School Bd	814	-	324	1,138	917	322	58	1,297	(12)
55708	Waynesboro Public Schools	12,392	-	4,028	16,420	14,987	1,201	-	16,188	209
55710	Valley Vo-Tech Center	763	-	839	1,602	3,828	118	-	3,946	(396)
55711	New Horizons Technical Ctr	1,880	-	459	2,339	2,310	299	-	2,609	(370)
55713	Galax City Schools	1,422	-	1,857	3,279	10,568	1,091	-	11,659	(3,584)
55714	Norton City Schools	5,698	-	484	6,182	3,099	539	-	3,638	2,510
55802	Williamsburg-James City Co Sch	7,047	-	18,653	25,700	36,804	13,562	-	50,366	8,935

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55803	Poquoson City Public Schools	-	-	939	939	769	515	-	1,284	4,284
55806	Fredericksburg City Schools	5,097	-	3,394	8,491	20,810	1,611	-	22,421	(2,870)
55807	Hampton City Schools	10,808	-	7,310	18,118	47,177	10,122	-	57,299	(87,341)
55813	Buchanan County School Board	6,843	-	5,712	12,555	9,195	4,896	-	14,091	(45,447)
55814	Jackson River Technical Ctr	-	81	85	166	343	-	-	343	(204)
55815	Northern Neck Reg Voc Ctr	-	-	56	56	462	68	-	530	(126)
55853	Northern Neck Soil and Water Conservation District	117	-	844	961	-	46	-	46	268
55859	Williamsburg Area Transit Authority	640	-	1,603	2,243	3,009	1,420	671	5,100	(430)
55860	Middle Peninsula Juvenile Detention Commission	2,517	-	2,722	5,239	4,227	1,449	27	5,703	(947)
55866	Hampton Roads Transportation Accountability Commission	335	-	151	486	865	265	1,123	2,253	(837)
55867	Pamunkey Regional Library	5,024	-	1,079	6,103	3,012	782	698	4,492	4,386
55868	Northern Virginia Transportation Authority	270	-	350	620	707	566	1,894	3,167	(913)
55874	Meherrin River Regional Jail Authority	11,088	-	1,899	12,987	25,357	4,759	19,397	49,513	(7,163)
55883	Western Virginia Regional Jail Authority	13,842	-	5,155	18,997	22,160	7,838	10,797	40,795	(6,224)
55886	Russell County PSA	1,171	-	1,539	2,710	1,462	778	1,400	3,640	(342)
55897	Prince William County Service Authority	-	-	19,210	19,210	34,612	20,997	90,764	146,373	(95,501)
55904	Appalachian Juvenile Commission	3,156	-	3,650	6,806	12,481	2,203	3,718	18,402	(5,712)
55909	Henry County Public Service Authority	673	-	9,312	9,985	13,422	2,265	-	15,687	4,984
55914	Rappahannock Juvenile Center	2,408	-	5,176	7,584	5,927	2,379	383	8,689	6,149
55918	Amherst County Service Auth	-	-	704	704	13,459	1,778	-	15,237	(7,615)
55919	Pepper's Ferry Reg Wastewater	153	-	1,192	1,345	4,036	1,726	1,818	7,580	(5,733)
55926	Scott County Soil and Water Conservation District	872	-	412	1,284	653	93	-	746	413
55927	New River Resource Authority	4,737	-	3,769	8,506	5,515	1,156	63	6,734	(1,137)
55929	Greensville County Water and Sewer Authority	-	-	1,313	1,313	5,769	2,119	3,268	11,156	(8,362)
55930	Petersburg Redevelopment and Housing Authority	1,119	-	1,843	2,962	1,442	1,149	-	2,591	3,734
55932	Va Coalfield Economic Dev Auth	867	-	891	1,758	2,628	288	-	2,916	(71)
55940	Monacan Soil and Water Conservation District	905	-	85	990	184	393	-	577	452
55944	Central Virginia Waste Management Authority	352	-	2,409	2,761	1,865	522	16	2,403	(524)
55947	Tidewater Youth Services Commission	13	-	8,547	8,560	7,283	1,684	-	8,967	1,340
55954	Potomac and Rappahannock Transportation Commission	-	-	5,697	5,697	5,244	2,824	-	8,068	5,161
55957	Wise County Redevelopment and Housing Authority	269	-	668	937	2,134	578	-	2,712	523
55961	Pamunkey Regional Jail	34,780	-	22,697	57,477	29,657	3,357	-	33,014	14,492
55964	Virginia Biotechnology Research Partnership Authority	1,525	-	138	1,663	305	70	-	375	1,418
55977	Southside Regional Jail	4,726	-	1,869	6,595	4,521	2,912	13,919	21,352	5,131
55978	Evergreen Soil and Water Conservation District	436	-	154	590	56	63	106	225	384
55979	Roanoke Higher Education Authority	-	-	1,058	1,058	3,970	1,468	4,562	10,000	(6,785)
55982	Daniel Boone Soil and Water Conservation District	933	-	255	1,188	465	142	-	607	599
55983	Southside Behavioral Health	3,041	-	5,396	8,437	12,618	8,748	5,531	26,897	(16,667)
55995	Holston River Soil and Water Conservation District	996	-	670	1,666	642	124	77	843	234

Health Insurance Credit - Political Subdivisions
Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Difference Between Projected and Actual Earnings on Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Total	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Difference Between Projected and Actual Earnings on Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Total	OPEB Expense
	Total Political Subdivisions	2,194,799	518	3,249,446	5,444,763	7,985,473	1,585,361	302,166	9,873,000	(876,371)

Health Insurance Credit - Political Subdivisions
Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(8,147)	(9,152)	(10,243)	(10,778)	(6,289)	-
55103	Amelia County	(2,803)	(2,942)	(138)	(250)	-	-
55104	Amherst County	(2,795)	(1,344)	(2,892)	(2,125)	-	-
55110	Bland County	(362)	199	615	(213)	-	-
55122	Craig County	651	(223)	(364)	(207)	-	-
55128	Essex County	(2,875)	(1,987)	39	(510)	-	-
55132	Fluvanna County	(12,637)	(6,462)	(3,167)	(1,084)	-	-
55133	Franklin County	164	164	162	1	507	-
55136	Gloucester County	(94)	(2,927)	(3,483)	(2,699)	-	-
55139	Greene County	(600)	(4,906)	(2,938)	(1,036)	-	-
55140	Greensville County	(2,425)	(1,398)	(1,212)	(712)	-	-
55141	Halifax County	(882)	(3,792)	(3,596)	(974)	-	-
55142	Hanover County	24,136	5,952	(22,758)	(7,506)	570	-
55144	Henry County	11,918	3,486	1,160	(2,551)	-	-
55146	Isle of Wight County	5,721	(1,782)	(2,289)	(1,134)	-	-
55147	James City County	15,100	(3,246)	(16,745)	(1,290)	-	-
55149	King and Queen County	2,502	1,249	1,413	2,678	696	-
55154	Louisa County	2,926	1,906	(89)	508	1,783	17
55156	Madison County	1,524	(268)	(4,627)	(1,989)	-	-
55157	Mathews County	(2,015)	(948)	(349)	(206)	-	-
55163	New Kent County	(1,036)	(1,312)	(1,130)	(3,380)	(2,778)	1,038
55166	Northumberland County	(987)	(1,273)	278	(486)	-	-
55170	Patrick County	(3,331)	(5,301)	(3,912)	(1,216)	-	-
55171	Pittsylvania County	(42,579)	(12,318)	(15,737)	(8,686)	-	-
55172	Powhatan County	(8,150)	(8,186)	(4,445)	(1,915)	(656)	(59)
55176	Prince William County	154,777	54,476	36,227	28,785	1,838	13,485
55177	Pulaski County	6,487	(1,387)	463	(648)	-	-
55178	Rappahannock County	891	(1,348)	(1,619)	(299)	-	-
55180	Roanoke County	35,199	19,480	(3,815)	(10,680)	2,620	-
55183	Russell County	5,277	(730)	(961)	(552)	-	-
55185	Shenandoah County	2,289	(827)	(1,440)	(1,131)	1,906	-
55187	Southampton County	6,154	56	(1,945)	(1,137)	-	-
55189	Stafford County	9,322	(5,903)	(15,403)	(7,626)	5,110	-
55192	Tazewell County	8,997	(607)	(3,360)	(2,265)	-	-
55195	Washington County	(3,475)	(3,669)	(3,117)	(1,787)	-	-
55196	Westmoreland County	690	(1,685)	(209)	425	-	-
55197	Wise County	6,592	7,232	(2,845)	(1,648)	-	-
55198	Wythe County	6,561	(96)	(1,737)	(1,078)	-	-
55199	York County	12,176	(10,859)	(13,596)	(2,596)	-	-
55215	City of Radford	553	(2,841)	(5,284)	(2,221)	-	-
55217	City of Roanoke	(21,668)	(24,486)	(2,389)	16,672	2,272	-
55222	City of Winchester	(3,381)	(6,651)	(4,521)	(9,018)	(131)	-
55228	Town of Middletown	(814)	(770)	(168)	(93)	-	-
55230	City of Covington	(9,189)	(4,055)	(2,929)	(939)	-	-
55300	Town of Abingdon	23,778	24,440	11,382	154	-	-
55301	Town of Dumfries	2,302	(1,099)	(1,346)	(1,047)	(264)	-
55312	Town of Hamilton	(1,005)	(90)	(99)	(61)	-	-
55321	Town of Woodstock	901	(1,854)	(2,401)	1	5	-
55326	Town of Pearisburg	(3,474)	(4,124)	(1,867)	(154)	-	-
55332	City of Manassas	7,827	(5,772)	(12,860)	(5,964)	614	-
55342	Town of Lawrenceville	(3,270)	(3,986)	(3,288)	(854)	-	-
55344	Town of Stanley	95	238	(201)	(255)	-	-
55357	Town of Strasburg	2,165	(587)	(1,052)	207	-	-
55360	Town of Dublin	(608)	(608)	(607)	(266)	-	-
55365	City of Poquoson	(5,045)	(7,039)	(8,021)	(4,031)	25	-
55385	Town of Kenbridge	(2,553)	(2,074)	(1,728)	862	-	-
55393	Town of Shenandoah	3,243	2,884	2,095	357	-	-
55396	Town of Kilmarnock	579	240	(213)	(33)	320	-
55411	Hampton Roads Sanitation Dist	54,780	31,301	7,708	14,473	-	-
55425	Colonial Behavioral Health	(334)	(4,224)	1,387	(1,815)	-	-
55440	Shenandoah Valley Juvenile Center	(3,583)	(1,678)	(881)	(515)	-	-
55447	Rappahannock Area Comm Svcs	5,196	(3,582)	(6,360)	(3,040)	-	-
55450	Meherrin Regional Library	75	(258)	(287)	(170)	-	-
55454	Greensville - Emporia So Svcs	(2,339)	(1,076)	(314)	(188)	-	-

Health Insurance Credit - Political Subdivisions
Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55455	James City Service Authority	651	716	1,032	(1,082)	-	-
55456	Accomack/Northampton Plan	725	749	1,115	(242)	-	-
55472	District 19 Community Services Board	(11,577)	(11,748)	(4,625)	(2,875)	-	-
55477	Frederick Co Sanitation Auth	(3,332)	(4,559)	(1,693)	(625)	821	-
55478	Western Tidewater Comm Svcs	(10,677)	(13,795)	(14,351)	(5,744)	262	-
55487	Capital Region Airport Comm	(1,211)	1,728	1,235	2,187	-	-
55489	Harrisonburg Rockingham Community Services Board	413	(9,269)	(1,572)	(1,477)	-	-
55493	Planning Dis One Behavioral Health Svcs	86	(55)	(73)	(38)	-	-
55500	Alexandria City School Board	(21,781)	(2,579)	16,730	(1,188)	-	-
55501	Albemarle County Schools	(43,689)	(22,751)	6,719	1,652	-	-
55502	Alleghany Highlands Public Schools	19,845	7,222	412	(843)	-	-
55503	Charlottesville Public Schools	(38,725)	(20,955)	(3,691)	(769)	-	-
55504	Amherst County School Board	(19,769)	(15,398)	(772)	194	-	-
55505	Appomattox County School Board	869	211	(51)	(418)	-	-
55506	Arlington Public Schools	12,340	10,341	7,685	10,152	5,296	-
55507	Augusta County School Board	(25,277)	(15,614)	(1,452)	436	-	-
55508	Bath County School Board	(1,821)	370	(134)	(81)	-	-
55509	Bedford County School Board	(90,307)	(19,424)	3,989	(2,089)	-	-
55510	Bland County School Board	(2,514)	(658)	207	(238)	-	-
55511	Botetourt County Schools	(6,050)	(3,326)	(1,280)	(1,182)	-	-
55512	Norfolk Public Schools	(248,313)	(125,112)	(19,947)	(4,512)	-	-
55513	Petersburg City Schools	(41,596)	(5,504)	(512)	(1,128)	-	-
55514	Buckingham County School Board	(9,248)	(2,133)	(583)	(430)	-	-
55515	Radford City School Board	(971)	39	(81)	(86)	-	-
55516	Caroline County School Board	(21,835)	(9,921)	(1,163)	(757)	-	-
55517	Carroll County School Board	3,364	2,316	(1,377)	(875)	-	-
55518	Charles City Co School Bd	(5,155)	(491)	(339)	(10)	-	-
55519	Charlotte County School Board	(10,039)	292	1,046	(180)	-	-
55520	Chesterfield Co School Bd	(96,067)	27,828	11,635	(5,211)	-	-
55521	Clarke County School Board	(2,912)	(715)	(62)	31	-	-
55522	Winchester Public Schools	(3,330)	(3,130)	(4,080)	(1,002)	-	-
55523	Culpeper County School Board	2,255	(3,752)	(2,585)	(2,487)	-	-
55524	Cumberland County School Board	(9,729)	(4,825)	(1,154)	(267)	-	-
55525	Dickenson County School Board	(17,574)	7,250	938	(507)	-	-
55526	Dinwiddie County School Board	(12,729)	(2,651)	931	(394)	-	-
55528	Essex County Public Schools	(21,934)	1,818	280	(394)	-	-
55530	Covington City School Board	99	108	-	-	-	-
55531	Floyd County School Board	(20,968)	4,749	3,586	(510)	-	-
55532	Fluvanna County Public Schools	(13,794)	(4,283)	931	(342)	-	-
55533	Chesapeake Public Schools	(296,461)	(177,832)	6,191	(2,821)	-	-
55534	Va Beach City School Board	(739,734)	(304,784)	(49,250)	(11,162)	-	-
55535	Giles County Schools	(10,898)	(7,370)	(34)	(416)	-	-
55536	Gloucester County School Board	5,514	1,197	(2,024)	(1,679)	-	-
55537	Goochland County School Board	(2,666)	(1,580)	2,235	42	-	-
55538	Grayson County School Board	(4,374)	1,695	(226)	(537)	-	-
55539	Greene County Public Schools	(23,490)	(3,164)	(140)	(556)	-	-
55540	Greensville County Public Schools	(4,509)	2,381	(579)	(368)	-	-
55541	Halifax County School Board	(2,972)	(632)	(1,044)	(584)	-	-
55542	Hanover County Public Schools	(26,648)	15,050	10,934	(1,841)	-	-
55543	Henrico Co School Board	(288)	(375)	(370)	(255)	-	-
55544	Henry County Public Schools	6,322	3,763	(1,529)	(989)	-	-
55545	Highland County School Board	374	285	(69)	(45)	-	-
55546	Isle of Wight County Schools	(6,675)	11	1,354	(395)	-	-
55548	King George Co School Board	(29,506)	(9,454)	(3,068)	(942)	-	-
55549	King and Queen County School Board	(9,358)	(1,224)	(786)	(213)	-	-
55550	King William Co School Board	(4,951)	(5,978)	(1,982)	132	14	-
55551	Lancaster County Public Schools	(10,769)	(628)	(245)	(345)	-	-
55552	Lee County School Board	(44,288)	(20,600)	(801)	(298)	-	-
55553	Loudoun County School Board	36,277	(86)	(23,519)	(5,988)	1,380	-
55554	Louisa County Public Schools	(5,971)	(8,855)	(6,418)	(2,571)	-	-
55555	Lunenburg County School Board	(10,495)	288	652	(206)	-	-
55556	Madison County School Board	(6,217)	1,451	686	(296)	-	-
55557	Mathews County School Board	(7,929)	1,188	712	(304)	-	-
55558	Mecklenburg Co School Board	(27,162)	(3,019)	(365)	(523)	-	-
55559	Middlesex County School Board	(6,790)	(900)	(530)	(379)	-	-

Health Insurance Credit - Political Subdivisions
Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55560	Montgomery County School Board	(16,833)	9,580	(453)	(928)	-	-
55562	Nelson County Public Schools	(5,357)	4,651	525	(598)	-	-
55563	New Kent County School Board	(10,076)	2,825	1,585	(393)	-	-
55565	Northampton County Schools	(929)	1,033	1,097	(88)	-	-
55566	Northumberland Co School Bd	(13,968)	1,150	(133)	(403)	-	-
55567	Nottoway County School Board	(24,492)	93	1,110	(355)	-	-
55568	Orange County Public Schools	(34,002)	(21,120)	(3,673)	(1,461)	-	-
55569	Page County Public Schools	(22,695)	2,528	3,365	(677)	-	-
55570	Patrick County School Board	(24,462)	(315)	48	(686)	-	-
55571	Pittsylvania Co School Bd	11,746	3,227	(117)	(641)	-	-
55572	Powhatan County School Board	(25,395)	(14,334)	(929)	(598)	-	-
55573	Prince Edward Co School Bd	(8,641)	(369)	(169)	(314)	-	-
55574	Prince George Co School Bd	(8,618)	(8,871)	(4,489)	(966)	-	-
55576	Prince William Co School Bd	217	(23,450)	(37,338)	(11,777)	-	-
55577	Pulaski County School Board	(33,751)	(4,841)	(563)	(746)	-	-
55578	Rappahannock Co School Board	(5,910)	(4,388)	(3,312)	(2,295)	-	-
55579	Richmond County School Board	74	66	(30)	(18)	-	-
55580	Roanoke County School Board	54,244	(2,296)	(2,226)	(1,506)	-	-
55581	Rockbridge Co School Bd	3,313	4,404	(555)	(426)	-	-
55582	Rockingham Co School Bd	(2,475)	(5,274)	(1,589)	(4,330)	-	-
55583	Russell County School Board	(1,081)	(1,550)	(1,865)	(1,801)	-	-
55584	Scott County School Board	(19,972)	(22,432)	(10,488)	1,877	690	-
55585	Shenandoah County School Board	(7,618)	4,545	1,151	(854)	-	-
55586	Smyth County School Board	(39,023)	(3,146)	3,707	(904)	-	-
55587	Southampton Co School Bd	(18,497)	(4,190)	(235)	(189)	-	-
55588	Spotsylvania Co School Bd	(736)	804	15,485	242	-	-
55589	Stafford County School Board	29,458	13,402	(3,140)	(3,104)	-	-
55590	Surry County Schools	(16,683)	3,647	(574)	(365)	-	-
55591	Sussex County School Board	(14,599)	(4,814)	(1,343)	(340)	-	-
55592	Tazewell County Schools	(75,882)	(3,452)	(2,521)	(1,622)	-	-
55593	Warren County School Board	4,172	6,333	(375)	(338)	-	-
55595	Washington County School Board	3,728	3,827	1,524	(291)	-	-
55596	Westmoreland Co School Bd	(5,051)	81	(577)	(357)	-	-
55597	Wise County School Board	(1,418)	(2,040)	(2,349)	(1,385)	-	-
55598	Wythe County School Board	4,622	977	(152)	(71)	-	-
55599	York County School Board	1,120	(1,617)	(664)	(1,256)	-	-
55600	Accomack County School Board	(32,453)	(6,184)	1,672	(871)	-	-
55601	Bristol City School Bd	(5,202)	(3,508)	377	2,210	-	-
55602	Buena Vista City Schools	(3,333)	896	759	(126)	-	-
55603	Amelia County School Board	3,681	2,553	(41)	(162)	-	-
55605	Danville City Schools	(15,755)	(10,986)	(1,612)	316	-	-
55606	Franklin City Public Schools	2,786	987	(299)	(243)	-	-
55608	Harrisonburg City School Bd	(21,361)	(18,583)	(951)	191	-	-
55609	Hopewell City School Board	(8,105)	925	2,161	(177)	-	-
55610	Lynchburg Public Schools	(24,771)	(4,599)	4,446	(129)	-	-
55611	Fauquier County School Board	(32,457)	(19,976)	(2,460)	4,313	-	-
55612	Brunswick County Public Schools	(419)	(1,681)	(1,468)	(467)	-	-
55614	Portsmouth School Board	(127,620)	(33,033)	414	(837)	-	-
55615	Campbell County School Board	3,294	(258)	(1,831)	(1,478)	-	-
55616	Richmond Public Schools	(193,489)	(71,800)	(7,185)	(3,474)	-	-
55617	Roanoke City School Board	(421)	(1,240)	(369)	3,174	2,957	554
55619	Staunton City Schools	6,356	2,159	379	(209)	-	-
55620	Suffolk City School Board	(67,566)	(59,011)	(14,673)	(4,274)	-	-
55622	Craig County School Board	(1,478)	(717)	2,199	(102)	-	-
55623	Martinsville City Schools	5,916	(536)	(528)	(333)	-	-
55624	Appomattox Region Governor's School	(855)	(700)	(701)	(656)	(6)	1
55625	Colonial Heights City Schools	(11,998)	(10,619)	(2,719)	(207)	-	-
55632	Manassas City Public Schools	17,466	5,920	2,231	(1,882)	-	-
55633	Franklin County Public Schools	(3,668)	(3,581)	(3,763)	(3,402)	-	-
55634	Frederick County School Board	(22,761)	(14,272)	8,276	3,011	-	-
55635	City of Salem Schools	(3,340)	(3,105)	(1,338)	(767)	-	-
55636	Manassas Park City Schools	1,914	945	322	244	103	-
55637	Newport News Public Schools	518	196	1,872	4,174	1,665	-
55638	Town of West Point School Bd	(213)	(223)	69	208	-	-
55708	Waynesboro Public Schools	(3,823)	1,195	3,091	(231)	-	-

Health Insurance Credit - Political Subdivisions
Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55710	Valley Vo-Tech Center	(1,292)	(354)	(350)	(348)	-	-
55711	New Horizons Technical Ctr	(1,112)	990	(88)	(60)	-	-
55713	Galax City Schools	(4,871)	(3,477)	(311)	279	-	-
55714	Norton City Schools	1,425	1,327	(106)	(102)	-	-
55802	Williamsburg-James City Co Sch	(3,810)	(10,380)	(7,104)	(3,372)	-	-
55803	Poquoson City Public Schools	(118)	94	(200)	(121)	-	-
55806	Fredericksburg City Schools	(6,161)	(7,339)	(1,866)	1,150	286	-
55807	Hampton City Schools	(40,538)	(152)	2,782	(1,273)	-	-
55813	Buchanan County School Board	(3,981)	4,506	(1,043)	(1,018)	-	-
55814	Jackson River Technical Ctr	(197)	20	-	-	-	-
55815	Northern Neck Reg Voc Ctr	(230)	(170)	(59)	(15)	-	-
55853	Northern Neck Soil and Water Conservation District	127	127	127	133	140	261
55859	Williamsburg Area Transit Authority	(1,054)	(841)	(697)	(265)	-	-
55860	Middle Peninsula Juvenile Detention Commission	(716)	331	233	(312)	-	-
55866	Hampton Roads Transportation Accountability Commission	(623)	(566)	(384)	(202)	(9)	17
55867	Pamunkey Regional Library	1,595	1,058	(667)	(359)	(16)	-
55868	Northern Virginia Transportation Authority	(692)	(1,091)	(682)	(133)	51	-
55874	Meherrin River Regional Jail Authority	(1,687)	(5,852)	(9,864)	(8,707)	(6,452)	(3,964)
55883	Western Virginia Regional Jail Authority	(1,710)	(3,925)	(4,005)	(4,266)	(1,850)	(6,042)
55886	Russell County PSA	(195)	(585)	(513)	176	187	-
55897	Prince William County Service Authority	(73,004)	(46,339)	(7,238)	(1,793)	1,211	-
55904	Appalachian Juvenile Commission	(7,886)	(3,872)	80	82	-	-
55909	Henry County Public Service Authority	(54)	(2,579)	(2,469)	(600)	-	-
55914	Rappahannock Juvenile Center	441	(1,837)	169	122	-	-
55918	Amherst County Service Auth	(5,683)	(4,849)	(2,863)	(1,138)	-	-
55919	Pepper's Ferry Reg Wastewater	(3,965)	(1,212)	(651)	(407)	-	-
55926	Scott County Soil and Water Conservation District	290	273	65	(73)	(34)	17
55927	New River Resource Authority	314	-	296	316	846	-
55929	Greensville County Water and Sewer Authority	(5,019)	(2,785)	(1,631)	(408)	-	-
55930	Petersburg Redevelopment and Housing Authority	1,025	105	(479)	(280)	-	-
55932	Va Coalfield Economic Dev Auth	(300)	(247)	(474)	(137)	-	-
55940	Monacan Soil and Water Conservation District	446	220	(160)	(93)	-	-
55944	Central Virginia Waste Management Authority	(204)	312	374	(124)	-	-
55947	Tidewater Youth Services Commission	693	14	(694)	(420)	-	-
55954	Potomac and Rappahannock Transportation Commission	(700)	(702)	(681)	(393)	87	18
55957	Wise County Redevelopment and Housing Authority	(771)	(808)	(81)	(115)	-	-
55961	Pamunkey Regional Jail	5,081	10,123	3,754	1,783	2,088	1,634
55964	Virginia Biotechnology Research Partnership Authority	871	377	59	(19)	-	-
55977	Southside Regional Jail	(1,634)	(5,942)	(5,233)	(1,948)	-	-
55978	Evergreen Soil and Water Conservation District	126	108	45	51	35	-
55979	Roanoke Higher Education Authority	(4,106)	(3,549)	(1,090)	(197)	-	-
55982	Daniel Boone Soil and Water Conservation District	374	348	(19)	(78)	(34)	(10)
55983	Southside Behavioral Health	(8,315)	(6,125)	(2,283)	(1,737)	-	-
55995	Holston River Soil and Water Conservation District	125	228	352	92	26	-
	Total Political Subdivisions	(2,769,171)	(1,185,691)	(324,950)	(173,284)	17,892	6,967

Health Insurance Credit - Political Subdivisions
Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2024 Net OPEB Liability	6/30/2025 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55100	Accomack County	142,185	71,229	103,333	44,088
55103	Amelia County	13,389	10,992	16,483	6,361
55104	Amherst County	36,260	19,672	41,031	1,638
55110	Bland County	10,641	10,047	15,334	5,628
55122	Craig County	9,529	9,231	12,164	6,656
55128	Essex County	(25,071)	(21,076)	(15,034)	(26,182)
55132	Fluvanna County	(61,074)	(75,286)	(65,711)	(83,346)
55133	Franklin County	59,396	17,587	42,706	(3,436)
55136	Gloucester County	(18,991)	(22,412)	16,775	(55,800)
55139	Greene County	(12,917)	(21,599)	(11,681)	(29,969)
55140	Greensville County	1,582	(2,154)	8,093	(10,896)
55141	Halifax County	52,695	28,147	47,649	11,749
55142	Hanover County	660,883	595,516	793,851	428,105
55144	Henry County	(36,840)	(45,819)	(8,639)	(77,333)
55146	Isle of Wight County	57,820	60,438	96,425	29,792
55147	James City County	569,695	518,216	703,828	361,445
55149	King and Queen County	7,286	12,576	16,912	8,975
55154	Louisa County	6,788	2,914	27,761	(17,679)
55156	Madison County	(25,219)	(32,391)	(24,246)	(39,195)
55157	Mathews County	13,045	5,411	9,239	2,159
55163	New Kent County	(8,978)	(3,940)	16,607	(20,966)
55166	Northumberland County	(21,284)	(22,760)	(16,595)	(27,953)
55170	Patrick County	14,843	24,818	30,661	19,836
55171	Pittsylvania County	187,229	111,769	185,127	49,758
55172	Powhatan County	(30,482)	(38,118)	(26,449)	(47,756)
55176	Prince William County	4,176,805	3,881,538	4,969,902	2,959,526
55177	Pulaski County	23,665	26,441	60,245	(1,990)
55178	Rappahannock County	10,293	3,648	7,327	503
55180	Roanoke County	839,763	705,254	937,593	508,665
55183	Russell County	55,304	53,098	65,035	42,799
55185	Shenandoah County	(11,830)	(21,389)	20,625	(56,317)
55187	Southampton County	2,690	(403)	15,506	(14,046)
55189	Stafford County	41,628	27,489	166,198	(89,275)
55192	Tazewell County	26,102	21,379	56,639	(8,750)
55195	Washington County	(47,784)	(58,983)	(39,637)	(75,591)
55196	Westmoreland County	29,953	28,452	39,410	19,187
55197	Wise County	(32,286)	(32,650)	(10,227)	(51,588)
55198	Wythe County	(23,899)	(25,775)	(11,938)	(37,461)
55199	York County	118,097	93,599	254,381	(42,882)
55215	City of Radford	222,460	194,980	250,304	148,021
55217	City of Roanoke	289,573	299,712	354,612	253,731
55222	City of Winchester	71,766	44,121	134,305	(30,940)
55228	Town of Middletown	(2,845)	(2,820)	(1,104)	(4,220)
55230	City of Covington	153,848	134,023	159,754	111,906
55300	Town of Abingdon	130,199	155,182	181,215	133,340
55301	Town of Dumfries	5,112	(158)	3,760	(3,469)
55312	Town of Hamilton	2,178	585	1,446	(161)
55321	Town of Woodstock	43,897	37,915	55,132	23,498
55326	Town of Pearisburg	24,171	19,989	31,116	10,636
55332	City of Manassas	389,929	331,944	465,115	219,511
55342	Town of Lawrenceville	3,143	(5,834)	(1,086)	(9,921)
55344	Town of Stanley	8,505	9,858	14,735	5,706
55357	Town of Strasburg	22,802	13,791	29,405	714
55360	Town of Dublin	17,150	8,480	13,982	3,747
55365	City of Poquoson	95,795	77,884	112,591	48,429
55385	Town of Kenbridge	(7,474)	(7,851)	(6,429)	(9,035)

Health Insurance Credit - Political Subdivisions
Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2024 Net OPEB Liability	6/30/2025 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55393	Town of Shenandoah	13,384	22,567	28,408	17,596
55396	Town of Kilmarnock	(11,460)	(10,843)	(6,649)	(14,357)
55411	Hampton Roads Sanitation Dist	1,142,097	1,153,848	1,411,859	934,567
55425	Colonial Behavioral Health	7,237	14,997	48,176	(13,224)
55440	Shenandoah Valley Juvenile Center	(4,344)	(5,160)	2,785	(11,744)
55447	Rappahannock Area Comm Svcs	(33,985)	(56,023)	3,688	(105,241)
55450	Meherrin Regional Library	6,071	4,100	6,671	1,855
55454	Greensville - Emporia So Svcs	60,853	54,423	62,969	47,176
55455	James City Service Authority	13,576	20,054	41,249	2,129
55456	Accomack/Northampton Plan	2,410	603	4,465	(2,664)
55472	District 19 Community Services Board	(39,983)	(54,848)	(15,674)	(88,169)
55477	Frederick Co Sanitation Auth	(7,956)	(7,025)	6,695	(18,579)
55478	Western Tidewater Comm Svcs	(112,824)	(126,316)	(64,566)	(177,799)
55487	Capital Region Airport Comm	206,107	199,325	236,821	167,469
55489	Harrisonburg Rockingham Community Services Board	(4,156)	(8,907)	23,142	(35,852)
55493	Planning Dis One Behavioral Health Svcs	(1,502)	(1,595)	(1,118)	(2,003)
55500	Alexandria City School Board	377,354	416,637	478,597	363,563
55501	Albemarle County Schools	162,351	147,901	197,901	105,936
55502	Alleghany Highlands Public Schools	96,964	92,694	114,108	74,268
55503	Charlottesville Public Schools	32,282	4,762	15,343	(4,194)
55504	Amherst County School Board	107,866	92,705	115,678	73,041
55505	Appomattox County School Board	29,214	29,475	38,577	21,692
55506	Arlington Public Schools	571,903	577,058	693,771	478,854
55507	Augusta County School Board	64,862	54,987	72,130	40,628
55508	Bath County School Board	87,230	89,296	97,995	81,761
55509	Bedford County School Board	185,150	141,935	187,629	102,600
55510	Bland County School Board	17,597	8,167	12,316	4,589
55511	Botetourt County Schools	120,776	96,745	123,402	73,758
55512	Norfolk Public Schools	681,659	463,919	594,858	351,606
55513	Petersburg City Schools	29,379	(8,598)	8,621	(23,375)
55514	Buckingham County School Board	54,710	45,324	56,780	35,528
55515	Radford City School Board	14,105	10,363	12,080	8,852
55516	Caroline County School Board	33,842	4,617	14,173	(3,500)
55517	Carroll County School Board	260,475	227,365	259,090	199,882
55518	Charles City Co School Bd	13,855	10,720	13,229	8,554
55519	Charlotte County School Board	24,185	24,544	29,612	20,202
55520	Chesterfield Co School Bd	1,206,349	1,142,275	1,326,111	984,635
55521	Clarke County School Board	39,615	32,233	38,910	26,517
55522	Winchester Public Schools	3,715	(13,268)	130	(24,787)
55523	Culpeper County School Board	(53,917)	(59,421)	(27,132)	(86,918)
55524	Cumberland County School Board	50,336	35,865	43,372	29,383
55525	Dickenson County School Board	158,618	149,609	168,754	132,984
55526	Dinwiddie County School Board	73,655	65,511	78,136	54,718
55528	Essex County Public Schools	28,847	19,738	26,900	13,522
55530	Covington City School Board	-	-	-	-
55531	Floyd County School Board	46,529	59,690	72,672	48,536
55532	Fluvanna County Public Schools	114,745	104,853	130,565	83,296
55533	Chesapeake Public Schools	839,268	712,110	911,357	542,449
55534	Va Beach City School Board	1,733,323	1,233,114	1,617,700	904,698
55535	Giles County Schools	13,168	889	7,865	(5,082)
55536	Gloucester County School Board	230,769	219,177	264,360	180,414
55537	Goochland County School Board	23,341	26,070	32,492	20,504
55538	Grayson County School Board	191,199	172,989	196,616	152,519
55539	Greene County Public Schools	97,986	89,251	107,212	73,868
55540	Greensville County Public Schools	53,661	54,040	63,325	45,958
55541	Halifax County School Board	263,170	241,406	268,056	218,179
55542	Hanover County Public Schools	195,843	178,705	225,362	138,710

Health Insurance Credit - Political Subdivisions
Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2024 Net OPEB Liability	6/30/2025 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55543	Henrico Co School Board	47,902	60,117	69,529	52,113
55544	Henry County Public Schools	220,975	202,175	233,921	174,746
55545	Highland County School Board	21,410	20,700	23,202	18,529
55546	Isle of Wight County Schools	40,041	33,030	43,045	24,454
55548	King George Co School Board	54,639	29,988	45,857	16,486
55549	King and Queen County School Board	32,169	24,759	30,755	19,661
55550	King William Co School Board	25,145	17,559	26,271	10,232
55551	Lancaster County Public Schools	37,607	29,153	36,452	22,803
55552	Lee County School Board	600,176	419,153	453,820	388,999
55553	Loudoun County School Board	404,520	375,154	770,454	41,998
55554	Louisa County Public Schools	43,956	21,493	60,507	(12,114)
55555	Lunenburg County School Board	38,417	34,419	42,049	27,930
55556	Madison County School Board	60,492	56,426	67,177	47,302
55557	Mathews County School Board	44,150	42,788	51,431	35,318
55558	Mecklenburg Co School Board	47,560	28,572	38,968	19,640
55559	Middlesex County School Board	(9,215)	(12,206)	(7,854)	(15,949)
55560	Montgomery County School Board	216,005	228,600	267,373	195,622
55562	Nelson County Public Schools	209,873	211,473	240,154	186,704
55563	New Kent County School Board	50,080	50,399	62,629	39,972
55565	Northampton County Schools	33,029	37,968	42,702	33,898
55566	Northumberland Co School Bd	(5,265)	(21,749)	(18,024)	(24,957)
55567	Nottoway County School Board	26,773	25,166	33,400	18,150
55568	Orange County Public Schools	67,154	20,624	41,120	3,321
55569	Page County Public Schools	118,855	118,450	140,741	99,310
55570	Patrick County School Board	82,963	64,441	81,234	50,065
55571	Pittsylvania Co School Bd	301,111	286,329	321,461	256,047
55572	Powhatan County School Board	72,206	52,413	70,903	36,656
55573	Prince Edward Co School Bd	35,871	27,699	34,770	21,602
55574	Prince George Co School Bd	175,074	142,262	169,044	119,187
55576	Prince William Co School Bd	483,292	400,993	771,257	89,033
55577	Pulaski County School Board	89,928	64,747	84,180	48,272
55578	Rappahannock Co School Board	(16,189)	(29,471)	(25,172)	(33,104)
55579	Richmond County School Board	9,860	9,313	10,296	8,455
55580	Roanoke County School Board	251,876	270,896	312,160	234,862
55581	Rockbridge Co School Bd	54,777	54,360	67,351	43,303
55582	Rockingham Co School Bd	516,712	492,581	597,443	401,852
55583	Russell County School Board	203,104	116,287	152,353	85,262
55584	Scott County School Board	86,672	76,975	96,737	60,105
55585	Shenandoah County School Board	237,944	226,733	259,239	198,728
55586	Smyth County School Board	134,899	121,918	148,776	98,945
55587	Southampton Co School Bd	23,057	18,879	25,749	12,994
55588	Spotsylvania Co School Bd	381,360	412,156	488,754	347,306
55589	Stafford County School Board	426,049	380,717	482,668	294,616
55590	Surry County Schools	75,359	69,571	81,885	58,950
55591	Sussex County School Board	18,834	7,316	14,093	1,565
55592	Tazewell County Schools	344,816	273,084	322,297	230,703
55593	Warren County School Board	85,047	94,947	108,550	83,259
55595	Washington County School Board	255,517	241,882	266,449	220,578
55596	Westmoreland Co School Bd	100,423	94,718	108,339	82,905
55597	Wise County School Board	149,113	126,699	156,779	100,788
55598	Wythe County School Board	182,749	180,384	197,081	165,933
55599	York County School Board	387,439	364,498	421,253	315,787
55600	Accomack County School Board	151,081	133,781	161,500	110,041
55601	Bristol City School Bd	10,155	15,478	19,510	12,054
55602	Buena Vista City Schools	14,481	15,570	19,313	12,402
55603	Amelia County School Board	55,479	61,023	69,521	53,784
55605	Danville City Schools	15,422	(4,497)	7,423	(14,635)

Health Insurance Credit - Political Subdivisions
Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2024 Net OPEB Liability	6/30/2025 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55606	Franklin City Public Schools	2,159	4,896	8,676	1,664
55608	Harrisonburg City School Bd	45,076	24,305	39,404	11,479
55609	Hopewell City School Board	110,140	103,601	120,996	88,727
55610	Lynchburg Public Schools	144,110	140,930	169,609	116,474
55611	Fauquier County School Board	382,434	373,858	460,545	301,005
55612	Brunswick County Public Schools	42,268	43,298	53,458	34,517
55614	Portsmouth School Board	272,335	215,016	275,097	163,733
55615	Campbell County School Board	210,483	194,733	231,861	162,651
55616	Richmond Public Schools	346,588	212,180	291,238	144,374
55617	Roanoke City School Board	(35,984)	(25,137)	(4,200)	(42,311)
55619	Staunton City Schools	90,711	91,612	102,728	82,031
55620	Suffolk City School Board	268,534	166,825	224,737	117,480
55622	Craig County School Board	17,588	23,434	26,992	20,370
55623	Martinsville City Schools	5,949	3,610	8,589	(689)
55624	Appomattox Region Governor's School	(494)	(626)	(298)	(909)
55625	Colonial Heights City Schools	16,320	7,669	14,785	1,587
55632	Manassas City Public Schools	248,213	254,060	312,830	204,175
55633	Franklin County Public Schools	120,516	96,927	156,330	45,915
55634	Frederick County School Board	235,685	231,411	288,771	182,835
55635	City of Salem Schools	103,489	84,530	104,227	67,697
55636	Manassas Park City Schools	(12,087)	(10,830)	(1,179)	(18,842)
55637	Newport News Public Schools	(50,437)	(32,599)	23,023	(77,670)
55638	Town of West Point School Bd	(4,208)	(3,584)	(2,808)	(4,227)
55708	Waynesboro Public Schools	35,568	38,854	46,149	32,621
55710	Valley Vo-Tech Center	583	(164)	127	(409)
55711	New Horizons Technical Ctr	9,725	11,568	13,899	9,577
55713	Galax City Schools	7,511	3,108	7,196	(363)
55714	Norton City Schools	11,312	15,644	18,476	13,198
55802	Williamsburg-James City Co Sch	148,747	105,883	168,990	51,791
55803	Poquoson City Public Schools	52,209	49,353	55,226	44,236
55806	Fredericksburg City Schools	23,498	21,268	27,948	15,523
55807	Hampton City Schools	118,446	(10,830)	25,743	(42,041)
55813	Buchanan County School Board	220,849	184,488	215,161	157,914
55814	Jackson River Technical Ctr	-	-	-	-
55815	Northern Neck Reg Voc Ctr	2,208	1,709	2,001	1,447
55853	Northern Neck Soil and Water Conservation District	1,123	2,084	2,805	1,512
55859	Williamsburg Area Transit Authority	(10,136)	(11,836)	(7,382)	(15,567)
55860	Middle Peninsula Juvenile Detention Commission	(3,018)	(421)	6,202	(5,904)
55866	Hampton Roads Transportation Accountability Commission	(6,028)	(6,234)	(5,939)	(6,479)
55867	Pamunkey Regional Library	30,463	26,789	32,295	22,094
55868	Northern Virginia Transportation Authority	(12,161)	(12,557)	(11,693)	(13,280)
55874	Meherrin River Regional Jail Authority	(80,687)	(91,689)	(79,413)	(101,614)
55883	Western Virginia Regional Jail Authority	(92,444)	(94,185)	(64,250)	(118,437)
55886	Russell County PSA	(5,759)	(5,472)	(2,306)	(8,091)
55897	Prince William County Service Authority	(299,795)	(312,377)	(259,221)	(356,664)
55904	Appalachian Juvenile Commission	31,512	26,979	38,923	16,975
55909	Henry County Public Service Authority	87,253	78,494	95,890	63,717
55914	Rappahannock Juvenile Center	59,659	57,070	72,973	43,674
55918	Amherst County Service Auth	(4,123)	(15,296)	(10,544)	(19,368)
55919	Pepper's Ferry Reg Wastewater	(5,259)	(7,917)	(2,720)	(12,385)
55926	Scott County Soil and Water Conservation District	2,059	1,939	2,688	1,325
55927	New River Resource Authority	(13,001)	(7,581)	(3,243)	(11,218)
55929	Greensville County Water and Sewer Authority	(20,261)	(22,854)	(16,398)	(28,310)
55930	Petersburg Redevelopment and Housing Authority	32,322	29,369	36,421	23,298
55932	Va Coalfield Economic Dev Auth	4,618	5,437	6,959	4,124
55940	Monacan Soil and Water Conservation District	(479)	484	2,004	(812)
55944	Central Virginia Waste Management Authority	78	425	2,635	(1,448)

Health Insurance Credit - Political Subdivisions
Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2024 Net OPEB Liability	6/30/2025 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55947	Tidewater Youth Services Commission	81,596	68,571	81,306	57,698
55954	Potomac and Rappahannock Transportation Commission	45,510	35,367	49,948	23,168
55957	Wise County Redevelopment and Housing Authority	26,294	25,035	29,331	21,334
55961	Pamunkey Regional Jail	71,164	65,027	88,408	45,671
55964	Virginia Biotechnology Research Partnership Authority	8,637	8,327	9,381	7,421
55977	Southside Regional Jail	22,032	6,107	18,455	(4,266)
55978	Evergreen Soil and Water Conservation District	2,011	2,078	2,745	1,533
55979	Roanoke Higher Education Authority	(24,097)	(25,823)	(22,857)	(28,307)
55982	Daniel Boone Soil and Water Conservation District	2,697	2,225	3,119	1,467
55983	Southside Behavioral Health	(36,849)	(40,558)	(10,855)	(65,712)
55995	Holston River Soil and Water Conservation District	1,965	1,199	1,961	588
	Total Political Subdivisions	28,702,493	24,749,258	33,295,940	17,495,225

Health Insurance Credit - Politicial Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

		Change in Total OPEB Liability (TOL)									Change in Plan Fiduciary Net Position (PFNP)											
Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55100	Accomack County	5,373	20,453	-	(39,712)	7,466	(13,997)	(20,417)	304,634	284,217	45,778	-	19,047	(13,997)	(289)	-	50,539	162,449	212,988	142,185	(70,956)	71,229
55103	Amelia County	1,047	3,080	-	278	1,365	(2,730)	3,040	45,955	48,995	4,710	-	3,509	(2,730)	(51)	(1)	5,437	32,566	38,003	13,389	(2,397)	10,992
55104	Amherst County	4,717	13,502	-	(10,470)	2,968	(12,693)	(1,976)	201,660	199,684	10,508	-	17,038	(12,693)	(242)	1	14,612	165,400	180,012	36,260	(16,588)	19,672
55110	Bland County	478	2,448	-	4,095	2,084	(2,460)	6,645	37,017	43,662	6,748	-	2,996	(2,460)	(45)	-	7,239	26,376	33,615	10,641	(594)	10,047
55122	Craig County	436	2,592	-	650	418	(4,199)	(103)	40,059	39,956	1,441	-	2,994	(4,199)	(41)	-	195	30,530	30,725	9,529	(298)	9,231
55128	Essex County	1,619	3,139	-	4,709	2,411	(3,277)	8,601	46,517	55,118	691	-	7,295	(3,277)	(102)	(1)	4,606	71,588	76,194	(25,071)	3,995	(21,076)
55132	Fluvanna County	3,104	6,119	-	(10,501)	2,293	(4,823)	(3,808)	89,966	86,158	-	-	15,445	(4,823)	(217)	(1)	10,404	151,040	161,444	(61,074)	(14,212)	(75,286)
55133	Franklin County	6,763	11,999	-	-	5,917	(10,407)	14,272	176,199	190,471	52,042	-	14,682	(10,407)	(236)	-	56,081	116,803	172,884	59,396	(41,809)	17,587
55136	Gloucester County	4,889	24,037	-	2,039	9,862	(25,692)	15,135	364,057	379,192	6,115	-	38,672	(25,692)	(540)	1	18,556	383,048	401,604	(18,991)	(3,421)	(22,412)
55139	Greene County	1,719	6,300	-	(5,616)	2,853	(7,127)	(1,871)	95,177	93,306	3,099	-	10,992	(7,127)	(154)	1	6,811	108,094	114,905	(12,917)	(8,682)	(21,599)
55140	Greensville County	1,612	6,809	-	(1,198)	1,263	(7,837)	649	103,182	103,831	2,148	-	10,217	(7,837)	(142)	(1)	4,385	101,600	105,985	1,582	(3,736)	(2,154)
55141	Halifax County	2,400	12,391	-	(19,660)	6,195	(11,465)	(10,139)	186,910	176,771	12,256	-	13,953	(11,465)	(200)	(135)	14,409	134,215	148,624	52,695	(24,548)	28,147
55142	Hanover County	28,270	111,716	-	(22,379)	39,654	(92,732)	64,529	1,673,149	1,737,678	116,937	-	107,239	(92,732)	(1,548)	-	129,896	1,012,266	1,142,162	660,883	(65,367)	595,516
55144	Henry County	3,949	22,362	-	(2,173)	7,568	(22,312)	9,394	338,498	347,892	3,315	-	37,898	(22,312)	(529)	1	18,373	375,338	393,711	(36,840)	(8,979)	(45,819)
55146	Isle of Wight County	7,516	21,989	-	4,417	10,463	(21,715)	22,670	329,109	351,779	14,405	-	27,754	(21,715)	(391)	(1)	20,052	271,289	291,341	57,820	2,618	60,438
55147	James City County	23,774	106,757	-	1,721	35,585	(102,949)	64,888	1,609,289	1,674,177	112,262	-	108,650	(102,949)	(1,553)	(43)	116,367	1,039,594	1,155,961	569,695	(51,479)	518,216
55149	King and Queen County	1,148	1,623	-	7,038	2,064	(1,344)	10,529	23,566	34,095	4,706	-	1,906	(1,344)	(30)	1	5,239	16,280	21,519	7,286	5,290	12,576
55154	Louisa County	5,607	12,171	-	(3,249)	7,172	(9,459)	12,242	179,440	191,682	7,945	-	17,884	(9,459)	(254)	-	16,116	172,652	188,768	6,788	(3,874)	2,914
55156	Madison County	2,028	4,794	-	(3,615)	318	(4,864)	(1,339)	71,432	70,093	1,007	-	9,829	(4,864)	(138)	(1)	5,833	96,651	102,484	(25,219)	(7,172)	(32,391)
55157	Mathews County	740	2,508	-	(2,456)	531	(2,085)	(762)	37,460	36,698	6,181	-	2,819	(2,085)	(43)	-	6,872	24,415	31,287	13,045	(7,634)	5,411
55163	New Kent County	5,505	8,702	-	6,870	5,777	(3,723)	23,131	125,268	148,399	7,728	-	14,294	(3,723)	(207)	1	18,093	134,246	152,339	(8,978)	5,038	(3,940)
55166	Northumberland County	2,311	3,364	-	(717)	1,578	(3,269)	3,267	49,167	52,434	911	-	7,203	(3,269)	(101)	(1)	4,743	70,451	75,194	(21,284)	(1,476)	(22,760)
55170	Patrick County	1,599	2,562	-	14,004	1,763	(2,684)	17,244	37,705	54,949	7,310	-	2,684	(2,684)	(41)	-	7,269	22,862	30,131	14,843	9,975	24,818
55171	Pittsylvania County	11,359	49,575	-	(55,474)	10,994	(11,241)	5,213	728,711	733,924	34,084	-	58,674	(11,241)	(844)	-	80,673	541,482	622,155	187,229	(75,460)	111,769
55172	Powhatan County	3,955	5,614	-	(6,817)	4,682	(2,373)	5,061	80,404	85,465	3,576	-	11,661	(2,373)	(167)	-	12,697	110,886	123,583	(30,482)	(7,636)	(38,118)
55176	Prince William County	187,383	643,746	-	(476)	111,413	(659,924)	282,142	9,679,554	9,961,696	671,117	-	574,471	(659,924)	(8,230)	(25)	577,409	5,502,749	6,080,158	4,176,805	(295,267)	3,881,538
55177	Pulaski County	6,225	18,404	-	4,035	10,648	(16,316)	22,996	274,580	297,576	11,148	-	25,753	(16,316)	(364)	(1)	20,220	250,915	271,135	23,665	2,776	26,441
55178	Rappahannock County	767	2,726	-	(6,169)	1,099	(2,834)	(4,411)	41,038	36,627	1,967	-	3,145	(2,834)	(44)	-	2,234	30,745	32,979	10,293	(6,645)	3,648
55180	Roanoke County	31,181	135,773	-	9,326	33,009	(144,439)	64,850	2,052,492	2,117,342	214,118	-	131,601	(144,439)	(1,921)	-	199,359	1,212,729	1,412,088	839,763	(134,509)	705,254
55183	Russell County	1,301	8,921	-	(112)	1,679	(12,220)	(431)	136,975	136,544	6,048	-	8,057	(12,220)	(111)	1	1,775	81,671	83,446	55,304	(2,206)	53,098
55185	Shenandoah County	6,422	20,973	-	(7,277)	10,601	(13,501)	17,218	311,035	328,253	7,469	-	33,279	(13,501)	(471)	1	26,777	322,865	349,642	(11,830)	(9,559)	(21,389)
55187	Southampton County	2,889	10,934	-	(543)	4,231	(12,955)	4,556	165,579	170,135	4,443	-	16,389	(12,955)	(228)	-	7,649	162,889	170,538	2,690	(3,093)	(403)
55189	Stafford County	22,713	77,503	-	6,784	24,941	(75,224)	56,717	1,163,089	1,219,806	33,413	-	114,268	(75,224)	(1,601)	-	70,856	1,121,461	1,192,317	41,628	(14,139)	27,489
55192	Tazewell County	4,211	23,005	-	984	6,588	(25,528)	9,260	349,368	358,628	7,448	-	32,516	(25,528)	(453)	-	13,983	323,266	337,249	26,102	(4,723)	21,379
55195	Washington County	3,000	13,675	-	(6,167)	4,867	(16,130)	(755)	207,654	206,899	1,275	-	25,656	(16,130)	(357)	-	10,444	255,438	265,882	(47,784)	(11,199)	(58,983)
55196	Westmoreland County	3,037	6,183	-	2,657	2,941	(4,831)	9,987	90,977	100,964	9,697	-	6,721	(4,831)	(99)	-	11,488	61,024	72,512	29,953	(1,501)	28,452
55197	Wise County	2,113	13,339	-	1,536	7,397	(14,768)	9,617	202,886	212,503	1,432	-	23,645	(14,768)	(329)	1	9,981	235,172	245,153	(32,286)	(364)	(32,650)
55198	Wythe County	2,122	8,588	-	1,101	3,184	(10,170)	4,825	130,194	135,019	1,589	-	15,498	(10,170)	(216)	-	6,701	154,093	160,794	(23,899)	(1,876)	(25,775)
55199	York County	19,082	96,551	-	29,681	21,841	(103,661)	63,494	1,463,131	1,526,625	56,414	-	137,168	(103,661)	(1,929)	-	87,992	1,345,034	1,433,026	118,097	(24,498)	93,599
55215	City of Radford	6,762	34,715	-	(10,425)	10,408	(37,685)	3,775	526,378	530,153	37,795	-	31,595	(37,685)	(449)	(1)	31,255	303,918	335,173	222,460	(27,480)	194,980
55217	City of Roanoke	5,598	31,039	-	38,334	(8,972)	(1,820)	64,179	455,155	519,334	35,652	-	20,509	(1,820)	(300)	(1)	54,040	165,582	219,622	289,573	10,139	299,712
55222	City of Winchester	14,644	46,571	-	(15,671)	14,675	(35,463)	24,756	693,032	717,788	24,637	-	64,135	(35,463)	(908)	-	52,401	621,266	673,667	71,766	(27,645)	44,121
55228	Town of Middletown	512	695	-	267	328	(425)	1,377	9,998	11,375	456	-	1,340	(425)	(19)	-	1,352	12,843	14,195	(2,845)	25	(2,820)
55230	City of Covington	3,799	18,492	-	(9,370)	3,497	(23,907)	(7,489)	282,105	274,616	23,122	-	13,311	(23,907)	(190)	-	12,336	128,257	140,593	153,848	(19,825)	134,023
55300	Town of Abingdon	2,679	12,293	-	39,361	3,602	(14,838)	43,097	186,859	229,956	26,445	-	6,610	(14,838)	(103)	-	18,114	56,660	74,774	130,199	24,983	155,182
55301	Town of Dumfries	2,309	2,751	-	(4,740)	531	(3,858)	(3,007)	40,380	37,373	2,555	-	3,617	(3,858)	(51)	-	2,263	35,268	37,531	5,112	(5,270)	(158)
55312	Town of Hamilton	672	686	-	(14)	84	(846)	582	9,909	10,491	2,155	-	879	(846)	(13)	-	2,175	7,731	9,906	2,178	(1,593)	585
55321	Town of Woodstock	1,914	9,505	-	1,968	1,782	(11,456)	3,713	144,624	148,337	10,784	-	10,515	(11,456)	(149)	1	9,695	100,727	110,422	43,897	(5,982)	37,915
55326	Town of Pearisburg	894	5,909	-	564	2,712	(5,303)	4,776	89,295	94,071	7,466	-	6,896	(5,303)	(100)	(1)	8,958	65,124	74,082	24,171	(4,182)	19,989
55332	City of Manassas	13,976	76,540	-	(17,802)	29,021	(78,800)	22,935	1,159,349	1,182,284	80,113	-	80,758	(78,800)	(1,150)	(1)	80,920	769,420	850,340	389,929	(57,985)	331,944
55342	Town of Lawrenceville	948	3,678	-	(8,306)	1,362	(3,942)	(6,260)	55,508	49,248	1,431	-	5,302	(3,942)	(74)	-	2,717	52,365	55,082	3,143	(8,977)	(5,834)
55344	Town of Stanley	595	2,823	-	1,174	2,903	(3,312)	4,183	42,882	47,065	2,630	-	3,562	(3,312)	(50)	-	2,830	34,377	37,207	8,505	1,353	9,858
55357	Town of Strasburg	2,176	8,737	-	(10,690)	5,999	(6,335)	(113)	130,425	130,312	4,319	-	11,070	(6,335)	(157)	1	8,898	107,623	116,521	22,802	(9,011)	13,791
55360	Town of Dublin	1,691	3,430	-	-	170	(1,835)	3,456	50,040	53,496	10,082	-	3,940	(1,835)	(61)	-	12,126	32,890	45,016	17,150	(8,670)	8,480
55365	City of Poquoson	5,336	21,171	-	(2,119)	2,499	(21,448)	5,439	319,039	324,478	21,945	-	23,184	(21,448)	(331)	-	23,350	223,244	246,594	95,795	(17,911)	77,884
55385	Town of Kenbridge	709	732	-	(748)	960	(342)	1,311	10,309	11,620	209	-	1,848	(342)	(26)	(1)	1,688	17,783	19,471	(7,474)	(377)	(7,851)
55393	Town of Shenandoah	896	3,115	-	8,713	1,826	(3,724)	10,826	47,115	57,941	2,010	-	3,404	(3,724)	(47)	-	1,643	33,731	35,374	13,384	9,183	22,567
55396	Town of Kilmarnock	869	2,200	-	(247)	2,527	(1,826)	3,523	32,636	36,159	293	-	4,502	(1,826)	(63)	-	2,906	44,096	47,002	(11,460)	617	(10,843)
55411	Hampton Roads Sanitation Dist	18,130	154,186	-	29,357	85,916	(171,860)	115,729	2,352,033	2,467,762	153,701	-	123,910	(171,860)	(1,772)	(1)	103,978	1,209,936	1,313,914	1,142,097	11,751	1,153,848
55425	Colonial Behavioral Health	5,416	19,823	-	11,483	8,309	(20,909)	24,122	298,707	322,829	8,159	-	29,525	(20,909)	(414)	1	16,362	291,470	307,832	7,237	7,760	14,997
55440	Shenandoah Valley Juvenile Center	1,119	4,619	-	178	2,104	(6,708)	1,312	70,670	71,982	1,473	-	7,466	(6,708)	(103)	-	2,128	75,014	77,142	(4,344)	(816)	(5,160)
55447	Rappahannock Area Comm Svcs	10,383	29,559	-	(20,754)	23,419	(20,306)	22,301	437,682	459,983	16,473	-	48,866	(20,306)	(695)	1	44,339	471,667	516,006	(33,985)	(22,038)	(56,023)
55450	Meherrin Regional Library	233	1,945	-	(466)	239	(1,807)	144	29,480	29,624	1,533	-	2,424	(1,807)	(34)	(1)	2,115	23,409	25,524	6,071	(1,971)	4,100
55454	Greensville - Emporia So Svcs	526	5,631	-	(5,451)	1,672	(5,775)	(3,397)	85,777	82,380	6,213	-	2,632	(5,775)	(38)	1	3,033	24,924	27,957	60,853	(6,430)	54,423
55455	James City Service Authority	1,887	11,669	-	6,320	6,323	(11,279)	14,920	176,623	191,543	3,483	-	16,468	(11,279)	(230)	-	8,442	163,047	171,489	13,576	6,478	20,054
55456	Accomack/Northampton Plan	346	1,930	-	7,516	913	(2,857)	7,848	29,674	37,522	9,298	-	3,266	(2,857)	(51)	(1)	9,655	27,264	36,919	2,410	(1,807)	603
55472	District 19 Community Services Board	5,629	24,280	-	(4,740)	6,686	(24,076)	7,779	366,107	373,886	6,132	-	41,165	(24,076)	(576)	(1)	22,644	406,090	428,734	(39,983)	(14,865)	(54,848)
55477	Frederick Co Sanitation Auth	2,502	7,270	-	(538)	6,714	(5,536)	10,412	107,971	118,383	3,232	-	11,955	(5,536)	(169)	(1)	9,481	115,927	125,408	(7,956)	931	(7,025)
55478	Western Tidewater Comm Svcs	16,183	31,167	-	(13,567)	21,159	(18,300)	36,642	454,705	491,347	10,573	-	58,693	(18,300)	(832)	-	50,134	567,529	617,663	(112,824)	(13,492)	(126,316)
55487	Capital Region Airport Comm	5,988	21,462	-	21,438	6,055	(19,985)	34,958	321,957	356,915	48,304	-	13,635	(19,985)	(213)	(1)	41,740	115,850	157,590	206,107	(6,782)	199,325
55489	Harrisonburg Rockingham Community Services Board	5,376	18,290	-	1,582	7,264	(17,565)	14,947	274,368	289,315	9,159	-	28,506	(17,565)	(402)	-	19,698	278,524	298,222	(4,156)	(4,751)	(8,907)
55493	Planning Dis One Behavioral Health Svcs	128	266	-	212	14	(237)	383	3,928	4,311	158	-	562	(237)	(8)	1	476	5,430	5,906	(1,502)	(93)	(1,595)
55500	Alexandria City School Board	5,568	35,147	-	68,156	11,448	(39,177)	81,142	534,720	615,862	63,919	-	17,380	(39,177)	(263)	-	41,859	157,366	199,225	377,354	39,283	416,637
55501	Albemarle County Schools	6,730	24,407	-	35,235	12,049	(20,055)	58,366	364,878	423,244	69,196	-	24,049	(20,055)	(375)	1	72,816	202,527	275,343	162,351	(14,450)	147,901
55502	Alleghany Highlands Public Schools	2,151	13,597	-	6,583	4,680	(13,071)	13,940	205,824	219,764	19,672	-	11,780	(13,071)	(172)	1	18,210	108,860	127,070	96,964	(4,270)	92,694
55503	Charlottesville Public Schools	1,320	6,490	-	(6,543)	3,828	(6,113)	(1,018)	97,884	96,866	24,700	-	8,041	(6,113)	(125)	(1)	26,502	65,602	92,104	32,282	(27,520)	4,762
55504	Amherst County School Board	3,515	13,211	-	(741)	8,107	(7,110)	16,982	195,757	212,739	29,041	-	10,372	(7,110)	(162)	2	32,143	87,891	120,034	107,866	(15,161)	92,705
55505	Appomattox County School Board	553	5,702	-	2,423	2,789	(6,095)	5,372	86,972	92,344	5,326	-	5,964	(6,095)	(85)	1	5,111	57,758	62,869	29,214	261	29,475
55506	Arlington Public Schools	17,931	56,274	-	27,646	43,890	(34,910)	110,831	833,214	944,045	109,656	-	31,426	(34,910)	(496)	-	105,676	261,311	366,987	571,903	5,155	577,058
55507	Augusta County School Board	2,137	8,890	-	7,865	4,336	(8,191)	15,037	133,659	148,696	24,915	-	8,317	(8,191)	(129)	-	24,912	68,797	93,709	64,862	(9,875)	54,987
55508	Bath County School Board	389	6,487	-	2,771	1,284	(8,884)	2,047	100,159	102,206	7,653	-	1,228	(8,884)	(16)	-	(19)	12,929	12,910	87,230	2,066	89,296

Health Insurance Credit - Politicial Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

