



Virginia
Retirement
System[®]

**VIRGINIA RETIREMENT SYSTEM
GROUP LIFE INSURANCE PLAN**

GASB No. 75 Schedules

With Independent Auditor's Report Thereon

For the Plan Year Ended June 30, 2022

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Staci A. Henshaw, CPA
Auditor of Public Accounts

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Auditor of Public Accounts

P.O. Box 1295
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July 11, 2023

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

INDEPENDENT AUDITOR'S REPORT

Report on the Schedules

Opinions

We have audited the accompanying Schedule of Employer Allocations of the Virginia Retirement System Group Life Insurance (GLI) Plan, as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all employers of the columns titled Net GLI OPEB Liability, Total GLI OPEB Expense (Revenue), Total Deferred Outflows of Resources, and Total Deferred Inflows of Resources (specified column totals) included in the accompanying Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense and the Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer of the Virginia Retirement System GLI Plan (schedules of OPEB amounts), as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net GLI OPEB liability, total GLI OPEB expense, total deferred outflows of resources, and total deferred inflows of resources for the total of all participating employers for the Virginia Retirement System GLI Plan as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Virginia Retirement System GLI Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedule of Employer Allocations and the specified column totals included in the schedules of OPEB amounts are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule of Employer Allocations and the specified column totals included in the schedules of OPEB amounts.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule of Employer Allocations and the specified column totals included in the schedules of OPEB amounts, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule of Employer Allocations and the specified column totals included in the schedules of OPEB amounts.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Virginia Retirement System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule of Employer Allocations and the specified column totals included in the schedules of OPEB amounts.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Virginia Retirement System as of and for the year ended June 30, 2022, and our report thereon, dated December 7, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of Virginia Retirement System management, the Virginia Retirement System Board of Trustees, the Commonwealth Joint Legislative Audit and Review Commission, and Virginia Retirement System GLI Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Special Employer Contributions	Employer Allocation Percentage
State:				
1XXXX	Judicial Retirement System Employees	\$ 429,512	\$ 111,298	0.36565%
2XXXX	State Police Officers Retirement System Employees	753,443	195,241	0.64143%
35885	Fort Monroe Federal Area Development Authority	9,257	2,399	0.00788%
3XXXX	All Other State Agencies	32,296,489	8,368,989	27.49488%
7XXXX	Virginia Law Officers' Retirement System Employees	1,839,802	476,750	1.56631%
	Total State	\$ 35,328,503	\$ 9,154,677	30.07615%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
Teachers:				
40100	Accomack County School Board	\$ 161,859	\$ 41,944	0.13779%
40101	Albemarle County Schools	606,509	157,166	0.51634%
40102	Alleghany County School Board	95,846	24,838	0.08160%
40103	Amelia County School Board	51,646	13,384	0.04397%
40104	Amherst County School Board	143,973	37,308	0.12257%
40105	Appomattox County School Board	71,156	18,440	0.06058%
40106	Arlington Public Schools	1,788,516	463,458	1.52261%
40107	Augusta County School Board	345,544	89,541	0.29417%
40108	Bath County School Board	25,025	6,486	0.02130%
40109	Bedford County School Board	300,714	77,925	0.25601%
40110	Bland County School Board	21,735	5,631	0.01850%
40111	Botetourt County Schools	156,893	40,657	0.13357%
40112	Brunswick County Public Schools	46,497	12,048	0.03958%
40113	Buchanan County School Board	72,618	18,817	0.06182%
40114	Buckingham County School Board	66,581	17,252	0.05668%
40115	Campbell County School Board	243,013	62,971	0.20688%
40116	Caroline County School Board	127,179	32,956	0.10827%
40117	Carroll County School Board	121,923	31,592	0.10380%
40118	Charles City County School Board	21,721	5,628	0.01849%
40119	Charlotte County School Board	166,491	43,143	0.14174%
40120	Chesterfield County School Board	1,988,819	515,364	1.69313%
40121	Clarke County School Board	72,521	18,793	0.06174%
40122	Craig County School Board	20,507	5,315	0.01746%
40123	Culpeper County School Board	266,622	69,089	0.22698%
40124	Cumberland County School Board	49,383	12,796	0.04204%
40125	Dickenson County School Board	56,373	14,607	0.04799%
40126	Dinwiddie County School Board	144,618	37,476	0.12312%
40128	Essex County Public Schools	44,999	11,661	0.03831%
40129	Fairfax County School Board	9,003,779	2,333,143	7.66516%
40130	Fauquier County School Board	427,493	110,777	0.36394%
40131	Floyd County School Board	62,749	16,260	0.05342%
40132	Fluvanna County Public Schools	137,473	35,625	0.11703%
40133	Franklin County Public Schools	237,030	61,422	0.20179%
40134	Frederick County School Board	551,438	142,893	0.46945%
40135	Giles County Schools	72,766	18,857	0.06195%
40136	Gloucester County School Board	189,695	49,155	0.16149%
40137	Goochland County School Board	95,455	24,734	0.08126%
40138	Grayson County School Board	55,301	14,330	0.04708%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
40139	Greene County Public Schools	104,479	27,072	0.08895%
40140	Greensville County School Board	74,631	19,338	0.06354%
40141	Halifax County School Board	164,349	42,589	0.13991%
40142	Hanover County School Board	613,524	158,983	0.52231%
40143	Henrico County School Board	1,708,592	442,748	1.45457%
40144	Henry County Public Schools	221,439	57,379	0.18852%
40145	Highland County Public Schools	10,687	2,770	0.00910%
40146	Isle of Wight County Schools	188,426	48,826	0.16041%
40148	King George County School Board	140,414	36,386	0.11954%
40149	King & Queen County School Board	29,523	7,649	0.02513%
40150	King William County School Board	69,604	18,038	0.05926%
40151	Lancaster County Public Schools	39,507	10,236	0.03363%
40152	Lee County School Board	106,557	27,614	0.09071%
40153	Loudoun County School Board	4,305,382	1,115,652	3.66529%
40154	Louisa County Public Schools	190,973	49,487	0.16258%
40155	Lunenburg County School Board	51,617	13,378	0.04394%
40156	Madison County School Board	58,227	15,088	0.04957%
40157	Mathews County School Board	42,638	11,049	0.03630%
40158	Mecklenburg County School Board	140,280	36,350	0.11942%
40159	Middlesex County School Board	51,121	13,247	0.04352%
40160	Montgomery County School Board	352,203	91,266	0.29984%
40162	Nelson County Public Schools	64,434	16,698	0.05485%
40163	New Kent County School Board	105,087	27,230	0.08946%
40165	Northampton County Schools	51,964	13,466	0.04424%
40166	Northumberland County School Board	50,340	13,046	0.04286%
40167	Nottoway County School Board	59,943	15,533	0.05103%
40168	Orange County Public Schools	159,165	41,244	0.13550%
40169	Page County Public Schools	106,288	27,544	0.09049%
40170	Patrick County School Board	72,459	18,777	0.06169%
40171	Pittsylvania County School Board	254,660	65,990	0.21680%
40172	Powhatan County School Board	144,951	37,561	0.12340%
40173	Prince Edward County School Board	61,457	15,925	0.05232%
40174	Prince George County School Board	191,313	49,575	0.16287%
40176	Prince William County School Board	3,480,991	902,029	2.96346%
40177	Pulaski County School Board	127,044	32,922	0.10816%
40178	Rappahannock County School Board	35,309	9,150	0.03006%
40179	Richmond County School Board	43,255	11,207	0.03682%
40180	Roanoke County School Board	471,153	122,091	0.40111%
40181	Rockbridge County School Board	97,020	25,142	0.08260%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
40182	Rockingham County School Board	413,350	107,113	0.35190%
40183	Russell County School Board	106,394	27,571	0.09058%
40184	Scott County School Board	120,895	31,327	0.10292%
40185	Shenandoah County School Board	215,652	55,882	0.18359%
40186	Smyth County School Board	134,884	34,952	0.11483%
40187	Southampton County School Board	73,797	19,124	0.06283%
40188	Spotsylvania County School Board	778,038	201,612	0.66236%
40189	Stafford County School Board	1,040,619	269,657	0.88591%
40190	Surry County Schools	41,118	10,653	0.03500%
40191	Sussex County School Board	44,722	11,588	0.03807%
40192	Tazewell County Schools	142,818	37,010	0.12158%
40193	Warren County School Board	191,799	49,700	0.16328%
40195	Washington County School Board	208,185	53,946	0.17723%
40196	Westmoreland County School Board	55,572	14,400	0.04731%
40197	Wise County School Board	178,693	46,306	0.15213%
40198	Wythe County School Board	122,643	31,781	0.10441%
40199	York County School Board	409,496	106,111	0.34861%
40200	Alexandria City School Board	917,084	237,645	0.78074%
40201	Bristol City School Board	74,887	19,404	0.06375%
40202	Buena Vista City Schools	28,175	7,302	0.02399%
40203	Charlottesville Public Schools	233,877	60,606	0.19911%
40205	Danville City Schools	214,246	55,517	0.18239%
40206	Fredericksburg City Schools	143,592	37,208	0.12224%
40207	Hampton City Schools	662,822	171,758	0.56428%
40208	Harrisonburg City School Board	264,647	68,578	0.22530%
40209	Hopewell City School Board	156,348	40,513	0.13310%
40210	Lynchburg Public Schools	313,729	81,298	0.26709%
40211	Newport News Public Schools	946,931	245,379	0.80615%
40212	Norfolk Public Schools	1,184,305	306,889	1.00823%
40213	Petersburg City Schools	151,183	39,174	0.12871%
40214	Portsmouth School Board	469,589	121,684	0.39977%
40215	Radford City School Board	54,391	14,096	0.04630%
40216	Richmond Public Schools	1,106,759	286,793	0.94221%
40217	Roanoke City School Board	491,060	127,248	0.41805%
40219	Staunton City Schools	105,779	27,410	0.09005%
40220	Suffolk City School Board	460,485	119,325	0.39202%
40222	Winchester Public Schools	179,651	46,552	0.15294%
40223	Martinsville City Schools	64,561	16,729	0.05496%
40224	Falls Church Public Schools	156,797	40,632	0.13349%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
40225	Colonial Heights City Schools	112,850	29,242	0.09607%
40230	Covington City School Board	—	—	—%
40231	Fairfax City School Board	527	137	0.00045%
40232	Franklin City Public Schools	37,564	9,734	0.03198%
40233	Chesapeake Public Schools	1,463,804	379,317	1.24618%
40234	Virginia Beach City School Board	2,389,690	619,241	2.03441%
40236	Manassas Park City Schools	132,597	34,359	0.11288%
40306	Town of West Point School Board	29,875	7,740	0.02543%
40307	Lexington City School Board	19,267	4,992	0.01640%
40308	Waynesboro Public Schools	109,687	28,423	0.09338%
40309	Town of Colonial Beach Schools	20,790	5,388	0.01770%
40313	Galax City Schools	44,865	11,624	0.03819%
40314	Norton City Schools	24,641	6,386	0.02098%
40332	Manassas City Schools	346,369	89,754	0.29487%
40335	City of Salem Schools	141,459	36,657	0.12043%
40402	Williamsburg-James City County School Board	433,056	112,217	0.36867%
40403	Poquoson City Public Schools	66,516	17,237	0.05663%
40410	Valley Vocational Technical Center	11,112	2,879	0.00946%
40412	Charlottesville/Albemarle Vo-Tech Center	8,792	2,277	0.00748%
40414	Jackson River Technical Center	—	—	—%
40415	New Horizons Technical Center	52,973	13,728	0.04510%
40416	Northern Neck Regional Vocational Center	6,719	1,741	0.00572%
40417	Rowanty Vocational Technical Center	5,224	1,355	0.00445%
40418	Amelia-Nottoway Vocational Center	1,829	475	0.00156%
40421	Northern Neck Regional Special Education Program	3,206	831	0.00273%
40423	Maggie Walker Governor's School for Govt & Intl Studies	26,039	6,748	0.02217%
40424	Appomattox Region Governor's School	12,478	3,233	0.01062%
40425	Bridging Communities Regional Career and Tech Center	3,250	843	0.00277%
	Total Teachers	\$ 50,518,218	\$ 13,090,788	43.00749%

Political Subdivisions:

55100	Accomack County	\$ 70,410	\$ 18,245	0.05994%
55101	Albemarle County	282,629	73,238	0.24061%
55102	Alleghany County	45,081	11,682	0.03838%
55103	Amelia County	28,301	7,333	0.02409%
55104	Amherst County	60,003	15,548	0.05108%
55105	Appomattox County	25,072	6,496	0.02134%
55107	Augusta County	134,311	34,803	0.11434%
55108	Bath County	16,802	4,353	0.01430%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55109	Bedford County	122,574	31,762	0.10435%
55110	Bland County	15,998	4,146	0.01362%
55111	Botetourt County	80,903	20,963	0.06887%
55112	Brunswick County	36,545	9,469	0.03111%
55113	Buchanan County	60,359	15,642	0.05139%
55114	Buckingham County	31,141	8,069	0.02651%
55115	Campbell County	87,964	22,795	0.07489%
55116	Caroline County	74,295	19,252	0.06325%
55117	Carroll County	43,169	11,186	0.03675%
55118	Charles City County	25,298	6,556	0.02154%
55119	Charlotte County	25,736	6,669	0.02191%
55120	Chesterfield County	1,211,032	313,814	1.03098%
55121	Clarke County	31,252	8,100	0.02661%
55122	Craig County	11,804	3,059	0.01005%
55123	Culpeper County	116,018	30,064	0.09877%
55124	Cumberland County	20,309	5,263	0.01729%
55126	Dinwiddie County	65,235	16,905	0.05554%
55128	Essex County	26,344	6,827	0.02243%
55130	Fauquier County	240,350	62,283	0.20462%
55131	Floyd County	29,545	7,655	0.02515%
55132	Fluvanna County	46,558	12,066	0.03964%
55133	Franklin County	96,629	25,039	0.08226%
55134	Frederick County	260,300	67,451	0.22160%
55135	Giles County	36,444	9,445	0.03103%
55136	Gloucester County	95,278	24,689	0.08111%
55137	Goochland County	85,395	22,129	0.07270%
55138	Grayson County	29,155	7,555	0.02482%
55139	Greene County	34,344	8,900	0.02924%
55140	Greensville County	29,899	7,747	0.02545%
55141	Halifax County	51,671	13,390	0.04399%
55142	Hanover County	396,580	102,766	0.33762%
55143	Henrico County	1,584,253	410,528	1.34872%
55144	Henry County	110,611	28,664	0.09417%
55145	Highland County	9,755	2,526	0.00830%
55146	Isle of Wight County	86,107	22,311	0.07331%
55147	James City County	233,277	60,448	0.19859%
55148	King George County	79,147	20,509	0.06738%
55149	King and Queen County	19,208	4,977	0.01635%
55150	King William County	31,948	8,279	0.02720%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55151	Lancaster County	30,300	7,850	0.02580%
55152	Lee County	32,396	8,395	0.02758%
55153	Loudoun County	1,643,323	425,833	1.39900%
55154	Louisa County	85,820	22,238	0.07306%
55155	Lunenburg County	13,852	3,589	0.01179%
55156	Madison County	32,562	8,438	0.02772%
55157	Mathews County	19,811	5,135	0.01687%
55158	Mecklenburg County	57,966	15,021	0.04935%
55159	Middlesex County	20,447	5,299	0.01741%
55160	Montgomery County	112,846	29,242	0.09607%
55162	Nelson County	27,035	7,007	0.02302%
55163	New Kent County	66,871	17,329	0.05693%
55165	Northampton County	56,622	14,671	0.04820%
55166	Northumberland County	29,161	7,555	0.02483%
55167	Nottoway County	21,638	5,607	0.01842%
55168	Orange County	69,802	18,086	0.05942%
55169	Page County	47,907	12,413	0.04078%
55170	Patrick County	37,087	9,609	0.03157%
55171	Pittsylvania County	98,752	25,590	0.08407%
55172	Powhatan County	56,512	14,644	0.04811%
55173	Prince Edward County	32,949	8,538	0.02805%
55174	Prince George County	82,045	21,261	0.06985%
55176	Prince William County	1,762,060	456,603	1.50009%
55177	Pulaski County	85,724	22,214	0.07298%
55178	Rappahannock County	19,588	5,074	0.01668%
55179	Richmond County	19,519	5,059	0.01662%
55180	Roanoke County	289,641	75,055	0.24658%
55181	Rockbridge County	45,837	11,877	0.03902%
55182	Rockingham County	175,169	45,390	0.14913%
55183	Russell County	36,041	9,338	0.03068%
55184	Scott County	38,235	9,908	0.03255%
55185	Shenandoah County	87,526	22,680	0.07451%
55186	Smyth County	48,734	12,629	0.04149%
55187	Southampton County	48,677	12,614	0.04144%
55188	Spotsylvania County	368,679	95,537	0.31387%
55189	Stafford County	381,502	98,858	0.32478%
55190	Surry County	27,047	7,010	0.02303%
55191	Sussex County	29,563	7,661	0.02517%
55192	Tazewell County	70,262	18,208	0.05982%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55193	Warren County	77,744	20,144	0.06619%
55195	Washington County	68,583	17,773	0.05839%
55196	Westmoreland County	44,874	11,627	0.03820%
55197	Wise County	71,422	18,507	0.06080%
55198	Wythe County	44,807	11,612	0.03815%
55199	York County	242,869	62,934	0.20676%
55201	City of Bristol	77,584	20,105	0.06605%
55202	City of Buena Vista	20,167	5,226	0.01717%
55203	Town of St. Paul	4,721	1,224	0.00402%
55204	Town of Clifton Forge	7,110	1,842	0.00605%
55206	City of Fredericksburg	156,107	40,453	0.13290%
55207	City of Hampton	508,013	131,640	0.43249%
55208	City of Harrisonburg	184,907	47,916	0.15742%
55209	City of Hopewell	106,686	27,644	0.09082%
55210	City of Lynchburg	319,548	82,805	0.27204%
55211	Town of Crewe	5,437	1,409	0.00463%
55212	City of Norfolk	199,769	51,767	0.17007%
55213	City of Petersburg	140,743	36,471	0.11982%
55214	City of Portsmouth	414,555	107,423	0.35292%
55215	City of Radford	68,520	17,755	0.05833%
55216	City of Richmond	135,019	34,989	0.11495%
55217	City of Roanoke	50,067	12,973	0.04262%
55218	Town of Craigsville	1,239	323	0.00105%
55219	City of Staunton	85,865	22,250	0.07310%
55220	City of Suffolk	391,848	101,539	0.33359%
55221	City of Williamsburg	64,681	16,762	0.05506%
55222	City of Winchester	159,488	41,329	0.13578%
55223	City of Martinsville	83,155	21,547	0.07079%
55224	City of Falls Church	7,332	1,899	0.00624%
55225	City of Colonial Heights	77,148	19,992	0.06568%
55226	Town of Front Royal	42,606	11,040	0.03627%
55229	Town of Chilhowie	6,066	1,574	0.00516%
55230	City of Covington	19,599	5,080	0.01669%
55231	Town of Floyd	1,361	353	0.00116%
55232	City of Franklin	41,919	10,863	0.03569%
55233	City of Chesapeake	975,759	252,849	0.83069%
55234	City of Virginia Beach	1,889,213	489,552	1.60834%
55235	City of Norton	21,484	5,567	0.01829%
55236	City of Manassas Park	61,759	16,004	0.05258%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55239	Town of Grottoes	5,185	1,342	0.00441%
55240	Town of Onley	808	210	0.00069%
55241	Town of West Point	10,198	2,642	0.00868%
55242	Town of South Hill	18,954	4,913	0.01614%
55245	Town of Scottsville	1,228	317	0.00105%
55246	Town of Burkeville	405	103	0.00034%
55247	Town of Madison	536	140	0.00046%
55250	Town of Rich Creek	1,300	338	0.00111%
55252	Town of Windsor	3,906	1,011	0.00333%
55254	Town of Stephens City	2,710	703	0.00231%
55257	Town of Lebanon	11,661	3,023	0.00993%
55258	City of Newport News	517,554	134,115	0.44061%
55260	Town of Haymarket	3,830	992	0.00326%
55261	Town of Lovettsville	2,859	740	0.00243%
55264	Town of Eastville	1,735	450	0.00148%
55300	Town of Abingdon	22,937	5,945	0.01953%
55301	Town of Dumfries	10,850	2,813	0.00924%
55302	Town of Iron Gate	283	73	0.00024%
55303	Town of Montross	515	134	0.00044%
55304	Town of South Boston	19,202	4,977	0.01635%
55305	Town of Gretna	2,899	752	0.00247%
55306	Town of Remington	1,130	292	0.00096%
55307	City of Lexington	28,719	7,442	0.02445%
55308	City of Waynesboro	77,043	19,965	0.06559%
55309	Town of Colonial Beach	13,844	3,589	0.01179%
55310	Town of Smithfield	17,869	4,630	0.01521%
55311	Town of Brookneal	1,473	380	0.00125%
55312	Town of Hamilton	708	183	0.00060%
55313	City of Galax	39,000	10,106	0.03320%
55314	Town of Jonesville	1,639	423	0.00140%
55315	Town of Wytheville	44,290	11,475	0.03771%
55317	Town of Vienna	73,095	18,942	0.06223%
55318	Town of Vinton	17,622	4,566	0.01500%
55319	City of Emporia	29,066	7,530	0.02474%
55320	Town of Culpeper	61,646	15,974	0.05248%
55321	Town of Woodstock	16,411	4,252	0.01397%
55322	Town of Glasgow	1,155	298	0.00098%
55323	Town of Marion	19,905	5,159	0.01695%
55324	Town of Altavista	12,980	3,363	0.01105%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55325	Town of Herndon	99,539	25,793	0.08474%
55326	Town of Pearisburg	8,205	2,125	0.00699%
55329	Town of Leesburg	155,566	40,313	0.13244%
55330	Town of Chatham	1,750	454	0.00149%
55331	Town of Bowling Green	2,975	770	0.00253%
55332	City of Manassas	182,482	47,286	0.15535%
55334	Town of Boydton	1,355	350	0.00115%
55335	City of Salem	138,344	35,850	0.11778%
55336	Town of McKenney	272	70	0.00023%
55338	Town of Quantico	535	137	0.00046%
55339	Town of Halifax	2,258	584	0.00192%
55340	Town of Blacksburg	82,421	21,359	0.07017%
55341	Town of Chincoteague	12,437	3,223	0.01059%
55342	Town of Lawrenceville	6,064	1,571	0.00516%
55343	Town of Amherst	5,698	1,476	0.00485%
55344	Town of Stanley	4,008	1,038	0.00341%
55345	Town of Hillsville	9,051	2,347	0.00771%
55346	Town of Elkton	7,026	1,820	0.00598%
55347	Town of Bridgewater	12,929	3,351	0.01101%
55348	Town of Purcellville	32,196	8,343	0.02741%
55349	Town of Timberville	4,127	1,068	0.00351%
55350	Town of Wise	12,112	3,138	0.01031%
55351	Town of New Market	5,771	1,495	0.00491%
55353	Town of Rocky Mount	16,607	4,304	0.01414%
55355	Town of Luray	11,937	3,093	0.01016%
55357	Town of Strasburg	15,972	4,140	0.01360%
55358	Town of Appomattox	4,716	1,224	0.00401%
55359	Town of Clarksville	5,841	1,513	0.00497%
55360	Town of Dublin	6,601	1,711	0.00562%
55361	Town of Middleburg	6,036	1,565	0.00514%
55363	Town of Chase City	6,602	1,711	0.00562%
55364	Town of Bedford	23,863	6,185	0.02032%
55365	City of Poquoson	37,790	9,792	0.03217%
55366	Town of Ashland	19,714	5,108	0.01678%
55367	Town of Broadway	6,447	1,671	0.00549%
55368	Town of Berryville	9,623	2,493	0.00819%
55370	Town of Urbanna	360	94	0.00031%
55371	Town of Bluefield	14,246	3,692	0.01213%
55372	Town of Weber City	1,017	265	0.00087%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55374	Town of Hurt	1,122	292	0.00096%
55376	Town of Coeburn	4,204	1,090	0.00358%
55377	Town of Dayton	4,592	1,190	0.00391%
55378	Town of Courtland	614	158	0.00052%
55379	Town of Cape Charles	8,124	2,106	0.00692%
55381	Town of Warsaw	3,960	1,026	0.00337%
55382	Town of Grundy	2,887	749	0.00246%
55383	Town of Warrenton	37,932	9,829	0.03229%
55384	Town of Louisa	3,197	828	0.00272%
55385	Town of Kenbridge	2,961	767	0.00252%
55386	Town of Mt. Jackson	5,227	1,355	0.00445%
55387	Town of Pulaski	22,365	5,795	0.01904%
55389	Town of Pembroke	1,574	408	0.00134%
55390	Town of Parksley	1,114	289	0.00095%
55391	Town of Onancock	3,036	785	0.00258%
55392	Town of Victoria	2,895	752	0.00246%
55393	Town of Shenandoah	4,935	1,278	0.00420%
55395	Town of Round Hill	5,076	1,315	0.00432%
55396	Town of Kilmarnock	5,262	1,364	0.00448%
55397	Town of Orange	13,052	3,382	0.01111%
55399	Town of Blackstone	14,986	3,884	0.01276%
55401	Southeastern Virginia Public Service Authority	32,121	8,322	0.02735%
55402	Pittsylvania County Service Authority	—	—	—%
55403	Rappahannock Area Youth Services & Group Home Commission	2,951	764	0.00251%
55404	Appomattox Regional Library	4,333	1,123	0.00369%
55405	Staunton Redevelopment & Housing Authority	2,619	679	0.00223%
55408	Charles Pinckney Jones Memorial Library	562	146	0.00048%
55409	Southside Regional Juvenile Group Home Commission	742	192	0.00063%
55411	Hampton Roads Sanitation District	296,110	76,732	0.25209%
55412	Peninsula Airport Commission	13,526	3,503	0.01152%
55413	Richmond Redevelopment & Housing Authority	48,173	12,483	0.04101%
55415	Chesapeake Redevelopment & Housing Authority	12,276	3,181	0.01045%
55417	Norfolk Airport Authority	69,518	18,013	0.05918%
55418	Charlottesville Redevelopment & Housing Authority	3,238	840	0.00276%
55419	Hampton Redevelopment & Housing Authority	15,798	4,094	0.01345%
55420	Loudoun County Sanitation Authority	143,577	37,205	0.12223%
55421	Danville Redevelopment & Housing Authority	7,760	2,012	0.00661%
55422	NRV Regional Water Authority	7,602	1,969	0.00647%
55423	Northern Virginia Juvenile Detention Center	15,397	3,990	0.01311%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55425	Colonial Behavioral Health	50,952	13,204	0.04338%
55426	Blacksburg-VPI Sanitation Authority	4,991	1,294	0.00425%
55427	Potomac River Fisheries Commission	1,628	423	0.00139%
55428	Chesapeake Bay Bridge & Tunnel District	45,470	11,783	0.03871%
55429	Alexandria Redevelopment & Housing Authority	25,312	6,559	0.02155%
55430	Albemarle County Service Authority	27,102	7,022	0.02307%
55431	Franklin Redevelopment & Housing Authority	674	173	0.00057%
55432	Bristol Redevelopment & Housing Authority	6,113	1,583	0.00520%
55433	Norfolk Redevelopment & Housing Authority	65,762	17,042	0.05598%
55435	Richmond Metropolitan Authority	16,763	4,344	0.01427%
55436	Riverside Regional Jail	62,768	16,266	0.05344%
55439	Rappahannock-Rapidan Planning District Commission	2,171	563	0.00185%
55440	Shenandoah Valley Juvenile Detention Center	14,331	3,713	0.01220%
55443	Bedford Public Library	3,773	977	0.00321%
55445	Chesterfield County Health Center Commission	35,789	9,275	0.03047%
55446	Washington County Service Authority	21,650	5,610	0.01843%
55447	Rappahannock Area Community Services Board	125,462	32,511	0.10681%
55449	Hampton Roads Planning District Commission	18,567	4,812	0.01581%
55450	Meherrin Regional Library	1,422	368	0.00121%
55453	Rockbridge Area Community Services Board	19,489	5,050	0.01659%
55454	Greensville/Emporia Department of Social Services	6,745	1,747	0.00574%
55455	James City Service Authority	28,072	7,275	0.02390%
55456	Accomack-Northampton Planning District Commission	4,072	1,056	0.00347%
55457	Harrisonburg/Rockingham Sewer Authority	9,944	2,578	0.00847%
55458	Wytheville Redevelopment & Housing Authority	2,932	761	0.00250%
55459	Waynesboro Redevelopment and Housing Authority	4,263	1,105	0.00363%
55460	Region Ten Community Services Board	108,459	28,104	0.09233%
55462	LENOWISCO Planning District Commission	1,629	423	0.00139%
55465	Rivanna Water & Sewer Authority	33,921	8,791	0.02888%
55466	Appomattox River Water Authority	8,175	2,119	0.00696%
55467	Campbell County Utilities and Service Authority	7,813	2,024	0.00665%
55469	Eastern Shore Community Services Board	25,462	6,599	0.02168%
55470	ANCHOR Commission	1,083	280	0.00092%
55471	Horizon Behavioral Health	116,868	30,283	0.09949%
55472	District 19 Community Services Board	48,613	12,598	0.04139%
55473	Hampton Roads Transit	103,277	26,761	0.08792%
55474	Upper Occoquan Sewage Authority	77,921	20,193	0.06634%
55475	New River Valley Juvenile Detention Home	3,987	1,032	0.00339%
55477	Frederick County Sanitation Authority	25,474	6,602	0.02169%

**Virginia Retirement System
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Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55479	Cumberland Mountain Community Services	60,643	15,715	0.05163%
55482	Middle Peninsula/Northern Neck Public Service Authority	62,468	16,187	0.05318%
55483	Rockbridge County Public Service Authority	2,150	557	0.00183%
55484	Danville-Pittsylvania Community Services	58,829	15,244	0.05008%
55485	Crater Youth Care Commission	6,676	1,729	0.00568%
55486	Hampton Roads Workforce Council	20,087	5,205	0.01710%
55487	Capital Regional Airport Commission	39,950	10,352	0.03401%
55488	Northwestern Community Services Board	54,905	14,227	0.04674%
55489	Harrisonburg-Rockingham Community Services Board	45,008	11,664	0.03832%
55491	Middle Peninsula Regional Security Center	19,505	5,053	0.01661%
55492	Northern Neck Planning District Commission	2,057	533	0.00175%
55493	Planning District One Community Services Board	1,810	469	0.00154%
55494	Rockbridge Area Social Services Board	6,429	1,665	0.00547%
55495	Dinwiddie County Water Authority	2,995	776	0.00255%
55496	Rappahannock Rapidan Community Services	67,747	17,554	0.05767%
55498	Valley Community Services Board	47,353	12,270	0.04031%
55499	Eastern Shore Public Library	1,727	447	0.00147%
55500	Alexandria City Public Schools	44,522	11,536	0.03790%
55501	Albemarle County Public Schools	59,835	15,505	0.05094%
55502	Alleghany Highlands Public Schools	10,423	2,700	0.00887%
55503	Charlottesville City Public Schools	11,645	3,016	0.00991%
55504	Amherst County Public Schools	14,893	3,860	0.01268%
55505	Appomattox County Public Schools	4,313	1,117	0.00367%
55506	Arlington County Public Schools	140,151	36,316	0.11931%
55507	Augusta County Public Schools	16,637	4,310	0.01416%
55508	Bath County Public Schools	3,505	910	0.00298%
55509	Bedford County Public Schools	30,118	7,804	0.02564%
55510	Bland County Public Schools	1,287	335	0.00110%
55511	Botetourt County Public Schools	15,216	3,942	0.01295%
55512	Norfolk Public Schools	93,133	24,135	0.07929%
55513	Petersburg City Public Schools	16,548	4,289	0.01409%
55514	Buckingham County Public Schools	5,046	1,309	0.00430%
55515	Radford City Public Schools	1,835	475	0.00156%
55516	Caroline County Public Schools	8,404	2,176	0.00715%
55517	Carroll County Public Schools	11,177	2,895	0.00952%
55518	Charles City County Public Schools	1,639	423	0.00140%
55519	Charlotte County Public Schools	3,271	849	0.00278%
55520	Chesterfield County Public Schools	131,651	34,115	0.11208%
55521	Clarke County Public Schools	2,660	688	0.00226%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55522	Winchester City Public Schools	15,133	3,920	0.01288%
55523	Culpeper County Public Schools	25,960	6,727	0.02210%
55524	Cumberland County Public Schools	3,578	928	0.00305%
55525	Dickenson County Public Schools	7,230	1,875	0.00616%
55526	Dinwiddie County Public Schools	11,290	2,925	0.00961%
55528	Essex County Public Schools	3,233	837	0.00275%
55530	Covington City Public Schools	2,442	633	0.00208%
55531	Floyd County Public Schools	9,377	2,429	0.00798%
55532	Fluvanna County Public Schools	11,979	3,105	0.01020%
55533	Chesapeake City Public Schools	118,111	30,606	0.10055%
55534	Virginia Beach City Public Schools	268,901	69,680	0.22892%
55535	Giles County Public Schools	3,514	910	0.00299%
55536	Gloucester County Public Schools	20,084	5,205	0.01710%
55537	Goochland County Public Schools	6,828	1,768	0.00581%
55538	Grayson County Public Schools	5,184	1,342	0.00441%
55539	Greene County Public Schools	10,006	2,593	0.00852%
55540	Greensville County Public Schools	5,142	1,333	0.00438%
55541	Halifax County Public Schools	9,607	2,490	0.00818%
55542	Hanover County Public Schools	27,398	7,101	0.02332%
55543	Henrico County Public Schools	3,350	867	0.00285%
55544	Henry County Public Schools	19,165	4,968	0.01632%
55545	Highland County Public Schools	1,198	310	0.00102%
55546	Isle of Wight County Public Schools	10,299	2,669	0.00877%
55548	King George County Public Schools	15,585	4,039	0.01327%
55549	King and Queen County Public Schools	4,590	1,190	0.00391%
55550	King William County Public Schools	7,634	1,978	0.00650%
55551	Lancaster County Public Schools	4,336	1,123	0.00369%
55552	Lee County Public Schools	12,758	3,306	0.01086%
55553	Loudoun County Public Schools	418,697	108,498	0.35645%
55554	Louisa County Public Schools	21,838	5,658	0.01859%
55555	Lunenburg County Public Schools	3,660	950	0.00312%
55556	Madison County Public Schools	4,777	1,239	0.00407%
55557	Mathews County Public Schools	5,147	1,333	0.00438%
55558	Mecklenburg County Public Schools	8,811	2,283	0.00750%
55559	Middlesex County Public Schools	2,658	688	0.00226%
55560	Montgomery County Public Schools	26,045	6,748	0.02217%
55562	Nelson County Public Schools	7,710	1,997	0.00656%
55563	New Kent County Public Schools	8,069	2,091	0.00687%
55565	Northampton County Public Schools	5,383	1,394	0.00458%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55566	Northumberland County Public Schools	2,744	712	0.00234%
55567	Nottoway County Public Schools	4,938	1,278	0.00420%
55568	Orange County Public Schools	19,176	4,968	0.01633%
55569	Page County Public Schools	10,149	2,630	0.00864%
55570	Patrick County Public Schools	10,484	2,718	0.00893%
55571	Pittsylvania County Public Schools	17,159	4,447	0.01461%
55572	Powhatan County Public Schools	12,044	3,120	0.01025%
55573	Prince Edward County Public Schools	3,465	898	0.00295%
55574	Prince George County Public Schools	28,024	7,263	0.02386%
55576	Prince William County Public Schools	335,861	87,032	0.28593%
55577	Pulaski County Public Schools	13,512	3,500	0.01150%
55578	Rappahannock County Public Schools	4,173	1,081	0.00355%
55579	Richmond County Public Schools	483	125	0.00041%
55580	Roanoke County Public Schools	17,199	4,456	0.01464%
55581	Rockbridge County Public Schools	6,775	1,756	0.00577%
55582	Rockingham County Public Schools	46,838	12,136	0.03987%
55583	Russell County Public Schools	13,463	3,488	0.01146%
55584	Scott County Public Schools	13,913	3,604	0.01184%
55585	Shenandoah County Public Schools	20,380	5,281	0.01735%
55586	Smyth County Public Schools	12,313	3,190	0.01048%
55587	Southampton County Public Schools	4,571	1,184	0.00389%
55588	Spotsylvania County Public Schools	54,832	14,209	0.04668%
55589	Stafford County Public Schools	68,010	17,624	0.05790%
55590	Surry County Public Schools	5,619	1,455	0.00478%
55591	Sussex County School Board	5,132	1,330	0.00437%
55592	Tazewell County Public Schools	20,662	5,354	0.01759%
55593	Warren County Public Schools	8,287	2,146	0.00705%
55595	Washington County Public Schools	14,959	3,875	0.01273%
55596	Westmoreland County Public Schools	3,831	992	0.00326%
55597	Wise County Public Schools	9,613	2,490	0.00818%
55598	Wythe County Public Schools	8,030	2,082	0.00684%
55599	York County Public Schools	35,511	9,202	0.03023%
55600	Accomack County Public Schools	17,053	4,420	0.01452%
55601	Bristol VA Public Schools	6,915	1,793	0.00589%
55602	Buena Vista City Public Schools	2,156	560	0.00184%
55603	Amelia County Public Schools	3,829	992	0.00326%
55605	Danville City Public Schools	14,261	3,695	0.01214%
55606	Franklin City Public Schools	3,803	986	0.00324%
55608	Harrisonburg City Public Schools	13,740	3,561	0.01170%