		Change in Total OPEB Liability (TOL)									Change in Plan Fiduciary Net Position (PFNP)											
Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55509	Bedford County School Board	6,408	27,764	-	24,559	12,078	(25,688)	45,121	417,758	462,879	86,290	-	28,169	(25,688)	(436)	1	88,336	232,608	320,944	185,150	(43,215)	141,935
55510	Bland County School Board	509	2,719	-	2,698	1,105	(3,609)	3,422	41,583	45,005	13,377	-	3,133	(3,609)	(50)	1	12,852	23,986	36,838	17,597	(9,430)	8,167
55511	Botetourt County Schools	4,406	17,741	-	(616)	4,856	(17,162)	9,225	267,009	276,234	34,365	-	16,352	(17,162)	(243)	(56)	33,256	146,233	179,489	120,776	(24,031)	96,745
55512	Norfolk Public Schools	14,547	83,864	-	(11,274)	19,207	(70,596)	35,748	1,263,181	1,298,929	254,462	-	70,746	(70,596)	(1,125)	1	253,488	581,522	835,010	681,659	(217,740)	463,919
55513	Petersburg City Schools	3,121	10,774	-	3,257	3,387	(9,776)	10,763	161,380	172,143	42,938	-	15,825	(9,776)	(246)	(1)	48,740	132,001	180,741	29,379	(37,977)	(8,598)
55514	Buckingham County School Board	1,428	6,849	-	(528)	3,262	(3,076)	7,935	101,582	109,517	14,782	-	5,702	(3,076)	(88)	1	17,321	46,872	64,193	54,710	(9,386)	45,324
55515	Radford City School Board	189	1,528	-	390	166	(2,625)	(352)	23,755	23,403	4,877	-	1,156	(2,625)	(18)	-	3,390	9,650	13,040	14,105	(3,742)	10,363
55516	Caroline County School Board	1,481	5,847	-	(4,287)	2,885	(4,371)	1,555	87,324	88,879	28,196	-	7,069	(4,371)	(114)	-	30,780	53,482	84,262	33,842	(29,225)	4,617
55517	Carroll County School Board	2,517	23,220	-	10,276	3,891	(28,601)	11,303	355,784	367,087	61,287	-	11,913	(28,601)	(186)	-	44,413	95,309	139,722	260,475	(33,110)	227,365
55518	Charles City Co School Bd	298	1,591	-	221	488	(1,164)	1,434	23,856	25,290	4,491	-	1,262	(1,164)	(20)	-	4,569	10,001	14,570	13,855	(3,135)	10,720
55519	Charlotte County School Board	550	3,011	-	5,482	1,169	(4,398)	5,814	46,260	52,074	7,405	-	2,486	(4,398)	(37)	(1)	5,455	22,075	27,530	24,185	359	24,544
55520	Chesterfield Co School Bd	19,472	115,803	-	189,203	6,733	(162,287)	168,924	1,777,277	1,946,201	326,286	-	70,099	(162,287)	(1,100)	-	232,998	570,928	803,926	1,206,349	(64,074)	1,142,275
55521	Clarke County School Board	1,228	4,046	-	97	2,152	(2,376)	5,147	59,904	65,051	12,199	-	2,750	(2,376)	(45)	1	12,529	20,289	32,818	39,615	(7,382)	32,233
55522	Winchester Public Schools	2,616	9,490	-	(13,477)	3,028	(6,731)	(5,074)	141,346	136,272	4,624	-	14,218	(6,731)	(201)	(1)	11,909	137,631	149,540	3,715	(16,983)	(13,268)
55523	Culpeper County School Board	4,612	19,662	-	273	7,627	(15,853)	16,321	294,598	310,919	2,729	-	35,499	(15,853)	(498)	(52)	21,825	348,515	370,340	(53,917)	(5,504)	(59,421)
55524	Cumberland County School Board	1,168	5,384	-	(7,296)	1,556	(3,682)	(2,870)	80,434	77,564	11,710	-	3,628	(3,682)	(56)	1	11,601	30,098	41,699	50,336	(14,471)	35,865
55525	Dickenson County School Board	1,551	14,177	-	15,102	3,196	(22,702)	11,324	219,836	231,160	36,023	-	7,121	(22,702)	(108)	(1)	20,333	61,218	81,551	158,618	(9,009)	149,609
55526	Dinwiddie County School Board	1,719	7,899	-	739	5,105	(8,632)	6,830	119,620	126,450	18,283	-	5,404	(8,632)	(82)	1	14,974	45,965	60,939	73,655	(8,144)	65,511
55528	Essex County Public Schools	860	4,837	-	4,371	1,900	(5,800)	6,168	73,696	79,864	15,819	-	5,340	(5,800)	(82)	-	15,277	44,849	60,126	28,847	(9,109)	19,738
55530	Covington City School Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55531	Floyd County School Board	1,680	7,030	-	29,074	2,594	(9,574)	30,804	107,252	138,056	20,307	-	7,016	(9,574)	(106)	-	17,643	60,723	78,366	46,529	13,161	59,690
55532	Fluvanna County Public Schools	3,550	12,749	-	3,690	6,589	(6,714)	19,864	188,680	208,544	27,476	-	9,136	(6,714)	(143)	1	29,756	73,935	103,691	114,745	(9,892)	104,853
55533	Chesapeake Public Schools	21,781	111,901	-	62,609	59,544	(88,519)	167,316	1,680,269	1,847,585	285,001	-	99,518	(88,519)	(1,525)	(1)	294,474	841,001	1,135,475	839,268	(127,158)	712,110
55534	Va Beach City School Board	41,890	233,461	-	14,927	95,443	(195,720)	190,001	3,514,657	3,704,658	674,707	-	214,592	(195,720)	(3,368)	(1)	690,210	1,781,334	2,471,544	1,733,323	(500,209)	1,233,114
55535	Giles County Schools	887	4,044	-	1,999	1,460	(2,649)	5,741	60,347	66,088	15,071	-	5,685	(2,649)	(87)	-	18,020	47,179	65,199	13,168	(12,279)	889
55536	Gloucester County School Board	3,995	30,216	-	12,840	5,491	(35,420)	17,122	461,358	478,480	40,361	-	24,119	(35,420)	(347)	1	28,714	230,589	259,303	230,769	(11,592)	219,177
55537	Goochland County School Board	1,060	3,599	-	9,822	626	(2,669)	12,438	53,594	66,032	8,866	-	3,567	(2,669)	(55)	-	9,709	30,253	39,962	23,341	2,729	26,070
55538	Grayson County School Board	2,032	16,336	-	5,687	2,540	(17,276)	9,319	248,617	257,936	37,666	-	7,253	(17,276)	(114)	-	27,529	57,418	84,947	191,199	(18,210)	172,989
55539	Greene County Public Schools	2,123	10,973	-	4,613	2,931	(8,926)	11,714	164,899	176,613	21,761	-	7,730	(8,926)	(117)	1	20,449	66,913	87,362	97,986	(8,735)	89,251
55540	Greensville County Public Schools	985	6,304	-	12,014	1,850	(7,310)	13,843	96,057	109,900	15,871	-	4,980	(7,310)	(76)	(1)	13,464	42,396	55,860	53,661	379	54,040
55541	Halifax County School Board	1,445	22,342	-	(10,022)	3,590	(31,355)	(14,000)	345,219	331,219	30,805	-	8,431	(31,355)	(118)	1	7,764	82,049	89,813	263,170	(21,764)	241,406
55542	Hanover County Public Schools	6,979	25,822	-	68,596	9,451	(26,814)	84,034	388,974	473,008	103,564	-	24,822	(26,814)	(399)	(1)	101,172	193,131	294,303	195,843	(17,138)	178,705
55543	Henrico Co School Board	335	4,984	-	30,444	(31)	(9,928)	25,804	78,465	104,269	19,906	-	3,669	(9,928)	(58)	-	13,589	30,563	44,152	47,902	12,215	60,117
55544	Henry County Public Schools	3,152	22,199	-	17,175	6,622	(28,505)	20,643	339,972	360,615	54,309	-	13,849	(28,505)	(210)	-	39,443	118,997	158,440	220,975	(18,800)	202,175
55545	Highland County School Board	235	1,745	-	1,683	(492)	(2,129)	1,042	26,676	27,718	3,277	-	614	(2,129)	(9)	(1)	1,752	5,266	7,018	21,410	(710)	20,700
55546	Isle of Wight County Schools	1,454	5,619	-	7,743	2,903	(3,845)	13,874	83,713	97,587	19,372	-	5,444	(3,845)	(87)	1	20,885	43,672	64,557	40,041	(7,011)	33,030
55548	King George Co School Board	2,143	9,258	-	(5,406)	3,627	(5,361)	4,261	137,699	141,960	24,455	-	9,973	(5,361)	(153)	(2)	28,912	83,060	111,972	54,639	(24,651)	29,988
55549	King and Queen County School Board	974	3,947	-	(4,827)	1,385	(1,890)	(411)	58,452	58,041	5,951	-	2,983	(1,890)	(44)	(1)	6,999	26,283	33,282	32,169	(7,410)	24,759
55550	King William Co School Board	1,902	4,475	-	(425)	3,219	(2,647)	6,524	65,712	72,236	11,958	-	4,874	(2,647)	(75)	-	14,110	40,567	54,677	25,145	(7,586)	17,559
55551	Lancaster County Public Schools	1,077	5,112	-	1,778	1,762	(4,677)	5,052	77,001	82,053	13,565	-	4,690	(4,677)	(72)	-	13,506	39,394	52,900	37,607	(8,454)	29,153
55552	Lee County School Board	4,486	21,467	-	(16,491)	(102,810)	(41,823)	(135,171)	557,168	421,997	87,552	-	126	(41,823)	(4)	1	45,852	(43,008)	2,844	600,176	(181,023)	419,153
55553	Loudoun County School Board	48,931	209,704	-	(56,052)	134,017	(145,175)	191,425	3,130,381	3,321,806	90,526	-	279,749	(145,175)	(3,946)	(363)	220,791	2,725,861	2,946,652	404,520	(29,366)	375,154
55554	Louisa County Public Schools	4,455	26,859	-	(16,599)	9,658	(23,997)	376	405,458	405,834	10,567	-	36,785	(23,997)	(516)	-	22,839	361,502	384,341	43,956	(22,463)	21,493
55555	Lunenburg County School Board	594	4,402	-	2,007	2,454	(3,443)	6,014	66,341	72,355	10,135	-	3,372	(3,443)	(52)	-	10,012	27,924	37,936	38,417	(3,998)	34,419
55556	Madison County School Board	1,020	6,216	-	5,267	575	(5,751)	7,327	93,940	101,267	13,215	-	3,988	(5,751)	(60)	1	11,393	33,448	44,841	60,492	(4,066)	56,426
55557	Mathews County School Board	1,283	5,399	-	3,496	3,174	(4,256)	9,096	80,836	89,932	10,574	-	4,203	(4,256)	(63)	-	10,458	36,686	47,144	44,150	(1,362)	42,788
55558	Mecklenburg Co School Board	1,219	6,955	-	(76)	2,101	(7,044)	3,155	105,341	108,496	22,244	-	7,053	(7,044)	(110)	-	22,143	57,781	79,924	47,560	(18,988)	28,572
55559	Middlesex County School Board	982	2,971	-	(629)	1,159	(2,697)	1,786	44,388	46,174	2,007	-	5,545	(2,697)	(79)	1	4,777	53,603	58,380	(9,215)	(2,991)	(12,206)
55560	Montgomery County School Board	2,789	21,516	-	34,281	6,013	(19,632)	44,967	325,778	370,745	39,478	-	12,721	(19,632)	(195)	-	32,372	109,773	142,145	216,005	12,595	228,600
55562	Nelson County Public Schools	2,592	18,481	-	16,024	5,285	(20,018)	22,364	281,203	303,567	32,681	-	8,224	(20,018)	(122)	(1)	20,764	71,330	92,094	209,873	1,600	211,473
55563	New Kent County School Board	1,279	6,450	-	13,999	2,791	(6,496)	18,023	97,521	115,544	18,704	-	5,584	(6,496)	(88)	-	17,704	47,441	65,145	50,080	319	50,399
55565	Northampton County Schools	636	2,918	-	6,829	1,504	(4,006)	7,881	44,600	52,481	5,695	-	1,273	(4,006)	(19)	(1)	2,942	11,571	14,513	33,029	4,939	37,968
55566	Northumberland Co School Bd	381	2,494	-	4,448	913	(3,618)	4,618	38,376	42,994	19,323	-	5,484	(3,618)	(88)	1	21,102	43,641	64,743	(5,265)	(16,484)	(21,749)
55567	Nottoway County School Board	607	4,375	-	10,229	1,088	(3,862)	12,437	66,132	78,569	13,233	-	4,746	(3,862)	(74)	1	14,044	39,359	53,403	26,773	(1,607)	25,166
55568	Orange County Public Schools	3,377	12,255	-	(10,547)	5,616	(10,354)	347	183,351	183,698	43,235	-	14,215	(10,354)	(219)	-	46,877	116,197	163,074	67,154	(46,530)	20,624
55569	Page County Public Schools	2,489	13,323	-	20,231	4,582	(14,945)	25,680	202,361	228,041	31,587	-	9,587	(14,945)	(145)	1	26,085	83,506	109,591	118,855	(405)	118,450
55570	Patrick County School Board	2,100	10,509	-	3,746	4,738	(9,318)	11,775	158,250	170,025	30,534	-	9,223	(9,318)	(142)	-	30,297	75,287	105,584	82,963	(18,522)	64,441
55571	Pittsylvania Co School Bd	2,959	24,432	-	5,994	8,033	(29,354)	12,064	373,669	385,733	47,611	-	8,723	(29,354)	(135)	1	26,846	72,558	99,404	301,111	(14,782)	286,329
55572	Powhatan County School Board	2,103	10,523	-	905	4,294	(7,581)	10,244	157,587	167,831	27,532	-	10,244	(7,581)	(158)	-	30,037	85,381	115,418	72,206	(19,793)	52,413
55573	Prince Edward Co School Bd	837	4,710	-	523	1,603	(2,124)	5,549	70,007	75,556	11,721	-	4,188	(2,124)	(64)	-	13,721	34,136	47,857	35,871	(8,172)	27,699
55574	Prince George Co School Bd	4,256	18,555	-	(8,544)	6,213	(17,831)	2,649	279,543	282,192	41,266	-	12,212	(17,831)	(187)	1	35,461	104,469	139,930	175,074	(32,812)	142,262
55576	Prince William Co School Bd	42,179	201,404	-	(88,573)	126,485	(138,725)	142,770	3,010,946	3,153,716	106,622	-	260,877	(138,725)	(3,705)	-	225,069	2,527,654	2,752,723	483,292	(82,299)	400,993
55577	Pulaski County School Board	2,294	11,526	-	(1,961)	4,930	(9,270)	7,519	173,096	180,615	32,030	-	10,099	(9,270)	(159)	-	32,700	83,168	115,868	89,928	(25,181)	64,747
55578	Rappahannock Co School Board	742	3,286	-	(12,181)	1,442	(1,996)	(8,707)	48,941	40,234	-	-	6,665	(1,996)	(94)	-	4,575	65,130	69,705	(16,189)	(13,282)	(29,471)
55579	Richmond County School Board	59	774	-	15	296	(540)	604	11,677	12,281	1,444	-	251	(540)	(4)	-	1,151	1,817	2,968	9,860	(547)	9,313
55580	Roanoke County School Board	2,663	26,673	-	119,334	(147)	(48,833)	99,690	416,902	516,592	109,148	-	20,685	(48,833)	(329)	(1)	80,670	165,026	245,696	251,876	19,020	270,896
55581	Rockbridge Co School Bd	1,282	7,065	-	13,346	2,378	(6,832)	17,239	106,798	124,037	18,545	-	6,037	(6,832)	(93)	(1)	17,656	52,021	69,677	54,777	(417)	54,360
55582	Rockingham Co School Bd	12,145	73,459	-	15,601	19,360	(87,066)	33,499	1,119,674	1,153,173	83,385	-	62,192	(87,066)	(882)	1	57,630	602,962	660,592	516,712	(24,131)	492,581
55583	Russell County School Board	2,302	25,963	-	2,741	5,000	(37,289)	(1,283)	400,986	399,703	98,775	-	24,428	(37,289)	(380)	-	85,534	197,882	283,416	203,104	(86,817)	116,287
55584	Scott County School Board	2,256	11,114	-	8,345	5,115	(9,105)	17,725	166,945	184,670	27,228	-	9,443	(9,105)	(145)	1	27,422	80,273	107,695	86,672	(9,697)	76,975
55585	Shenandoah County School Board	4,201	21,937	-	14,469	6,857	(25,572)	21,892	333,581	355,473	47,401	-	11,448	(25,572)	(175)	1	33,103	95,637	128,740	237,944	(11,211)	226,733
55586	Smyth County School Board	2,592	15,597	-	17,332	6,414	(15,806)	26,129	236,381	262,510	42,824	-	12,283	(15,806)	(191)	-	39,110	101,482	140,592	134,899	(12,981)	121,918
55587	Southampton Co School Bd	893	4,055	-	355	1,825	(3,376)	3,752	60,866	64,618	7,164	-	4,203	(3,376)	(62)	1	7,930	37,809	45,739	23,057	(4,178)	18,879
55588	Spotsylvania Co School Bd	9,728	39,484	-	50,165	26,550	(32,628)	93,299	591,538	684,837	70,987	-	24,514	(32,628)	(369)	(1)	62,503	210,178	272,681	381,360	30,796	412,156
55589	Stafford County School Board	13,402	58,984	-	(16,587)	25,521	(49,384)	31,936	885,129	917,065	77,514	-	49,863	(49,384)	(725)	-	77,268	459,080	536,348	426,049	(45,332)	380,717
55590	Surry County Schools	1,146	7,851	-	4,565	2,954	(7,737)	8,779	119,028	127,807	17,288	-	5,093	(7,737)	(78)	1	14,567	43,669	58,236	75,359	(5,788)	69,571
55591	Sussex County School Board	904	3,867	-	515	1,971	(2,660)	4,597	57,711	62,308	14,108	-	4,742	(2,660)	(75)	-	16,115	38,877	54,992	18,834	(11,518)	7,316
55592	Tazewell County Schools	4,154	34,751	-	(10,539)	10,714	(40,504)	(1,424)	530,931	529,507	88,856	-	22,301	(40,504)	(346)	1	70,308	186,115	256,423	344,816	(71,732)	273,084
55593	Warren County School Board	1,451	8,185	-	20,945	2,353	(10,113)	22,821	124,867	147,688	18,443	-	4,661	(10,113)	(71)	1	12,921	39,820	52,741	85,047	9,900	94,947
55595	Washington County School Board	2,507	18,435	-	9,792	4,277	(28,510)	6,501	284,860	291,361	44,726	-	3,989	(28,510)	(69)	-	20,136	29,343	49,479	255,517	(13,635)	241,882
55596	Westmoreland Co School Bd	1,264	9,408	-	(1,230)	4,631	(7,553)	6,520	141,892	148,412	15,017	-	4,833	(7,553)	(72)	-	12,225	41,469	53,694	100,423	(5,705)	94,718

Health Insurance Credit - Politicial Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

		Change in Total OPEB Liability (TOL)									Change in Plan Fiduciary Net Position (PFNP)											
Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55597	Wise County School Board	1,797	22,384	-	(11,067)	7,197	(28,563)	(8,252)	344,093	335,841	23,108	-	19,896	(28,563)	(279)	-	14,162	194,980	209,142	149,113	(22,414)	126,699
55598	Wythe County School Board	1,446	12,732	-	1,046	2,888	(18,341)	(229)	196,347	196,118	19,191	-	1,305	(18,341)	(19)	-	2,136	13,598	15,734	182,749	(2,365)	180,384
55599	York County School Board	6,502	36,203	-	(4,399)	12,557	(28,435)	22,428	544,058	566,486	56,294	-	17,779	(28,435)	(270)	1	45,369	156,619	201,988	387,439	(22,941)	364,498
55600	Accomack County School Board	3,599	17,018	-	7,376	7,042	(14,551)	20,484	255,801	276,285	40,235	-	12,292	(14,551)	(192)	-	37,784	104,720	142,504	151,081	(17,300)	133,781
55601	Bristol City School Bd	548	1,979	-	11,805	1,679	(4,556)	11,455	31,042	42,497	8,345	-	2,379	(4,556)	(36)	-	6,132	20,887	27,019	10,155	5,323	15,478
55602	Buena Vista City Schools	620	1,881	-	4,920	1,023	(1,999)	6,445	28,240	34,685	5,706	-	1,675	(1,999)	(26)	-	5,356	13,759	19,115	14,481	1,089	15,570
55603	Amelia County School Board	782	4,947	-	7,609	2,440	(5,673)	10,105	75,338	85,443	8,038	-	2,229	(5,673)	(33)	-	4,561	19,859	24,420	55,479	5,544	61,023
55605	Danville City Schools	2,265	6,517	-	5,995	2,311	(5,362)	11,726	96,968	108,694	27,255	-	9,908	(5,362)	(156)	-	31,645	81,546	113,191	15,422	(19,919)	(4,497)
55606	Franklin City Public Schools	370	2,470	-	3,471	665	(3,843)	3,133	38,145	41,278	746	-	3,542	(3,843)	(49)	-	396	35,986	36,382	2,159	2,737	4,896
55608	Harrisonburg City School Bd	2,409	8,558	-	4,964	3,699	(7,630)	12,000	128,194	140,194	30,434	-	10,126	(7,630)	(158)	(1)	32,771	83,118	115,889	45,076	(20,771)	24,305
55609	Hopewell City School Board	2,234	10,734	-	6,126	6,613	(12,173)	13,534	162,868	176,402	26,047	-	6,300	(12,173)	(101)	-	20,073	52,728	72,801	110,140	(6,539)	103,601
55610	Lynchburg Public Schools	3,040	16,401	-	19,262	5,361	(15,277)	28,787	247,580	276,367	35,533	-	11,893	(15,277)	(182)	-	31,967	103,470	135,437	144,110	(3,180)	140,930
55611	Fauquier County School Board	14,534	43,419	-	26,352	30,843	(29,691)	85,457	643,550	729,007	93,125	-	31,080	(29,691)	(481)	-	94,033	261,116	355,149	382,434	(8,576)	373,858
55612	Brunswick County Public Schools	834	7,463	-	(6,483)	2,365	(6,684)	(2,505)	113,075	110,570	4,457	-	6,766	(6,684)	(90)	(7,984)	(3,535)	70,807	67,272	42,268	1,030	43,298
55614	Portsmouth School Board	7,501	35,681	-	22,106	15,587	(30,847)	50,028	536,530	586,558	106,462	-	32,238	(30,847)	(505)	(1)	107,347	264,195	371,542	272,335	(57,319)	215,016
55615	Campbell County School Board	3,738	27,244	-	2,179	5,697	(38,426)	432	419,089	419,521	33,618	-	21,291	(38,426)	(300)	(1)	16,182	208,606	224,788	210,483	(15,750)	194,733
55616	Richmond Public Schools	8,534	50,382	-	(2,486)	17,800	(43,326)	30,904	759,533	790,437	160,243	-	49,172	(43,326)	(778)	1	165,312	412,945	578,257	346,588	(134,408)	212,180
55617	Roanoke City School Board	5,691	6,916	-	1,229	15,849	(397)	29,288	96,965	126,253	4,862	-	14,181	(397)	(205)	-	18,441	132,949	151,390	(35,984)	10,847	(25,137)
55619	Staunton City Schools	1,611	7,807	-	4,608	2,690	(10,326)	6,390	119,218	125,608	12,816	-	3,044	(10,326)	(45)	-	5,489	28,507	33,996	90,711	901	91,612
55620	Suffolk City School Board	7,652	35,619	-	(37,654)	13,338	(21,411)	(2,456)	530,740	528,284	89,337	-	31,821	(21,411)	(494)	-	99,253	262,206	361,459	268,534	(101,709)	166,825
55622	Craig County School Board	295	1,935	-	9,287	780	(2,092)	10,205	29,420	39,625	5,057	-	1,416	(2,092)	(22)	-	4,359	11,832	16,191	17,588	5,846	23,434
55623	Martinsville City Schools	713	2,725	-	11,805	1,215	(4,206)	12,252	41,765	54,017	14,437	-	4,430	(4,206)	(70)	-	14,591	35,816	50,407	5,949	(2,339)	3,610
55624	Appomattox Region Governor's School	81	169	-	(60)	91	-	281	2,426	2,707	105	-	312	-	(5)	1	413	2,920	3,333	(494)	(132)	(626)
55625	Colonial Heights City Schools	1,645	3,812	-	6,255	1,959	(2,349)	11,322	56,000	67,322	17,279	-	5,124	(2,349)	(81)	-	19,973	39,680	59,653	16,320	(8,651)	7,669
55632	Manassas City Public Schools	5,241	33,292	-	15,432	14,065	(29,260)	38,770	502,604	541,374	35,775	-	26,792	(29,260)	(384)	-	32,923	254,391	287,314	248,213	5,847	254,060
55633	Franklin County Public Schools	5,775	39,224	-	(3,111)	13,090	(38,611)	16,367	594,628	610,995	30,538	-	48,717	(38,611)	(689)	1	39,956	474,112	514,068	120,516	(23,589)	96,927
55634	Frederick County School Board	9,105	29,747	-	36,248	15,197	(24,043)	66,254	443,614	509,868	70,505	-	24,440	(24,043)	(374)	-	70,528	207,929	278,457	235,685	(4,274)	231,411
55635	City of Salem Schools	2,670	13,541	-	(8,838)	3,062	(13,370)	(2,935)	204,620	201,685	18,723	-	10,828	(13,370)	(157)	-	16,024	101,131	117,155	103,489	(18,959)	84,530
55636	Manassas Park City Schools	1,572	4,355	-	337	4,046	(1,833)	8,477	63,858	72,335	1,286	-	7,879	(1,833)	(112)	-	7,220	75,945	83,165	(12,087)	1,257	(10,830)
55637	Newport News Public Schools	19,702	17,483	-	(2,713)	34,138	(129)	68,481	239,363	307,844	19,727	-	31,506	(129)	(462)	1	50,643	289,800	340,443	(50,437)	17,838	(32,599)
55638	Town of West Point School Bd	553	330	-	1,020	401	(450)	1,854	4,565	6,419	759	-	935	(450)	(14)	-	1,230	8,773	10,003	(4,208)	624	(3,584)
55708	Waynesboro Public Schools	1,505	4,050	-	11,421	900	(5,137)	12,739	61,063	73,802	11,540	-	3,098	(5,137)	(48)	-	9,453	25,495	34,948	35,568	3,286	38,854
55710	Valley Vo-Tech Center	107	178	-	289	70	(293)	351	2,679	3,030	1,123	-	272	(293)	(4)	-	1,098	2,096	3,194	583	(747)	(164)
55711	New Horizons Technical Ctr	332	1,156	-	2,816	547	(791)	4,060	17,183	21,243	2,164	-	857	(791)	(13)	-	2,217	7,458	9,675	9,725	1,843	11,568
55713	Galax City Schools	778	2,167	-	1,802	1,339	(1,386)	4,700	32,025	36,725	7,594	-	2,941	(1,386)	(45)	(1)	9,103	24,514	33,617	7,511	(4,403)	3,108
55714	Norton City Schools	354	1,538	-	8,390	558	(2,479)	8,361	23,665	32,026	5,082	-	1,448	(2,479)	(22)	-	4,029	12,353	16,382	11,312	4,332	15,644
55802	Williamsburg-James City Co Sch	8,919	40,827	-	(22,971)	11,306	(32,937)	5,144	612,393	617,537	33,474	-	48,159	(32,937)	(689)	1	48,008	463,646	511,654	148,747	(42,864)	105,883
55803	Poquoson City Public Schools	525	4,404	-	(486)	1,505	(5,568)	380	67,505	67,885	7,148	-	1,681	(5,568)	(25)	-	3,236	15,296	18,532	52,209	(2,856)	49,353
55806	Fredericksburg City Schools	1,467	3,897	-	6,094	1,357	(3,793)	9,022	58,160	67,182	10,998	-	4,110	(3,793)	(63)	-	11,252	34,662	45,914	23,498	(2,230)	21,268
55807	Hampton City Schools	6,604	21,314	-	14,239	9,631	(18,073)	33,715	318,196	351,911	152,872	-	28,687	(18,073)	(494)	(1)	162,991	199,750	362,741	118,446	(129,276)	(10,830)
55813	Buchanan County School Board	2,519	22,214	-	10,004	8,458	(32,449)	10,746	342,805	353,551	65,361	-	14,421	(32,449)	(225)	(1)	47,107	121,956	169,063	220,849	(36,361)	184,488
55814	Jackson River Technical Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55815	Northern Neck Reg Voc Ctr	58	250	-	(312)	77	-	73	3,647	3,720	398	-	177	-	(3)	-	572	1,439	2,011	2,208	(499)	1,709
55853	Northern Neck Soil and Water Conservation District	67	122	-	134	967	-	1,290	1,745	3,035	250	-	81	-	(1)	(1)	329	622	951	1,123	961	2,084
55859	Williamsburg Area Transit Authority	1,829	2,067	-	(1,302)	1,991	(306)	4,279	28,949	33,228	2,154	-	4,192	(306)	(61)	-	5,979	39,085	45,064	(10,136)	(1,700)	(11,836)
55860	Middle Peninsula Juvenile Detention Commission	1,222	2,674	-	2,201	2,747	(1,003)	7,841	38,890	46,731	1,886	-	4,425	(1,003)	(64)	-	5,244	41,908	47,152	(3,018)	2,597	(421)
55866	Hampton Roads Transportation Accountability Commission	351	131	-	(76)	173	-	579	1,591	2,170	-	-	796	-	(11)	-	785	7,619	8,404	(6,028)	(206)	(6,234)
55867	Pamunkey Regional Library	840	3,486	-	(1,883)	1,242	(3,326)	359	52,464	52,823	4,995	-	2,399	(3,326)	(35)	-	4,033	22,001	26,034	30,463	(3,674)	26,789
55868	Northern Virginia Transportation Authority	638	379	-	(21)	377	(35)	1,338	4,993	6,331	4	-	1,790	(35)	(26)	1	1,734	17,154	18,888	(12,161)	(396)	(12,557)
55874	Meherrin River Regional Jail Authority	3,538	5,058	-	(4,682)	722	(1,747)	2,889	72,270	75,159	-	-	15,863	(1,747)	(225)	-	13,891	152,957	166,848	(80,687)	(11,002)	(91,689)
55883	Western Virginia Regional Jail Authority	7,229	10,891	-	7,569	178	(4,527)	21,340	156,378	177,718	2,085	-	25,889	(4,527)	(367)	1	23,081	248,822	271,903	(92,444)	(1,741)	(94,185)
55886	Russell County PSA	656	1,313	-	(302)	1,693	(479)	2,881	19,035	21,916	521	-	2,589	(479)	(37)	-	2,594	24,794	27,388	(5,759)	287	(5,472)
55897	Prince William County Service Authority	9,023	25,467	-	(1,480)	22,911	(18,784)	37,137	377,658	414,795	-	-	69,483	(18,784)	(979)	(1)	49,719	677,453	727,172	(299,795)	(12,582)	(312,377)
55904	Appalachian Juvenile Commission	1,195	6,073	-	3,505	4,715	(5,598)	9,890	91,569	101,459	13,353	-	6,770	(5,598)	(102)	-	14,423	60,057	74,480	31,512	(4,533)	26,979
55909	Henry County Public Service Authority	1,095	10,577	-	(5,878)	5,443	(10,372)	865	160,786	161,651	12,315	-	7,794	(10,372)	(113)	-	9,624	73,533	83,157	87,253	(8,759)	78,494
55914	Rappahannock Juvenile Center	2,012	8,792	-	933	6,643	(9,089)	9,291	132,783	142,074	13,184	-	7,900	(9,089)	(115)	-	11,880	73,124	85,004	59,659	(2,589)	57,070
55918	Amherst County Service Auth	1,280	3,710	-	(9,551)	891	(2,677)	(6,347)	55,020	48,673	1,503	-	6,087	(2,677)	(86)	(1)	4,826	59,143	63,969	(4,123)	(11,173)	(15,296)
55919	Pepper's Ferry Reg Wastewater	1,203	3,481	-	(1,499)	1,505	(2,764)	1,926	51,744	53,670	1,573	-	5,858	(2,764)	(83)	-	4,584	57,003	61,587	(5,259)	(2,658)	(7,917)
55926	Scott County Soil and Water Conservation District	18	285	-	(227)	427	-	503	4,209	4,712	376	-	250	-	(4)	1	623	2,150	2,773	2,059	(120)	1,939
55927	New River Resource Authority	474	1,714	-	5,706	1,426	(279)	9,041	25,054	34,095	-	-	3,957	(279)	(56)	(1)	3,621	38,055	41,676	(13,001)	5,420	(7,581)
55929	Greensville County Water and Sewer Authority	389	3,395	-	(764)	1,584	(2,072)	2,532	50,945	53,477	-	-	7,300	(2,072)	(103)	-	5,125	71,206	76,331	(20,261)	(2,593)	(22,854)
55930	Petersburg Redevelopment and Housing Authority	956	4,652	-	(1,132)	1,071	(4,167)	1,380	70,039	71,419	4,601	-	3,955	(4,167)	(57)	1	4,333	37,717	42,050	32,322	(2,953)	29,369
55932	Va Coalfield Economic Dev Auth	121	898	-	1,138	291	(378)	2,070	13,375	15,445	710	-	932	(378)	(14)	1	1,251	8,757	10,008	4,618	819	5,437
55940	Monacan Soil and Water Conservation District	27	841	-	1,474	138	(858)	1,622	12,858	14,480	189	-	1,346	(858)	(19)	1	659	13,337	13,996	(479)	963	484
55944	Central Virginia Waste Management Authority	261	1,143	-	477	546	(651)	1,776	16,996	18,772	358	-	1,747	(651)	(25)	-	1,429	16,918	18,347	78	347	425
55947	Tidewater Youth Services Commission	1,295	9,037	-	(10,677)	2,922	(7,989)	(5,412)	136,583	131,171	9,823	-	5,863	(7,989)	(85)	1	7,613	54,987	62,600	81,596	(13,025)	68,571
55954	Potomac and Rappahannock Transportation Commission	2,962	7,015	-	(6,255)	6,795	(2,639)	7,878	102,288	110,166	14,136	-	6,626	(2,639)	(102)	-	18,021	56,778	74,799	45,510	(10,143)	35,367
55957	Wise County Redevelopment and Housing Authority	299	3,072	-	170	749	(3,902)	388	47,165	47,553	3,444	-	2,135	(3,902)	(30)	-	1,647	20,871	22,518	26,294	(1,259)	25,035
55961	Pamunkey Regional Jail	5,498	10,391	-	2,607	2,937	(4,295)	17,138	150,588	167,726	18,476	-	9,236	(4,295)	(141)	(1)	23,275	79,424	102,699	71,164	(6,137)	65,027
55964	Virginia Biotechnology Research Partnership Authority	201	752	-	362	89	(1,079)	325	11,484	11,809	1,412	-	306	(1,079)	(5)	1	635	2,847	3,482	8,637	(310)	8,327
55977	Southside Regional Jail	1,924	7,239	-	(3,180)	(1,579)	(5,918)	(1,514)	108,276	106,762	11,105	-	9,361	(5,918)	(137)	-	14,411	86,244	100,655	22,032	(15,925)	6,107
55978	Evergreen Soil and Water Conservation District	141	246	-	212	28	-	627	3,507	4,134	380	-	182	-	(3)	1	560	1,496	2,056	2,011	67	2,078
55979	Roanoke Higher Education Authority	486	1,585	-	(305)	1,346	(849)	2,263	23,427	25,690	-	-	4,907	(849)	(69)	-	3,989	47,524	51,513	(24,097)	(1,726)	(25,823)
55982	Daniel Boone Soil and Water Conservation District	94	418	-	(176)	154	-	490	6,105	6,595	573	-	395	-	(6)	-	962	3,408	4,370	2,697	(472)	2,225
55983	Southside Behavioral Health	4,561	17,749	-	1,899	6,465	(17,627)	13,047	267,199	280,246	3,993	-	30,821	(17,627)	(431)	-	16,756	304,048	320,804	(36,849)	(3,709)	(40,558)
55995	Holston River Soil and Water Conservation District	81	334	-	(526)	164	(234)	(181)	4,982	4,801	488	-	336	(234)	(5)	-	585	3,017	3,602	1,965	(766)	1,199
	Total Political Subdivisions	1,169,574	5,020,915	-	874,430	1,778,804	(4,726,214)	4,117,509	75,800,159	79,917,668	7,786,550	-	5,093,496	(4,726,214)	(74,444)	(8,644)	8,070,744	47,097,666	55,168,410	28,702,493	(3,953,235)	24,749,258

Health Insurance Credit - Constitutional Officers
Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55100	Accomack County	$ 4,987,985	0.53651%	$ 5,653,321	0.55677%
55101	Albemarle County	3,246,242	0.34915%	3,315,103	0.32648%
55102	Alleghany County	5,526,325	0.59442%	5,863,368	0.57745%
55103	Amelia County	3,015,462	0.32435%	3,160,745	0.31129%
55104	Amherst County	5,080,883	0.54649%	5,424,805	0.53425%
55105	Appomattox County	2,086,051	0.22438%	2,523,851	0.24856%
55107	Augusta County	9,261,486	0.99615%	9,760,459	0.96126%
55108	Bath County	1,867,280	0.20084%	1,956,652	0.19270%
55109	Bedford County	8,584,326	0.92334%	9,064,804	0.89273%
55110	Bland County	1,603,375	0.17245%	1,805,715	0.17785%
55111	Botetourt County	8,576,871	0.92253%	9,230,513	0.90907%
55112	Brunswick County	4,346,068	0.46747%	4,730,097	0.46583%
55113	Buchanan County	2,391,249	0.25719%	2,675,768	0.26353%
55114	Buckingham County	2,418,557	0.26015%	2,629,841	0.25899%
55115	Campbell County	6,829,352	0.73457%	7,226,429	0.71169%
55116	Caroline County	6,663,932	0.71677%	7,271,335	0.71612%
55117	Carroll County	3,672,301	0.39498%	3,860,902	0.38023%
55118	Charles City County	1,846,644	0.19863%	1,986,116	0.19560%
55119	Charlotte County	3,110,226	0.33454%	3,240,891	0.31917%
55120	Chesterfield County	34,306,149	3.68996%	37,970,125	3.73946%
55121	Clarke County	2,738,322	0.29453%	2,989,646	0.29444%
55122	Craig County	1,397,976	0.15037%	1,442,534	0.14206%
55123	Culpeper County	9,764,189	1.05023%	11,792,985	1.16143%
55124	Cumberland County	2,267,240	0.24386%	2,301,769	0.22668%
55125	Dickenson County	3,104,374	0.33391%	3,273,628	0.32240%
55126	Dinwiddie County	5,094,596	0.54799%	5,748,644	0.56615%
55128	Essex County	2,115,326	0.22752%	2,259,688	0.22255%
55130	Fauquier County	17,502,669	1.88259%	18,821,492	1.85361%
55131	Floyd County	2,996,293	0.32229%	3,135,704	0.30883%
55132	Fluvanna County	5,534,221	0.59525%	5,757,282	0.56700%
55133	Franklin County	8,079,237	0.86899%	8,636,441	0.85055%
55134	Frederick County	15,046,758	1.61842%	16,280,779	1.60341%
55135	Giles County	3,236,807	0.34816%	3,712,449	0.36562%
55136	Gloucester County	8,527,979	0.91728%	8,839,054	0.87052%
55137	Goochland County	6,855,288	0.73735%	8,007,447	0.78861%
55138	Grayson County	2,581,019	0.27762%	2,678,410	0.26377%
55139	Greene County	4,270,528	0.45934%	4,798,634	0.47259%
55140	Greensville County	3,518,376	0.37843%	3,679,655	0.36240%
55141	Halifax County	3,832,023	0.41216%	4,373,318	0.43071%
55142	Hanover County	25,360,541	2.72777%	27,759,737	2.73390%
55143	Henrico County	25,120,843	2.70199%	26,206,929	2.58098%
55144	Henry County	13,763,621	1.48041%	14,617,850	1.43962%
55145	Highland County	1,085,151	0.11673%	1,280,234	0.12609%
55146	Isle of Wight County	6,609,493	0.71091%	7,000,061	0.68939%
55147	James City County	3,492,523	0.37565%	3,816,070	0.37583%
55148	King George County	5,435,034	0.58459%	5,673,160	0.55871%
55149	King and Queen County	1,900,360	0.20439%	2,208,436	0.21749%
55150	King William County	3,072,729	0.33051%	3,322,160	0.32719%
55151	Lancaster County	3,287,958	0.35366%	3,561,797	0.35077%
55152	Lee County	3,155,640	0.33941%	3,385,950	0.33345%
55153	Loudoun County	83,609,078	8.99291%	95,568,530	9.41203%
55154	Louisa County	7,093,588	0.76299%	7,386,014	0.72742%
55155	Lunenburg County	1,921,835	0.20672%	2,322,796	0.22876%
55156	Madison County	2,769,287	0.29785%	3,053,534	0.30073%
55157	Mathews County	2,089,693	0.22477%	2,267,842	0.22334%
55158	Mecklenburg County	5,334,573	0.57377%	5,507,378	0.54240%
55159	Middlesex County	2,143,858	0.23060%	2,510,911	0.24728%
55160	Montgomery County	10,739,259	1.15510%	11,617,003	1.14409%
55162	Nelson County	2,547,292	0.27398%	2,897,458	0.28536%
55163	New Kent County	5,438,689	0.58498%	6,064,405	0.59725%

Health Insurance Credit - Constitutional Officers
Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55165	Northampton County	5,216,570	0.56110%	5,527,963	0.54443%
55166	Northumberland County	3,056,276	0.32874%	3,376,387	0.33252%
55167	Nottoway County	2,586,995	0.27825%	2,610,759	0.25713%
55168	Orange County	5,166,736	0.55573%	5,734,808	0.56478%
55169	Page County	4,837,185	0.52029%	5,252,034	0.51724%
55170	Patrick County	5,051,028	0.54330%	5,387,820	0.53061%
55171	Pittsylvania County	9,652,311	1.03819%	10,129,936	0.99765%
55172	Powhatan County	5,911,574	0.63586%	6,203,863	0.61099%
55173	Prince Edward County	2,874,448	0.30917%	2,912,595	0.28684%
55174	Prince George County	2,733,573	0.29403%	2,883,227	0.28396%
55176	Prince William County	12,411,027	1.33494%	21,826,432	2.14956%
55177	Pulaski County	5,818,494	0.62585%	6,045,294	0.59537%
55178	Rappahannock County	2,351,678	0.25294%	2,513,240	0.24752%
55179	Richmond County	2,319,716	0.24951%	2,483,093	0.24454%
55180	Roanoke County	9,488,488	1.02059%	9,770,738	0.96228%
55181	Rockbridge County	3,953,780	0.42528%	4,157,000	0.40939%
55182	Rockingham County	14,646,081	1.57533%	16,708,838	1.64557%
55183	Russell County	4,410,936	0.47443%	4,985,688	0.49100%
55184	Scott County	4,440,434	0.47762%	4,655,681	0.45850%
55185	Shenandoah County	6,038,587	0.64951%	6,543,244	0.64442%
55186	Smyth County	4,336,432	0.46642%	4,581,696	0.45122%
55187	Southampton County	5,537,605	0.59561%	5,810,591	0.57225%
55188	Spotsylvania County	26,685,445	2.87029%	27,454,785	2.70386%
55189	Stafford County	30,708,815	3.30304%	32,756,317	3.22600%
55190	Surry County	1,885,393	0.20278%	1,974,803	0.19448%
55191	Sussex County	4,276,309	0.45997%	4,310,765	0.42455%
55192	Tazewell County	6,131,887	0.65955%	6,745,373	0.66431%
55193	Warren County	6,469,278	0.69582%	7,184,726	0.70758%
55195	Washington County	8,131,675	0.87464%	8,758,216	0.86256%
55196	Westmoreland County	3,946,624	0.42450%	4,323,852	0.42584%
55197	Wise County	6,964,650	0.74912%	7,496,167	0.73825%
55198	Wythe County	3,625,101	0.38990%	3,717,152	0.36609%
55199	York County	12,223,155	1.31471%	13,308,905	1.31072%
55200	City of Alexandria	19,735,119	2.12269%	19,903,497	1.96020%
55201	City of Bristol	2,445,900	0.26307%	2,660,101	0.26197%
55202	City of Buena Vista	1,162,130	0.12501%	1,215,589	0.11971%
55205	City of Danville	6,674,684	0.71793%	7,000,249	0.68942%
55206	City of Fredericksburg	4,419,152	0.47532%	4,552,057	0.44830%
55207	City of Hampton	10,792,103	1.16081%	12,188,685	1.20039%
55208	City of Harrisonburg	1,159,938	0.12477%	1,175,361	0.11575%
55209	City of Hopewell	2,324,874	0.25008%	2,493,717	0.24558%
55210	City of Lynchburg	4,716,023	0.50726%	4,944,744	0.48698%
55212	City of Norfolk	28,129,279	3.02557%	30,503,459	3.00411%
55213	City of Petersburg	2,814,832	0.30275%	3,210,722	0.31622%
55214	City of Portsmouth	13,925,956	1.49786%	15,330,808	1.50985%
55215	City of Radford	2,007,447	0.21593%	2,164,388	0.21316%
55216	City of Richmond	24,764,685	2.66369%	27,149,321	2.67380%
55217	City of Roanoke	10,608,786	1.14109%	11,736,845	1.15591%
55219	City of Staunton	2,105,568	0.22647%	2,428,192	0.23913%
55220	City of Suffolk	6,644,021	0.71461%	6,982,491	0.68767%
55221	City of Williamsburg	263,291	0.02832%	273,310	0.02692%
55222	City of Winchester	3,928,817	0.42259%	4,220,134	0.41560%
55223	City of Martinsville	4,437,652	0.47733%	4,677,573	0.46066%
55224	City of Falls Church	1,713,228	0.18429%	1,777,520	0.17506%
55225	City of Colonial Heights	2,138,938	0.23006%	2,290,880	0.22561%
55230	City of Covington	313,662	0.03373%	326,593	0.03217%
55232	City of Franklin	556,897	0.05990%	588,250	0.05794%
55233	City of Chesapeake	37,078,465	3.98813%	39,832,193	3.92286%
55234	City of Virginia Beach	34,520,006	3.71296%	37,410,727	3.68439%
55235	City of Norton	451,735	0.04858%	469,178	0.04621%

Health Insurance Credit - Constitutional Officers
Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55236	City of Manassas Park	672,149	0.07230%	640,259	0.06306%
55258	City of Newport News	14,137,578	1.52063%	15,702,431	1.54645%
55307	City of Lexington	392,310	0.04219%	333,671	0.03286%
55308	City of Waynesboro	1,500,760	0.16143%	1,660,511	0.16354%
55313	City of Galax	36,519	0.00391%	37,615	0.00369%
55316	City of Fairfax	1,007,935	0.10843%	1,090,732	0.10743%
55319	City of Emporia	488,629	0.05255%	526,124	0.05181%
55332	City of Manassas	1,109,761	0.11936%	1,095,470	0.10790%
55335	City of Salem	2,317,644	0.24930%	2,266,779	0.22323%
55364	Town of Bedford	0	0.00000%	0	0.00000%
55365	City of Poquoson	476,268	0.05124%	487,423	0.04801%
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	$ 929,716,055	100.00000%	$ 1,015,388,239	100.00000%

[1] *Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.*

Health Insurance Credit - Constitutional Officers
Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Health Insurance Credit - Constitutional Officers Total[1]	**25,400**	**0**	**733,344**	**1,392,459**	**2,151,203**	**2,047,002**	**1,046,975**	**0**	**1,619,952**	**4,713,929**	**1,971,037**	**(56,314)**	**1,914,723**
	Employer Allocation													
55100	Accomack County	141	0	4,083	10,959	15,183	11,397	5,829	0	7,035	24,261	10,974	105	11,079
55101	Albemarle County	83	0	2,394	3,717	6,194	6,683	3,418	0	6,531	16,632	6,435	1,081	7,516
55102	Alleghany County	147	0	4,235	124	4,506	11,820	6,046	0	9,015	26,881	11,382	(2,660)	8,722
55103	Amelia County	79	0	2,283	7,799	10,161	6,372	3,259	0	4,522	14,153	6,136	888	7,024
55104	Amherst County	136	0	3,918	13,010	17,064	10,936	5,593	0	8,279	24,808	10,530	283	10,813
55105	Appomattox County	63	0	1,823	6,877	8,763	5,088	2,602	0	5,066	12,756	4,899	(599)	4,300
55107	Augusta County	244	0	7,049	15,816	23,109	19,677	10,064	0	10,469	40,210	18,947	4,172	23,119
55108	Bath County	49	0	1,413	4,243	5,705	3,945	2,018	0	4,406	10,369	3,798	941	4,739
55109	Bedford County	227	0	6,547	9,513	16,287	18,274	9,347	0	19,205	46,826	17,596	(5,015)	12,581
55110	Bland County	45	0	1,304	3,168	4,517	3,641	1,862	0	1,705	7,208	3,505	(191)	3,314
55111	Botetourt County	231	0	6,667	4,131	11,029	18,609	9,518	0	13,502	41,629	17,918	(1,354)	16,564
55112	Brunswick County	118	0	3,416	3,452	6,986	9,536	4,877	0	2,280	16,693	9,182	1,035	10,217
55113	Buchanan County	67	0	1,933	5,555	7,555	5,394	2,759	0	859	9,012	5,194	762	5,956
55114	Buckingham County	66	0	1,899	58	2,023	5,302	2,712	0	5,945	13,959	5,105	(1,412)	3,693
55115	Campbell County	181	0	5,219	382	5,782	14,568	7,451	0	12,671	34,690	14,028	(1,878)	12,150
55116	Caroline County	182	0	5,252	10,263	15,697	14,659	7,498	0	5,842	27,999	14,115	591	14,706
55117	Carroll County	97	0	2,788	1,545	4,430	7,783	3,981	0	5,242	17,006	7,494	(530)	6,964
55118	Charles City County	50	0	1,434	2,358	3,842	4,004	2,048	0	2,373	8,425	3,855	(216)	3,639
55119	Charlotte County	81	0	2,341	945	3,367	6,533	3,342	0	7,516	17,391	6,291	(2,323)	3,968
55120	Chesterfield County	950	0	27,423	69,452	97,825	76,547	39,151	0	8,389	124,087	73,706	19,015	92,721
55121	Clarke County	75	0	2,159	892	3,126	6,027	3,083	0	2,642	11,752	5,804	(880)	4,924
55122	Craig County	36	0	1,042	2,032	3,110	2,908	1,487	0	3,264	7,659	2,800	(293)	2,507
55123	Culpeper County	295	0	8,517	43,756	52,568	23,774	12,160	0	17,103	53,037	22,892	8,453	31,345
55124	Cumberland County	58	0	1,662	2,552	4,272	4,640	2,373	0	7,823	14,836	4,468	(1,197)	3,271
55125	Dickenson County	82	0	2,364	4,557	7,003	6,600	3,375	0	3,465	13,440	6,355	1,153	7,508
55126	Dinwiddie County	144	0	4,152	5,920	10,216	11,589	5,927	0	4,740	22,256	11,159	(386)	10,773
55128	Essex County	57	0	1,632	3,191	4,880	4,556	2,330	0	5,568	12,454	4,387	(885)	3,502
55130	Fauquier County	471	0	13,593	5,892	19,956	37,943	19,407	0	24,313	81,663	36,535	(4,446)	32,089
55131	Floyd County	78	0	2,265	1,148	3,491	6,322	3,233	0	5,351	14,906	6,087	(347)	5,740
55132	Fluvanna County	144	0	4,158	11,222	15,524	11,606	5,936	0	11,463	29,005	11,176	786	11,962
55133	Franklin County	216	0	6,237	2,482	8,935	17,411	8,905	0	10,839	37,155	16,765	1,087	17,852
55134	Frederick County	407	0	11,759	829	12,995	32,822	16,787	0	28,514	78,123	31,604	(6,283)	25,321
55135	Giles County	93	0	2,681	5,318	8,092	7,484	3,828	0	5,231	16,543	7,207	(848)	6,359
55136	Gloucester County	221	0	6,384	3,033	9,638	17,820	9,114	0	17,444	44,378	17,158	(2,451)	14,707
55137	Goochland County	200	0	5,783	30,444	36,427	16,143	8,257	0	1,937	26,337	15,544	7,584	23,128
55138	Grayson County	67	0	1,934	53	2,054	5,399	2,762	0	11,260	19,421	5,199	(3,467)	1,732
55139	Greene County	120	0	3,466	17,416	21,002	9,674	4,948	0	2,362	16,984	9,315	3,870	13,185
55140	Greensville County	92	0	2,658	2,616	5,366	7,418	3,794	0	6,521	17,733	7,143	(992)	6,151
55141	Halifax County	109	0	3,159	5,823	9,091	8,817	4,509	0	2,222	15,548	8,489	1,411	9,900
55142	Hanover County	694	0	20,049	1,451	22,194	55,963	28,623	0	40,103	124,689	53,886	(12,307)	41,579
55143	Henrico County	656	0	18,927	1,073	20,656	52,833	27,022	0	78,171	158,026	50,872	(20,426)	30,446
55144	Henry County	366	0	10,557	50,354	61,277	29,469	15,073	0	25,632	70,174	28,375	9,247	37,622
55145	Highland County	32	0	925	3,923	4,880	2,581	1,320	0	2,497	6,398	2,485	(10)	2,475
55146	Isle of Wight County	175	0	5,056	11,067	16,298	14,112	7,218	0	12,452	33,782	13,588	(129)	13,459
55147	James City County	95	0	2,756	3,633	6,484	7,693	3,935	0	9,864	21,492	7,408	(2,417)	4,991
55148	King George County	142	0	4,097	9,025	13,264	11,437	5,850	0	15,370	32,657	11,012	(341)	10,671
55149	King and Queen County	55	0	1,595	4,267	5,917	4,452	2,277	0	1,330	8,059	4,287	848	5,135
55150	King William County	83	0	2,399	2,639	5,121	6,698	3,426	0	1,564	11,688	6,449	923	7,372
55151	Lancaster County	89	0	2,572	2,124	4,785	7,180	3,672	0	1,997	12,849	6,914	(343)	6,571
55152	Lee County	85	0	2,445	1,297	3,827	6,826	3,491	0	5,330	15,647	6,572	(1,535)	5,037
55153	Loudoun County	2,391	0	69,023	173,299	244,713	192,664	98,542	0	95,552	386,758	185,514	33,323	218,837

Health Insurance Credit - Constitutional Officers
Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55154	Louisa County	185	0	5,334	8,043	13,562	14,890	7,616	0	13,907	36,413	14,338	(927)	13,411
55155	Lunenburg County	58	0	1,678	8,893	10,629	4,683	2,395	0	1,572	8,650	4,509	2,017	6,526
55156	Madison County	76	0	2,205	2,100	4,381	6,156	3,149	0	3,254	12,559	5,927	(88)	5,839
55157	Mathews County	57	0	1,638	2,862	4,557	4,572	2,338	0	3,130	10,040	4,402	233	4,635
55158	Mecklenburg County	138	0	3,978	3,054	7,170	11,103	5,679	0	9,915	26,697	10,691	(1,627)	9,064
55159	Middlesex County	63	0	1,813	5,211	7,087	5,062	2,589	0	2,649	10,300	4,874	1,124	5,998
55160	Montgomery County	291	0	8,390	6,205	14,886	23,420	11,978	0	20,927	56,325	22,550	(1,083)	21,467
55162	Nelson County	72	0	2,093	8,736	10,901	5,841	2,988	0	3,087	11,916	5,625	2,088	7,713
55163	New Kent County	152	0	4,380	11,251	15,783	12,226	6,253	0	3,282	21,761	11,772	3,055	14,827
55165	Northampton County	138	0	3,993	2,289	6,420	11,144	5,700	0	9,920	26,764	10,731	(1,644)	9,087
55166	Northumberland County	84	0	2,439	2,321	4,844	6,807	3,481	0	4,633	14,921	6,554	(1,459)	5,095
55167	Nottoway County	65	0	1,886	4,832	6,783	5,263	2,692	0	5,692	13,647	5,068	133	5,201
55168	Orange County	143	0	4,142	29,671	33,956	11,561	5,913	0	5,307	22,781	11,132	5,982	17,114
55169	Page County	131	0	3,793	2,792	6,716	10,588	5,415	0	5,008	21,011	10,195	(453)	9,742
55170	Patrick County	135	0	3,891	3,000	7,026	10,862	5,555	0	7,304	23,721	10,459	(1,721)	8,738
55171	Pittsylvania County	253	0	7,316	7,130	14,699	20,422	10,445	0	27,523	58,390	19,664	(5,796)	13,868
55172	Powhatan County	155	0	4,481	18,135	22,771	12,507	6,397	0	15,668	34,572	12,043	304	12,347
55173	Prince Edward County	73	0	2,104	0	2,177	5,872	3,003	0	12,247	21,122	5,654	(3,825)	1,829
55174	Prince George County	72	0	2,082	3,804	5,958	5,813	2,973	0	3,958	12,744	5,597	(156)	5,441
55176	Prince William County	546	0	15,764	200,951	217,261	44,001	22,505	0	30,419	96,925	42,369	35,806	78,175
55177	Pulaski County	151	0	4,366	5,880	10,397	12,187	6,233	0	12,714	31,134	11,735	(1,326)	10,409
55178	Rappahannock County	63	0	1,815	579	2,457	5,067	2,591	0	3,123	10,781	4,879	(638)	4,241
55179	Richmond County	62	0	1,793	4,785	6,640	5,006	2,560	0	1,931	9,497	4,820	633	5,453
55180	Roanoke County	244	0	7,057	17,076	24,377	19,698	10,075	0	17,057	46,830	18,967	(862)	18,105
55181	Rockbridge County	104	0	3,002	3,978	7,084	8,380	4,286	0	5,942	18,608	8,069	(293)	7,776
55182	Rockingham County	418	0	12,068	26,947	39,433	33,685	17,229	0	3,633	54,547	32,435	4,768	37,203
55183	Russell County	125	0	3,601	6,544	10,270	10,051	5,141	0	2,829	18,021	9,678	298	9,976
55184	Scott County	116	0	3,362	10,428	13,906	9,385	4,800	0	5,584	19,769	9,037	1,912	10,949
55185	Shenandoah County	164	0	4,726	3,441	8,331	13,191	6,747	0	6,480	26,418	12,702	(982)	11,720
55186	Smyth County	115	0	3,309	6,544	9,968	9,236	4,724	0	5,651	19,611	8,894	679	9,573
55187	Southampton County	145	0	4,197	2,598	6,940	11,714	5,991	0	14,412	32,117	11,279	(5,059)	6,220
55188	Spotsylvania County	687	0	19,829	32,714	53,230	55,348	28,309	0	54,281	137,938	53,294	2,291	55,585
55189	Stafford County	819	0	23,658	30,266	54,743	66,036	33,776	0	26,482	126,294	63,586	7,912	71,498
55190	Surry County	49	0	1,426	1,058	2,533	3,981	2,036	0	5,389	11,406	3,833	(1,096)	2,737
55191	Sussex County	108	0	3,113	7,633	10,854	8,691	4,445	0	10,426	23,562	8,368	(390)	7,978
55192	Tazewell County	169	0	4,872	4,477	9,518	13,598	6,955	0	2,064	22,617	13,094	254	13,348
55193	Warren County	180	0	5,189	6,230	11,599	14,484	7,408	0	14,108	36,000	13,947	(2,042)	11,905
55195	Washington County	219	0	6,326	7,104	13,649	17,657	9,031	0	6,391	33,079	17,001	236	17,237
55196	Westmoreland County	108	0	3,123	3,611	6,842	8,717	4,458	0	6,038	19,213	8,393	(248)	8,145
55197	Wise County	188	0	5,414	14,290	19,892	15,112	7,729	0	5,014	27,855	14,551	3,002	17,553
55198	Wythe County	93	0	2,685	1,076	3,854	7,494	3,833	0	14,922	26,249	7,216	(3,630)	3,586
55199	York County	333	0	9,612	4,399	14,344	26,830	13,723	0	12,481	53,034	25,835	(2,878)	22,957
55200	City of Alexandria	498	0	14,375	0	14,873	40,125	20,523	0	110,361	171,009	38,636	(35,416)	3,220
55201	City of Bristol	67	0	1,921	2,498	4,486	5,363	2,743	0	23,157	31,263	5,164	(7,288)	(2,124)
55202	City of Buena Vista	30	0	878	580	1,488	2,450	1,253	0	3,347	7,050	2,360	(811)	1,549
55205	City of Danville	175	0	5,056	878	6,109	14,112	7,218	0	15,781	37,111	13,589	(5,033)	8,556
55206	City of Fredericksburg	114	0	3,288	1,224	4,626	9,177	4,694	0	17,049	30,920	8,836	(3,605)	5,231
55207	City of Hampton	305	0	8,803	18,381	27,489	24,572	12,568	0	22,910	60,050	23,660	(9,284)	14,376
55208	City of Harrisonburg	29	0	849	2,665	3,543	2,369	1,212	0	3,266	6,847	2,281	429	2,710
55209	City of Hopewell	62	0	1,801	1,116	2,979	5,027	2,571	0	3,910	11,508	4,840	(449)	4,391
55210	City of Lynchburg	124	0	3,571	2,739	6,434	9,968	5,099	0	11,240	26,307	9,599	(2,750)	6,849
55212	City of Norfolk	763	0	22,030	52,041	74,834	61,494	31,452	0	61,924	154,870	59,212	(10,842)	48,370
55213	City of Petersburg	80	0	2,319	5,429	7,828	6,473	3,311	0	11,296	21,080	6,233	(2,847)	3,386
55214	City of Portsmouth	384	0	11,072	5,279	16,735	30,907	15,808	0	10,686	57,401	29,760	(5,849)	23,911

Health Insurance Credit - Constitutional Officers
Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55215	City of Radford	54	0	1,563	1,672	3,289	4,363	2,232	0	1,609	8,204	4,201	175	4,376
55216	City of Richmond	679	0	19,608	2,392	22,679	54,733	27,994	0	95,131	177,858	52,702	(37,838)	14,864
55217	City of Roanoke	294	0	8,477	4,789	13,560	23,661	12,102	0	24,228	59,991	22,783	(7,509)	15,274
55219	City of Staunton	61	0	1,754	6,345	8,160	4,895	2,504	0	3,404	10,803	4,713	662	5,375
55220	City of Suffolk	175	0	5,043	0	5,218	14,077	7,200	0	22,364	43,641	13,554	(5,670)	7,884
55221	City of Williamsburg	7	0	197	589	793	551	282	0	1,145	1,978	531	301	832
55222	City of Winchester	106	0	3,048	442	3,596	8,507	4,351	0	4,446	17,304	8,192	(1,136)	7,056
55223	City of Martinsville	117	0	3,378	1,311	4,806	9,430	4,823	0	10,245	24,498	9,080	(1,735)	7,345
55224	City of Falls Church	44	0	1,284	4,746	6,074	3,583	1,833	0	4,277	9,693	3,450	(555)	2,895
55225	City of Colonial Heights	57	0	1,654	2,382	4,093	4,618	2,362	0	5,335	12,315	4,447	(1,143)	3,304
55230	City of Covington	8	0	236	47	291	659	337	0	919	1,915	634	(317)	317
55232	City of Franklin	15	0	425	3,727	4,167	1,186	607	0	966	2,759	1,142	914	2,056
55233	City of Chesapeake	996	0	28,768	13,084	42,848	80,301	41,071	0	72,408	193,780	77,321	(16,805)	60,516
55234	City of Virginia Beach	936	0	27,019	58,675	86,630	75,419	38,575	0	18,036	132,030	72,621	17,802	90,423
55235	City of Norton	12	0	339	218	569	946	484	0	1,128	2,558	911	(343)	568
55236	City of Manassas Park	16	0	462	369	847	1,291	660	0	3,125	5,076	1,243	(434)	809
55258	City of Newport News	393	0	11,341	60,358	72,092	31,656	16,191	0	3,437	51,284	30,481	27,066	57,547
55307	City of Lexington	8	0	241	1,707	1,956	673	344	0	2,388	3,405	648	(82)	566
55308	City of Waynesboro	42	0	1,199	4,290	5,531	3,348	1,712	0	4,124	9,184	3,223	(325)	2,898
55313	City of Galax	1	0	27	16	44	76	39	0	1,903	2,018	73	(594)	(521)
55316	City of Fairfax	27	0	788	8,128	8,943	2,199	1,125	0	469	3,793	2,117	2,174	4,291
55319	City of Emporia	13	0	380	1	394	1,061	542	0	1,776	3,379	1,021	(745)	276
55332	City of Manassas	27	0	791	2,766	3,584	2,209	1,130	0	3,127	6,466	2,127	211	2,338
55335	City of Salem	57	0	1,637	1,812	3,506	4,570	2,337	0	7,480	14,387	4,400	(1,298)	3,102
55364	Town of Bedford	0	0	0	0	0	0	0	0	908	908	0	(740)	(740)
55365	City of Poquoson	12	0	352	130	494	983	503	0	1,517	3,003	946	(506)	440
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	25,400	0	733,344	1,392,459	2,151,203	2,047,002	1,046,975	0	1,619,952	4,713,929	1,971,037	(56,314)	1,914,723

[1] *Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.*

Health Insurance Credit - Constitutional Officers
Appendix 19 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Constitutional Officers Total[1]	**(628,736)**	**(756,170)**	**(684,917)**	**(373,541)**	**(119,358)**	**0**
	Employer Allocation						
55100	Accomack County	(3,031)	(3,564)	(2,578)	(169)	264	0
55101	Albemarle County	(2,009)	(2,651)	(2,507)	(1,844)	(1,427)	0
55102	Alleghany County	(5,827)	(6,088)	(5,622)	(3,375)	(1,463)	0
55103	Amelia County	(510)	(914)	(1,166)	(434)	(969)	0
55104	Amherst County	(1,735)	(1,940)	(2,348)	(523)	(1,199)	0
55105	Appomattox County	(1,823)	(1,466)	(1,091)	(428)	814	0
55107	Augusta County	(1,653)	(3,647)	(4,075)	(4,980)	(2,744)	0
55108	Bath County	(608)	(1,127)	(1,004)	(1,320)	(604)	0
55109	Bedford County	(8,672)	(8,631)	(6,945)	(3,826)	(2,465)	0
55110	Bland County	(824)	(552)	(758)	(588)	31	0
55111	Botetourt County	(7,653)	(8,874)	(8,451)	(3,918)	(1,704)	0
55112	Brunswick County	(2,477)	(2,865)	(2,393)	(1,339)	(633)	0
55113	Buchanan County	(307)	(552)	(477)	(97)	(25)	0
55114	Buckingham County	(3,082)	(3,470)	(3,104)	(1,918)	(362)	0
55115	Campbell County	(7,190)	(7,756)	(7,156)	(4,909)	(1,898)	0
55116	Caroline County	(3,151)	(4,275)	(2,934)	(1,056)	(886)	0
55117	Carroll County	(2,935)	(3,376)	(3,011)	(2,128)	(1,127)	0
55118	Charles City County	(1,268)	(1,389)	(1,177)	(377)	(372)	0
55119	Charlotte County	(3,977)	(3,686)	(3,142)	(2,132)	(1,088)	0
55120	Chesterfield County	(1,436)	(7,699)	(7,099)	(7,835)	(2,194)	0
55121	Clarke County	(2,476)	(2,716)	(2,088)	(988)	(357)	0
55122	Craig County	(1,047)	(1,202)	(990)	(758)	(552)	0
55123	Culpeper County	1,018	(1,180)	(1,738)	(2,277)	3,709	0
55124	Cumberland County	(2,353)	(2,305)	(2,491)	(2,356)	(1,059)	0
55125	Dickenson County	(648)	(1,778)	(1,849)	(1,250)	(911)	0
55126	Dinwiddie County	(3,153)	(4,050)	(3,543)	(1,453)	158	0
55128	Essex County	(1,884)	(1,704)	(1,724)	(1,768)	(495)	0
55130	Fauquier County	(15,931)	(16,610)	(15,242)	(10,383)	(3,541)	0
55131	Floyd County	(2,698)	(3,294)	(2,868)	(1,572)	(983)	0
55132	Fluvanna County	(2,313)	(2,670)	(2,780)	(3,746)	(1,973)	0
55133	Franklin County	(7,413)	(7,406)	(6,809)	(4,735)	(1,857)	0
55134	Frederick County	(16,571)	(19,444)	(16,935)	(9,579)	(2,600)	0
55135	Giles County	(2,505)	(2,948)	(2,514)	(845)	361	0
55136	Gloucester County	(9,394)	(8,791)	(8,056)	(5,323)	(3,175)	0
55137	Goochland County	2,546	1,775	2,110	2,254	1,407	0
55138	Grayson County	(4,487)	(4,876)	(4,216)	(2,838)	(950)	0
55139	Greene County	894	436	579	2,069	41	0
55140	Greensville County	(2,766)	(3,089)	(2,923)	(2,425)	(1,164)	0
55141	Halifax County	(1,117)	(2,480)	(2,263)	(932)	335	0
55142	Hanover County	(28,147)	(31,095)	(27,735)	(12,535)	(2,981)	0
55143	Henrico County	(35,371)	(38,156)	(35,050)	(20,168)	(8,625)	0
55144	Henry County	1,383	560	288	(7,542)	(3,585)	0
55145	Highland County	(711)	(805)	(533)	252	279	0
55146	Isle of Wight County	(3,910)	(3,999)	(3,586)	(4,185)	(1,804)	0
55147	James City County	(4,070)	(4,308)	(3,598)	(2,587)	(444)	0
55148	King George County	(4,335)	(4,800)	(4,436)	(3,973)	(1,848)	0
55149	King and Queen County	(870)	(840)	(631)	(138)	337	0
55150	King William County	(1,359)	(1,744)	(1,663)	(1,256)	(543)	0
55151	Lancaster County	(2,195)	(2,130)	(1,950)	(1,239)	(550)	0
55152	Lee County	(3,216)	(3,448)	(2,789)	(1,696)	(671)	0
55153	Loudoun County	(27,296)	(52,150)	(54,996)	(15,567)	7,962	0
55154	Louisa County	(4,951)	(5,594)	(5,624)	(4,184)	(2,498)	0
55155	Lunenburg County	476	(131)	225	674	736	0
55156	Madison County	(1,940)	(2,406)	(2,292)	(1,314)	(225)	0
55157	Mathews County	(1,128)	(1,490)	(1,352)	(1,177)	(336)	0
55158	Mecklenburg County	(4,630)	(5,084)	(4,522)	(3,208)	(2,083)	0
55159	Middlesex County	(697)	(1,478)	(1,299)	(207)	469	0
55160	Montgomery County	(9,278)	(12,180)	(11,079)	(7,033)	(1,869)	0
55162	Nelson County	(235)	(990)	(691)	724	178	0
55163	New Kent County	(763)	(1,755)	(1,735)	(1,574)	(152)	0
55165	Northampton County	(4,773)	(5,790)	(5,312)	(3,055)	(1,414)	0
55166	Northumberland County	(3,021)	(3,124)	(2,652)	(1,059)	(220)	0
55167	Nottoway County	(1,111)	(1,355)	(1,635)	(1,486)	(1,278)	0
55168	Orange County	2,439	2,632	3,162	3,201	(259)	0
55169	Page County	(3,295)	(3,783)	(3,711)	(2,746)	(761)	0
55170	Patrick County	(4,618)	(4,494)	(3,980)	(2,389)	(1,214)	0
55171	Pittsylvania County	(10,741)	(11,652)	(10,719)	(7,533)	(3,046)	0

Health Insurance Credit - Constitutional Officers
Appendix 19 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55172	Powhatan County	(3,293)	(4,288)	(2,026)	(324)	(1,870)	0
55173	Prince Edward County	(4,799)	(5,046)	(4,614)	(3,122)	(1,364)	0
55174	Prince George County	(1,590)	(1,878)	(1,732)	(783)	(802)	0
55176	Prince William County	22,244	14,458	18,079	30,818	34,735	0
55177	Pulaski County	(4,708)	(5,572)	(4,859)	(3,493)	(2,106)	0
55178	Rappahannock County	(2,220)	(2,246)	(2,096)	(1,222)	(539)	0
55179	Richmond County	(583)	(693)	(654)	(406)	(520)	0
55180	Roanoke County	(4,629)	(5,184)	(4,847)	(3,978)	(3,815)	0
55181	Rockbridge County	(2,582)	(3,162)	(2,635)	(1,927)	(1,217)	0
55182	Rockingham County	(3,803)	(6,036)	(5,068)	(1,456)	1,248	0
55183	Russell County	(1,981)	(2,910)	(2,473)	(564)	177	0
55184	Scott County	(291)	(1,100)	(1,206)	(1,844)	(1,422)	0
55185	Shenandoah County	(4,575)	(4,852)	(4,416)	(3,245)	(1,000)	0
55186	Smyth County	(1,448)	(2,130)	(2,290)	(2,544)	(1,232)	0
55187	Southampton County	(6,762)	(6,992)	(6,526)	(3,143)	(1,754)	0
55188	Spotsylvania County	(14,302)	(19,661)	(22,189)	(17,709)	(10,847)	0
55189	Stafford County	(11,014)	(19,235)	(20,171)	(13,752)	(7,378)	0
55190	Surry County	(2,185)	(2,464)	(2,174)	(1,435)	(614)	0
55191	Sussex County	(2,893)	(2,807)	(2,617)	(2,264)	(2,126)	0
55192	Tazewell County	(3,296)	(3,835)	(3,386)	(2,007)	(576)	0
55193	Warren County	(6,670)	(7,038)	(6,981)	(3,407)	(305)	0
55195	Washington County	(4,518)	(5,972)	(5,033)	(2,322)	(1,584)	0
55196	Westmoreland County	(2,693)	(3,679)	(3,640)	(1,912)	(448)	0
55197	Wise County	(1,380)	(2,724)	(2,067)	(411)	(1,382)	0
55198	Wythe County	(4,865)	(6,407)	(5,859)	(3,740)	(1,524)	0
55199	York County	(10,732)	(11,414)	(9,336)	(5,459)	(1,749)	0
55200	City of Alexandria	(42,626)	(41,742)	(37,728)	(24,261)	(9,780)	0
55201	City of Bristol	(7,626)	(8,749)	(8,090)	(1,949)	(362)	0
55202	City of Buena Vista	(1,440)	(1,428)	(1,296)	(1,013)	(386)	0
55205	City of Danville	(8,350)	(8,795)	(7,605)	(4,127)	(2,126)	0
55206	City of Fredericksburg	(6,212)	(7,482)	(6,978)	(3,848)	(1,773)	0
55207	City of Hampton	(12,918)	(10,230)	(7,777)	(2,018)	382	0
55208	City of Harrisonburg	(835)	(894)	(784)	(237)	(555)	0
55209	City of Hopewell	(2,023)	(2,231)	(2,317)	(1,460)	(498)	0
55210	City of Lynchburg	(5,008)	(5,783)	(5,230)	(2,341)	(1,512)	0
55212	City of Norfolk	(27,079)	(25,239)	(19,465)	(3,686)	(4,567)	0
55213	City of Petersburg	(4,771)	(4,665)	(3,712)	(341)	238	0
55214	City of Portsmouth	(11,300)	(11,794)	(10,957)	(5,361)	(1,255)	0
55215	City of Radford	(937)	(1,377)	(1,305)	(916)	(380)	0
55216	City of Richmond	(47,255)	(46,147)	(40,854)	(18,197)	(2,726)	0
55217	City of Roanoke	(13,285)	(15,147)	(12,823)	(4,477)	(702)	0
55219	City of Staunton	(713)	(1,472)	(1,103)	352	292	0
55220	City of Suffolk	(10,294)	(10,549)	(9,508)	(6,016)	(2,056)	0
55221	City of Williamsburg	(245)	(386)	(313)	(147)	(94)	0
55222	City of Winchester	(3,467)	(3,868)	(3,594)	(1,961)	(820)	0
55223	City of Martinsville	(4,606)	(5,553)	(5,004)	(3,214)	(1,315)	0
55224	City of Falls Church	(1,001)	(844)	(497)	(645)	(632)	0
55225	City of Colonial Heights	(2,091)	(2,350)	(2,088)	(1,219)	(473)	0
55230	City of Covington	(448)	(419)	(397)	(248)	(111)	0
55232	City of Franklin	602	593	480	(105)	(162)	0
55233	City of Chesapeake	(39,044)	(41,718)	(36,786)	(25,709)	(7,673)	0
55234	City of Virginia Beach	(6,097)	(13,442)	(11,274)	(8,882)	(5,704)	0
55235	City of Norton	(538)	(559)	(486)	(241)	(165)	0
55236	City of Manassas Park	(835)	(1,141)	(996)	(758)	(498)	0
55258	City of Newport News	13,454	6,458	2,974	(1,415)	(663)	0
55307	City of Lexington	(218)	(220)	(212)	(332)	(467)	0
55308	City of Waynesboro	(1,105)	(1,395)	(1,235)	181	(99)	0
55313	City of Galax	(604)	(596)	(533)	(229)	(11)	0
55316	City of Fairfax	1,559	1,340	1,291	1,132	(172)	0
55319	City of Emporia	(978)	(885)	(711)	(314)	(97)	0
55332	City of Manassas	(492)	(616)	(616)	(505)	(652)	0
55335	City of Salem	(2,474)	(2,619)	(2,489)	(1,838)	(1,461)	0
55364	Town of Bedford	(409)	(241)	(218)	(40)	0	0
55365	City of Poquoson	(630)	(675)	(592)	(404)	(207)	0
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	(628,736)	(756,170)	(684,917)	(373,541)	(119,358)	0

[1] *Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - Constitutional Officers
Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - Constitutional Officers Total[1]	**26,848,433**	**24,305,258**	**28,918,551**	**20,416,042**
55100	Accomack County	144,045	135,324	161,010	113,670
55101	Albemarle County	93,741	79,352	94,413	66,654
55102	Alleghany County	159,592	140,351	166,990	117,892
55103	Amelia County	87,083	75,660	90,021	63,553
55104	Amherst County	146,724	129,851	154,497	109,073
55105	Appomattox County	60,243	60,413	71,880	50,746
55107	Augusta County	267,451	233,637	277,983	196,251
55108	Bath County	53,922	46,836	55,726	39,342
55109	Bedford County	247,902	216,980	258,165	182,260
55110	Bland County	46,300	43,227	51,432	36,310
55111	Botetourt County	247,685	220,952	262,890	185,596
55112	Brunswick County	125,508	113,221	134,711	95,104
55113	Buchanan County	69,051	64,052	76,209	53,802
55114	Buckingham County	69,846	62,948	74,896	52,876
55115	Campbell County	197,221	172,978	205,810	145,299
55116	Caroline County	192,442	174,055	207,092	146,203
55117	Carroll County	106,046	92,416	109,957	77,628
55118	Charles City County	53,329	47,541	56,565	39,934
55119	Charlotte County	89,819	77,575	92,299	65,162
55120	Chesterfield County	990,696	908,885	1,081,398	763,450
55121	Clarke County	79,077	71,564	85,148	60,113
55122	Craig County	40,372	34,528	41,082	29,003
55123	Culpeper County	281,970	282,289	335,869	237,118
55124	Cumberland County	65,473	55,095	65,553	46,279
55125	Dickenson County	89,650	78,360	93,233	65,821
55126	Dinwiddie County	147,127	137,604	163,722	115,585
55128	Essex County	61,086	54,091	64,358	45,436
55130	Fauquier County	505,446	450,525	536,037	378,434
55131	Floyd County	86,530	75,062	89,309	63,051
55132	Fluvanna County	159,815	137,811	163,968	115,759
55133	Franklin County	233,310	206,728	245,967	173,649
55134	Frederick County	434,520	389,713	463,683	327,353
55135	Giles County	93,476	88,865	105,732	74,645
55136	Gloucester County	246,275	211,582	251,742	177,726
55137	Goochland County	197,967	191,674	228,055	161,003
55138	Grayson County	74,537	64,110	76,278	53,851
55139	Greene County	123,326	114,864	136,666	96,484
55140	Greensville County	101,603	88,082	104,801	73,988
55141	Halifax County	110,659	104,685	124,555	87,934
55142	Hanover County	732,364	664,482	790,604	558,154
55143	Henrico County	725,442	627,314	746,382	526,934
55144	Henry County	397,467	349,903	416,317	293,913
55145	Highland County	31,340	30,647	36,463	25,743
55146	Isle of Wight County	190,868	167,558	199,362	140,746
55147	James City County	100,856	91,346	108,685	76,730
55148	King George County	156,953	135,796	161,571	114,066
55149	King and Queen County	54,876	52,862	62,895	44,403
55150	King William County	88,737	79,524	94,619	66,799
55151	Lancaster County	94,952	85,256	101,438	71,613
55152	Lee County	91,126	81,046	96,429	68,077
55153	Loudoun County	2,414,455	2,287,618	2,721,823	1,921,564
55154	Louisa County	204,851	176,801	210,359	148,510
55155	Lunenburg County	55,501	55,601	66,154	46,704
55156	Madison County	79,968	73,093	86,967	61,397
55157	Mathews County	60,347	54,283	64,587	45,597
55158	Mecklenburg County	154,048	131,832	156,854	110,737
55159	Middlesex County	61,912	60,102	71,510	50,485
55160	Montgomery County	310,126	278,074	330,854	233,578
55162	Nelson County	73,559	69,357	82,522	58,259
55163	New Kent County	157,058	145,163	172,716	121,935
55165	Northampton County	150,647	132,325	157,441	111,151
55166	Northumberland County	88,262	80,820	96,160	67,887
55167	Nottoway County	74,706	62,496	74,358	52,496
55168	Orange County	149,205	137,271	163,326	115,306

Health Insurance Credit - Constitutional Officers
Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	139,690	125,717	149,578	105,600
55170	Patrick County	145,868	128,966	153,445	108,330
55171	Pittsylvania County	278,738	242,481	288,506	203,681
55172	Powhatan County	170,718	148,503	176,689	124,740
55173	Prince Edward County	83,007	69,717	82,950	58,561
55174	Prince George County	78,942	69,017	82,117	57,973
55176	Prince William County	358,410	522,456	621,622	438,855
55177	Pulaski County	168,031	144,706	172,172	121,551
55178	Rappahannock County	67,910	60,160	71,579	50,534
55179	Richmond County	66,990	59,436	70,717	49,925
55180	Roanoke County	274,012	233,885	278,277	196,459
55181	Rockbridge County	114,181	99,503	118,390	83,581
55182	Rockingham County	422,951	399,960	475,875	335,960
55183	Russell County	127,377	119,339	141,990	100,243
55184	Scott County	128,233	111,440	132,592	93,608
55185	Shenandoah County	174,383	156,628	186,357	131,565
55186	Smyth County	125,226	109,670	130,486	92,121
55187	Southampton County	159,912	139,087	165,486	116,831
55188	Spotsylvania County	770,628	657,180	781,917	552,021
55189	Stafford County	886,814	784,088	932,913	658,622
55190	Surry County	54,443	47,269	56,241	39,705
55191	Sussex County	123,495	103,188	122,774	86,676
55192	Tazewell County	177,079	161,462	192,109	135,626
55193	Warren County	186,817	171,979	204,622	144,460
55195	Washington County	234,827	209,647	249,440	176,101
55196	Westmoreland County	113,972	103,502	123,147	86,940
55197	Wise County	201,127	179,434	213,491	150,721
55198	Wythe County	104,682	88,979	105,868	74,741
55199	York County	352,979	318,574	379,041	267,597
55200	City of Alexandria	569,909	476,432	566,862	400,195
55201	City of Bristol	70,630	63,672	75,758	53,484
55202	City of Buena Vista	33,563	29,096	34,618	24,440
55205	City of Danville	192,753	167,565	199,370	140,752
55206	City of Fredericksburg	127,616	108,960	129,642	91,525
55207	City of Hampton	311,659	291,758	347,135	245,072
55208	City of Harrisonburg	33,499	28,133	33,473	23,632
55209	City of Hopewell	67,143	59,689	71,018	50,138
55210	City of Lynchburg	136,191	118,362	140,828	99,422
55212	City of Norfolk	812,318	730,157	868,745	613,320
55213	City of Petersburg	81,284	76,858	91,446	64,560
55214	City of Portsmouth	402,152	366,973	436,627	308,252
55215	City of Radford	57,974	51,809	61,643	43,519
55216	City of Richmond	715,159	649,874	773,224	545,884
55217	City of Roanoke	306,365	280,947	334,272	235,991
55219	City of Staunton	60,804	58,121	69,153	48,821
55220	City of Suffolk	191,862	167,140	198,864	140,395
55221	City of Williamsburg	7,603	6,543	7,785	5,496
55222	City of Winchester	113,459	101,013	120,186	84,849
55223	City of Martinsville	128,156	111,965	133,216	94,049
55224	City of Falls Church	49,479	42,549	50,625	35,740
55225	City of Colonial Heights	61,768	54,835	65,243	46,061
55230	City of Covington	9,056	7,819	9,303	6,568
55232	City of Franklin	16,082	14,082	16,755	11,829
55233	City of Chesapeake	1,070,750	953,461	1,134,434	800,893
55234	City of Virginia Beach	996,872	895,501	1,065,472	752,207
55235	City of Norton	13,043	11,231	13,363	9,434
55236	City of Manassas Park	19,411	15,327	18,236	12,874
55258	City of Newport News	408,265	375,869	447,211	315,724
55307	City of Lexington	11,327	7,987	9,503	6,709
55308	City of Waynesboro	43,341	39,749	47,293	33,388
55313	City of Galax	1,050	897	1,067	753
55316	City of Fairfax	29,112	26,111	31,067	21,933
55319	City of Emporia	14,109	12,593	14,983	10,578
55332	City of Manassas	32,046	26,225	31,203	22,029
55335	City of Salem	66,933	54,257	64,555	45,575

Health Insurance Credit - Constitutional Officers
Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55364	Town of Bedford	0	0	0	0
55365	City of Poquoson	13,757	11,669	13,884	9,802
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	26,848,433	24,305,258	28,918,551	20,416,042

[1] *Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.*

Health Insurance Credit - Social Service Employees
Appendix 21 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55100	Accomack County	$ 2,360,115	0.63090%	$ 2,628,705	0.66271%
55101	Albemarle County	9,860,441	2.63603%	10,456,133	2.63613%
55102	Alleghany County	1,376,135	0.36790%	1,683,445	0.42443%
55103	Amelia County	1,015,392	0.27145%	1,131,438	0.28523%
55104	Amherst County	2,286,004	0.61110%	2,434,776	0.61386%
55105	Appomattox County	812,948	0.21733%	650,783	0.16408%
55107	Augusta County	7,304,754	1.95282%	7,881,164	1.98691%
55108	Bath County	445,491	0.11907%	489,363	0.12340%
55109	Bedford County	5,022,538	1.34265%	5,250,071	1.32359%
55110	Bland County	540,589	0.14450%	556,140	0.14023%
55111	Botetourt County	769,377	0.20570%	785,015	0.19794%
55112	Brunswick County	1,425,191	0.38098%	1,443,545	0.36393%
55113	Buchanan County	2,842,738	0.75994%	2,614,944	0.65924%
55114	Buckingham County	952,049	0.25454%	1,018,281	0.25674%
55115	Campbell County	3,866,884	1.03370%	3,975,506	1.00225%
55116	Caroline County	1,842,684	0.49261%	1,756,809	0.44290%
55117	Carroll County	1,789,643	0.47845%	1,865,666	0.47036%
55118	Charles City County	592,917	0.15852%	644,917	0.16258%
55119	Charlotte County	1,170,647	0.31292%	1,177,011	0.29674%
55120	Chesterfield County	11,574,048	3.09410%	11,818,273	2.97955%
55121	Clarke County	745,971	0.19941%	680,970	0.17171%
55122	Craig County	399,049	0.10664%	399,858	0.10078%
55123	Culpeper County	4,905,602	1.31144%	5,232,533	1.31916%
55124	Cumberland County	915,086	0.24464%	994,429	0.25068%
55125	Dickenson County	2,048,106	0.54752%	2,143,995	0.54054%
55126	Dinwiddie County	1,494,326	0.39948%	1,489,836	0.37558%
55128	Essex County	791,007	0.21148%	904,525	0.22806%
55130	Fauquier County	3,635,281	0.97186%	3,676,926	0.92702%
55131	Floyd County	1,170,169	0.31285%	1,341,158	0.33810%
55132	Fluvanna County	1,805,930	0.48278%	1,958,752	0.49380%
55133	Franklin County	3,754,597	1.00372%	3,928,601	0.99046%
55134	Frederick County	4,726,053	1.26339%	4,817,223	1.21450%
55135	Giles County	1,641,154	0.43871%	1,827,317	0.46068%
55136	Gloucester County	2,665,026	0.71247%	2,811,900	0.70891%
55137	Goochland County	1,260,222	0.33691%	1,407,440	0.35486%
55138	Grayson County	1,502,375	0.40165%	1,372,638	0.34607%
55139	Greene County	1,066,475	0.28510%	1,226,933	0.30935%
55141	Halifax County	2,547,743	0.68112%	2,635,879	0.66455%
55142	Hanover County	3,814,059	1.01961%	4,033,513	1.01689%
55143	Henrico County	12,831,627	3.43029%	13,610,222	3.43130%
55144	Henry County	4,445,416	1.18839%	4,409,128	1.11161%
55145	Highland County	283,385	0.07579%	265,691	0.06698%
55146	Isle of Wight County	2,070,437	0.55352%	2,146,074	0.54102%
55147	James City County	2,080,948	0.55634%	2,161,770	0.54504%
55148	King George County	1,359,133	0.36335%	1,518,950	0.38294%
55149	King and Queen County	707,344	0.18908%	755,285	0.19045%
55150	King William County	581,208	0.15534%	535,213	0.13491%
55151	Lancaster County	1,075,645	0.28756%	1,141,094	0.28768%
55152	Lee County	2,330,566	0.62303%	2,492,372	0.62837%
55153	Loudoun County	19,524,599	5.21953%	22,147,682	5.58366%
55154	Louisa County	1,971,457	0.52700%	2,213,520	0.55805%
55155	Lunenburg County	604,608	0.16163%	722,672	0.18220%
55156	Madison County	1,110,247	0.29681%	1,095,812	0.27630%
55157	Mathews County	1,010,367	0.27008%	1,124,600	0.28352%
55158	Mecklenburg County	2,242,860	0.59962%	2,195,600	0.55355%
55159	Middlesex County	787,702	0.21054%	940,123	0.23698%
55160	Montgomery County	3,157,999	0.84426%	3,162,581	0.79735%
55162	Nelson County	652,571	0.17449%	739,857	0.18649%
55163	New Kent County	1,185,284	0.31690%	1,244,335	0.31371%
55165	Northampton County	1,473,116	0.39384%	1,521,711	0.38362%
55166	Northumberland County	990,161	0.26473%	1,105,985	0.27882%
55167	Nottoway County	1,107,271	0.29601%	1,135,315	0.28625%

Health Insurance Credit - Social Service Employees
Appendix 21 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55168	Orange County	2,488,118	0.66515%	2,624,402	0.66162%
55169	Page County	1,485,399	0.39709%	1,520,459	0.38335%
55170	Patrick County	1,275,038	0.34088%	1,515,304	0.38205%
55171	Pittsylvania County	2,574,681	0.68827%	3,262,812	0.82256%
55172	Powhatan County	1,494,074	0.39941%	1,535,599	0.38716%
55173	Prince Edward County	1,244,041	0.33257%	1,258,437	0.31725%
55174	Prince George County	1,903,668	0.50894%	1,892,004	0.47697%
55176	Prince William County	17,315,291	4.62894%	18,002,396	4.53862%
55177	Pulaski County	2,413,576	0.64521%	2,522,881	0.63607%
55178	Rappahannock County	615,848	0.16466%	687,436	0.17334%
55179	Richmond County	680,409	0.18193%	720,360	0.18159%
55180	Roanoke County	6,109,338	1.63325%	6,534,372	1.64738%
55182	Rockingham County	7,775,570	2.07868%	8,743,712	2.20441%
55183	Russell County	1,920,982	0.51356%	1,844,188	0.46491%
55184	Scott County	1,870,639	0.50005%	2,002,577	0.50490%
55185	Shenandoah County	2,450,484	0.65510%	2,687,611	0.67757%
55186	Smyth County	2,323,674	0.62122%	2,472,828	0.62340%
55187	Southampton County	1,360,007	0.36357%	1,363,605	0.34376%
55188	Spotsylvania County	7,554,640	2.01958%	8,527,777	2.14997%
55189	Stafford County	5,357,468	1.43224%	5,821,839	1.46777%
55190	Surry County	865,048	0.23128%	952,763	0.24019%
55191	Sussex County	976,559	0.26104%	1,081,033	0.27255%
55192	Tazewell County	2,986,441	0.79838%	3,235,544	0.81575%
55193	Warren County	2,407,056	0.64347%	2,607,480	0.65740%
55195	Washington County	3,041,095	0.81297%	3,283,771	0.82788%
55196	Westmoreland County	1,200,268	0.32087%	1,306,119	0.32931%
55197	Wise County	3,937,700	1.05263%	3,980,201	1.00347%
55198	Wythe County	2,694,454	0.72028%	2,892,714	0.72928%
55199	York County	3,806,495	1.01759%	4,115,679	1.03761%
55200	City of Alexandria	26,434,955	7.06646%	26,054,569	6.56849%
55201	City of Bristol	1,878,075	0.50208%	1,881,641	0.47438%
55206	City of Fredericksburg	2,292,140	0.61277%	2,529,918	0.63784%
55207	City of Hampton	7,740,095	2.06914%	8,858,559	2.23337%
55209	City of Hopewell	2,384,971	0.63755%	2,487,938	0.62721%
55210	City of Lynchburg	5,348,226	1.42971%	6,067,948	1.52977%
55213	City of Petersburg	3,114,485	0.83263%	3,550,025	0.89500%
55214	City of Portsmouth	8,496,533	2.27137%	8,694,725	2.19201%
55215	City of Radford	815,147	0.21791%	813,531	0.20510%
55216	City of Richmond	947,768	0.25339%	3,694,943	0.93152%
55220	City of Suffolk	4,532,443	1.21166%	5,488,090	1.38361%
55221	City of Williamsburg	952,502	0.25461%	1,005,379	0.25347%
55222	City of Winchester	3,719,010	0.99418%	4,006,827	1.01015%
55224	City of Falls Church	0	0.00000%	0	0.00000%
55232	City of Franklin	926,576	0.24768%	952,458	0.24012%
55233	City of Chesapeake	12,073,170	3.22755%	12,345,815	3.11255%
55234	City of Virginia Beach	17,333,449	4.63378%	18,205,772	4.58986%
55235	City of Norton	630,947	0.16871%	754,801	0.19031%
55236	City of Manassas Park	959,368	0.25649%	681,003	0.17171%
55258	City of Newport News	14,332,645	3.83157%	13,161,584	3.31820%
55313	City of Galax	1,188,354	0.31769%	1,054,580	0.26588%
55332	City of Manassas	2,112,635	0.56479%	2,409,466	0.60745%
55454	Greensville/Emporia Department of Social Services	0	0.00000%	0	0.00000%
55494	Rockbridge Area Social Services Board	1,404,029	0.37535%	1,422,547	0.35861%
	Total for VRS Health Insurance Credit - Social Service Employees[1]	$ 374,068,350	100.00000%	$ 396,650,025	100.00000%

[1] *Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.*

Health Insurance Credit - Social Service Employees
Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Health Insurance Credit - Social Service Employees Total[1]	**100,942**	**0**	**295,260**	**533,514**	**929,716**	**569,859**	**268,297**	**0**	**709,115**	**1,547,271**	**527,773**	**(163,619)**	**364,154**
	Employer Allocation													
55100	Accomack County	669	0	1,957	2,604	5,230	3,777	1,778	0	2,190	7,745	3,498	(1,571)	1,927
55101	Albemarle County	2,661	0	7,784	17,979	28,424	15,022	7,073	0	4,289	26,384	13,913	6,220	20,133
55102	Alleghany County	428	0	1,253	6,129	7,810	2,419	1,139	0	2,186	5,744	2,240	564	2,804
55103	Amelia County	288	0	842	1,662	2,792	1,625	765	0	2,934	5,324	1,505	(645)	860
55104	Amherst County	620	0	1,813	5,965	8,398	3,498	1,647	0	2,110	7,255	3,240	1,165	4,405
55105	Appomattox County	166	0	484	968	1,618	935	440	0	5,921	7,296	866	(1,767)	(901)
55107	Augusta County	2,006	0	5,867	5,060	12,933	11,323	5,331	0	12,330	28,984	10,487	(7,331)	3,156
55108	Bath County	125	0	364	471	960	703	331	0	439	1,473	651	(182)	469
55109	Bedford County	1,336	0	3,908	3,169	8,413	7,543	3,551	0	10,702	21,796	6,986	(4,014)	2,972
55110	Bland County	142	0	414	259	815	799	376	0	1,151	2,326	740	(468)	272
55111	Botetourt County	200	0	584	180	964	1,128	531	0	2,569	4,228	1,045	(1,161)	(116)
55112	Brunswick County	367	0	1,075	582	2,024	2,074	976	0	2,728	5,778	1,921	(1,703)	218
55113	Buchanan County	665	0	1,946	5,919	8,530	3,757	1,769	0	8,399	13,925	3,479	(1,028)	2,451
55114	Buckingham County	259	0	758	858	1,875	1,463	689	0	2,494	4,646	1,355	(1,207)	148
55115	Campbell County	1,012	0	2,959	3,484	7,455	5,711	2,689	0	4,299	12,699	5,290	(1,179)	4,111
55116	Caroline County	447	0	1,308	364	2,119	2,524	1,188	0	5,268	8,980	2,338	(2,986)	(648)
55117	Carroll County	475	0	1,389	1,688	3,552	2,680	1,262	0	1,963	5,905	2,482	(790)	1,692
55118	Charles City County	164	0	480	1,057	1,701	926	436	0	1,241	2,603	858	(201)	657
55119	Charlotte County	300	0	876	566	1,742	1,691	796	0	2,244	4,731	1,566	(1,156)	410
55120	Chesterfield County	3,008	0	8,798	9,641	21,447	16,979	7,994	0	29,909	54,882	15,725	(9,675)	6,050
55121	Clarke County	173	0	507	535	1,215	979	461	0	3,653	5,093	906	(2,111)	(1,205)
55122	Craig County	102	0	298	584	984	574	270	0	1,055	1,899	532	118	650
55123	Culpeper County	1,332	0	3,895	10,981	16,208	7,517	3,539	0	13,432	24,488	6,962	1,016	7,978
55124	Cumberland County	253	0	740	922	1,915	1,429	673	0	1,004	3,106	1,323	319	1,642
55125	Dickenson County	546	0	1,596	1,024	3,166	3,080	1,450	0	1,633	6,163	2,853	(798)	2,055
55126	Dinwiddie County	379	0	1,109	1,834	3,322	2,140	1,008	0	5,764	8,912	1,982	(2,648)	(666)
55128	Essex County	230	0	673	1,796	2,699	1,300	612	0	4,072	5,984	1,204	(1,625)	(421)
55130	Fauquier County	936	0	2,737	597	4,270	5,283	2,487	0	9,561	17,331	4,893	(4,514)	379
55131	Floyd County	341	0	998	5,542	6,881	1,927	907	0	509	3,343	1,784	2,934	4,718
55132	Fluvanna County	498	0	1,458	2,407	4,363	2,814	1,325	0	3,067	7,206	2,606	(1,217)	1,389
55133	Franklin County	1,000	0	2,924	2,792	6,716	5,644	2,657	0	2,807	11,108	5,227	129	5,356
55134	Frederick County	1,226	0	3,586	1,225	6,037	6,921	3,259	0	7,229	17,409	6,410	(4,253)	2,157
55135	Giles County	465	0	1,360	3,821	5,646	2,625	1,236	0	1,827	5,688	2,431	1,218	3,649
55136	Gloucester County	716	0	2,093	532	3,341	4,040	1,902	0	3,771	9,713	3,741	(2,129)	1,612
55137	Goochland County	358	0	1,048	2,445	3,851	2,022	952	0	2,392	5,366	1,873	(1,068)	805
55138	Grayson County	349	0	1,022	2,764	4,135	1,972	929	0	4,465	7,366	1,826	213	2,039
55139	Greene County	312	0	913	2,497	3,722	1,763	830	0	892	3,485	1,633	(366)	1,267
55141	Halifax County	671	0	1,962	486	3,119	3,787	1,783	0	3,010	8,580	3,507	(1,220)	2,287
55142	Hanover County	1,027	0	3,002	753	4,782	5,795	2,728	0	2,413	10,936	5,367	(1,981)	3,386
55143	Henrico County	3,464	0	10,131	1,388	14,983	19,554	9,206	0	11,608	40,368	18,110	(8,637)	9,473
55144	Henry County	1,122	0	3,282	2,098	6,502	6,335	2,982	0	11,402	20,719	5,867	(4,552)	1,315
55145	Highland County	68	0	198	963	1,229	382	180	0	988	1,550	354	(219)	135
55146	Isle of Wight County	546	0	1,597	669	2,812	3,083	1,452	0	2,602	7,137	2,855	(1,512)	1,343
55147	James City County	550	0	1,609	15	2,174	3,106	1,462	0	11,352	15,920	2,877	(6,961)	(4,084)
55148	King George County	387	0	1,131	5,624	7,142	2,182	1,027	0	896	4,105	2,021	1,767	3,788
55149	King and Queen County	192	0	562	735	1,489	1,085	511	0	733	2,329	1,005	(397)	608
55150	King William County	136	0	398	21	555	769	362	0	3,677	4,808	712	(2,726)	(2,014)
55151	Lancaster County	290	0	849	285	1,424	1,639	772	0	2,605	5,016	1,518	(1,777)	(259)
55152	Lee County	634	0	1,855	3,709	6,198	3,581	1,686	0	2,691	7,958	3,316	(500)	2,816
55153	Loudoun County	5,636	0	16,486	29,121	51,243	31,819	14,981	0	27,639	74,439	29,469	(6,141)	23,328
55154	Louisa County	563	0	1,648	2,746	4,957	3,180	1,497	0	5,408	10,085	2,945	(1,416)	1,529

Health Insurance Credit - Social Service Employees
Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55155	Lunenburg County	184	0	538	3,020	3,742	1,038	489	0	499	2,026	962	1,808	2,770
55156	Madison County	279	0	816	784	1,879	1,575	741	0	2,896	5,212	1,458	(621)	837
55157	Mathews County	286	0	837	2,257	3,380	1,616	761	0	904	3,281	1,496	1,152	2,648
55158	Mecklenburg County	559	0	1,634	1,841	4,034	3,154	1,485	0	6,248	10,887	2,922	(981)	1,941
55159	Middlesex County	239	0	700	2,671	3,610	1,350	636	0	527	2,513	1,251	683	1,934
55160	Montgomery County	805	0	2,354	255	3,414	4,544	2,139	0	7,024	13,707	4,208	(2,522)	1,686
55162	Nelson County	188	0	551	1,813	2,552	1,063	500	0	1,900	3,463	984	(1,432)	(448)
55163	New Kent County	317	0	926	2,350	3,593	1,788	842	0	915	3,545	1,656	1,202	2,858
55165	Northampton County	387	0	1,133	3,179	4,699	2,186	1,029	0	2,771	5,986	2,025	(1,489)	536
55166	Northumberland County	281	0	823	1,820	2,924	1,589	748	0	1,432	3,769	1,472	(166)	1,306
55167	Nottoway County	289	0	845	1,547	2,681	1,631	768	0	1,237	3,636	1,511	(78)	1,433
55168	Orange County	668	0	1,954	5,626	8,248	3,770	1,775	0	1,341	6,886	3,492	3,875	7,367
55169	Page County	387	0	1,132	1,965	3,484	2,185	1,029	0	1,868	5,082	2,023	(144)	1,879
55170	Patrick County	386	0	1,128	3,499	5,013	2,177	1,025	0	2,779	5,981	2,016	(485)	1,531
55171	Pittsylvania County	830	0	2,429	9,812	13,071	4,687	2,207	0	3,251	10,145	4,341	(1,624)	2,717
55172	Powhatan County	391	0	1,143	2,941	4,475	2,206	1,039	0	2,644	5,889	2,043	824	2,867
55173	Prince Edward County	320	0	937	1	1,258	1,808	851	0	6,020	8,679	1,674	(4,429)	(2,755)
55174	Prince George County	481	0	1,408	1,997	3,886	2,718	1,280	0	3,230	7,228	2,517	(235)	2,282
55176	Prince William County	4,582	0	13,401	4,681	22,664	25,864	12,177	0	49,599	87,640	23,954	(29,516)	(5,562)
55177	Pulaski County	642	0	1,878	896	3,416	3,625	1,707	0	3,211	8,543	3,357	(2,736)	621
55178	Rappahannock County	175	0	512	696	1,383	988	465	0	1,818	3,271	915	(883)	32
55179	Richmond County	183	0	536	404	1,123	1,035	487	0	1,611	3,133	958	(688)	270
55180	Roanoke County	1,663	0	4,864	10,695	17,222	9,388	4,420	0	5,865	19,673	8,695	(1,597)	7,098
55182	Rockingham County	2,225	0	6,509	12,648	21,382	12,562	5,914	0	3,860	22,336	11,634	4,922	16,556
55183	Russell County	469	0	1,373	1,903	3,745	2,649	1,247	0	5,484	9,380	2,454	(1,946)	508
55184	Scott County	510	0	1,491	2,340	4,341	2,877	1,355	0	1,313	5,545	2,665	77	2,742
55185	Shenandoah County	684	0	2,001	1,511	4,196	3,861	1,818	0	2,802	8,481	3,576	(1,375)	2,201
55186	Smyth County	629	0	1,841	1,389	3,859	3,552	1,673	0	5,625	10,850	3,290	(3,253)	37
55187	Southampton County	347	0	1,015	123	1,485	1,959	922	0	4,367	7,248	1,814	(2,589)	(775)
55188	Spotsylvania County	2,170	0	6,348	20,596	29,114	12,252	5,768	0	3,749	21,769	11,347	9,542	20,889
55189	Stafford County	1,482	0	4,334	11,912	17,728	8,364	3,938	0	3,810	16,112	7,747	4,116	11,863
55190	Surry County	242	0	709	659	1,610	1,369	644	0	2,528	4,541	1,268	(1,539)	(271)
55191	Sussex County	275	0	805	2,599	3,679	1,553	731	0	4,199	6,483	1,438	(1,516)	(78)
55192	Tazewell County	823	0	2,409	2,360	5,592	4,649	2,189	0	3,459	10,297	4,305	(2,248)	2,057
55193	Warren County	664	0	1,941	5,518	8,123	3,746	1,764	0	1,954	7,464	3,470	829	4,299
55195	Washington County	836	0	2,444	4,139	7,419	4,718	2,221	0	1,618	8,557	4,369	1,350	5,719
55196	Westmoreland County	332	0	972	1,854	3,158	1,877	884	0	2,985	5,746	1,738	(2,848)	(1,110)
55197	Wise County	1,013	0	2,963	5,262	9,238	5,718	2,692	0	6,649	15,059	5,296	(1,655)	3,641
55198	Wythe County	736	0	2,153	3,472	6,361	4,156	1,957	0	2,402	8,515	3,849	600	4,449
55199	York County	1,047	0	3,064	3,428	7,539	5,913	2,784	0	6,779	15,476	5,476	(5,218)	258
55200	City of Alexandria	6,631	0	19,394	19,117	45,142	37,431	17,623	0	74,593	129,647	34,667	(15,983)	18,684
55201	City of Bristol	479	0	1,401	3,011	4,891	2,703	1,273	0	3,295	7,271	2,504	(550)	1,954
55206	City of Fredericksburg	644	0	1,883	5,858	8,385	3,635	1,711	0	4,215	9,561	3,366	(1,092)	2,274
55207	City of Hampton	2,254	0	6,594	11,047	19,895	12,727	5,992	0	21,601	40,320	11,787	(13,228)	(1,441)
55209	City of Hopewell	633	0	1,852	670	3,155	3,574	1,683	0	3,086	8,343	3,310	(3,052)	258
55210	City of Lynchburg	1,544	0	4,517	13,083	19,144	8,718	4,104	0	8,265	21,087	8,074	(3,346)	4,728
55213	City of Petersburg	903	0	2,643	4,195	7,741	5,100	2,401	0	16,827	24,328	4,724	(8,896)	(4,172)
55214	City of Portsmouth	2,213	0	6,472	30,999	39,684	12,491	5,881	0	14,850	33,222	11,569	3,652	15,221
55215	City of Radford	207	0	606	752	1,565	1,169	550	0	3,254	4,973	1,082	(1,755)	(673)
55216	City of Richmond	940	0	2,750	58,537	62,227	5,308	2,499	0	223	8,030	4,916	21,874	26,790
55220	City of Suffolk	1,397	0	4,085	12,563	18,045	7,885	3,712	0	13,446	25,043	7,302	(9,058)	(1,756)
55221	City of Williamsburg	256	0	748	5,147	6,151	1,444	680	0	1,984	4,108	1,338	1,371	2,709
55222	City of Winchester	1,020	0	2,983	7,015	11,018	5,756	2,710	0	2,049	10,515	5,331	3,183	8,514
55224	City of Falls Church	0	0	0	0	0	0	0	0	954	954	0	(605)	(605)

Health Insurance Credit - Social Service Employees
Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55232	City of Franklin	242	0	709	1,545	2,496	1,368	644	0	1,390	3,402	1,267	(667)	600
55233	City of Chesapeake	3,142	0	9,190	5,496	17,828	17,737	8,351	0	18,851	44,939	16,427	(1,975)	14,452
55234	City of Virginia Beach	4,633	0	13,552	5,305	23,490	26,156	12,315	0	23,395	61,866	24,224	(16,026)	8,198
55235	City of Norton	192	0	562	1,959	2,713	1,084	511	0	1,041	2,636	1,004	381	1,385
55236	City of Manassas Park	173	0	507	2,049	2,729	979	461	0	12,078	13,518	906	(3,739)	(2,833)
55258	City of Newport News	3,350	0	9,797	22,687	35,834	18,909	8,903	0	41,914	69,726	17,513	855	18,368
55313	City of Galax	268	0	785	2,468	3,521	1,515	713	0	4,530	6,758	1,403	832	2,235
55332	City of Manassas	613	0	1,794	12,645	15,052	3,462	1,630	0	1,616	6,708	3,206	8,744	11,950
55454	Greensville/Emporia Department of Social Services	0	0	0	0	0	0	0	0	1,000	1,000	0	(1,510)	(1,510)
55494	Rockbridge Area Social Services Board	362	0	1,059	1,387	2,808	2,044	962	0	1,962	4,968	1,893	(27)	1,866
	Total for VRS Health Insurance Credit - Social Service Employees[1]	100,942	0	295,260	533,514	929,716	569,859	268,297	0	709,115	1,547,271	527,773	(163,619)	364,154

[1] Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.

Health Insurance Credit - Social Service Employees
Appendix 23 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Social Service Employees Total[1]	**(316,462)**	**(177,924)**	**(93,087)**	**(30,068)**	**0**	**0**
	Employer Allocation						
55100	Accomack County	(2,076)	(320)	81	(199)	0	0
55101	Albemarle County	2,825	2,347	(2,339)	(793)	0	0
55102	Alleghany County	(150)	1,488	857	(128)	0	0
55103	Amelia County	(1,310)	(1,150)	14	(86)	0	0
55104	Amherst County	256	1,542	(471)	(185)	0	0
55105	Appomattox County	(2,438)	(1,852)	(1,338)	(49)	0	0
55107	Augusta County	(10,196)	(4,178)	(1,080)	(597)	0	0
55108	Bath County	(343)	(113)	(20)	(37)	0	0
55109	Bedford County	(6,068)	(5,198)	(1,718)	(398)	0	0
55110	Bland County	(865)	(383)	(222)	(42)	0	0
55111	Botetourt County	(1,857)	(986)	(361)	(60)	0	0
55112	Brunswick County	(1,993)	(937)	(715)	(109)	0	0
55113	Buchanan County	(1,142)	(1,272)	(2,781)	(198)	0	0
55114	Buckingham County	(1,473)	(1,011)	(209)	(77)	0	0
55115	Campbell County	(2,438)	(902)	(1,603)	(301)	0	0
55116	Caroline County	(3,281)	(1,940)	(1,507)	(133)	0	0
55117	Carroll County	(1,232)	(364)	(616)	(141)	0	0
55118	Charles City County	(598)	(195)	(61)	(49)	0	0
55119	Charlotte County	(1,621)	(653)	(626)	(89)	0	0
55120	Chesterfield County	(12,932)	(14,244)	(5,365)	(896)	0	0
55121	Clarke County	(1,930)	(1,117)	(778)	(52)	0	0
55122	Craig County	(317)	(348)	(222)	(30)	0	0
55123	Culpeper County	329	(7,069)	(1,145)	(397)	0	0
55124	Cumberland County	(485)	(521)	(109)	(75)	0	0
55125	Dickenson County	(1,446)	(736)	(653)	(163)	0	0
55126	Dinwiddie County	(2,723)	(1,850)	(904)	(113)	0	0
55128	Essex County	(2,233)	(1,114)	132	(69)	0	0
55130	Fauquier County	(6,646)	(4,252)	(1,883)	(279)	0	0
55131	Floyd County	2,166	1,220	255	(102)	0	0
55132	Fluvanna County	(2,189)	(283)	(222)	(148)	0	0
55133	Franklin County	(1,283)	(1,597)	(1,214)	(298)	0	0
55134	Frederick County	(4,761)	(4,034)	(2,212)	(365)	0	0
55135	Giles County	(34)	60	71	(139)	0	0
55136	Gloucester County	(3,256)	(2,168)	(735)	(213)	0	0
55137	Goochland County	(1,756)	270	77	(107)	0	0
55138	Grayson County	(781)	(808)	(1,538)	(104)	0	0
55139	Greene County	(307)	390	248	(93)	0	0
55141	Halifax County	(2,548)	(1,727)	(986)	(200)	0	0
55142	Hanover County	(3,015)	(1,824)	(1,010)	(306)	0	0
55143	Henrico County	(15,599)	(5,585)	(3,169)	(1,032)	0	0
55144	Henry County	(6,220)	(4,902)	(2,760)	(334)	0	0
55145	Highland County	(158)	109	(252)	(20)	0	0
55146	Isle of Wight County	(2,177)	(1,205)	(779)	(163)	0	0
55147	James City County	(7,620)	(5,132)	(830)	(164)	0	0
55148	King George County	1,302	1,746	103	(115)	0	0
55149	King and Queen County	(611)	(28)	(144)	(57)	0	0
55150	King William County	(2,787)	(851)	(573)	(41)	0	0
55151	Lancaster County	(1,961)	(1,260)	(284)	(86)	0	0
55152	Lee County	(1,456)	342	(455)	(189)	0	0
55153	Loudoun County	(18,888)	(5,439)	2,811	(1,679)	0	0
55154	Louisa County	(2,906)	(2,201)	146	(168)	0	0
55155	Lunenburg County	1,356	135	279	(55)	0	0
55156	Madison County	(1,120)	(1,410)	(720)	(83)	0	0
55157	Mathews County	296	(137)	26	(85)	0	0
55158	Mecklenburg County	(3,966)	(1,201)	(1,519)	(166)	0	0
55159	Middlesex County	355	450	363	(71)	0	0
55160	Montgomery County	(4,923)	(3,334)	(1,796)	(240)	0	0
55162	Nelson County	(1,207)	263	89	(56)	0	0
55163	New Kent County	451	43	(351)	(94)	0	0
55165	Northampton County	(1,098)	491	(565)	(115)	0	0
55166	Northumberland County	(352)	(449)	40	(84)	0	0
55167	Nottoway County	(397)	(6)	(466)	(86)	0	0
55168	Orange County	2,429	(195)	(674)	(199)	0	0
55169	Page County	(433)	(393)	(657)	(115)	0	0
55170	Patrick County	(1,165)	(226)	537	(115)	0	0
55171	Pittsylvania County	(707)	1,694	2,185	(247)	0	0
55172	Powhatan County	134	(791)	(641)	(116)	0	0

Health Insurance Credit - Social Service Employees
Appendix 23 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55173	Prince Edward County	(4,358)	(2,311)	(656)	(95)	0	0
55174	Prince George County	(1,087)	(967)	(1,143)	(143)	0	0
55176	Prince William County	(39,389)	(17,954)	(6,269)	(1,365)	0	0
55177	Pulaski County	(3,161)	(980)	(793)	(191)	0	0
55178	Rappahannock County	(1,305)	(554)	23	(52)	0	0
55179	Richmond County	(843)	(927)	(185)	(55)	0	0
55180	Roanoke County	(2,020)	1,192	(1,127)	(495)	0	0
55182	Rockingham County	125	(1,128)	712	(663)	0	0
55183	Russell County	(2,742)	(1,274)	(1,480)	(140)	0	0
55184	Scott County	(410)	(275)	(367)	(152)	0	0
55185	Shenandoah County	(2,837)	(1,106)	(139)	(204)	0	0
55186	Smyth County	(4,156)	(2,086)	(561)	(187)	0	0
55187	Southampton County	(3,159)	(1,738)	(763)	(103)	0	0
55188	Spotsylvania County	4,327	2,804	861	(646)	0	0
55189	Stafford County	(172)	2,733	(504)	(441)	0	0
55190	Surry County	(2,084)	(738)	(37)	(72)	0	0
55191	Sussex County	(2,274)	(466)	18	(82)	0	0
55192	Tazewell County	(3,228)	(853)	(378)	(245)	0	0
55193	Warren County	449	715	(307)	(198)	0	0
55195	Washington County	(645)	189	(432)	(249)	0	0
55196	Westmoreland County	(2,382)	2	(107)	(99)	0	0
55197	Wise County	(2,704)	(806)	(2,010)	(302)	0	0
55198	Wythe County	(1,704)	229	(458)	(219)	0	0
55199	York County	(3,772)	(3,304)	(549)	(312)	0	0
55200	City of Alexandria	(28,879)	(36,327)	(17,325)	(1,975)	0	0
55201	City of Bristol	(1,072)	(131)	(1,035)	(143)	0	0
55206	City of Fredericksburg	(1,733)	759	(10)	(192)	0	0
55207	City of Hampton	(15,108)	(6,122)	1,477	(672)	0	0
55209	City of Hopewell	(2,886)	(1,305)	(807)	(189)	0	0
55210	City of Lynchburg	(2,785)	483	819	(460)	0	0
55213	City of Petersburg	(12,373)	(4,404)	458	(269)	0	0
55214	City of Portsmouth	2,551	8,050	(3,480)	(659)	0	0
55215	City of Radford	(1,888)	(972)	(486)	(62)	0	0
55216	City of Richmond	20,395	19,929	14,153	(280)	0	0
55220	City of Suffolk	(9,017)	(18)	2,453	(416)	0	0
55221	City of Williamsburg	847	1,505	(233)	(76)	0	0
55222	City of Winchester	1,573	(174)	(593)	(304)	0	0
55224	City of Falls Church	(584)	(370)	0	0	0	0
55232	City of Franklin	(260)	(179)	(395)	(72)	0	0
55233	City of Chesapeake	(10,348)	(10,390)	(5,437)	(936)	0	0
55234	City of Virginia Beach	(19,678)	(12,116)	(5,201)	(1,380)	0	0
55235	City of Norton	(98)	(61)	292	(57)	0	0
55236	City of Manassas Park	(3,792)	(4,862)	(2,082)	(52)	0	0
55258	City of Newport News	(4,059)	(14,460)	(14,375)	(998)	0	0
55313	City of Galax	(462)	(1,306)	(1,390)	(80)	0	0
55332	City of Manassas	6,009	2,095	424	(183)	0	0
55454	Greensville/Emporia Department of Social Services	(884)	(116)	0	0	0	0
55494	Rockbridge Area Social Services Board	(825)	(528)	(699)	(108)	0	0
	Total for VRS Health Insurance Credit - Social Service Employees[1]	(316,462)	(177,924)	(93,087)	(30,068)	0	0

[1] *Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - Social Service Employees
Appendix 24 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - Social Service Employeess Total[1]	**8,745,562**	**7,580,652**	**9,172,547**	**6,235,937**
	Employer Allocation				
55100	Accomack County	55,176	50,238	60,787	41,326
55101	Albemarle County	230,536	199,836	241,800	164,387
55102	Alleghany County	32,175	32,175	38,931	26,467
55103	Amelia County	23,740	21,622	26,163	17,787
55104	Amherst County	53,444	46,535	56,307	38,280
55105	Appomattox County	19,007	12,438	15,050	10,232
55107	Augusta County	170,785	150,621	182,250	123,902
55108	Bath County	10,413	9,355	11,319	7,695
55109	Bedford County	117,422	100,337	121,407	82,538
55110	Bland County	12,637	10,630	12,863	8,745
55111	Botetourt County	17,990	15,005	18,156	12,343
55112	Brunswick County	33,319	27,588	33,382	22,694
55113	Buchanan County	66,461	49,975	60,469	41,110
55114	Buckingham County	22,261	19,463	23,550	16,010
55115	Campbell County	90,403	75,977	91,932	62,500
55116	Caroline County	43,082	33,575	40,625	27,619
55117	Carroll County	41,843	35,656	43,144	29,331
55118	Charles City County	13,863	12,325	14,913	10,138
55119	Charlotte County	27,367	22,495	27,219	18,505
55120	Chesterfield County	270,596	225,869	273,301	185,803
55121	Clarke County	17,440	13,017	15,750	10,708
55122	Craig County	9,326	7,640	9,244	6,285
55123	Culpeper County	114,693	100,001	121,001	82,262
55124	Cumberland County	21,395	19,003	22,994	15,632
55125	Dickenson County	47,884	40,976	49,581	33,708
55126	Dinwiddie County	34,937	28,471	34,450	23,421
55128	Essex County	18,495	17,288	20,919	14,222
55130	Fauquier County	84,995	70,274	85,031	57,808
55131	Floyd County	27,360	25,630	31,012	21,084
55132	Fluvanna County	42,222	37,433	45,294	30,793
55133	Franklin County	87,781	75,083	90,850	61,764
55134	Frederick County	110,491	92,067	111,401	75,735
55135	Giles County	38,368	34,923	42,256	28,728
55136	Gloucester County	62,310	53,740	65,025	44,207
55137	Goochland County	29,465	26,901	32,550	22,129
55138	Grayson County	35,127	26,234	31,743	21,581
55139	Greene County	24,934	23,451	28,375	19,291
55141	Halifax County	59,568	50,377	60,956	41,441
55142	Hanover County	89,171	77,087	93,275	63,413
55143	Henrico County	299,998	260,115	314,738	213,974
55144	Henry County	103,931	84,267	101,963	69,319
55145	Highland County	6,628	5,078	6,144	4,177
55146	Isle of Wight County	48,408	41,013	49,625	33,738
55147	James City County	48,655	41,318	49,994	33,988
55148	King George County	31,777	29,029	35,125	23,880
55149	King and Queen County	16,536	14,437	17,469	11,876
55150	King William County	13,585	10,227	12,375	8,413
55151	Lancaster County	25,149	21,808	26,388	17,940
55152	Lee County	54,487	47,635	57,638	39,185
55153	Loudoun County	456,477	423,278	512,164	348,193
55154	Louisa County	46,089	42,304	51,187	34,800
55155	Lunenburg County	14,135	13,812	16,712	11,362
55156	Madison County	25,958	20,945	25,344	17,230
55157	Mathews County	23,620	21,493	26,006	17,680
55158	Mecklenburg County	52,440	41,963	50,775	34,519
55159	Middlesex County	18,413	17,965	21,737	14,778
55160	Montgomery County	73,835	60,444	73,137	49,722
55162	Nelson County	15,260	14,137	17,106	11,629
55163	New Kent County	27,715	23,781	28,775	19,563
55165	Northampton County	34,444	29,081	35,188	23,922
55166	Northumberland County	23,152	21,136	25,575	17,387
55167	Nottoway County	25,888	21,700	26,256	17,850
55168	Orange County	58,171	50,155	60,687	41,258

Health Insurance Credit - Social Service Employees
Appendix 24 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	34,728	29,060	35,163	23,905
55170	Patrick County	29,812	28,962	35,044	23,824
55171	Pittsylvania County	60,193	62,355	75,450	51,294
55172	Powhatan County	34,931	29,349	35,512	24,143
55173	Prince Edward County	29,085	24,050	29,100	19,784
55174	Prince George County	44,510	36,157	43,750	29,744
55176	Prince William County	404,827	344,057	416,307	283,025
55177	Pulaski County	56,427	48,218	58,344	39,665
55178	Rappahannock County	14,400	13,140	15,900	10,809
55179	Richmond County	15,911	13,766	16,656	11,324
55180	Roanoke County	142,837	124,882	151,107	102,730
55182	Rockingham County	181,792	167,109	202,200	137,466
55183	Russell County	44,914	35,243	42,644	28,991
55184	Scott County	43,732	38,275	46,312	31,485
55185	Shenandoah County	57,292	51,364	62,150	42,253
55186	Smyth County	54,329	47,258	57,182	38,875
55187	Southampton County	31,796	26,059	31,532	21,437
55188	Spotsylvania County	176,624	162,982	197,207	134,071
55189	Stafford County	125,257	111,266	134,632	91,529
55190	Surry County	20,227	18,208	22,032	14,978
55191	Sussex County	22,829	20,661	25,000	16,996
55192	Tazewell County	69,823	61,839	74,825	50,870
55193	Warren County	56,275	49,835	60,300	40,995
55195	Washington County	71,099	62,759	75,938	51,626
55196	Westmoreland County	28,062	24,964	30,206	20,536
55197	Wise County	92,058	76,070	92,044	62,576
55198	Wythe County	62,993	55,284	66,894	45,477
55199	York County	88,994	78,658	95,175	64,705
55200	City of Alexandria	618,002	497,934	602,498	409,607
55201	City of Bristol	43,910	35,961	43,513	29,582
55206	City of Fredericksburg	53,590	48,352	58,506	39,775
55207	City of Hampton	180,958	169,304	204,857	139,272
55209	City of Hopewell	55,757	47,547	57,531	39,112
55210	City of Lynchburg	125,036	115,966	140,319	95,395
55213	City of Petersburg	72,818	67,847	82,094	55,812
55214	City of Portsmouth	198,644	166,169	201,063	136,692
55215	City of Radford	19,057	15,548	18,813	12,790
55216	City of Richmond	22,160	70,615	85,444	58,089
55220	City of Suffolk	105,966	104,887	126,912	86,281
55221	City of Williamsburg	22,267	19,215	23,250	15,806
55222	City of Winchester	86,947	76,576	92,656	62,992
55224	City of Falls Church	0	0	0	0
55232	City of Franklin	21,661	18,203	22,025	14,974
55233	City of Chesapeake	282,267	235,951	285,500	194,097
55234	City of Virginia Beach	405,250	347,941	421,007	286,221
55235	City of Norton	14,755	14,427	17,456	11,868
55236	City of Manassas Park	22,431	13,017	15,750	10,708
55258	City of Newport News	335,092	251,541	304,363	206,921
55313	City of Galax	27,784	20,155	24,388	16,580
55332	City of Manassas	49,394	46,049	55,719	37,880
55454	Greensville/Emporia Department of Social Services	0	0	0	0
55494	Rockbridge Area Social Services Board	32,826	27,185	32,894	22,363
	Total for VRS Health Insurance Credit - Social Service Employees[1]	8,745,562	7,580,652	9,172,547	6,235,937

[1] *Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.*

Health Insurance Credit - Registrars
Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55100	Accomack County	$ 169,176	0.77463%	$ 158,481	0.66606%
55101	Albemarle County	185,647	0.85052%	168,889	0.70942%
55102	Alleghany County	83,803	0.38373%	88,718	0.37310%
55103	Amelia County	83,665	0.38373%	87,029	0.36522%
55104	Amherst County	138,580	0.63431%	150,462	0.63191%
55105	Appomattox County	113,918	0.52262%	127,028	0.53338%
55107	Augusta County	120,807	0.55412%	146,625	0.61614%
55108	Bath County	0	0.00000%	0	0.00000%
55109	Bedford County	216,942	0.99370%	249,943	1.05099%
55110	Bland County	107,287	0.49112%	111,416	0.46900%
55111	Botetourt County	208,834	0.95647%	232,302	0.97610%
55112	Brunswick County	126,655	0.57990%	131,528	0.55308%
55113	Buchanan County	150,013	0.68729%	154,558	0.65030%
55114	Buckingham County	112,162	0.51403%	101,432	0.42696%
55115	Campbell County	176,065	0.80613%	189,166	0.79481%
55116	Caroline County	194,729	0.89204%	164,240	0.69102%
55117	Carroll County	175,545	0.80470%	184,164	0.77379%
55118	Charles City County	139,920	0.64147%	142,822	0.60038%
55119	Charlotte County	83,804	0.38373%	112,446	0.47294%
55120	Chesterfield County	679,292	3.11283%	732,710	3.08070%
55121	Clarke County	41,600	0.19044%	132,342	0.55571%
55122	Craig County	75,420	0.34507%	78,322	0.32975%
55123	Culpeper County	204,046	0.93499%	228,138	0.95902%
55124	Cumberland County	79,945	0.36655%	83,022	0.34945%
55125	Dickenson County	114,821	0.52549%	87,029	0.36522%
55126	Dinwiddie County	131,412	0.60281%	139,338	0.58592%
55128	Essex County	117,743	0.53981%	131,029	0.55045%
55130	Fauquier County	242,227	1.10968%	278,143	1.16922%
55131	Floyd County	135,451	0.61999%	136,771	0.57541%
55132	Fluvanna County	144,785	0.66294%	123,435	0.51892%
55133	Franklin County	140,016	0.64147%	172,417	0.72518%
55134	Frederick County	214,101	0.98081%	201,322	0.84604%
55135	Giles County	115,692	0.52978%	134,020	0.56359%
55136	Gloucester County	145,812	0.66867%	151,374	0.63585%
55137	Goochland County	155,382	0.71163%	165,836	0.69759%
55138	Grayson County	114,270	0.52405%	129,053	0.54257%
55139	Greene County	93,115	0.42669%	96,698	0.40594%
55140	Greensville County	116,879	0.53551%	123,448	0.51892%
55141	Halifax County	124,113	0.56844%	133,448	0.56096%
55142	Hanover County	314,253	1.44044%	363,791	1.52918%
55143	Henrico County	725,690	3.32474%	722,779	3.03866%
55144	Henry County	148,782	0.68156%	175,094	0.73569%
55145	Highland County	75,420	0.34507%	78,322	0.32975%
55146	Isle of Wight County	206,432	0.94645%	182,302	0.76591%
55147	James City County	202,206	0.92640%	268,502	1.12850%
55148	King George County	156,273	0.71592%	204,221	0.85918%
55149	King and Queen County	102,425	0.46964%	131,171	0.55177%
55150	King William County	123,437	0.56558%	127,829	0.53732%
55151	Lancaster County	130,581	0.59851%	141,465	0.59512%
55152	Lee County	133,722	0.61283%	137,610	0.57804%
55153	Loudoun County	1,072,334	4.91698%	1,381,361	5.81065%
55154	Louisa County	130,682	0.59851%	144,197	0.60563%
55155	Lunenburg County	114,737	0.52549%	114,092	0.47951%
55156	Madison County	83,804	0.38373%	91,480	0.38492%
55157	Mathews County	75,420	0.34507%	119,572	0.50316%
55158	Mecklenburg County	138,413	0.63431%	143,950	0.60563%
55159	Middlesex County	161,856	0.74170%	168,809	0.70942%
55160	Montgomery County	225,518	1.03379%	225,885	0.94983%
55162	Nelson County	195,933	0.89777%	203,474	0.85524%
55163	New Kent County	111,882	0.51260%	143,540	0.60300%

Health Insurance Credit - Registrars
Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55165	Northampton County	122,617	0.56128%	127,940	0.53732%
55166	Northumberland County	83,803	0.38373%	87,029	0.36522%
55167	Nottoway County	118,250	0.54124%	123,518	0.51892%
55168	Orange County	0	0.00000%	31,500	0.13269%
55169	Page County	92,041	0.42239%	123,128	0.51761%
55170	Patrick County	117,043	0.53694%	122,030	0.51236%
55171	Pittsylvania County	94,936	0.43528%	156,000	0.65555%
55172	Powhatan County	158,745	0.72738%	167,863	0.70547%
55173	Prince Edward County	128,355	0.58849%	136,908	0.57541%
55174	Prince George County	152,750	0.70017%	161,091	0.67657%
55176	Prince William County	843,012	3.86312%	1,366,815	5.74627%
55177	Pulaski County	172,645	0.79038%	180,255	0.75802%
55178	Rappahannock County	139,054	0.63717%	146,070	0.61351%
55179	Richmond County	75,420	0.34507%	78,322	0.32975%
55180	Roanoke County	319,719	1.46478%	330,286	1.38862%
55181	Rockbridge County	142,338	0.65149%	148,349	0.62402%
55182	Rockingham County	185,344	0.84908%	168,060	0.70679%
55183	Russell County	118,045	0.54124%	99,037	0.41645%
55184	Scott County	140,156	0.64147%	145,085	0.60957%
55185	Shenandoah County	103,458	0.47394%	107,440	0.45192%
55186	Smyth County	47,968	0.21907%	133,279	0.55965%
55187	Southampton County	122,555	0.56128%	126,266	0.53075%
55188	Spotsylvania County	315,328	1.44473%	331,591	1.39387%
55189	Stafford County	318,594	1.45905%	394,034	1.65662%
55190	Surry County	105,929	0.48540%	117,592	0.49396%
55191	Sussex County	126,293	0.57847%	133,904	0.56228%
55192	Tazewell County	154,988	0.71019%	160,953	0.67657%
55193	Warren County	200,230	0.91781%	179,876	0.75671%
55195	Washington County	188,905	0.86483%	194,890	0.81977%
55196	Westmoreland County	83,804	0.38373%	90,198	0.37967%
55197	Wise County	150,376	0.68872%	161,355	0.67789%
55198	Wythe County	124,473	0.56987%	131,954	0.55440%
55199	York County	232,875	1.06672%	244,350	1.02734%
55200	City of Alexandria	361,429	1.65664%	339,723	1.42803%
55201	City of Bristol	122,060	0.55985%	126,759	0.53338%
55202	City of Buena Vista	75,421	0.34507%	78,326	0.32975%
55206	City of Fredericksburg	108,827	0.49828%	114,717	0.48214%
55207	City of Hampton	201,742	0.92497%	223,607	0.94063%
55208	City of Harrisonburg	140,431	0.64290%	164,570	0.69234%
55209	City of Hopewell	140,470	0.64433%	144,053	0.60563%
55210	City of Lynchburg	210,783	0.96649%	187,452	0.78824%
55212	City of Norfolk	0	0.00000%	0	0.00000%
55213	City of Petersburg	159,146	0.72881%	169,568	0.71336%
55214	City of Portsmouth	384,451	1.76117%	400,997	1.68552%
55215	City of Radford	107,137	0.49112%	125,529	0.52812%
55216	City of Richmond	1,045,247	4.78952%	902,279	3.79275%
55219	City of Staunton	93,115	0.42669%	96,698	0.40594%
55220	City of Suffolk	159,942	0.73310%	180,593	0.75934%
55221	City of Williamsburg	83,941	0.38517%	87,029	0.36522%
55222	City of Winchester	141,123	0.64719%	146,848	0.61745%
55223	City of Martinsville	127,355	0.58419%	132,256	0.55571%
55225	City of Colonial Heights	124,103	0.56844%	129,270	0.54389%
55230	City of Covington	75,420	0.34507%	78,322	0.32975%
55233	City of Chesapeake	333,427	1.52778%	345,861	1.45430%
55234	City of Virginia Beach	375,766	1.72108%	413,157	1.73675%
55235	City of Norton	75,442	0.34507%	78,354	0.32975%
55236	City of Manassas Park	99,371	0.45533%	102,352	0.43090%
55258	City of Newport News	90,381	0.41380%	39,464	0.16553%
55307	City of Lexington	121,180	0.55556%	132,259	0.55571%
55308	City of Waynesboro	93,115	0.42669%	96,698	0.40594%