**Virginia Retirement System
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Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55609	Hopewell City Public Schools	13,319	3,452	0.01134%
55610	Lynchburg City Public Schools	23,759	6,158	0.02023%
55611	Fauquier County Public Schools	45,916	11,898	0.03909%
55612	Brunswick County Public Schools	6,174	1,601	0.00526%
55614	Portsmouth City Public Schools	39,465	10,227	0.03360%
55615	Campbell County Public Schools	20,775	5,385	0.01769%
55616	Richmond Public Schools	65,280	16,915	0.05557%
55617	Roanoke City Schools	25,766	6,675	0.02194%
55619	Staunton City Public Schools	7,575	1,963	0.00645%
55620	Suffolk City Public Schools	48,920	12,678	0.04165%
55622	Craig County Public Schools	1,622	420	0.00138%
55623	Martinsville City Public Schools	2,592	673	0.00221%
55624	Appomattox Regional Governor's School	611	158	0.00052%
55625	Colonial Heights City Public Schools	7,356	1,905	0.00626%
55632	Manassas City Public Schools	21,504	5,573	0.01831%
55633	Franklin County Public Schools	31,852	8,255	0.02712%
55634	Frederick County Public Schools	56,148	14,550	0.04780%
55635	Salem City Public Schools	7,832	2,030	0.00667%
55636	Manassas Park City Public Schools	8,108	2,100	0.00690%
55637	Newport News Public Schools	69,387	17,980	0.05907%
55638	Town of West Point Public Schools	2,142	554	0.00182%
55708	Waynesboro City Public Schools	5,802	1,504	0.00494%
55710	Valley Vocational-Technical Center	468	122	0.00040%
55711	New Horizons Technical Center	2,043	530	0.00174%
55713	Galax City Public Schools	4,146	1,074	0.00353%
55714	Norton City Public Schools	2,195	569	0.00187%
55802	Williamsburg-James City County Public Schools	31,902	8,267	0.02716%
55803	Poquoson City Public Schools	2,817	731	0.00240%
55806	Fredericksburg City Public Schools	8,718	2,259	0.00742%
55807	Hampton City Public Schools	23,461	6,079	0.01997%
55813	Buchanan County Public Schools	11,616	3,010	0.00989%
55814	Jackson River Technical Center	374	97	0.00032%
55815	Northern Neck Regional Vocational Center	214	55	0.00018%
55854	Orange County Broadband Authority	3,716	962	0.00316%
55856	Blue Ridge Resource Authority	1,913	496	0.00163%
55858	Peumansend Creek Regional Jail Authority	23,746	6,155	0.02022%
55859	Williamsburg Area Transit Authority	10,811	2,800	0.00920%
55860	Middle Peninsula Juvenile Detention Commission	12,432	3,220	0.01058%
55862	Crater Criminal Justice Training Academy	1,602	414	0.00136%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55863	Central Shenandoah Criminal Justice Training Academy	2,310	600	0.00197%
55864	New River Valley Emergency Comm Regional Authority	9,581	2,484	0.00816%
55865	Maury Service Authority	5,853	1,516	0.00498%
55866	Hampton Roads Transportation Accountability Commission	2,171	563	0.00185%
55867	Pamunkey Regional Library	8,292	2,149	0.00706%
55868	Northern Virginia Transportation Authority	7,998	2,073	0.00681%
55869	RSW Regional Jail Authority	28,331	7,342	0.02412%
55870	Bedford Regional Water Authority	21,886	5,671	0.01863%
55871	Portsmouth Redevelopment and Housing Authority	15,349	3,978	0.01307%
55872	Southwest Regional Recreation Authority	3,216	834	0.00274%
55874	Meherrin River Regional Jail Authority	24,845	6,438	0.02115%
55875	Woodway Water Authority	1,292	335	0.00110%
55876	Bristol Virginia Utilities Authority (BVU)	20,252	5,248	0.01724%
55878	Mount Rogers Community Services Board	142,138	36,833	0.12101%
55879	Lonesome Pine Soil & Water Conservation District	281	73	0.00024%
55880	Big Sandy Soil & Water & Conservation District	68	18	0.00006%
55881	Central Virginia Planning District Commission	8,963	2,322	0.00763%
55882	Middle Peninsula Planning District Commission	1,517	393	0.00129%
55883	Western Virginia Regional Jail Authority	44,292	11,478	0.03771%
55884	Halifax Service Authority	7,174	1,860	0.00611%
55886	Russell County Public Service Authority	4,312	1,117	0.00367%
55887	Piedmont Community Services Board	75,559	19,578	0.06433%
55888	Blue Ridge Behavioral Health Care	80,817	20,942	0.06880%
55890	Middle River Regional Jail Authority	40,181	10,413	0.03421%
55892	Big Stone Gap Redevelopment and Housing Authority	1,687	438	0.00144%
55893	Eastern Shore Soil and Water Conservation District	975	253	0.00083%
55895	Town of Gordonsville	4,159	1,078	0.00354%
55896	Virginia Resources Authority	7,913	2,052	0.00674%
55897	Prince William County Services Authority	147,756	38,288	0.12579%
55898	Western Virginia Water Authority	64,776	16,787	0.05515%
55899	Shenandoah Valley Regional Airport Commission	4,268	1,105	0.00363%
55900	Alleghany Highlands Community Services Board	18,806	4,873	0.01601%
55901	Brunswick Industrial Development Authority	1,047	271	0.00089%
55904	Appalachian Juvenile Commission	10,521	2,727	0.00896%
55905	Goochland-Powhatan Community Services Board	16,717	4,331	0.01423%
55906	Suffolk Redevelopment and Housing Authority	5,466	1,415	0.00465%
55908	Lee County Redevelopment and Housing Authority	2,013	520	0.00171%
55909	Henry County Public Service Authority	14,642	3,793	0.01247%
55910	Southside Planning District Commission	2,849	740	0.00243%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55911	Economic Development Authority of Henrico Co, Va	4,751	1,233	0.00404%
55912	Augusta County Public Service Authority	32,328	8,377	0.02752%
55914	Rappahannock Juvenile Center	22,302	5,780	0.01899%
55915	Cumberland Plateau Regional Housing Authority	3,068	794	0.00261%
55918	Amherst County Service Authority	6,936	1,799	0.00590%
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6,980	1,808	0.00594%
55920	Rappahannock Regional Jail Authority	78,438	20,327	0.06678%
55921	Thomas Jefferson Planning District Commission	2,999	776	0.00255%
55922	Piedmont Regional Jail	20,351	5,275	0.01733%
55923	Nelson County Services Authority	5,163	1,339	0.00440%
55924	Coeburn-Norton-Wise Regional Water	3,001	776	0.00255%
55925	Fauquier County Water & Sanitation Authority	19,533	5,062	0.01663%
55926	Scott County Soil & Water Conservation District	798	207	0.00068%
55927	New River Resource Authority	6,749	1,750	0.00575%
55928	Scott County Water & Sewage Authority	6,751	1,750	0.00575%
55929	Greensville County Water & Sewer Authority	7,097	1,838	0.00604%
55930	Petersburg Redevelopment & Housing Authority	6,681	1,732	0.00569%
55931	Central Rappahannock Regional Library	27,011	6,998	0.02300%
55932	Virginia Coalfield Economic Development Authority	1,870	484	0.00159%
55933	Central Virginia Regional Jail	34,599	8,964	0.02946%
55934	Thomas Jefferson Soil & Water Conservation District	2,292	594	0.00195%
55937	Wythe-Grayson Regional Library	1,648	426	0.00140%
55938	Colonial Soil & Water Conservation District	1,586	411	0.00135%
55939	Rivanna Solid Waste Authority	5,563	1,440	0.00474%
55940	Monacan Soil & Water Conservation District	1,250	323	0.00106%
55942	Tri-County/City Soil And Water Conservation Dist.	867	225	0.00074%
55944	Central Virginia Waste Management Authority	3,115	807	0.00265%
55945	Lonesome Pine Regional Library	3,884	1,008	0.00331%
55946	Virginia Peninsulas Public Service Authority	9,066	2,350	0.00772%
55947	Tidewater Youth Services Commission	9,870	2,557	0.00840%
55948	Virginia Highlands Airport Commission	1,455	377	0.00124%
55949	Western Tidewater Regional Jail	32,941	8,535	0.02804%
55950	Scott County Redevelopment & Housing Authority	1,651	429	0.00141%
55951	Handley Regional Library	4,496	1,166	0.00383%
55952	Northern Neck Regional Jail	22,890	5,932	0.01949%
55953	Montgomery Regional Solid Waste Authority	3,316	858	0.00282%
55954	Potomac & Rappahannock Transportation Commission	52,410	13,582	0.04462%
55955	Giles County Public Service Authority	3,720	965	0.00317%
55956	South Central Wastewater Authority	9,787	2,536	0.00833%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
55957	Wise County Redevelopment and Housing Authority	3,613	938	0.00308%
55958	Prince William Soil & Water Conservation District	992	259	0.00084%
55959	Hampton Roads Regional Jail Authority	45,748	11,856	0.03895%
55960	Castlewood Water And Sewage Authority	—	—	—%
55961	Pamunkey Regional Jail	32,158	8,334	0.02738%
55962	Charlottesville - Albemarle Airport Authority	14,763	3,826	0.01257%
55963	Virginia Peninsula Regional Jail	21,853	5,662	0.01860%
55964	Virginia Biotechnology Research Partnership Authority	3,845	995	0.00327%
55966	Blue Ridge Regional Jail Authority	75,011	19,438	0.06386%
55967	Massanutten Regional Library	4,288	1,111	0.00365%
55968	Albemarle-Charlottesville Regional Jail	40,252	10,431	0.03427%
55969	Culpeper Soil & Water Conservation District	3,172	822	0.00270%
55970	New River Valley Regional Jail	42,432	10,994	0.03612%
55971	Sussex Service Authority	5,045	1,309	0.00429%
55974	Peaks of Otter Soil & Water Conservation District	250	64	0.00021%
55975	New River Soil & Water Conservation District	705	183	0.00060%
55977	Southside Regional Jail	10,323	2,676	0.00879%
55978	Evergreen Soil & Water Conservation District	549	143	0.00047%
55979	Roanoke Higher Education Authority	6,138	1,589	0.00523%
55981	John Marshall Soil & Water Conservation District	1,676	435	0.00143%
55982	Daniel Boone Soil & Water Conservation District	848	219	0.00072%
55983	Southside Community Services Board	39,534	10,246	0.03366%
55984	Northern Shenandoah Valley Regional Commission	3,921	1,017	0.00334%
55985	Tazewell Soil & Water Conservation District	769	198	0.00065%
55988	Henricopolis Soil & Water Conservation District	779	201	0.00066%
55989	Piedmont Regional Juvenile Detention Center	3,009	779	0.00256%
55990	Roanoke River Service Authority	2,105	545	0.00179%
55991	Lee County Public Service Authority	4,086	1,059	0.00348%
55992	Blue Ridge Juvenile Detention Center	9,745	2,526	0.00830%
55994	Wise County Public Service Authority	7,830	2,030	0.00667%
55995	Holston River Soil and Water Conservation District	974	253	0.00083%
55998	Southwest Virginia Regional Jail Authority	88,509	22,935	0.07535%
55999	Clinch Valley Soil & Water Conservation District	839	216	0.00071%
59212	City of Norfolk - Insurance Only Employees	1,027,214	266,181	0.87449%
59214	City of Portsmouth - Insurance Only Employees	5,934	1,537	0.00505%
59216	City of Richmond - Insurance Only Employees	1,044,078	270,552	0.88885%
59217	City of Roanoke - Insurance Only Employees	404,046	104,702	0.34398%

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Employer	Employer Contributions	Non-Employer Contributing Entity	Employer Allocation Percentage
59617	Roanoke City Schools - Insurance Only Employees	7,252	1,878	0.00617%
	Total Political Subdivisions	\$ 31,616,993	\$ 8,192,913	26.91651%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
State:			
1XXXX	Judicial Retirement System Employees	\$ 4,402,779	\$ 128,514
2XXXX	State Police Officers' Retirement System Employees	7,723,436	258,128
35885	Fort Monroe Federal Area Development Authority	94,883	4,993
3XXXX	All Other State Agency Employees	331,064,860	10,190,254
7XXXX	Virginia Law Officers' Retirement System Employees	18,859,884	(293,556)
	Sub-total State	\$ 362,145,842	\$ 10,288,333
Teachers:			
40100	Accomack County School Board	\$ 1,659,124	\$ 37,189
40101	Albemarle County Schools	6,217,231	298,052
40102	Alleghany County School Board	982,543	66,898
40103	Amelia County School Board	529,441	12,122
40104	Amherst County School Board	1,475,861	24,826
40105	Appomattox County School Board	729,442	32,005
40106	Arlington Public Schools	18,333,692	616,117
40107	Augusta County School Board	3,542,090	81,742
40108	Bath County School Board	256,473	(1,803)
40109	Bedford County School Board	3,082,607	71,491
40110	Bland County School Board	222,758	1,883
40111	Botetourt County Schools	1,608,312	21,020
40112	Brunswick County Public Schools	476,581	(17,514)
40113	Buchanan County School Board	744,372	(26,434)
40114	Buckingham County School Board	682,482	14,541
40115	Campbell County School Board	2,491,035	75,448
40116	Caroline County School Board	1,303,675	40,034
40117	Carroll County School Board	1,249,852	17,666
40118	Charles City County School Board	222,637	(9,121)
40119	Charlotte County School Board	1,706,686	244,972
40120	Chesterfield County School Board	20,386,918	1,033,407
40121	Clarke County School Board	743,409	16,096
40122	Craig County School Board	210,235	1,758
40123	Culpeper County School Board	2,733,058	70,982
40124	Cumberland County School Board	506,202	13,076
40125	Dickenson County School Board	577,846	(11,134)
40126	Dinwiddie County School Board	1,482,484	46,350
40128	Essex County Public Schools	461,289	(3,258)

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
40129	Fairfax County School Board	92,295,917	3,108,317
40130	Fauquier County School Board	4,382,188	47,855
40131	Floyd County School Board	643,228	12,583
40132	Fluvanna County Public Schools	1,409,154	13,557
40133	Franklin County Public Schools	2,429,746	40,339
40134	Frederick County School Board	5,652,631	186,420
40135	Giles County Schools	745,938	12,814
40136	Gloucester County School Board	1,944,495	72,704
40137	Goochland County School Board	978,449	34,851
40138	Grayson County School Board	566,889	19,126
40139	Greene County Public Schools	1,071,044	25,330
40140	Greensville County School Board	765,083	14,012
40141	Halifax County School Board	1,684,651	8,941
40142	Hanover County School Board	6,289,116	165,787
40143	Henrico County School Board	17,514,425	670,219
40144	Henry County Public Schools	2,269,963	56,740
40145	Highland County Public Schools	109,573	1,849
40146	Isle of Wight County Schools	1,931,491	68,973
40148	King George County School Board	1,439,377	65,586
40149	King & Queen County School Board	302,589	13,184
40150	King William County School Board	713,548	9,320
40151	Lancaster County Public Schools	404,938	(5,813)
40152	Lee County School Board	1,092,236	14,485
40153	Loudoun County School Board	44,133,625	3,558,007
40154	Louisa County Public Schools	1,957,620	102,994
40155	Lunenburg County School Board	529,080	11,241
40156	Madison County School Board	596,871	11,117
40157	Mathews County School Board	437,087	15,684
40158	Mecklenburg County School Board	1,437,932	35,720
40159	Middlesex County School Board	524,023	26,647
40160	Montgomery County School Board	3,610,363	207,145
40162	Nelson County Public Schools	660,447	1,778
40163	New Kent County School Board	1,077,185	50,280
40165	Northampton County Schools	532,692	2,367
40166	Northumberland County School Board	516,076	19,336
40167	Nottoway County School Board	614,450	(5,770)
40168	Orange County Public Schools	1,631,551	27,698
40169	Page County Public Schools	1,089,587	7,415

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
40170	Patrick County School Board	742,807	(2,415)
40171	Pittsylvania County School Board	2,610,481	68,622
40172	Powhatan County School Board	1,485,855	34,444
40173	Prince Edward County School Board	629,983	(13,501)
40174	Prince George County School Board	1,961,112	23,652
40176	Prince William County School Board	35,682,916	1,656,889
40177	Pulaski County School Board	1,302,351	14,102
40178	Rappahannock County School Board	361,951	7,932
40179	Richmond County School Board	443,348	18,662
40180	Roanoke County School Board	4,829,751	154,243
40181	Rockbridge County School Board	994,584	19,827
40182	Rockingham County School Board	4,237,215	140,013
40183	Russell County School Board	1,090,671	12,604
40184	Scott County School Board	1,239,256	31,580
40185	Shenandoah County School Board	2,210,601	61,152
40186	Smyth County School Board	1,382,664	15,600
40187	Southampton County School Board	756,534	7,469
40188	Spotsylvania County School Board	7,975,453	185,308
40189	Stafford County School Board	10,667,211	560,645
40190	Surry County Schools	421,434	(5,652)
40191	Sussex County School Board	458,400	1,891
40192	Tazewell County Schools	1,463,940	(18,602)
40193	Warren County School Board	1,966,049	82,922
40195	Washington County School Board	2,134,020	28,666
40196	Westmoreland County School Board	569,658	16,203
40197	Wise County School Board	1,831,792	45,376
40198	Wythe County School Board	1,257,197	17,657
40199	York County School Board	4,197,601	82,515
40200	Alexandria City School Board	9,400,862	273,642
40201	Bristol City School Board	767,611	13,811
40202	Buena Vista City Schools	288,863	(3,785)
40203	Charlottesville Public Schools	2,397,476	65,562
40205	Danville City Schools	2,196,151	85,651
40206	Fredericksburg City Schools	1,471,887	45,352
40207	Hampton City Schools	6,794,475	149,224
40208	Harrisonburg City School Board	2,712,829	168,002
40209	Hopewell City School Board	1,602,652	63,160
40210	Lynchburg Public Schools	3,216,021	(4,214)

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
40211	Newport News Public Schools	9,706,823	153,073
40212	Norfolk Public Schools	12,140,061	(102,723)
40213	Petersburg City Schools	1,549,792	37,813
40214	Portsmouth School Board	4,813,616	42,588
40215	Radford City School Board	557,497	19,333
40216	Richmond Public Schools	11,345,117	518,634
40217	Roanoke City School Board	5,033,725	140,434
40219	Staunton City Schools	1,084,289	25,684
40220	Suffolk City School Board	4,720,299	105,792
40222	Winchester Public Schools	1,841,545	39,839
40223	Martinsville City Schools	661,771	(2,710)
40224	Falls Church Public Schools	1,607,348	39,847
40225	Colonial Heights City Schools	1,156,775	22,775
40230	Covington City School Board	—	(68,414)
40231	Fairfax City School Board	5,418	56
40232	Franklin City Public Schools	385,070	(14,792)
40233	Chesapeake Public Schools	15,005,209	562,057
40234	Virginia Beach City School Board	24,496,258	432,576
40236	Manassas Park City Schools	1,359,184	29,986
40306	Town of West Point School Board	306,202	7,345
40307	Lexington City School Board	197,472	10,920
40308	Waynesboro Public Schools	1,124,385	26,922
40309	Town of Colonial Beach Schools	213,125	3,845
40313	Galax City Schools	459,844	12,369
40314	Norton City Schools	252,619	6,977
40332	Manassas City Schools	3,550,519	80,238
40335	City of Salem Schools	1,450,093	50,147
40402	Williamsburg-James City County School Board	4,439,142	135,726
40403	Poquoson City Public Schools	681,880	8,900
40410	Valley Vocational Technical Center	113,908	720
40412	Charlottesville/Albemarle Vo-Tech Center	90,066	6,874
40414	Jackson River Technical Center	—	(12,058)
40415	New Horizons Technical Center	543,047	21,627
40416	Northern Neck Regional Vocational Center	68,874	683
40417	Rowanty Vocational Technical Center	53,582	2,479
40418	Amelia-Nottoway Vocational Center	18,784	1,613
40421	Northern Neck Regional Special Education Program	32,872	(2,848)
40423	Maggie Walker Governor's School for Govt & Intl Studies	266,948	5,079

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
40424	Appomattox Region Governor's School	127,875	5,697
40425	Bridging Communities Regional Career and Tech Center	33,353	1,777
	Sub-total Teachers	\$ 517,851,642	\$ 17,958,338

Political Subdivisions:

55100	Accomack County	\$ 721,735	\$ 20,011
55101	Albemarle County	2,897,176	160,186
55102	Alleghany County	462,132	15,076
55103	Amelia County	290,067	14,850
55104	Amherst County	615,052	43,636
55105	Appomattox County	256,954	5,664
55107	Augusta County	1,376,764	67,304
55108	Bath County	172,186	3,682
55109	Bedford County	1,256,475	67,999
55110	Bland County	163,998	10,522
55111	Botetourt County	829,261	42,149
55112	Brunswick County	374,594	27,513
55113	Buchanan County	618,785	(2,351)
55114	Buckingham County	319,206	19,660
55115	Campbell County	901,748	33,207
55116	Caroline County	761,591	(24,068)
55117	Carroll County	442,505	135
55118	Charles City County	259,362	21,196
55119	Charlotte County	263,818	5,789
55120	Chesterfield County	12,413,993	466,043
55121	Clarke County	320,410	15,945
55122	Craig County	121,012	9,642
55123	Culpeper County	1,189,286	52,757
55124	Cumberland County	208,188	5,524
55126	Dinwiddie County	668,755	39,472
55128	Essex County	270,079	11,133
55130	Fauquier County	2,463,822	131,543
55131	Floyd County	302,830	22,293
55132	Fluvanna County	477,304	28,514
55133	Franklin County	990,490	56,981
55134	Frederick County	2,668,278	133,409
55135	Giles County	373,631	13,178
55136	Gloucester County	976,643	43,006

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55137	Goochland County	875,378	74,700
55138	Grayson County	298,857	15,613
55139	Greene County	352,078	12,842
55140	Greensville County	306,443	14,330
55141	Halifax County	529,682	19,666
55142	Hanover County	4,065,270	167,139
55143	Henrico County	16,239,889	614,441
55144	Henry County	1,133,898	55,380
55145	Highland County	99,940	5,671
55146	Isle of Wight County	882,723	37,880
55147	James City County	2,391,215	50,132
55148	King George County	811,320	57,731
55149	King and Queen County	196,870	15,164
55150	King William County	327,514	28,027
55151	Lancaster County	310,657	10,894
55152	Lee County	332,090	11,849
55153	Loudoun County	16,845,309	1,343,265
55154	Louisa County	879,713	54,176
55155	Lunenburg County	141,963	3,821
55156	Madison County	333,776	21,807
55157	Mathews County	203,131	13,575
55158	Mecklenburg County	594,222	30,429
55159	Middlesex County	209,633	12,502
55160	Montgomery County	1,156,775	35,829
55162	Nelson County	277,183	12,631
55163	New Kent County	685,492	49,017
55165	Northampton County	580,374	27,830
55166	Northumberland County	298,977	19,132
55167	Nottoway County	221,795	7,040
55168	Orange County	715,474	36,088
55169	Page County	491,031	24,046
55170	Patrick County	380,133	18,240
55171	Pittsylvania County	1,012,284	49,750
55172	Powhatan County	579,291	36,071
55173	Prince Edward County	337,749	10,997
55174	Prince George County	841,061	30,127
55176	Prince William County	18,062,530	969,050
55177	County of Pulaski	878,750	55,684

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55178	Rappahannock County	200,843	8,287
55179	Richmond County	200,121	11,471
55180	Roanoke County	2,969,061	91,681
55181	Rockbridge County	469,838	25,573
55182	Rockingham County	1,795,669	100,812
55183	Russell County	369,417	11,728
55184	Scott County	391,933	16,718
55185	Shenandoah County	897,172	42,286
55186	Smyth County	499,580	16,119
55187	Southampton County	498,978	16,693
55188	Spotsylvania County	3,779,297	275,533
55189	Stafford County	3,910,664	279,214
55190	Surry County	277,303	12,910
55191	Sussex County	303,071	1,922
55192	Tazewell County	720,290	12,981
55193	Warren County	796,991	54,824
55195	Washington County	703,072	23,776
55196	Westmoreland County	459,965	39,400
55197	Wise County	732,091	26,702
55198	Wythe County	459,363	20,241
55199	York County	2,489,590	70,517
55201	City of Bristol	795,306	(9,411)
55202	City of Buena Vista	206,743	6,546
55203	Town of St. Paul	48,405	1,819
55204	Town of Clifton Forge	72,848	(2,719)
55206	City of Fredericksburg	1,600,244	64,227
55207	City of Hampton	5,207,597	17,139
55208	City of Harrisonburg	1,895,489	58,206
55209	City of Hopewell	1,093,560	29,632
55210	City of Lynchburg	3,275,624	52,143
55211	Town of Crewe	55,750	905
55212	City of Norfolk	2,047,807	109,779
55213	City of Petersburg	1,442,748	(921)
55214	City of Portsmouth	4,249,497	92,924
55215	City of Radford	702,349	29,911
55216	City of Richmond	1,384,109	(26,317)
55217	City of Roanoke	513,186	3,588
55218	Town of Craigsville	12,643	409

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55219	City of Staunton	880,194	27,794
55220	City of Suffolk	4,016,745	147,003
55221	City of Williamsburg	662,975	23,122
55222	City of Winchester	1,634,922	54,289
55223	City of Martinsville	852,380	17,455
55224	City of Falls Church	75,136	(619)
55225	City of Colonial Heights	790,851	6,946
55226	Town of Front Royal	436,726	5,225
55229	Town of Chilhowie	62,131	3,796
55230	City of Covington	200,964	(3,116)
55231	Town of Floyd	13,968	1,157
55232	City of Franklin	429,742	(1,190)
55233	City of Chesapeake	10,002,309	330,654
55234	City of Virginia Beach	19,365,964	417,076
55235	City of Norton	220,229	9,047
55236	City of Manassas Park	633,114	29,588
55239	Town of Grottoes	53,101	2,046
55240	Town of Onley	8,308	(1,261)
55241	Town of West Point	104,516	5,211
55242	Town of South Hill	194,341	46,093
55245	Town of Scottsville	12,643	452
55246	Town of Burkeville	4,094	(320)
55247	Town of Madison	5,539	991
55250	Town of Rich Creek	13,365	3,212
55252	Town of Windsor	40,096	1,637
55254	Town of Stephens City	27,815	1,136
55257	Town of Lebanon	119,567	1,122
55258	City of Newport News	5,305,369	613,127
55260	Town of Haymarket	39,254	1,129
55261	Town of Lovettsville	29,260	272
55264	Town of Eastville	17,821	4,187
55300	Town of Abingdon	235,160	(18,807)
55301	Town of Dumfries	111,259	9,050
55302	Town of Iron Gate	2,890	97
55303	Town of Montross	5,298	127
55304	Town of South Boston	196,870	6,119
55305	Town of Gretna	29,741	1,193
55306	Town of Remington	11,559	652

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55307	City of Lexington	294,402	(384)
55308	City of Waynesboro	789,767	7,911
55309	Town of Colonial Beach	141,963	8,669
55310	Town of Smithfield	183,143	7,513
55311	Town of Brookneal	15,051	(129)
55312	Town of Hamilton	7,225	(2,100)
55313	City of Galax	399,760	11,790
55314	Town of Jonesville	16,857	(1,011)
55315	Town of Wytheville	454,065	20,932
55317	Town of Vienna	749,309	19,224
55318	Town of Vinton	180,614	(1,775)
55319	City of Emporia	297,893	14,192
55320	Town of Culpeper	631,910	24,042
55321	Town of Woodstock	168,212	5,511
55322	Town of Glasgow	11,800	405
55323	Town of Marion	204,094	5,965
55324	Town of Altavista	133,053	4,243
55325	Town of Herndon	1,020,351	21,546
55326	Town of Pearisburg	84,166	1,760
55329	Town of Leesburg	1,594,705	63,505
55330	Town of Chatham	17,941	(4,841)
55331	Town of Bowling Green	30,464	4,177
55332	City of Manassas	1,870,564	57,504
55334	Town of Boydton	13,847	603
55335	City of Salem	1,418,185	23,434
55336	Town of McKenney	2,769	188
55338	Town of Quantico	5,539	(650)
55339	Town of Halifax	23,119	1,298
55340	Town of Blacksburg	844,914	9,222
55341	Town of Chincoteague	127,514	4,835
55342	Town of Lawrenceville	62,131	1,691
55343	Town of Amherst	58,399	3,281
55344	Town of Stanley	41,060	1,249
55345	Town of Hillsville	92,836	2,658
55346	Town of Elkton	72,005	3,868
55347	Town of Bridgewater	132,571	2,006
55348	Town of Purcellville	330,043	16,201
55349	Town of Timberville	42,264	2,517

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55350	Town of Wise	124,142	749
55351	Town of New Market	59,121	3,419
55353	Town of Rocky Mount	170,259	5,562
55355	Town of Luray	122,336	1,686
55357	Town of Strasburg	163,757	1,981
55358	Town of Appomattox	48,284	11,612
55359	Town of Clarksville	59,844	3,331
55360	Town of Dublin	67,670	3,800
55361	Town of Middleburg	61,891	3,662
55363	Town of Chase City	67,670	439
55364	Town of Bedford	244,672	8,356
55365	City of Poquoson	387,358	13,380
55366	Town of Ashland	202,047	4,655
55367	Town of Broadway	66,105	3,367
55368	Town of Berryville	98,615	4,129
55370	Town of Urbanna	3,733	(289)
55371	Town of Bluefield	146,057	3,917
55372	Town of Weber City	10,476	453
55374	Town of Hurt	11,559	890
55376	Town of Coeburn	43,107	(117)
55377	Town of Dayton	47,080	695
55378	Town of Courtland	6,261	180
55379	Town of Cape Charles	83,323	3,017
55381	Town of Warsaw	40,578	3,146
55382	Town of Grundy	29,621	(1,772)
55383	Town of Warrenton	388,803	19,887
55384	Town of Louisa	32,751	(904)
55385	Town of Kenbridge	30,343	1,467
55386	Town of Mt. Jackson	53,582	3,405
55387	Town of Pulaski	229,260	1,313
55389	Town of Pembroke	16,135	866
55390	Town of Parksley	11,439	(389)
55391	Town of Onancock	31,066	(510)
55392	Town of Victoria	29,621	438
55393	Town of Shenandoah	50,572	2,738
55395	Town of Round Hill	52,017	1,607
55396	Town of Kilmarnock	53,944	2,068
55397	Town of Orange	133,775	1,330

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55399	Town of Blackstone	153,643	7,325
55401	Southeastern Virginia Public Service Authority	329,320	(2,633)
55402	Pittsylvania County Service Authority	—	(4,823)
55403	Rappahannock Area Youth Services & Group Home Commission	30,223	215
55404	Appomattox Regional Library	44,431	2,100
55405	Staunton Redevelopment & Housing Authority	26,851	1,483
55408	Charles Pinckney Jones Memorial Library	5,780	237
55409	Southside Regional Juvenile Group Home Commission	7,586	224
55411	Hampton Roads Sanitation District	3,035,407	86,056
55412	Peninsula Airport Commission	138,712	(66)
55413	Richmond Redevelopment & Housing Authority	493,800	9,224
55415	Chesapeake Redevelopment & Housing Authority	125,828	2,593
55417	Norfolk Airport Authority	712,584	21,253
55418	Charlottesville Redevelopment & Housing Authority	33,233	266
55419	Hampton Redevelopment & Housing Authority	161,951	(141)
55420	Loudoun County Sanitation Authority	1,471,767	80,560
55421	Danville Redevelopment & Housing Authority	79,591	2,052
55422	NRV Regional Water Authority	77,905	5,042
55423	Northern Virginia Juvenile Detention Home	157,857	(24,642)
55425	Colonial Services Board	522,337	16,067
55426	Blacksburg-VPI Sanitation Authority	51,174	(220)
55427	Potomac River Fisheries Commission	16,737	497
55428	Chesapeake Bay Bridge & Tunnel District	466,106	7,287
55429	Alexandria Redevelopment & Housing Authority	259,483	(2,089)
55430	Albemarle County Service Authority	277,785	15,653
55431	Franklin Redevelopment & Housing Authority	6,863	(3,453)
55432	Bristol Redevelopment & Housing Authority	62,613	1,516
55433	Norfolk Redevelopment & Housing Authority	674,053	(13,974)
55435	Richmond Metropolitan Authority	171,825	(15,277)
55436	Riverside Regional Jail	643,469	(45,322)
55439	Rappahannock-Rapidan Planning District Commission	22,276	678
55440	Shenandoah Valley Juvenile Detention Home	146,900	(811)
55443	Bedford Public Library	38,651	618
55445	Chesterfield County Health Center Commission	366,888	(6,570)
55446	Washington County Service Authority	221,915	5,123
55447	Rappahannock Area Community Services Board	1,286,095	69,114
55449	Hampton Roads Planning District Commission	190,368	606
55450	Meherrin Regional Library	14,570	177

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55453	Rockbridge Area Community Services Board	199,760	(4,205)
55454	Greensville/Emporia Department of Social Services	69,115	2,572
55455	James City Service Authority	287,779	12,693
55456	Accomack-Northampton Planning District Commission	41,782	68
55457	Harrisonburg/Rockingham Sewer Authority	101,987	3,826
55458	Wytheville Redevelopment & Housing Authority	30,102	1,099
55459	Waynesboro Redevelopment and Housing Authority	43,709	(1,268)
55460	Region Ten Community Services Board	1,111,742	(11,075)
55462	LENOWISCO Planning District Commission	16,737	(689)
55465	Rivanna Water & Sewer Authority	347,743	22,411
55466	Appomattox River Water Authority	83,805	341
55467	Campbell County Utilities and Service Authority	80,072	2,809
55469	Eastern Shore Community Services Board	261,048	(655)
55470	ANCHOR Commission	11,078	261
55471	Horizon Behavioral Health	1,197,956	(93,645)
55472	District 19 Community Services Board	498,376	(2,749)
55473	Hampton Roads Transit	1,058,642	18,081
55474	Upper Occoquan Sewage Authority	798,798	4,818
55475	New River Valley Juvenile Detention Home	40,819	(624)
55477	Frederick County Sanitation Authority	261,169	19,989
55479	Cumberland Mountain Community Services	621,675	18,894
55482	Middle Peninsula/Northern Neck Public Service Auth	640,338	(18,130)
55483	Rockbridge County Public Service Authority	22,035	53
55484	Danville-Pittsylvania Mental Health Services Board	603,011	21,201
55485	Crater Youth Care Commission	68,393	(791)
55486	Hampton Roads Workforce Council	205,900	21,828
55487	Capital Regional Airport Commission	409,513	(6,492)
55488	Northwestern Community Services Board	562,795	49,268
55489	Harrisonburg-Rockingham Community Services Board	461,410	34,104
55491	Middle Peninsula Regional Security Center	200,000	10,437
55492	Northern Neck Planning District Commission	21,072	1,327
55493	Planning District One Community Services Board	18,543	1,117
55494	Rockbridge Area Social Services Board	65,864	3,820
55495	Dinwiddie County Water Authority	30,704	236
55496	Rappahannock Rapidan Community Services	694,402	24,324
55498	Valley Community Services Board	485,371	(19,983)
55499	Eastern Shore Public Library	17,700	1,245
55500	Alexandria City Public Schools	456,353	(91)

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55501	Albemarle County Public Schools	613,367	56,799
55502	Alleghany Highlands Public Schools	106,803	641
55503	Charlottesville City Public Schools	119,326	(29)
55504	Amherst County Public Schools	152,679	2,264
55505	Appomattox County Public Schools	44,190	1,370
55506	Arlington County Public Schools	1,436,607	88,810
55507	Augusta County Public Schools	170,500	3,884
55508	Bath County Public Schools	35,882	(839)
55509	Bedford County Public Schools	308,730	(1,201)
55510	Bland County Public Schools	13,245	(3,010)
55511	Botetourt County Public Schools	155,930	4,823
55512	Norfolk Public Schools	954,728	743
55513	Petersburg City Public Schools	169,657	6,834
55514	Buckingham County Public Schools	51,776	1,247
55515	Radford City Public Schools	18,784	(61)
55516	Caroline County Public Schools	86,093	2,183
55517	Carroll County Public Schools	114,630	(7,309)
55518	Charles City County Public Schools	16,857	836
55519	Charlotte County Public Schools	33,474	(109)
55520	Chesterfield County Public Schools	1,349,551	38,324
55521	Clarke County Public Schools	27,213	(2,172)
55522	Winchester City Public Schools	155,088	8,084
55523	Culpeper County Public Schools	266,105	8,109
55524	Cumberland County Public Schools	36,725	(155)
55525	Dickenson County Public Schools	74,172	(1,001)
55526	Dinwiddie County Public Schools	115,714	843
55528	Essex County Public Schools	33,113	(490)
55530	Covington City Public Schools	25,045	1,175
55531	Floyd County Public Schools	96,087	2,187
55532	Fluvanna County Public Schools	122,818	(2,820)
55533	Chesapeake City Public Schools	1,210,719	(7,589)
55534	Virginia Beach City Public Schools	2,756,418	52,593
55535	Giles County Public Schools	36,002	3,615
55536	Gloucester County Public Schools	205,900	(385)
55537	Goochland County Public Schools	69,958	5,012
55538	Grayson County Public Schools	53,101	(1,652)
55539	Greene County Public Schools	102,589	447
55540	Greensville County Public Schools	52,739	1,045

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55541	Halifax County Public Schools	98,495	(3,002)
55542	Hanover County Public Schools	280,795	(13,348)
55543	Henrico County Public Schools	34,317	(1,435)
55544	Henry County Public Schools	196,509	2,865
55545	Highland County Public Schools	12,282	(180)
55546	Isle of Wight County Public Schools	105,599	3,325
55548	King George County Public Schools	159,784	8,960
55549	King and Queen County Public Schools	47,080	1,636
55550	King William County Public Schools	78,266	40
55551	Lancaster County Public Schools	44,431	(441)
55552	Lee County Public Schools	130,765	5,882
55553	Loudoun County Public Schools	4,292,002	293,037
55554	Louisa County Public Schools	223,842	2,254
55555	Lunenburg County Public Schools	37,568	601
55556	Madison County Public Schools	49,007	1,284
55557	Mathews County Public Schools	52,739	2,122
55558	Mecklenburg County Public Schools	90,307	10,998
55559	Middlesex County Public Schools	27,213	528
55560	Montgomery County Public Schools	266,948	(15,613)
55562	Nelson County Public Schools	78,989	(2,290)
55563	New Kent County Public Schools	82,721	3,304
55565	Northampton County Public Schools	55,148	298
55566	Northumberland County Public Schools	28,176	(2,739)
55567	Nottoway County Public Schools	50,572	(974)
55568	Orange County Public Schools	196,629	4,706
55569	Page County Public Schools	104,034	(891)
55570	Patrick County Public Schools	107,526	2,381
55571	Pittsylvania County Public Schools	175,918	3,533
55572	Powhatan County Public Schools	123,420	5,250
55573	Prince Edward County Public Schools	35,521	273
55574	Prince George County Public Schools	287,297	14,696
55576	Prince William County Public Schools	3,442,873	73,727
55577	Pulaski County Public Schools	138,471	643
55578	Rappahannock County Public Schools	42,745	1,471
55579	Richmond County Public Schools	4,937	339
55580	Roanoke County Public Schools	176,280	(408)
55581	Rockbridge County Public Schools	69,476	(3,679)
55582	Rockingham County Public Schools	480,073	3,995

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55583	Russell County Public Schools	137,989	(3,652)
55584	Scott County Public Schools	142,565	4,433
55585	Shenandoah County Public Schools	208,911	(2,218)
55586	Smyth County Public Schools	126,189	(929)
55587	Southampton County Public Schools	46,839	(334)
55588	Spotsylvania County Public Schools	562,072	8,669
55589	Stafford County Public Schools	697,172	51,182
55590	Surry County Public Schools	57,556	1,205
55591	Sussex County School Board	52,619	(1,370)
55592	Tazewell County Public Schools	211,801	(4,764)
55593	Warren County Public Schools	84,889	(6,519)
55595	Washington County Public Schools	153,281	(17)
55596	Westmoreland County Public Schools	39,254	(415)
55597	Wise County Public Schools	98,495	573
55598	Wythe County Public Schools	82,360	2,896
55599	York County Public Schools	363,998	(2,780)
55600	Accomack County Public Schools	174,835	1,876
55601	Bristol VA Public Schools	70,921	11,816
55602	Buena Vista City Public Schools	22,155	362
55603	Amelia County Public Schools	39,254	(2,709)
55605	Danville City Public Schools	146,177	10,325
55606	Franklin City Public Schools	39,013	3,853
55608	Harrisonburg City Public Schools	140,879	7,327
55609	Hopewell City Public Schools	136,545	7,387
55610	Lynchburg City Public Schools	243,589	5,048
55611	Fauquier County Public Schools	470,681	14,471
55612	Brunswick County Public Schools	63,335	(104)
55614	Portsmouth City Public Schools	404,576	(12,673)
55615	Campbell County Public Schools	213,005	9,064
55616	Richmond Public Schools	669,116	16,985
55617	Roanoke City Schools	264,179	20,997
55619	Staunton City Public Schools	77,664	3,774
55620	Suffolk City Public Schools	501,506	31,030
55622	Craig County Public Schools	16,617	(170)
55623	Martinsville City Public Schools	26,611	(20)
55624	Appomattox Regional Governor's School	6,261	205
55625	Colonial Heights City Public Schools	75,376	2,398
55632	Manassas City Public Schools	220,470	(1,330)