Health Insurance Credit - Registrars
Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Compensation	2024 Employer Allocation Percentage	2025 Employer Compensation	2025 Employer Allocation Percentage
55313	City of Galax	75,716	0.34651%	78,322	0.32975%
55316	City of Fairfax	305,270	1.39891%	290,125	1.21914%
55319	City of Emporia	75,831	0.34794%	79,132	0.33237%
55332	City of Manassas	206,115	0.94502%	239,970	1.00895%
55335	City of Salem	97,771	0.44817%	91,460	0.38492%
55365	City of Poquoson	130,075	0.59565%	135,737	0.57016%
	Total for VRS Health Insurance Credit - Registrars[1]	$ 21,825,122	100.0000%	$ 23,787,048	100.0000%

[1] *Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.*

Health Insurance Credit - Registrars
Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Health Insurance Credit - Registrars Total[1]	**2,669**	**0**	**11,777**	**43,611**	**58,057**	**28,042**	**45,560**	**13,579**	**48,089**	**135,270**	**(7,830)**	**(1,544)**	**(9,374)**
	Employer Allocation													
55100	Accomack County	18	0	78	61	157	187	303	90	575	1,155	(52)	(207)	(259)
55101	Albemarle County	19	0	84	597	700	199	323	96	404	1,022	(56)	382	326
55102	Alleghany County	10	0	44	47	101	105	170	51	162	488	(29)	(52)	(81)
55103	Amelia County	10	0	43	88	141	102	166	50	171	489	(29)	(26)	(55)
55104	Amherst County	17	0	74	392	483	177	288	86	398	949	(49)	(70)	(119)
55105	Appomattox County	14	0	63	360	437	150	243	72	104	569	(42)	47	5
55107	Augusta County	16	0	73	351	440	173	281	84	123	661	(48)	109	61
55108	Bath County	0	0	0	0	0	0	0	0	0	0	0	(172)	(172)
55109	Bedford County	28	0	124	277	429	295	479	143	305	1,222	(82)	(80)	(162)
55110	Bland County	13	0	55	235	303	132	214	64	79	489	(37)	62	25
55111	Botetourt County	26	0	115	506	647	274	445	133	358	1,210	(76)	134	58
55112	Brunswick County	15	0	65	15	95	155	252	75	195	677	(43)	(97)	(140)
55113	Buchanan County	17	0	77	11	105	182	296	88	230	796	(51)	(113)	(164)
55114	Buckingham County	11	0	50	212	273	120	195	58	253	626	(33)	6	(27)
55115	Campbell County	21	0	94	30	145	223	362	108	331	1,024	(62)	(7)	(69)
55116	Caroline County	18	0	81	433	532	194	315	94	614	1,217	(54)	(69)	(123)
55117	Carroll County	21	0	91	0	112	217	353	105	403	1,078	(61)	(219)	(280)
55118	Charles City County	16	0	71	176	263	168	274	82	355	879	(47)	55	8
55119	Charlotte County	13	0	56	285	354	133	215	64	102	514	(37)	10	(27)
55120	Chesterfield County	82	0	363	402	847	864	1,404	418	1,087	3,773	(241)	(313)	(554)
55121	Clarke County	15	0	65	1,311	1,391	156	253	75	18	502	(43)	375	332
55122	Craig County	9	0	39	110	158	92	150	45	177	464	(26)	(55)	(81)
55123	Culpeper County	26	0	113	275	414	269	437	130	111	947	(75)	50	(25)
55124	Cumberland County	9	0	41	23	73	98	159	47	164	468	(27)	(59)	(86)
55125	Dickenson County	10	0	43	0	53	102	166	50	765	1,083	(29)	(245)	(274)
55126	Dinwiddie County	16	0	69	61	146	164	267	80	242	753	(46)	(88)	(134)
55128	Essex County	15	0	65	373	453	154	251	75	220	700	(43)	112	69
55130	Fauquier County	31	0	138	459	628	328	533	159	250	1,270	(92)	(28)	(120)
55131	Floyd County	15	0	68	97	180	161	262	78	246	747	(45)	128	83
55132	Fluvanna County	14	0	61	225	300	146	236	70	587	1,039	(41)	(171)	(212)
55133	Franklin County	19	0	85	383	487	203	330	98	360	991	(57)	(107)	(164)
55134	Frederick County	23	0	100	120	243	237	386	115	597	1,335	(66)	(116)	(182)
55135	Giles County	15	0	66	264	345	158	257	77	293	785	(44)	(120)	(164)
55136	Gloucester County	17	0	75	58	150	178	290	86	316	870	(50)	(133)	(183)
55137	Goochland County	19	0	82	365	466	196	318	95	172	781	(55)	112	57
55138	Grayson County	14	0	64	428	506	152	247	74	100	573	(42)	101	59
55139	Greene County	11	0	48	149	208	114	185	55	196	550	(32)	20	(12)
55140	Greensville County	14	0	61	284	359	146	236	70	223	675	(41)	98	57
55141	Halifax County	15	0	66	97	178	157	256	76	206	695	(44)	(3)	(47)
55142	Hanover County	41	0	180	482	703	429	697	208	355	1,689	(120)	(8)	(128)
55143	Henrico County	81	0	358	397	836	852	1,385	413	1,611	4,261	(238)	(660)	(898)
55144	Henry County	20	0	87	334	441	206	335	100	236	877	(58)	(159)	(217)
55145	Highland County	9	0	39	36	84	92	150	45	157	444	(26)	(52)	(78)
55146	Isle of Wight County	20	0	90	538	648	215	349	104	597	1,265	(60)	(50)	(110)
55147	James City County	30	0	133	758	921	316	514	153	463	1,446	(88)	138	50
55148	King George County	23	0	101	403	527	241	391	117	433	1,182	(67)	(69)	(136)
55149	King and Queen County	15	0	65	457	537	155	251	75	74	555	(43)	106	63

Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55150	King William County	14	0	63	343	420	151	245	73	389	858	(42)	195	153
55151	Lancaster County	16	0	70	164	250	167	271	81	249	768	(47)	144	97
55152	Lee County	15	0	68	83	166	162	263	78	292	795	(45)	(86)	(131)
55153	Loudoun County	155	0	684	3,097	3,936	1,629	2,648	789	1,827	6,893	(455)	122	(333)
55154	Louisa County	16	0	71	41	128	170	276	82	414	942	(47)	(171)	(218)
55155	Lunenburg County	13	0	56	270	339	134	218	65	258	675	(38)	86	48
55156	Madison County	10	0	45	71	126	108	175	52	123	458	(30)	(23)	(53)
55157	Mathews County	13	0	59	413	485	141	229	68	128	566	(39)	45	6
55158	Mecklenburg County	16	0	71	309	396	170	276	82	223	751	(47)	576	529
55159	Middlesex County	19	0	84	314	417	199	323	96	223	841	(56)	86	30
55160	Montgomery County	25	0	112	0	137	266	433	129	877	1,705	(74)	(416)	(490)
55162	Nelson County	23	0	101	635	759	240	390	116	240	986	(67)	230	163
55163	New Kent County	16	0	71	349	436	169	275	82	500	1,026	(47)	(228)	(275)
55165	Northampton County	14	0	63	657	734	151	245	73	161	630	(42)	289	247
55166	Northumberland County	10	0	43	6	59	102	166	50	175	493	(29)	(94)	(123)
55167	Nottoway County	14	0	61	171	246	146	236	70	153	605	(41)	93	52
55168	Orange County	4	0	16	325	345	37	60	18	4	119	(10)	82	72
55169	Page County	14	0	61	327	402	145	236	70	160	611	(41)	53	12
55170	Patrick County	14	0	60	270	344	144	233	70	232	679	(40)	90	50
55171	Pittsylvania County	18	0	77	563	658	184	299	89	814	1,386	(51)	(178)	(229)
55172	Powhatan County	19	0	83	101	203	198	321	96	239	854	(55)	58	3
55173	Prince Edward County	15	0	68	122	205	161	262	78	190	691	(45)	98	53
55174	Prince George County	18	0	80	197	295	190	308	92	228	818	(53)	(59)	(112)
55176	Prince William County	154	0	677	6,643	7,474	1,611	2,618	780	1,527	6,536	(450)	1,444	994
55177	Pulaski County	20	0	89	516	625	213	345	103	185	846	(59)	261	202
55178	Rappahannock County	16	0	72	0	88	172	280	83	313	848	(48)	(214)	(262)
55179	Richmond County	9	0	39	33	81	92	150	45	158	445	(26)	(58)	(84)
55180	Roanoke County	37	0	164	1,067	1,268	389	633	189	258	1,469	(109)	456	347
55181	Rockbridge County	17	0	73	135	225	175	284	85	158	702	(49)	56	7
55182	Rockingham County	19	0	83	659	761	198	322	96	488	1,104	(55)	(57)	(112)
55183	Russell County	11	0	49	93	153	117	190	57	525	889	(33)	(209)	(242)
55184	Scott County	16	0	72	87	175	171	278	83	223	755	(48)	(47)	(95)
55185	Shenandoah County	12	0	53	145	210	127	206	61	220	614	(35)	3	(32)
55186	Smyth County	15	0	66	839	920	157	255	76	822	1,310	(44)	(245)	(289)
55187	Southampton County	14	0	63	39	116	149	242	72	238	701	(42)	(95)	(137)
55188	Spotsylvania County	37	0	164	531	732	391	635	189	188	1,403	(109)	340	231
55189	Stafford County	44	0	195	978	1,217	465	755	225	327	1,772	(130)	(6)	(136)
55190	Surry County	13	0	58	285	356	139	225	67	220	651	(39)	93	54
55191	Sussex County	15	0	66	69	150	158	256	76	199	689	(44)	(71)	(115)
55192	Tazewell County	18	0	80	116	214	190	308	92	190	780	(53)	16	(37)
55193	Warren County	20	0	89	434	543	212	345	103	590	1,250	(59)	71	12
55195	Washington County	22	0	97	4	123	230	374	111	399	1,114	(64)	(211)	(275)
55196	Westmoreland County	10	0	45	88	143	106	173	52	138	469	(30)	(33)	(63)
55197	Wise County	18	0	80	590	688	190	309	92	187	778	(53)	(8)	(61)
55198	Wythe County	15	0	65	297	377	155	253	75	184	667	(43)	112	69
55199	York County	27	0	121	278	426	288	468	140	603	1,499	(80)	(241)	(321)
55200	City of Alexandria	38	0	168	499	705	400	651	194	1,359	2,604	(112)	(1,100)	(1,212)
55201	City of Bristol	14	0	63	0	77	150	243	72	251	716	(42)	(132)	(174)
55202	City of Buena Vista	9	0	39	53	101	92	150	45	191	478	(26)	(54)	(80)

Health Insurance Credit - Registrars
Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55206	City of Fredericksburg	13	0	57	68	138	135	220	65	949	1,369	(38)	(368)	(406)
55207	City of Hampton	25	0	111	223	359	264	429	128	588	1,409	(74)	(521)	(595)
55208	City of Harrisonburg	18	0	82	549	649	194	315	94	115	718	(54)	136	82
55209	City of Hopewell	16	0	71	134	221	170	276	82	326	854	(47)	(14)	(61)
55210	City of Lynchburg	21	0	93	189	303	221	359	107	699	1,386	(62)	(17)	(79)
55212	City of Norfolk	0	0	0	267	267	0	0	0	474	474	0	25	25
55213	City of Petersburg	19	0	84	44	147	200	325	97	189	811	(56)	(57)	(113)
55214	City of Portsmouth	45	0	198	129	372	473	768	229	1,304	2,774	(132)	(457)	(589)
55215	City of Radford	14	0	62	262	338	148	241	72	219	680	(41)	(11)	(52)
55216	City of Richmond	101	0	447	2,388	2,936	1,064	1,728	515	2,996	6,303	(297)	810	513
55219	City of Staunton	11	0	48	158	217	114	185	55	214	568	(32)	9	(23)
55220	City of Suffolk	20	0	89	171	280	213	346	103	304	966	(59)	(129)	(188)
55221	City of Williamsburg	10	0	43	88	141	102	166	50	177	495	(29)	7	(22)
55222	City of Winchester	16	0	73	43	132	173	281	84	236	774	(48)	(102)	(150)
55223	City of Martinsville	15	0	65	404	484	156	253	75	94	578	(43)	520	477
55225	City of Colonial Heights	15	0	64	29	108	153	248	74	201	676	(43)	(102)	(145)
55230	City of Covington	9	0	39	25	73	92	150	45	150	437	(26)	(53)	(79)
55233	City of Chesapeake	39	0	171	80	290	408	663	197	1,009	2,277	(114)	(565)	(679)
55234	City of Virginia Beach	46	0	205	543	794	487	791	236	131	1,645	(136)	188	52
55235	City of Norton	9	0	39	36	84	92	150	45	157	444	(26)	(52)	(78)
55236	City of Manassas Park	12	0	51	0	63	121	196	59	219	595	(34)	(116)	(150)
55258	City of Newport News	4	0	19	107	130	46	75	22	1,073	1,216	(13)	(28)	(41)
55307	City of Lexington	15	0	65	445	525	156	253	75	74	558	(43)	121	78
55308	City of Waynesboro	11	0	48	104	163	114	185	55	201	555	(32)	(16)	(48)
55313	City of Galax	9	0	39	34	82	92	150	45	154	441	(26)	(53)	(79)
55316	City of Fairfax	33	0	144	134	311	342	556	166	909	1,973	(95)	181	86
55319	City of Emporia	9	0	39	32	80	93	151	45	160	449	(26)	(57)	(83)
55332	City of Manassas	27	0	119	654	800	283	460	137	462	1,342	(79)	(59)	(138)
55335	City of Salem	10	0	45	0	55	108	175	52	371	706	(30)	(168)	(198)
55365	City of Poquoson	15	0	67	0	82	160	260	77	276	773	(45)	(156)	(201)
	Total for VRS Health Insurance Credit - Registrars[1]	2,669	0	11,777	43,611	58,057	28,042	45,560	13,579	48,089	135,270	(7,830)	(1,544)	(9,374)

[1] *Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.*

Health Insurance Credit - Registrars
Appendix 27 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Registrars Total[1]	**(29,834)**	**(22,428)**	**(14,277)**	**(10,668)**	**0**	**0**
	Employer Allocation						
55100	Accomack County	(445)	(262)	(160)	(131)	0	0
55101	Albemarle County	136	(112)	(195)	(153)	0	0
55102	Alleghany County	(144)	(120)	(78)	(45)	0	0
55103	Amelia County	(106)	(114)	(80)	(48)	0	0
55104	Amherst County	(279)	(133)	17	(71)	0	0
55105	Appomattox County	(57)	(23)	1	(53)	0	0
55107	Augusta County	(52)	(83)	(53)	(31)	0	0
55108	Bath County	0	0	0	0	0	0
55109	Bedford County	(329)	(269)	(115)	(79)	0	0
55110	Bland County	(57)	(37)	(30)	(62)	0	0
55111	Botetourt County	(120)	(133)	(216)	(92)	0	0
55112	Brunswick County	(224)	(171)	(112)	(75)	0	0
55113	Buchanan County	(257)	(199)	(144)	(93)	0	0
55114	Buckingham County	(68)	(78)	(110)	(96)	0	0
55115	Campbell County	(336)	(280)	(173)	(90)	0	0
55116	Caroline County	(233)	(164)	(100)	(187)	0	0
55117	Carroll County	(393)	(297)	(173)	(103)	0	0
55118	Charles City County	(166)	(196)	(168)	(86)	0	0
55119	Charlotte County	(93)	(39)	(29)	0	0	0
55120	Chesterfield County	(1,414)	(808)	(356)	(349)	0	0
55121	Clarke County	218	257	272	142	0	0
55122	Craig County	(99)	(95)	(72)	(41)	0	0
55123	Culpeper County	(194)	(161)	(91)	(87)	0	0
55124	Cumberland County	(146)	(125)	(79)	(46)	0	0
55125	Dickenson County	(401)	(324)	(177)	(128)	0	0
55126	Dinwiddie County	(226)	(190)	(122)	(69)	0	0
55128	Essex County	(22)	(42)	(127)	(56)	0	0
55130	Fauquier County	(259)	(139)	(155)	(88)	0	0
55131	Floyd County	(161)	(181)	(141)	(85)	0	0
55132	Fluvanna County	(247)	(167)	(190)	(136)	0	0
55133	Franklin County	(275)	(118)	(79)	(32)	0	0
55134	Frederick County	(329)	(324)	(275)	(164)	0	0
55135	Giles County	(259)	(133)	(7)	(39)	0	0
55136	Gloucester County	(273)	(221)	(142)	(85)	0	0
55137	Goochland County	(63)	(41)	(130)	(80)	0	0
55138	Grayson County	(17)	(8)	9	(51)	0	0
55139	Greene County	(81)	(115)	(90)	(56)	0	0
55140	Greensville County	(31)	(109)	(109)	(68)	0	0
55141	Halifax County	(189)	(158)	(106)	(65)	0	0
55142	Hanover County	(490)	(296)	(83)	(116)	0	0
55143	Henrico County	(1,490)	(955)	(495)	(485)	0	0
55144	Henry County	(186)	(123)	(80)	(48)	0	0
55145	Highland County	(131)	(115)	(74)	(41)	0	0
55146	Isle of Wight County	(229)	(114)	(87)	(186)	0	0
55147	James City County	(155)	(217)	(146)	(7)	0	0
55148	King George County	(346)	(229)	(70)	(11)	0	0
55149	King and Queen County	(36)	(4)	37	(16)	0	0
55150	King William County	(158)	(179)	(26)	(74)	0	0
55151	Lancaster County	(195)	(186)	(71)	(65)	0	0
55152	Lee County	(219)	(200)	(131)	(80)	0	0
55153	Loudoun County	(1,864)	(924)	(49)	(120)	0	0
55154	Louisa County	(354)	(262)	(139)	(58)	0	0
55155	Lunenburg County	(31)	(111)	(119)	(76)	0	0
55156	Madison County	(112)	(109)	(69)	(41)	0	0
55157	Mathews County	(81)	(46)	11	36	0	0
55158	Mecklenburg County	33	(182)	(125)	(80)	0	0
55159	Middlesex County	(95)	(86)	(151)	(94)	0	0
55160	Montgomery County	(677)	(489)	(256)	(147)	0	0
55162	Nelson County	(108)	(36)	31	(114)	0	0
55163	New Kent County	(369)	(214)	7	(14)	0	0
55165	Northampton County	142	136	(100)	(73)	0	0
55166	Northumberland County	(171)	(135)	(80)	(48)	0	0
55167	Nottoway County	(70)	(111)	(109)	(70)	0	0
55168	Orange County	44	54	64	62	0	0
55169	Page County	(85)	(83)	(37)	(4)	0	0
55170	Patrick County	(40)	(114)	(112)	(68)	0	0
55171	Pittsylvania County	(333)	(282)	(166)	54	0	0

Health Insurance Credit - Registrars
Appendix 27 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55172	Powhatan County	(254)	(210)	(102)	(85)	0	0
55173	Prince Edward County	(145)	(155)	(119)	(68)	0	0
55174	Prince George County	(216)	(119)	(104)	(83)	0	0
55176	Prince William County	(422)	373	544	441	0	0
55177	Pulaski County	67	(81)	(104)	(101)	0	0
55178	Rappahannock County	(357)	(215)	(109)	(79)	0	0
55179	Richmond County	(136)	(114)	(74)	(41)	0	0
55180	Roanoke County	105	20	(134)	(192)	0	0
55181	Rockbridge County	(141)	(146)	(107)	(83)	0	0
55182	Rockingham County	(79)	(21)	(91)	(152)	0	0
55183	Russell County	(249)	(208)	(164)	(114)	0	0
55184	Scott County	(197)	(181)	(118)	(83)	0	0
55185	Shenandoah County	(110)	(137)	(98)	(59)	0	0
55186	Smyth County	(395)	(256)	132	129	0	0
55187	Southampton County	(219)	(178)	(112)	(76)	0	0
55188	Spotsylvania County	(135)	(169)	(188)	(179)	0	0
55189	Stafford County	(319)	(111)	(57)	(67)	0	0
55190	Surry County	(33)	(113)	(101)	(47)	0	0
55191	Sussex County	(235)	(158)	(77)	(69)	0	0
55192	Tazewell County	(179)	(179)	(118)	(89)	0	0
55193	Warren County	(123)	(218)	(193)	(172)	0	0
55195	Washington County	(398)	(299)	(180)	(114)	0	0
55196	Westmoreland County	(102)	(107)	(72)	(45)	0	0
55197	Wise County	(76)	17	45	(75)	0	0
55198	Wythe County	(12)	(98)	(111)	(69)	0	0
55199	York County	(454)	(273)	(213)	(132)	0	0
55200	City of Alexandria	(817)	(384)	(419)	(278)	0	0
55201	City of Bristol	(255)	(197)	(116)	(71)	0	0
55202	City of Buena Vista	(128)	(124)	(85)	(41)	0	0
55206	City of Fredericksburg	(614)	(420)	(136)	(61)	0	0
55207	City of Hampton	(636)	(250)	(71)	(92)	0	0
55208	City of Harrisonburg	(29)	(15)	20	(45)	0	0
55209	City of Hopewell	(197)	(209)	(139)	(87)	0	0
55210	City of Lynchburg	(299)	(341)	(261)	(182)	0	0
55212	City of Norfolk	25	(99)	(133)	0	0	0
55213	City of Petersburg	(266)	(207)	(107)	(84)	0	0
55214	City of Portsmouth	(1,040)	(807)	(335)	(220)	0	0
55215	City of Radford	(136)	(81)	(88)	(36)	0	0
55216	City of Richmond	(428)	(700)	(1,276)	(963)	0	0
55219	City of Staunton	(86)	(121)	(88)	(56)	0	0
55220	City of Suffolk	(325)	(181)	(111)	(69)	0	0
55221	City of Williamsburg	(106)	(115)	(81)	(52)	0	0
55222	City of Winchester	(244)	(198)	(119)	(81)	0	0
55223	City of Martinsville	109	(37)	(89)	(77)	0	0
55225	City of Colonial Heights	(228)	(174)	(91)	(75)	0	0
55230	City of Covington	(137)	(115)	(72)	(41)	0	0
55233	City of Chesapeake	(962)	(541)	(287)	(197)	0	0
55234	City of Virginia Beach	(276)	(172)	(224)	(179)	0	0
55235	City of Norton	(131)	(115)	(74)	(41)	0	0
55236	City of Manassas Park	(212)	(161)	(96)	(63)	0	0
55258	City of Newport News	(288)	(360)	(280)	(158)	0	0
55307	City of Lexington	(22)	10	40	(61)	0	0
55308	City of Waynesboro	(119)	(127)	(90)	(56)	0	0
55313	City of Galax	(134)	(113)	(71)	(42)	0	0
55316	City of Fairfax	(535)	(508)	(388)	(231)	0	0
55319	City of Emporia	(139)	(115)	(73)	(42)	0	0
55332	City of Manassas	(318)	(190)	38	(71)	0	0
55335	City of Salem	(263)	(194)	(117)	(76)	0	0
55365	City of Poquoson	(287)	(207)	(123)	(74)	0	0
	Total for VRS Health Insurance Credit - Registrars[1]	(29,834)	(22,428)	(14,277)	(10,668)	0	0

[1] *Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Health Insurance Credit - Registrars
Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (7.75%)
	VRS Health Insurance Credit - Registrars Total[1]	**249,174**	**146,831**	**205,867**	**96,528**
55100	Accomack County	1,930	978	1,371	643
55101	Albemarle County	2,119	1,042	1,460	685
55102	Alleghany County	956	548	768	360
55103	Amelia County	956	536	752	353
55104	Amherst County	1,581	928	1,301	610
55105	Appomattox County	1,302	783	1,098	515
55107	Augusta County	1,381	905	1,268	595
55108	Bath County	0	0	0	0
55109	Bedford County	2,476	1,543	2,164	1,014
55110	Bland County	1,224	689	965	453
55111	Botetourt County	2,383	1,433	2,009	942
55112	Brunswick County	1,445	812	1,139	534
55113	Buchanan County	1,713	955	1,339	628
55114	Buckingham County	1,281	627	879	412
55115	Campbell County	2,009	1,167	1,636	767
55116	Caroline County	2,223	1,015	1,423	667
55117	Carroll County	2,005	1,136	1,593	747
55118	Charles City County	1,598	882	1,236	580
55119	Charlotte County	956	694	974	457
55120	Chesterfield County	7,756	4,524	6,342	2,974
55121	Clarke County	475	816	1,144	536
55122	Craig County	860	484	679	318
55123	Culpeper County	2,330	1,408	1,974	926
55124	Cumberland County	913	513	719	337
55125	Dickenson County	1,309	536	752	353
55126	Dinwiddie County	1,502	860	1,206	566
55128	Essex County	1,345	808	1,133	531
55130	Fauquier County	2,765	1,717	2,407	1,129
55131	Floyd County	1,545	845	1,185	555
55132	Fluvanna County	1,652	762	1,068	501
55133	Franklin County	1,598	1,065	1,493	700
55134	Frederick County	2,444	1,242	1,742	817
55135	Giles County	1,320	828	1,160	544
55136	Gloucester County	1,666	934	1,309	614
55137	Goochland County	1,773	1,024	1,436	673
55138	Grayson County	1,306	797	1,117	524
55139	Greene County	1,063	596	836	392
55140	Greensville County	1,334	762	1,068	501
55141	Halifax County	1,416	824	1,155	541
55142	Hanover County	3,589	2,245	3,148	1,476
55143	Henrico County	8,284	4,462	6,255	2,933
55144	Henry County	1,698	1,080	1,515	710
55145	Highland County	860	484	679	318
55146	Isle of Wight County	2,358	1,125	1,577	739
55147	James City County	2,308	1,657	2,323	1,089
55148	King George County	1,784	1,262	1,769	829
55149	King and Queen County	1,170	810	1,136	533
55150	King William County	1,409	789	1,106	519
55151	Lancaster County	1,491	874	1,225	574
55152	Lee County	1,527	849	1,190	558
55153	Loudoun County	12,252	8,532	11,962	5,609
55154	Louisa County	1,491	889	1,247	585
55155	Lunenburg County	1,309	704	987	463
55156	Madison County	956	565	792	372
55157	Mathews County	860	739	1,036	486
55158	Mecklenburg County	1,581	889	1,247	585

Health Insurance Credit - Registrars
Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55159	Middlesex County	1,848	1,042	1,460	685
55160	Montgomery County	2,576	1,395	1,955	917
55162	Nelson County	2,237	1,256	1,761	826
55163	New Kent County	1,277	885	1,241	582
55165	Northampton County	1,399	789	1,106	519
55166	Northumberland County	956	536	752	353
55167	Nottoway County	1,349	762	1,068	501
55168	Orange County	0	195	273	128
55169	Page County	1,052	760	1,066	500
55170	Patrick County	1,338	752	1,055	495
55171	Pittsylvania County	1,085	963	1,350	633
55172	Powhatan County	1,812	1,036	1,452	681
55173	Prince Edward County	1,466	845	1,185	555
55174	Prince George County	1,745	993	1,393	653
55176	Prince William County	9,626	8,438	11,829	5,547
55177	Pulaski County	1,969	1,113	1,560	732
55178	Rappahannock County	1,588	901	1,263	592
55179	Richmond County	860	484	679	318
55180	Roanoke County	3,650	2,039	2,859	1,340
55181	Rockbridge County	1,623	916	1,285	602
55182	Rockingham County	2,116	1,038	1,455	682
55183	Russell County	1,349	611	857	402
55184	Scott County	1,598	895	1,255	588
55185	Shenandoah County	1,181	664	930	436
55186	Smyth County	546	822	1,152	540
55187	Southampton County	1,399	779	1,093	512
55188	Spotsylvania County	3,600	2,047	2,869	1,345
55189	Stafford County	3,636	2,432	3,410	1,599
55190	Surry County	1,209	725	1,017	477
55191	Sussex County	1,441	826	1,158	543
55192	Tazewell County	1,770	993	1,393	653
55193	Warren County	2,287	1,111	1,558	730
55195	Washington County	2,155	1,204	1,688	791
55196	Westmoreland County	956	557	782	366
55197	Wise County	1,716	995	1,396	654
55198	Wythe County	1,420	814	1,141	535
55199	York County	2,658	1,508	2,115	992
55200	City of Alexandria	4,128	2,097	2,940	1,378
55201	City of Bristol	1,395	783	1,098	515
55202	City of Buena Vista	860	484	679	318
55206	City of Fredericksburg	1,242	708	993	465
55207	City of Hampton	2,305	1,381	1,936	908
55208	City of Harrisonburg	1,602	1,017	1,425	668
55209	City of Hopewell	1,606	889	1,247	585
55210	City of Lynchburg	2,408	1,157	1,623	761
55212	City of Norfolk	0	0	0	0
55213	City of Petersburg	1,816	1,047	1,469	689
55214	City of Portsmouth	4,388	2,475	3,470	1,627
55215	City of Radford	1,224	775	1,087	510
55216	City of Richmond	11,934	5,569	7,808	3,661
55219	City of Staunton	1,063	596	836	392
55220	City of Suffolk	1,827	1,115	1,563	733
55221	City of Williamsburg	960	536	752	353
55222	City of Winchester	1,613	907	1,271	596
55223	City of Martinsville	1,456	816	1,144	536
55225	City of Colonial Heights	1,416	799	1,120	525
55230	City of Covington	860	484	679	318
55233	City of Chesapeake	3,807	2,135	2,994	1,404

Health Insurance Credit - Registrars
Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55234	City of Virginia Beach	4,289	2,550	3,575	1,676
55235	City of Norton	860	484	679	318
55236	City of Manassas Park	1,135	633	887	416
55258	City of Newport News	1,031	243	341	160
55307	City of Lexington	1,384	816	1,144	536
55308	City of Waynesboro	1,063	596	836	392
55313	City of Galax	863	484	679	318
55316	City of Fairfax	3,486	1,790	2,510	1,177
55319	City of Emporia	867	488	684	321
55332	City of Manassas	2,355	1,481	2,077	974
55335	City of Salem	1,117	565	792	372
55365	City of Poquoson	1,484	837	1,174	550
	Total for VRS Health Insurance Credit - Registrars[1]	249,174	146,831	205,867	96,528

[1] *Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.*

Virginia Sickness and Disability Program
Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
21156	Department of State Police - Troopers	$ 837,700	2.43006%	$ 720,977	2.35280%
30100	General Assembly - Senate	41,972	0.12176%	37,506	0.12239%
30101	House of Delegates	65,238	0.18925%	58,837	0.19201%
30103	Magistrate System	146,660	0.42544%	125,827	0.41062%
30107	Division of Legislative Services	41,837	0.12136%	37,461	0.12225%
30109	Division of Legislative Automated Systems	15,265	0.04428%	13,108	0.04278%
30110	Joint Legislative Audit and Review Commission	21,314	0.06183%	18,033	0.05885%
30111	Supreme Court	142,530	0.41346%	124,977	0.40784%
30112	Judicial Inquiry and Review Commission	2,763	0.00802%	2,412	0.00787%
30114	General District Courts	244,950	0.71057%	216,607	0.70686%
30115	Juvenile and Domestic Relations District Courts	152,815	0.44330%	132,741	0.43318%
30116	Combined District Courts	44,833	0.13005%	38,198	0.12465%
30117	Virginia State Bar	44,623	0.12945%	37,651	0.12287%
30119	Office of the Lieutenant Governor	1,197	0.00347%	358	0.00117%
30121	Office of the Governor	14,073	0.04082%	15,134	0.04939%
30122	Department of Planning and Budget	29,511	0.08561%	25,984	0.08479%
30123	Department of Military Affairs	111,270	0.32278%	101,292	0.33055%
30125	Virginia Court of Appeals	47,015	0.13638%	43,619	0.14234%
30127	Department of Emergency Management	87,370	0.25345%	75,486	0.24634%
30128	Virginia Veterans Care Center	79,047	0.22931%	72,071	0.23519%
30129	Department of Human Resource Management	61,843	0.17940%	54,976	0.17941%
30132	Virginia Department of Elections	33,730	0.09785%	29,239	0.09542%
30133	Auditor of Public Accounts	61,967	0.17976%	52,920	0.17270%
30136	Virginia Information Technologies Agency (VITA)	200,596	0.58190%	182,567	0.59578%
30140	Department of Criminal Justice Services	77,246	0.22408%	68,605	0.22388%
30141	Office of the Attorney General and Department of Law	281,682	0.81712%	240,344	0.78433%
30143	Office of the Attorney General - Division of Debt Collection	9,738	0.02825%	8,502	0.02774%
30146	Science Museum of Virginia	26,916	0.07808%	24,976	0.08151%
30147	Office of the State Inspector General	21,912	0.06356%	20,503	0.06691%
30148	Virginia Commission for the Arts	2,661	0.00772%	2,349	0.00767%
30151	Department of Accounts	78,509	0.22774%	69,932	0.22821%
30152	Department of the Treasury	56,956	0.16522%	46,508	0.15177%
30154	Department of Motor Vehicles	601,229	1.74409%	550,551	1.79664%
30156	Department of State Police	287,730	0.83467%	268,864	0.87740%
30157	Compensation Board	5,955	0.01727%	4,457	0.01454%
30160	Virginia Criminal Sentencing Commission	5,808	0.01685%	4,934	0.01610%
30161	Department of Taxation	330,395	0.95843%	273,402	0.89220%
30162	Department of Accounts - Transfer Payments (CHRF)	1,439	0.00417%	1,437	0.00469%
30164	Virginia Management Fellows Administration	4,521	0.01311%	5,055	0.01650%
30165	Department of Housing and Community Development	71,172	0.20646%	60,969	0.19896%
30166	Secretary of the Commonwealth	5,046	0.01464%	4,700	0.01534%
30171	State Corporation Commission	352,491	1.02253%	315,584	1.02986%
30172	Virginia State Lottery	191,320	0.55500%	173,400	0.56586%
30174	Commonwealth Savings Plan	85,915	0.24923%	75,305	0.24575%
30180	Secretary of Administration	14,023	0.04068%	13,203	0.04309%
30181	Department of Labor and Industry	65,614	0.19034%	52,945	0.17278%
30182	Virginia Employment Commission	286,650	0.83154%	149,159	0.48676%
30183	Secretary of Natural and Historic Resources	1,222	0.00354%	1,880	0.00614%
30185	Secretary of Education	207	0.00060%	112	0.00037%
30186	Secretary of Transportation	2,305	0.00669%	2,014	0.00657%
30187	Secretary of Public Safety	765	0.00222%	720	0.00235%
30188	Secretary of Health and Human Resources	1,637	0.00475%	496	0.00162%
30190	Secretary of Finance	1,799	0.00522%	1,124	0.00367%
30191	Virginia Workers' Compensation Commission	134,847	0.39117%	114,393	0.37330%
30192	Secretary of Commerce and Trade	2,938	0.00852%	896	0.00292%
30193	Secretary of Agriculture and Forestry	807	0.00234%	846	0.00276%
30194	Department of General Services	264,225	0.76648%	239,842	0.78269%
30195	Secretary of Labor	906	0.00263%	1,047	0.00342%
30199	Department of Conservation and Recreation	193,659	0.56178%	169,073	0.55174%
30200	Office of Children's Services	8,336	0.02418%	7,237	0.02362%

Virginia Sickness and Disability Program
Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
30201	Department of Education - Central Office Operations	274,231	0.79551%	248,654	0.81144%
30202	The Library of Virginia	54,770	0.15888%	46,658	0.15226%
30203	Woodrow Wilson Rehabilitation Center	65,356	0.18959%	54,316	0.17725%
30204	The College of William and Mary	387,297	1.12350%	349,284	1.13983%
30207	University of Virginia - Academic Division	2,433,812	7.06018%	2,162,916	7.05834%
30208	Virginia Polytechnic Institute and State University	1,167,832	3.38773%	1,044,304	3.40792%
30211	Virginia Military Institute	127,776	0.37066%	119,845	0.39110%
30212	Virginia State University	292,949	0.84981%	255,621	0.83418%
30213	Norfolk State University	280,632	0.81408%	252,658	0.82451%
30214	Longwood University	124,129	0.36008%	108,793	0.35503%
30215	University of Mary Washington	121,013	0.35104%	107,642	0.35127%
30216	James Madison University	845,434	2.45250%	746,844	2.43721%
30217	Radford University	349,318	1.01333%	305,060	0.99552%
30218	Virginia School for Deaf and Blind	41,982	0.12178%	39,965	0.13042%
30221	Old Dominion University	631,857	1.83294%	868,570	2.83444%
30222	Department of Professional and Occupational Regulation	68,509	0.19874%	58,540	0.19104%
30223	Department of Health Professions	130,182	0.37764%	113,937	0.37182%
30226	Board of Accountancy	6,055	0.01756%	5,898	0.01925%
30233	Board of Bar Examiners	3,963	0.01150%	3,210	0.01048%
30234	Cooperative Extension and Agricultural Research Service	29,351	0.08514%	25,791	0.08416%
30236	Virginia Commonwealth University	1,900,527	5.51319%	1,670,568	5.45164%
30238	Virginia Museum of Fine Arts	102,544	0.29747%	88,439	0.28861%
30239	Frontier Culture Museum of Virginia	11,113	0.03224%	9,221	0.03009%
30241	Richard Bland College	28,955	0.08399%	22,680	0.07401%
30242	Christopher Newport University	238,797	0.69272%	210,590	0.68723%
30245	State Council of Higher Education for Virginia	32,615	0.09461%	28,368	0.09257%
30246	University of Virginia's College at Wise	64,060	0.18583%	60,207	0.19648%
30247	George Mason University	1,213,590	3.52047%	1,042,114	3.40078%
30261	Virginia Community College System - Central Office Operations	129,672	0.37616%	104,768	0.34189%
30262	Department of Rehabilitative Services	401,935	1.16596%	346,184	1.12972%
30263	Dept for Aging and Rehabilitative Services	7,455	0.02163%	6,774	0.02211%
30268	Virginia Institute of Marine Science	78,515	0.22776%	71,357	0.23286%
30270	Virginia Community College System - Shared Services	37,851	0.10980%	32,472	0.10597%
30275	New River Community College	43,930	0.12744%	38,545	0.12579%
30276	Southside Virginia Community College	52,703	0.15288%	47,402	0.15469%
30277	Paul D. Camp Community College	24,112	0.06995%	22,468	0.07332%
30278	Rappahannock Community College	44,446	0.12893%	42,260	0.13791%
30279	Danville Community College	44,205	0.12823%	37,786	0.12331%
30280	Northern Virginia Community College	612,841	1.77778%	537,140	1.75287%
30282	Piedmont Virginia Community College	63,104	0.18306%	54,341	0.17733%
30283	J Sargeant Reynolds Community College	123,739	0.35895%	106,000	0.34591%
30284	Eastern Shore Community College	16,759	0.04862%	15,754	0.05141%
30285	Patrick Henry Community College	74,142	0.21508%	63,379	0.20683%
30286	Virginia Western Community College	82,428	0.23911%	73,199	0.23887%
30287	Mountain Gateway Community College	23,987	0.06958%	20,812	0.06792%
30288	Wytheville Community College	34,464	0.09998%	31,531	0.10290%
30290	Brightpoint Community College	103,814	0.30115%	89,909	0.29340%
30291	Blue Ridge Community College	68,284	0.19808%	56,297	0.18372%
30292	Central Virginia Community College	55,971	0.16236%	47,575	0.15525%
30293	Virginia Peninsula Community College	81,292	0.23582%	70,398	0.22973%
30294	Southwest Virginia Community College	47,332	0.13730%	41,686	0.13604%
30295	Tidewater Community College	243,176	0.70542%	208,954	0.68189%
30296	Virginia Highlands Community College	36,400	0.10559%	32,722	0.10678%
30297	Germanna Community College	118,030	0.34239%	110,905	0.36192%
30298	Laurel Ridge Community College	79,888	0.23175%	71,702	0.23399%
30299	Mountain Empire Community College	40,531	0.11758%	34,782	0.11351%
30301	Department of Agriculture and Consumer Services	190,987	0.55403%	172,937	0.56435%
30310	Virginia Economic Development Partnership	123,010	0.35684%	113,208	0.36944%
30320	Virginia Tourism Authority	39,186	0.11367%	33,892	0.11060%
30327	Department of Workforce Development and Advancement	0	0.00000%	95,320	0.31106%

Virginia Sickness and Disability Program
Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
30330	Virginia - Israel Advisory Board	814	0.00236%	694	0.00226%
30350	Department of Small Business and Supplier Diversity	22,890	0.06640%	20,534	0.06701%
30400	Jamestown-Yorktown Commemoration	0	0.00000%	0	0.00000%
30402	Marine Resources Commission	28,741	0.08337%	24,141	0.07878%
30403	Department of Wildlife Resources	107,271	0.31118%	94,340	0.30786%
30405	Virginia Racing Commission	3,858	0.01119%	2,958	0.00965%
30407	Virginia Port Authority	491	0.00142%	420	0.00137%
30409	Department of Energy	89,070	0.25838%	84,929	0.27715%
30411	Department of Forestry	78,559	0.22789%	70,441	0.22987%
30413	Commission on Virginia Alcohol Safety Action Program	4,080	0.01184%	3,559	0.01161%
30417	Gunston Hall	1,426	0.00414%	1,339	0.00437%
30423	Department of Historic Resources	21,174	0.06142%	19,052	0.06217%
30425	Jamestown - Yorktown Foundation	54,170	0.15714%	46,971	0.15328%
30440	Department of Environmental Quality	390,730	1.13346%	344,344	1.12371%
30454	Office Of Commonwealth Preparedness	1,971	0.00572%	2,492	0.00813%
30501	Va Dept Of Transportation	3,260,976	9.45977%	2,849,735	9.29967%
30505	Department of Rail and Public Transportation	40,016	0.11608%	35,828	0.11692%
30506	Motor Vehicle Dealer Board	8,550	0.02480%	6,834	0.02230%
30510	Va Dept Of Transportation Central Office	0	0.00000%	0	0.00000%
30511	Va Dept Of Transportation Bristol	0	0.00000%	0	0.00000%
30512	Va Dept Of Transportation Salem	0	0.00000%	0	0.00000%
30513	Va Dept Of Transportation Lynchburg	0	0.00000%	0	0.00000%
30514	Va Dept Of Transportation Richmond	0	0.00000%	0	0.00000%
30515	Va Dept Of Transportation Hampton Roads	0	0.00000%	0	0.00000%
30516	Va Dept Of Transportation Fredericksburg	0	0.00000%	0	0.00000%
30517	Va Dept Of Transportation Culpeper	0	0.00000%	0	0.00000%
30518	Va Dept Of Transportation Staunton	0	0.00000%	0	0.00000%
30519	Va Dept Of Transportation Nova	0	0.00000%	0	0.00000%
30601	Department of Health	1,243,689	3.60779%	1,091,006	3.56033%
30602	Department of Medical Assistance Services	300,910	0.87290%	273,373	0.89211%
30606	Virginia Board for People With Disabilities	4,414	0.01280%	4,074	0.01329%
30701	Department of Corrections - Central Administration	205,461	0.59602%	191,633	0.62536%
30702	Department for the Blind and Vision Impaired	61,038	0.17706%	57,395	0.18730%
30703	Central State Hospital	268,851	0.77990%	251,965	0.82225%
30704	Eastern State Hospital	227,202	0.65908%	215,677	0.70383%
30705	Southwestern Virginia Mental Health Institute	192,562	0.55860%	169,738	0.55391%
30706	Western State Hospital	250,106	0.72553%	236,770	0.77266%
30707	Central Virginia Training Center	286	0.00083%	243	0.00079%
30708	Commonwealth Center for Children and Adolescents	42,447	0.12313%	36,988	0.12070%
30711	Virginia Correctional Enterprises	52,783	0.15312%	44,586	0.14550%
30716	Virginia Correctional Center for Women	39,940	0.11586%	35,979	0.11741%
30718	Bland Correctional Center	26,504	0.07688%	23,156	0.07557%
30720	Department of Behavioral Health & Developmental Services	315,852	0.91625%	300,439	0.98044%
30723	Southeastern Virginia Training Center	91,705	0.26602%	80,548	0.26286%
30724	Catawba Hospital	111,511	0.32348%	100,553	0.32814%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	180,012	0.52219%	161,794	0.52799%
30729	Piedmont Geriatric Hospital	103,584	0.30048%	97,181	0.31713%
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
30735	Wallen Ridge Correctional Center	39,053	0.11329%	33,271	0.10857%
30737	St. Brides Correctional Center	31,939	0.09265%	30,588	0.09982%
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%
30739	Southern Virginia Mental Health Institute	61,375	0.17804%	58,799	0.19188%
30741	Red Onion Correctional Center	39,511	0.11462%	33,263	0.10855%
30742	Department of Corrections - Academy For Staff Development	57,061	0.16553%	50,406	0.16449%
30743	Fluvanna Women's Correctional Center	59,399	0.17231%	52,308	0.17070%
30745	Nottoway Correctional Center	39,242	0.11384%	37,054	0.12092%
30747	Marion Correctional Treatment Center	32,944	0.09557%	28,782	0.09393%
30748	Hiram W. Davis Medical Center	70,242	0.20376%	55,254	0.18031%

Virginia Sickness and Disability Program
Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
30749	Buckingham Correctional Center	31,826	0.09232%	27,462	0.08962%
30751	Department for the Deaf and Hard-of-Hearing	3,842	0.01115%	3,525	0.01150%
30752	State Farm Correctional Complex	49,551	0.14374%	47,555	0.15519%
30753	Deerfield Correctional Center	46,646	0.13531%	47,013	0.15342%
30754	Augusta Correctional Center	29,273	0.08492%	0	0.00000%
30756	Department of Corrections - Division of Institutions	232,152	0.67344%	208,572	0.68064%
30757	Western Region Correctional Field Units	9,375	0.02720%	13,802	0.04504%
30761	Eastern Reg Corr Field Unit	16,288	0.04725%	15,929	0.05198%
30765	Department of Social Services	679,968	1.97250%	580,727	1.89511%
30766	Virginia Parole Board	3,792	0.01100%	3,017	0.00985%
30767	Adult Community Service	89,045	0.25831%	79,329	0.25888%
30768	Keen Mountain Correctional Center	27,275	0.07912%	24,795	0.08091%
30769	Greensville Correctional Center	83,826	0.24317%	80,127	0.26148%
30770	Dillwyn Correctional Center	32,942	0.09556%	30,553	0.09970%
30771	Indian Creek Correctional Center	24,904	0.07224%	23,812	0.07771%
30772	Haynesville Correctional Center	37,088	0.10759%	32,000	0.10443%
30773	Coffeewood Correctional Center	32,390	0.09396%	29,954	0.09775%
30774	Lunenburg Correctional Center	28,895	0.08382%	26,016	0.08490%
30775	Pocahontas State Correctional Center	31,269	0.09071%	28,027	0.09146%
30776	Green Rock Correctional Center	35,390	0.10266%	28,926	0.09440%
30777	Department of Juvenile Justice	486,969	1.41264%	417,353	1.36197%
30778	Department of Forensic Science	170,450	0.49445%	148,494	0.48459%
30779	Sussex State Prison Complex	47,608	0.13810%	25,060	0.08178%
30784	Lawrenceville Correctional Center	0	0.00000%	26,516	0.08653%
30785	River North Correctional Center	33,822	0.09811%	28,689	0.09362%
30794	Virginia Center for Behavioral Rehabilitation	178,626	0.51817%	151,399	0.49407%
30840	Virginia Housing Commission	1,547	0.00449%	1,377	0.00449%
30841	Department of Aviation	19,570	0.05677%	17,740	0.05789%
30847	Joint Commission on Technology and Science	0	0.00000%	860	0.00281%
30848	Indigent Defense Commission	300,568	0.87191%	271,558	0.88619%
30851	Virginia Tobacco Region Revitalization Commission	5,887	0.01708%	5,111	0.01668%
30852	Virginia Foundation For Healthy Youth	8,174	0.02371%	6,872	0.02243%
30856	Virginia Opioid Abatement Authority	4,481	0.01300%	4,399	0.01436%
30863	Commission on Electric Utility Regulation	0	0.00000%	1,417	0.00462%
30882	Behavioral Health Commission	2,026	0.00588%	2,079	0.00678%
30883	Virginia American Revolution 250 Commission	5,100	0.01479%	4,854	0.01584%
30902	Puller Veterans Care Center	6,152	0.01785%	5,818	0.01899%
30903	Jones & Cabacoy Veterans Care Center	23,807	0.06906%	38,683	0.12624%
30912	Department of Veterans Services	113,214	0.32842%	97,818	0.31921%
30913	Veterans Services Foundation	560	0.00162%	1,019	0.00333%
30922	Sitter-Barfoot Veterans Care Center	89,201	0.25876%	83,319	0.27190%
30937	Southern Virginia Higher Education Center	18,220	0.05285%	15,951	0.05205%
30938	New College Institute	6,372	0.01848%	5,890	0.01922%
30942	Virginia Museum of Natural History	11,323	0.03285%	9,126	0.02978%
30948	Southwest Virginia Higher Education Center	8,038	0.02332%	6,956	0.02270%
30957	Commonwealth's Attorneys' Services Council	3,615	0.01049%	2,974	0.00971%
30960	Department of Fire Programs	32,776	0.09508%	29,713	0.09696%
30961	Virginia Capitol Police	6,651	0.01929%	6,606	0.02156%
30977	Virginia Cannabis Control Authority	11,157	0.03237%	12,017	0.03922%
30999	Department of Alcoholic Beverage Control	521,337	1.51233%	396,787	1.29485%
35522	Virginia Passenger Rail Authority	47,861	0.13884%	50,325	0.16423%
35885	Fort Monroe Authority	11,455	0.03323%	10,573	0.03450%
70156	Department of State Police	1,462	0.00424%	935	0.00305%
70203	Woodrow Wilson Rehabilitation Center	1,506	0.00437%	434	0.00142%
70204	The College of William and Mary	10,485	0.03042%	9,381	0.03061%
70207	University of Virginia - Academic Division	28,142	0.08164%	27,305	0.08911%
70208	Virginia Polytechnic Institute and State University	18,973	0.05504%	16,559	0.05404%
70211	Virginia Military Institute	3,737	0.01084%	3,217	0.01050%
70212	Virginia State University	8,548	0.02480%	8,188	0.02672%
70213	Norfolk State University	10,431	0.03026%	7,791	0.02542%

Virginia Sickness and Disability Program
Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
70214	Longwood University	3,744	0.01086%	3,497	0.01141%
70215	University of Mary Washington	6,066	0.01760%	5,541	0.01808%
70216	James Madison University	11,567	0.03355%	10,352	0.03378%
70217	Radford University	5,492	0.01593%	4,783	0.01561%
70221	Old Dominion University	17,472	0.05068%	18,042	0.05888%
70236	Virginia Commonwealth University	38,696	0.11225%	35,722	0.11657%
70241	Richard Bland College	1,438	0.00417%	1,226	0.00400%
70242	Christopher Newport University	9,925	0.02879%	8,176	0.02668%
70246	University of Virginia's College at Wise	2,987	0.00866%	2,551	0.00832%
70247	George Mason University	24,750	0.07180%	19,343	0.06312%
70280	Northern Virginia Community College	19,220	0.05575%	15,233	0.04971%
70282	Piedmont Virginia Community College	1,313	0.00381%	1,283	0.00419%
70283	J Sargeant Reynolds Community College	2,874	0.00834%	2,420	0.00790%
70285	Patrick & Henry Community College	0	0.00000%	225	0.00073%
70286	Virginia Western Community College	2,414	0.00700%	2,101	0.00686%
70288	Wytheville Community College	388	0.00113%	628	0.00205%
70291	Blue Ridge Community College	236	0.00068%	315	0.00103%
70292	Central Virginia Community College	1,854	0.00538%	1,623	0.00530%
70293	Virginia Peninsula Community College	1,521	0.00441%	989	0.00323%
70294	Southwest Virginia Community College	1,267	0.00368%	1,138	0.00371%
70296	Virginia Highlands Community College	759	0.00220%	657	0.00214%
70297	Germanna Community College	1,115	0.00323%	1,015	0.00331%
70298	Laurel Ridge Community College	1,737	0.00504%	1,229	0.00401%
70299	Mountain Empire Community College	915	0.00265%	796	0.00260%
70402	Marine Resources Commission	23,570	0.06837%	19,685	0.06424%
70403	Department of Wildlife Resources	59,951	0.17391%	53,704	0.17525%
70716	Virginia Correctional Center for Women	63,259	0.18351%	54,893	0.17913%
70718	Bland Correctional Center	52,991	0.15372%	46,528	0.15184%
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
70735	Wallen Ridge Correctional Center	101,483	0.29439%	86,544	0.28242%
70737	St Brides Correctional Center	49,425	0.14338%	40,204	0.13120%
70741	Red Onion Correctional Center	100,878	0.29263%	83,852	0.27364%
70743	Fluvanna Women's Correctional Center	44,487	0.12905%	42,253	0.13789%
70745	Nottoway Correctional Center	65,348	0.18957%	47,320	0.15442%
70747	Marion Correctional Treatment Center	44,925	0.13032%	37,713	0.12307%
70749	Buckingham Correctional Center	54,619	0.15844%	48,883	0.15952%
70752	State Farm Correctional Complex	110,266	0.31987%	94,862	0.30957%
70753	Deerfield Correctional Center	72,245	0.20957%	59,099	0.19286%
70754	Augusta Correctional Center	30,140	0.08743%	0	0.00000%
70756	Department of Corrections - Division of Institutions	18,743	0.05437%	18,369	0.05994%
70757	Western Region Correctional Field Units	29,144	0.08454%	27,508	0.08977%
70761	Eastern Reg Corr Field Unit	27,605	0.08008%	21,662	0.07069%
70767	Adult Community Service	348,053	1.00966%	302,320	0.98657%
70768	Keen Mountain Correctional Center	60,725	0.17616%	53,109	0.17331%
70769	Greensville Correctional Center	93,787	0.27206%	65,810	0.21476%
70770	Dillwyn Correctional Center	62,103	0.18015%	53,961	0.17609%
70771	Indian Creek Correctional Center	42,300	0.12271%	33,614	0.10969%
70772	Haynesville Correctional Center	62,752	0.18204%	49,514	0.16158%
70773	Coffeewood Correctional Center	44,805	0.12997%	41,717	0.13614%
70774	Lunenburg Correctional Center	50,136	0.14544%	39,377	0.12850%
70775	Pocahontas State Correctional Center	55,903	0.16217%	47,540	0.15514%
70776	Green Rock Correctional Center	55,500	0.16100%	47,843	0.15613%
70777	Department of Juvenile Justice	46,830	0.13585%	37,821	0.12342%
70779	Sussex State Prison Complex	79,232	0.22984%	49,255	0.16074%
70784	Lawrenceville Correctional Center	0	0.00000%	35,557	0.11603%
70785	River North Correctional Center	68,267	0.19803%	56,575	0.18462%
70961	Virginia Capitol Police	25,551	0.07412%	25,300	0.08256%
70999	Department of Alcoholic Beverage Control	58,050	0.16840%	51,905	0.16938%

Virginia Sickness and Disability Program
Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
	Total for VRS Virginia Sickness and Disability Program[1]	$ 34,472,359	100.00000%	$ 30,643,417	100.00000%

[1] *Employer-level results may not add to VSDP systemwide results due to rounding.*

Virginia Sickness and Disability Program
Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Virginia Sickness and Disability Program - Plan Total[1]	**9,969,432**	**0**	**0**	**28,492,004**	**38,461,436**	**35,597,292**	**22,758,784**	**35,439,485**	**29,022,420**	**122,817,981**	**(7,370,737)**	**(98,251)**	**(7,468,988)**
	Employer Allocation													
21156	Department of State Police - Troopers	234,561	0	0	273,461	508,022	837,533	535,469	833,820	332,415	2,539,237	(173,419)	(59,132)	(232,551)
30100	General Assembly - Senate	12,202	0	0	24,060	36,262	43,568	27,854	43,374	4,578	119,374	(9,021)	3,533	(5,488)
30101	House of Delegates	19,142	0	0	57,134	76,276	68,350	43,699	68,047	11,565	191,661	(14,153)	8,156	(5,997)
30103	Magistrate System	40,936	0	0	88,568	129,504	146,170	93,452	145,522	52,154	437,298	(30,266)	9,424	(20,842)
30107	Division of Legislative Services	12,188	0	0	20,476	32,664	43,518	27,823	43,325	7,355	122,021	(9,011)	3,143	(5,868)
30109	Division of Legislative Automated Systems	4,265	0	0	5,329	9,594	15,229	9,736	15,161	9,041	49,167	(3,153)	(832)	(3,985)
30110	Joint Legislative Audit and Review Commission	5,867	0	0	16,293	22,160	20,949	13,394	20,856	1,617	56,816	(4,338)	1,516	(2,822)
30111	Supreme Court	40,659	0	0	32,633	73,292	145,180	92,819	144,536	7,298	389,833	(30,061)	4,911	(25,150)
30112	Judicial Inquiry and Review Commission	785	0	0	3,374	4,159	2,802	1,791	2,789	588	7,970	(580)	(13)	(593)
30114	General District Courts	70,470	0	0	17,002	87,472	251,623	160,873	250,508	58,896	721,900	(52,101)	(7,846)	(59,947)
30115	Juvenile and Domestic Relations District Courts	43,186	0	0	41,591	84,777	154,200	98,587	153,517	27,261	433,565	(31,929)	4,184	(27,745)
30116	Combined District Courts	12,427	0	0	20,973	33,400	44,372	28,369	44,175	19,429	136,345	(9,188)	2,856	(6,332)
30117	Virginia State Bar	12,249	0	0	56,553	68,802	43,738	27,964	43,545	699	115,946	(9,056)	12,062	3,006
30119	Office of the Lieutenant Governor	117	0	0	6,434	6,551	416	266	415	1,876	2,973	(86)	391	305
30121	Office of the Governor	4,924	0	0	772	5,696	17,581	11,241	17,504	42,652	88,978	(3,640)	(8,111)	(11,751)
30122	Department of Planning and Budget	8,453	0	0	13,805	22,258	30,183	19,297	30,049	3,707	83,236	(6,250)	3,710	(2,540)
30123	Department of Military Affairs	32,954	0	0	25,963	58,917	117,667	75,229	117,145	32,633	342,674	(24,364)	(4,549)	(28,913)
30125	Virginia Court of Appeals	14,190	0	0	6,601	20,791	50,669	32,395	50,445	76,289	209,798	(10,491)	(15,033)	(25,524)
30127	Department of Emergency Management	24,559	0	0	21,513	46,072	87,690	56,064	87,302	50,572	281,628	(18,157)	(15,401)	(33,558)
30128	Virginia Veterans Care Center	23,447	0	0	7,460	30,907	83,721	53,526	83,350	60,186	280,783	(17,335)	(10,717)	(28,052)
30129	Department of Human Resource Management	17,886	0	0	23,807	41,693	63,865	40,832	63,582	3,079	171,358	(13,224)	2,145	(11,079)
30132	Virginia Department of Elections	9,513	0	0	12,126	21,639	33,967	21,716	33,816	17,578	107,077	(7,033)	(8,646)	(15,679)
30133	Auditor of Public Accounts	17,217	0	0	69,465	86,682	61,477	39,304	61,204	10,406	172,391	(12,729)	14,241	1,512
30136	Virginia Information Technologies Agency (VITA)	59,396	0	0	1,503	60,899	212,082	135,592	211,141	251,821	810,636	(43,913)	(45,846)	(89,759)
30140	Department of Criminal Justice Services	22,320	0	0	550	22,870	79,695	50,952	79,342	58,002	267,991	(16,502)	(20,113)	(36,615)
30141	Office of the Attorney General and Department of Law	78,193	0	0	91,022	169,215	279,200	178,504	277,963	261,980	997,647	(57,811)	(34,348)	(92,159)
30143	Office of the Attorney General - Division of Debt Collection	2,766	0	0	7,142	9,908	9,875	6,313	9,831	3,977	29,996	(2,045)	2,735	690
30146	Science Museum of Virginia	8,126	0	0	9,166	17,292	29,015	18,551	28,887	25,086	101,539	(6,008)	1,841	(4,167)
30147	Office of the State Inspector General	6,671	0	0	20,590	27,261	23,818	15,228	23,713	12,764	75,523	(4,932)	1,608	(3,324)
30148	Virginia Commission for the Arts	765	0	0	1,613	2,378	2,730	1,746	2,718	6,369	13,563	(565)	(1,285)	(1,850)
30151	Department of Accounts	22,751	0	0	75,635	98,386	81,237	51,938	80,876	9,527	223,578	(16,821)	12,344	(4,477)
30152	Department of the Treasury	15,131	0	0	66,398	81,529	54,026	34,541	53,787	3,630	145,984	(11,187)	7,698	(3,489)
30154	Department of Motor Vehicles	179,115	0	0	433,425	612,540	639,555	408,893	636,720	172,638	1,857,806	(132,425)	53,075	(79,350)
30156	Department of State Police	87,472	0	0	103,301	190,773	312,331	199,686	310,946	226,672	1,049,635	(64,671)	(38,211)	(102,882)
30157	Compensation Board	1,450	0	0	12,343	13,793	5,176	3,309	5,153	914	14,552	(1,072)	1,134	62
30160	Virginia Criminal Sentencing Commission	1,605	0	0	3,279	4,884	5,731	3,664	5,706	5,192	20,293	(1,187)	(468)	(1,655)
30161	Department of Taxation	88,947	0	0	254,661	343,608	317,599	203,054	316,191	17,868	854,712	(65,762)	41,775	(23,987)
30162	Department of Accounts - Transfer Payments (CHRF)	468	0	0	187	655	1,670	1,067	1,662	4,541	8,940	(346)	(704)	(1,050)
30164	Virginia Management Fellows Administration	1,645	0	0	6,355	8,000	5,874	3,755	5,848	16,617	32,094	(1,216)	(3,236)	(4,452)
30165	Department of Housing and Community Development	19,835	0	0	35,293	55,128	70,824	45,281	70,510	57,762	244,377	(14,665)	(14,248)	(28,913)
30166	Secretary of the Commonwealth	1,529	0	0	268	1,797	5,461	3,491	5,436	8,855	23,243	(1,131)	(1,793)	(2,924)
30171	State Corporation Commission	102,671	0	0	3,547	106,218	366,602	234,384	364,977	106,236	1,072,199	(75,908)	(17,876)	(93,784)
30172	Virginia State Lottery	56,413	0	0	14,131	70,544	201,431	128,783	200,538	107,942	638,694	(41,708)	(34,274)	(75,982)
30174	Commonwealth Savings Plan	24,500	0	0	9,573	34,073	87,480	55,930	87,093	35,071	265,574	(18,114)	(14,852)	(32,966)
30180	Secretary of Administration	4,296	0	0	265	4,561	15,339	9,807	15,271	45,804	86,221	(3,176)	(9,468)	(12,644)
30181	Department of Labor and Industry	17,225	0	0	63,979	81,204	61,505	39,323	61,232	32,672	194,732	(12,735)	722	(12,013)
30182	Virginia Employment Commission	48,527	0	0	1,623,726	1,672,253	173,273	110,781	172,505	357,520	814,079	(35,878)	133,080	97,202
30183	Secretary of Natural and Historic Resources	612	0	0	6	618	2,186	1,397	2,176	12,547	18,306	(453)	(1,385)	(1,838)
30185	Secretary of Education	37	0	0	5,594	5,631	132	84	131	95	442	(27)	1,922	1,895
30186	Secretary of Transportation	655	0	0	1,023	1,678	2,339	1,495	2,328	6,520	12,682	(484)	(170)	(654)
30187	Secretary of Public Safety	234	0	0	19,003	19,237	837	535	833	1,774	3,979	(173)	3,355	3,182

Virginia Sickness and Disability Program
Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30188	Secretary of Health and Human Resources	162	0	0	8,612	8,774	577	369	574	6,106	7,626	(119)	86	(33)
30190	Secretary of Finance	366	0	0	11,869	12,235	1,306	835	1,301	2,041	5,483	(271)	1,769	1,498
30191	Virginia Workers' Compensation Commission	37,216	0	0	100,421	137,637	132,885	84,959	132,296	2,264	352,404	(27,515)	21,554	(5,961)
30192	Secretary of Commerce and Trade	291	0	0	20,115	20,406	1,039	665	1,035	13,691	16,430	(215)	(339)	(554)
30193	Secretary of Agriculture and Forestry	275	0	0	6,555	6,830	982	628	978	3,815	6,403	(203)	26	(177)
30194	Department of General Services	78,030	0	0	67,714	145,744	278,616	178,131	277,381	71,321	805,449	(57,690)	697	(56,993)
30195	Secretary of Labor	341	0	0	5,595	5,936	1,217	778	1,212	10,061	13,268	(252)	(1,027)	(1,279)
30199	Department of Conservation and Recreation	55,005	0	0	54,051	109,056	196,404	125,569	195,534	56,282	573,789	(40,667)	(1,544)	(42,211)
30200	Office of Children's Services	2,355	0	0	3,120	5,475	8,408	5,376	8,371	1,643	23,798	(1,741)	353	(1,388)
30201	Department of Education - Central Office Operations	80,896	0	0	0	80,896	288,851	184,674	287,570	324,683	1,085,778	(59,809)	(87,895)	(147,704)
30202	The Library of Virginia	15,179	0	0	37,430	52,609	54,200	34,653	53,960	16,225	159,038	(11,223)	2,108	(9,115)
30203	Woodrow Wilson Rehabilitation Center	17,671	0	0	82,497	100,168	63,096	40,340	62,816	7,413	173,665	(13,065)	36,835	23,770
30204	The College of William and Mary	113,635	0	0	14,114	127,749	405,749	259,411	403,950	331,336	1,400,446	(84,014)	(40,359)	(124,373)
30207	University of Virginia - Academic Division	703,676	0	0	438,647	1,142,323	2,512,577	1,606,392	2,501,440	37,531	6,657,940	(520,251)	77,144	(443,107)
30208	Virginia Polytechnic Institute and State University	339,750	0	0	424,779	764,529	1,213,127	775,601	1,207,750	73,779	3,270,257	(251,189)	107,595	(143,594)
30211	Virginia Military Institute	38,990	0	0	0	38,990	139,221	89,010	138,604	115,044	481,879	(28,827)	(24,388)	(53,215)
30212	Virginia State University	83,163	0	0	69,706	152,869	296,945	189,849	295,629	270,832	1,053,255	(61,485)	(22,957)	(84,442)
30213	Norfolk State University	82,199	0	0	21,369	103,568	293,503	187,648	292,202	56,975	830,328	(60,772)	(6,049)	(66,821)
30214	Longwood University	35,394	0	0	35,402	70,796	126,381	80,801	125,821	13,188	346,191	(26,168)	17,358	(8,810)
30215	University of Mary Washington	35,020	0	0	50,173	85,193	125,043	79,945	124,488	17,422	346,898	(25,891)	21,893	(3,998)
30216	James Madison University	242,976	0	0	42,228	285,204	867,581	554,679	863,735	128,545	2,414,540	(179,640)	(47,346)	(226,986)
30217	Radford University	99,248	0	0	262,708	361,956	354,378	226,568	352,807	30,374	964,127	(73,377)	15,474	(57,903)
30218	Virginia School for Deaf and Blind	13,002	0	0	25,743	38,745	46,426	29,682	46,220	24,919	147,247	(9,613)	2,110	(7,503)
30221	Old Dominion University	282,577	0	0	4,233	286,810	1,008,984	645,084	1,004,511	2,878,847	5,537,426	(208,919)	(407,138)	(616,057)
30222	Department of Professional and Occupational Regulation	19,046	0	0	39,126	58,172	68,005	43,478	67,704	1,048	180,235	(14,081)	13,484	(597)
30223	Department of Health Professions	37,068	0	0	21,936	59,004	132,358	84,622	131,771	29,494	378,245	(27,406)	(12,274)	(39,680)
30226	Board of Accountancy	1,919	0	0	4,177	6,096	6,852	4,381	6,822	6,602	24,657	(1,419)	(409)	(1,828)
30233	Board of Bar Examiners	1,045	0	0	5,388	6,433	3,731	2,385	3,714	452	10,282	(772)	1,452	680
30234	Cooperative Extension and Agricultural Research Service	8,390	0	0	24,852	33,242	29,959	19,154	29,826	33,114	112,053	(6,203)	(2,210)	(8,413)
30236	Virginia Commonwealth University	543,497	0	0	266,501	809,998	1,940,636	1,240,727	1,932,033	484,788	5,598,184	(401,826)	(98,225)	(500,051)
30238	Virginia Museum of Fine Arts	28,773	0	0	33,431	62,204	102,737	65,684	102,282	24,927	295,630	(21,273)	(4,847)	(26,120)
30239	Frontier Culture Museum of Virginia	3,000	0	0	7,305	10,305	10,711	6,848	10,664	5,398	33,621	(2,218)	481	(1,737)
30241	Richard Bland College	7,378	0	0	30,312	37,690	26,346	16,844	26,229	51,996	121,415	(5,455)	(6,608)	(12,063)
30242	Christopher Newport University	68,513	0	0	45,991	114,504	244,635	156,405	243,551	25,337	669,928	(50,654)	(4,095)	(54,749)
30245	State Council of Higher Education for Virginia	9,229	0	0	10,844	20,073	32,952	21,068	32,806	9,519	96,345	(6,823)	17	(6,806)
30246	University of Virginia's College at Wise	19,588	0	0	15,298	34,886	69,942	44,716	69,632	64,890	249,180	(14,482)	(2,536)	(17,018)
30247	George Mason University	339,038	0	0	366,470	705,508	1,210,585	773,976	1,205,219	416,019	3,605,799	(250,662)	(119,504)	(370,166)
30261	Virginia Community College System - Central Office Operations	34,084	0	0	144,517	178,601	121,704	77,810	121,164	44,658	365,336	(25,200)	15,279	(9,921)
30262	Department of Rehabilitative Services	112,627	0	0	171,074	283,701	402,150	257,111	400,367	241,922	1,301,550	(83,269)	(2,428)	(85,697)
30263	Dept for Aging and Rehabilitative Services	2,204	0	0	7,852	10,056	7,871	5,032	7,836	2,297	23,036	(1,630)	2,434	804
30268	Virginia Institute of Marine Science	23,215	0	0	1,665	24,880	82,892	52,996	82,524	51,202	269,614	(17,163)	(5,945)	(23,108)
30270	Virginia Community College System - Shared Services	10,565	0	0	14,975	25,540	37,722	24,117	37,555	7,115	106,509	(7,811)	(8,211)	(16,022)
30275	New River Community College	12,541	0	0	20,319	32,860	44,778	28,628	44,579	4,359	122,344	(9,272)	2,603	(6,669)
30276	Southside Virginia Community College	15,422	0	0	11,217	26,639	55,065	35,206	54,821	21,404	166,496	(11,402)	6,304	(5,098)
30277	Paul D. Camp Community College	7,310	0	0	10,675	17,985	26,100	16,687	25,984	9,653	78,424	(5,404)	1,339	(4,065)
30278	Rappahannock Community College	13,749	0	0	13,988	27,737	49,092	31,387	48,875	38,855	168,209	(10,165)	(5,369)	(15,534)
30279	Danville Community College	12,293	0	0	31,465	43,758	43,895	28,064	43,700	17,376	133,035	(9,089)	6,455	(2,634)
30280	Northern Virginia Community College	174,751	0	0	454,213	628,964	623,974	398,932	621,208	9,624	1,653,738	(129,199)	112,474	(16,725)
30282	Piedmont Virginia Community College	17,679	0	0	57,462	75,141	63,125	40,358	62,845	2,039	168,367	(13,071)	13,725	654
30283	J Sargeant Reynolds Community College	34,485	0	0	117,407	151,892	123,135	78,725	122,589	1,928	326,377	(25,496)	42,762	17,266
30284	Eastern Shore Community College	5,125	0	0	5,793	10,918	18,301	11,700	18,219	19,845	68,065	(3,789)	974	(2,815)
30285	Patrick Henry Community College	20,620	0	0	44,892	65,512	73,626	47,072	73,299	5,375	199,372	(15,245)	3,554	(11,691)
30286	Virginia Western Community College	23,814	0	0	25,693	49,507	85,031	54,364	84,654	6,926	230,975	(17,606)	11,045	(6,561)
30287	Mountain Gateway Community College	6,771	0	0	7,918	14,689	24,178	15,458	24,071	11,171	74,878	(5,006)	808	(4,198)

Virginia Sickness and Disability Program
Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30288	Wytheville Community College	10,259	0	0	9,468	19,727	36,630	23,419	36,467	24,769	121,285	(7,584)	3,752	(3,832)
30290	Brightpoint Community College	29,250	0	0	34,240	63,490	104,442	66,774	103,979	3,165	278,360	(21,626)	6,452	(15,174)
30291	Blue Ridge Community College	18,316	0	0	55,569	73,885	65,399	41,812	65,109	20,619	192,939	(13,542)	4,019	(9,523)
30292	Central Virginia Community College	15,478	0	0	43,614	59,092	55,265	35,333	55,020	14,798	160,416	(11,443)	3,399	(8,044)
30293	Virginia Peninsula Community College	22,903	0	0	129,167	152,070	81,778	52,284	81,415	1,280	216,757	(16,933)	62,880	45,947
30294	Southwest Virginia Community College	13,562	0	0	3,929	17,491	48,427	30,961	48,212	34,251	161,851	(10,027)	(13,585)	(23,612)
30295	Tidewater Community College	67,981	0	0	330,464	398,445	242,734	155,190	241,658	3,904	643,486	(50,260)	105,208	54,948
30296	Virginia Highlands Community College	10,645	0	0	8,504	19,149	38,011	24,302	37,842	15,672	115,827	(7,870)	2,122	(5,748)
30297	Germanna Community College	36,081	0	0	0	36,081	128,834	82,369	128,263	135,406	474,872	(26,676)	(28,893)	(55,569)
30298	Laurel Ridge Community College	23,327	0	0	29,030	52,357	83,294	53,253	82,925	8,769	228,241	(17,247)	7,426	(9,821)
30299	Mountain Empire Community College	11,316	0	0	18,635	29,951	40,406	25,833	40,227	19,563	126,029	(8,367)	(2,718)	(11,085)
30301	Department of Agriculture and Consumer Services	56,262	0	0	17,933	74,195	200,893	128,439	200,003	51,685	581,020	(41,597)	2,090	(39,507)
30310	Virginia Economic Development Partnership	36,831	0	0	0	36,831	131,511	84,080	130,928	184,837	531,356	(27,230)	(47,496)	(74,726)
30320	Virginia Tourism Authority	11,026	0	0	22,917	33,943	39,371	25,171	39,196	765	104,503	(8,152)	3,427	(4,725)
30327	Department of Workforce Development and Advancement	31,011	0	0	0	31,011	110,729	70,793	110,238	856,242	1,148,002	(22,927)	(118,594)	(141,521)
30330	Virginia - Israel Advisory Board	225	0	0	348	573	804	514	801	92	2,211	(167)	(326)	(493)
30350	Department of Small Business and Supplier Diversity	6,681	0	0	11,451	18,132	23,854	15,251	23,748	19,464	82,317	(4,939)	(4,288)	(9,227)
30400	Jamestown-Yorktown Commemoration	0	0	0	27,125	27,125	0	0	0	14,490	14,490	0	5,205	5,205
30402	Marine Resources Commission	7,854	0	0	13,253	21,107	28,044	17,929	27,919	7,870	81,762	(5,807)	(2,043)	(7,850)
30403	Department of Wildlife Resources	30,692	0	0	17,660	48,352	109,590	70,065	109,104	3,728	292,487	(22,692)	5,276	(17,416)
30405	Virginia Racing Commission	962	0	0	4,237	5,199	3,435	2,196	3,420	6,165	15,216	(711)	(1,229)	(1,940)
30407	Virginia Port Authority	137	0	0	425	562	488	312	486	13	1,299	(101)	467	366
30409	Department of Energy	27,630	0	0	3,606	31,236	98,658	63,076	98,221	74,444	334,399	(20,428)	(7,151)	(27,579)
30411	Department of Forestry	22,917	0	0	1,223	24,140	81,827	52,316	81,465	32,819	248,427	(16,943)	(5,045)	(21,988)
30413	Commission on Virginia Alcohol Safety Action Program	1,157	0	0	3,748	4,905	4,133	2,642	4,115	696	11,586	(856)	1,119	263
30417	Gunston Hall	436	0	0	558	994	1,556	995	1,549	4,211	8,311	(322)	(350)	(672)
30423	Department of Historic Resources	6,198	0	0	12,131	18,329	22,131	14,149	22,033	9,433	67,746	(4,582)	(125)	(4,707)
30425	Jamestown - Yorktown Foundation	15,281	0	0	26,209	41,490	54,564	34,885	54,322	15,746	159,517	(11,298)	5,534	(5,764)
30440	Department of Environmental Quality	112,027	0	0	34,935	146,962	400,010	255,743	398,237	39,716	1,093,706	(82,826)	4,899	(77,927)
30454	Office Of Commonwealth Preparedness	811	0	0	551	1,362	2,894	1,850	2,881	14,970	22,595	(599)	(2,395)	(2,994)
30501	Va Dept Of Transportation	927,124	0	0	656,649	1,583,773	3,310,430	2,116,492	3,295,756	11,112,671	19,835,349	(685,454)	(2,765,587)	(3,451,041)
30505	Department of Rail and Public Transportation	11,656	0	0	16,014	27,670	41,620	26,610	41,436	10,752	120,418	(8,618)	(1,317)	(9,935)
30506	Motor Vehicle Dealer Board	2,223	0	0	11,835	14,058	7,938	5,075	7,903	1,409	22,325	(1,644)	1,990	346
30510	Va Dept Of Transportation Central Office	0	0	0	2,882,705	2,882,705	0	0	0	7,365	7,365	0	743,798	743,798
30511	Va Dept Of Transportation Bristol	0	0	0	734,438	734,438	0	0	0	0	0	0	190,199	190,199
30512	Va Dept Of Transportation Salem	0	0	0	973,256	973,256	0	0	0	3,466	3,466	0	252,664	252,664
30513	Va Dept Of Transportation Lynchburg	0	0	0	625,601	625,601	0	0	0	3,422	3,422	0	155,780	155,780
30514	Va Dept Of Transportation Richmond	0	0	0	1,045,925	1,045,925	0	0	0	11,947	11,947	0	262,841	262,841
30515	Va Dept Of Transportation Hampton Roads	0	0	0	1,146,250	1,146,250	0	0	0	2,017	2,017	0	299,660	299,660
30516	Va Dept Of Transportation Fredericksburg	0	0	0	701,229	701,229	0	0	0	0	0	0	188,157	188,157
30517	Va Dept Of Transportation Culpeper	0	0	0	624,710	624,710	0	0	0	6,526	6,526	0	153,600	153,600
30518	Va Dept Of Transportation Staunton	0	0	0	815,894	815,894	0	0	0	2,387	2,387	0	211,605	211,605
30519	Va Dept Of Transportation Nova	0	0	0	1,521,184	1,521,184	0	0	0	6,337	6,337	0	398,637	398,637
30601	Department of Health	354,944	0	0	805,019	1,159,963	1,267,381	810,288	1,261,763	19,551	3,358,983	(262,422)	169,445	(92,977)
30602	Department of Medical Assistance Services	88,938	0	0	160,165	249,103	317,567	203,033	316,159	193,304	1,030,063	(65,755)	(39,071)	(104,826)
30606	Virginia Board for People With Disabilities	1,325	0	0	3,654	4,979	4,731	3,025	4,710	1,769	14,235	(980)	402	(578)
30701	Department of Corrections - Central Administration	62,345	0	0	0	62,345	222,611	142,324	221,624	229,879	816,438	(46,094)	(50,304)	(96,398)
30702	Department for the Blind and Vision Impaired	18,673	0	0	6,893	25,566	66,674	42,627	66,378	62,836	238,515	(13,805)	(4,511)	(18,316)
30703	Central State Hospital	81,974	0	0	49,859	131,833	292,699	187,134	291,401	171,309	942,543	(60,606)	(16,913)	(77,519)
30704	Eastern State Hospital	70,168	0	0	68,282	138,450	250,544	160,183	249,434	177,814	837,975	(51,877)	(13,141)	(65,018)
30705	Southwestern Virginia Mental Health Institute	55,222	0	0	87,503	142,725	197,177	126,063	196,303	139,479	659,022	(40,827)	(23,271)	(64,098)
30706	Western State Hospital	77,030	0	0	21,858	98,888	275,046	175,848	273,827	158,852	883,573	(56,951)	(23,525)	(80,476)
30707	Central Virginia Training Center	79	0	0	61,339	61,418	281	180	280	8	749	(58)	87,389	87,331
30708	Commonwealth Center for Children and Adolescents	12,033	0	0	59,947	71,980	42,966	27,470	42,775	6,050	119,261	(8,896)	8,296	(600)

Virginia Sickness and Disability Program
Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30711	Virginia Correctional Enterprises	14,506	0	0	71,182	85,688	51,794	33,114	51,564	817	137,289	(10,724)	22,723	11,999
30716	Virginia Correctional Center for Women	11,705	0	0	31,633	43,338	41,795	26,721	41,610	27,202	137,328	(8,654)	(722)	(9,376)
30718	Bland Correctional Center	7,534	0	0	5,354	12,888	26,901	17,199	26,782	3,341	74,223	(5,570)	(987)	(6,557)
30720	Department of Behavioral Health & Developmental Services	97,744	0	0	0	97,744	349,010	223,136	347,463	345,138	1,264,747	(72,266)	(83,235)	(155,501)
30723	Southeastern Virginia Training Center	26,206	0	0	32,743	58,949	93,571	59,824	93,156	49,106	295,657	(19,375)	(5,763)	(25,138)
30724	Catawba Hospital	32,714	0	0	939	33,653	116,809	74,681	116,291	54,411	362,192	(24,186)	(15,558)	(39,744)
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	0	0	0	10,880	10,880
30728	Northern Virginia Mental Health Institute	52,638	0	0	19,853	72,491	187,950	120,164	187,117	112,267	607,498	(38,917)	(30,010)	(68,927)
30729	Piedmont Geriatric Hospital	31,616	0	0	35,871	67,487	112,890	72,175	112,389	91,543	388,997	(23,375)	(8,371)	(31,746)
30733	Sussex I Correctional Center	0	0	0	67,334	67,334	0	0	0	746	746	0	20,319	20,319
30734	Sussex II Correctional Center	0	0	0	58,142	58,142	0	0	0	1,127	1,127	0	17,578	17,578
30735	Wallen Ridge Correctional Center	10,824	0	0	24,562	35,386	38,648	24,709	38,477	13,034	114,868	(8,002)	(184)	(8,186)
30737	St. Brides Correctional Center	9,951	0	0	4,162	14,113	35,533	22,718	35,376	36,994	130,621	(7,357)	(3,595)	(10,952)
30738	Southwestern Va Training Ctr	0	0	0	7,036	7,036	0	0	0	0	0	0	41,028	41,028
30739	Southern Virginia Mental Health Institute	19,129	0	0	32,481	51,610	68,304	43,670	68,001	64,731	244,706	(14,143)	(944)	(15,087)
30741	Red Onion Correctional Center	10,822	0	0	20,896	31,718	38,641	24,705	38,470	4,545	106,361	(8,001)	1,001	(7,000)
30742	Department of Corrections - Academy For Staff Development	16,399	0	0	2,861	19,260	58,554	37,436	58,294	44,155	198,439	(12,124)	(12,311)	(24,435)
30743	Fluvanna Women's Correctional Center	17,018	0	0	27,328	44,346	60,765	38,849	60,495	19,651	179,760	(12,582)	(17,100)	(29,682)
30745	Nottoway Correctional Center	12,055	0	0	24,951	37,006	43,044	27,520	42,853	30,767	144,184	(8,913)	905	(8,008)
30747	Marion Correctional Treatment Center	9,364	0	0	14,517	23,881	33,437	21,377	33,288	6,266	94,368	(6,923)	(2,818)	(9,741)
30748	Hiram W. Davis Medical Center	17,976	0	0	72,926	90,902	64,185	41,036	63,901	20,639	189,761	(13,290)	1,659	(11,631)
30749	Buckingham Correctional Center	8,935	0	0	10,787	19,722	31,902	20,396	31,761	9,436	93,495	(6,606)	1,852	(4,754)
30751	Department for the Deaf and Hard-of-Hearing	1,146	0	0	4,188	5,334	4,094	2,617	4,076	3,010	13,797	(848)	662	(186)
30752	State Farm Correctional Complex	15,472	0	0	22,866	38,338	55,243	35,319	54,999	128,240	273,801	(11,439)	(12,085)	(23,524)
30753	Deerfield Correctional Center	15,295	0	0	8,362	23,657	54,613	34,917	54,371	118,744	262,645	(11,308)	(14,093)	(25,401)
30754	Augusta Correctional Center	0	0	0	241,064	241,064	0	0	0	48,979	48,979	0	26,026	26,026
30756	Department of Corrections - Division of Institutions	67,856	0	0	0	67,856	242,289	154,905	241,215	148,731	787,140	(50,168)	(34,184)	(84,352)
30757	Western Region Correctional Field Units	4,490	0	0	1,493	5,983	16,033	10,251	15,962	52,897	95,143	(3,320)	(8,682)	(12,002)
30761	Eastern Reg Corr Field Unit	5,182	0	0	1,193	6,375	18,503	11,830	18,421	30,314	79,068	(3,831)	(4,407)	(8,238)
30765	Department of Social Services	188,932	0	0	598,045	786,977	674,608	431,304	671,617	34,706	1,812,235	(139,683)	127,371	(12,312)
30766	Virginia Parole Board	982	0	0	6,409	7,391	3,506	2,242	3,491	3,341	12,580	(726)	560	(166)
30767	Adult Community Service	25,809	0	0	0	25,809	92,154	58,918	91,746	47,543	290,361	(19,081)	(10,523)	(29,604)
30768	Keen Mountain Correctional Center	8,066	0	0	3,393	11,459	28,802	18,414	28,674	10,918	86,808	(5,964)	(2,517)	(8,481)
30769	Greensville Correctional Center	26,068	0	0	30,513	56,581	93,080	59,510	92,667	199,724	444,981	(19,273)	(27,170)	(46,443)
30770	Dillwyn Correctional Center	9,940	0	0	12,881	22,821	35,490	22,691	35,333	11,907	105,421	(7,349)	2,336	(5,013)
30771	Indian Creek Correctional Center	7,747	0	0	2,409	10,156	27,663	17,686	27,540	25,684	98,573	(5,728)	(3,254)	(8,982)
30772	Haynesville Correctional Center	10,411	0	0	32,068	42,479	37,174	23,767	37,009	4,240	102,190	(7,697)	5,104	(2,593)
30773	Coffeewood Correctional Center	9,745	0	0	10,203	19,948	34,796	22,247	34,642	57,026	148,711	(7,205)	(7,600)	(14,805)
30774	Lunenburg Correctional Center	8,464	0	0	7,222	15,686	30,222	19,322	30,088	36,945	116,577	(6,258)	(4,793)	(11,051)
30775	Pocahontas State Correctional Center	9,118	0	0	14,296	23,414	32,557	20,815	32,413	13,286	99,071	(6,741)	(467)	(7,208)
30776	Green Rock Correctional Center	9,411	0	0	28,742	38,153	33,604	21,484	33,455	6,979	95,522	(6,958)	2,040	(4,918)
30777	Department of Juvenile Justice	135,781	0	0	217,626	353,407	484,824	309,968	482,675	264,896	1,542,363	(100,387)	(2,570)	(102,957)
30778	Department of Forensic Science	48,311	0	0	88,169	136,480	172,501	110,287	171,736	7,847	462,371	(35,718)	8,168	(27,550)
30779	Sussex State Prison Complex	8,153	0	0	197,350	205,503	29,111	18,612	28,982	193,968	270,673	(6,028)	(19,336)	(25,364)
30784	Lawrenceville Correctional Center	8,627	0	0	0	8,627	30,802	19,693	30,666	238,187	319,348	(6,378)	(32,990)	(39,368)
30785	River North Correctional Center	9,333	0	0	21,279	30,612	33,326	21,307	33,178	12,575	100,386	(6,900)	1,058	(5,842)
30794	Virginia Center for Behavioral Rehabilitation	49,256	0	0	107,136	156,392	175,876	112,444	175,096	164,515	627,931	(36,417)	(28,641)	(65,058)
30840	Virginia Housing Commission	448	0	0	2	450	1,598	1,022	1,591	8,271	12,482	(331)	(1,567)	(1,898)
30841	Department of Aviation	5,771	0	0	5,557	11,328	20,607	13,175	20,516	4,284	58,582	(4,267)	80	(4,187)
30847	Joint Commission on Technology and Science	280	0	0	2	282	1,000	640	996	7,737	10,373	(207)	(1,072)	(1,279)
30848	Indigent Defense Commission	88,348	0	0	3,541	91,889	315,460	201,686	314,061	206,876	1,038,083	(65,319)	(37,994)	(103,313)
30851	Virginia Tobacco Region Revitalization Commission	1,663	0	0	3,627	5,290	5,938	3,796	5,911	2,829	18,474	(1,229)	1,115	(114)
30852	Virginia Foundation For Healthy Youth	2,236	0	0	10,453	12,689	7,984	5,105	7,949	361	21,399	(1,653)	2,165	512
30856	Virginia Opioid Abatement Authority	1,432	0	0	3	1,435	5,112	3,268	5,089	28,890	42,359	(1,058)	(5,133)	(6,191)

Virginia Sickness and Disability Program
Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30863	Commission on Electric Utility Regulation	461	0	0	1	462	1,645	1,051	1,637	12,717	17,050	(341)	(1,761)	(2,102)
30882	Behavioral Health Commission	676	0	0	930	1,606	2,413	1,543	2,403	12,168	18,527	(500)	(2,254)	(2,754)
30883	Virginia American Revolution 250 Commission	1,579	0	0	2	1,581	5,639	3,605	5,614	34,130	48,988	(1,168)	(5,822)	(6,990)
30902	Puller Veterans Care Center	1,893	0	0	3	1,896	6,760	4,322	6,730	36,974	54,786	(1,400)	(6,727)	(8,127)
30903	Jones & Cabacoy Veterans Care Center	12,585	0	0	0	12,585	44,938	28,731	44,739	290,885	409,293	(9,305)	(46,312)	(55,617)
30912	Department of Veterans Services	31,823	0	0	25,514	57,337	113,630	72,648	113,126	105,122	404,526	(23,528)	(26,128)	(49,656)
30913	Veterans Services Foundation	332	0	0	2,055	2,387	1,185	758	1,180	5,337	8,460	(245)	(447)	(692)
30922	Sitter-Barfoot Veterans Care Center	27,107	0	0	69,630	96,737	96,789	61,881	96,360	37,582	292,612	(20,041)	13,206	(6,835)
30937	Southern Virginia Higher Education Center	5,189	0	0	4,687	9,876	18,528	11,846	18,446	12,355	61,175	(3,836)	(547)	(4,383)
30938	New College Institute	1,916	0	0	9,287	11,203	6,842	4,374	6,811	7,081	25,108	(1,417)	(298)	(1,715)
30942	Virginia Museum of Natural History	2,969	0	0	11,053	14,022	10,601	6,778	10,554	5,227	33,160	(2,195)	1,250	(945)
30948	Southwest Virginia Higher Education Center	2,263	0	0	4,354	6,617	8,081	5,166	8,045	2,578	23,870	(1,673)	1,508	(165)
30957	Commonwealth's Attorneys' Services Council	968	0	0	3,835	4,803	3,456	2,210	3,441	185	9,292	(716)	469	(247)
30960	Department of Fire Programs	9,666	0	0	6,615	16,281	34,515	22,067	34,362	18,170	109,114	(7,147)	(3,961)	(11,108)
30961	Virginia Capitol Police	2,149	0	0	276	2,425	7,675	4,907	7,641	14,094	34,317	(1,589)	(3,085)	(4,674)
30977	Virginia Cannabis Control Authority	3,910	0	0	3	3,913	13,961	8,926	13,899	78,505	115,291	(2,891)	(13,902)	(16,793)
30999	Department of Alcoholic Beverage Control	129,089	0	0	739,150	868,239	460,931	294,692	458,888	410,637	1,625,148	(95,440)	(36,987)	(132,427)
35522	Virginia Passenger Rail Authority	16,373	0	0	0	16,373	58,461	37,377	58,202	276,469	430,509	(12,105)	(54,834)	(66,939)
35885	Fort Monroe Authority	3,439	0	0	7,095	10,534	12,281	7,852	12,227	5,181	37,541	(2,543)	1,316	(1,227)
70156	Department of State Police	304	0	0	8,667	8,971	1,086	694	1,081	326	3,187	(225)	2,008	1,783
70203	Woodrow Wilson Rehabilitation Center	142	0	0	12,005	12,147	505	323	503	26	1,357	(105)	2,675	2,570
70204	The College of William and Mary	3,052	0	0	1,648	4,700	10,896	6,966	10,848	8,278	36,988	(2,256)	(1,889)	(4,145)
70207	University of Virginia - Academic Division	8,884	0	0	1,765	10,649	31,721	20,280	31,580	51,047	134,628	(6,568)	(13,070)	(19,638)
70208	Virginia Polytechnic Institute and State University	5,387	0	0	5,336	10,723	19,237	12,299	19,152	9,813	60,501	(3,983)	(1,000)	(4,983)
70211	Virginia Military Institute	1,047	0	0	3,641	4,688	3,738	2,390	3,721	3,887	13,736	(774)	(427)	(1,201)
70212	Virginia State University	2,664	0	0	3,543	6,207	9,512	6,081	9,469	12,130	37,192	(1,969)	(3,259)	(5,228)
70213	Norfolk State University	2,534	0	0	16,195	18,729	9,049	5,785	9,009	22,213	46,056	(1,874)	(67)	(1,941)
70214	Longwood University	1,138	0	0	7,726	8,864	4,062	2,597	4,044	1,577	12,280	(841)	2,001	1,160
70215	University of Mary Washington	1,802	0	0	6,749	8,551	6,436	4,115	6,407	1,421	18,379	(1,333)	1,696	363
70216	James Madison University	3,368	0	0	3,549	6,917	12,025	7,688	11,971	2,090	33,774	(2,490)	(229)	(2,719)
70217	Radford University	1,556	0	0	15,335	16,891	5,557	3,553	5,532	93	14,735	(1,151)	2,779	1,628
70221	Old Dominion University	5,870	0	0	3,129	8,999	20,960	13,400	20,867	25,621	80,848	(4,340)	(2,202)	(6,542)
70236	Virginia Commonwealth University	11,621	0	0	29,812	41,433	41,496	26,530	41,312	46,997	156,335	(8,592)	(6,516)	(15,108)
70241	Richard Bland College	399	0	0	2,549	2,948	1,424	910	1,418	950	4,702	(295)	238	(57)
70242	Christopher Newport University	2,660	0	0	6,390	9,050	9,497	6,072	9,455	10,645	35,669	(1,967)	(805)	(2,772)
70246	University of Virginia's College at Wise	829	0	0	939	1,768	2,962	1,894	2,949	1,800	9,605	(613)	(208)	(821)
70247	George Mason University	6,293	0	0	33,045	39,338	22,469	14,365	22,369	22,540	81,743	(4,652)	2,541	(2,111)
70280	Northern Virginia Community College	4,956	0	0	36,326	41,282	17,695	11,313	17,617	7,123	53,748	(3,664)	5,831	2,167
70282	Piedmont Virginia Community College	418	0	0	549	967	1,492	954	1,485	2,374	6,305	(309)	(222)	(531)
70283	J Sargeant Reynolds Community College	788	0	0	9,487	10,275	2,812	1,798	2,800	47	7,457	(582)	2,323	1,741
70285	Patrick & Henry Community College	73	0	0	0	73	260	166	259	2,008	2,693	(54)	(278)	(332)
70286	Virginia Western Community College	684	0	0	4,229	4,913	2,442	1,561	2,431	138	6,572	(506)	961	455
70288	Wytheville Community College	204	0	0	3	207	730	467	727	4,673	6,597	(151)	(749)	(900)
70291	Blue Ridge Community College	103	0	0	1,425	1,528	367	234	365	1,771	2,737	(76)	(144)	(220)
70292	Central Virginia Community College	528	0	0	1,019	1,547	1,887	1,206	1,878	1,594	6,565	(391)	(272)	(663)
70293	Virginia Peninsula Community College	322	0	0	9,350	9,672	1,150	735	1,145	209	3,239	(238)	2,083	1,845
70294	Southwest Virginia Community College	370	0	0	2,650	3,020	1,321	844	1,315	5,839	9,319	(273)	(573)	(846)
70296	Virginia Highlands Community College	213	0	0	347	560	762	487	758	1,174	3,181	(158)	(160)	(318)
70297	Germanna Community College	330	0	0	302	632	1,178	753	1,173	670	3,774	(244)	(130)	(374)
70298	Laurel Ridge Community College	400	0	0	4,068	4,468	1,427	913	1,421	2,519	6,280	(296)	104	(192)
70299	Mountain Empire Community College	259	0	0	340	599	926	592	921	1,175	3,614	(192)	(16)	(208)
70402	Marine Resources Commission	6,404	0	0	24,101	30,505	22,868	14,620	22,766	2,593	62,847	(4,735)	1,104	(3,631)
70403	Department of Wildlife Resources	17,471	0	0	13,095	30,566	62,384	39,885	62,108	34,722	199,099	(12,917)	(2,558)	(15,475)
70716	Virginia Correctional Center for Women	17,858	0	0	47,739	65,597	63,765	40,768	63,483	82,294	250,310	(13,203)	(10,436)	(23,639)

Virginia Sickness and Disability Program
Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70718	Bland Correctional Center	15,138	0	0	24,327	39,465	54,051	34,557	53,811	24,384	166,803	(11,192)	(1,366)	(12,558)
70733	Sussex I Correctional Center	0	0	0	243,528	243,528	0	0	0	0	0	0	74,223	74,223
70734	Sussex II Correctional Center	0	0	0	238,662	238,662	0	0	0	150	150	0	62,165	62,165
70735	Wallen Ridge Correctional Center	28,156	0	0	68,396	96,552	100,534	64,275	100,088	22,068	286,965	(20,816)	7,933	(12,883)
70737	St Brides Correctional Center	13,080	0	0	64,118	77,198	46,704	29,860	46,497	26,828	149,889	(9,670)	12,582	2,912
70741	Red Onion Correctional Center	27,280	0	0	105,211	132,491	97,408	62,277	96,977	32,199	288,861	(20,169)	14,708	(5,461)
70743	Fluvanna Women's Correctional Center	13,747	0	0	67,274	81,021	49,085	31,382	48,868	47,765	177,100	(10,163)	11,558	1,395
70745	Nottoway Correctional Center	15,395	0	0	162,757	178,152	54,969	35,144	54,726	11,450	156,289	(11,382)	28,616	17,234
70747	Marion Correctional Treatment Center	12,269	0	0	41,753	54,022	43,810	28,009	43,615	17,419	132,853	(9,071)	2,640	(6,431)
70749	Buckingham Correctional Center	15,903	0	0	104,845	120,748	56,785	36,305	56,533	5,950	155,573	(11,758)	25,445	13,687
70752	State Farm Correctional Complex	30,862	0	0	108,355	139,217	110,199	70,454	109,710	44,192	334,555	(22,818)	20,954	(1,864)
70753	Deerfield Correctional Center	19,227	0	0	123,103	142,330	68,653	43,893	68,349	64,746	245,641	(14,215)	16,306	2,091
70754	Augusta Correctional Center	0	0	0	433,901	433,901	0	0	0	8,561	8,561	0	68,891	68,891
70756	Department of Corrections - Division of Institutions	5,976	0	0	523	6,499	21,337	13,642	21,242	51,900	108,121	(4,418)	(16,429)	(20,847)
70757	Western Region Correctional Field Units	8,950	0	0	17,531	26,481	31,956	20,431	31,814	20,745	104,946	(6,617)	327	(6,290)
70761	Eastern Reg Corr Field Unit	7,047	0	0	40,869	47,916	25,164	16,088	25,052	19,302	85,606	(5,210)	3,225	(1,985)
70767	Adult Community Service	98,355	0	0	209,458	307,813	351,192	224,531	349,635	49,416	974,774	(72,717)	8,287	(64,430)
70768	Keen Mountain Correctional Center	17,278	0	0	14,309	31,587	61,694	39,443	61,420	7,082	169,639	(12,774)	1,583	(11,191)
70769	Greensville Correctional Center	21,410	0	0	404,066	425,476	76,449	48,877	76,110	2,914	204,350	(15,829)	85,374	69,545
70770	Dillwyn Correctional Center	17,555	0	0	45,401	62,956	62,683	40,076	62,405	36,648	201,812	(12,979)	4,967	(8,012)
70771	Indian Creek Correctional Center	10,935	0	0	79,620	90,555	39,047	24,964	38,874	9,895	112,780	(8,085)	10,968	2,883
70772	Haynesville Correctional Center	16,109	0	0	114,288	130,397	57,518	36,774	57,263	23,154	174,709	(11,910)	24,597	12,687
70773	Coffeewood Correctional Center	13,572	0	0	62,407	75,979	48,462	30,984	48,247	36,813	164,506	(10,035)	13,322	3,287
70774	Lunenburg Correctional Center	12,811	0	0	70,116	82,927	45,743	29,245	45,540	16,938	137,466	(9,471)	11,149	1,678
70775	Pocahontas State Correctional Center	15,467	0	0	50,088	65,555	55,226	35,308	54,981	18,586	164,101	(11,435)	6,291	(5,144)
70776	Green Rock Correctional Center	15,565	0	0	42,602	58,167	55,578	35,533	55,332	33,733	180,176	(11,508)	5,422	(6,086)
70777	Department of Juvenile Justice	12,304	0	0	199,579	211,883	43,934	28,089	43,739	764	116,526	(9,097)	65,472	56,375
70779	Sussex State Prison Complex	16,025	0	0	362,953	378,978	57,219	36,582	56,965	369,982	520,748	(11,848)	(37,485)	(49,333)
70784	Lawrenceville Correctional Center	11,568	0	0	0	11,568	41,304	26,407	41,120	319,390	428,221	(8,552)	(44,237)	(52,789)
70785	River North Correctional Center	18,406	0	0	62,946	81,352	65,720	42,017	65,428	25,955	199,120	(13,608)	9,077	(4,531)
70961	Virginia Capitol Police	8,231	0	0	28,253	36,484	29,389	18,790	29,259	25,546	102,984	(6,085)	4,356	(1,729)
70999	Department of Alcoholic Beverage Control	16,886	0	0	3,625	20,511	60,295	38,549	60,027	75,133	234,004	(12,485)	(16,297)	(28,782)
	Total for VRS Virginia Sickness and Disability Program[1]	9,969,432	0	0	28,492,004	38,461,436	35,597,292	22,758,784	35,439,485	29,022,420	122,817,981	(7,370,737)	(98,251)	(7,468,988)

[1] *Employer-level results may not add to VSDP systemwide results due to rounding.*

Virginia Sickness and Disability Program
Appendix 31 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Virginia Sickness and Disability Program - Plan Total[1]	**(15,587,290)**	**(17,125,111)**	**(15,559,611)**	**(12,223,062)**	**(8,970,279)**	**(14,891,185)**
	Employer Allocation						
21156	Department of State Police - Troopers	(409,223)	(439,114)	(392,437)	(310,322)	(202,770)	(277,350)
30100	General Assembly - Senate	(15,756)	(16,387)	(14,003)	(10,201)	(8,515)	(18,251)
30101	House of Delegates	(21,449)	(23,862)	(19,858)	(13,491)	(8,723)	(28,001)
30103	Magistrate System	(58,869)	(64,262)	(56,886)	(44,306)	(36,736)	(46,734)
30107	Division of Legislative Services	(17,151)	(18,640)	(16,364)	(12,175)	(7,777)	(17,249)
30109	Division of Legislative Automated Systems	(7,775)	(8,254)	(7,409)	(6,016)	(4,681)	(5,437)
30110	Joint Legislative Audit and Review Commission	(7,582)	(7,254)	(6,394)	(4,464)	(2,937)	(6,024)
30111	Supreme Court	(59,714)	(65,057)	(57,286)	(44,210)	(34,440)	(55,833)
30112	Judicial Inquiry and Review Commission	(862)	(853)	(543)	(317)	(348)	(888)
30114	General District Courts	(118,092)	(130,258)	(117,628)	(94,184)	(70,641)	(103,624)
30115	Juvenile and Domestic Relations District Courts	(64,199)	(72,415)	(65,185)	(51,130)	(39,050)	(56,809)
30116	Combined District Courts	(17,923)	(22,256)	(21,175)	(16,831)	(11,029)	(13,732)
30117	Virginia State Bar	(8,309)	(10,566)	(8,746)	(4,889)	(3,271)	(11,360)
30119	Office of the Lieutenant Governor	331	243	297	362	597	1,748
30121	Office of the Governor	(14,410)	(15,087)	(14,371)	(12,747)	(10,903)	(15,764)
30122	Department of Planning and Budget	(10,259)	(12,399)	(11,587)	(8,692)	(5,909)	(12,133)
30123	Department of Military Affairs	(54,635)	(56,984)	(51,282)	(40,115)	(28,378)	(52,364)
30125	Virginia Court of Appeals	(37,921)	(40,971)	(37,889)	(31,441)	(15,205)	(25,579)
30127	Department of Emergency Management	(54,117)	(53,049)	(41,822)	(33,182)	(21,992)	(31,395)
30128	Virginia Veterans Care Center	(47,357)	(47,636)	(43,838)	(36,242)	(30,130)	(44,674)
30129	Department of Human Resource Management	(24,556)	(25,980)	(23,081)	(17,097)	(12,150)	(26,800)
30132	Virginia Department of Elections	(19,277)	(18,155)	(16,076)	(12,668)	(7,821)	(11,443)
30133	Auditor of Public Accounts	(14,599)	(20,233)	(17,823)	(11,748)	(4,815)	(16,491)
30136	Virginia Information Technologies Agency (VITA)	(139,458)	(148,092)	(136,567)	(115,476)	(87,875)	(122,271)
30140	Department of Criminal Justice Services	(53,258)	(51,361)	(46,026)	(37,435)	(22,511)	(34,532)
30141	Office of the Attorney General and Department of Law	(162,096)	(172,833)	(158,235)	(131,512)	(98,185)	(105,571)
30143	Office of the Attorney General - Division of Debt Collection	(2,105)	(4,088)	(4,283)	(3,322)	(2,248)	(4,043)
30146	Science Museum of Virginia	(11,213)	(16,059)	(17,570)	(14,561)	(9,734)	(15,111)
30147	Office of the State Inspector General	(8,603)	(9,355)	(8,707)	(6,386)	(3,939)	(11,272)
30148	Virginia Commission for the Arts	(2,419)	(2,260)	(2,054)	(1,832)	(1,588)	(1,032)
30151	Department of Accounts	(22,928)	(26,170)	(22,519)	(14,685)	(7,703)	(31,187)
30152	Department of the Treasury	(14,179)	(15,488)	(12,244)	(7,338)	(4,274)	(10,932)
30154	Department of Motor Vehicles	(228,680)	(249,800)	(218,408)	(158,272)	(106,699)	(283,407)
30156	Department of State Police	(172,177)	(176,319)	(152,139)	(120,383)	(77,279)	(160,565)
30157	Compensation Board	(730)	(884)	(483)	14	562	761
30160	Virginia Criminal Sentencing Commission	(2,860)	(3,029)	(2,782)	(2,283)	(2,034)	(2,421)
30161	Department of Taxation	(95,797)	(115,655)	(104,965)	(74,768)	(44,622)	(75,297)
30162	Department of Accounts - Transfer Payments (CHRF)	(1,435)	(1,517)	(1,440)	(1,274)	(1,095)	(1,524)
30164	Virginia Management Fellows Administration	(4,141)	(4,041)	(4,765)	(4,017)	(2,169)	(4,959)
30165	Department of Housing and Community Development	(45,386)	(43,862)	(36,088)	(28,025)	(12,560)	(23,329)
30166	Secretary of the Commonwealth	(4,138)	(4,067)	(3,917)	(3,356)	(2,515)	(3,453)
30171	State Corporation Commission	(178,819)	(196,357)	(178,232)	(143,070)	(103,970)	(165,532)
30172	Virginia State Lottery	(118,757)	(119,647)	(102,844)	(82,344)	(52,978)	(91,579)
30174	Commonwealth Savings Plan	(50,300)	(48,105)	(41,295)	(32,982)	(23,880)	(34,940)
30180	Secretary of Administration	(16,270)	(16,321)	(14,700)	(13,203)	(10,704)	(10,461)
30181	Department of Labor and Industry	(26,508)	(26,640)	(21,884)	(15,884)	(9,319)	(13,293)
30182	Virginia Employment Commission	48,865	72,393	112,237	137,153	204,057	283,469
30183	Secretary of Natural and Historic Resources	(3,098)	(3,192)	(3,096)	(2,842)	(2,197)	(3,262)
30185	Secretary of Education	1,072	1,043	937	916	652	569
30186	Secretary of Transportation	(1,813)	(2,213)	(2,110)	(1,905)	(1,658)	(1,307)
30187	Secretary of Public Safety	3,221	2,659	2,436	2,499	2,569	1,876
30188	Secretary of Health and Human Resources	(557)	(506)	(402)	(254)	517	2,351
30190	Secretary of Finance	942	895	958	1,144	1,568	1,245
30191	Virginia Workers' Compensation Commission	(39,595)	(45,852)	(40,776)	(28,970)	(21,587)	(37,985)
30192	Secretary of Commerce and Trade	(415)	(523)	(475)	(291)	775	4,906
30193	Secretary of Agriculture and Forestry	523	449	500	465	(406)	(1,105)
30194	Department of General Services	(118,189)	(127,876)	(117,606)	(91,948)	(71,390)	(132,697)
30195	Secretary of Labor	(1,557)	(1,609)	(1,556)	(1,237)	38	(1,412)
30199	Department of Conservation and Recreation	(87,394)	(99,298)	(90,312)	(71,003)	(46,047)	(70,679)
30200	Office of Children's Services	(3,364)	(3,893)	(3,638)	(2,811)	(1,737)	(2,881)
30201	Department of Education - Central Office Operations	(211,969)	(215,189)	(196,557)	(161,674)	(82,842)	(136,652)
30202	The Library of Virginia	(21,656)	(23,957)	(20,971)	(15,752)	(9,487)	(14,607)
30203	Woodrow Wilson Rehabilitation Center	(478)	(14,800)	(17,929)	(12,575)	(10,908)	(16,808)
30204	The College of William and Mary	(227,413)	(253,831)	(238,599)	(199,929)	(153,348)	(199,578)
30207	University of Virginia - Academic Division	(948,122)	(1,098,670)	(1,020,569)	(792,265)	(613,200)	(1,042,792)
30208	Virginia Polytechnic Institute and State University	(431,156)	(503,752)	(455,868)	(346,266)	(266,644)	(502,042)
30211	Virginia Military Institute	(85,077)	(88,277)	(79,555)	(65,847)	(47,829)	(76,303)

Virginia Sickness and Disability Program
Appendix 31 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30212	Virginia State University	(155,015)	(180,266)	(172,241)	(144,552)	(114,806)	(133,507)
30213	Norfolk State University	(132,156)	(148,366)	(132,467)	(104,675)	(76,574)	(132,523)
30214	Longwood University	(40,102)	(55,818)	(55,887)	(43,820)	(30,739)	(49,029)
30215	University of Mary Washington	(37,974)	(52,080)	(50,538)	(39,403)	(31,342)	(50,368)
30216	James Madison University	(398,792)	(431,767)	(393,668)	(312,015)	(230,340)	(362,754)
30217	Radford University	(124,260)	(120,349)	(110,872)	(78,207)	(51,583)	(116,900)
30218	Virginia School for Deaf and Blind	(18,568)	(20,527)	(18,325)	(14,211)	(11,803)	(25,068)
30221	Old Dominion University	(839,885)	(887,268)	(842,421)	(747,407)	(652,204)	(1,281,429)
30222	Department of Professional and Occupational Regulation	(17,941)	(26,071)	(24,772)	(18,544)	(13,351)	(21,384)
30223	Department of Health Professions	(66,144)	(66,688)	(59,028)	(46,262)	(31,449)	(49,669)
30226	Board of Accountancy	(3,234)	(3,456)	(3,375)	(2,723)	(1,950)	(3,824)
30233	Board of Bar Examiners	(380)	(1,046)	(951)	(615)	(357)	(500)
30234	Cooperative Extension and Agricultural Research Service	(15,381)	(15,385)	(13,015)	(10,335)	(9,128)	(15,567)
30236	Virginia Commonwealth University	(893,182)	(963,983)	(893,723)	(713,617)	(539,221)	(784,461)
30238	Virginia Museum of Fine Arts	(47,018)	(49,784)	(43,956)	(33,939)	(22,267)	(36,463)
30239	Frontier Culture Museum of Virginia	(4,009)	(4,844)	(4,778)	(3,786)	(2,787)	(3,112)
30241	Richard Bland College	(18,077)	(18,393)	(18,212)	(15,310)	(9,203)	(4,529)
30242	Christopher Newport University	(103,719)	(115,447)	(104,652)	(81,399)	(56,430)	(93,778)
30245	State Council of Higher Education for Virginia	(13,383)	(15,596)	(14,843)	(11,801)	(8,795)	(11,855)
30246	University of Virginia's College at Wise	(35,726)	(40,678)	(37,906)	(31,784)	(27,628)	(40,572)
30247	George Mason University	(625,303)	(622,009)	(539,674)	(423,806)	(289,211)	(400,289)
30261	Virginia Community College System - Central Office Operations	(40,489)	(46,943)	(36,417)	(24,750)	(13,569)	(24,564)
30262	Department of Rehabilitative Services	(197,875)	(215,762)	(188,622)	(149,586)	(106,202)	(159,802)
30263	Dept for Aging and Rehabilitative Services	(1,864)	(2,719)	(2,438)	(1,673)	(930)	(3,355)
30268	Virginia Institute of Marine Science	(43,321)	(48,469)	(44,723)	(36,912)	(28,803)	(42,507)
30270	Virginia Community College System - Shared Services	(15,925)	(16,584)	(15,526)	(12,028)	(8,594)	(12,313)
30275	New River Community College	(16,690)	(19,127)	(16,964)	(12,657)	(8,051)	(15,995)
30276	Southside Virginia Community College	(20,672)	(28,689)	(27,378)	(21,977)	(15,460)	(25,681)
30277	Paul D. Camp Community College	(9,694)	(11,601)	(10,666)	(8,273)	(6,497)	(13,708)
30278	Rappahannock Community College	(25,735)	(27,239)	(25,381)	(20,367)	(13,600)	(28,150)
30279	Danville Community College	(16,274)	(20,695)	(18,830)	(14,155)	(6,554)	(12,770)
30280	Northern Virginia Community College	(170,251)	(208,670)	(191,807)	(135,418)	(97,848)	(220,781)
30282	Piedmont Virginia Community College	(14,925)	(20,604)	(17,464)	(11,626)	(7,579)	(21,030)
30283	J Sargeant Reynolds Community College	(25,094)	(39,094)	(34,673)	(23,384)	(15,199)	(37,039)
30284	Eastern Shore Community College	(8,085)	(11,356)	(11,043)	(9,168)	(6,531)	(10,965)
30285	Patrick Henry Community College	(27,156)	(28,239)	(24,098)	(17,458)	(13,047)	(23,864)
30286	Virginia Western Community College	(30,998)	(37,034)	(33,758)	(25,699)	(18,196)	(35,783)
30287	Mountain Gateway Community College	(10,614)	(12,966)	(11,563)	(9,187)	(6,293)	(9,564)
30288	Wytheville Community College	(14,116)	(19,803)	(20,874)	(17,180)	(11,778)	(17,806)
30290	Brightpoint Community College	(38,868)	(45,163)	(41,004)	(31,310)	(22,359)	(36,167)
30291	Blue Ridge Community College	(23,632)	(27,509)	(25,033)	(18,694)	(10,841)	(13,346)
30292	Central Virginia Community College	(19,180)	(22,592)	(21,142)	(15,663)	(8,427)	(14,320)
30293	Virginia Peninsula Community College	10,784	(14,653)	(16,619)	(9,449)	(7,271)	(27,478)
30294	Southwest Virginia Community College	(33,838)	(30,991)	(26,366)	(21,257)	(12,777)	(19,129)
30295	Tidewater Community College	(35,726)	(57,898)	(48,990)	(27,195)	(13,958)	(61,276)
30296	Virginia Highlands Community College	(15,304)	(19,649)	(19,117)	(15,417)	(10,746)	(16,444)
30297	Germanna Community College	(85,235)	(86,581)	(79,518)	(66,908)	(49,618)	(70,930)
30298	Laurel Ridge Community College	(31,044)	(35,329)	(31,200)	(23,665)	(18,463)	(36,182)
30299	Mountain Empire Community College	(20,203)	(21,297)	(18,642)	(14,599)	(8,833)	(12,504)
30301	Department of Agriculture and Consumer Services	(87,917)	(99,699)	(92,111)	(73,690)	(58,082)	(95,325)
30310	Virginia Economic Development Partnership	(102,740)	(98,659)	(88,908)	(75,478)	(54,754)	(73,984)
30320	Virginia Tourism Authority	(12,759)	(15,126)	(13,343)	(9,671)	(6,483)	(13,179)
30327	Department of Workforce Development and Advancement	(166,774)	(171,558)	(166,688)	(156,318)	(146,276)	(309,377)
30330	Virginia - Israel Advisory Board	(302)	(361)	(322)	(249)	(162)	(242)
30350	Department of Small Business and Supplier Diversity	(13,066)	(14,211)	(13,108)	(10,292)	(4,291)	(9,217)
30400	Jamestown-Yorktown Commemoration	5,700	2,347	352	402	1,227	2,607
30402	Marine Resources Commission	(13,197)	(13,327)	(11,872)	(9,058)	(5,294)	(7,907)
30403	Department of Wildlife Resources	(44,473)	(50,538)	(45,512)	(35,216)	(25,277)	(43,119)
30405	Virginia Racing Commission	(2,681)	(2,313)	(1,763)	(1,433)	(1,086)	(741)
30407	Virginia Port Authority	(133)	(165)	(141)	(98)	(60)	(139)
30409	Department of Energy	(52,660)	(57,201)	(53,580)	(44,385)	(35,648)	(59,689)
30411	Department of Forestry	(40,940)	(45,054)	(41,777)	(33,830)	(24,486)	(38,201)
30413	Commission on Virginia Alcohol Safety Action Program	(877)	(1,333)	(1,259)	(886)	(709)	(1,615)
30417	Gunston Hall	(1,143)	(1,386)	(1,509)	(1,353)	(1,007)	(919)
30423	Department of Historic Resources	(10,173)	(10,577)	(8,909)	(6,668)	(3,802)	(9,288)
30425	Jamestown - Yorktown Foundation	(19,021)	(24,634)	(24,478)	(19,128)	(12,242)	(18,523)
30440	Department of Environmental Quality	(175,440)	(193,097)	(175,180)	(137,755)	(101,858)	(163,413)
30454	Office Of Commonwealth Preparedness	(3,980)	(4,105)	(3,978)	(3,597)	(2,396)	(3,178)
30501	Va Dept Of Transportation	(4,206,016)	(4,349,029)	(4,203,443)	(3,521,530)	(736,143)	(1,235,414)

Virginia Sickness and Disability Program
Appendix 31 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30505	Department of Rail and Public Transportation	(19,107)	(17,809)	(15,009)	(11,624)	(11,164)	(18,035)
30506	Motor Vehicle Dealer Board	(1,850)	(2,287)	(1,898)	(1,165)	(459)	(608)
30510	Va Dept Of Transportation Central Office	745,213	746,495	739,910	643,722	0	0
30511	Va Dept Of Transportation Bristol	192,654	189,165	188,566	164,053	0	0
30512	Va Dept Of Transportation Salem	248,934	250,574	251,487	218,795	0	0
30513	Va Dept Of Transportation Lynchburg	158,839	161,780	161,263	140,297	0	0
30514	Va Dept Of Transportation Richmond	262,025	266,556	270,264	235,133	0	0
30515	Va Dept Of Transportation Hampton Roads	299,777	293,786	294,476	256,194	0	0
30516	Va Dept Of Transportation Fredericksburg	185,410	180,578	179,273	155,968	0	0
30517	Va Dept Of Transportation Culpeper	157,626	159,020	161,251	140,287	0	0
30518	Va Dept Of Transportation Staunton	210,777	209,480	210,295	182,955	0	0
30519	Va Dept Of Transportation Nova	392,506	389,647	391,815	340,879	0	0
30601	Department of Health	(396,564)	(460,278)	(406,079)	(289,453)	(198,561)	(448,084)
30602	Department of Medical Assistance Services	(170,532)	(162,338)	(138,982)	(106,026)	(59,935)	(143,147)
30606	Virginia Board for People With Disabilities	(1,715)	(1,850)	(1,521)	(1,091)	(837)	(2,241)
30701	Department of Corrections - Central Administration	(143,200)	(147,709)	(134,471)	(112,709)	(85,800)	(130,204)
30702	Department for the Blind and Vision Impaired	(36,401)	(40,673)	(37,735)	(31,493)	(25,648)	(41,000)
30703	Central State Hospital	(139,339)	(150,220)	(144,888)	(118,386)	(97,067)	(160,810)
30704	Eastern State Hospital	(133,693)	(130,377)	(114,116)	(92,515)	(82,668)	(146,157)
30705	Southwestern Virginia Mental Health Institute	(106,431)	(106,959)	(96,892)	(78,666)	(57,663)	(69,685)
30706	Western State Hospital	(138,185)	(148,771)	(137,731)	(112,581)	(91,195)	(156,222)
30707	Central Virginia Training Center	45,615	13,043	1,099	977	11	(76)
30708	Commonwealth Center for Children and Adolescents	(2,863)	(7,511)	(8,081)	(4,885)	(7,307)	(16,634)
30711	Virginia Correctional Enterprises	(1,372)	(12,194)	(10,777)	(6,475)	(6,122)	(14,662)
30716	Virginia Correctional Center for Women	(18,522)	(18,687)	(14,253)	(10,836)	(10,954)	(20,737)
30718	Bland Correctional Center	(12,247)	(12,901)	(11,426)	(8,845)	(6,002)	(9,913)
30720	Department of Behavioral Health & Developmental Services	(221,544)	(225,108)	(205,323)	(171,242)	(130,169)	(213,617)
30723	Southeastern Virginia Training Center	(44,413)	(48,139)	(45,575)	(36,915)	(27,357)	(34,309)
30724	Catawba Hospital	(66,727)	(68,417)	(58,631)	(47,429)	(34,404)	(52,933)
30725	Northern Va Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(103,923)	(103,415)	(95,534)	(78,550)	(64,120)	(89,466)
30729	Piedmont Geriatric Hospital	(54,627)	(59,318)	(56,542)	(46,951)	(41,940)	(62,131)
30733	Sussex I Correctional Center	16,894	17,156	17,398	15,140	0	0
30734	Sussex II Correctional Center	14,846	15,224	14,408	12,537	0	0
30735	Wallen Ridge Correctional Center	(16,820)	(17,907)	(15,321)	(11,601)	(7,156)	(10,676)
30737	St. Brides Correctional Center	(20,895)	(22,165)	(20,012)	(16,812)	(14,281)	(22,342)
30738	Southwestern Va Training Ctr	6,720	316	0	0	0	0
30739	Southern Virginia Mental Health Institute	(28,247)	(32,885)	(34,455)	(28,697)	(26,472)	(42,338)
30741	Red Onion Correctional Center	(15,766)	(17,012)	(13,963)	(10,347)	(6,855)	(10,700)
30742	Department of Corrections - Academy For Staff Development	(37,240)	(37,377)	(33,525)	(27,613)	(18,778)	(24,647)
30743	Fluvanna Women's Correctional Center	(31,098)	(27,025)	(23,359)	(17,500)	(11,696)	(24,738)
30745	Nottoway Correctional Center	(17,751)	(19,150)	(17,886)	(14,179)	(12,945)	(25,268)
30747	Marion Correctional Treatment Center	(16,035)	(15,333)	(12,060)	(8,939)	(6,177)	(11,942)
30748	Hiram W. Davis Medical Center	(25,588)	(24,130)	(19,531)	(13,746)	(9,021)	(6,843)
30749	Buckingham Correctional Center	(12,397)	(14,941)	(14,503)	(11,525)	(8,556)	(11,851)
30751	Department for the Deaf and Hard-of-Hearing	(1,327)	(1,539)	(1,556)	(1,224)	(1,097)	(1,718)
30752	State Farm Correctional Complex	(38,057)	(40,968)	(41,052)	(36,400)	(34,613)	(44,374)
30753	Deerfield Correctional Center	(37,701)	(43,053)	(41,827)	(36,799)	(32,440)	(47,168)
30754	Augusta Correctional Center	25,936	25,413	25,609	25,438	24,231	65,458
30756	Department of Corrections - Division of Institutions	(138,650)	(143,647)	(130,032)	(107,040)	(82,019)	(117,896)
30757	Western Region Correctional Field Units	(14,838)	(14,840)	(14,113)	(12,559)	(10,823)	(21,986)
30761	Eastern Reg Corr Field Unit	(12,545)	(13,910)	(13,410)	(11,539)	(8,724)	(12,566)
30765	Department of Social Services	(173,672)	(207,072)	(182,710)	(126,184)	(115,733)	(219,887)
30766	Virginia Parole Board	(1,016)	(1,242)	(1,488)	(1,056)	(93)	(294)
30767	Adult Community Service	(52,704)	(53,674)	(47,502)	(38,835)	(29,732)	(42,104)
30768	Keen Mountain Correctional Center	(15,194)	(15,251)	(12,899)	(10,293)	(8,220)	(13,490)
30769	Greensville Correctional Center	(66,422)	(70,576)	(66,499)	(58,136)	(52,797)	(73,970)
30770	Dillwyn Correctional Center	(13,065)	(15,909)	(14,654)	(11,441)	(9,217)	(18,315)
30771	Indian Creek Correctional Center	(15,362)	(16,939)	(15,403)	(12,869)	(10,666)	(17,179)
30772	Haynesville Correctional Center	(11,132)	(12,460)	(11,473)	(8,152)	(5,786)	(10,708)
30773	Coffeewood Correctional Center	(23,191)	(23,858)	(22,190)	(19,028)	(16,792)	(23,705)
30774	Lunenburg Correctional Center	(17,549)	(18,647)	(18,080)	(15,361)	(13,395)	(17,858)
30775	Pocahontas State Correctional Center	(15,821)	(15,974)	(12,540)	(9,729)	(8,197)	(13,396)
30776	Green Rock Correctional Center	(12,617)	(13,063)	(11,145)	(8,113)	(5,680)	(6,751)
30777	Department of Juvenile Justice	(219,052)	(241,696)	(222,711)	(179,666)	(147,131)	(178,701)
30778	Department of Forensic Science	(63,297)	(68,862)	(59,619)	(43,572)	(29,885)	(60,656)
30779	Sussex State Prison Complex	(32,003)	(33,261)	(31,980)	(24,022)	15,040	41,055
30784	Lawrenceville Correctional Center	(46,393)	(47,723)	(46,369)	(43,484)	(40,690)	(86,063)
30785	River North Correctional Center	(14,476)	(14,662)	(12,393)	(9,571)	(8,261)	(10,411)

Virginia Sickness and Disability Program
Appendix 31 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30794	Virginia Center for Behavioral Rehabilitation	(96,865)	(94,066)	(87,578)	(72,341)	(60,898)	(59,791)
30840	Virginia Housing Commission	(2,262)	(2,332)	(2,261)	(2,112)	(1,822)	(1,245)
30841	Department of Aviation	(8,709)	(9,090)	(8,477)	(6,548)	(4,851)	(9,581)
30847	Joint Commission on Technology and Science	(1,507)	(1,550)	(1,506)	(1,413)	(1,322)	(2,792)
30848	Indigent Defense Commission	(179,443)	(192,320)	(173,804)	(142,739)	(103,011)	(154,876)
30851	Virginia Tobacco Region Revitalization Commission	(2,022)	(2,591)	(2,382)	(1,891)	(1,793)	(2,506)
30852	Virginia Foundation For Healthy Youth	(1,569)	(2,043)	(1,614)	(900)	(538)	(2,045)
30856	Virginia Opioid Abatement Authority	(7,357)	(7,578)	(7,353)	(6,875)	(6,139)	(5,623)
30863	Commission on Electric Utility Regulation	(2,477)	(2,548)	(2,475)	(2,321)	(2,172)	(4,595)
30882	Behavioral Health Commission	(3,304)	(3,408)	(3,302)	(3,039)	(2,221)	(1,646)
30883	Virginia American Revolution 250 Commission	(8,275)	(8,519)	(8,271)	(7,743)	(7,232)	(7,365)
30902	Puller Veterans Care Center	(9,668)	(9,960)	(9,663)	(9,030)	(7,953)	(6,615)
30903	Jones & Cabacoy Veterans Care Center	(65,865)	(67,807)	(65,830)	(61,622)	(56,067)	(79,515)
30912	Department of Veterans Services	(69,112)	(70,330)	(65,394)	(54,550)	(41,264)	(46,540)
30913	Veterans Services Foundation	(979)	(992)	(891)	(764)	(598)	(1,850)
30922	Sitter-Barfoot Veterans Care Center	(30,652)	(37,817)	(33,680)	(24,970)	(19,864)	(48,892)
30937	Southern Virginia Higher Education Center	(8,739)	(10,755)	(10,576)	(8,605)	(5,261)	(7,362)
30938	New College Institute	(3,082)	(2,946)	(1,892)	(1,243)	(914)	(3,829)
30942	Virginia Museum of Natural History	(3,805)	(4,810)	(4,162)	(3,110)	(1,659)	(1,593)
30948	Southwest Virginia Higher Education Center	(2,598)	(3,782)	(3,648)	(2,837)	(1,715)	(2,673)
30957	Commonwealth's Attorneys' Services Council	(998)	(1,033)	(900)	(588)	(323)	(647)
30960	Department of Fire Programs	(18,487)	(18,721)	(16,017)	(12,761)	(9,725)	(17,122)
30961	Virginia Capitol Police	(6,304)	(6,252)	(6,008)	(5,093)	(3,034)	(5,200)
30977	Virginia Cannabis Control Authority	(19,977)	(20,580)	(19,966)	(18,573)	(15,969)	(16,313)
30999	Department of Alcoholic Beverage Control	(218,363)	(216,036)	(182,792)	(129,780)	(19,633)	9,694
35522	Virginia Passenger Rail Authority	(80,272)	(82,356)	(79,301)	(71,856)	(49,374)	(50,977)
35885	Fort Monroe Authority	(4,837)	(5,517)	(4,821)	(3,630)	(2,411)	(5,789)
70156	Department of State Police	1,454	913	708	820	937	953
70203	Woodrow Wilson Rehabilitation Center	2,236	1,685	1,471	1,501	1,437	2,459
70204	The College of William and Mary	(5,888)	(6,491)	(6,076)	(5,098)	(4,053)	(4,683)
70207	University of Virginia - Academic Division	(25,796)	(23,826)	(20,818)	(17,908)	(14,864)	(20,768)
70208	Virginia Polytechnic Institute and State University	(9,603)	(10,410)	(9,720)	(7,840)	(5,283)	(6,920)
70211	Virginia Military Institute	(1,602)	(1,762)	(1,533)	(1,221)	(1,166)	(1,762)
70212	Virginia State University	(6,585)	(6,045)	(5,470)	(4,539)	(3,215)	(5,133)
70213	Norfolk State University	(4,753)	(6,351)	(6,789)	(5,775)	(3,343)	(315)
70214	Longwood University	106	(601)	(512)	(172)	(253)	(1,984)
70215	University of Mary Washington	(1,310)	(1,838)	(1,785)	(1,198)	(874)	(2,822)
70216	James Madison University	(4,945)	(5,363)	(4,781)	(3,664)	(2,746)	(5,359)
70217	Radford University	1,014	400	355	784	561	(958)
70221	Old Dominion University	(11,483)	(12,994)	(12,198)	(10,297)	(8,805)	(16,072)
70236	Virginia Commonwealth University	(21,845)	(23,615)	(24,083)	(19,141)	(8,259)	(17,958)
70241	Richard Bland College	(410)	(428)	(307)	(193)	(161)	(255)
70242	Christopher Newport University	(5,366)	(5,739)	(5,520)	(4,488)	(2,637)	(2,869)
70246	University of Virginia's College at Wise	(1,668)	(1,619)	(1,458)	(1,172)	(853)	(1,065)
70247	George Mason University	(8,567)	(9,873)	(8,355)	(6,533)	(5,898)	(3,180)
70280	Northern Virginia Community College	(2,238)	(3,836)	(3,943)	(2,053)	779	(1,177)
70282	Piedmont Virginia Community College	(942)	(939)	(968)	(812)	(624)	(1,052)
70283	J Sargeant Reynolds Community College	1,040	701	634	788	223	(568)
70285	Patrick & Henry Community College	(391)	(402)	(391)	(367)	(343)	(727)
70286	Virginia Western Community College	(371)	(401)	(310)	(85)	75	(568)
70288	Wytheville Community College	(1,067)	(1,098)	(1,066)	(998)	(901)	(1,259)
70291	Blue Ridge Community College	(102)	(155)	(190)	(172)	(235)	(355)
70292	Central Virginia Community College	(1,125)	(1,162)	(996)	(780)	(308)	(647)
70293	Virginia Peninsula Community College	1,358	1,059	1,174	1,261	1,024	559
70294	Southwest Virginia Community College	(1,046)	(1,298)	(1,193)	(1,013)	(637)	(1,113)
70296	Virginia Highlands Community College	(527)	(610)	(545)	(456)	(225)	(257)
70297	Germanna Community College	(653)	(668)	(580)	(453)	(278)	(511)
70298	Laurel Ridge Community College	(286)	(366)	(484)	(370)	(376)	70
70299	Mountain Empire Community College	(481)	(657)	(610)	(507)	(323)	(436)
70402	Marine Resources Commission	(7,371)	(6,700)	(5,607)	(3,628)	(2,910)	(6,126)
70403	Department of Wildlife Resources	(27,171)	(35,059)	(34,178)	(27,752)	(17,693)	(26,681)
70716	Virginia Correctional Center for Women	(36,580)	(36,955)	(29,557)	(24,511)	(25,170)	(31,939)
70718	Bland Correctional Center	(24,262)	(27,230)	(24,799)	(19,574)	(12,900)	(18,576)
70733	Sussex I Correctional Center	72,870	64,303	56,875	49,480	0	0
70734	Sussex II Correctional Center	66,573	62,727	58,403	50,809	0	0
70735	Wallen Ridge Correctional Center	(36,319)	(42,163)	(38,686)	(28,864)	(16,680)	(27,701)
70737	St Brides Correctional Center	(10,125)	(14,866)	(14,048)	(10,327)	(10,637)	(12,687)
70741	Red Onion Correctional Center	(29,468)	(35,672)	(32,036)	(23,328)	(16,084)	(19,782)
70743	Fluvanna Women's Correctional Center	(11,690)	(15,188)	(13,131)	(9,859)	(15,202)	(31,009)