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55633	Franklin County Public Schools	326,551	7,211
55634	Frederick County Public Schools	575,558	22,155
55635	Salem City Public Schools	80,313	2,787
55636	Manassas Park City Public Schools	83,083	2,202
55637	Newport News Public Schools	711,260	80,362
55638	Town of West Point Public Schools	21,915	5,188
55708	Waynesboro City Public Schools	59,482	3,705
55710	Valley Vocational-Technical Center	4,816	308
55711	New Horizons Regional Education Center	20,951	1,761
55713	Galax City Public Schools	42,505	3,473
55714	Norton City Public Schools	22,517	2,529
55802	Williamsburg-James City County Public Schools	327,033	4,084
55803	Poquoson City Public Schools	28,898	40
55806	Fredericksburg City Public Schools	89,344	4,517
55807	Hampton City Public Schools	240,458	1,617
55813	Buchanan County Public Schools	119,085	(3,774)
55814	Jackson River Technical Center	3,853	(1)
55815	Northern Neck Regional Vocational Center	2,167	47
55854	Orange County Broadband Authority	38,049	8,715
55856	Blue Ridge Resource Authority	19,627	4,695
55858	Peumansend Creek Regional Jail Authority	243,468	57,631
55859	Williamsburg Area Transit Authority	110,777	26,449
55860	Middle Peninsula Juvenile Detention Commission	127,393	30,383
55862	Crater Criminal Justice Training Academy	16,376	4,117
55863	Central Shenandoah Criminal Justice Training Academy	23,721	6,329
55864	New River Valley Emergency Comm Regional Authority	98,254	25,556
55865	Maury Service Authority	59,964	15,360
55866	Hampton Roads Transportation Accountability Commission	22,276	4,481
55867	Pamunkey Regional Library	85,009	7,140
55868	Northern Virginia Transportation Authority	81,999	10,425
55869	RSW Regional Jail Authority	290,428	3,283
55870	Bedford Regional Water Authority	224,323	19,644
55871	Portsmouth Redevelopment and Housing Authority	157,375	(13,626)
55872	Southwest Regional Recreation Authority	32,992	5,456
55874	Meherrin Regional Jail Authority	254,666	(12,365)
55875	Woodway Water Authority	13,245	362
55876	Bristol Virginia Utilities Authority (BVU)	207,586	(59,957)
55878	Mount Rogers Community Services Board	1,457,077	77,696

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55879	Lonesome Pine Soil & Water Conservation District	2,890	145
55880	Big Sandy Soil & Water & Conservation District	722	165
55881	Virginia's Region 2000 Local Government Council	91,873	(843)
55882	Middle Peninsula Planning District Commission	15,533	(312)
55883	Western Virginia Regional Jail Authority	454,065	2,743
55884	Halifax Service Authority	73,570	1,540
55886	Russell County Public Service Authority	44,190	4,536
55887	Piedmont Community Services Board	774,595	51,926
55888	Blue Ridge Behavioral Health Care	828,418	21,585
55890	Middle River Regional Jail Authority	411,921	16,826
55892	Big Stone Gap Redevelopment and Housing Authority	17,339	4,169
55893	Eastern Shore Soil and Water Conservation District	9,994	165
55895	Town of Gordonsville	42,625	538
55896	Virginia Resources Authority	81,156	1,208
55897	Prince William County Services Authority	1,514,633	71,476
55898	Western Virginia Water Authority	664,059	33,572
55899	Shenandoah Valley Regional Airport Commission	43,709	1,884
55900	Alleghany Highlands Community Services Board	192,776	5,730
55901	Brunswick Industrial Development Authority	10,716	924
55904	Highlands Juvenile Detention Center Commission	107,887	(627)
55905	Goochland-Powhatan Community Services Board	171,343	10,882
55906	Suffolk Redevelopment and Housing Authority	55,990	(3,570)
55908	Lee County Redevelopment and Housing Authority	20,590	806
55909	Henry County Public Service Authority	150,151	5,367
55910	Southside Planning District Commission	29,260	572
55911	Economic Development Authority of Henrico Co, Va	48,645	2,425
55912	Augusta County Service Authority	331,367	10,758
55914	Rappahannock Juvenile Detention Commission	228,658	11,254
55915	Cumberland Plateau Regional Housing Authority	31,427	436
55918	Amherst County Service Authority	71,042	4,106
55919	Pepper's Ferry Regional Wastewater Treatment Authority	71,523	1,251
55920	Rappahannock Regional Jail Authority	804,096	(8,883)
55921	Thomas Jefferson Planning District Commission	30,704	297
55922	Piedmont Regional Jail	208,670	(8,286)
55923	Nelson County Services Authority	52,980	546
55924	Coeburn-Norton-Wise Regional Water	30,704	(22)
55925	Fauquier County Water & Sanitation Authority	200,241	10,586
55926	Scott County Soil & Water Conservation District	8,188	280

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55927	New River Resource Authority	69,236	2,942
55928	Scott County Water & Sewage Authority	69,236	5,029
55929	Greensville County Water & Sewer Authority	72,727	1,547
55930	Petersburg Redevelopment & Housing Authority	68,513	365
55931	Central Rappahannock Regional Library	276,942	9,371
55932	Virginia Coalfield Economic Development Authority	19,145	436
55933	Central Virginia Regional Jail	354,727	19,807
55934	Thomas Jefferson Soil & Water Conservation District	23,480	366
55937	Wythe-Grayson Regional Library	16,857	1,247
55938	Colonial Soil & Water Conservation District	16,255	2,520
55939	Rivanna Solid Waste Authority	57,074	7,767
55940	Monacan Soil & Water Conservation District	12,763	1,055
55942	Tri-County/City Soil and Water Conservation District	8,910	(67)
55944	Central Virginia Waste Management Authority	31,909	744
55945	Lonesome Pine Regional Library	39,856	(2,261)
55946	Virginia Peninsulas Public Service Authority	92,956	1,766
55947	Tidewater Regional Group Home Commission	101,144	(7,156)
55948	Virginia Highlands Airport Commission	14,931	440
55949	Western Tidewater Regional Jail	337,629	(12,318)
55950	Scott County Redevelopment & Housing Authority	16,978	(596)
55951	Handley Regional Library	46,117	2,970
55952	Northern Neck Regional Jail	234,678	11,601
55953	Montgomery Regional Solid Waste Authority	33,956	(755)
55954	Potomac & Rappahannock Transportation Comm	537,268	21,762
55955	Giles County Public Service Authority	38,170	1,529
55956	South Central Wastewater Authority	100,301	2,170
55957	Wise County Redevelopment and Housing Authority	37,086	341
55958	Prince William Soil & Water Conservation District	10,114	11
55959	Hampton Roads Regional Jail Authority	468,996	(51,219)
55960	Castlewood Water and Sewage Authority	—	(4,405)
55961	Pamunkey Regional Jail	329,682	(262)
55962	Charlottesville - Albemarle Airport Authority	151,355	13,260
55963	Virginia Peninsula Regional Jail	223,962	(15,392)
55964	Virginia Biotechnology Research Partnership Authority	39,374	2,639
55966	Blue Ridge Regional Jail Authority	768,936	(23,405)
55967	Massanutten Regional Library	43,950	2,387
55968	Albemarle-Charlottesville Regional Jail	412,644	(566)
55969	Culpeper Soil & Water Conservation District	32,511	2,744

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2022

Employer Code	Employer	Net GLI OPEB Liability June 30, 2022	Total GLI OPEB Expense (Revenue) FY 2022
55970	New River Valley Regional Jail	434,920	(14,559)
55971	Sussex Service Authority	51,656	383
55974	Peaks of Otter Soil & Water Conservation District	2,529	(449)
55975	New River Soil & Water Conservation District	7,225	634
55977	Southside Regional Jail	105,840	(550)
55978	Evergreen Soil & Water Conservation District	5,659	(132)
55979	Roanoke Higher Education Authority	62,974	3,753
55981	John Marshall Soil & Water Conservation District	17,219	469
55982	Daniel Boone Soil & Water Conservation District	8,669	272
55983	Southside Community Services Board	405,299	6,178
55984	Northern Shenandoah Valley Regional Commission	40,217	2,946
55985	Tazewell Soil & Water Conservation District	7,827	347
55988	Henricopolis Soil & Water Conservation District	7,947	260
55989	Piedmont Regional Juvenile Detention Center	30,825	(255)
55990	Roanoke River Service Authority	21,553	1,394
55991	Lee County Public Service Authority	41,903	2,480
55992	Blue Ridge Juvenile Detention Center	99,940	(92)
55994	Wise County Public Service Authority	80,313	6,380
55995	Holston River Soil & Water Conservation District	9,994	2,385
55998	Southwest Virginia Regional Jail Authority	907,287	5,697
55999	Clinch Valley Soil & Water Conservation District	8,549	863
59212	City of Norfolk - Insurance Only Employees	10,529,703	(54,679)
59214	City of Portsmouth - Insurance Only Employees	60,807	(41,251)
59216	City of Richmond - Insurance Only Employees	10,702,611	30,873
59217	City of Roanoke - Insurance Only Employees	4,141,851	10,873
59617	Roanoke City Schools - Insurance Only Employees	74,293	(19,657)
	Sub-Total Political Subdivisions	\$ 324,100,731	\$ 11,135,273
	Total for VRS Group Life Insurance	\$ 1,204,098,215	\$ 39,381,944

The accompanying notes are an integral part of the Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense.

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
State:											
1XXXX	Judicial Retirement System Employees	\$ 348,645	\$ —	\$ 164,216	\$ 200,586	\$ 713,447	\$ 176,629	\$ 275,109	\$ 428,849	\$ 139,207	\$ 1,019,794
2XXXX	State Police Officers' Retirement System Employees	611,599	—	288,072	381,311	1,280,982	309,846	482,601	752,294	295,555	1,840,296
35885	Fort Monroe Federal Area Development Authority	7,514	—	3,539	10,233	21,286	3,806	5,929	9,242	5,540	24,517
3XXXX	All Other State Agency Employees	26,216,173	—	12,348,204	41,837,598	80,401,975	13,281,534	20,686,682	32,247,038	42,097,780	108,313,034
7XXXX	Virginia Law Officers' Retirement System Employees	1,493,468	—	703,444	1,822,600	4,019,512	756,613	1,178,464	1,837,029	4,769,275	8,541,381
	Sub-total State	\$ 28,677,399	\$ —	\$ 13,507,475	\$ 44,252,328	\$ 86,437,202	\$ 14,528,428	\$ 22,628,785	\$ 35,274,452	\$ 47,307,357	\$ 119,739,022
Teachers:											
40100	Accomack County School Board	\$ 131,382	\$ —	\$ 61,883	\$ 46,054	\$ 239,319	\$ 66,560	\$ 103,671	\$ 161,605	\$ 109,630	\$ 441,466
40101	Albemarle County Schools	492,326	—	231,893	440,464	1,164,683	249,420	388,485	605,583	93,982	1,337,470
40102	Alleghany County School Board	77,805	—	36,647	323,205	437,657	39,417	61,394	95,704	61,588	258,103
40103	Amelia County School Board	41,925	—	19,747	21,056	82,728	21,240	33,082	51,570	23,761	129,653
40104	Amherst County School Board	116,870	—	55,047	21,859	193,776	59,208	92,220	143,755	27,279	322,462
40105	Appomattox County School Board	57,763	—	27,207	42,723	127,693	29,263	45,579	71,051	16,966	162,859
40106	Arlington Public Schools	1,451,798	—	683,818	172,730	2,308,346	735,504	1,145,586	1,785,775	788,139	4,455,004
40107	Augusta County School Board	280,489	—	132,114	7,384	419,987	142,100	221,329	345,014	118,851	827,294
40108	Bath County School Board	20,309	—	9,566	—	29,875	10,289	16,026	24,981	28,660	79,956
40109	Bedford County School Board	244,104	—	114,976	22,613	381,693	123,667	192,618	300,258	110,129	726,672
40110	Bland County School Board	17,640	—	8,309	9,295	35,244	8,937	13,919	21,698	16,027	60,581
40111	Botetourt County Schools	127,358	—	59,987	2,973	190,318	64,522	100,496	156,656	91,595	413,269
40112	Brunswick County Public Schools	37,739	—	17,776	—	55,515	19,119	29,779	46,421	98,524	193,843

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
40113	Buchanan County School Board	58,945	—	27,764	—	86,709	29,862	46,512	72,505	118,025	266,904
40114	Buckingham County School Board	54,044	—	25,455	18,419	97,918	27,380	42,645	66,476	15,854	152,355
40115	Campbell County School Board	197,259	—	92,912	48,485	338,656	99,934	155,653	242,637	12,457	510,681
40116	Caroline County School Board	103,235	—	48,625	50,878	202,738	52,300	81,461	126,983	68,601	329,345
40117	Carroll County School Board	98,973	—	46,618	10,319	155,910	50,141	78,097	121,741	84,250	334,229
40118	Charles City Co School Bd	17,630	—	8,304	204	26,138	8,932	13,912	21,686	48,656	93,186
40119	Charlotte County School Board	135,148	—	63,657	1,016,592	1,215,397	68,468	106,643	166,238	33,953	375,302
40120	Chesterfield Co School Bd	1,614,387	—	760,400	1,402,607	3,777,394	817,874	1,273,882	1,985,768	192,649	4,270,173
40121	Clarke County School Board	58,869	—	27,728	27,660	114,257	29,824	46,452	72,411	50,181	198,868
40122	Craig County School Board	16,648	—	7,841	—	24,489	8,434	13,137	20,478	11,694	53,743
40123	Culpeper County School Board	216,424	—	101,939	4,990	323,353	109,644	170,776	266,211	72,943	619,574
40124	Cumberland County School Board	40,085	—	18,881	14,624	73,590	20,308	31,630	49,306	11,864	113,108
40125	Dickenson County School Board	45,758	—	21,553	9,873	77,184	23,182	36,107	56,285	42,090	157,664
40126	Dinwiddie County School Board	117,394	—	55,294	69,710	242,398	59,474	92,633	144,400	54,435	350,942
40128	Essex County Public Schools	36,528	—	17,205	7,679	61,412	18,506	28,824	44,931	40,583	132,844
40129	Fairfax County Public Schools	7,308,674	—	3,442,492	1,202,957	11,954,123	3,702,690	5,767,136	8,989,993	3,510,907	21,970,726
40130	Fauquier County School Board	347,014	—	163,449	9,097	519,560	175,803	273,822	426,843	280,435	1,156,903
40131	Floyd County School Board	50,936	—	23,991	7,720	82,647	25,805	40,192	62,653	33,499	162,149
40132	Fluvanna County Public Schools	111,587	—	52,559	—	164,146	56,532	88,051	137,257	98,414	380,254
40133	Franklin County Public Schools	192,405	—	90,626	18,944	301,975	97,476	151,823	236,667	207,242	693,208
40134	Frederick County School Board	447,617	—	210,834	86,918	745,369	226,770	353,206	550,589	68,540	1,199,105
40135	Giles County Schools	59,069	—	27,822	708	87,599	29,925	46,610	72,657	37,284	186,476
40136	Gloucester County School Board	153,980	—	72,527	135,445	361,952	78,008	121,502	189,402	102,545	491,457

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
40137	Goochland County School Board	77,481	—	36,495	28,201	142,177	39,253	61,139	95,305	18,196	213,893
40138	Grayson County School Board	44,890	—	21,144	26,530	92,564	22,742	35,422	55,217	20,201	133,582
40139	Greene County Public Schools	84,813	—	39,948	49,454	174,215	42,968	66,924	104,324	62,460	276,676
40140	Greensville County Public Schools	60,585	—	28,536	4,536	93,657	30,693	47,806	74,522	52,714	205,735
40141	Halifax County School Board	133,403	—	62,835	73,092	269,330	67,584	105,266	164,092	108,101	445,043
40142	Hanover County Public Schools	498,019	—	234,574	115,628	848,221	252,304	392,977	612,585	202,439	1,460,305
40143	Henrico Co School Board	1,386,922	—	653,260	404,714	2,444,896	702,637	1,094,394	1,705,975	21,660	3,524,666
40144	Henry County Public Schools	179,752	—	84,666	1,616	266,034	91,065	141,839	221,103	51,004	505,011
40145	Highland County School Board	8,677	—	4,087	702	13,466	4,396	6,847	10,673	8,500	30,416
40146	Isle of Wight County Schools	152,950	—	72,042	80,237	305,229	77,487	120,690	188,135	41,725	428,037
40148	King George Co School Board	113,981	—	53,686	21,504	189,171	57,744	89,940	140,201	34,463	322,348
40149	King and Queen County School Board	23,961	—	11,286	18,684	53,931	12,139	18,907	29,473	5,349	65,868
40150	King William Co School Board	56,504	—	26,614	706	83,824	28,626	44,586	69,502	36,812	179,526
40151	Lancaster County Public Schools	32,066	—	15,104	608	47,778	16,245	25,303	39,443	64,626	145,617
40152	Lee County School Board	86,491	—	40,739	11,691	138,921	43,818	68,249	106,388	81,289	299,744
40153	Loudoun County School Board	3,494,827	—	1,646,115	5,861,649	11,002,591	1,770,535	2,757,702	4,298,792	6,115	8,833,144
40154	Louisa County Public Schools	155,019	—	73,016	152,165	380,200	78,535	122,322	190,680	7,736	399,273
40155	Lunenburg County School Board	41,896	—	19,734	33,308	94,938	21,225	33,060	51,535	15,868	121,688
40156	Madison County School Board	47,265	—	22,262	10,077	79,604	23,945	37,296	58,138	38,866	158,245
40157	Mathews County School Board	34,612	—	16,303	27,343	78,258	17,535	27,312	42,574	16,928	104,349
40158	Mecklenburg Co School Board	113,866	—	53,633	52,331	219,830	57,686	89,850	140,060	61,228	348,824
40159	Middlesex County School Board	41,496	—	19,545	31,829	92,870	21,023	32,744	51,042	20,944	125,753
40160	Montgomery County School Board	285,895	—	134,661	301,213	721,769	144,839	225,595	351,664	500	722,598

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
40162	Nelson County Public Schools	52,299	—	24,634	—	76,933	26,496	41,268	64,330	57,398	189,492
40163	New Kent County School Board	85,299	—	40,177	36,164	161,640	43,214	67,308	104,922	1,032	216,476
40165	Northampton County Schools	42,183	—	19,869	1,282	63,334	21,370	33,285	51,886	48,966	155,507
40166	Northumberland Co School Bd	40,867	—	19,249	21,389	81,505	20,704	32,247	50,268	15,486	118,705
40167	Nottoway County School Board	48,657	—	22,918	—	71,575	24,650	38,394	59,850	80,415	203,309
40168	Orange County Public Schools	129,198	—	60,854	41,548	231,600	65,454	101,948	158,920	80,028	406,350
40169	Page County Public Schools	86,282	—	40,640	5,612	132,534	43,712	68,083	106,130	65,502	283,427
40170	Patrick County School Board	58,821	—	27,706	1,028	87,555	29,800	46,415	72,352	64,774	213,341
40171	Pittsylvania Co School Bd	206,717	—	97,367	29,756	333,840	104,726	163,117	254,271	128,368	650,482
40172	Powhatan County School Board	117,661	—	55,420	25,795	198,876	59,609	92,844	144,728	48,553	345,734
40173	Prince Edward Co School Bd	49,887	—	23,497	1,284	74,668	25,273	39,365	61,363	99,892	225,893
40174	Prince George Co School Bd	155,295	—	73,146	788	229,229	78,675	122,541	191,020	93,526	485,762
40176	Prince William Co School Bd	2,825,638	—	1,330,917	1,232,839	5,389,394	1,431,513	2,229,657	3,475,659	142,155	7,278,984
40177	Pulaski County School Board	103,130	—	48,576	27,310	179,016	52,247	81,378	126,854	75,290	335,769
40178	Rappahannock Co School Board	28,662	—	13,500	8,370	50,532	14,521	22,617	35,256	9,189	81,583
40179	Richmond County School Board	35,108	—	16,536	25,603	77,247	17,786	27,703	43,184	8,396	97,069
40180	Roanoke County School Board	382,455	—	180,142	139,639	702,236	193,758	301,788	470,437	150,934	1,116,917
40181	Rockbridge Co School Bd	78,758	—	37,096	10,382	126,236	39,900	62,147	96,876	62,592	261,515
40182	Rockingham Co School Bd	335,534	—	158,041	144,426	638,001	169,987	264,764	412,722	82,461	929,934
40183	Russell County School Board	86,367	—	40,680	6,225	133,272	43,755	68,151	106,236	71,943	290,085
40184	Scott County School Board	98,133	—	46,222	16,088	160,443	49,716	77,435	120,709	45,382	293,242
40185	Shenandoah County School Board	175,052	—	82,452	45,780	303,284	88,684	138,130	215,321	86,403	528,538
40186	Smyth County School Board	109,490	—	51,571	35,493	196,554	55,469	86,396	134,677	62,533	339,075