Virginia Sickness and Disability Program
Appendix 31 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70745	Nottoway Correctional Center	5,984	2,363	2,062	5,410	(1,271)	7,316
70747	Marion Correctional Treatment Center	(16,446)	(17,491)	(16,149)	(12,007)	(7,196)	(9,541)
70749	Buckingham Correctional Center	2,840	(3,333)	(7,137)	(2,836)	(5,083)	(19,274)
70752	State Farm Correctional Complex	(23,710)	(32,796)	(37,735)	(28,998)	(29,712)	(42,386)
70753	Deerfield Correctional Center	(12,019)	(22,507)	(25,114)	(19,319)	(14,948)	(9,403)
70754	Augusta Correctional Center	73,426	78,352	74,830	71,690	48,629	78,413
70756	Department of Corrections - Division of Institutions	(25,956)	(21,759)	(14,883)	(12,888)	(10,767)	(15,369)
70757	Western Region Correctional Field Units	(13,688)	(15,210)	(14,183)	(11,227)	(8,377)	(15,781)
70761	Eastern Reg Corr Field Unit	(6,665)	(8,577)	(8,197)	(6,207)	(5,684)	(2,360)
70767	Adult Community Service	(140,403)	(142,395)	(118,993)	(87,465)	(64,114)	(113,592)
70768	Keen Mountain Correctional Center	(25,778)	(28,133)	(25,839)	(20,161)	(15,021)	(23,120)
70769	Greensville Correctional Center	55,456	42,963	34,785	39,067	24,308	24,548
70770	Dillwyn Correctional Center	(21,510)	(25,457)	(25,859)	(20,824)	(20,100)	(25,108)
70771	Indian Creek Correctional Center	(4,210)	(6,165)	(5,378)	(2,272)	(2,105)	(2,095)
70772	Haynesville Correctional Center	(4,040)	(8,854)	(7,581)	(3,981)	(10,558)	(9,298)
70773	Coffeewood Correctional Center	(9,999)	(14,199)	(13,140)	(9,683)	(13,490)	(28,015)
70774	Lunenburg Correctional Center	(8,207)	(12,491)	(11,711)	(8,054)	(7,879)	(6,196)
70775	Pocahontas State Correctional Center	(19,402)	(22,979)	(20,351)	(14,892)	(7,638)	(13,283)
70776	Green Rock Correctional Center	(18,716)	(23,700)	(24,056)	(19,463)	(17,289)	(18,785)
70777	Department of Juvenile Justice	32,970	19,571	17,241	19,768	10,390	(4,583)
70779	Sussex State Prison Complex	(62,382)	(64,854)	(62,338)	(44,579)	41,694	50,687
70784	Lawrenceville Correctional Center	(62,209)	(63,993)	(62,177)	(58,309)	(54,563)	(115,402)
70785	River North Correctional Center	(19,795)	(24,686)	(22,682)	(17,270)	(15,740)	(17,596)
70961	Virginia Capitol Police	(8,285)	(11,663)	(12,160)	(9,343)	(6,749)	(18,300)
70999	Department of Alcoholic Beverage Control	(40,173)	(42,827)	(41,416)	(35,095)	(24,267)	(29,714)
	Total for VRS Virginia Sickness and Disability Program[1]	(15,587,290)	(17,125,111)	(15,559,611)	(12,223,062)	(8,970,279)	(14,891,185)

[1] Employer-level results may not add to VSDP systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Virginia Sickness and Disability Program - Plan Total[1]	**(353,863,540)**	**(435,232,099)**	**(413,131,261)**	**(454,931,830)**
	Employer Allocation				
21156	Department of State Police - Troopers	(8,599,096)	(10,240,141)	(9,720,152)	(10,703,636)
30100	General Assembly - Senate	(430,864)	(532,681)	(505,631)	(556,791)
30101	House of Delegates	(669,687)	(835,689)	(793,253)	(873,515)
30103	Magistrate System	(1,505,477)	(1,787,150)	(1,696,400)	(1,868,041)
30107	Division of Legislative Services	(429,449)	(532,071)	(505,053)	(556,154)
30109	Division of Legislative Automated Systems	(156,691)	(186,192)	(176,738)	(194,620)
30110	Joint Legislative Audit and Review Commission	(218,794)	(256,134)	(243,128)	(267,727)
30111	Supreme Court	(1,463,084)	(1,775,051)	(1,684,915)	(1,855,394)
30112	Judicial Inquiry and Review Commission	(28,380)	(34,253)	(32,513)	(35,803)
30114	General District Courts	(2,514,448)	(3,076,482)	(2,920,260)	(3,215,731)
30115	Juvenile and Domestic Relations District Courts	(1,568,677)	(1,885,338)	(1,789,602)	(1,970,674)
30116	Combined District Courts	(460,200)	(542,517)	(514,968)	(567,073)
30117	Virginia State Bar	(458,076)	(534,770)	(507,614)	(558,975)
30119	Office of the Lieutenant Governor	(12,279)	(5,092)	(4,834)	(5,323)
30121	Office of the Governor	(144,447)	(214,961)	(204,046)	(224,691)
30122	Department of Planning and Budget	(302,943)	(369,033)	(350,294)	(385,737)
30123	Department of Military Affairs	(1,142,201)	(1,438,660)	(1,365,605)	(1,503,777)
30125	Virginia Court of Appeals	(482,599)	(619,509)	(588,051)	(647,550)
30127	Department of Emergency Management	(896,867)	(1,072,151)	(1,017,708)	(1,120,679)
30128	Virginia Veterans Care Center	(811,444)	(1,023,622)	(971,643)	(1,069,954)
30129	Department of Human Resource Management	(634,831)	(780,850)	(741,199)	(816,193)
30132	Virginia Department of Elections	(346,255)	(415,298)	(394,210)	(434,096)
30133	Auditor of Public Accounts	(636,105)	(751,646)	(713,478)	(785,667)
30136	Virginia Information Technologies Agency (VITA)	(2,059,132)	(2,593,026)	(2,461,353)	(2,710,393)
30140	Department of Criminal Justice Services	(792,937)	(974,398)	(924,918)	(1,018,501)
30141	Office of the Attorney General and Department of Law	(2,891,490)	(3,413,656)	(3,240,312)	(3,568,167)
30143	Office of the Attorney General - Division of Debt Collection	(99,966)	(120,733)	(114,603)	(126,198)
30146	Science Museum of Virginia	(276,297)	(354,758)	(336,743)	(370,815)
30147	Office of the State Inspector General	(224,916)	(291,214)	(276,426)	(304,395)
30148	Virginia Commission for the Arts	(27,318)	(33,382)	(31,687)	(34,893)
30151	Department of Accounts	(805,889)	(993,243)	(942,807)	(1,038,200)
30152	Department of the Treasury	(584,653)	(660,552)	(627,009)	(690,450)
30154	Department of Motor Vehicles	(6,171,699)	(7,819,554)	(7,422,482)	(8,173,487)
30156	Department of State Police	(2,953,593)	(3,818,726)	(3,624,814)	(3,991,572)
30157	Compensation Board	(61,112)	(63,283)	(60,069)	(66,147)
30160	Virginia Criminal Sentencing Commission	(59,626)	(70,072)	(66,514)	(73,244)
30161	Department of Taxation	(3,391,534)	(3,883,141)	(3,685,957)	(4,058,902)
30162	Department of Accounts - Transfer Payments (CHRF)	(14,756)	(20,412)	(19,376)	(21,336)
30164	Virginia Management Fellows Administration	(46,392)	(71,813)	(68,167)	(75,064)
30165	Department of Housing and Community Development	(730,587)	(865,938)	(821,966)	(905,132)
30166	Secretary of the Commonwealth	(51,806)	(66,765)	(63,374)	(69,787)
30171	State Corporation Commission	(3,618,361)	(4,482,281)	(4,254,674)	(4,685,161)
30172	Virginia State Lottery	(1,963,943)	(2,462,804)	(2,337,745)	(2,574,277)
30174	Commonwealth Savings Plan	(881,934)	(1,069,583)	(1,015,270)	(1,117,995)
30180	Secretary of Administration	(143,952)	(187,542)	(178,018)	(196,030)
30181	Department of Labor and Industry	(673,544)	(751,994)	(713,808)	(786,031)
30182	Virginia Employment Commission	(2,942,517)	(2,118,536)	(2,010,958)	(2,214,426)
30183	Secretary of Natural and Historic Resources	(12,527)	(26,723)	(25,366)	(27,933)
30185	Secretary of Education	(2,123)	(1,610)	(1,529)	(1,683)
30186	Secretary of Transportation	(23,673)	(28,595)	(27,143)	(29,889)
30187	Secretary of Public Safety	(7,856)	(10,228)	(9,709)	(10,691)
30188	Secretary of Health and Human Resources	(16,809)	(7,051)	(6,693)	(7,370)
30190	Secretary of Finance	(18,472)	(15,973)	(15,162)	(16,696)
30191	Virginia Workers' Compensation Commission	(1,384,208)	(1,624,721)	(1,542,219)	(1,698,261)
30192	Secretary of Commerce and Trade	(30,149)	(12,709)	(12,063)	(13,284)
30193	Secretary of Agriculture and Forestry	(8,280)	(12,012)	(11,402)	(12,556)
30194	Department of General Services	(2,712,293)	(3,406,518)	(3,233,537)	(3,560,706)
30195	Secretary of Labor	(9,307)	(14,885)	(14,129)	(15,559)
30199	Department of Conservation and Recreation	(1,987,935)	(2,401,350)	(2,279,410)	(2,510,041)
30200	Office of Children's Services	(85,564)	(102,802)	(97,582)	(107,455)
30201	Department of Education - Central Office Operations	(2,815,020)	(3,531,647)	(3,352,312)	(3,691,499)
30202	The Library of Virginia	(562,218)	(662,684)	(629,034)	(692,679)
30203	Woodrow Wilson Rehabilitation Center	(670,890)	(771,449)	(732,275)	(806,367)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30204	The College of William and Mary	(3,975,657)	(4,960,906)	(4,708,994)	(5,185,449)
30207	University of Virginia - Academic Division	(24,983,403)	(30,720,162)	(29,160,209)	(32,110,635)
30208	Virginia Polytechnic Institute and State University	(11,987,941)	(14,832,362)	(14,079,183)	(15,503,713)
30211	Virginia Military Institute	(1,311,631)	(1,702,193)	(1,615,756)	(1,779,238)
30212	Virginia State University	(3,007,168)	(3,630,619)	(3,446,258)	(3,794,950)
30213	Norfolk State University	(2,880,732)	(3,588,532)	(3,406,309)	(3,750,958)
30214	Longwood University	(1,274,192)	(1,545,205)	(1,466,740)	(1,615,144)
30215	University of Mary Washington	(1,242,203)	(1,528,840)	(1,451,206)	(1,598,039)
30216	James Madison University	(8,678,503)	(10,607,520)	(10,068,876)	(11,087,644)
30217	Radford University	(3,585,805)	(4,332,823)	(4,112,804)	(4,528,937)
30218	Virginia School for Deaf and Blind	(430,935)	(567,630)	(538,806)	(593,322)
30221	Old Dominion University	(6,486,106)	(12,336,393)	(11,709,958)	(12,894,770)
30222	Department of Professional and Occupational Regulation	(703,268)	(831,467)	(789,246)	(869,102)
30223	Department of Health Professions	(1,336,330)	(1,618,280)	(1,536,105)	(1,691,528)
30226	Board of Accountancy	(62,138)	(83,782)	(79,528)	(87,574)
30233	Board of Bar Examiners	(40,694)	(45,612)	(43,296)	(47,677)
30234	Cooperative Extension and Agricultural Research Service	(301,279)	(366,291)	(347,691)	(382,871)
30236	Virginia Commonwealth University	(19,509,169)	(23,727,287)	(22,522,429)	(24,801,246)
30238	Virginia Museum of Fine Arts	(1,052,638)	(1,256,123)	(1,192,338)	(1,312,979)
30239	Frontier Culture Museum of Virginia	(114,086)	(130,961)	(124,311)	(136,889)
30241	Richard Bland College	(297,210)	(322,115)	(305,758)	(336,695)
30242	Christopher Newport University	(2,451,284)	(2,991,046)	(2,839,162)	(3,126,428)
30245	State Council of Higher Education for Virginia	(334,790)	(402,894)	(382,436)	(421,130)
30246	University of Virginia's College at Wise	(657,585)	(855,144)	(811,720)	(893,850)
30247	George Mason University	(12,457,660)	(14,801,286)	(14,049,685)	(15,471,231)
30261	Virginia Community College System - Central Office Operations	(1,331,093)	(1,488,015)	(1,412,454)	(1,555,366)
30262	Department of Rehabilitative Services	(4,125,907)	(4,916,904)	(4,667,227)	(5,139,456)
30263	Dept for Aging and Rehabilitative Services	(76,541)	(96,230)	(91,343)	(100,585)
30268	Virginia Institute of Marine Science	(805,960)	(1,013,481)	(962,017)	(1,059,354)
30270	Virginia Community College System - Shared Services	(388,542)	(461,215)	(437,795)	(482,091)
30275	New River Community College	(450,964)	(547,478)	(519,678)	(572,259)
30276	Southside Virginia Community College	(540,987)	(673,261)	(639,073)	(703,734)
30277	Paul D. Camp Community College	(247,528)	(319,112)	(302,908)	(333,556)
30278	Rappahannock Community College	(456,236)	(600,229)	(569,749)	(627,396)
30279	Danville Community College	(453,759)	(536,685)	(509,432)	(560,976)
30280	Northern Virginia Community College	(6,290,915)	(7,629,053)	(7,241,654)	(7,974,364)
30282	Piedmont Virginia Community College	(647,783)	(771,797)	(732,606)	(806,731)
30283	J Sargeant Reynolds Community College	(1,270,193)	(1,505,511)	(1,429,062)	(1,573,655)
30284	Eastern Shore Community College	(172,048)	(223,753)	(212,391)	(233,880)
30285	Patrick Henry Community College	(761,090)	(900,191)	(854,479)	(940,935)
30286	Virginia Western Community College	(846,123)	(1,039,639)	(986,847)	(1,086,696)
30287	Mountain Gateway Community College	(246,218)	(295,610)	(280,599)	(308,990)
30288	Wytheville Community College	(353,793)	(447,854)	(425,112)	(468,125)
30290	Brightpoint Community College	(1,065,660)	(1,276,971)	(1,212,127)	(1,334,770)
30291	Blue Ridge Community College	(700,933)	(799,608)	(759,005)	(835,801)
30292	Central Virginia Community College	(574,533)	(675,698)	(641,386)	(706,282)
30293	Virginia Peninsula Community College	(834,481)	(999,859)	(949,086)	(1,045,115)
30294	Southwest Virginia Community College	(485,855)	(592,090)	(562,024)	(618,889)
30295	Tidewater Community College	(2,496,224)	(2,967,804)	(2,817,101)	(3,102,135)
30296	Virginia Highlands Community College	(373,645)	(464,741)	(441,142)	(485,776)
30297	Germanna Community College	(1,211,593)	(1,575,192)	(1,495,205)	(1,646,489)
30298	Laurel Ridge Community College	(820,079)	(1,018,400)	(966,686)	(1,064,495)
30299	Mountain Empire Community College	(416,073)	(494,032)	(468,945)	(516,393)
30301	Department of Agriculture and Consumer Services	(1,960,510)	(2,456,232)	(2,331,506)	(2,567,408)
30310	Virginia Economic Development Partnership	(1,262,727)	(1,607,921)	(1,526,272)	(1,680,700)
30320	Virginia Tourism Authority	(402,237)	(481,367)	(456,923)	(503,155)
30327	Department of Workforce Development and Advancement	0	(1,353,833)	(1,285,086)	(1,415,111)
30330	Virginia - Israel Advisory Board	(8,351)	(9,836)	(9,337)	(10,281)
30350	Department of Small Business and Supplier Diversity	(234,965)	(291,649)	(276,839)	(304,850)
30400	Jamestown-Yorktown Commemoration	0	0	0	0
30402	Marine Resources Commission	(295,016)	(342,876)	(325,465)	(358,395)
30403	Department of Wildlife Resources	(1,101,153)	(1,339,906)	(1,271,866)	(1,400,553)
30405	Virginia Racing Commission	(39,597)	(42,000)	(39,867)	(43,901)
30407	Virginia Port Authority	(5,025)	(5,963)	(5,660)	(6,233)
30409	Department of Energy	(914,313)	(1,206,246)	(1,144,993)	(1,260,844)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30411	Department of Forestry	(806,420)	(1,000,468)	(949,665)	(1,045,752)
30413	Commission on Virginia Alcohol Safety Action Program	(41,897)	(50,530)	(47,965)	(52,818)
30417	Gunston Hall	(14,650)	(19,020)	(18,054)	(19,881)
30423	Department of Historic Resources	(217,343)	(270,584)	(256,844)	(282,831)
30425	Jamestown - Yorktown Foundation	(556,061)	(667,124)	(633,248)	(697,320)
30440	Department of Environmental Quality	(4,010,902)	(4,890,747)	(4,642,397)	(5,112,114)
30454	Office Of Commonwealth Preparedness	(20,241)	(35,384)	(33,588)	(36,986)
30501	Va Dept Of Transportation	(33,474,677)	(40,475,149)	(38,419,844)	(42,307,159)
30505	Department of Rail and Public Transportation	(410,765)	(508,873)	(483,033)	(531,906)
30506	Motor Vehicle Dealer Board	(87,758)	(97,057)	(92,128)	(101,450)
30510	Va Dept Of Transportation Central Office	0	0	0	0
30511	Va Dept Of Transportation Bristol	0	0	0	0
30512	Va Dept Of Transportation Salem	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0	0	0
30514	Va Dept Of Transportation Richmond	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0
30517	Va Dept Of Transportation Culpeper	0	0	0	0
30518	Va Dept Of Transportation Staunton	0	0	0	0
30519	Va Dept Of Transportation Nova	0	0	0	0
30601	Department of Health	(12,766,653)	(15,495,699)	(14,708,836)	(16,197,074)
30602	Department of Medical Assistance Services	(3,088,875)	(3,882,749)	(3,685,585)	(4,058,492)
30606	Virginia Board for People With Disabilities	(45,295)	(57,842)	(54,905)	(60,460)
30701	Department of Corrections - Central Administration	(2,109,097)	(2,721,767)	(2,583,558)	(2,844,962)
30702	Department for the Blind and Vision Impaired	(626,551)	(815,190)	(773,795)	(852,087)
30703	Central State Hospital	(2,759,782)	(3,578,696)	(3,396,972)	(3,740,677)
30704	Eastern State Hospital	(2,332,244)	(3,063,294)	(2,907,742)	(3,201,947)
30705	Southwestern Virginia Mental Health Institute	(1,976,682)	(2,410,794)	(2,288,375)	(2,519,913)
30706	Western State Hospital	(2,567,386)	(3,362,864)	(3,192,100)	(3,515,076)
30707	Central Virginia Training Center	(2,937)	(3,438)	(3,264)	(3,594)
30708	Commonwealth Center for Children and Adolescents	(435,712)	(525,325)	(498,649)	(549,103)
30711	Virginia Correctional Enterprises	(541,836)	(633,263)	(601,106)	(661,926)
30716	Virginia Correctional Center for Women	(409,986)	(511,006)	(485,057)	(534,135)
30718	Bland Correctional Center	(272,050)	(328,905)	(312,203)	(343,792)
30720	Department of Behavioral Health & Developmental Services	(3,242,275)	(4,267,190)	(4,050,504)	(4,460,334)
30723	Southeastern Virginia Training Center	(941,348)	(1,144,051)	(1,085,957)	(1,195,834)
30724	Catawba Hospital	(1,144,678)	(1,428,171)	(1,355,649)	(1,492,813)
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	(1,847,840)	(2,297,982)	(2,181,292)	(2,401,995)
30729	Piedmont Geriatric Hospital	(1,063,289)	(1,380,252)	(1,310,163)	(1,442,725)
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen Ridge Correctional Center	(400,892)	(472,531)	(448,537)	(493,919)
30737	St. Brides Correctional Center	(327,855)	(434,449)	(412,388)	(454,113)
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Virginia Mental Health Institute	(630,019)	(835,123)	(792,716)	(872,923)
30741	Red Onion Correctional Center	(405,598)	(472,444)	(448,454)	(493,828)
30742	Department of Corrections - Academy For Staff Development	(585,750)	(715,913)	(679,560)	(748,317)
30743	Fluvanna Women's Correctional Center	(609,742)	(742,941)	(705,215)	(776,569)
30745	Nottoway Correctional Center	(402,838)	(526,283)	(499,558)	(550,104)
30747	Marion Correctional Treatment Center	(338,187)	(408,814)	(388,054)	(427,317)
30748	Hiram W. Davis Medical Center	(721,032)	(784,767)	(744,917)	(820,288)
30749	Buckingham Correctional Center	(326,687)	(390,055)	(370,248)	(407,710)
30751	Department for the Deaf and Hard-of-Hearing	(39,456)	(50,052)	(47,510)	(52,317)
30752	State Farm Correctional Complex	(508,643)	(675,437)	(641,138)	(706,009)
30753	Deerfield Correctional Center	(478,813)	(667,733)	(633,826)	(697,956)
30754	Augusta Correctional Center	(300,501)	0	0	0
30756	Department of Corrections - Division of Institutions	(2,383,059)	(2,962,364)	(2,811,937)	(3,096,448)
30757	Western Region Correctional Field Units	(96,251)	(196,029)	(186,074)	(204,901)
30761	Eastern Reg Corr Field Unit	(167,201)	(226,234)	(214,746)	(236,474)
30765	Department of Social Services	(6,979,958)	(8,248,127)	(7,829,292)	(8,621,459)
30766	Virginia Parole Board	(38,925)	(42,870)	(40,693)	(44,811)
30767	Adult Community Service	(914,065)	(1,126,729)	(1,069,514)	(1,177,728)
30768	Keen Mountain Correctional Center	(279,977)	(352,146)	(334,265)	(368,085)
30769	Greensville Correctional Center	(860,490)	(1,138,045)	(1,080,256)	(1,189,556)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30770	Dillwyn Correctional Center	(338,152)	(433,926)	(411,892)	(453,567)
30771	Indian Creek Correctional Center	(255,631)	(338,219)	(321,044)	(353,528)
30772	Haynesville Correctional Center	(380,722)	(454,513)	(431,433)	(475,085)
30773	Coffeewood Correctional Center	(332,490)	(425,439)	(403,836)	(444,696)
30774	Lunenburg Correctional Center	(296,608)	(369,512)	(350,748)	(386,237)
30775	Pocahontas State Correctional Center	(320,990)	(398,063)	(377,850)	(416,081)
30776	Green Rock Correctional Center	(363,276)	(410,859)	(389,996)	(429,456)
30777	Department of Juvenile Justice	(4,998,818)	(5,927,731)	(5,626,724)	(6,196,035)
30778	Department of Forensic Science	(1,749,678)	(2,109,091)	(2,001,993)	(2,204,554)
30779	Sussex State Prison Complex	(488,686)	(355,933)	(337,859)	(372,043)
30784	Lawrenceville Correctional Center	0	(376,606)	(357,482)	(393,653)
30785	River North Correctional Center	(347,176)	(407,464)	(386,773)	(425,907)
30794	Virginia Center for Behavioral Rehabilitation	(1,833,615)	(2,150,351)	(2,041,158)	(2,247,682)
30840	Virginia Housing Commission	(15,888)	(19,542)	(18,550)	(20,426)
30841	Department of Aviation	(200,888)	(251,956)	(239,162)	(263,360)
30847	Joint Commission on Technology and Science	0	(12,230)	(11,609)	(12,784)
30848	Indigent Defense Commission	(3,085,372)	(3,856,983)	(3,661,128)	(4,031,560)
30851	Virginia Tobacco Region Revitalization Commission	(60,440)	(72,597)	(68,910)	(75,883)
30852	Virginia Foundation For Healthy Youth	(83,901)	(97,623)	(92,665)	(102,041)
30856	Virginia Opioid Abatement Authority	(46,002)	(62,499)	(59,326)	(65,328)
30863	Commission on Electric Utility Regulation	0	(20,108)	(19,087)	(21,018)
30882	Behavioral Health Commission	(20,807)	(29,509)	(28,010)	(30,844)
30883	Virginia American Revolution 250 Commission	(52,336)	(68,941)	(65,440)	(72,061)
30902	Puller Veterans Care Center	(63,165)	(82,651)	(78,454)	(86,392)
30903	Jones & Cabacoy Veterans Care Center	(244,378)	(549,437)	(521,537)	(574,306)
30912	Department of Veterans Services	(1,162,159)	(1,389,304)	(1,318,756)	(1,452,188)
30913	Veterans Services Foundation	(5,733)	(14,493)	(13,757)	(15,149)
30922	Sitter-Barfoot Veterans Care Center	(915,657)	(1,183,396)	(1,123,304)	(1,236,960)
30937	Southern Virginia Higher Education Center	(187,017)	(226,538)	(215,035)	(236,792)
30938	New College Institute	(65,394)	(83,652)	(79,404)	(87,438)
30942	Virginia Museum of Natural History	(116,244)	(129,612)	(123,030)	(135,479)
30948	Southwest Virginia Higher Education Center	(82,521)	(98,798)	(93,781)	(103,270)
30957	Commonwealth's Attorneys' Services Council	(37,120)	(42,261)	(40,115)	(44,174)
30960	Department of Fire Programs	(336,453)	(422,001)	(400,572)	(441,102)
30961	Virginia Capitol Police	(68,260)	(93,836)	(89,071)	(98,083)
30977	Virginia Cannabis Control Authority	(114,546)	(170,698)	(162,030)	(178,424)
30999	Department of Alcoholic Beverage Control	(5,351,584)	(5,635,603)	(5,349,430)	(5,890,685)
35522	Virginia Passenger Rail Authority	(491,304)	(714,782)	(678,485)	(747,135)
35885	Fort Monroe Authority	(117,589)	(150,155)	(142,530)	(156,951)
70156	Department of State Police	(15,004)	(13,275)	(12,601)	(13,875)
70203	Woodrow Wilson Rehabilitation Center	(15,464)	(6,180)	(5,866)	(6,460)
70204	The College of William and Mary	(107,645)	(133,225)	(126,459)	(139,255)
70207	University of Virginia - Academic Division	(288,894)	(387,835)	(368,141)	(405,390)
70208	Virginia Polytechnic Institute and State University	(194,766)	(235,199)	(223,256)	(245,845)
70211	Virginia Military Institute	(38,359)	(45,699)	(43,379)	(47,768)
70212	Virginia State University	(87,758)	(116,294)	(110,389)	(121,558)
70213	Norfolk State University	(107,079)	(110,636)	(105,018)	(115,644)
70214	Longwood University	(38,430)	(49,660)	(47,138)	(51,908)
70215	University of Mary Washington	(62,280)	(78,690)	(74,694)	(82,252)
70216	James Madison University	(118,721)	(147,021)	(139,556)	(153,676)
70217	Radford University	(56,370)	(67,940)	(64,490)	(71,015)
70221	Old Dominion University	(179,338)	(256,265)	(243,252)	(267,864)
70236	Virginia Commonwealth University	(397,212)	(507,350)	(481,587)	(530,314)
70241	Richard Bland College	(14,756)	(17,409)	(16,525)	(18,197)
70242	Christopher Newport University	(101,877)	(116,120)	(110,223)	(121,376)
70246	University of Virginia's College at Wise	(30,645)	(36,211)	(34,373)	(37,850)
70247	George Mason University	(254,074)	(274,719)	(260,768)	(287,153)
70280	Northern Virginia Community College	(197,279)	(216,354)	(205,368)	(226,147)
70282	Piedmont Virginia Community College	(13,482)	(18,236)	(17,310)	(19,062)
70283	J Sargeant Reynolds Community College	(29,512)	(34,383)	(32,637)	(35,940)
70285	Patrick & Henry Community College	0	(3,177)	(3,016)	(3,321)
70286	Virginia Western Community College	(24,770)	(29,857)	(28,341)	(31,208)
70288	Wytheville Community College	(3,999)	(8,922)	(8,469)	(9,326)
70291	Blue Ridge Community College	(2,406)	(4,483)	(4,255)	(4,686)
70292	Central Virginia Community College	(19,038)	(23,067)	(21,896)	(24,111)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
70293	Virginia Peninsula Community College	(15,605)	(14,058)	(13,344)	(14,694)
70294	Southwest Virginia Community College	(13,022)	(16,147)	(15,327)	(16,878)
70296	Virginia Highlands Community College	(7,785)	(9,314)	(8,841)	(9,736)
70297	Germanna Community College	(11,430)	(14,406)	(13,675)	(15,058)
70298	Laurel Ridge Community College	(17,835)	(17,453)	(16,567)	(18,243)
70299	Mountain Empire Community College	(9,377)	(11,316)	(10,741)	(11,828)
70402	Marine Resources Commission	(241,937)	(279,593)	(265,396)	(292,248)
70403	Department of Wildlife Resources	(615,404)	(762,744)	(724,013)	(797,268)
70716	Virginia Correctional Center for Women	(649,375)	(779,631)	(740,042)	(814,919)
70718	Bland Correctional Center	(543,959)	(660,856)	(627,299)	(690,768)
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen Ridge Correctional Center	(1,041,739)	(1,229,183)	(1,166,765)	(1,284,818)
70737	St Brides Correctional Center	(507,370)	(571,025)	(542,028)	(596,871)
70741	Red Onion Correctional Center	(1,035,511)	(1,190,969)	(1,130,492)	(1,244,875)
70743	Fluvanna Women's Correctional Center	(456,661)	(600,142)	(569,667)	(627,305)
70745	Nottoway Correctional Center	(670,819)	(672,085)	(637,957)	(702,506)
70747	Marion Correctional Treatment Center	(461,155)	(535,640)	(508,441)	(559,885)
70749	Buckingham Correctional Center	(560,661)	(694,282)	(659,027)	(725,707)
70752	State Farm Correctional Complex	(1,131,903)	(1,347,348)	(1,278,930)	(1,408,332)
70753	Deerfield Correctional Center	(741,592)	(839,389)	(796,765)	(877,382)
70754	Augusta Correctional Center	(309,383)	0	0	0
70756	Department of Corrections - Division of Institutions	(192,396)	(260,878)	(247,631)	(272,686)
70757	Western Region Correctional Field Units	(299,156)	(390,708)	(370,868)	(408,392)
70761	Eastern Reg Corr Field Unit	(283,374)	(307,666)	(292,042)	(321,591)
70767	Adult Community Service	(3,572,819)	(4,293,869)	(4,075,829)	(4,488,221)
70768	Keen Mountain Correctional Center	(623,366)	(754,301)	(715,998)	(788,442)
70769	Greensville Correctional Center	(962,721)	(934,704)	(887,241)	(977,012)
70770	Dillwyn Correctional Center	(637,485)	(766,400)	(727,483)	(801,089)
70771	Indian Creek Correctional Center	(434,226)	(477,406)	(453,164)	(499,015)
70772	Haynesville Correctional Center	(644,173)	(703,248)	(667,537)	(735,079)
70773	Coffeewood Correctional Center	(459,916)	(592,525)	(562,437)	(619,344)
70774	Lunenburg Correctional Center	(514,659)	(559,273)	(530,874)	(584,587)
70775	Pocahontas State Correctional Center	(573,860)	(675,219)	(640,932)	(705,781)
70776	Green Rock Correctional Center	(569,720)	(679,528)	(645,022)	(710,285)
70777	Department of Juvenile Justice	(480,724)	(537,163)	(509,887)	(561,477)
70779	Sussex State Prison Complex	(813,320)	(699,592)	(664,067)	(731,257)
70784	Lawrenceville Correctional Center	0	(505,000)	(479,356)	(527,857)
70785	River North Correctional Center	(700,756)	(803,526)	(762,723)	(839,895)
70961	Virginia Capitol Police	(262,284)	(359,328)	(341,081)	(375,592)
70999	Department of Alcoholic Beverage Control	(595,906)	(737,196)	(699,762)	(770,564)
	Total for VRS Virginia Sickness and Disability Program[1]	(353,863,540)	(435,232,099)	(413,131,261)	(454,931,830)

[1] *Employer-level results may not add to VSDP systemwide results due to rounding.*

Virginia Local Disability - Teachers
Appendix 33 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
40104	Amherst County School Board	$ 49,740	0.98068%	$ 55,157	0.99022%
40107	Augusta County School Board	141,027	2.78049%	157,023	2.81900%
40108	Bath County School Board	11,827	0.23318%	12,375	0.22217%
40110	Bland County School Board	9,771	0.19265%	9,350	0.16786%
40113	Buchanan County School Board	22,181	0.43732%	23,632	0.42426%
40116	Caroline County School Board	57,566	1.13497%	62,118	1.11519%
40128	Essex County Public Schools	17,660	0.34819%	19,849	0.35634%
40137	Goochland County School Board	37,510	0.73955%	44,117	0.79202%
40146	Isle of Wight County Schools	78,626	1.55019%	83,012	1.49030%
40152	Lee County School Board	30,400	0.59937%	34,781	0.62442%
40153	Loudoun County School Board	1,696,394	33.44614%	1,844,616	33.11599%
40157	Mathews County School Board	10,008	0.19732%	9,898	0.17770%
40162	Nelson County Public Schools	22,438	0.44239%	23,265	0.41767%
40183	Russell County School Board	33,220	0.65497%	37,772	0.67811%
40187	Southampton County School Board	29,693	0.58543%	29,928	0.53729%
40195	Washington County School Board	68,847	1.35739%	78,867	1.41588%
40199	York County School Board	155,589	3.06760%	178,496	3.20450%
40201	Bristol City School Board	26,379	0.52009%	31,600	0.56731%
40212	Norfolk Public Schools	450,723	8.88647%	530,196	9.51849%
40214	Portsmouth School Board	172,790	3.40673%	227,540	4.08497%
40215	Radford City School Board	19,164	0.37784%	22,038	0.39564%
40220	Suffolk City School Board	190,591	3.75770%	207,916	3.73267%
40232	Franklin City Public Schools	24,933	0.49158%	29,551	0.53052%
40233	Chesapeake Public Schools	547,179	10.78820%	598,169	10.73879%
40234	Virginia Beach City School Board	911,893	17.97891%	945,523	16.97476%
40306	Town of West Point School Board	8,825	0.17399%	8,953	0.16073%
40313	Galax City Schools	15,994	0.31534%	18,125	0.32539%
40314	Norton City Schools	8,635	0.17025%	8,534	0.15321%
40402	Williamsburg-James City County School Board	179,224	3.53359%	192,459	3.45517%
40410	Valley Vocational Technical Center	4,888	0.09637%	5,672	0.10183%
40415	New Horizons Technical Center	26,669	0.52581%	25,852	0.46412%
40416	Northern Neck Regional Vocational Center	2,565	0.05057%	2,257	0.04052%
40418	Amelia-Nottoway Vocational Center	986	0.01944%	616	0.01106%
40421	Northern Neck Regional Special Education Program	1,274	0.02512%	1,951	0.03503%
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,805	0.13417%	8,961	0.16087%
	Total for VRS Virginia Local Disability Program - Teachers[1]	$ 5,072,014	100.00000%	$ 5,570,169	100.00000%

[1] *Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.*

Virginia Local Disability - Teachers
Appendix 34 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Virginia Local Disability Program - Teachers - Plan Total[1]	**3,755,456**	**0**	**1,745,692**	**214,294**	**5,715,442**	**190,851**	**435,435**	**0**	**195,149**	**821,435**	**4,585,629**	**1,146**	**4,586,775**
	Employer Allocation													
40104	Amherst County School Board	37,187	0	17,286	1,077	55,550	1,890	4,312	0	1,743	7,945	45,408	(96)	45,312
40107	Augusta County School Board	105,866	0	49,211	2,424	157,501	5,380	12,275	0	6,759	24,414	129,269	(609)	128,660
40108	Bath County School Board	8,343	0	3,878	874	13,095	424	967	0	824	2,215	10,188	(16)	10,172
40110	Bland County School Board	6,304	0	2,930	1,220	10,454	320	731	0	313	1,364	7,697	89	7,786
40113	Buchanan County School Board	15,933	0	7,406	1,439	24,778	810	1,847	0	1,206	3,863	19,455	2	19,457
40116	Caroline County School Board	41,880	0	19,468	2,004	63,352	2,128	4,856	0	2,220	9,204	51,138	(131)	51,007
40128	Essex County Public Schools	13,382	0	6,221	1,901	21,504	680	1,552	0	876	3,108	16,340	115	16,455
40137	Goochland County School Board	29,744	0	13,826	1,789	45,359	1,512	3,449	0	2,817	7,778	36,319	(138)	36,181
40146	Isle of Wight County Schools	55,968	0	26,016	3,356	85,340	2,844	6,489	0	3,036	12,369	68,340	(25)	68,315
40152	Lee County School Board	23,450	0	10,900	1,168	35,518	1,192	2,719	0	2,038	5,949	28,634	(191)	28,443
40153	Loudoun County School Board	1,243,657	0	578,104	71,914	1,893,675	63,203	144,199	0	24,338	231,740	1,518,576	5,791	1,524,367
40157	Mathews County School Board	6,673	0	3,102	1,146	10,921	339	774	0	132	1,245	8,149	109	8,258
40162	Nelson County Public Schools	15,685	0	7,291	1,228	24,204	797	1,819	0	882	3,498	19,153	18	19,171
40183	Russell County School Board	25,466	0	11,838	745	38,049	1,294	2,953	0	1,566	5,813	31,096	(91)	31,005
40187	Southampton County School Board	20,178	0	9,379	4,685	34,242	1,025	2,340	0	1,491	4,856	24,638	345	24,983
40195	Washington County School Board	53,173	0	24,717	1,277	79,167	2,702	6,165	0	3,995	12,862	64,927	(299)	64,628
40199	York County School Board	120,344	0	55,941	3,067	179,352	6,116	13,954	0	12,370	32,440	146,946	(1,095)	145,851
40201	Bristol City School Board	21,305	0	9,903	609	31,817	1,083	2,470	0	2,325	5,878	26,015	(181)	25,834
40212	Norfolk Public Schools	357,463	0	166,164	19,541	543,168	18,166	41,447	0	36,032	95,645	436,483	(2,216)	434,267
40214	Portsmouth School Board	153,409	0	71,311	11,071	235,791	7,796	17,787	0	24,481	50,064	187,322	(1,202)	186,120
40215	Radford City School Board	14,858	0	6,907	664	22,429	755	1,723	0	1,046	3,524	18,143	(50)	18,093
40220	Suffolk City School Board	140,179	0	65,161	4,446	209,786	7,124	16,253	0	9,894	33,271	171,166	(675)	170,491
40232	Franklin City Public Schools	19,923	0	9,261	1,027	30,211	1,013	2,310	0	2,965	6,288	24,328	(246)	24,082
40233	Chesapeake Public Schools	403,291	0	187,466	14,760	605,517	20,495	46,760	0	18,833	86,088	492,441	(411)	492,030
40234	Virginia Beach City School Board	637,480	0	296,327	48,506	982,313	32,397	73,914	0	19,632	125,943	778,399	2,724	781,123
40306	Town of West Point School Board	6,036	0	2,806	587	9,429	307	700	0	876	1,883	7,370	(46)	7,324
40313	Galax City Schools	12,220	0	5,680	669	18,569	621	1,417	0	623	2,661	14,921	15	14,936
40314	Norton City Schools	5,754	0	2,675	1,388	9,817	292	667	0	114	1,073	7,026	146	7,172
40402	Williamsburg-James City County School Board	129,757	0	60,317	5,459	195,533	6,594	15,045	0	8,506	30,145	158,441	(533)	157,908
40410	Valley Vocational Technical Center	3,824	0	1,778	226	5,828	194	443	0	346	983	4,670	(6)	4,664
40415	New Horizons Technical Center	17,430	0	8,102	2,963	28,495	886	2,021	0	503	3,410	21,283	230	21,513
40416	Northern Neck Regional Vocational Center	1,522	0	707	361	2,590	77	176	0	300	553	1,858	(4)	1,854
40418	Amelia-Nottoway Vocational Center	415	0	193	309	917	21	48	0	48	117	507	27	534
40421	Northern Neck Regional Special Education Program	1,316	0	612	70	1,998	67	153	0	632	852	1,606	(78)	1,528
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,041	0	2,808	324	9,173	307	700	0	1,387	2,394	7,377	(126)	7,251
	Total for VRS Virginia Local Disability Program - Teachers[1]	3,755,456	0	1,745,692	214,294	5,715,442	190,851	435,435	0	195,149	821,435	4,585,629	1,146	4,586,775

[1] Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.

Virginia Local Disability - Teachers
Appendix 35 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Virginia Local Disability Program - Teachers - Plan Total[1]	**551,465**	**452,907**	**453,132**	**504,539**	**603,790**	**2,328,186**
	Employer Allocation						
40104	Amherst County School Board	5,353	4,377	4,380	4,902	5,886	22,708
40107	Augusta County School Board	14,904	12,126	12,133	13,629	16,502	63,794
40108	Bath County School Board	1,207	988	988	1,107	1,338	5,253
40110	Bland County School Board	1,013	847	848	942	1,108	4,333
40113	Buchanan County School Board	2,337	1,919	1,920	2,138	2,569	10,034
40116	Caroline County School Board	6,006	4,907	4,910	5,547	6,724	26,056
40128	Essex County Public Schools	2,076	1,725	1,726	1,902	2,255	8,712
40137	Goochland County School Board	4,221	3,440	3,442	3,868	4,694	17,917
40146	Isle of Wight County Schools	8,176	6,708	6,711	7,471	8,953	34,951
40152	Lee County School Board	3,245	2,630	2,631	3,025	3,737	14,300
40153	Loudoun County School Board	188,035	155,397	155,071	171,740	204,438	787,252
40157	Mathews County School Board	1,087	911	911	1,001	1,175	4,592
40162	Nelson County Public Schools	2,317	1,905	1,906	2,125	2,547	9,908
40183	Russell County School Board	3,641	2,972	2,974	3,329	4,006	15,315
40187	Southampton County School Board	3,302	2,772	2,773	3,024	3,547	13,969
40195	Washington County School Board	7,493	6,097	6,101	6,826	8,228	31,559
40199	York County School Board	16,540	13,382	13,389	15,073	18,292	70,237
40201	Bristol City School Board	2,941	2,382	2,383	2,681	3,229	12,325
40212	Norfolk Public Schools	50,166	40,785	41,206	46,358	55,944	213,063
40214	Portsmouth School Board	21,278	17,252	17,262	19,357	23,434	87,143
40215	Radford City School Board	2,127	1,737	1,738	1,944	2,347	9,012
40220	Suffolk City School Board	19,867	16,188	16,196	18,102	21,824	84,339
40232	Franklin City Public Schools	2,674	2,151	2,152	2,453	2,995	11,501
40233	Chesapeake Public Schools	58,687	48,103	48,127	53,468	63,749	247,294
40234	Virginia Beach City School Board	96,139	79,410	79,448	88,130	104,876	408,368
40306	Town of West Point School Board	839	680	680	762	924	3,661
40313	Galax City Schools	1,806	1,485	1,486	1,650	1,954	7,529
40314	Norton City Schools	989	838	838	912	1,061	4,104
40402	Williamsburg-James City County School Board	18,481	15,076	15,084	16,893	20,423	79,429
40410	Valley Vocational Technical Center	554	454	454	503	598	2,282
40415	New Horizons Technical Center	2,784	2,327	2,328	2,591	3,060	11,995
40416	Northern Neck Regional Vocational Center	219	179	179	206	250	1,003
40418	Amelia-Nottoway Vocational Center	88	77	77	81	92	388
40421	Northern Neck Regional Special Education Program	114	79	79	110	170	592
40423	Maggie Walker Governor's School for Govt & Intl Studies	759	601	601	689	861	3,268
	Total for VRS Virginia Local Disability Program - Teachers[1]	551,465	452,907	453,132	504,539	603,790	2,328,186

[1] *Employer-level results may not add to VLDP - Teachers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Virginia Local Disability - Teachers
Appendix 36 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Virginia Local Disability Program - Teachers - Plan Total[1]	**(895,918)**	**496,571**	**2,306,494**	**(1,114,747)**
	Employer Allocation				
40104	Amherst County School Board	(8,786)	4,917	22,839	(11,038)
40107	Augusta County School Board	(24,911)	13,998	65,020	(31,425)
40108	Bath County School Board	(2,089)	1,103	5,124	(2,477)
40110	Bland County School Board	(1,726)	834	3,872	(1,871)
40113	Buchanan County School Board	(3,918)	2,107	9,786	(4,729)
40116	Caroline County School Board	(10,168)	5,538	25,722	(12,432)
40128	Essex County Public Schools	(3,120)	1,769	8,219	(3,972)
40137	Goochland County School Board	(6,626)	3,933	18,268	(8,829)
40146	Isle of Wight County Schools	(13,888)	7,400	34,374	(16,613)
40152	Lee County School Board	(5,370)	3,101	14,402	(6,961)
40153	Loudoun County School Board	(299,650)	164,444	763,818	(369,160)
40157	Mathews County School Board	(1,768)	882	4,099	(1,981)
40162	Nelson County Public Schools	(3,963)	2,074	9,634	(4,656)
40183	Russell County School Board	(5,868)	3,367	15,641	(7,559)
40187	Southampton County School Board	(5,245)	2,668	12,393	(5,989)
40195	Washington County School Board	(12,161)	7,031	32,657	(15,784)
40199	York County School Board	(27,483)	15,913	73,912	(35,722)
40201	Bristol City School Board	(4,660)	2,817	13,085	(6,324)
40212	Norfolk Public Schools	(79,616)	47,266	219,543	(106,107)
40214	Portsmouth School Board	(30,522)	20,285	94,220	(45,537)
40215	Radford City School Board	(3,385)	1,965	9,125	(4,410)
40220	Suffolk City School Board	(33,666)	18,535	86,094	(41,610)
40232	Franklin City Public Schools	(4,404)	2,634	12,236	(5,914)
40233	Chesapeake Public Schools	(96,654)	53,326	247,689	(119,711)
40234	Virginia Beach City School Board	(161,076)	84,292	391,521	(189,226)
40306	Town of West Point School Board	(1,559)	798	3,707	(1,792)
40313	Galax City Schools	(2,825)	1,616	7,505	(3,627)
40314	Norton City Schools	(1,525)	761	3,534	(1,708)
40402	Williamsburg-James City County School Board	(31,658)	17,157	79,693	(38,516)
40410	Valley Vocational Technical Center	(863)	506	2,349	(1,135)
40415	New Horizons Technical Center	(4,711)	2,305	10,705	(5,174)
40416	Northern Neck Regional Vocational Center	(453)	201	935	(452)
40418	Amelia-Nottoway Vocational Center	(174)	55	255	(123)
40421	Northern Neck Regional Special Education Program	(225)	174	808	(390)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(1,202)	799	3,710	(1,793)
	Total for VRS Virginia Local Disability Program - Teachers[1]	(895,918)	496,571	2,306,494	(1,114,747)

[1] *Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.*

Virginia Local Disability - Political Subdivisions
Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
55108	Bath County	$ 9,316	0.14170%	$ 9,781	0.13560%
55146	Isle of Wight County	55,009	0.83674%	53,943	0.74787%
55150	King William County	22,710	0.34544%	23,244	0.32226%
55162	Nelson County	23,198	0.35286%	23,636	0.32769%
55167	Nottoway County	20,483	0.31156%	18,652	0.25859%
55183	Russell County	21,173	0.32206%	20,496	0.28416%
55201	City of Bristol	44,656	0.67926%	42,525	0.58957%
55203	Town of St. Paul	3,029	0.04607%	2,894	0.04012%
55212	City of Norfolk	537,861	8.18134%	589,507	8.17299%
55214	City of Portsmouth	300,884	4.57671%	304,300	4.21885%
55215	City of Radford	31,219	0.47487%	29,252	0.40555%
55216	City of Richmond	260,340	3.96000%	721,202	9.99883%
55218	Town of Craigsville	1,181	0.01796%	1,198	0.01661%
55221	City of Williamsburg	37,165	0.56531%	37,035	0.51346%
55226	Town of Front Royal	32,331	0.49178%	31,651	0.43881%
55228	Town of Middletown	2,691	0.04093%	2,920	0.04048%
55229	Town of Chilhowie	3,321	0.05052%	4,191	0.05810%
55231	Town of Floyd	2,100	0.03194%	2,251	0.03121%
55232	City of Franklin	35,626	0.54190%	32,792	0.45463%
55233	City of Chesapeake	602,741	9.16822%	592,334	8.21219%
55234	City of Virginia Beach	1,145,331	17.42145%	1,120,088	15.52910%
55239	Town of Grottoes	4,885	0.07431%	4,625	0.06412%
55245	Town of Scottsville	1,106	0.01682%	1,143	0.01585%
55246	Town of Burkeville	637	0.00969%	415	0.00575%
55247	Town of Madison	557	0.00847%	567	0.00786%
55248	Town of Pennington Gap	7,023	0.10683%	7,171	0.09942%
55249	Town of La Crosse	0	0.00000%	0	0.00000%
55250	Town of Rich Creek	1,744	0.02653%	1,553	0.02153%
55255	Town of Brodnax	286	0.00435%	441	0.00611%
55256	Town of Mineral	2,033	0.03092%	2,700	0.03743%
55257	Town of Lebanon	8,565	0.13028%	9,008	0.12489%
55259	Town of Richlands	9,782	0.14879%	12,856	0.17824%
55260	Town of Haymarket	2,752	0.04186%	2,871	0.03980%
55262	Town of Troutville	516	0.00785%	577	0.00800%
55263	Town of Buchanan	1,176	0.01789%	1,612	0.02235%
55264	Town of Eastville	362	0.00551%	794	0.01101%
55265	Town of Occoquan	2,702	0.04110%	2,706	0.03752%
55266	Town of Farmville	26,524	0.40345%	23,621	0.32748%
55267	Town of Glade Spring	1,071	0.01629%	764	0.01059%
55301	Town of Dumfries	9,688	0.14736%	8,558	0.11865%
55302	Town of Iron Gate	18	0.00027%	0	0.00000%
55303	Town of Montross	838	0.01275%	940	0.01303%
55309	Town of Colonial Beach	12,782	0.19443%	11,006	0.15259%
55311	Town of Brookneal	846	0.01287%	1,088	0.01508%
55312	Town of Hamilton	0	0.00000%	0	0.00000%
55314	Town of Jonesville	1,544	0.02349%	1,383	0.01917%
55315	Town of Wytheville	28,698	0.43652%	27,560	0.38209%
55322	Town of Glasgow	903	0.01374%	664	0.00921%
55323	Town of Marion	10,635	0.16177%	11,026	0.15287%
55328	Town of Wakefield	2,136	0.03249%	2,037	0.02824%
55329	Town of Leesburg	110,988	1.68823%	115,919	1.60711%
55330	Town of Chatham	2,173	0.03305%	1,952	0.02706%
55334	Town of Boydton	1,540	0.02342%	1,337	0.01854%
55336	Town of McKenney	849	0.01291%	739	0.01025%
55338	Town of Quantico	408	0.00621%	373	0.00517%
55341	Town of Chincoteague	4,506	0.06854%	4,799	0.06653%
55344	Town of Stanley	1,505	0.02289%	1,673	0.02319%
55345	Town of Hillsville	7,367	0.11206%	6,436	0.08923%
55346	Town of Elkton	6,191	0.09417%	5,562	0.07711%
55347	Town of Bridgewater	9,975	0.15173%	10,423	0.14451%
55350	Town of Wise	10,352	0.15746%	9,498	0.13168%
55351	Town of New Market	2,977	0.04528%	3,340	0.04631%
55353	Town of Rocky Mount	9,664	0.14700%	9,809	0.13599%

Virginia Local Disability - Political Subdivisions
Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
55355	Town of Luray	5,839	0.08882%	7,114	0.09863%
55357	Town of Strasburg	6,768	0.10295%	6,910	0.09580%
55360	Town of Dublin	3,357	0.05106%	3,041	0.04216%
55364	Town of Bedford	15,824	0.24070%	15,883	0.22020%
55367	Town of Broadway	1,082	0.01646%	1,491	0.02067%
55369	Town of Tazewell	10,357	0.15754%	9,971	0.13824%
55370	Town of Urbanna	1,189	0.01809%	1,116	0.01547%
55371	Town of Bluefield	9,645	0.14671%	9,967	0.13818%
55372	Town of Weber City	679	0.01033%	837	0.01160%
55374	Town of Hurt	1,183	0.01799%	868	0.01203%
55375	Town of Waverly	1,782	0.02711%	1,876	0.02601%
55380	Town of Independence	2,205	0.03354%	1,977	0.02741%
55382	Town of Grundy	3,785	0.05757%	4,258	0.05903%
55384	Town of Louisa	1,812	0.02756%	1,962	0.02720%
55386	Town of Mt. Jackson	4,413	0.06713%	5,553	0.07699%
55388	Town of Jarratt	301	0.00458%	431	0.00598%
55389	Town of Pembroke	1,415	0.02152%	1,324	0.01836%
55395	Town of Round Hill	2,517	0.03829%	2,387	0.03309%
55398	Town of Saltville	2,186	0.03325%	2,499	0.03465%
55399	Town of Blackstone	11,355	0.17272%	10,437	0.14470%
55401	Southeastern Virginia Public Service Authority	25,450	0.38712%	28,741	0.39847%
55404	Appomattox Regional Library	4,360	0.06632%	4,478	0.06208%
55405	Staunton Redevelopment & Housing Authority	1,963	0.02986%	1,547	0.02145%
55409	Southside Regional Juvenile Group Home Commission	461	0.00701%	585	0.00811%
55413	Richmond Redevelopment & Housing Authority	70,860	1.07784%	80,354	1.11404%
55415	Chesapeake Redevelopment & Housing Authority	9,190	0.13979%	8,933	0.12385%
55417	Norfolk Airport Authority	43,039	0.65466%	50,946	0.70632%
55419	Hampton Redevelopment & Housing Authority	4,394	0.06684%	5,197	0.07205%
55420	Loudoun County Sanitation Authority	146,068	2.22182%	142,034	1.96918%
55421	Danville Redevelopment & Housing Authority	12,367	0.18811%	13,057	0.18102%
55424	Hopewell Redevelopment and Housing Authority	4,879	0.07421%	3,420	0.04742%
55426	Blacksburg-VPI Sanitation Authority	1,306	0.01987%	1,310	0.01816%
55427	Potomac River Fisheries Comm	744	0.01132%	757	0.01050%
55429	Alexandria Redevelopment & Housing Authority	27,919	0.42467%	36,437	0.50517%
55433	Norfolk Redevelopment & Housing Authority	49,112	0.74704%	52,809	0.73215%
55436	Riverside Regional Jail	15,611	0.23746%	13,866	0.19224%
55440	Shenandoah Valley Juvenile Detention Home	17,659	0.26861%	14,982	0.20771%
55445	Chesterfield County Health Center Commission	59,119	0.89925%	54,652	0.75770%
55447	Rappahannock Area Community Services Board	168,257	2.55934%	213,641	2.96194%
55449	Hampton Roads Planning District Commission	11,073	0.16843%	11,911	0.16514%
55458	Wytheville Redevelopment & Housing Authority	1,121	0.01705%	1,295	0.01795%
55459	Waynesboro Redevelopment and Housing Authority	4,531	0.06892%	4,609	0.06390%
55460	Region Ten Community Services Board	114,811	1.74638%	113,669	1.57592%
55462	LENOWISCO Planning District Commission	901	0.01371%	926	0.01284%
55469	Eastern Shore Community Services Board	32,161	0.48920%	32,645	0.45259%
55470	ANCHOR Commission	1,671	0.02542%	1,350	0.01872%
55473	Hampton Roads Transit	132,426	2.01432%	133,209	1.84682%
55476	Rockbridge Regional Library	2,177	0.03311%	2,340	0.03244%
55479	Cumberland Mountain Community Services	57,152	0.86933%	56,920	0.78915%
55482	Middle Peninsula/Northern Neck Public Service Authority	59,501	0.90506%	58,872	0.81621%
55486	Hampton Roads Workforce Council	37,553	0.57121%	33,927	0.47037%
55487	Capital Regional Airport Commission	37,491	0.57027%	41,021	0.56872%
55488	Northwestern Community Services Board	72,051	1.09596%	73,401	1.01764%
55491	Middle Peninsula Regional Security Center	4,722	0.07183%	4,285	0.05941%
55493	Planning Dis One Behavioral Health Svcs	1,166	0.01774%	1,066	0.01478%
55499	Eastern Shore Public Library	3,060	0.04655%	2,749	0.03811%
55504	Amherst County Public Schools	11,393	0.17330%	11,483	0.15920%
55507	Augusta County Public Schools	20,246	0.30796%	18,973	0.26304%
55508	Bath County Public Schools	4,035	0.06138%	3,184	0.04414%
55510	Bland County Public Schools	3,686	0.05607%	3,057	0.04238%
55512	Norfolk Public Schools	87,011	1.32351%	96,255	1.33449%
55515	Radford City Public Schools	2,866	0.04359%	2,981	0.04133%
55516	Caroline County Public Schools	10,753	0.16356%	16,420	0.22765%

Virginia Local Disability - Political Subdivisions
Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
55528	Essex County Public Schools	4,180	0.06358%	3,676	0.05096%
55533	Chesapeake City Public Schools	91,570	1.39286%	101,720	1.41026%
55534	Virginia Beach City Public Schools	298,598	4.54194%	291,184	4.03701%
55537	Goochland County Public Schools	5,687	0.08650%	5,442	0.07545%
55546	Isle of Wight County Public Schools	8,937	0.13594%	12,237	0.16966%
55552	Lee County Public Schools	11,615	0.17667%	11,574	0.16046%
55553	Loudoun County Public Schools	396,198	6.02652%	405,090	5.61621%
55557	Mathews County Public Schools	3,855	0.05864%	3,602	0.04994%
55562	Nelson County Public Schools	7,657	0.11647%	6,866	0.09519%
55583	Russell County Public Schools	11,147	0.16956%	10,224	0.14175%
55587	Southampton County Public Schools	5,753	0.08751%	3,326	0.04611%
55595	Washington County Public Schools	16,880	0.25676%	17,747	0.24605%
55599	York County Public Schools	28,369	0.43152%	29,241	0.40540%
55601	Bristol VA Public Schools	9,426	0.14338%	8,644	0.11984%
55606	Franklin City Public Schools	5,366	0.08162%	5,312	0.07365%
55614	Portsmouth City Public Schools	44,933	0.68347%	47,203	0.65443%
55620	Suffolk City Public Schools	50,061	0.76147%	48,703	0.67522%
55638	Town of West Point Public Schools	3,319	0.05048%	3,923	0.05439%
55710	Valley Vocational-Technical Center	588	0.00894%	474	0.00657%
55711	New Horizons Regional Education Center	1,879	0.02858%	1,698	0.02354%
55713	Galax City Public Schools	5,087	0.07738%	5,001	0.06933%
55714	Norton City Public Schools	2,398	0.03648%	2,386	0.03308%
55802	Williamsburg-James City County Public Schools	32,257	0.49066%	31,082	0.43092%
55813	Buchanan County Public Schools	11,392	0.17328%	11,006	0.15259%
55848	Henrico Sports and Entertainment Authority	0	0.00000%	3,968	0.05501%
55849	Richmond Behavioral Health Authority	0	0.00000%	73,091	1.01334%
55850	Three Rivers Soil and Water Conservation District	2,212	0.03365%	3,207	0.04446%
55851	Rapidan Service Authority	18,596	0.28286%	18,137	0.25145%
55852	Virginia Dare Soil and Water Conservation District	1,509	0.02295%	1,314	0.01822%
55853	Northern Neck Soil and Water Conservation District	3,302	0.05023%	3,086	0.04278%
55854	Orange County Broadband Authority	8,842	0.13449%	8,624	0.11956%
55855	Northern Virginia Soil and Water Conservation District	6,021	0.09158%	6,790	0.09414%
55856	Blue Ridge Resource Authority	2,214	0.03368%	1,854	0.02570%
55857	Peanut Soil and Water Conservation District	1,664	0.02531%	1,802	0.02498%
55858	Peumansend Creek Regional Jail Authority	6,458	0.09823%	6,513	0.09030%
55859	Williamsburg Area Transit Authority	16,454	0.25028%	16,874	0.23394%
55860	Middle Peninsula Juvenile Detention Commission	10,960	0.16671%	11,548	0.16010%
55861	Breaks Interstate Park Commission	1,592	0.02422%	1,668	0.02313%
55862	Crater Criminal Justice Training Academy	1,630	0.02479%	1,674	0.02321%
55863	Central Shenandoah Criminal Justice Training Academy	29	0.00044%	843	0.01169%
55864	New River Valley Emergency Comm Regional Authority	7,921	0.12049%	6,705	0.09296%
55865	Maury Service Authority	8,062	0.12263%	8,443	0.11705%
55866	Hampton Roads Transportation Accountability Commission	1,782	0.02711%	1,889	0.02619%
55867	Pamunkey Regional Library	7,740	0.11773%	7,001	0.09706%
55868	Northern Virginia Transportation Authority	13,156	0.20011%	13,284	0.18417%
55869	RSW Regional Jail Authority	13,860	0.21082%	13,099	0.18161%
55871	Portsmouth Redevelopment and Housing Authority	13,683	0.20813%	12,752	0.17680%
55872	Southwest Regional Recreation Authority	5,250	0.07986%	7,207	0.09992%
55873	Roanoke Redevelopment and Housing Authority	16,908	0.25719%	16,840	0.23347%
55880	Big Sandy Soil & Water & Conservation District	370	0.00563%	359	0.00498%
55884	Halifax Service Authority	4,283	0.06515%	4,412	0.06117%
55886	Russell County Public Service Authority	2,967	0.04513%	2,845	0.03944%
55891	Tidewater Soil and Water Conservation District	736	0.01120%	707	0.00980%
55893	Eastern Shore Soil & Water Conservation District	383	0.00583%	484	0.00671%
55896	Virginia Resources Authority	3,847	0.05852%	3,466	0.04805%
55899	Shenandoah Valley Regional Airport Commission	1,335	0.02031%	1,095	0.01518%
55906	Suffolk Redevelopment and Housing Authority	7,060	0.10739%	8,372	0.11607%
55922	Piedmont Regional Jail	4,184	0.06364%	5,511	0.07641%
55923	Nelson County Services Authority	3,201	0.04869%	4,304	0.05967%
55924	Coeburn-Norton-Wise Regional Water	1,043	0.01586%	1,444	0.02002%
55925	Fauquier County Water & Sanitation Authority	14,216	0.21624%	13,174	0.18265%
55926	Scott County Soil & Water Conservation District	389	0.00592%	374	0.00519%
55927	New River Resource Authority	5,230	0.07955%	5,023	0.06964%