Virginia Retirement System
VRS Group Life Insurance Plan
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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
40187	Southampton Co School Bd	59,908	—	28,218	1,925	90,051	30,350	47,272	73,689	65,440	216,751
40188	Spotsylvania Co School Bd	631,555	—	297,472	61,363	990,390	319,956	498,348	776,841	196,204	1,791,349
40189	Stafford County School Board	844,709	—	397,870	781,306	2,023,885	427,943	666,544	1,039,029	65,864	2,199,380
40190	Surry County Schools	33,372	—	15,719	—	49,091	16,907	26,333	41,049	56,012	140,301
40191	Sussex County School Board	36,299	—	17,098	—	53,397	18,390	28,643	44,650	34,836	126,519
40192	Tazewell County Schools	115,926	—	54,603	—	170,529	58,730	91,475	142,594	130,210	423,009
40193	Warren County School Board	155,686	—	73,331	103,379	332,396	78,873	122,849	191,501	16,868	410,091
40195	Washington County School Board	168,988	—	79,596	1,182	249,766	85,612	133,345	207,862	87,933	514,752
40196	Westmoreland Co School Bd	45,110	—	21,247	15,222	81,579	22,853	35,595	55,487	51,281	165,216
40197	Wise County School Board	145,055	—	68,323	163,652	377,030	73,487	114,460	178,424	72,427	438,798
40198	Wythe County School Board	99,554	—	46,891	4,943	151,388	50,436	78,556	122,456	52,102	303,550
40199	York County School Board	332,397	—	156,564	34,408	523,369	168,398	262,288	408,863	192,804	1,032,353
40200	Alexandria City School Board	744,430	—	350,637	107,254	1,202,321	377,140	587,416	915,682	334,564	2,214,802
40201	Bristol City School Bd	60,785	—	28,631	32,080	121,496	30,795	47,964	74,768	47,873	201,400
40202	Buena Vista City Schools	22,874	—	10,774	10,946	44,594	11,588	18,050	28,136	44,012	101,786
40203	Charlottesville Public Schools	189,850	—	89,422	12,682	291,954	96,181	149,807	233,524	79,622	559,134
40205	Danville City Schools	173,908	—	81,913	136,442	392,263	88,104	137,227	213,914	57,882	497,127
40206	Fredericksburg City Schools	116,555	—	54,899	66,236	237,690	59,049	91,971	143,368	52,064	346,452
40207	Hampton City Schools	538,037	—	253,423	128,662	920,122	272,578	424,555	661,809	228,304	1,587,246
40208	Harrisonburg City School Bd	214,822	—	101,184	192,994	509,000	108,832	169,512	264,240	374	542,958
40209	Hopewell City School Board	126,910	—	59,776	96,949	283,635	64,295	100,142	156,105	77,832	398,374
40210	Lynchburg Public Schools	254,668	—	119,953	33,545	408,166	129,019	200,954	313,253	280,105	923,331
40211	Newport News Public Schools	768,658	—	362,049	17,132	1,147,839	389,414	606,534	945,484	479,628	2,421,060

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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
40212	Norfolk Public Schools	961,340	—	452,805	6,202	1,420,347	487,030	758,575	1,182,491	1,147,214	3,575,310
40213	Petersburg City Schools	122,724	—	57,805	80,262	260,791	62,174	96,839	150,956	20,053	330,022
40214	Portsmouth School Board	381,178	—	179,540	56,807	617,525	193,111	300,780	468,866	386,668	1,349,425
40215	Radford City School Board	44,147	—	20,794	36,510	101,451	22,365	34,835	54,302	28,851	140,353
40216	Richmond Public Schools	898,390	—	423,155	1,375,491	2,697,036	455,139	708,903	1,105,060	607,792	2,876,894
40217	Roanoke City School Board	398,608	—	187,750	81,551	667,909	201,941	314,534	490,305	143,675	1,150,455
40219	Staunton City Schools	85,862	—	40,442	39,901	166,205	43,499	67,752	105,614	39,397	256,262
40220	Suffolk City School Board	373,788	—	176,060	117,555	667,403	189,367	294,949	459,776	321,624	1,265,716
40222	Winchester Public Schools	145,827	—	68,687	17,655	232,169	73,878	115,069	179,374	38,933	407,254
40223	Martinsville City Schools	52,404	—	24,683	—	77,087	26,549	41,351	64,459	65,172	197,531
40224	Falls Church Public Schools	127,282	—	59,952	34,583	221,817	64,483	100,436	156,562	90,674	412,155
40225	Colonial Heights City Schools	91,602	—	43,146	2,659	137,407	46,407	72,281	112,675	43,270	274,633
40230	Covington City School Board	—	—	—	2,024	2,024	—	—	—	335,561	335,561
40231	Fairfax City School Board	429	—	202	—	631	217	339	528	454	1,538
40232	Franklin City Public Schools	30,493	—	14,363	25,894	70,750	15,448	24,061	37,507	79,776	156,792
40233	Chesapeake Public Schools	1,188,224	—	559,671	253,057	2,000,952	601,973	937,605	1,461,568	12,342	3,013,488
40234	Va Beach City School Board	1,939,795	—	913,672	—	2,853,467	982,731	1,530,656	2,386,034	1,159,820	6,059,241
40236	Manassas Park City Schools	107,630	—	50,695	25,015	183,340	54,527	84,929	132,390	53,999	325,845
40306	Town of West Point School Bd	24,247	—	11,421	2,832	38,500	12,284	19,133	29,825	35,265	96,507
40307	Lexington City School Board	15,637	—	7,365	11,567	34,569	7,922	12,339	19,235	25	39,521
40308	Waynesboro Public Schools	89,037	—	41,938	41,295	172,270	45,108	70,258	109,520	48,266	273,152
40309	Town of Colonial Beach Schools	16,877	—	7,949	3,467	28,293	8,550	13,317	20,759	17,330	59,956
40313	Galax City Schools	36,414	—	17,151	25,606	79,171	18,448	28,734	44,791	17,597	109,570

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
40314	Norton City Schools	20,004	—	9,422	33,787	63,213	10,134	15,785	24,606	12,353	62,878
40332	Manassas City Schools	281,156	—	132,429	226,529	640,114	142,438	221,855	345,835	209,849	919,977
40335	City of Salem Schools	114,829	—	54,086	61,737	230,652	58,174	90,609	141,245	24,723	314,751
40402	Williamsburg-James City Co Sch	351,524	—	165,573	162,403	679,500	178,088	277,381	432,390	148,105	1,035,964
40403	Poquoson City Public Schools	53,996	—	25,433	304	79,733	27,355	42,607	66,418	45,363	181,743
40410	Valley Vo-Tech Center	9,020	—	4,249	701	13,970	4,570	7,118	11,095	10,640	33,423
40412	Charlottesville/Albemarle Tech Edu Center	7,132	—	3,359	20,831	31,322	3,613	5,628	8,773	3,680	21,694
40414	Jackson River Technical Ctr	—	—	—	—	—	—	—	—	38,491	38,491
40415	New Horizons Technical Ctr	43,003	—	20,255	15,720	78,978	21,786	33,932	52,895	16,395	125,008
40416	Northern Neck Reg Voc Ctr	5,454	—	2,569	701	8,724	2,763	4,304	6,709	3,911	17,687
40417	Rowanty Vo-Tech Center	4,243	—	1,999	7,169	13,411	2,150	3,348	5,219	2,299	13,016
40418	Amelia-Nottoway Technical Center	1,487	—	701	6,754	8,942	754	1,174	1,830	2,466	6,224
40421	Northern Neck Regional Special Education Program	2,603	—	1,226	304	4,133	1,319	2,054	3,202	17,456	24,031
40423	Maggie Walker Governor's Sch for Govt/Int'L Study	21,139	—	9,957	9,155	40,251	10,709	16,680	26,002	17,149	70,540
40424	Appomattox Region Governor's School	10,126	—	4,770	13,321	28,217	5,130	7,990	12,456	2,262	27,838
40425	Bridging Communities Regional Career and Tech Center	2,641	—	1,244	8,230	12,115	1,338	2,084	3,249	5,065	11,736
	Sub-total Teachers	\$ 41,007,329	\$ —	\$ 19,315,052	\$ 19,228,685	\$ 79,551,066	\$ 20,774,963	\$ 32,358,105	\$ 50,440,831	\$ 17,299,380	\$ 120,873,279

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Political Subdivisions:											
55100	Accomack County	57,152	—	26,920	8,774	92,846	28,954	45,098	70,300	30,094	174,446
55101	Albemarle County	229,420	—	108,060	207,118	544,598	116,228	181,031	282,197	1,313	580,769
55102	Alleghany County	36,595	—	17,237	7,012	60,844	18,540	28,876	45,014	22,210	114,640
55103	Amelia County	22,970	—	10,819	23,295	57,084	11,637	18,125	28,254	1,623	59,639
55104	Amherst County	48,704	—	22,940	62,647	134,291	24,674	38,432	59,909	83	123,098
55105	Appomattox County	20,348	—	9,584	12,720	42,652	10,308	16,056	25,028	9,563	60,955
55107	Augusta County	109,022	—	51,351	43,535	203,908	55,232	86,027	134,102	11,958	287,319
55108	Bath County	13,635	—	6,422	4,806	24,863	6,908	10,759	16,772	3,457	37,896
55109	Bedford County	99,497	—	46,865	43,780	190,142	50,407	78,511	122,386	21,439	272,743
55110	Bland County	12,987	—	6,117	9,636	28,740	6,579	10,247	15,974	1,202	34,002
55111	Botetourt County	65,667	—	30,930	76,768	173,365	33,268	51,817	80,773	9,602	175,460
55112	Brunswick County	29,663	—	13,972	32,479	76,114	15,028	23,407	36,487	2,495	77,417
55113	Buchanan County	49,000	—	23,080	—	72,080	24,824	38,665	60,272	44,986	168,747
55114	Buckingham County	25,277	—	11,906	47,795	84,978	12,806	19,946	31,092	651	64,495
55115	Campbell County	71,407	—	33,634	28,627	133,668	36,176	56,346	87,834	7,160	187,516
55116	Caroline County	60,308	—	28,406	128,681	217,395	30,553	47,588	74,182	224,285	376,608
55117	Carroll County	35,041	—	16,505	20,009	71,555	17,752	27,650	43,102	56,520	145,024
55118	Charles City County	20,538	—	9,674	42,774	72,986	10,405	16,206	25,263	39	51,913
55119	Charlotte County	20,891	—	9,840	4,652	35,383	10,584	16,485	25,697	13,844	66,610
55120	Chesterfield County	983,032	—	463,022	420,515	1,866,569	498,020	775,692	1,209,173	38,523	2,521,408
55121	Clarke County	25,372	—	11,951	11,985	49,308	12,854	20,021	31,209	48	64,132
55122	Craig County	9,583	—	4,514	16,698	30,795	4,855	7,561	11,787	17	24,220
55123	Culpeper County	94,176	—	44,358	33,812	172,346	47,711	74,313	115,841	28,179	266,044

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55124	Cumberland County	16,486	—	7,765	7,361	31,612	8,352	13,009	20,278	9,000	50,639
55126	Dinwiddie County	52,957	—	24,944	46,047	123,948	26,829	41,787	65,139	2,840	136,595
55128	Essex County	21,387	—	10,074	27,317	58,778	10,835	16,876	26,307	6,394	60,412
55130	Fauquier County	195,104	—	91,897	108,962	395,963	98,843	153,953	239,986	1,290	494,072
55131	Floyd County	23,980	—	11,295	26,008	61,283	12,149	18,922	29,497	40	60,608
55132	Fluvanna County	37,796	—	17,803	33,627	89,226	19,148	29,824	46,491	70	95,533
55133	Franklin County	78,434	—	36,944	80,030	195,408	39,736	61,891	96,478	16,647	214,752
55134	Frederick County	211,294	—	99,523	82,966	393,783	107,045	166,728	259,901	43,149	576,823
55135	Giles County	29,587	—	13,936	13,326	56,849	14,989	23,346	36,393	12,948	87,676
55136	Gloucester County	77,338	—	36,427	60,209	173,974	39,181	61,026	95,129	35,697	231,033
55137	Goochland County	69,319	—	32,650	136,168	238,137	35,118	54,698	85,265	122	175,203
55138	Grayson County	23,666	—	11,147	26,802	61,615	11,989	18,674	29,110	8,368	68,141
55139	Greene County	27,880	—	13,132	10,635	51,647	14,125	22,000	34,294	6,831	77,250
55140	Greensville County	24,266	—	11,430	17,526	53,222	12,294	19,148	29,849	5,999	67,290
55141	Halifax County	41,944	—	19,756	24,788	86,488	21,250	33,097	51,593	9,407	115,347
55142	Hanover County	321,918	—	151,628	64,920	538,466	163,089	254,020	395,974	10,901	823,984
55143	Henrico County	1,285,995	—	605,722	714,660	2,606,377	651,505	1,014,754	1,581,830	322,152	3,570,241
55144	Henry County	89,790	—	42,293	85,990	218,073	45,489	70,852	110,446	3,805	230,592
55145	Highland County	7,914	—	3,728	10,812	22,454	4,009	6,245	9,735	710	20,699
55146	Isle of Wight County	69,901	—	32,924	29,994	132,819	35,413	55,157	85,981	3,912	180,463
55147	James City County	189,354	—	89,189	27,279	305,822	95,930	149,416	232,914	121,532	599,792
55148	King George County	64,246	—	30,261	109,618	204,125	32,548	50,696	79,026	112	162,382
55149	King and Queen County	15,590	—	7,343	31,039	53,972	7,898	12,301	19,176	25	39,400
55150	King William County	25,935	—	12,216	57,102	95,253	13,139	20,465	31,901	47	65,552

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55151	Lancaster County	24,600	—	11,587	13,094	49,281	12,463	19,411	30,259	6,672	68,805
55152	Lee County	26,297	—	12,386	22,481	61,164	13,323	20,751	32,347	6,895	73,316
55153	Loudoun County	1,333,936	—	628,304	2,587,045	4,549,285	675,793	1,052,584	1,640,801	44,228	3,413,406
55154	Louisa County	69,662	—	32,812	91,258	193,732	35,292	54,969	85,688	122	176,071
55155	Lunenburg County	11,242	—	5,295	12,452	28,989	5,695	8,871	13,828	7,728	36,122
55156	Madison County	26,431	—	12,449	30,743	69,623	13,390	20,856	32,511	45	66,802
55157	Mathews County	16,085	—	7,576	29,384	53,045	8,149	12,693	19,786	640	41,268
55158	Mecklenburg County	47,055	—	22,164	37,972	107,191	23,839	37,130	57,880	84	118,933
55159	Middlesex County	16,600	—	7,819	18,201	42,620	8,410	13,099	20,419	32	41,960
55160	Montgomery County	91,602	—	43,146	29,897	164,645	46,407	72,281	112,675	32,343	263,706
55162	Nelson County	21,949	—	10,338	12,688	44,975	11,120	17,320	26,999	3,690	59,129
55163	New Kent County	54,282	—	25,568	91,845	171,695	27,500	42,833	66,770	96	137,199
55165	Northampton County	45,958	—	21,647	28,806	96,411	23,283	36,265	56,531	785	116,864
55166	Northumberland County	23,675	—	11,151	23,707	58,533	11,994	18,682	29,122	48	59,846
55167	Nottoway County	17,563	—	8,273	8,959	34,795	8,898	13,859	21,604	6,468	50,829
55168	Orange County	56,657	—	26,686	42,054	125,397	28,703	44,707	69,690	6,701	149,801
55169	Page County	38,883	—	18,315	36,092	93,290	19,699	30,682	47,828	1,763	99,972
55170	Patrick County	30,102	—	14,178	16,042	60,322	15,250	23,753	37,027	13,681	89,711
55171	Pittsylvania County	80,160	—	37,757	104,937	222,854	40,610	63,253	98,601	23,573	226,037
55172	Powhatan County	45,873	—	21,607	63,021	130,501	23,240	36,197	56,425	1,876	117,738
55173	Prince Edward County	26,745	—	12,598	12,358	51,701	13,550	21,104	32,898	3,623	71,175
55174	Prince George County	66,601	—	31,370	42,070	140,041	33,741	52,554	81,923	19,944	188,162
55176	Prince William County	1,430,325	—	673,704	1,386,728	3,490,757	724,625	1,128,642	1,759,363	553,105	4,165,735
55177	County of Pulaski	69,586	—	32,776	100,749	203,111	35,253	54,909	85,594	122	175,878

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55178	Rappahannock County	15,904	—	7,491	14,114	37,509	8,057	12,550	19,563	2,748	42,918
55179	Richmond County	15,847	—	7,464	23,781	47,092	8,028	12,505	19,493	4,498	44,524
55180	Roanoke County	235,112	—	110,741	71,811	417,664	119,112	185,523	289,198	85,665	679,498
55181	Rockbridge County	37,205	—	17,524	41,367	96,096	18,849	29,358	45,764	10,695	104,666
55182	Rockingham County	142,194	—	66,976	122,426	331,596	72,038	112,203	174,905	255	359,401
55183	Russell County	29,253	—	13,779	9,709	52,741	14,820	23,083	35,983	14,705	88,591
55184	Scott County	31,036	—	14,618	34,536	80,190	15,723	24,490	38,176	5,386	83,775
55185	Shenandoah County	71,045	—	33,463	62,604	167,112	35,992	56,060	87,388	1,537	180,977
55186	Smyth County	39,560	—	18,634	31,371	89,565	20,042	31,216	48,661	10,542	110,461
55187	Southampton County	39,513	—	18,611	20,201	78,325	20,018	31,179	48,602	20,342	120,141
55188	Spotsylvania County	299,273	—	140,962	473,893	914,128	151,616	236,150	368,119	527	756,412
55189	Stafford County	309,675	—	145,862	450,884	906,421	156,886	244,359	380,914	538	782,697
55190	Surry County	21,959	—	10,343	16,965	49,267	11,125	17,327	27,010	4,368	59,830
55191	Sussex County	23,999	—	11,304	935	36,238	12,158	18,937	29,520	9,723	70,338
55192	Tazewell County	57,038	—	26,866	27,259	111,163	28,896	45,008	70,159	24,747	168,810
55193	Warren County	63,112	—	29,727	101,399	194,238	31,973	49,800	77,630	2,403	161,806
55195	Washington County	55,674	—	26,223	30,034	111,931	28,206	43,932	68,482	8,413	149,033
55196	Westmoreland County	36,423	—	17,156	60,139	113,718	18,453	28,741	44,802	62	92,058
55197	Wise County	57,972	—	27,306	57,999	143,277	29,370	45,745	71,309	14,843	161,267
55198	Wythe County	36,376	—	17,134	37,328	90,838	18,429	28,703	44,744	14,053	105,929
55199	York County	197,144	—	92,858	54,345	344,347	99,876	155,563	242,496	148,974	646,909
55201	City of Bristol	62,978	—	29,664	9,141	101,783	31,906	49,695	77,466	95,270	254,337
55202	City of Buena Vista	16,371	—	7,711	4,102	28,184	8,294	12,918	20,138	8,093	49,443
55203	Town of St. Paul	3,833	—	1,805	2,931	8,569	1,942	3,025	4,715	1,224	10,906