Virginia Local Disability - Political Subdivisions
Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage	2025 Employer Contributions	2025 Employer Allocation Percentage
55930	Petersburg Redevelopment And Housing Authority	4,367	0.06643%	4,192	0.05812%
55931	Central Rappahannock Regional Library	21,414	0.32573%	21,215	0.29413%
55934	Thomas Jefferson Soil & Water Conservation District	5,904	0.08981%	5,529	0.07665%
55938	Colonial Soil & Water Conservation District	3,127	0.04756%	2,891	0.04008%
55940	Monacan Soil And Water Conservation District	916	0.01393%	971	0.01346%
55941	Robert E. Lee Soil And Water Conservation District	825	0.01255%	1,122	0.01556%
55945	Lonesome Pine Regional Library	1,779	0.02706%	1,914	0.02654%
55951	Handley Regional Library	3,603	0.05480%	3,541	0.04909%
55954	Potomac And Rappahannock Transportation Commission	61,995	0.94300%	59,906	0.83054%
55957	Wise County Redevelopment and Housing Authority	2,731	0.04154%	2,574	0.03569%
55958	Prince William Soil & Water Conservation District	1,512	0.02300%	1,717	0.02380%
55959	Hampton Roads Regional Jail Authority	12,334	0.18761%	0	0.00000%
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%
55964	Virginia Biotechnology Research Partnership Authority	6,417	0.09761%	7,465	0.10350%
55967	Massanutten Regional Library	4,902	0.07456%	5,540	0.07681%
55969	Culpeper Soil And Water Conservation District	1,297	0.01973%	1,761	0.02441%
55972	Big Walker Soil & Water Conservation District	446	0.00678%	425	0.00589%
55973	Peter Francisco Soil & Water Conservation District	319	0.00485%	545	0.00756%
55974	Peaks of Otter Soil & Water Conservation District	670	0.01019%	681	0.00944%
55975	New River Soil & Water Conservation District	378	0.00575%	620	0.00860%
55978	Evergreen Soil And Water Conservation District	59	0.00090%	257	0.00356%
55982	Daniel Boone Soil And Water Conservation District	712	0.01083%	612	0.00848%
55985	Tazewell Soil And Water Conservation District	628	0.00955%	539	0.00747%
55988	Henricopolis Soil And Water Conservation District	458	0.00697%	1,005	0.01393%
55990	Roanoke River Service Authority	2,549	0.03877%	2,900	0.04021%
55991	Lee County Public Service Authority	3,917	0.05958%	4,060	0.05629%
55993	Ferrum Water And Sewage Authority	158	0.00240%	0	0.00000%
55994	Wise County Public Service Authority	8,309	0.12639%	7,016	0.09727%
55995	Holston River Soil And Water Conservation District	830	0.01263%	881	0.01221%
55996	New River Valley Community Services Board	179,187	2.72559%	186,892	2.59109%
55999	Clinch Valley Soil & Water Conservation District	1,579	0.02402%	1,317	0.01826%
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	$ 6,574,242	100.00000%	$ 7,212,866	100.00000%

[1] *Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.*

Virginia Local Disability - Political Subdivisions
Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	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 Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
	VRS Virginia Local Disability Program - Political Subdivisions - Plan Total[1]	**308,206**	**0**	**721,093**	**356,114**	**1,385,413**	**615,252**	**778,235**	**20,201**	**326,532**	**1,740,220**	**5,597,349**	**2,489**	**5,599,838**
	Employer Allocation													
55108	Bath County	418	0	978	360	1,756	834	1,055	27	154	2,070	7,590	70	7,660
55146	Isle of Wight County	2,305	0	5,393	3,439	11,137	4,601	5,820	151	614	11,186	41,861	551	42,412
55150	King William County	993	0	2,324	1,456	4,773	1,983	2,508	65	263	4,819	18,038	246	18,284
55162	Nelson County	1,010	0	2,363	1,006	4,379	2,016	2,550	66	311	4,943	18,342	93	18,435
55167	Nottoway County	797	0	1,865	1,531	4,193	1,591	2,012	52	382	4,037	14,474	214	14,688
55183	Russell County	876	0	2,049	1,208	4,133	1,748	2,211	57	572	4,588	15,905	82	15,987
55201	City of Bristol	1,817	0	4,251	2,995	9,063	3,627	4,588	119	540	8,874	33,000	473	33,473
55203	Town of St. Paul	124	0	289	203	616	247	312	8	51	618	2,246	31	2,277
55212	City of Norfolk	25,189	0	58,935	12,091	96,215	50,284	63,605	1,651	12,241	127,781	457,471	410	457,881
55214	City of Portsmouth	13,003	0	30,422	13,357	56,782	25,956	32,832	852	6,044	65,684	236,144	1,907	238,051
55215	City of Radford	1,250	0	2,924	2,394	6,568	2,495	3,156	82	408	6,141	22,700	444	23,144
55216	City of Richmond	30,817	0	72,102	10,131	113,050	61,518	77,814	2,020	168,726	310,078	559,669	(32,682)	526,987
55218	Town of Craigsville	51	0	120	100	271	102	129	3	19	253	930	16	946
55221	City of Williamsburg	1,583	0	3,703	1,855	7,141	3,159	3,996	104	1,030	8,289	28,740	312	29,052
55226	Town of Front Royal	1,352	0	3,164	1,722	6,238	2,700	3,415	89	873	7,077	24,562	186	24,748
55228	Town of Middletown	125	0	292	65	482	249	315	8	88	660	2,266	(6)	2,260
55229	Town of Chilhowie	179	0	419	110	708	357	452	12	276	1,097	3,252	15	3,267
55231	Town of Floyd	96	0	225	137	458	192	243	6	24	465	1,747	33	1,780
55232	City of Franklin	1,401	0	3,278	3,106	7,785	2,797	3,538	92	872	7,299	25,447	492	25,939
55233	City of Chesapeake	25,310	0	59,218	35,732	120,260	50,525	63,910	1,659	7,396	123,490	459,665	5,076	464,741
55234	City of Virginia Beach	47,861	0	111,980	69,813	229,654	95,543	120,853	3,137	13,904	233,437	869,218	9,893	879,111
55239	Town of Grottoes	198	0	462	430	1,090	394	499	13	117	1,023	3,589	36	3,625
55245	Town of Scottsville	49	0	114	139	302	98	123	3	28	252	887	29	916
55246	Town of Burkeville	18	0	41	133	192	35	45	1	37	118	322	22	344
55247	Town of Madison	24	0	57	99	180	48	61	2	10	121	440	19	459
55248	Town of Pennington Gap	306	0	717	337	1,360	612	774	20	138	1,544	5,565	(7)	5,558
55249	Town of La Crosse	0	0	0	81	81	0	0	0	9	9	0	17	17
55250	Town of Rich Creek	66	0	155	180	401	132	168	4	21	325	1,205	44	1,249
55255	Town of Brodnax	19	0	44	16	79	38	48	1	63	150	342	(15)	327
55256	Town of Mineral	115	0	270	45	430	230	291	8	231	760	2,095	(45)	2,050
55257	Town of Lebanon	385	0	901	561	1,847	768	972	25	117	1,882	6,991	120	7,111
55259	Town of Richlands	549	0	1,285	416	2,250	1,097	1,387	36	829	3,349	9,977	(63)	9,914
55260	Town of Haymarket	123	0	287	93	503	245	310	8	121	684	2,228	(12)	2,216
55262	Town of Troutville	25	0	58	24	107	49	62	2	57	170	448	(14)	434
55263	Town of Buchanan	69	0	161	348	578	138	174	5	186	503	1,251	8	1,259
55264	Town of Eastville	34	0	79	11	124	68	86	2	168	324	616	(33)	583
55265	Town of Occoquan	116	0	271	239	626	231	292	8	30	561	2,100	130	2,230
55266	Town of Farmville	1,009	0	2,361	3,154	6,524	2,015	2,549	66	288	4,918	18,330	809	19,139
55267	Town of Glade Spring	33	0	76	184	293	65	82	2	12	161	593	34	627
55301	Town of Dumfries	366	0	856	1,237	2,459	730	923	24	112	1,789	6,641	348	6,989
55302	Town of Iron Gate	0	0	0	35	35	0	0	0	10	10	0	6	6
55303	Town of Montross	40	0	94	27	161	80	101	3	34	218	729	8	737
55309	Town of Colonial Beach	470	0	1,100	1,797	3,367	939	1,188	31	145	2,303	8,541	440	8,981
55311	Town of Brookneal	46	0	109	46	201	93	117	3	71	284	844	(14)	830
55312	Town of Hamilton	0	0	0	76	76	0	0	0	46	46	0	4	4
55314	Town of Jonesville	59	0	138	143	340	118	149	4	52	323	1,073	10	1,083
55315	Town of Wytheville	1,178	0	2,755	2,170	6,103	2,351	2,974	77	593	5,995	21,387	467	21,854
55322	Town of Glasgow	28	0	66	178	272	57	72	2	122	253	516	(10)	506
55323	Town of Marion	471	0	1,102	429	2,002	941	1,190	31	209	2,371	8,557	(65)	8,492

Virginia Local Disability - Political Subdivisions
Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	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 Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55328	Town of Wakefield	87	0	204	290	581	174	220	6	54	454	1,581	73	1,654
55329	Town of Leesburg	4,953	0	11,589	4,504	21,046	9,888	12,507	325	1,198	23,918	89,956	803	90,759
55330	Town of Chatham	83	0	195	214	492	166	211	5	26	408	1,515	77	1,592
55334	Town of Boydton	57	0	134	171	362	114	144	4	34	296	1,038	25	1,063
55336	Town of McKenney	32	0	74	90	196	63	80	2	12	157	574	15	589
55338	Town of Quantico	16	0	37	76	129	32	40	1	5	78	289	16	305
55341	Town of Chincoteague	205	0	480	134	819	409	518	13	98	1,038	3,724	2	3,726
55344	Town of Stanley	71	0	167	51	289	143	180	5	54	382	1,298	27	1,325
55345	Town of Hillsville	275	0	643	786	1,704	549	694	18	92	1,353	4,995	154	5,149
55346	Town of Elkton	238	0	556	491	1,285	474	600	16	185	1,275	4,316	47	4,363
55347	Town of Bridgewater	445	0	1,042	522	2,009	889	1,125	29	296	2,339	8,089	(7)	8,082
55350	Town of Wise	406	0	950	933	2,289	810	1,025	27	114	1,976	7,371	232	7,603
55351	Town of New Market	143	0	334	71	548	285	360	9	164	818	2,592	(18)	2,574
55353	Town of Rocky Mount	419	0	981	588	1,988	837	1,058	27	115	2,037	7,612	76	7,688
55355	Town of Luray	304	0	711	287	1,302	607	768	20	312	1,707	5,521	(13)	5,508
55357	Town of Strasburg	295	0	691	395	1,381	589	746	19	331	1,685	5,362	(6)	5,356
55360	Town of Dublin	130	0	304	393	827	259	328	9	38	634	2,360	120	2,480
55364	Town of Bedford	679	0	1,588	848	3,115	1,355	1,714	44	250	3,363	12,325	92	12,417
55367	Town of Broadway	64	0	149	53	266	127	161	4	144	436	1,157	(9)	1,148
55369	Town of Tazewell	426	0	997	602	2,025	851	1,076	28	241	2,196	7,738	(135)	7,603
55370	Town of Urbanna	48	0	112	92	252	95	120	3	20	238	866	18	884
55371	Town of Bluefield	426	0	996	452	1,874	850	1,075	28	160	2,113	7,734	59	7,793
55372	Town of Weber City	36	0	84	34	154	71	90	2	60	223	649	12	661
55374	Town of Hurt	37	0	87	213	337	74	94	2	15	185	673	56	729
55375	Town of Waverly	80	0	188	173	441	160	202	5	215	582	1,456	(71)	1,385
55380	Town of Independence	84	0	198	213	495	169	213	6	110	498	1,534	36	1,570
55382	Town of Grundy	182	0	426	93	701	363	459	12	114	948	3,304	(42)	3,262
55384	Town of Louisa	84	0	196	102	382	167	212	5	105	489	1,522	4	1,526
55386	Town of Mt. Jackson	237	0	555	127	919	474	599	16	291	1,380	4,309	31	4,340
55388	Town of Jarratt	18	0	43	9	70	37	47	1	57	142	335	(11)	324
55389	Town of Pembroke	57	0	132	105	294	113	143	4	34	294	1,028	20	1,048
55395	Town of Round Hill	102	0	239	301	642	204	258	7	61	530	1,852	39	1,891
55398	Town of Saltville	107	0	250	195	552	213	270	7	72	562	1,939	24	1,963
55399	Town of Blackstone	446	0	1,043	992	2,481	890	1,126	29	148	2,193	8,099	180	8,279
55401	Southeastern Virginia Public Service Authority	1,228	0	2,873	628	4,729	2,452	3,101	80	1,092	6,725	22,304	(97)	22,207
55404	Appomattox Regional Library	191	0	448	171	810	382	483	13	106	984	3,475	(2)	3,473
55405	Staunton Redevelopment & Housing Authority	66	0	155	279	500	132	167	4	41	344	1,201	52	1,253
55409	Southside Regional Juvenile Group Home Commission	25	0	58	18	101	50	63	2	41	156	454	(5)	449
55413	Richmond Redevelopment & Housing Authority	3,434	0	8,033	2,057	13,524	6,854	8,670	225	3,468	19,217	62,357	(647)	61,710
55415	Chesapeake Redevelopment & Housing Authority	382	0	893	852	2,127	762	964	25	168	1,919	6,932	121	7,053
55417	Norfolk Airport Authority	2,177	0	5,093	711	7,981	4,346	5,497	143	2,235	12,221	39,535	(393)	39,142
55419	Hampton Redevelopment & Housing Authority	222	0	520	270	1,012	443	561	15	192	1,211	4,033	40	4,073
55420	Loudoun County Sanitation Authority	6,069	0	14,200	9,642	29,911	12,115	15,325	398	1,945	29,783	110,222	1,788	112,010
55421	Danville Redevelopment & Housing Authority	558	0	1,305	500	2,363	1,114	1,409	37	257	2,817	10,132	114	10,246
55424	Hopewell Redevelopment and Housing Authority	146	0	342	765	1,253	292	369	10	127	798	2,654	184	2,838
55426	Blacksburg-VPI Sanitation Authority	56	0	131	107	294	112	141	4	38	295	1,016	51	1,067
55427	Potomac River Fisheries Comm	32	0	76	46	154	65	82	2	13	162	588	18	606
55429	Alexandria Redevelopment & Housing Authority	1,557	0	3,643	846	6,046	3,108	3,931	102	2,417	9,558	28,276	(350)	27,926
55433	Norfolk Redevelopment & Housing Authority	2,257	0	5,280	1,095	8,632	4,505	5,698	148	1,515	11,866	40,981	(363)	40,618
55436	Riverside Regional Jail	592	0	1,386	1,386	3,364	1,183	1,496	39	209	2,927	10,760	235	10,995
55440	Shenandoah Valley Juvenile Detention Home	640	0	1,498	1,895	4,033	1,278	1,616	42	642	3,578	11,626	21	11,647

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Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	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 Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55445	Chesterfield County Health Center Commission	2,335	0	5,464	4,200	11,999	4,662	5,897	153	1,828	12,540	42,411	605	43,016
55447	Rappahannock Area Community Services Board	9,129	0	21,359	2,974	33,462	18,223	23,051	598	12,359	54,231	165,790	(2,168)	163,622
55449	Hampton Roads Planning District Commission	509	0	1,191	608	2,308	1,016	1,285	33	237	2,571	9,243	3	9,246
55458	Wytheville Redevelopment & Housing Authority	55	0	129	59	243	110	140	4	92	346	1,005	(6)	999
55459	Waynesboro Redevelopment and Housing Authority	197	0	461	303	961	393	497	13	65	968	3,577	103	3,680
55460	Region Ten Community Services Board	4,857	0	11,364	6,683	22,904	9,696	12,264	318	3,275	25,553	88,210	(119)	88,091
55462	LENOWISCO Planning District Commission	40	0	93	54	187	79	100	3	24	206	719	6	725
55469	Eastern Shore Community Services Board	1,395	0	3,264	1,640	6,299	2,785	3,522	91	555	6,953	25,333	76	25,409
55470	ANCHOR Commission	58	0	135	239	432	115	146	4	60	325	1,048	19	1,067
55473	Hampton Roads Transit	5,692	0	13,317	6,386	25,395	11,363	14,373	373	1,517	27,626	103,373	1,170	104,543
55476	Rockbridge Regional Library	100	0	234	112	446	200	252	7	127	586	1,816	(45)	1,771
55479	Cumberland Mountain Community Services	2,432	0	5,691	3,004	11,127	4,855	6,141	159	765	11,920	44,171	381	44,552
55482	Middle Peninsula/Northern Neck Public Service Authority	2,516	0	5,886	3,759	12,161	5,022	6,352	165	2,128	13,667	45,686	(138)	45,548
55486	Hampton Roads Workforce Council	1,450	0	3,392	3,584	8,426	2,894	3,661	95	779	7,429	26,328	816	27,144
55487	Capital Regional Airport Commission	1,753	0	4,101	620	6,474	3,499	4,426	115	1,070	9,110	31,833	(237)	31,596
55488	Northwestern Community Services Board	3,136	0	7,338	2,984	13,458	6,261	7,920	206	2,199	16,586	56,961	426	57,387
55491	Middle Peninsula Regional Security Center	183	0	428	448	1,059	366	462	12	57	897	3,325	95	3,420
55493	Planning Dis One Behavioral Health Svcs	46	0	107	132	285	91	115	3	13	222	827	77	904
55499	Eastern Shore Public Library	117	0	275	298	690	234	297	8	35	574	2,133	57	2,190
55504	Amherst County Public Schools	491	0	1,148	805	2,444	979	1,239	32	162	2,412	8,911	144	9,055
55507	Augusta County Public Schools	811	0	1,897	1,588	4,296	1,618	2,047	53	240	3,958	14,723	263	14,986
55508	Bath County Public Schools	136	0	318	570	1,024	272	344	9	86	711	2,471	64	2,535
55510	Bland County Public Schools	131	0	306	413	850	261	330	9	52	652	2,372	73	2,445
55512	Norfolk Public Schools	4,113	0	9,623	1,342	15,078	8,210	10,385	270	2,841	21,706	74,696	(650)	74,046
55515	Radford City Public Schools	127	0	298	126	551	254	322	8	70	654	2,313	(8)	2,305
55516	Caroline County Public Schools	702	0	1,642	334	2,678	1,401	1,772	46	1,758	4,977	12,742	(219)	12,523
55528	Essex County Public Schools	157	0	367	484	1,008	314	397	10	156	877	2,852	80	2,932
55533	Chesapeake City Public Schools	4,346	0	10,169	3,166	17,681	8,677	10,975	285	1,824	21,761	78,937	113	79,050
55534	Virginia Beach City Public Schools	12,442	0	29,111	16,930	58,483	24,838	31,417	815	3,629	60,699	225,966	2,102	228,068
55537	Goochland County Public Schools	233	0	544	599	1,376	464	587	15	68	1,134	4,223	168	4,391
55546	Isle of Wight County Public Schools	523	0	1,223	419	2,165	1,044	1,320	34	1,378	3,776	9,496	(216)	9,280
55552	Lee County Public Schools	495	0	1,157	910	2,562	987	1,249	32	135	2,403	8,982	178	9,160
55553	Loudoun County Public Schools	17,309	0	40,498	22,625	80,432	34,554	43,707	1,134	4,278	83,673	314,359	4,082	318,441
55557	Mathews County Public Schools	154	0	360	455	969	307	389	10	52	758	2,795	83	2,878
55562	Nelson County Public Schools	293	0	686	726	1,705	586	741	19	106	1,452	5,328	90	5,418
55583	Russell County Public Schools	437	0	1,022	1,026	2,485	872	1,103	29	167	2,171	7,934	235	8,169
55587	Southampton County Public Schools	142	0	332	1,193	1,667	284	359	9	66	718	2,581	222	2,803
55595	Washington County Public Schools	758	0	1,774	508	3,040	1,514	1,915	50	262	3,741	13,772	62	13,834
55599	York County Public Schools	1,249	0	2,923	1,451	5,623	2,494	3,155	82	351	6,082	22,692	91	22,783
55601	Bristol VA Public Schools	369	0	864	965	2,198	737	933	24	206	1,900	6,708	178	6,886
55606	Franklin City Public Schools	227	0	531	421	1,179	453	573	15	64	1,105	4,122	134	4,256
55614	Portsmouth City Public Schools	2,017	0	4,719	1,590	8,326	4,026	5,093	132	881	10,132	36,631	(24)	36,607
55620	Suffolk City Public Schools	2,081	0	4,869	3,477	10,427	4,154	5,255	136	570	10,115	37,794	800	38,594
55638	Town of West Point Public Schools	168	0	392	99	659	335	423	11	249	1,018	3,044	80	3,124
55710	Valley Vocational-Technical Center	20	0	47	81	148	40	51	1	13	105	368	14	382
55711	New Horizons Regional Education Center	73	0	170	166	409	145	183	5	52	385	1,318	15	1,333
55713	Galax City Public Schools	214	0	500	470	1,184	427	540	14	57	1,038	3,881	164	4,045
55714	Norton City Public Schools	102	0	239	223	564	204	257	7	27	495	1,852	65	1,917
55802	Williamsburg-James City County Public Schools	1,328	0	3,107	1,951	6,386	2,651	3,354	87	537	6,629	24,120	40	24,160
55813	Buchanan County Public Schools	470	0	1,100	943	2,513	939	1,188	31	125	2,283	8,541	243	8,784
55848	Henrico Sports and Entertainment Authority	170	0	397	55	622	338	428	11	1,315	2,092	3,079	(251)	2,828

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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	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 Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55849	Richmond Behavioral Health Authority	3,123	0	7,307	1,005	11,435	6,235	7,886	205	24,225	38,551	56,720	(4,616)	52,104
55850	Three Rivers Soil and Water Conservation District	137	0	321	45	503	274	346	9	527	1,156	2,489	(108)	2,381
55851	Rapidan Service Authority	775	0	1,813	1,031	3,619	1,547	1,957	51	1,169	4,724	14,075	(81)	13,994
55852	Virginia Dare Soil and Water Conservation District	56	0	131	134	321	112	142	4	103	361	1,020	2	1,022
55853	Northern Neck Soil and Water Conservation District	132	0	308	310	750	263	333	9	36	641	2,395	69	2,464
55854	Orange County Broadband Authority	368	0	862	957	2,187	736	930	24	100	1,790	6,692	268	6,960
55855	Northern Virginia Soil and Water Conservation District	290	0	679	374	1,343	579	733	19	131	1,462	5,269	119	5,388
55856	Blue Ridge Resource Authority	79	0	185	328	592	158	200	5	24	387	1,439	124	1,563
55857	Peanut Soil and Water Conservation District	77	0	180	78	335	154	194	5	25	378	1,398	78	1,476
55858	Peumansend Creek Regional Jail Authority	278	0	651	1,104	2,033	556	703	18	142	1,419	5,054	193	5,247
55859	Williamsburg Area Transit Authority	721	0	1,687	1,202	3,610	1,439	1,821	47	564	3,871	13,094	46	13,140
55860	Middle Peninsula Juvenile Detention Commission	493	0	1,154	779	2,426	985	1,246	32	261	2,524	8,961	10	8,971
55861	Breaks Interstate Park Commission	71	0	167	82	320	142	180	5	213	540	1,295	(56)	1,239
55862	Crater Criminal Justice Training Academy	72	0	167	98	337	143	181	5	124	453	1,299	(32)	1,267
55863	Central Shenandoah Criminal Justice Training Academy	36	0	84	30	150	72	91	2	336	501	654	(75)	579
55864	New River Valley Emergency Comm Regional Authority	287	0	670	1,173	2,130	572	723	19	285	1,599	5,203	168	5,371
55865	Maury Service Authority	361	0	844	473	1,678	720	911	24	101	1,756	6,552	90	6,642
55866	Hampton Roads Transportation Accountability Commission	81	0	189	145	415	161	204	5	113	483	1,466	1	1,467
55867	Pamunkey Regional Library	299	0	700	843	1,842	597	755	20	122	1,494	5,433	224	5,657
55868	Northern Virginia Transportation Authority	568	0	1,328	963	2,859	1,133	1,433	37	193	2,796	10,309	101	10,410
55869	RSW Regional Jail Authority	560	0	1,310	1,560	3,430	1,117	1,413	37	150	2,717	10,165	324	10,489
55871	Portsmouth Redevelopment and Housing Authority	545	0	1,275	1,092	2,912	1,088	1,376	36	349	2,849	9,896	(43)	9,853
55872	Southwest Regional Recreation Authority	308	0	721	338	1,367	615	778	20	603	2,016	5,593	(17)	5,576
55873	Roanoke Redevelopment and Housing Authority	720	0	1,684	1,350	3,754	1,436	1,817	47	582	3,882	13,068	243	13,311
55880	Big Sandy Soil & Water & Conservation District	15	0	36	31	82	31	39	1	17	88	279	4	283
55884	Halifax Service Authority	189	0	441	284	914	376	476	12	80	944	3,424	34	3,458
55886	Russell County Public Service Authority	122	0	284	280	686	243	307	8	34	592	2,208	95	2,303
55891	Tidewater Soil and Water Conservation District	30	0	71	104	205	60	76	2	10	148	549	14	563
55893	Eastern Shore Soil & Water Conservation District	21	0	48	7	76	41	52	1	69	163	376	(16)	360
55896	Virginia Resources Authority	148	0	346	320	814	296	374	10	162	842	2,690	72	2,762
55899	Shenandoah Valley Regional Airport Commission	47	0	109	170	326	93	118	3	16	230	850	61	911
55906	Suffolk Redevelopment and Housing Authority	358	0	837	117	1,312	714	903	23	402	2,042	6,497	(173)	6,324
55922	Piedmont Regional Jail	235	0	551	162	948	470	595	15	427	1,507	4,277	(41)	4,236
55923	Nelson County Services Authority	184	0	430	182	796	367	464	12	336	1,179	3,340	(19)	3,321
55924	Coeburn-Norton-Wise Regional Water	62	0	144	56	262	123	156	4	148	431	1,121	(40)	1,081
55925	Fauquier County Water & Sanitation Authority	563	0	1,317	1,364	3,244	1,124	1,421	37	234	2,816	10,224	256	10,480
55926	Scott County Soil & Water Conservation District	16	0	37	38	91	32	40	1	20	93	291	(16)	275
55927	New River Resource Authority	215	0	502	394	1,111	428	542	14	101	1,085	3,898	41	3,939
55930	Petersburg Redevelopment And Housing Authority	179	0	419	288	886	358	452	12	77	899	3,253	29	3,282
55931	Central Rappahannock Regional Library	907	0	2,121	1,783	4,811	1,810	2,289	59	247	4,405	16,463	360	16,823
55934	Thomas Jefferson Soil & Water Conservation District	236	0	553	463	1,252	472	597	15	91	1,175	4,290	69	4,359
55938	Colonial Soil & Water Conservation District	124	0	289	235	648	247	312	8	57	624	2,243	25	2,268
55940	Monacan Soil And Water Conservation District	41	0	97	63	201	83	105	3	13	204	753	39	792
55941	Robert E. Lee Soil And Water Conservation District	48	0	112	92	252	96	121	3	84	304	871	3	874
55945	Lonesome Pine Regional Library	82	0	191	87	360	163	207	5	34	409	1,486	11	1,497
55951	Handley Regional Library	151	0	354	246	751	302	382	10	60	754	2,748	72	2,820
55954	Potomac And Rappahannock Transportation Commission	2,560	0	5,989	4,227	12,776	5,110	6,464	168	1,401	13,143	46,488	489	46,977
55957	Wise County Redevelopment and Housing Authority	110	0	257	281	648	220	278	7	30	535	1,998	71	2,069
55958	Prince William Soil & Water Conservation District	73	0	172	54	299	146	185	5	66	402	1,332	(8)	1,324
55959	Hampton Roads Regional Jail Authority	0	0	0	5,169	5,169	0	0	0	205	205	0	1,062	1,062
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	78	78	0	(50)	(50)

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55964	Virginia Biotechnology Research Partnership Authority	319	0	746	281	1,346	637	805	21	220	1,683	5,793	177	5,970
55967	Massanutten Regional Library	237	0	554	81	872	473	598	16	193	1,280	4,299	(32)	4,267
55969	Culpeper Soil And Water Conservation District	75	0	176	142	393	150	190	5	139	484	1,366	25	1,391
55972	Big Walker Soil & Water Conservation District	18	0	42	39	99	36	46	1	12	95	330	4	334
55973	Peter Francisco Soil & Water Conservation District	23	0	55	21	99	47	59	2	74	182	423	(8)	415
55974	Peaks of Otter Soil & Water Conservation District	29	0	68	29	126	58	73	2	33	166	528	(3)	525
55975	New River Soil & Water Conservation District	27	0	62	26	115	53	67	2	78	200	481	(12)	469
55978	Evergreen Soil And Water Conservation District	11	0	26	17	54	22	28	1	100	151	199	(35)	164
55982	Daniel Boone Soil And Water Conservation District	26	0	61	86	173	52	66	2	27	147	475	(5)	470
55985	Tazewell Soil And Water Conservation District	23	0	54	72	149	46	58	2	15	121	418	12	430
55988	Henricopolis Soil And Water Conservation District	43	0	100	22	165	86	108	3	177	374	780	(33)	747
55990	Roanoke River Service Authority	124	0	290	242	656	247	313	8	63	631	2,251	56	2,307
55991	Lee County Public Service Authority	173	0	406	164	743	346	438	11	88	883	3,151	8	3,159
55993	Ferrum Water And Sewage Authority	0	0	0	58	58	0	0	0	5	5	0	10	10
55994	Wise County Public Service Authority	300	0	701	1,210	2,211	598	757	20	103	1,478	5,445	303	5,748
55995	Holston River Soil And Water Conservation District	38	0	88	36	162	75	95	2	28	200	683	15	698
55996	New River Valley Community Services Board	7,986	0	18,684	5,821	32,491	15,942	20,165	523	2,835	39,465	145,032	121	145,153
55999	Clinch Valley Soil & Water Conservation District	56	0	132	271	459	112	142	4	28	286	1,022	52	1,074
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	308,206	0	721,093	356,114	1,385,413	615,252	778,235	20,201	326,532	1,740,220	5,597,349	2,489	5,599,838

[1] *Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.*

Virginia Local Disability - Political Subdivisions
Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Virginia Local Disability Program - Political Subdivisions - Plan Total[1]	**(54,221)**	**(126,314)**	**(195,812)**	**(126,693)**	**143,858**	**4,375**
	Employer Allocation						
55108	Bath County	(24)	(125)	(244)	(156)	227	8
55146	Isle of Wight County	136	(402)	(925)	(409)	1,500	51
55150	King William County	79	(153)	(395)	(170)	579	14
55162	Nelson County	(67)	(298)	(516)	(284)	588	13
55167	Nottoway County	63	(123)	(302)	(122)	621	19
55183	Russell County	(63)	(265)	(469)	(269)	591	20
55201	City of Bristol	136	(289)	(693)	(285)	1,279	41
55203	Town of St. Paul	8	(19)	(57)	(26)	86	6
55212	City of Norfolk	(4,355)	(10,271)	(17,142)	(11,896)	11,750	348
55214	City of Portsmouth	(1,124)	(4,278)	(7,212)	(4,268)	7,747	233
55215	City of Radford	157	(145)	(403)	(122)	917	23
55216	City of Richmond	(38,442)	(45,662)	(52,505)	(45,545)	(14,444)	(430)
55218	Town of Craigsville	7	(6)	(18)	0	30	5
55221	City of Williamsburg	(138)	(534)	(924)	(572)	986	34
55226	Town of Front Royal	(120)	(448)	(741)	(439)	888	21
55228	Town of Middletown	(37)	(66)	(82)	(58)	62	3
55229	Town of Chilhowie	(69)	(122)	(147)	(101)	45	5
55231	Town of Floyd	14	(8)	(45)	(24)	51	5
55232	City of Franklin	233	(95)	(527)	(230)	1,076	29
55233	City of Chesapeake	634	(5,246)	(10,597)	(4,892)	16,382	489
55234	City of Virginia Beach	1,746	(9,414)	(19,633)	(8,801)	31,381	938
55239	Town of Grottoes	27	(14)	(67)	(24)	140	5
55245	Town of Scottsville	22	13	(9)	(4)	28	0
55246	Town of Burkeville	17	11	7	12	27	0
55247	Town of Madison	19	15	5	7	11	2
55248	Town of Pennington Gap	(28)	(93)	(162)	(85)	182	2
55249	Town of La Crosse	17	17	20	18	0	0
55250	Town of Rich Creek	22	4	(11)	(1)	60	2
55255	Town of Brodnax	(16)	(21)	(20)	(18)	4	0
55256	Town of Mineral	(61)	(89)	(115)	(89)	22	2
55257	Town of Lebanon	28	(67)	(145)	(62)	209	2
55259	Town of Richlands	(174)	(307)	(431)	(305)	113	5
55260	Town of Haymarket	(36)	(64)	(88)	(61)	68	0
55262	Town of Troutville	(18)	(20)	(21)	(15)	7	4
55263	Town of Buchanan	12	2	14	34	13	0
55264	Town of Eastville	(39)	(47)	(55)	(47)	(10)	(2)
55265	Town of Occoquan	42	5	(41)	(16)	72	3
55266	Town of Farmville	623	387	(219)	(41)	833	23
55267	Town of Glade Spring	28	20	13	21	46	4
55301	Town of Dumfries	184	83	(1)	82	307	15
55302	Town of Iron Gate	6	6	7	3	1	2
55303	Town of Montross	(3)	(15)	(31)	(20)	15	(3)
55309	Town of Colonial Beach	290	170	36	140	416	12
55311	Town of Brookneal	(16)	(24)	(31)	(19)	10	(3)
55312	Town of Hamilton	(1)	(2)	18	15	0	0
55314	Town of Jonesville	0	(14)	(16)	(1)	50	(2)
55315	Town of Wytheville	111	(187)	(459)	(195)	813	25
55322	Town of Glasgow	0	(6)	(2)	2	29	(4)
55323	Town of Marion	(54)	(149)	(272)	(170)	268	8
55328	Town of Wakefield	31	9	0	24	63	0
55329	Town of Leesburg	(205)	(1,383)	(2,581)	(1,483)	2,703	77
55330	Town of Chatham	29	5	(21)	1	69	1
55334	Town of Boydton	14	1	(7)	9	47	2
55336	Town of McKenney	10	3	(4)	3	29	(2)
55338	Town of Quantico	14	10	7	7	13	0
55341	Town of Chincoteague	(36)	(85)	(124)	(80)	103	3
55344	Town of Stanley	(15)	(36)	(45)	(26)	34	(5)
55345	Town of Hillsville	92	25	(38)	28	236	8
55346	Town of Elkton	3	(52)	(98)	(46)	195	8
55347	Town of Bridgewater	(50)	(146)	(239)	(147)	246	6
55350	Town of Wise	114	14	(107)	(30)	314	8
55351	Town of New Market	(44)	(77)	(121)	(92)	60	4
55353	Town of Rocky Mount	29	(60)	(180)	(96)	249	9
55355	Town of Luray	(60)	(129)	(194)	(127)	98	7
55357	Town of Strasburg	(83)	(154)	(159)	(82)	170	4
55360	Town of Dublin	61	23	(14)	15	102	6
55364	Town of Bedford	(6)	(159)	(327)	(179)	410	13
55367	Town of Broadway	(34)	(53)	(54)	(44)	13	2
55369	Town of Tazewell	(45)	(117)	(202)	(103)	289	7
55370	Town of Urbanna	6	(3)	(21)	(7)	32	7

Virginia Local Disability - Political Subdivisions
Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55371	Town of Bluefield	(36)	(137)	(211)	(105)	238	12
55372	Town of Weber City	(10)	(19)	(32)	(26)	13	5
55374	Town of Hurt	39	31	11	18	46	7
55375	Town of Waverly	(64)	(77)	(37)	(15)	45	7
55380	Town of Independence	5	(17)	(38)	(25)	67	5
55382	Town of Grundy	(51)	(89)	(115)	(73)	81	0
55384	Town of Louisa	(18)	(41)	(54)	(35)	40	1
55386	Town of Mt. Jackson	(69)	(131)	(190)	(134)	61	2
55388	Town of Jarratt	(14)	(19)	(23)	(19)	0	3
55389	Town of Pembroke	5	(8)	(26)	(13)	42	0
55395	Town of Round Hill	23	1	(7)	19	77	(1)
55398	Town of Saltville	10	(15)	(43)	(14)	48	4
55399	Town of Blackstone	102	0	(134)	(35)	347	8
55401	Southeastern Virginia Public Service Authority	(370)	(664)	(888)	(604)	517	13
55404	Appomattox Regional Library	(33)	(76)	(114)	(68)	111	6
55405	Staunton Redevelopment & Housing Authority	33	16	6	25	72	4
55409	Southside Regional Juvenile Group Home Commission	(9)	(14)	(20)	(12)	5	(5)
55413	Richmond Redevelopment & Housing Authority	(1,117)	(1,891)	(2,469)	(1,681)	1,424	41
55415	Chesapeake Redevelopment & Housing Authority	61	(25)	(91)	(2)	255	10
55417	Norfolk Airport Authority	(763)	(1,266)	(1,749)	(1,252)	764	26
55419	Hampton Redevelopment & Housing Authority	(21)	(75)	(121)	(66)	78	6
55420	Loudoun County Sanitation Authority	376	(1,098)	(2,348)	(965)	4,043	120
55421	Danville Redevelopment & Housing Authority	(38)	(174)	(332)	(209)	295	4
55424	Hopewell Redevelopment and Housing Authority	93	46	36	77	194	9
55426	Blacksburg-VPI Sanitation Authority	15	(4)	(29)	(12)	29	0
55427	Potomac River Fisheries Comm	1	(8)	(17)	(7)	23	0
55429	Alexandria Redevelopment & Housing Authority	(635)	(997)	(1,299)	(940)	349	10
55433	Norfolk Redevelopment & Housing Authority	(644)	(1,149)	(1,563)	(1,038)	1,125	35
55436	Riverside Regional Jail	140	1	(168)	(44)	495	13
55440	Shenandoah Valley Juvenile Detention Home	41	(83)	(131)	20	587	21
55445	Chesterfield County Health Center Commission	(91)	(685)	(1,064)	(514)	1,759	54
55447	Rappahannock Area Community Services Board	(3,800)	(5,929)	(7,781)	(5,680)	2,352	69
55449	Hampton Roads Planning District Commission	(43)	(152)	(220)	(107)	255	4
55458	Wytheville Redevelopment & Housing Authority	(16)	(29)	(45)	(33)	24	(4)
55459	Waynesboro Redevelopment and Housing Authority	24	(29)	(83)	(34)	115	0
55460	Region Ten Community Services Board	(421)	(1,452)	(2,526)	(1,426)	3,084	92
55462	LENOWISCO Planning District Commission	(2)	(10)	(18)	(14)	20	5
55469	Eastern Shore Community Services Board	(106)	(417)	(653)	(331)	826	27
55470	ANCHOR Commission	17	4	10	21	56	(1)
55473	Hampton Roads Transit	(107)	(1,481)	(2,740)	(1,459)	3,453	103
55476	Rockbridge Regional Library	(29)	(47)	(71)	(48)	50	5
55479	Cumberland Mountain Community Services	(53)	(619)	(1,115)	(564)	1,514	44
55482	Middle Peninsula/Northern Neck Public Service Authority	(305)	(841)	(1,295)	(714)	1,601	48
55486	Hampton Roads Workforce Council	449	95	(514)	(223)	1,155	35
55487	Capital Regional Airport Commission	(497)	(897)	(1,240)	(851)	821	28
55488	Northwestern Community Services Board	(560)	(1,369)	(1,905)	(1,179)	1,831	54
55491	Middle Peninsula Regional Security Center	50	6	(43)	(2)	148	3
55493	Planning Dis One Behavioral Health Svcs	25	6	(7)	2	35	2
55499	Eastern Shore Public Library	35	8	(24)	(1)	92	6
55504	Amherst County Public Schools	39	(80)	(173)	(63)	297	12
55507	Augusta County Public Schools	114	(74)	(251)	(63)	591	21
55508	Bath County Public Schools	63	37	13	49	149	2
55510	Bland County Public Schools	46	15	(13)	19	124	7
55512	Norfolk Public Schools	(1,283)	(2,222)	(2,992)	(2,047)	1,860	56
55515	Radford City Public Schools	(18)	(44)	(73)	(44)	76	0
55516	Caroline County Public Schools	(405)	(581)	(749)	(591)	25	2
55528	Essex County Public Schools	30	(10)	(33)	4	136	4
55533	Chesapeake City Public Schools	(577)	(1,574)	(2,458)	(1,485)	1,955	59
55534	Virginia Beach City Public Schools	221	(2,616)	(5,519)	(2,758)	8,210	246
55537	Goochland County Public Schools	110	51	(65)	(15)	158	3
55546	Isle of Wight County Public Schools	(287)	(403)	(564)	(446)	85	4
55552	Lee County Public Schools	81	(35)	(155)	(48)	307	9
55553	Loudoun County Public Schools	817	(3,249)	(7,507)	(3,670)	10,064	304
55557	Mathews County Public Schools	64	31	(18)	17	114	3
55562	Nelson County Public Schools	64	(3)	(64)	9	241	6
55583	Russell County Public Schools	104	(6)	(115)	(19)	340	10
55587	Southampton County Public Schools	205	174	135	170	260	5
55595	Washington County Public Schools	(101)	(283)	(454)	(279)	403	13
55599	York County Public Schools	(25)	(294)	(575)	(294)	708	21
55601	Bristol VA Public Schools	83	(6)	(80)	8	287	6
55606	Franklin City Public Schools	55	(5)	(84)	(39)	141	6
55614	Portsmouth City Public Schools	(295)	(750)	(1,163)	(708)	1,078	32

Virginia Local Disability - Political Subdivisions
Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55620	Suffolk City Public Schools	330	(173)	(860)	(408)	1,381	42
55638	Town of West Point Public Schools	(53)	(108)	(148)	(113)	60	3
55710	Valley Vocational-Technical Center	10	6	1	4	18	4
55711	New Horizons Regional Education Center	6	(11)	(24)	(6)	60	(1)
55713	Galax City Public Schools	70	9	(64)	(13)	140	4
55714	Norton City Public Schools	33	9	(32)	(8)	60	7
55802	Williamsburg-James City County Public Schools	(10)	(285)	(589)	(288)	903	26
55813	Buchanan County Public Schools	103	(15)	(143)	(47)	320	12
55848	Henrico Sports and Entertainment Authority	(282)	(322)	(360)	(322)	(182)	(2)
55849	Richmond Behavioral Health Authority	(5,191)	(5,921)	(6,626)	(5,922)	(3,353)	(103)
55850	Three Rivers Soil and Water Conservation District	(133)	(165)	(196)	(165)	10	(4)
55851	Rapidan Service Authority	(224)	(405)	(580)	(413)	502	15
55852	Virginia Dare Soil and Water Conservation District	(8)	(22)	(35)	(22)	48	(1)
55853	Northern Neck Soil and Water Conservation District	45	14	(42)	(13)	97	8
55854	Orange County Broadband Authority	200	113	(115)	(48)	243	4
55855	Northern Virginia Soil and Water Conservation District	66	(2)	(182)	(126)	125	0
55856	Blue Ridge Resource Authority	63	38	2	21	78	3
55857	Peanut Soil and Water Conservation District	4	(26)	(39)	(23)	37	4
55858	Peumansend Creek Regional Jail Authority	159	98	62	129	167	(1)
55859	Williamsburg Area Transit Authority	(43)	(201)	(304)	(138)	414	11
55860	Middle Peninsula Juvenile Detention Commission	(16)	(119)	(175)	(57)	262	7
55861	Breaks Interstate Park Commission	(51)	(65)	(81)	(64)	36	5
55862	Crater Criminal Justice Training Academy	(28)	(41)	(55)	(34)	36	6
55863	Central Shenandoah Criminal Justice Training Academy	(70)	(78)	(88)	(79)	(34)	(2)
55864	New River Valley Emergency Comm Regional Authority	89	20	38	108	267	9
55865	Maury Service Authority	25	(60)	(168)	(79)	200	4
55866	Hampton Roads Transportation Accountability Commission	(13)	(30)	(49)	(25)	44	5
55867	Pamunkey Regional Library	94	8	(40)	34	242	10
55868	Northern Virginia Transportation Authority	43	(79)	(193)	(58)	340	10
55869	RSW Regional Jail Authority	221	90	(68)	57	402	11
55871	Portsmouth Redevelopment and Housing Authority	13	(85)	(199)	(84)	407	11
55872	Southwest Regional Recreation Authority	(113)	(189)	(235)	(162)	52	(2)
55873	Roanoke Redevelopment and Housing Authority	16	(170)	(304)	(135)	451	14
55880	Big Sandy Soil & Water & Conservation District	1	(2)	(11)	(6)	12	0
55884	Halifax Service Authority	5	(36)	(78)	(32)	106	5
55886	Russell County Public Service Authority	36	1	(31)	0	87	1
55891	Tidewater Soil and Water Conservation District	16	9	3	7	22	0
55893	Eastern Shore Soil & Water Conservation District	(20)	(25)	(29)	(21)	5	3
55896	Virginia Resources Authority	(2)	(47)	(66)	(31)	115	3
55899	Shenandoah Valley Regional Airport Commission	31	15	(6)	3	48	5
55906	Suffolk Redevelopment and Housing Authority	(150)	(219)	(287)	(203)	127	2
55922	Piedmont Regional Jail	(94)	(151)	(206)	(156)	46	2
55923	Nelson County Services Authority	(59)	(102)	(151)	(107)	37	(1)
55924	Coeburn-Norton-Wise Regional Water	(26)	(36)	(61)	(55)	7	2
55925	Fauquier County Water & Sanitation Authority	116	(21)	(116)	13	426	10
55926	Scott County Soil & Water Conservation District	0	1	(8)	(6)	7	4
55927	New River Resource Authority	16	(31)	(79)	(33)	149	4
55930	Petersburg Redevelopment And Housing Authority	0	(41)	(72)	(30)	121	9
55931	Central Rappahannock Regional Library	171	(42)	(263)	(52)	573	19
55934	Thomas Jefferson Soil & Water Conservation District	27	(31)	(74)	(21)	174	2
55938	Colonial Soil & Water Conservation District	5	(23)	(43)	(14)	92	7
55940	Monacan Soil And Water Conservation District	9	(1)	(19)	(10)	18	0
55941	Robert E. Lee Soil And Water Conservation District	(5)	(13)	(23)	(19)	9	(1)
55945	Lonesome Pine Regional Library	(7)	(28)	(43)	(18)	42	5
55951	Handley Regional Library	12	(26)	(62)	(26)	97	2
55954	Potomac And Rappahannock Transportation Commission	56	(539)	(1,122)	(547)	1,731	54
55957	Wise County Redevelopment and Housing Authority	40	12	(23)	4	79	1
55958	Prince William Soil & Water Conservation District	(20)	(36)	(46)	(34)	32	1
55959	Hampton Roads Regional Jail Authority	1,062	1,062	967	954	894	25
55960	Castlewood Water And Sewage Authority	(24)	(17)	(17)	(20)	0	0
55964	Virginia Biotechnology Research Partnership Authority	(24)	(124)	(193)	(119)	118	5
55967	Massanutten Regional Library	(76)	(132)	(181)	(122)	98	5
55969	Culpeper Soil And Water Conservation District	0	(18)	(52)	(31)	13	(3)
55972	Big Walker Soil & Water Conservation District	0	(3)	(9)	(2)	14	4
55973	Peter Francisco Soil & Water Conservation District	(12)	(18)	(30)	(24)	(2)	3
55974	Peaks of Otter Soil & Water Conservation District	(8)	(15)	(22)	(15)	18	2
55975	New River Soil & Water Conservation District	(16)	(22)	(27)	(20)	0	0
55978	Evergreen Soil And Water Conservation District	(23)	(26)	(19)	(20)	(9)	0
55982	Daniel Boone Soil And Water Conservation District	7	6	(7)	(2)	23	(1)
55985	Tazewell Soil And Water Conservation District	8	4	(9)	(1)	22	4
55988	Henricopolis Soil And Water Conservation District	(40)	(49)	(59)	(48)	(12)	(1)
55990	Roanoke River Service Authority	21	(8)	(38)	(8)	54	4

Virginia Local Disability - Political Subdivisions
Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55991	Lee County Public Service Authority	(29)	(69)	(90)	(48)	93	3
55993	Ferrum Water And Sewage Authority	10	10	10	11	9	3
55994	Wise County Public Service Authority	223	147	8	66	277	12
55995	Holston River Soil And Water Conservation District	(8)	(17)	(22)	(15)	19	5
55996	New River Valley Community Services Board	(1,174)	(3,009)	(4,562)	(2,723)	4,362	132
55999	Clinch Valley Soil & Water Conservation District	41	29	16	35	50	2
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	(54,221)	(126,314)	(195,812)	(126,693)	143,858	4,375

[1] *Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Virginia Local Disability - Political Subdivisions
Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Virginia Local Disability Program - Political Subdivisions - Plan Total[1]	**(3,607,459)**	**(4,746,863)**	**(3,559,765)**	**(5,812,358)**
	Employer Allocation				
55108	Bath County	(5,112)	(6,437)	(4,827)	(7,882)
55146	Isle of Wight County	(30,185)	(35,500)	(26,622)	(43,469)
55150	King William County	(12,462)	(15,297)	(11,472)	(18,731)
55162	Nelson County	(12,729)	(15,555)	(11,665)	(19,047)
55167	Nottoway County	(11,239)	(12,275)	(9,205)	(15,030)
55183	Russell County	(11,618)	(13,489)	(10,115)	(16,516)
55201	City of Bristol	(24,504)	(27,986)	(20,987)	(34,268)
55203	Town of St. Paul	(1,662)	(1,904)	(1,428)	(2,332)
55212	City of Norfolk	(295,138)	(387,960)	(290,939)	(475,044)
55214	City of Portsmouth	(165,103)	(200,263)	(150,181)	(245,215)
55215	City of Radford	(17,131)	(19,251)	(14,437)	(23,572)
55216	City of Richmond	(142,855)	(474,630)	(355,934)	(581,168)
55218	Town of Craigsville	(648)	(788)	(591)	(965)
55221	City of Williamsburg	(20,393)	(24,373)	(18,278)	(29,844)
55226	Town of Front Royal	(17,741)	(20,830)	(15,621)	(25,505)
55228	Town of Middletown	(1,477)	(1,922)	(1,441)	(2,353)
55229	Town of Chilhowie	(1,822)	(2,758)	(2,068)	(3,377)
55231	Town of Floyd	(1,152)	(1,481)	(1,111)	(1,814)
55232	City of Franklin	(19,549)	(21,581)	(16,184)	(26,425)
55233	City of Chesapeake	(330,739)	(389,821)	(292,334)	(477,322)
55234	City of Virginia Beach	(628,471)	(737,144)	(552,799)	(902,608)
55239	Town of Grottoes	(2,681)	(3,044)	(2,283)	(3,727)
55245	Town of Scottsville	(607)	(752)	(564)	(921)
55246	Town of Burkeville	(350)	(273)	(205)	(334)
55247	Town of Madison	(306)	(373)	(280)	(457)
55248	Town of Pennington Gap	(3,854)	(4,719)	(3,539)	(5,779)
55249	Town of La Crosse	0	0	0	0
55250	Town of Rich Creek	(957)	(1,022)	(766)	(1,251)
55255	Town of Brodnax	(157)	(290)	(218)	(355)
55256	Town of Mineral	(1,115)	(1,777)	(1,332)	(2,176)
55257	Town of Lebanon	(4,700)	(5,928)	(4,446)	(7,259)
55259	Town of Richlands	(5,368)	(8,461)	(6,345)	(10,360)
55260	Town of Haymarket	(1,510)	(1,889)	(1,417)	(2,313)
55262	Town of Troutville	(283)	(380)	(285)	(465)
55263	Town of Buchanan	(645)	(1,061)	(796)	(1,299)
55264	Town of Eastville	(199)	(523)	(392)	(640)
55265	Town of Occoquan	(1,483)	(1,781)	(1,336)	(2,181)
55266	Town of Farmville	(14,554)	(15,545)	(11,657)	(19,034)
55267	Town of Glade Spring	(588)	(503)	(377)	(616)
55301	Town of Dumfries	(5,316)	(5,632)	(4,224)	(6,896)
55302	Town of Iron Gate	(10)	0	0	0
55303	Town of Montross	(460)	(619)	(464)	(757)
55309	Town of Colonial Beach	(7,014)	(7,243)	(5,432)	(8,869)
55311	Town of Brookneal	(464)	(716)	(537)	(877)
55312	Town of Hamilton	0	0	0	0
55314	Town of Jonesville	(847)	(910)	(682)	(1,114)
55315	Town of Wytheville	(15,747)	(18,137)	(13,601)	(22,208)
55322	Town of Glasgow	(496)	(437)	(328)	(535)
55323	Town of Marion	(5,836)	(7,257)	(5,442)	(8,885)
55328	Town of Wakefield	(1,172)	(1,341)	(1,005)	(1,641)
55329	Town of Leesburg	(60,902)	(76,287)	(57,209)	(93,411)
55330	Town of Chatham	(1,192)	(1,284)	(963)	(1,573)
55334	Town of Boydton	(845)	(880)	(660)	(1,078)
55336	Town of McKenney	(466)	(487)	(365)	(596)
55338	Town of Quantico	(224)	(245)	(184)	(300)
55341	Town of Chincoteague	(2,473)	(3,158)	(2,368)	(3,867)
55344	Town of Stanley	(826)	(1,101)	(826)	(1,348)
55345	Town of Hillsville	(4,043)	(4,236)	(3,176)	(5,186)
55346	Town of Elkton	(3,397)	(3,660)	(2,745)	(4,482)
55347	Town of Bridgewater	(5,474)	(6,860)	(5,144)	(8,399)
55350	Town of Wise	(5,680)	(6,251)	(4,687)	(7,654)
55351	Town of New Market	(1,633)	(2,198)	(1,649)	(2,692)
55353	Town of Rocky Mount	(5,303)	(6,455)	(4,841)	(7,904)
55355	Town of Luray	(3,204)	(4,682)	(3,511)	(5,733)
55357	Town of Strasburg	(3,714)	(4,547)	(3,410)	(5,568)
55360	Town of Dublin	(1,842)	(2,001)	(1,501)	(2,450)

Virginia Local Disability - Political Subdivisions
Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55364	Town of Bedford	(8,683)	(10,453)	(7,839)	(12,799)
55367	Town of Broadway	(594)	(981)	(736)	(1,201)
55369	Town of Tazewell	(5,683)	(6,562)	(4,921)	(8,035)
55370	Town of Urbanna	(653)	(734)	(551)	(899)
55371	Town of Bluefield	(5,292)	(6,559)	(4,919)	(8,032)
55372	Town of Weber City	(373)	(551)	(413)	(674)
55374	Town of Hurt	(649)	(571)	(428)	(699)
55375	Town of Waverly	(978)	(1,235)	(926)	(1,512)
55380	Town of Independence	(1,210)	(1,301)	(976)	(1,593)
55382	Town of Grundy	(2,077)	(2,802)	(2,101)	(3,431)
55384	Town of Louisa	(994)	(1,291)	(968)	(1,581)
55386	Town of Mt. Jackson	(2,422)	(3,655)	(2,741)	(4,475)
55388	Town of Jarratt	(165)	(284)	(213)	(348)
55389	Town of Pembroke	(776)	(872)	(654)	(1,067)
55395	Town of Round Hill	(1,381)	(1,571)	(1,178)	(1,923)
55398	Town of Saltville	(1,199)	(1,645)	(1,233)	(2,014)
55399	Town of Blackstone	(6,231)	(6,869)	(5,151)	(8,410)
55401	Southeastern Virginia Public Service Authority	(13,965)	(18,915)	(14,185)	(23,161)
55404	Appomattox Regional Library	(2,392)	(2,947)	(2,210)	(3,608)
55405	Staunton Redevelopment & Housing Authority	(1,077)	(1,018)	(764)	(1,247)
55409	Southside Regional Juvenile Group Home Commission	(253)	(385)	(289)	(471)
55413	Richmond Redevelopment & Housing Authority	(38,883)	(52,882)	(39,657)	(64,752)
55415	Chesapeake Redevelopment & Housing Authority	(5,043)	(5,879)	(4,409)	(7,199)
55417	Norfolk Airport Authority	(23,617)	(33,528)	(25,143)	(41,054)
55419	Hampton Redevelopment & Housing Authority	(2,411)	(3,420)	(2,565)	(4,188)
55420	Loudoun County Sanitation Authority	(80,151)	(93,474)	(70,098)	(114,456)
55421	Danville Redevelopment & Housing Authority	(6,786)	(8,593)	(6,444)	(10,522)
55424	Hopewell Redevelopment and Housing Authority	(2,677)	(2,251)	(1,688)	(2,756)
55426	Blacksburg-VPI Sanitation Authority	(717)	(862)	(646)	(1,056)
55427	Potomac River Fisheries Comm	(408)	(498)	(374)	(610)
55429	Alexandria Redevelopment & Housing Authority	(15,320)	(23,980)	(17,983)	(29,362)
55433	Norfolk Redevelopment & Housing Authority	(26,949)	(34,754)	(26,063)	(42,555)
55436	Riverside Regional Jail	(8,566)	(9,125)	(6,843)	(11,174)
55440	Shenandoah Valley Juvenile Detention Home	(9,690)	(9,860)	(7,394)	(12,073)
55445	Chesterfield County Health Center Commission	(32,440)	(35,967)	(26,972)	(44,040)
55447	Rappahannock Area Community Services Board	(92,327)	(140,599)	(105,438)	(172,159)
55449	Hampton Roads Planning District Commission	(6,076)	(7,839)	(5,879)	(9,599)
55458	Wytheville Redevelopment & Housing Authority	(615)	(852)	(639)	(1,043)
55459	Waynesboro Redevelopment and Housing Authority	(2,486)	(3,033)	(2,275)	(3,714)
55460	Region Ten Community Services Board	(63,000)	(74,807)	(56,099)	(91,598)
55462	LENOWISCO Planning District Commission	(495)	(609)	(457)	(746)
55469	Eastern Shore Community Services Board	(17,648)	(21,484)	(16,111)	(26,306)
55470	ANCHOR Commission	(917)	(889)	(666)	(1,088)
55473	Hampton Roads Transit	(72,666)	(87,666)	(65,742)	(107,344)
55476	Rockbridge Regional Library	(1,194)	(1,540)	(1,155)	(1,886)
55479	Cumberland Mountain Community Services	(31,361)	(37,460)	(28,092)	(45,868)
55482	Middle Peninsula/Northern Neck Public Service Authority	(32,650)	(38,744)	(29,055)	(47,441)
55486	Hampton Roads Workforce Council	(20,606)	(22,328)	(16,744)	(27,340)
55487	Capital Regional Airport Commission	(20,572)	(26,996)	(20,245)	(33,056)
55488	Northwestern Community Services Board	(39,536)	(48,306)	(36,226)	(59,149)
55491	Middle Peninsula Regional Security Center	(2,591)	(2,820)	(2,115)	(3,453)
55493	Planning Dis One Behavioral Health Svcs	(640)	(702)	(526)	(859)
55499	Eastern Shore Public Library	(1,679)	(1,809)	(1,357)	(2,215)
55504	Amherst County Public Schools	(6,252)	(7,557)	(5,667)	(9,253)
55507	Augusta County Public Schools	(11,110)	(12,486)	(9,364)	(15,289)
55508	Bath County Public Schools	(2,214)	(2,095)	(1,571)	(2,566)
55510	Bland County Public Schools	(2,023)	(2,012)	(1,509)	(2,463)
55512	Norfolk Public Schools	(47,745)	(63,346)	(47,505)	(77,565)
55515	Radford City Public Schools	(1,572)	(1,962)	(1,471)	(2,402)
55516	Caroline County Public Schools	(5,900)	(10,806)	(8,104)	(13,232)
55528	Essex County Public Schools	(2,294)	(2,419)	(1,814)	(2,962)
55533	Chesapeake City Public Schools	(50,247)	(66,943)	(50,202)	(81,969)
55534	Virginia Beach City Public Schools	(163,848)	(191,631)	(143,708)	(234,646)
55537	Goochland County Public Schools	(3,120)	(3,582)	(2,686)	(4,385)
55546	Isle of Wight County Public Schools	(4,904)	(8,054)	(6,039)	(9,861)
55552	Lee County Public Schools	(6,373)	(7,617)	(5,712)	(9,327)
55553	Loudoun County Public Schools	(217,404)	(266,593)	(199,924)	(326,435)
55557	Mathews County Public Schools	(2,115)	(2,371)	(1,778)	(2,903)

Virginia Local Disability - Political Subdivisions
Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55562	Nelson County Public Schools	(4,202)	(4,519)	(3,389)	(5,533)
55583	Russell County Public Schools	(6,117)	(6,729)	(5,046)	(8,239)
55587	Southampton County Public Schools	(3,157)	(2,189)	(1,641)	(2,680)
55595	Washington County Public Schools	(9,262)	(11,680)	(8,759)	(14,301)
55599	York County Public Schools	(15,567)	(19,244)	(14,431)	(23,563)
55601	Bristol VA Public Schools	(5,172)	(5,689)	(4,266)	(6,966)
55606	Franklin City Public Schools	(2,944)	(3,496)	(2,622)	(4,281)
55614	Portsmouth City Public Schools	(24,656)	(31,065)	(23,296)	(38,038)
55620	Suffolk City Public Schools	(27,470)	(32,052)	(24,036)	(39,246)
55638	Town of West Point Public Schools	(1,821)	(2,582)	(1,936)	(3,161)
55710	Valley Vocational-Technical Center	(323)	(312)	(234)	(382)
55711	New Horizons Regional Education Center	(1,031)	(1,117)	(838)	(1,368)
55713	Galax City Public Schools	(2,791)	(3,291)	(2,468)	(4,030)
55714	Norton City Public Schools	(1,316)	(1,570)	(1,178)	(1,923)
55802	Williamsburg-James City County Public Schools	(17,700)	(20,455)	(15,340)	(25,047)
55813	Buchanan County Public Schools	(6,251)	(7,243)	(5,432)	(8,869)
55848	Henrico Sports and Entertainment Authority	0	(2,611)	(1,958)	(3,197)
55849	Richmond Behavioral Health Authority	0	(48,102)	(36,072)	(58,899)
55850	Three Rivers Soil and Water Conservation District	(1,214)	(2,110)	(1,583)	(2,584)
55851	Rapidan Service Authority	(10,204)	(11,936)	(8,951)	(14,615)
55852	Virginia Dare Soil and Water Conservation District	(828)	(865)	(649)	(1,059)
55853	Northern Neck Soil and Water Conservation District	(1,812)	(2,031)	(1,523)	(2,487)
55854	Orange County Broadband Authority	(4,852)	(5,675)	(4,256)	(6,949)
55855	Northern Virginia Soil and Water Conservation District	(3,304)	(4,469)	(3,351)	(5,472)
55856	Blue Ridge Resource Authority	(1,215)	(1,220)	(915)	(1,494)
55857	Peanut Soil and Water Conservation District	(913)	(1,186)	(889)	(1,452)
55858	Peumansend Creek Regional Jail Authority	(3,544)	(4,286)	(3,214)	(5,249)
55859	Williamsburg Area Transit Authority	(9,029)	(11,105)	(8,328)	(13,597)
55860	Middle Peninsula Juvenile Detention Commission	(6,014)	(7,600)	(5,699)	(9,306)
55861	Breaks Interstate Park Commission	(874)	(1,098)	(823)	(1,344)
55862	Crater Criminal Justice Training Academy	(894)	(1,102)	(826)	(1,349)
55863	Central Shenandoah Criminal Justice Training Academy	(16)	(555)	(416)	(679)
55864	New River Valley Emergency Comm Regional Authority	(4,347)	(4,413)	(3,309)	(5,403)
55865	Maury Service Authority	(4,424)	(5,556)	(4,167)	(6,803)
55866	Hampton Roads Transportation Accountability Commission	(978)	(1,243)	(932)	(1,522)
55867	Pamunkey Regional Library	(4,247)	(4,607)	(3,455)	(5,641)
55868	Northern Virginia Transportation Authority	(7,219)	(8,742)	(6,556)	(10,705)
55869	RSW Regional Jail Authority	(7,605)	(8,621)	(6,465)	(10,556)
55871	Portsmouth Redevelopment and Housing Authority	(7,508)	(8,392)	(6,294)	(10,276)
55872	Southwest Regional Recreation Authority	(2,881)	(4,743)	(3,557)	(5,808)
55873	Roanoke Redevelopment and Housing Authority	(9,278)	(11,082)	(8,311)	(13,570)
55880	Big Sandy Soil & Water & Conservation District	(203)	(236)	(177)	(289)
55884	Halifax Service Authority	(2,350)	(2,904)	(2,178)	(3,555)
55886	Russell County Public Service Authority	(1,628)	(1,872)	(1,404)	(2,292)
55891	Tidewater Soil and Water Conservation District	(404)	(465)	(349)	(570)
55893	Eastern Shore Soil & Water Conservation District	(210)	(319)	(239)	(390)
55896	Virginia Resources Authority	(2,111)	(2,281)	(1,710)	(2,793)
55899	Shenandoah Valley Regional Airport Commission	(733)	(721)	(540)	(882)
55906	Suffolk Redevelopment and Housing Authority	(3,874)	(5,510)	(4,132)	(6,746)
55922	Piedmont Regional Jail	(2,296)	(3,627)	(2,720)	(4,441)
55923	Nelson County Services Authority	(1,756)	(2,832)	(2,124)	(3,468)
55924	Coeburn-Norton-Wise Regional Water	(572)	(950)	(713)	(1,164)
55925	Fauquier County Water & Sanitation Authority	(7,801)	(8,670)	(6,502)	(10,616)
55926	Scott County Soil & Water Conservation District	(214)	(246)	(185)	(302)
55927	New River Resource Authority	(2,870)	(3,306)	(2,479)	(4,048)
55930	Petersburg Redevelopment And Housing Authority	(2,396)	(2,759)	(2,069)	(3,378)
55931	Central Rappahannock Regional Library	(11,751)	(13,962)	(10,470)	(17,096)
55934	Thomas Jefferson Soil & Water Conservation District	(3,240)	(3,638)	(2,729)	(4,455)
55938	Colonial Soil & Water Conservation District	(1,716)	(1,903)	(1,427)	(2,330)
55940	Monacan Soil And Water Conservation District	(503)	(639)	(479)	(782)
55941	Robert E. Lee Soil And Water Conservation District	(453)	(739)	(554)	(904)
55945	Lonesome Pine Regional Library	(976)	(1,260)	(945)	(1,543)
55951	Handley Regional Library	(1,977)	(2,330)	(1,747)	(2,853)
55954	Potomac And Rappahannock Transportation Commission	(34,018)	(39,425)	(29,565)	(48,274)
55957	Wise County Redevelopment and Housing Authority	(1,499)	(1,694)	(1,270)	(2,074)
55958	Prince William Soil & Water Conservation District	(830)	(1,130)	(847)	(1,383)
55959	Hampton Roads Regional Jail Authority	(6,768)	0	0	0
55960	Castlewood Water And Sewage Authority	0	0	0	0

Virginia Local Disability - Political Subdivisions
Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55964	Virginia Biotechnology Research Partnership Authority	(3,521)	(4,913)	(3,684)	(6,016)
55967	Massanutten Regional Library	(2,690)	(3,646)	(2,734)	(4,464)
55969	Culpeper Soil And Water Conservation District	(712)	(1,159)	(869)	(1,419)
55972	Big Walker Soil & Water Conservation District	(245)	(280)	(210)	(342)
55973	Peter Francisco Soil & Water Conservation District	(175)	(359)	(269)	(439)
55974	Peaks of Otter Soil & Water Conservation District	(368)	(448)	(336)	(549)
55975	New River Soil & Water Conservation District	(207)	(408)	(306)	(500)
55978	Evergreen Soil And Water Conservation District	(32)	(169)	(127)	(207)
55982	Daniel Boone Soil And Water Conservation District	(391)	(403)	(302)	(493)
55985	Tazewell Soil And Water Conservation District	(345)	(355)	(266)	(434)
55988	Henricopolis Soil And Water Conservation District	(251)	(661)	(496)	(810)
55990	Roanoke River Service Authority	(1,399)	(1,909)	(1,431)	(2,337)
55991	Lee County Public Service Authority	(2,149)	(2,672)	(2,004)	(3,272)
55993	Ferrum Water And Sewage Authority	(87)	0	0	0
55994	Wise County Public Service Authority	(4,559)	(4,617)	(3,463)	(5,654)
55995	Holston River Soil And Water Conservation District	(456)	(580)	(435)	(710)
55996	New River Valley Community Services Board	(98,324)	(122,995)	(92,237)	(150,604)
55999	Clinch Valley Soil & Water Conservation District	(867)	(867)	(650)	(1,061)
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	(3,607,459)	(4,746,863)	(3,559,765)	(5,812,358)

[1] *Employer-level results may not add to VLDP - Political Subdivsions systemwide results due to rounding.*

Line of Duty Act
Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2024 Pay-as-you-go Rate (830.00 per FTE)	2024 Employer Allocation Percentage	2025 Pay-as-you-go Rate (1,015.00 per FTE)	2025 Employer Allocation Percentage
21156	State Police Troopers - SPORS	$ 1,557,080	10.32967%	$ 1,884,855	10.30886%
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	19,090	0.12664%	23,345	0.12768%
30123b	Department of Military Affairs -Army National Guard	1,064,641	7.06282%	1,234,240	6.75042%
30123c	Department of Military Affairs -Air National Guard	288,508	1.91396%	439,292	2.40262%
30127	Virginia Department of Emergency Management	8,300	0.05506%	10,150	0.05551%
30141	Office of the Attorney General	4,980	0.03304%	6,084	0.03328%
30154	Virginia Department of Motor Vehicles	41,500	0.27531%	61,915	0.33863%
30172	Virginia State Lottery	7,470	0.04955%	9,126	0.04991%
30199	Conservation & Recreation	77,190	0.51208%	84,245	0.46076%
30407	Virginia Port Authority	30,710	0.20373%	35,525	0.19430%
30411	Department of Forestry	347,770	2.30710%	486,185	2.65909%
70156	Department Of State Police	3,320	0.02203%	2,030	0.01111%
70203	Woodrow Wilson Rehabilitation Center	2,490	0.01652%	6,087	0.03329%
70204	College Of William and Mary	19,090	0.12664%	25,375	0.13878%
70207	University Of Virginia - Academic	48,970	0.32487%	66,990	0.36639%
70208	Virginia Polytechnic Institute & State University- Academic	41,500	0.27531%	52,780	0.28867%
70211	Virginia Military Institute	9,130	0.06057%	12,180	0.06661%
70212	Virginia State University	14,940	0.09911%	26,390	0.14433%
70213	Norfolk State University	83,000	0.55062%	30,450	0.16654%
70214	Longwood University	11,620	0.07709%	12,180	0.06661%
70215	University Of Mary Washington	9,130	0.06057%	13,195	0.07217%
70216	James Madison University	34,860	0.23126%	43,645	0.23871%
70217	Radford University	13,280	0.08810%	16,240	0.08882%
70221	Old Dominion University	38,180	0.25329%	48,720	0.26647%
70236	Virginia Commonwealth University - Academic	71,380	0.47353%	80,185	0.43855%
70241	Richard Bland College	9,130	0.06057%	11,165	0.06106%
70242	Christopher Newport University	17,430	0.11563%	24,360	0.13323%
70246	University of Virginia College At Wise	6,640	0.04405%	9,135	0.04996%
70247	George Mason University	43,368	0.28770%	44,660	0.24426%
70280	Northern Virginia Community College	34,860	0.23126%	41,615	0.22761%
70282	Piedmont Virginia Community College	3,320	0.02203%	3,041	0.01663%
70283	J. Sargeant Reynolds Community College	14,110	0.09360%	8,120	0.04441%
70286	Virginia Western Community College	5,810	0.03854%	7,098	0.03882%
70291	Blue Ridge Community College	830	0.00550%	1,014	0.00554%
70292	Central Virginia Community College	4,980	0.03304%	6,084	0.03328%
70293	Virginia Peninsula Community College	3,320	0.02203%	4,056	0.02218%
70294	Southwest Virginia Community College	830	0.00550%	4,059	0.02220%
70296	Virginia Highlands Community College	3,320	0.02203%	4,056	0.02218%
70297	Germanna Community College	1,660	0.01101%	2,028	0.01109%
70298	Laurel Ridge Community College	12,450	0.08259%	12,180	0.06661%
70299	Mountain Empire Community College	1,660	0.01101%	3,043	0.01664%
70402	Marine Resources Commission	56,440	0.37443%	69,020	0.37749%
70403	Department of Wildlife Resources	135,290	0.89751%	174,580	0.95483%
70961	Division of Capitol Police	46,480	0.30835%	60,900	0.33308%
70999	Alcoholic Beverage Control Board	79,680	0.52860%	101,500	0.55513%
70716	Correctional Center For Women	144,420	0.95808%	228,375	1.24905%
70718	Bland Correctional Center	161,020	1.06821%	175,595	0.96038%
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
70735	Wallen Ridge Correctional Center	284,690	1.88863%	314,650	1.72091%
70737	St. Brides Correctional Center	157,700	1.04618%	172,550	0.94373%
70741	Red Onion State Prison	281,370	1.86661%	319,725	1.74867%
70743	Fluvanna Women's' Correctional Center	107,070	0.71030%	160,370	0.87711%
70745	Nottoway Correctional Center	176,790	1.17282%	226,345	1.23795%
70747	Marion Correctional Treatment Center	136,120	0.90302%	149,205	0.81605%
70749	Buckingham Correctional Center	152,720	1.01314%	180,670	0.98814%
70752	Deep Meadow Correctional Center	300,460	1.99325%	392,805	2.14837%
70753	Deerfield Correctional Center	228,250	1.51421%	239,540	1.31011%
70754	Augusta Correctional Center	93,790	0.62220%	79,170	0.43300%
70756	Adult Regional Office	41,500	0.27531%	64,960	0.35528%
70757	Department of Corrections	89,640	0.59467%	98,455	0.53848%
70761	Eastern Reg Corr Field Unit	82,170	0.54511%	97,440	0.53293%
70767	Adult Community Service	144,420	0.95808%	164,430	0.89932%
70768	Keen Mountain Correctional Center	167,660	1.11226%	214,165	1.17133%

Line of Duty Act
Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2024 Pay-as-you-go Rate (830.00 per FTE)	2024 Employer Allocation Percentage	2025 Pay-as-you-go Rate (1,015.00 per FTE)	2025 Employer Allocation Percentage
70769	Greensville Correctional Center	278,050	1.84458%	306,530	1.67650%
70770	Dillwyn Correctional Center	166,830	1.10675%	215,180	1.17688%
70771	Indian Creek Correctional Center	140,270	0.93055%	122,815	0.67171%
70772	Haynesville Correctional Center	194,220	1.28845%	196,910	1.07696%
70773	Coffeewood Correctional Center	107,900	0.71581%	150,220	0.82160%
70774	Lunenburg Correctional Center	141,930	0.94156%	166,460	0.91042%
70775	Pocahontas State Correctional Center	161,020	1.06821%	172,550	0.94373%
70776	Green Rock Correctional Center	159,360	1.05719%	177,625	0.97149%
70779	Sussex State Prison Complex	226,590	1.50320%	241,570	1.32122%
70785	Grayson County Correctional Center	188,410	1.24991%	227,360	1.24350%
50001	Arlington County	711,518	4.72020%	875,184	4.78664%
55201	Bristol, City	120,143	0.79702%	143,115	0.78274%
55113	Buchanan County	76,360	0.50657%	86,021	0.47048%
55233	Chesapeake, City	995,793	6.60608%	1,179,684	6.45204%
55224	Falls Church, City	44,613	0.29596%	48,698	0.26634%
55232	Franklin, City	97,318	0.64561%	114,949	0.62869%
55136	Gloucester County	120,143	0.79702%	153,265	0.83825%
55139	Greene County	73,663	0.48868%	110,889	0.60649%
55152	Lee County	63,495	0.42123%	76,886	0.42051%
55332	Manassas, City	128,235	0.85071%	163,161	0.89238%
55236	Manassas Park, City	51,460	0.34138%	77,140	0.42190%
55235	Norton, City	33,615	0.22300%	39,839	0.21789%
55167	Nottoway County	25,108	0.16656%	23,599	0.12907%
55213	Petersburg, City	133,630	0.88650%	161,385	0.88266%
55214	Portsmouth, City	428,280	2.84121%	571,445	3.12540%
55215	Radford, City	83,000	0.55062%	95,156	0.52044%
55183	Russell County	78,435	0.52034%	100,231	0.54820%
55220	Suffolk, City	448,823	2.97749%	518,665	2.83673%
55234	Virginia Beach, City	1,538,613	10.20718%	1,948,293	10.65579%
55221	Williamsburg, City	66,400	0.44050%	90,335	0.49407%
55222	Winchester, City	152,098	1.00901%	199,194	1.08945%
55197	Wise County	97,525	0.64698%	115,964	0.63424%
55487	Capital Region Airport Commission	29,050	0.19272%	38,570	0.21095%
55417	Norfolk Airport Authority	46,480	0.30835%	57,855	0.31642%
55922	Piedmont Regional Jail	58,100	0.38544%	75,110	0.41080%
55861	Breaks Interstate Park	1,660	0.01101%	2,028	0.01109%
55899	Shenandoah Valley Regional Airport	9,960	0.06608%	12,180	0.06662%
55858	Peumansend Creek Regional Jail Authority	46,480	0.30835%	65,975	0.36083%
55300	Abingdon, Town	19,920	0.13215%	23,345	0.12768%
50005	Appalachia, Town	0	0.00000%	0	0.00000%
55354	Big Stone Gap, Town	9,960	0.06608%	13,195	0.07217%
50025	Boones Mill, Town	1,038	0.00688%	1,268	0.00693%
55334	Boydton, Town	830	0.00550%	1,014	0.00555%
55255	Brodnax, Town	830	0.00550%	1,014	0.00555%
55330	Chatham, Town	2,490	0.01652%	3,042	0.01664%
55327	Christiansburg, Town	107,485	0.71305%	119,009	0.65090%
55378	Courtland, Town	1,660	0.01101%	2,028	0.01109%
55301	Dumfries, Town	12,450	0.08259%	18,270	0.09992%
55226	Front Royal, Town	29,880	0.19822%	30,450	0.16654%
55382	Grundy, Town	3,320	0.02202%	8,116	0.04439%
55374	Hurt, Town	1,660	0.01101%	3,043	0.01664%
55380	Independence, Town	4,980	0.03304%	6,084	0.03328%
55314	Jonesville, Town	1,660	0.01101%	2,028	0.01109%
55249	LaCrosse, Town	830	0.00550%	1,014	0.00555%
55355	Luray, Town	21,580	0.14316%	25,375	0.13878%
55397	Orange, Town	12,450	0.08259%	14,210	0.07772%
55389	Pembroke, Town	4,150	0.02753%	3,040	0.01663%
50026	Pocahontas, Town	1,660	0.01101%	2,028	0.01109%
55238	Pound, Town	1,660	0.01101%	2,028	0.01109%
55338	Quantico, Town	1,038	0.00688%	1,268	0.00693%
55306	Remington, Town	2,905	0.01927%	3,549	0.01941%
55259	Richlands, Town	38,180	0.25328%	47,705	0.26091%
55245	Scottsville, Town	3,528	0.02340%	3,295	0.01802%
55310	Smithfield, Town	14,940	0.09911%	22,330	0.12213%

Line of Duty Act
Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2024 Pay-as-you-go Rate (830.00 per FTE)	2024 Employer Allocation Percentage	2025 Pay-as-you-go Rate (1,015.00 per FTE)	2025 Employer Allocation Percentage
55304	South Boston, Town	29,050	0.19272%	38,570	0.21095%
55369	Tazewell, Town	34,238	0.22713%	48,720	0.26646%
55317	Vienna, Town	33,200	0.22025%	38,570	0.21095%
55375	Waverly, Town	0	0.00000%	0	0.00000%
55372	Weber City, Town	2,490	0.01652%	7,102	0.03884%
55321	Woodstock, Town	15,770	0.10462%	23,599	0.12907%
55315	Wytheville, Town	53,950	0.35790%	65,975	0.36083%
55869	Rsw Regional Jail Authority	0	0.00000%	0	0.00000%
	Total for VRS Line of Duty Act[1]	$ 15,073,879	100.00000%	$ 18,283,889	100.00000%

[1] *Employer-level results may not add to Line of Duty Act systemwide results due to rounding.*

Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Line of Duty Act Total[1]	**6,002,073**	**0**	**56,051,755**	**82,512,613**	**144,566,441**	**82,777,745**	**1,226,828**	**104,858,245**	**82,504,835**	**271,367,653**	**40,312,121**	**939**	**40,313,060**
	Employer Allocation													
21156	State Police Troopers - SPORS	618,745	0	5,778,297	2,755,672	9,152,714	8,533,442	126,472	10,809,690	1,230,056	20,699,660	4,155,720	(3,704)	4,152,016
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	7,663	0	71,567	37,953	117,183	105,691	1,566	133,883	9,883	251,023	51,471	3,825	55,296
30123b	Department of Military Affairs -Army National Guard	405,165	0	3,783,729	2,554,812	6,743,706	5,587,845	82,816	7,078,372	2,359,481	15,108,514	2,721,237	42,654	2,763,891
30123c	Department of Military Affairs -Air National Guard	144,207	0	1,346,711	5,429,196	6,920,114	1,988,835	29,476	2,519,345	2,395,921	6,933,577	968,547	516,584	1,485,131
30127	Virginia Department of Emergency Management	3,332	0	31,114	21,659	56,105	45,950	681	58,207	4,178	109,016	22,377	3,059	25,436
30141	Office of the Attorney General	1,997	0	18,654	120,831	141,482	27,548	408	34,897	0	62,853	13,416	14,532	27,948
30154	Virginia Department of Motor Vehicles	20,325	0	189,808	319,423	529,556	280,310	4,154	355,081	377,558	1,017,103	136,509	(14,073)	122,436
30172	Virginia State Lottery	2,996	0	27,975	44,121	75,092	41,314	612	52,335	2,773	97,034	20,120	7,040	27,160
30199	Conservation & Recreation	27,655	0	258,264	229,101	515,020	381,407	5,653	483,145	448,768	1,318,973	185,742	(36,660)	149,082
30407	Virginia Port Authority	11,662	0	108,909	68,527	189,098	160,837	2,384	203,740	70,608	437,569	78,326	13,108	91,434
30411	Department of Forestry	159,600	0	1,490,467	7,559,553	9,209,620	2,201,135	32,623	2,788,275	206,225	5,228,258	1,071,936	839,071	1,911,007
70156	Department Of State Police	667	0	6,227	4,927	11,821	9,197	136	11,650	157,543	178,526	4,479	(24,369)	(19,890)
70203	Woodrow Wilson Rehabilitation Center	1,998	0	18,660	104,495	125,153	27,557	408	34,907	90,594	153,466	13,420	72	13,492
70204	College Of William and Mary	8,330	0	77,789	179,373	265,492	114,879	1,703	145,522	32,657	294,761	55,945	21,913	77,858
70207	University Of Virginia - Academic	21,991	0	205,368	445,985	673,344	303,289	4,495	384,190	75,518	767,492	147,700	48,152	195,852
70208	Virginia Polytechnic Institute & State University- Academic	17,326	0	161,805	226,910	406,041	238,955	3,541	302,694	40,003	585,193	116,369	20,279	136,648
70211	Virginia Military Institute	3,998	0	37,336	66,267	107,601	55,138	817	69,846	26,634	152,435	26,852	8,405	35,257
70212	Virginia State University	8,663	0	80,899	316,713	406,275	119,473	1,771	151,342	23,591	296,177	58,182	29,788	87,970
70213	Norfolk State University	9,996	0	93,349	1,761,890	1,865,235	137,858	2,043	174,631	1,793,197	2,107,729	67,136	11,038	78,174
70214	Longwood University	3,998	0	37,336	34,430	75,764	55,138	817	69,846	144,241	270,042	26,852	(4,372)	22,480
70215	University Of Mary Washington	4,332	0	40,453	64,232	109,017	59,741	885	75,676	101,471	237,773	29,093	(1,193)	27,900
70216	James Madison University	14,328	0	133,801	265,629	413,758	197,599	2,929	250,307	181,115	631,950	96,229	28,344	124,573
70217	Radford University	5,331	0	49,785	13,194	68,310	73,523	1,090	93,135	90,083	257,831	35,805	(9,112)	26,693
70221	Old Dominion University	15,994	0	149,361	275,064	440,419	220,578	3,269	279,416	104,962	608,225	107,420	24,032	131,452
70236	Virginia Commonwealth University - Academic	26,322	0	245,815	337,485	609,622	363,022	5,380	459,856	409,377	1,237,635	176,789	(18,116)	158,673
70241	Richard Bland College	3,665	0	34,225	124,691	162,581	50,544	749	64,026	183,594	298,913	24,615	5,548	30,163
70242	Christopher Newport University	7,997	0	74,678	188,290	270,965	110,285	1,635	139,703	42,705	294,328	53,708	12,938	66,646
70246	University of Virginia College At Wise	2,999	0	28,003	37,025	68,027	41,356	613	52,387	14,490	108,846	20,140	4,684	24,824
70247	George Mason University	14,661	0	136,912	337,107	488,680	202,193	2,997	256,127	284,189	745,506	98,466	(3,738)	94,728
70280	Northern Virginia Community College	13,661	0	127,579	130,021	271,261	188,410	2,792	238,668	156,254	586,124	91,754	(8,707)	83,047
70282	Piedmont Virginia Community College	998	0	9,321	42,731	53,050	13,766	204	17,438	35,918	67,326	6,704	361	7,065
70283	J. Sargeant Reynolds Community College	2,666	0	24,893	183,096	210,655	36,762	545	46,568	284,461	368,336	17,903	(13,825)	4,078
70286	Virginia Western Community College	2,330	0	21,759	13,777	37,866	32,134	476	40,706	31,385	104,701	15,649	(3,535)	12,114
70291	Blue Ridge Community College	333	0	3,105	16,248	19,686	4,586	68	5,809	11,687	22,150	2,233	280	2,513
70292	Central Virginia Community College	1,997	0	18,654	39,813	60,464	27,548	408	34,897	11,784	74,637	13,416	4,690	18,106
70293	Virginia Peninsula Community College	1,331	0	12,432	2,003	15,766	18,360	272	23,258	67,662	109,552	8,941	(6,943)	1,998
70294	Southwest Virginia Community College	1,332	0	12,443	84,630	98,405	18,377	272	23,279	65,971	107,899	8,949	1,574	10,523
70296	Virginia Highlands Community College	1,331	0	12,432	71,846	85,609	18,360	272	23,258	43,092	84,982	8,941	7,068	16,009
70297	Germanna Community College	666	0	6,216	3,191	10,073	9,180	136	11,629	10,695	31,640	4,471	(1,470)	3,001
70298	Laurel Ridge Community College	3,998	0	37,336	163,346	204,680	55,138	817	69,846	119,910	245,711	26,852	19,073	45,925
70299	Mountain Empire Community College	999	0	9,327	42,447	52,773	13,774	204	17,448	10,521	41,947	6,708	5,040	11,748
70402	Marine Resources Commission	22,657	0	211,590	97,888	332,135	312,478	4,631	395,829	31,618	744,556	152,174	776	152,950
70403	Department of Wildlife Resources	57,310	0	535,199	921,843	1,514,352	790,387	11,714	1,001,218	388,466	2,191,785	384,912	77,171	462,083
70961	Division of Capitol Police	19,992	0	186,697	140,995	347,684	275,716	4,086	349,262	176,175	805,239	134,272	(13,499)	120,773
70999	Alcoholic Beverage Control Board	33,319	0	311,160	455,342	799,821	459,524	6,811	582,100	226,345	1,274,780	223,785	(11,430)	212,355
70716	Correctional Center For Women	74,969	0	700,114	1,881,302	2,656,385	1,033,935	15,324	1,309,732	769,827	3,128,818	503,519	151,559	655,078
70718	Bland Correctional Center	57,643	0	538,310	307,153	903,106	794,981	11,782	1,007,038	536,967	2,350,768	387,150	(6,409)	380,741
70733	Sussex I Correctional Center	0	0	0	121,147	121,147	0	0	0	5,018,688	5,018,688	0	(644,082)	(644,082)
70734	Sussex II Correctional Center	0	0	0	1,716,521	1,716,521	0	0	0	6,672,052	6,672,052	0	(613,169)	(613,169)
70735	Wallen Ridge Correctional Center	103,290	0	964,600	1,331,087	2,398,977	1,424,530	21,113	1,804,516	1,857,795	5,107,954	693,735	(52,103)	641,632
70737	St. Brides Correctional Center	56,643	0	528,977	843,007	1,428,627	781,198	11,578	989,579	965,137	2,747,492	380,438	(29,261)	351,177
70741	Red Onion State Prison	104,956	0	980,160	847,863	1,932,979	1,447,510	21,453	1,833,625	1,086,105	4,388,693	704,926	(36,292)	668,634

Line of Duty Act
Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70743	Fluvanna Women's' Correctional Center	52,645	0	491,636	1,181,485	1,725,766	726,052	10,761	919,722	2,163,816	3,820,351	353,582	(160,788)	192,794
70745	Nottoway Correctional Center	74,303	0	693,893	619,150	1,387,346	1,024,747	15,188	1,298,093	1,608,583	3,946,611	499,044	(135,508)	363,536
70747	Marion Correctional Treatment Center	48,980	0	457,410	313,000	819,390	675,508	10,012	855,696	525,829	2,067,045	328,967	(10,961)	318,006
70749	Buckingham Correctional Center	59,309	0	553,870	223,302	836,481	817,960	12,123	1,036,146	1,664,218	3,530,447	398,340	(222,771)	175,569
70752	Deep Meadow Correctional Center	128,947	0	1,204,199	1,456,018	2,789,164	1,778,372	26,357	2,252,743	2,489,116	6,546,588	866,053	(60,929)	805,124
70753	Deerfield Correctional Center	78,634	0	734,340	859,331	1,672,305	1,084,480	16,073	1,373,758	1,981,232	4,455,543	528,133	(146,393)	381,740
70754	Augusta Correctional Center	25,989	0	242,704	577,437	846,130	358,428	5,312	454,036	3,579,280	4,397,056	174,551	(383,581)	(209,030)
70756	Adult Regional Office	21,324	0	199,141	1,106,247	1,326,712	294,093	4,359	372,540	363,217	1,034,209	143,221	112,852	256,073
70757	Department of Corrections	32,320	0	301,827	240,181	574,328	445,742	6,606	564,641	467,392	1,484,381	217,073	(24,463)	192,610
70761	Eastern Reg Corr Field Unit	31,987	0	298,717	383,770	714,474	441,147	6,538	558,821	375,344	1,381,850	214,835	4,767	219,602
70767	Adult Community Service	53,978	0	504,085	4,576,314	5,134,377	744,437	11,033	943,011	5,668,833	7,367,314	362,535	46,687	409,222
70768	Keen Mountain Correctional Center	70,304	0	656,551	1,378,150	2,105,005	969,601	14,370	1,228,236	1,568,877	3,781,084	472,188	(15,067)	457,121
70769	Greensville Correctional Center	100,625	0	939,708	129,976	1,170,309	1,387,769	20,568	1,757,948	5,057,128	8,223,413	675,833	(692,394)	(16,561)
70770	Dillwyn Correctional Center	70,637	0	659,662	886,223	1,616,522	974,195	14,438	1,234,056	925,316	3,148,005	474,425	(31,844)	442,581
70771	Indian Creek Correctional Center	40,316	0	376,505	544,057	960,878	556,026	8,241	704,343	1,490,038	2,758,648	270,781	(102,978)	167,803
70772	Haynesville Correctional Center	64,640	0	603,655	725,482	1,393,777	891,483	13,212	1,129,281	1,853,732	3,887,708	434,145	(117,007)	317,138
70773	Coffeewood Correctional Center	49,313	0	460,521	871,398	1,381,232	680,102	10,080	861,515	1,012,334	2,564,031	331,204	(14,288)	316,916
70774	Lunenburg Correctional Center	54,644	0	510,306	465,158	1,030,108	753,625	11,169	954,650	847,295	2,566,739	367,010	(43,303)	323,707
70775	Pocahontas State Correctional Center	56,643	0	528,977	1,002,745	1,588,365	781,198	11,578	989,579	1,480,990	3,263,345	380,438	(16,692)	363,746
70776	Green Rock Correctional Center	58,310	0	544,537	702,994	1,305,841	804,178	11,919	1,018,687	807,550	2,642,334	391,628	(9,869)	381,759
70779	Sussex State Prison Complex	79,301	0	740,567	5,263,353	6,083,221	1,093,676	16,209	1,385,408	792,373	3,287,666	532,612	560,589	1,093,201
70785	Grayson County Correctional Center	74,636	0	697,004	944,164	1,715,804	1,029,341	15,256	1,303,912	1,088,140	3,436,649	501,281	44,322	545,603
50001	Arlington County	287,297	0	2,682,996	1,255,090	4,225,383	3,962,273	58,724	5,019,187	374,247	9,414,431	1,929,596	185,625	2,115,221
55201	Bristol, City	46,981	0	438,739	444,438	930,158	647,935	9,603	820,767	732,255	2,210,560	315,539	(51,623)	263,916
55113	Buchanan County	28,239	0	263,712	222,743	514,694	389,453	5,772	493,337	190,907	1,079,469	189,660	7,182	196,842
55233	Chesapeake, City	387,256	0	3,616,482	2,694,571	6,698,309	5,340,853	79,156	6,765,496	2,531,623	14,717,128	2,600,954	120,656	2,721,610
55224	Falls Church, City	15,986	0	149,288	75,409	240,683	220,470	3,268	279,279	175,295	678,312	107,367	(7,300)	100,067
55232	Franklin, City	37,734	0	352,392	882,168	1,272,294	520,415	7,713	659,233	118,278	1,305,639	253,438	104,877	358,315
55136	Gloucester County	50,312	0	469,854	591,405	1,111,571	693,884	10,284	878,974	298,731	1,881,873	337,916	20,501	358,417
55139	Greene County	36,402	0	339,948	1,113,666	1,490,016	502,039	7,441	635,955	121,195	1,266,630	244,489	120,175	364,664
55152	Lee County	25,239	0	235,703	100,602	361,544	348,089	5,159	440,939	143,472	937,659	169,516	(14,152)	155,364
55332	Manassas, City	53,561	0	500,195	548,603	1,102,359	738,692	10,948	935,734	232,713	1,918,087	359,737	9,188	368,925
55236	Manassas Park, City	25,323	0	236,482	635,449	897,254	349,239	5,176	442,397	117,043	913,855	170,077	54,473	224,550
55235	Norton, City	13,078	0	122,131	169,953	305,162	180,364	2,673	228,476	53,567	465,080	87,836	22,853	110,689
55167	Nottoway County	7,747	0	72,346	330,160	410,253	106,841	1,583	135,341	624,535	868,300	52,031	(19,584)	32,447
55213	Petersburg, City	52,978	0	494,746	91,296	639,020	730,646	10,829	925,542	1,124,434	2,791,451	355,819	(177,332)	178,487
55214	Portsmouth, City	187,589	0	1,751,841	1,726,006	3,665,436	2,587,136	38,343	3,277,240	1,407,016	7,309,735	1,259,915	(119,514)	1,140,401
55215	Radford, City	31,237	0	291,716	427,719	750,672	430,808	6,385	545,724	164,634	1,147,551	209,800	74,227	284,027
55183	Russell County	32,903	0	307,276	369,970	710,149	453,788	6,725	574,833	132,471	1,167,817	220,991	28,642	249,633
55220	Suffolk, City	170,262	0	1,590,037	1,470,778	3,231,077	2,348,181	34,802	2,974,545	1,120,739	6,478,267	1,143,546	30,908	1,174,454
55234	Virginia Beach, City	639,568	0	5,972,757	5,193,994	11,806,319	8,820,623	130,729	11,173,474	2,016,170	22,140,996	4,295,575	374,615	4,670,190
55221	Williamsburg, City	29,654	0	276,935	366,388	672,977	408,980	6,061	518,073	85,734	1,018,848	199,170	39,379	238,549
55222	Winchester, City	65,390	0	610,656	897,909	1,573,955	901,822	13,366	1,142,378	216,528	2,274,094	439,180	73,839	513,019
55197	Wise County	38,068	0	355,503	492,512	886,083	525,010	7,781	665,053	127,448	1,325,292	255,676	70,739	326,415
55487	Capital Region Airport Commission	12,661	0	118,241	125,359	256,261	174,620	2,588	221,198	156,532	554,938	85,038	(8,249)	76,789
55417	Norfolk Airport Authority	18,992	0	177,359	53,182	249,533	261,925	3,882	331,792	32,091	629,690	127,556	751	128,307
55922	Piedmont Regional Jail	24,656	0	230,261	175,311	430,228	340,051	5,040	430,758	446,232	1,222,081	165,602	(28,217)	137,385
55861	Breaks Interstate Park	666	0	6,216	14,668	21,550	9,180	136	11,629	603	21,548	4,471	3,967	8,438
55899	Shenandoah Valley Regional Airport	3,999	0	37,342	44,864	86,205	55,147	817	69,857	30,025	155,846	26,856	(6,645)	20,211
55858	Peumansend Creek Regional Jail Authority	21,657	0	202,252	944,804	1,168,713	298,687	4,427	378,360	554,502	1,235,976	145,458	125,057	270,515
55300	Abingdon, Town	7,663	0	71,567	40,594	119,824	105,691	1,566	133,883	71,137	312,277	51,471	(3,558)	47,913
50005	Appalachia, Town	0	0	0	5,448	5,448	0	0	0	56,306	56,306	0	(9,360)	(9,360)
55354	Big Stone Gap, Town	4,332	0	40,453	128,235	173,020	59,741	885	75,676	82,332	218,634	29,093	(659)	28,434
50025	Boones Mill, Town	416	0	3,884	12,217	16,517	5,736	85	7,267	32,297	45,385	2,794	1,724	4,518
55334	Boydton, Town	333	0	3,111	20,983	24,427	4,594	68	5,820	11,708	22,190	2,237	2,164	4,401

Line of Duty Act
Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share 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 Proportionate Share 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 Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55255	Brodnax, Town	333	0	3,111	11,524	14,968	4,594	68	5,820	15,637	26,119	2,237	(1,930)	307
55330	Chatham, Town	999	0	9,327	18,760	29,086	13,774	204	17,448	11,782	43,208	6,708	494	7,202
55327	Christiansburg, Town	39,067	0	364,841	701,431	1,105,339	538,800	7,985	682,522	319,467	1,548,774	262,392	55,955	318,347
55378	Courtland, Town	666	0	6,216	13,103	19,985	9,180	136	11,629	15,899	36,844	4,471	(273)	4,198
55301	Dumfries, Town	5,997	0	56,007	198,560	260,564	82,712	1,226	104,774	47,254	235,966	40,280	24,404	64,684
55226	Front Royal, Town	9,996	0	93,349	51,734	155,079	137,858	2,043	174,631	182,079	496,611	67,136	(16,917)	50,219
55382	Grundy, Town	2,664	0	24,881	108,911	136,456	36,745	545	46,547	75,979	159,816	17,895	2,854	20,749
55374	Hurt, Town	999	0	9,327	41,653	51,979	13,774	204	17,448	17,575	49,001	6,708	1,206	7,914
55380	Independence, Town	1,997	0	18,654	14,911	35,562	27,548	408	34,897	14,946	77,799	13,416	1,798	15,214
55314	Jonesville, Town	666	0	6,216	13,801	20,683	9,180	136	11,629	29,798	50,743	4,471	(1,961)	2,510
55249	LaCrosse, Town	333	0	3,111	11,994	15,438	4,594	68	5,820	19,189	29,671	2,237	(5,333)	(3,096)
55355	Luray, Town	8,330	0	77,789	117,300	203,419	114,879	1,703	145,522	45,676	307,780	55,945	14,275	70,220
55397	Orange, Town	4,665	0	43,563	31,786	80,014	64,335	953	81,496	49,217	196,001	31,331	(1,235)	30,096
55389	Pembroke, Town	998	0	9,321	25,774	36,093	13,766	204	17,438	49,197	80,605	6,704	(2,541)	4,163
50026	Pocahontas, Town	666	0	6,216	9,654	16,536	9,180	136	11,629	659	21,604	4,471	3,832	8,303
55238	Pound, Town	666	0	6,216	33,520	40,402	9,180	136	11,629	78,564	99,509	4,471	(4,117)	354
55338	Quantico, Town	416	0	3,884	14,973	19,273	5,736	85	7,267	32,681	45,769	2,794	(4,620)	(1,826)
55306	Remington, Town	1,165	0	10,880	22,807	34,852	16,067	238	20,353	3,746	40,404	7,825	3,420	11,245
55259	Richlands, Town	15,660	0	146,245	122,588	284,493	215,975	3,201	273,586	135,963	628,725	105,178	(5,925)	99,253
55245	Scottsville, Town	1,082	0	10,101	20,964	32,147	14,917	221	18,895	30,978	65,011	7,264	94	7,358
55310	Smithfield, Town	7,330	0	68,456	135,622	211,408	101,096	1,498	128,063	34,118	264,775	49,233	6,277	55,510
55304	South Boston, Town	12,661	0	118,241	116,697	247,599	174,620	2,588	221,198	50,342	448,748	85,038	8,231	93,269
55369	Tazewell, Town	15,993	0	149,356	366,299	531,648	220,570	3,269	279,405	101,834	605,078	107,416	68,516	175,932
55317	Vienna, Town	12,661	0	118,241	94,135	225,037	174,620	2,588	221,198	82,993	481,399	85,038	(1,188)	83,850
55375	Waverly, Town	0	0	0	186	186	0	0	0	71,787	71,787	0	(13,877)	(13,877)
55372	Weber City, Town	2,331	0	21,771	119,188	143,290	32,151	477	40,727	50,049	123,404	15,657	6,332	21,989
55321	Woodstock, Town	7,747	0	72,346	169,914	250,007	106,841	1,583	135,341	10,860	254,625	52,031	19,669	71,700
55315	Wytheville, Town	21,657	0	202,252	426,543	650,452	298,687	4,427	378,360	34,654	716,128	145,458	56,666	202,124
55869	Rsw Regional Jail Authority	0	0	0	0	0	0	0	0	18,549	18,549	0	(185,493)	(185,493)
	Total for VRS Line of Duty Act[1]	6,002,073	0	56,051,755	82,512,613	144,566,441	82,777,745	1,226,828	104,858,245	82,504,835	271,367,653	40,312,121	939	40,313,060

[1] *Employer-level results may not add to Line of Duty Act systemwide results due to rounding.*

Line of Duty Act
Appendix 43 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Line of Duty Act Total[1]	**(10,700,008)**	**(12,422,970)**	**(16,106,288)**	**(20,238,287)**	**(20,717,471)**	**(46,616,201)**
	Employer Allocation						
21156	State Police Troopers - SPORS	(977,169)	(1,119,485)	(1,410,299)	(1,926,614)	(1,989,422)	(4,123,956)
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	(10,982)	(13,301)	(17,479)	(22,298)	(22,838)	(46,941)
30123b	Department of Military Affairs -Army National Guard	(696,456)	(880,384)	(1,230,933)	(1,275,807)	(1,273,185)	(3,008,043)
30123c	Department of Military Affairs -Air National Guard	263,969	218,838	124,506	(40,171)	(61,460)	(519,146)
30127	Virginia Department of Emergency Management	(3,457)	(3,909)	(5,747)	(9,447)	(9,927)	(20,424)
30141	Office of the Attorney General	10,971	10,397	9,172	7,796	7,637	32,655
30154	Virginia Department of Motor Vehicles	(59,350)	(68,162)	(69,991)	(77,727)	(78,413)	(133,905)
30172	Virginia State Lottery	1,699	839	(860)	(5,990)	(6,685)	(10,946)
30199	Conservation & Recreation	(97,270)	(105,132)	(103,693)	(107,994)	(108,002)	(281,861)
30407	Virginia Port Authority	(14,844)	(19,367)	(32,838)	(40,121)	(40,945)	(100,356)
30411	Department of Forestry	571,803	543,634	446,912	331,727	318,189	1,769,098
70156	Department Of State Police	(23,638)	(22,239)	(20,607)	(22,440)	(22,694)	(55,087)
70203	Woodrow Wilson Rehabilitation Center	(3,490)	(4,078)	(6,917)	(6,538)	(6,440)	(851)
70204	College Of William and Mary	8,910	7,955	(3,907)	(14,057)	(15,382)	(12,788)
70207	University Of Virginia - Academic	4,729	(2,415)	(5,908)	(28,086)	(30,891)	(31,577)
70208	Virginia Polytechnic Institute & State University- Academic	(10,819)	(13,386)	(26,552)	(34,374)	(35,146)	(58,877)
70211	Virginia Military Institute	405	448	(8,894)	(9,817)	(9,863)	(17,114)
70212	Virginia State University	11,823	8,260	12,199	6,492	5,843	65,481
70213	Norfolk State University	(12,207)	(18,645)	(18,905)	(26,934)	(27,908)	(137,895)
70214	Longwood University	(16,068)	(20,003)	(25,602)	(26,384)	(26,409)	(79,813)
70215	University Of Mary Washington	(13,052)	(17,670)	(19,917)	(20,954)	(21,004)	(36,160)
70216	James Madison University	3,432	(1,624)	(11,476)	(54,119)	(60,161)	(94,244)
70217	Radford University	(21,089)	(23,807)	(24,785)	(28,017)	(28,374)	(63,449)
70221	Old Dominion University	(14,147)	(20,821)	(22,514)	(34,275)	(35,664)	(40,385)
70236	Virginia Commonwealth University - Academic	(54,317)	(68,364)	(70,106)	(102,501)	(106,734)	(225,990)
70241	Richard Bland College	(5,122)	(9,426)	956	(25,364)	(29,210)	(68,167)
70242	Christopher Newport University	529	(252)	(4,748)	(8,308)	(8,651)	(1,932)
70246	University of Virginia College At Wise	(3,454)	(4,621)	(6,255)	(8,138)	(8,351)	(10,001)
70247	George Mason University	(19,852)	(22,677)	(41,349)	(40,950)	(40,554)	(91,444)
70280	Northern Virginia Community College	(32,335)	(37,201)	(39,164)	(47,650)	(48,599)	(109,915)
70282	Piedmont Virginia Community College	(1,419)	(1,704)	(2,250)	(2,871)	(2,945)	(3,086)
70283	J. Sargeant Reynolds Community College	(15,697)	(14,139)	(19,062)	(22,229)	(22,639)	(63,914)
70286	Virginia Western Community College	(7,689)	(8,339)	(7,794)	(9,240)	(9,401)	(24,372)
70291	Blue Ridge Community College	(313)	(411)	(592)	(804)	(827)	484
70292	Central Virginia Community College	(135)	(856)	(1,963)	(3,238)	(3,385)	(4,597)
70293	Virginia Peninsula Community College	(13,532)	(12,350)	(12,961)	(13,695)	(13,775)	(27,472)
70294	Southwest Virginia Community College	(802)	(1,184)	(1,907)	(2,741)	(2,838)	(20)
70296	Virginia Highlands Community College	4,695	4,309	3,515	(5,342)	(6,631)	82
70297	Germanna Community College	(2,657)	(2,847)	(3,188)	(3,581)	(3,629)	(5,666)
70298	Laurel Ridge Community College	9,033	7,580	6,984	(14,801)	(17,970)	(31,858)
70299	Mountain Empire Community College	3,259	2,951	593	(52)	(129)	4,204
70402	Marine Resources Commission	(35,899)	(41,104)	(49,898)	(68,925)	(71,250)	(145,344)
70403	Department of Wildlife Resources	(29,877)	(65,383)	(119,846)	(146,245)	(148,872)	(167,211)
70961	Division of Capitol Police	(40,774)	(45,660)	(65,286)	(80,825)	(82,688)	(142,324)
70999	Alcoholic Beverage Control Board	(45,146)	(55,579)	(77,230)	(90,121)	(91,284)	(115,598)
70716	Correctional Center For Women	25,555	19,569	(40,581)	(120,720)	(130,969)	(225,286)
70718	Bland Correctional Center	(117,299)	(136,414)	(176,469)	(215,587)	(220,109)	(581,786)
70733	Sussex I Correctional Center	(640,050)	(637,493)	(604,498)	(616,644)	(618,455)	(1,780,401)
70734	Sussex II Correctional Center	(599,513)	(576,356)	(515,949)	(588,083)	(598,861)	(2,076,769)
70735	Wallen Ridge Correctional Center	(222,961)	(263,826)	(323,119)	(377,947)	(383,764)	(1,137,360)
70737	St. Brides Correctional Center	(124,793)	(135,965)	(196,652)	(199,854)	(199,025)	(462,576)
70741	Red Onion State Prison	(234,904)	(267,879)	(322,548)	(378,284)	(384,196)	(867,902)
70743	Fluvanna Women's' Correctional Center	(260,703)	(247,824)	(310,381)	(290,809)	(286,672)	(698,196)
70745	Nottoway Correctional Center	(263,692)	(267,820)	(367,172)	(389,771)	(391,440)	(879,370)
70747	Marion Correctional Treatment Center	(108,222)	(119,857)	(151,656)	(180,602)	(183,798)	(503,519)
70749	Buckingham Correctional Center	(312,711)	(305,791)	(352,044)	(400,122)	(405,940)	(917,358)
70752	Deep Meadow Correctional Center	(373,713)	(404,168)	(467,410)	(564,477)	(576,014)	(1,371,642)
70753	Deerfield Correctional Center	(275,779)	(299,218)	(350,999)	(421,090)	(429,750)	(1,006,402)
70754	Augusta Correctional Center	(422,068)	(405,292)	(423,288)	(447,835)	(450,906)	(1,401,538)
70756	Adult Regional Office	78,002	72,232	59,381	44,900	43,228	(5,241)
70757	Department of Corrections	(81,725)	(89,825)	(110,776)	(130,870)	(133,124)	(363,731)
70761	Eastern Reg Corr Field Unit	(60,590)	(67,483)	(98,995)	(110,918)	(111,963)	(217,429)
70767	Adult Community Service	(41,909)	(50,685)	(80,724)	(347,557)	(386,182)	(1,325,882)
70768	Keen Mountain Correctional Center	(153,010)	(171,577)	(205,951)	(240,259)	(243,766)	(661,515)
70769	Greensville Correctional Center	(869,563)	(857,992)	(866,942)	(970,637)	(983,814)	(2,504,157)
70770	Dillwyn Correctional Center	(158,101)	(172,206)	(225,914)	(228,116)	(226,818)	(520,328)
70771	Indian Creek Correctional Center	(170,305)	(168,845)	(204,125)	(236,512)	(240,425)	(777,558)
70772	Haynesville Correctional Center	(242,524)	(261,301)	(333,913)	(342,508)	(342,303)	(971,382)
70773	Coffeewood Correctional Center	(128,271)	(144,039)	(166,586)	(184,180)	(185,671)	(374,051)
70774	Lunenburg Correctional Center	(145,679)	(159,383)	(190,226)	(227,099)	(231,355)	(582,890)
70775	Pocahontas State Correctional Center	(154,360)	(179,976)	(210,006)	(216,209)	(215,831)	(698,598)
70776	Green Rock Correctional Center	(132,348)	(154,852)	(175,410)	(211,629)	(215,698)	(446,555)

Line of Duty Act
Appendix 43 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70779	Sussex State Prison Complex	419,206	396,442	347,777	293,184	286,853	1,052,091
70785	Grayson County Correctional Center	(132,480)	(162,524)	(234,700)	(255,472)	(256,856)	(678,813)
50001	Arlington County	(282,911)	(367,474)	(642,723)	(866,584)	(893,418)	(2,135,938)
55201	Bristol, City	(132,688)	(145,394)	(172,992)	(200,308)	(203,311)	(425,709)
55113	Buchanan County	(37,628)	(48,437)	(63,924)	(86,524)	(89,254)	(239,008)
55233	Chesapeake, City	(616,541)	(746,095)	(1,101,349)	(1,281,797)	(1,299,843)	(2,973,194)
55224	Falls Church, City	(44,457)	(53,300)	(58,211)	(59,717)	(59,572)	(162,373)
55232	Franklin, City	38,449	25,029	5,131	(10,414)	(11,868)	(79,673)
55136	Gloucester County	(60,144)	(70,118)	(99,421)	(141,851)	(147,032)	(251,736)
55139	Greene County	55,947	44,436	12,065	7,518	7,676	95,745
55152	Lee County	(56,439)	(60,972)	(80,277)	(94,309)	(95,827)	(188,292)
55332	Manassas, City	(78,169)	(86,171)	(120,242)	(145,899)	(148,495)	(236,752)
55236	Manassas Park, City	7,174	(1,499)	(8,593)	(26,493)	(28,590)	41,402
55235	Norton, City	(6,055)	(14,831)	(14,069)	(30,004)	(32,081)	(62,876)
55167	Nottoway County	(36,796)	(40,687)	(59,781)	(60,758)	(60,723)	(199,304)
55213	Petersburg, City	(239,489)	(230,792)	(308,684)	(318,702)	(318,981)	(735,783)
55214	Portsmouth, City	(447,961)	(491,879)	(427,680)	(599,811)	(621,213)	(1,055,754)
55215	Radford, City	10,239	(518)	(49,626)	(76,667)	(79,987)	(200,320)
55183	Russell County	(32,997)	(43,203)	(74,939)	(86,387)	(87,345)	(132,797)
55220	Suffolk, City	(289,105)	(352,164)	(378,492)	(533,049)	(552,218)	(1,142,162)
55234	Virginia Beach, City	(800,047)	(1,098,193)	(1,481,180)	(1,812,745)	(1,847,560)	(3,294,952)
55221	Williamsburg, City	(16,003)	(26,609)	(48,785)	(67,188)	(69,256)	(118,030)
55222	Winchester, City	(45,870)	(58,104)	(92,864)	(148,689)	(155,522)	(199,089)
55197	Wise County	(11,723)	(24,023)	(48,812)	(79,105)	(82,757)	(192,789)
55487	Capital Region Airport Commission	(26,855)	(34,021)	(47,856)	(52,425)	(52,820)	(84,700)
55417	Norfolk Airport Authority	(33,861)	(40,621)	(49,112)	(60,984)	(62,322)	(133,257)
55922	Piedmont Regional Jail	(102,704)	(118,345)	(123,775)	(125,799)	(125,528)	(195,700)
55861	Breaks Interstate Park	2,780	2,589	2,181	(1,462)	(1,991)	(4,096)
55899	Shenandoah Valley Regional Airport	(9,934)	(7,928)	(8,752)	(11,257)	(11,542)	(20,229)
55858	Peumansend Creek Regional Jail Authority	86,445	80,228	66,937	(81,667)	(103,372)	(115,834)
55300	Abingdon, Town	(17,701)	(19,471)	(23,606)	(26,787)	(27,087)	(77,800)
50005	Appalachia, Town	(7,968)	(7,811)	(7,716)	(9,228)	(9,456)	(8,679)
55354	Big Stone Gap, Town	(7,918)	(9,881)	(6,890)	(9,631)	(9,942)	(1,353)
50025	Boones Mill, Town	(1,306)	(3,306)	(3,944)	(4,975)	(5,120)	(10,218)
55334	Boydton, Town	610	(273)	(448)	(652)	(679)	3,678
55255	Brodnax, Town	(1,132)	(1,073)	(1,248)	(1,452)	(1,479)	(4,768)
55330	Chatham, Town	(1,287)	(1,575)	(2,115)	(2,737)	(2,812)	(3,596)
55327	Christiansburg, Town	(16,689)	(31,234)	(62,691)	(79,944)	(81,626)	(171,251)
55378	Courtland, Town	(1,460)	(1,647)	(2,011)	(2,427)	(2,477)	(6,838)
55301	Dumfries, Town	9,736	6,689	(2,040)	(1,114)	(839)	12,166
55226	Front Royal, Town	(35,818)	(41,926)	(41,818)	(47,935)	(48,623)	(125,412)
55382	Grundy, Town	(1,896)	(2,639)	(2,322)	(7,200)	(7,867)	(1,435)
55374	Hurt, Town	(575)	(863)	(1,403)	(437)	(272)	6,528
55380	Independence, Town	(4,555)	(5,420)	(4,708)	(5,968)	(6,106)	(15,481)
55314	Jonesville, Town	(4,252)	(5,352)	(5,665)	(4,452)	(4,257)	(6,083)
55249	LaCrosse, Town	(1,927)	(900)	(1,075)	(1,279)	(1,306)	(7,747)
55355	Luray, Town	(3,824)	(8,882)	(15,262)	(15,759)	(15,644)	(44,990)
55397	Orange, Town	(11,072)	(12,588)	(15,964)	(18,050)	(18,251)	(40,062)
55389	Pembroke, Town	(4,321)	(4,607)	(5,125)	(5,729)	(5,799)	(18,930)
50026	Pocahontas, Town	1,685	707	328	(1,702)	(1,991)	(4,096)
55238	Pound, Town	(10,840)	(12,035)	(9,603)	(9,933)	(9,967)	(6,730)
55338	Quantico, Town	(4,474)	(3,853)	(2,725)	(2,976)	(3,006)	(9,463)
55306	Remington, Town	1,343	996	(1,445)	(2,181)	(2,269)	(1,995)
55259	Richlands, Town	(32,389)	(39,303)	(51,240)	(57,735)	(58,343)	(105,221)
55245	Scottsville, Town	(1,834)	(2,129)	(951)	(5,239)	(5,850)	(16,861)
55310	Smithfield, Town	(4,200)	(5,426)	(7,721)	(12,402)	(12,936)	(10,682)
55304	South Boston, Town	(13,679)	(16,172)	(26,676)	(34,647)	(35,550)	(74,425)
55369	Tazewell, Town	8,202	2,126	(1,166)	(14,743)	(16,408)	(51,441)
55317	Vienna, Town	(22,346)	(26,335)	(33,190)	(42,691)	(43,822)	(87,978)
55375	Waverly, Town	(12,613)	(12,468)	(12,323)	(11,802)	(11,721)	(10,674)
55372	Weber City, Town	2,176	1,527	1,982	460	283	13,459
55321	Woodstock, Town	6,673	5,095	(1,081)	(7,687)	(8,494)	874
55315	Wytheville, Town	13,846	7,817	7,861	(16,699)	(19,873)	(58,628)
55869	Rsw Regional Jail Authority	(18,549)	0	0	0	0	0
	Total for VRS Line of Duty Act[1]	(10,700,008)	(12,422,970)	(16,106,288)	(20,238,287)	(20,717,471)	(46,616,201)

[1] *Employer-level results may not add to Line of Duty Act systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.*

Line of Duty Act
Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (4.20%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (6.20%)	Trend Rate Sensitivity: Net OPEB Liability 1% Decrease Health Trend Rate (5.20%)	Trend Rate Sensitivity: Net OPEB Liability 1% Increase Health Trend Rate (5.20%)
	VRS Line of Duty Act Total[1]	**393,554,758**	**379,238,453**	**446,860,626**	**325,687,680**	**304,480,513**	**479,165,266**
	Employer Allocation						
21156	State Police Troopers - SPORS	40,652,908	39,095,161	46,066,236	33,574,687	31,388,469	49,396,477
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	498,398	484,212	570,552	415,838	388,761	611,798
30123b	Department of Military Affairs -Army National Guard	27,796,065	25,600,188	30,164,969	21,985,286	20,553,713	32,345,668
30123c	Department of Military Affairs -Air National Guard	7,532,481	9,111,659	10,736,363	7,825,037	7,315,510	11,512,521
30127	Virginia Department of Emergency Management	216,691	210,515	248,052	180,789	169,017	265,985
30141	Office of the Attorney General	130,030	126,211	148,715	108,389	101,331	159,466
30154	Virginia Department of Motor Vehicles	1,083,496	1,284,215	1,513,204	1,102,876	1,031,062	1,622,597
30172	Virginia State Lottery	195,006	189,278	223,028	162,551	151,966	239,151
30199	Conservation & Recreation	2,015,315	1,747,379	2,058,955	1,500,639	1,402,924	2,207,802
30407	Virginia Port Authority	801,789	736,860	868,250	632,811	591,606	931,018
30411	Department of Forestry	9,079,702	10,084,292	11,882,426	8,660,328	8,096,411	12,741,436
70156	Department Of State Police	86,700	42,133	49,646	36,184	33,828	53,235
70203	Woodrow Wilson Rehabilitation Center	65,015	126,248	148,760	108,421	101,362	159,514
70204	College Of William and Mary	498,398	526,307	620,153	451,989	422,558	664,986
70207	University Of Virginia - Academic	1,278,541	1,389,492	1,637,253	1,193,287	1,115,586	1,755,614
70208	Virginia Polytechnic Institute & State University- Academic	1,083,496	1,094,748	1,289,953	940,163	878,944	1,383,206
70211	Virginia Military Institute	238,376	252,611	297,654	216,941	202,814	319,172
70212	Virginia State University	390,052	547,355	644,954	470,065	439,457	691,579
70213	Norfolk State University	2,166,991	631,584	744,202	542,400	507,082	798,002
70214	Longwood University	303,391	252,611	297,654	216,941	202,814	319,172
70215	University Of Mary Washington	238,376	273,696	322,499	235,049	219,744	345,814
70216	James Madison University	910,135	905,280	1,066,701	777,449	726,825	1,143,815
70217	Radford University	346,722	336,840	396,902	289,276	270,440	425,595
70221	Old Dominion University	996,835	1,010,557	1,190,750	867,860	811,349	1,276,832
70236	Virginia Commonwealth University - Academic	1,863,600	1,663,150	1,959,707	1,428,303	1,335,299	2,101,379
70241	Richard Bland College	238,376	231,563	272,853	198,865	185,916	292,578
70242	Christopher Newport University	455,067	505,259	595,352	433,914	405,659	638,392
70246	University of Virginia College At Wise	173,361	189,468	223,252	162,714	152,118	239,391
70247	George Mason University	1,132,257	926,328	1,091,502	795,525	743,724	1,170,409
70280	Northern Virginia Community College	910,135	863,185	1,017,099	741,298	693,028	1,090,628
70282	Piedmont Virginia Community College	86,700	63,067	74,313	54,162	50,635	79,685
70283	J. Sargeant Reynolds Community College	368,367	168,420	198,451	144,638	135,220	212,797
70286	Virginia Western Community College	151,676	147,220	173,471	126,432	118,199	186,012
70291	Blue Ridge Community College	21,646	21,010	24,756	18,043	16,868	26,546
70292	Central Virginia Community College	130,030	126,211	148,715	108,389	101,331	159,466
70293	Virginia Peninsula Community College	86,700	84,115	99,114	72,238	67,534	106,279
70294	Southwest Virginia Community College	21,646	84,191	99,203	72,303	67,595	106,375
70296	Virginia Highlands Community College	86,700	84,115	99,114	72,238	67,534	106,279
70297	Germanna Community College	43,330	42,058	49,557	36,119	33,767	53,139
70298	Laurel Ridge Community College	325,037	252,611	297,654	216,941	202,814	319,172
70299	Mountain Empire Community College	43,330	63,105	74,358	54,194	50,666	79,733
70402	Marine Resources Commission	1,473,587	1,431,587	1,686,854	1,229,438	1,149,383	1,808,801
70403	Department of Wildlife Resources	3,532,193	3,621,083	4,266,759	3,109,764	2,907,271	4,575,214
70961	Division of Capitol Police	1,213,526	1,263,167	1,488,403	1,084,801	1,014,164	1,596,004
70999	Alcoholic Beverage Control Board	2,080,330	2,105,266	2,480,657	1,807,990	1,690,263	2,659,990
70716	Correctional Center For Women	3,770,569	4,736,878	5,581,513	4,068,002	3,803,114	5,985,014
70718	Bland Correctional Center	4,203,991	3,642,130	4,291,560	3,127,839	2,924,170	4,601,807
70733	Sussex I Correctional Center	0	0	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0	0	0
70735	Wallen Ridge Correctional Center	7,432,793	6,526,352	7,690,069	5,604,792	5,239,836	8,246,003
70737	St. Brides Correctional Center	4,117,291	3,578,987	4,217,158	3,073,612	2,873,474	4,522,026
70741	Red Onion State Prison	7,346,133	6,631,629	7,814,118	5,695,203	5,324,359	8,379,019
70743	Fluvanna Women's' Correctional Center	2,795,419	3,326,338	3,919,459	2,856,639	2,670,629	4,202,806
70745	Nottoway Correctional Center	4,615,689	4,694,782	5,531,911	4,031,851	3,769,316	5,931,826
70747	Marion Correctional Treatment Center	3,553,878	3,094,775	3,646,606	2,657,774	2,484,713	3,910,228
70749	Buckingham Correctional Center	3,987,261	3,747,407	4,415,609	3,218,250	3,008,694	4,734,824
70752	Deep Meadow Correctional Center	7,844,530	8,147,445	9,600,220	6,996,976	6,541,368	10,294,243
70753	Deerfield Correctional Center	5,959,246	4,968,441	5,854,366	4,266,867	3,989,030	6,277,592
70754	Augusta Correctional Center	2,448,698	1,642,102	1,934,907	1,410,228	1,318,401	2,074,786
70756	Adult Regional Office	1,083,496	1,347,358	1,587,606	1,157,103	1,081,758	1,702,378
70757	Department of Corrections	2,340,352	2,042,123	2,406,255	1,753,763	1,639,567	2,580,209
70761	Eastern Reg Corr Field Unit	2,145,306	2,021,075	2,381,454	1,735,687	1,622,668	2,553,615
70767	Adult Community Service	3,770,569	3,410,567	4,018,707	2,928,974	2,738,254	4,309,229
70768	Keen Mountain Correctional Center	4,377,352	4,442,134	5,234,213	3,814,877	3,566,472	5,612,607
70769	Greensville Correctional Center	7,259,432	6,357,933	7,491,618	5,460,154	5,104,616	8,033,206
70770	Dillwyn Correctional Center	4,355,667	4,463,181	5,259,013	3,832,953	3,583,370	5,639,200
70771	Indian Creek Correctional Center	3,662,224	2,547,383	3,001,608	2,187,677	2,045,226	3,218,601
70772	Haynesville Correctional Center	5,070,756	4,084,246	4,812,510	3,507,526	3,279,133	5,160,418
70773	Coffeewood Correctional Center	2,817,104	3,115,823	3,671,407	2,675,850	2,501,612	3,936,822
70774	Lunenburg Correctional Center	3,705,554	3,452,663	4,068,309	2,965,126	2,772,051	4,362,416
70775	Pocahontas State Correctional Center	4,203,991	3,578,987	4,217,158	3,073,612	2,873,474	4,522,026
70776	Green Rock Correctional Center	4,160,622	3,684,264	4,341,206	3,164,023	2,957,998	4,655,043
70779	Sussex State Prison Complex	5,915,915	5,010,574	5,904,012	4,303,051	4,022,857	6,330,827
70785	Grayson County Correctional Center	4,919,080	4,715,830	5,556,712	4,049,926	3,786,215	5,958,420
50001	Arlington County	18,576,572	18,152,779	21,389,609	15,589,497	14,574,386	22,935,916
55201	Bristol, City	3,136,710	2,968,451	3,497,757	2,549,288	2,383,291	3,750,618
55113	Buchanan County	1,993,630	1,784,241	2,102,390	1,532,295	1,432,520	2,254,377
55233	Chesapeake, City	25,998,543	24,468,617	28,831,626	21,013,499	19,645,204	30,915,935
55224	Falls Church, City	1,164,765	1,010,064	1,190,169	867,437	810,953	1,276,209
55232	Franklin, City	2,540,829	2,384,234	2,809,368	2,047,566	1,914,239	3,012,464
55136	Gloucester County	3,136,710	3,178,966	3,745,809	2,730,077	2,552,308	4,016,603
55139	Greene County	1,923,223	2,300,043	2,710,165	1,975,263	1,846,644	2,906,089
55152	Lee County	1,657,771	1,594,736	1,879,094	1,369,549	1,280,371	2,014,938
55332	Manassas, City	3,348,010	3,384,248	3,987,695	2,906,372	2,717,123	4,275,975
55236	Manassas Park, City	1,343,517	1,600,007	1,885,305	1,374,076	1,284,603	2,021,598
55235	Norton, City	877,627	826,323	973,665	709,641	663,433	1,044,053

Line of Duty Act
Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2024 Net OPEB Liability	June 30, 2025 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (4.20%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (6.20%)	Trend Rate Sensitivity: Net OPEB Liability 1% Decrease Health Trend Rate (5.20%)	Trend Rate Sensitivity: Net OPEB Liability 1% Increase Health Trend Rate (5.20%)
55167	Nottoway County	655,505	489,483	576,763	420,365	392,993	618,459
55213	Petersburg, City	3,488,863	3,347,386	3,944,260	2,874,715	2,687,528	4,229,400
55214	Portsmouth, City	11,181,717	11,852,719	13,966,182	10,179,043	9,516,234	14,975,831
55215	Radford, City	2,166,991	1,973,709	2,325,641	1,695,009	1,584,638	2,493,768
55183	Russell County	2,047,823	2,078,985	2,449,690	1,785,420	1,669,162	2,626,784
55220	Suffolk, City	11,718,054	10,757,971	12,676,229	9,238,880	8,637,290	13,592,625
55234	Virginia Beach, City	40,170,843	40,410,853	47,616,530	34,704,595	32,444,804	51,058,845
55221	Williamsburg, City	1,733,609	1,873,703	2,207,804	1,609,125	1,504,347	2,367,412
55222	Winchester, City	3,971,007	4,131,613	4,868,323	3,548,204	3,317,163	5,220,266
55197	Wise County	2,546,221	2,405,282	2,834,169	2,065,642	1,931,137	3,039,058
55487	Capital Region Airport Commission	758,459	800,004	942,652	687,038	642,302	1,010,799
55417	Norfolk Airport Authority	1,213,526	1,199,986	1,413,956	1,030,541	963,437	1,516,175
55922	Piedmont Regional Jail	1,516,917	1,557,912	1,835,703	1,337,925	1,250,806	1,968,411
55861	Breaks Interstate Park	43,330	42,058	49,557	36,119	33,767	53,139
55899	Shenandoah Valley Regional Airport	260,061	252,649	297,699	216,973	202,845	319,220
55858	Peumansend Creek Regional Jail Authority	1,213,526	1,368,406	1,612,407	1,175,179	1,098,657	1,728,972
55300	Abingdon, Town	520,083	484,212	570,552	415,838	388,761	611,798
50005	Appalachia, Town	0	0	0	0	0	0
55354	Big Stone Gap, Town	260,061	273,696	322,499	235,049	219,744	345,814
50025	Boones Mill, Town	27,077	26,281	30,967	22,570	21,100	33,206
55334	Boydton, Town	21,646	21,048	24,801	18,076	16,899	26,594
55255	Brodnax, Town	21,646	21,048	24,801	18,076	16,899	26,594
55330	Chatham, Town	65,015	63,105	74,358	54,194	50,666	79,733
55327	Christiansburg, Town	2,806,242	2,468,463	2,908,616	2,119,901	1,981,864	3,118,887
55378	Courtland, Town	43,330	42,058	49,557	36,119	33,767	53,139
55301	Dumfries, Town	325,037	378,935	446,503	325,427	304,237	478,782
55226	Front Royal, Town	780,104	631,584	744,202	542,400	507,082	798,002
55382	Grundy, Town	86,661	168,344	198,361	144,573	135,159	212,701
55374	Hurt, Town	43,330	63,105	74,358	54,194	50,666	79,733
55380	Independence, Town	130,030	126,211	148,715	108,389	101,331	159,466
55314	Jonesville, Town	43,330	42,058	49,557	36,119	33,767	53,139
55249	LaCrosse, Town	21,646	21,048	24,801	18,076	16,899	26,594
55355	Luray, Town	563,413	526,307	620,153	451,989	422,558	664,986
55397	Orange, Town	325,037	294,744	347,300	253,124	236,642	372,407
55389	Pembroke, Town	108,346	63,067	74,313	54,162	50,635	79,685
50026	Pocahontas, Town	43,330	42,058	49,557	36,119	33,767	53,139
55238	Pound, Town	43,330	42,058	49,557	36,119	33,767	53,139
55338	Quantico, Town	27,077	26,281	30,967	22,570	21,100	33,206
55306	Remington, Town	75,838	73,610	86,736	63,216	59,100	93,006
55259	Richlands, Town	996,796	989,471	1,165,904	849,752	794,420	1,250,190
55245	Scottsville, Town	92,092	68,339	80,524	58,689	54,867	86,346
55310	Smithfield, Town	390,052	463,164	545,751	397,762	371,862	585,205
55304	South Boston, Town	758,459	800,004	942,652	687,038	642,302	1,010,799
55369	Tazewell, Town	893,881	1,010,519	1,190,705	867,827	811,319	1,276,784
55317	Vienna, Town	866,804	800,004	942,652	687,038	642,302	1,010,799
55375	Waverly, Town	0	0	0	0	0	0
55372	Weber City, Town	65,015	147,296	173,561	126,497	118,260	186,108
55321	Woodstock, Town	411,737	489,483	576,763	420,365	392,993	618,459
55315	Wytheville, Town	1,408,533	1,368,406	1,612,407	1,175,179	1,098,657	1,728,972
55869	Rsw Regional Jail Authority	0	0	0	0	0	0
	Total for VRS Line of Duty Act[1]	393,554,758	379,238,453	446,860,626	325,687,680	304,480,513	479,165,266

[1] *Employer-level results may not add to Line of Duty Act systemwide results due to rounding.*