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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55204	Town of Clifton Forge	5,769	—	2,717	4,590	13,076	2,922	4,552	7,096	15,077	29,647
55206	City of Fredericksburg	126,719	—	59,687	72,863	259,269	64,198	99,992	155,870	7,419	327,479
55207	City of Hampton	412,376	—	194,235	7,679	614,290	208,916	325,398	507,241	400,387	1,441,942
55208	City of Harrisonburg	150,099	—	70,699	21,520	242,318	76,042	118,440	184,628	61,108	440,218
55209	City of Hopewell	86,596	—	40,788	9,735	137,119	43,871	68,331	106,517	81,337	300,056
55210	City of Lynchburg	259,388	—	122,176	—	381,564	131,410	204,678	319,059	150,871	806,018
55211	Town of Crewe	4,415	—	2,079	4,199	10,693	2,237	3,484	5,430	12,529	23,680
55212	City of Norfolk	162,161	—	76,380	397,961	636,502	82,153	127,958	199,465	63,673	473,249
55213	City of Petersburg	114,247	—	53,812	97,466	265,525	57,880	90,151	140,529	150,181	438,741
55214	City of Portsmouth	336,507	—	158,500	63,258	558,265	170,480	265,531	413,918	138,027	987,956
55215	City of Radford	55,617	—	26,197	45,377	127,191	28,177	43,887	68,412	4,490	144,966
55216	City of Richmond	109,604	—	51,625	—	161,229	55,527	86,486	134,818	208,648	485,479
55217	City of Roanoke	40,638	—	19,141	4,965	64,744	20,588	32,067	49,986	53,657	156,298
55218	Town of Craigsville	1,001	—	472	1,344	2,817	507	790	1,231	1,451	3,979
55219	City of Staunton	69,700	—	32,830	20,110	122,640	35,311	54,999	85,734	27,590	203,634
55220	City of Suffolk	318,076	—	149,818	28,808	496,702	161,142	250,987	391,247	123,284	926,660
55221	City of Williamsburg	52,499	—	24,728	29,136	106,363	26,597	41,426	64,576	27,721	160,320
55222	City of Winchester	129,465	—	60,980	52,329	242,774	65,589	102,159	159,248	33,871	360,867
55223	City of Martinsville	67,498	—	31,792	2,825	102,115	34,195	53,261	83,025	11,953	182,434
55224	City of Falls Church	5,950	—	2,802	5,061	13,813	3,014	4,695	7,319	10,322	25,350
55225	City of Colonial Heights	62,625	—	29,497	12,799	104,921	31,727	49,417	77,032	52,442	210,618
55226	Town of Front Royal	34,583	—	16,289	7,115	57,987	17,520	27,289	42,539	45,201	132,549
55229	Town of Chilhowie	4,920	—	2,317	7,960	15,197	2,493	3,882	6,052	235	12,662
55230	City of Covington	15,914	—	7,496	2,069	25,479	8,062	12,557	19,575	35,522	75,716

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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55231	Town of Floyd	1,106	—	521	2,904	4,531	560	873	1,360	4	2,797
55232	City of Franklin	34,030	—	16,029	18,479	68,538	17,240	26,853	41,859	54,436	140,388
55233	City of Chesapeake	792,057	—	373,070	56,063	1,221,190	401,269	624,997	974,265	195,152	2,195,683
55234	City of Virginia Beach	1,533,540	—	722,320	50,480	2,306,340	776,916	1,210,088	1,886,323	1,057,031	4,930,358
55235	City of Norton	17,439	—	8,214	16,629	42,282	8,835	13,761	21,451	2,710	46,757
55236	City of Manassas Park	50,135	—	23,614	50,338	124,087	25,399	39,560	61,668	8,198	134,825
55239	Town of Grottoes	4,205	—	1,981	13,932	20,118	2,130	3,318	5,172	8,340	18,960
55240	Town of Onley	658	—	310	1,576	2,544	333	519	809	9,726	11,387
55241	Town of West Point	8,276	—	3,898	9,143	21,317	4,193	6,531	10,180	800	21,704
55242	Town of South Hill	15,389	—	7,249	160,540	183,178	7,796	12,143	18,930	31	38,900
55245	Town of Scottsville	1,001	—	472	3,077	4,550	507	790	1,231	1,367	3,895
55246	Town of Burkeville	324	—	153	202	679	164	256	399	2,103	2,922
55247	Town of Madison	439	—	207	2,580	3,226	222	346	540	102	1,210
55250	Town of Rich Creek	1,058	—	499	5,671	7,228	536	835	1,302	476	3,149
55252	Town of Windsor	3,175	—	1,496	3,348	8,019	1,609	2,505	3,906	2,081	10,101
55254	Town of Stephens City	2,203	—	1,037	6,818	10,058	1,116	1,738	2,709	4,163	9,726
55257	Town of Lebanon	9,468	—	4,460	992	14,920	4,797	7,471	11,646	13,284	37,198
55258	City of Newport News	420,118	—	197,882	1,063,351	1,681,351	212,839	331,507	516,764	736	1,061,846
55260	Town of Haymarket	3,108	—	1,464	3,823	8,395	1,575	2,453	3,823	1,393	9,244
55261	Town of Lovettsville	2,317	—	1,091	3,043	6,451	1,174	1,828	2,850	6,637	12,489
55264	Town of Eastville	1,411	—	665	12,524	14,600	715	1,114	1,736	6	3,571
55300	Town of Abingdon	18,622	—	8,771	—	27,393	9,434	14,694	22,906	85,025	132,059
55301	Town of Dumfries	8,810	—	4,150	31,355	44,315	4,463	6,952	10,837	4,720	26,972
55302	Town of Iron Gate	229	—	108	118	455	116	181	281	197	775

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55303	Town of Montross	420	—	198	294	912	213	331	516	714	1,774
55304	Town of South Boston	15,590	—	7,343	4,122	27,055	7,898	12,301	19,176	8,731	48,106
55305	Town of Gretna	2,355	—	1,109	1,096	4,560	1,193	1,858	2,897	499	6,447
55306	Town of Remington	915	—	431	1,397	2,743	464	722	1,126	530	2,842
55307	City of Lexington	23,313	—	10,981	5,690	39,984	11,811	18,396	28,676	18,094	76,977
55308	City of Waynesboro	62,540	—	29,457	11,662	103,659	31,684	49,349	76,926	67,001	224,960
55309	Town of Colonial Beach	11,242	—	5,295	26,270	42,807	5,695	8,871	13,828	2,791	31,185
55310	Town of Smithfield	14,503	—	6,831	6,143	27,477	7,347	11,444	17,839	9,376	46,006
55311	Town of Brookneal	1,192	—	561	1,381	3,134	604	940	1,466	4,776	7,786
55312	Town of Hamilton	572	—	269	396	1,237	290	451	704	8,114	9,559
55313	City of Galax	31,656	—	14,910	16,442	63,008	16,037	24,979	38,938	11,852	91,806
55314	Town of Jonesville	1,335	—	629	—	1,964	676	1,053	1,642	5,814	9,185
55315	Town of Wytheville	35,956	—	16,936	39,044	91,936	18,216	28,372	44,228	19,839	110,655
55317	Town of Vienna	59,336	—	27,948	10,059	97,343	30,060	46,821	72,986	47,055	196,922
55318	Town of Vinton	14,302	—	6,737	10,865	31,904	7,246	11,286	17,593	43,215	79,340
55319	City of Emporia	23,589	—	11,111	12,391	47,091	11,951	18,614	29,016	10,242	69,823
55320	Town of Culpeper	50,039	—	23,569	37,430	111,038	25,351	39,485	61,551	15,872	142,259
55321	Town of Woodstock	13,320	—	6,274	4,152	23,746	6,748	10,511	16,385	10,727	44,371
55322	Town of Glasgow	934	—	440	592	1,966	473	737	1,149	292	2,651
55323	Town of Marion	16,162	—	7,612	11,547	35,321	8,188	12,753	19,880	18,603	59,424
55324	Town of Altavista	10,536	—	4,963	9,155	24,654	5,338	8,314	12,960	17,951	44,563
55325	Town of Herndon	80,799	—	38,057	3,855	122,711	40,934	63,757	99,386	51,838	255,915
55326	Town of Pearisburg	6,665	—	3,139	2,763	12,567	3,377	5,259	8,198	3,764	20,598
55329	Town of Leesburg	126,281	—	59,480	62,719	248,480	63,976	99,646	155,331	5,887	324,840

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55330	Town of Chatham	1,421	—	669	1,767	3,857	720	1,121	1,748	13,530	17,119
55331	Town of Bowling Green	2,412	—	1,136	8,458	12,006	1,222	1,904	2,967	3,322	9,415
55332	City of Manassas	148,125	—	69,769	50,801	268,695	75,043	116,883	182,200	85,459	459,585
55334	Town of Boydton	1,097	—	516	1,420	3,033	556	865	1,349	1,198	3,968
55335	City of Salem	112,302	—	52,896	26,490	191,688	56,894	88,616	138,137	63,613	347,260
55336	Town of McKenney	219	—	103	473	795	111	173	270	59	613
55338	Town of Quantico	439	—	207	435	1,081	222	346	540	2,188	3,296
55339	Town of Halifax	1,831	—	862	2,487	5,180	927	1,445	2,252	633	5,257
55340	Town of Blacksburg	66,907	—	31,514	4,159	102,580	33,896	52,795	82,298	104,122	273,111
55341	Town of Chincoteague	10,097	—	4,756	3,460	18,313	5,116	7,968	12,420	4,400	29,904
55342	Town of Lawrenceville	4,920	—	2,317	5,679	12,916	2,493	3,882	6,052	4,263	16,690
55343	Town of Amherst	4,624	—	2,178	4,807	11,609	2,343	3,649	5,688	832	12,512
55344	Town of Stanley	3,251	—	1,531	3,938	8,720	1,647	2,566	3,999	3,370	11,582
55345	Town of Hillsville	7,351	—	3,463	3,661	14,475	3,724	5,801	9,043	5,006	23,574
55346	Town of Elkton	5,702	—	2,686	5,130	13,518	2,889	4,499	7,014	293	14,695
55347	Town of Bridgewater	10,498	—	4,945	1,616	17,059	5,318	8,284	12,913	21,138	47,653
55348	Town of Purcellville	26,135	—	12,310	24,483	62,928	13,241	20,623	32,147	5,647	71,658
55349	Town of Timberville	3,347	—	1,576	1,800	6,723	1,696	2,641	4,117	180	8,634
55350	Town of Wise	9,831	—	4,630	9,426	23,887	4,980	7,757	12,092	15,503	40,332
55351	Town of New Market	4,682	—	2,205	6,935	13,822	2,372	3,694	5,759	181	12,006
55353	Town of Rocky Mount	13,482	—	6,350	9,035	28,867	6,830	10,639	16,584	18,494	52,547
55355	Town of Luray	9,687	—	4,563	1,984	16,234	4,908	7,644	11,916	4,935	29,403
55357	Town of Strasburg	12,968	—	6,108	4,156	23,232	6,570	10,232	15,951	20,537	53,290
55358	Town of Appomattox	3,824	—	1,801	23,609	29,234	1,937	3,017	4,703	—	9,657

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55359	Town of Clarksville	4,739	—	2,232	4,458	11,429	2,401	3,739	5,829	6	11,975
55360	Town of Dublin	5,359	—	2,524	9,512	17,395	2,715	4,228	6,591	1,556	15,090
55361	Town of Middleburg	4,901	—	2,308	7,237	14,446	2,483	3,867	6,028	4,178	16,556
55363	Town of Chase City	5,359	—	2,524	1,892	9,775	2,715	4,228	6,591	5,679	19,213
55364	Town of Bedford	19,375	—	9,126	7,604	36,105	9,816	15,288	23,832	10,691	59,627
55365	City of Poquoson	30,674	—	14,448	4,080	49,202	15,540	24,204	37,730	8,864	86,338
55366	Town of Ashland	16,000	—	7,536	7,404	30,940	8,106	12,625	19,680	12,834	53,245
55367	Town of Broadway	5,235	—	2,466	3,391	11,092	2,652	4,131	6,439	11	13,233
55368	Town of Berryville	7,809	—	3,678	4,088	15,575	3,956	6,162	9,606	1,307	21,031
55370	Town of Urbanna	296	—	139	807	1,242	150	233	364	2,972	3,719
55371	Town of Bluefield	11,566	—	5,448	3,051	20,065	5,859	9,126	14,227	6,022	35,234
55372	Town of Weber City	830	—	391	2,469	3,690	420	655	1,020	1,541	3,636
55374	Town of Hurt	915	—	431	6,111	7,457	464	722	1,126	3,413	5,725
55376	Town of Coeburn	3,414	—	1,608	701	5,723	1,729	2,694	4,199	2,989	11,611
55377	Town of Dayton	3,728	—	1,756	4,859	10,343	1,889	2,942	4,586	5,025	14,442
55378	Town of Courtland	496	—	234	2	732	251	391	610	59	1,311
55379	Town of Cape Charles	6,598	—	3,108	2,622	12,328	3,343	5,206	8,116	4,242	20,907
55381	Town of Warsaw	3,213	—	1,513	3,461	8,187	1,628	2,536	3,952	828	8,944
55382	Town of Grundy	2,346	—	1,105	1,340	4,791	1,188	1,851	2,885	13,691	19,615
55383	Town of Warrenton	30,788	—	14,502	24,017	69,307	15,598	24,294	37,871	8,334	86,097
55384	Town of Louisa	2,594	—	1,222	1,532	5,348	1,314	2,046	3,190	8,218	14,768
55385	Town of Kenbridge	2,403	—	1,132	4,140	7,675	1,217	1,896	2,956	1,580	7,649
55386	Town of Mt. Jackson	4,243	—	1,999	5,593	11,835	2,150	3,348	5,219	2,404	13,121
55387	Town of Pulaski	18,155	—	8,551	1,316	28,022	9,197	14,325	22,331	28,658	74,511

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55389	Town of Pembroke	1,278	—	602	2,497	4,377	647	1,008	1,572	1,809	5,036
55390	Town of Parksley	906	—	427	4,804	6,137	459	715	1,114	5,194	7,482
55391	Town of Onancock	2,460	—	1,159	727	4,346	1,246	1,941	3,026	6,677	12,890
55392	Town of Victoria	2,346	—	1,105	161	3,612	1,188	1,851	2,885	2,315	8,239
55393	Town of Shenandoah	4,005	—	1,886	5,544	11,435	2,029	3,160	4,926	210	10,325
55395	Town of Round Hill	4,119	—	1,940	8,608	14,667	2,087	3,250	5,067	7,145	17,549
55396	Town of Kilmarnock	4,272	—	2,012	4,110	10,394	2,164	3,371	5,254	3,253	14,042
55397	Town of Orange	10,593	—	4,990	6,084	21,667	5,367	8,359	13,030	14,786	41,542
55399	Town of Blackstone	12,167	—	5,731	24,901	42,799	6,164	9,600	14,965	3,387	34,116
55401	Southeastern Virginia Public Service Authority	26,078	—	12,283	—	38,361	13,212	20,578	32,077	33,440	99,307
55402	Pittsylvania County Service Authority	—	—	—	2,798	2,798	—	—	—	21,413	21,413
55403	Rappahannock Area Youth Services & Group Home Commission	2,393	—	1,127	1,412	4,932	1,212	1,888	2,944	3,920	9,964
55404	Appomattox Regional Library	3,518	—	1,657	3,204	8,379	1,782	2,776	4,328	1,296	10,182
55405	Staunton Redevelopment & Housing Authority	2,126	—	1,002	2,171	5,299	1,077	1,678	2,615	828	6,198
55408	Charles Pinckney Jones Memorial Library	458	—	216	414	1,088	232	361	563	238	1,394
55409	Southside Regional Juvenile Group Home Commission	601	—	283	1	885	304	474	739	117	1,634
55411	Hampton Roads Sanitation District	240,366	—	113,216	53,615	407,197	121,773	189,668	295,661	155,761	762,863
55412	Peninsula Airport Commission	10,984	—	5,174	8,974	25,132	5,565	8,667	13,511	16,225	43,968
55413	Richmond Redevelopment & Housing Authority	39,103	—	18,418	38,430	95,951	19,810	30,855	48,098	65,619	164,382
55415	Chesapeake Redevelopment & Housing Authority	9,964	—	4,693	1,375	16,032	5,048	7,862	12,256	4,891	30,057
55417	Norfolk Airport Authority	56,428	—	26,578	4,586	87,592	28,587	44,526	69,409	33,078	175,600
55418	Charlottesville Redevelopment & Housing Authority	2,632	—	1,240	10,657	14,529	1,333	2,077	3,237	11,269	17,916

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55419	Hampton Redevelopment & Housing Authority	12,824	—	6,041	1,282	20,147	6,497	10,120	15,775	19,248	51,640
55420	Loudoun County Sanitation Authority	116,545	—	54,895	77,947	249,387	59,044	91,964	143,356	11,584	305,948
55421	Danville Redevelopment & Housing Authority	6,303	—	2,969	3,421	12,693	3,193	4,973	7,752	8,712	24,630
55422	NRV Regional Water Authority	6,169	—	2,906	8,048	17,123	3,125	4,868	7,588	4,994	20,575
55423	Northern Virginia Juvenile Detention Home	12,500	—	5,888	4,104	22,492	6,333	9,864	15,376	90,025	121,598
55425	Colonial Services Board	41,363	—	19,482	4,448	65,293	20,955	32,638	50,878	38,630	143,101
55426	Blacksburg-VPI Sanitation Authority	4,052	—	1,909	1	5,962	2,053	3,198	4,985	8,134	18,370
55427	Potomac River Fisheries Commission	1,325	—	624	1,459	3,408	671	1,046	1,630	1,237	4,584
55428	Chesapeake Bay Bridge & Tunnel District	36,910	—	17,385	2,863	57,158	18,699	29,125	45,401	35,916	129,141
55429	Alexandria Redevelopment & Housing Authority	20,548	—	9,678	893	31,119	10,410	16,214	25,275	34,011	85,910
55430	Albemarle County Service Authority	21,997	—	10,361	19,543	51,901	11,144	17,357	27,057	36	55,594
55431	Franklin Redevelopment & Housing Authority	543	—	256	4,056	4,855	275	429	669	18,898	20,271
55432	Bristol Redevelopment & Housing Authority	4,958	—	2,335	1,048	8,341	2,512	3,912	6,099	4,129	16,652
55433	Norfolk Redevelopment & Housing Authority	53,377	—	25,141	2,932	81,450	27,041	42,118	65,655	170,779	305,593
55435	Richmond Metropolitan Authority	13,606	—	6,409	468	20,483	6,893	10,737	16,736	63,432	97,798
55436	Riverside Regional Jail	50,955	—	24,000	17,956	92,911	25,814	40,207	62,676	241,939	370,636
55439	Rappahannock-Rapidan Planning District Commission	1,764	—	831	2,654	5,249	894	1,392	2,170	1,819	6,275
55440	Shenandoah Valley Juvenile Detention Home	11,633	—	5,479	5,881	22,993	5,893	9,179	14,309	47,711	77,092
55443	Bedford Public Library	3,061	—	1,442	99	4,602	1,551	2,415	3,765	1,779	9,510
55445	Chesterfield County Health Center Commission	29,053	—	13,684	26,484	69,221	14,719	22,925	35,736	59,268	132,648
55446	Washington County Service Authority	17,573	—	8,277	5,753	31,603	8,903	13,866	21,615	10,653	55,037
55447	Rappahannock Area Community Services Board	101,843	—	47,969	42,956	192,768	51,595	80,362	125,271	22,895	280,123
55449	Hampton Roads Planning District Commission	15,075	—	7,100	2,564	24,739	7,637	11,895	18,543	17,941	56,016
55450	Meherrin Regional Library	1,154	—	543	759	2,456	584	910	1,419	2,714	5,627

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55453	Rockbridge Area Community Services Board	15,818	—	7,451	7,440	30,709	8,014	12,482	19,457	49,690	89,643
55454	Greensville/Emporia Department of Social Services	5,473	—	2,578	3,813	11,864	2,773	4,319	6,732	2,489	16,313
55455	James City Service Authority	22,788	—	10,734	17,150	50,672	11,545	17,982	28,031	1,131	58,689
55456	Accomack-Northampton Planning District Commission	3,309	—	1,558	862	5,729	1,676	2,611	4,070	3,503	11,860
55457	Harrisonburg/Rockingham Sewer Authority	8,076	—	3,804	3,955	15,835	4,091	6,373	9,934	1,594	21,992
55458	Wytheville Redevelopment & Housing Authority	2,384	—	1,123	1,059	4,566	1,208	1,881	2,932	461	6,482
55459	Waynesboro Redevelopment and Housing Authority	3,461	—	1,630	1,471	6,562	1,753	2,731	4,257	4,743	13,484
55460	Region Ten Community Services Board	88,036	—	41,466	32,507	162,009	44,600	69,468	108,288	236,712	459,068
55462	LENOWISCO Planning District Commission	1,325	—	624	1,140	3,089	671	1,046	1,630	1,790	5,137
55465	Rivanna Water & Sewer Authority	27,537	—	12,970	32,360	72,867	13,951	21,729	33,872	50	69,602
55466	Appomattox River Water Authority	6,636	—	3,126	1,107	10,869	3,362	5,237	8,163	9,214	25,976
55467	Campbell County Utilities and Service Authority	6,341	—	2,987	3,432	12,760	3,212	5,003	7,799	2,848	18,862
55469	Eastern Shore Community Services Board	20,672	—	9,737	1,585	31,994	10,473	16,312	25,427	50,050	102,262
55470	ANCHOR Commission	877	—	413	1,594	2,884	444	692	1,079	3,040	5,255
55471	Horizon Behavioral Health	94,863	—	44,682	—	139,545	48,059	74,855	116,686	423,927	663,527
55472	District 19 Community Services Board	39,465	—	18,589	3,592	61,646	19,994	31,141	48,544	50,935	150,614
55473	Hampton Roads Transit	83,831	—	39,486	22,644	145,961	42,470	66,150	103,116	49,460	261,196
55474	Upper Occoquan Sewage Authority	63,255	—	29,794	9,746	102,795	32,046	49,913	77,806	84,003	243,768
55475	New River Valley Juvenile Detention Home	3,232	—	1,522	1,218	5,972	1,638	2,551	3,976	6,115	14,280
55477	Frederick County Sanitation Authority	20,681	—	9,741	33,462	63,884	10,477	16,319	25,439	353	52,588
55479	Cumberland Mountain Community Services	49,229	—	23,187	19,928	92,344	24,940	38,846	60,554	71,685	196,025
55482	Middle Peninsula/Northern Neck Public Service Auth	50,707	—	23,884	3,740	78,331	25,689	40,012	62,372	173,696	301,769

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55483	Rockbridge County Public Service Authority	1,745	—	822	119	2,686	884	1,377	2,146	3,283	7,690
55484	Danville-Pittsylvania Mental Health Services Board	47,751	—	22,491	20,058	90,300	24,191	37,679	58,736	31,420	152,026
55485	Crater Youth Care Commission	5,416	—	2,551	198	8,165	2,744	4,274	6,662	11,802	25,482
55486	Hampton Roads Workforce Council	16,305	—	7,680	90,247	114,232	8,260	12,866	20,056	3,731	44,913
55487	Capital Regional Airport Commission	32,428	—	15,274	11,392	59,094	16,429	25,589	39,888	115,535	197,441
55488	Northwestern Community Services Board	44,566	—	20,991	84,526	150,083	22,578	35,166	54,818	18,084	130,646
55489	Harrisonburg-Rockingham Community Services Board	36,538	—	17,210	47,712	101,460	18,511	28,831	44,943	67	92,352
55491	Middle Peninsula Regional Security Center	15,838	—	7,460	17,175	40,473	8,024	12,497	19,481	233	40,235
55492	Northern Neck Planning District Commission	1,669	—	786	2,087	4,542	845	1,317	2,052	2	4,216
55493	Planning District One Community Services Board	1,468	—	692	2,380	4,540	744	1,159	1,806	159	3,868
55494	Rockbridge Area Social Services Board	5,216	—	2,457	9,028	16,701	2,642	4,116	6,415	2,573	15,746
55495	Dinwiddie County Water Authority	2,431	—	1,145	1,552	5,128	1,232	1,919	2,991	3,348	9,490
55496	Rappahannock Rapidan Community Services	54,988	—	25,900	47,412	128,300	27,858	43,390	67,638	14,132	153,018
55498	Valley Community Services Board	38,435	—	18,104	1,107	57,646	19,472	30,329	47,277	136,551	233,629
55499	Eastern Shore Public Library	1,402	—	660	3,263	5,325	710	1,106	1,724	319	3,859
55500	Alexandria City Public Schools	36,137	—	17,021	10,937	64,095	18,308	28,515	44,451	45,359	136,633
55501	Albemarle County Public Schools	48,571	—	22,878	149,308	220,757	24,607	38,326	59,744	25,784	148,461
55502	Alleghany Highlands Public Schools	8,457	—	3,984	—	12,441	4,285	6,674	10,403	7,827	29,189
55503	Charlottesville City Public Schools	9,449	—	4,451	1,168	15,068	4,787	7,456	11,623	9,830	33,696
55504	Amherst County Public Schools	12,090	—	5,695	4,813	22,598	6,125	9,540	14,872	14,717	45,254
55505	Appomattox County Public Schools	3,499	—	1,648	3,820	8,967	1,773	2,761	4,304	2,571	11,409
55506	Arlington County Public Schools	113,761	—	53,583	72,728	240,072	57,633	89,767	139,931	16,207	303,538
55507	Augusta County Public Schools	13,501	—	6,359	7,993	27,853	6,840	10,654	16,607	3,624	37,725

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55508	Bath County Public Schools	2,841	—	1,338	2	4,181	1,440	2,242	3,495	4,806	11,983
55509	Bedford County Public Schools	24,448	—	11,515	6,473	42,436	12,386	19,291	30,072	32,158	93,907
55510	Bland County Public Schools	1,049	—	494	117	1,660	531	828	1,290	9,698	12,347
55511	Botetourt County Public Schools	12,348	—	5,816	5,885	24,049	6,256	9,743	15,188	14,562	45,749
55512	Norfolk Public Schools	75,602	—	35,610	4,228	115,440	38,301	59,656	92,994	131,081	322,032
55513	Petersburg City Public Schools	13,435	—	6,328	23,752	43,515	6,806	10,601	16,525	5,429	39,361
55514	Buckingham County Public Schools	4,100	—	1,931	706	6,737	2,077	3,235	5,043	1,981	12,336
55515	Radford City Public Schools	1,487	—	701	—	2,188	754	1,174	1,830	2,866	6,624
55516	Caroline County Public Schools	6,817	—	3,211	10,056	20,084	3,454	5,380	8,386	10,779	27,999
55517	Carroll County Public Schools	9,077	—	4,276	—	13,353	4,599	7,163	11,165	15,490	38,417
55518	Charles City County Public Schools	1,335	—	629	1,405	3,369	676	1,053	1,642	1,364	4,735
55519	Charlotte County Public Schools	2,651	—	1,249	604	4,504	1,343	2,092	3,260	5,439	12,134
55520	Chesterfield County Public Schools	106,867	—	50,336	266,136	423,339	54,141	84,327	131,452	108,686	378,606
55521	Clarke County Public Schools	2,155	—	1,015	1	3,171	1,092	1,700	2,651	12,684	18,127
55522	Winchester City Public Schools	12,281	—	5,785	13,636	31,702	6,222	9,691	15,106	2,830	33,849
55523	Culpeper County Public Schools	21,072	—	9,925	3,018	34,015	10,676	16,628	25,920	18,829	72,053
55524	Cumberland County Public Schools	2,908	—	1,370	314	4,592	1,473	2,295	3,577	5,386	12,731
55525	Dickenson County Public Schools	5,874	—	2,767	292	8,933	2,976	4,635	7,225	8,295	23,131
55526	Dinwiddie County Public Schools	9,163	—	4,316	5,612	19,091	4,642	7,230	11,271	8,873	32,016
55528	Essex County Public Schools	2,622	—	1,235	495	4,352	1,328	2,069	3,225	5,213	11,835
55530	Covington City Public Schools	1,983	—	934	2,899	5,816	1,005	1,565	2,440	1,678	6,688
55531	Floyd County Public Schools	7,609	—	3,584	591	11,784	3,855	6,004	9,359	3,606	22,824
55532	Fluvanna County Public Schools	9,726	—	4,581	3,767	18,074	4,927	7,674	11,963	20,084	44,648
55533	Chesapeake City Public Schools	95,874	—	45,158	—	141,032	48,571	75,652	117,929	129,376	371,528

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55534	Virginia Beach City Public Schools	218,274	—	102,810	43,314	364,398	110,581	172,236	268,486	121,375	672,678
55535	Giles County Public Schools	2,851	—	1,343	9,003	13,197	1,444	2,250	3,507	1,481	8,682
55536	Gloucester County Public Schools	16,305	—	7,680	17,682	41,667	8,260	12,866	20,056	18,818	60,000
55537	Goochland County Public Schools	5,540	—	2,609	20,632	28,781	2,807	4,371	6,814	1,424	15,416
55538	Grayson County Public Schools	4,205	—	1,981	1,948	8,134	2,130	3,318	5,172	8,377	18,997
55539	Greene County Public Schools	8,124	—	3,826	6,945	18,895	4,116	6,410	9,993	12,035	32,554
55540	Greensville County Public Schools	4,176	—	1,967	2,236	8,379	2,116	3,295	5,137	6,708	17,256
55541	Halifax County Public Schools	7,800	—	3,674	11,652	23,126	3,951	6,154	9,594	15,773	35,472
55542	Hanover County Public Schools	22,235	—	10,473	—	32,708	11,265	17,546	27,351	45,890	102,052
55543	Henrico County Public Schools	2,717	—	1,280	1,497	5,494	1,377	2,144	3,343	9,760	16,624
55544	Henry County Public Schools	15,561	—	7,329	2,374	25,264	7,883	12,279	19,141	26,810	66,113
55545	Highland County Public Schools	973	—	458	2	1,433	493	767	1,196	2,400	4,856
55546	Isle of Wight County Public Schools	8,362	—	3,939	32,582	44,883	4,236	6,598	10,286	32,309	53,429
55548	King George County Public Schools	12,653	—	5,960	5,757	24,370	6,410	9,984	15,564	5,838	37,796
55549	King and Queen County Public Schools	3,728	—	1,756	6,303	11,787	1,889	2,942	4,586	3,233	12,650
55550	King William County Public Schools	6,198	—	2,919	19,721	28,838	3,140	4,890	7,623	18,978	34,631
55551	Lancaster County Public Schools	3,518	—	1,657	176	5,351	1,782	2,776	4,328	8,164	17,050
55552	Lee County Public Schools	10,355	—	4,877	13,103	28,335	5,246	8,171	12,737	7,160	33,314
55553	Loudoun County Public Schools	339,872	—	160,085	502,306	1,002,263	172,185	268,187	418,058	4,539	862,969
55554	Louisa County Public Schools	17,725	—	8,349	8,045	34,119	8,980	13,987	21,803	16,054	60,824
55555	Lunenburg County Public Schools	2,975	—	1,401	157	4,533	1,507	2,347	3,659	2,794	10,307
55556	Madison County Public Schools	3,881	—	1,828	2,063	7,772	1,966	3,062	4,773	3,502	13,303
55557	Mathews County Public Schools	4,176	—	1,967	4,283	10,426	2,116	3,295	5,137	3,057	13,605
55558	Mecklenburg County Public Schools	7,151	—	3,368	25,012	35,531	3,623	5,643	8,796	7,100	25,162

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55559	Middlesex County Public Schools	2,155	—	1,015	526	3,696	1,092	1,700	2,651	2,110	7,553
55560	Montgomery County Public Schools	21,139	—	9,957	14,078	45,174	10,709	16,680	26,002	56,669	110,060
55562	Nelson County Public Schools	6,255	—	2,946	1	9,202	3,169	4,936	7,694	18,905	34,704
55563	New Kent County Public Schools	6,550	—	3,085	3,862	13,497	3,319	5,169	8,057	1,917	18,462
55565	Northampton County Public Schools	4,367	—	2,057	1,941	8,365	2,212	3,446	5,372	6,838	17,868
55566	Northumberland County Public Schools	2,231	—	1,051	1,177	4,459	1,130	1,761	2,744	14,315	19,950
55567	Nottoway County Public Schools	4,005	—	1,886	1	5,892	2,029	3,160	4,926	7,030	17,145
55568	Orange County Public Schools	15,571	—	7,334	21,421	44,326	7,888	12,286	19,152	17,927	57,253
55569	Page County Public Schools	8,238	—	3,880	3,178	15,296	4,174	6,501	10,133	11,888	32,696
55570	Patrick County Public Schools	8,515	—	4,011	5,414	17,940	4,314	6,719	10,473	6,571	28,077
55571	Pittsylvania County Public Schools	13,931	—	6,561	15,301	35,793	7,057	10,992	17,135	14,403	49,587
55572	Powhatan County Public Schools	9,773	—	4,603	22,304	36,680	4,951	7,712	12,022	6,595	31,280
55573	Prince Edward County Public Schools	2,813	—	1,325	1,632	5,770	1,425	2,220	3,460	5,026	12,131
55574	Prince George County Public Schools	22,750	—	10,716	34,725	68,191	11,526	17,952	27,984	11,465	68,927
55576	Prince William County Public Schools	272,632	—	128,414	5,360	406,406	138,120	215,129	335,350	195,077	883,676
55577	Pulaski County Public Schools	10,965	—	5,165	4,001	20,131	5,555	8,652	13,488	8,053	35,748
55578	Rappahannock County Public Schools	3,385	—	1,594	628	5,607	1,715	2,671	4,164	318	8,868
55579	Richmond County Public Schools	391	—	184	1,001	1,576	198	308	481	512	1,499
55580	Roanoke County Public Schools	13,959	—	6,575	4,943	25,477	7,072	11,015	17,170	17,798	53,055
55581	Rockbridge County Public Schools	5,502	—	2,591	—	8,093	2,787	4,341	6,767	12,374	26,269
55582	Rockingham County Public Schools	38,016	—	17,906	3,295	59,217	19,259	29,998	46,761	30,413	126,431
55583	Russell County Public Schools	10,927	—	5,147	—	16,074	5,536	8,622	13,441	24,552	52,151
55584	Scott County Public Schools	11,289	—	5,317	5,649	22,255	5,719	8,908	13,886	4,069	32,582
55585	Shenandoah County Public Schools	16,543	—	7,792	—	24,335	8,381	13,054	20,349	18,690	60,474

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		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55586	Smyth County Public Schools	9,993	—	4,707	4,473	19,173	5,062	7,885	12,291	12,710	37,948
55587	Southampton County Public Schools	3,709	—	1,747	2,014	7,470	1,879	2,927	4,562	6,964	16,332
55588	Spotsylvania County Public Schools	44,509	—	20,964	7,300	72,773	22,549	35,121	54,748	39,556	151,974
55589	Stafford County Public Schools	55,207	—	26,003	153,270	234,480	27,969	43,563	67,907	15,722	155,161
55590	Surry County Public Schools	4,558	—	2,147	1,297	8,002	2,309	3,596	5,606	3,481	14,992
55591	Sussex County School Board	4,167	—	1,963	236	6,366	2,111	3,288	5,125	4,290	14,814
55592	Tazewell County Public Schools	16,772	—	7,900	10,475	35,147	8,497	13,234	20,630	28,653	71,014
55593	Warren County Public Schools	6,722	—	3,166	—	9,888	3,406	5,304	8,269	27,853	44,832
55595	Washington County Public Schools	12,138	—	5,717	1,212	19,067	6,149	9,578	14,930	16,840	47,497
55596	Westmoreland County Public Schools	3,108	—	1,464	98	4,670	1,575	2,453	3,823	5,094	12,945
55597	Wise County Public Schools	7,800	—	3,674	4,993	16,467	3,951	6,154	9,594	4,563	24,262
55598	Wythe County Public Schools	6,522	—	3,072	1,251	10,845	3,304	5,146	8,022	4,358	20,830
55599	York County Public Schools	28,824	—	13,577	—	42,401	14,603	22,745	35,455	39,519	112,322
55600	Accomack County Public Schools	13,845	—	6,521	13,889	34,255	7,014	10,925	17,030	20,129	55,098
55601	Bristol VA Public Schools	5,616	—	2,645	18,486	26,747	2,845	4,432	6,908	12	14,197
55602	Buena Vista City Public Schools	1,754	—	826	1,257	3,837	889	1,384	2,158	1,884	6,315
55603	Amelia County Public Schools	3,108	—	1,464	—	4,572	1,575	2,453	3,823	12,398	20,249
55605	Danville City Public Schools	11,575	—	5,452	16,027	33,054	5,864	9,134	14,238	424	29,660
55606	Franklin City Public Schools	3,089	—	1,455	11,131	15,675	1,565	2,438	3,800	8	7,811
55608	Harrisonburg City Public Schools	11,156	—	5,255	8,012	24,423	5,652	8,803	13,722	3,685	31,862
55609	Hopewell City Public Schools	10,813	—	5,093	11,506	27,412	5,478	8,532	13,300	6,517	33,827
55610	Lynchburg City Public Schools	19,289	—	9,085	14,537	42,911	9,772	15,221	23,727	10,317	59,037
55611	Fauquier County Public Schools	37,272	—	17,556	25,381	80,209	18,883	29,411	45,846	31,838	125,978
55612	Brunswick County Public Schools	5,015	—	2,362	1,576	8,953	2,541	3,958	6,169	7,618	20,286

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55614	Portsmouth City Public Schools	32,037	—	15,090	—	47,127	16,231	25,280	39,407	73,953	154,871
55615	Campbell County Public Schools	16,867	—	7,945	8,474	33,286	8,545	13,310	20,748	32	42,635
55616	Richmond Public Schools	52,986	—	24,957	51,816	129,759	26,843	41,810	65,175	33,228	167,056
55617	Roanoke City Schools	20,920	—	9,853	31,452	62,225	10,598	16,507	25,732	6,742	59,579
55619	Staunton City Public Schools	6,150	—	2,897	8,474	17,521	3,116	4,853	7,565	1,447	16,981
55620	Suffolk City Public Schools	39,713	—	18,705	80,380	138,798	20,119	31,337	48,849	14,751	115,056
55622	Craig County Public Schools	1,316	—	620	—	1,936	667	1,038	1,619	2,184	5,508
55623	Martinsville City Public Schools	2,107	—	993	4,237	7,337	1,068	1,663	2,592	5,792	11,115
55624	Appomattox Regional Governor's School	496	—	234	394	1,124	251	391	610	275	1,527
55625	Colonial Heights City Public Schools	5,969	—	2,811	800	9,580	3,024	4,710	7,342	4,496	19,572
55632	Manassas City Public Schools	17,458	—	8,223	9,662	35,343	8,845	13,776	21,475	11,258	55,354
55633	Franklin County Public Schools	25,859	—	12,180	608	38,647	13,100	20,405	31,807	17,771	83,083
55634	Frederick County Public Schools	45,577	—	21,467	10,627	77,671	23,090	35,964	56,062	3,113	118,229
55635	Salem City Public Schools	6,360	—	2,996	6,442	15,798	3,222	5,018	7,823	4,218	20,281
55636	Manassas Park City Public Schools	6,579	—	3,099	2,201	11,879	3,333	5,191	8,093	2,340	18,957
55637	Newport News Public Schools	56,323	—	26,529	90,087	172,939	28,534	44,443	69,280	1,870	144,127
55638	Town of West Point Public Schools	1,735	—	817	18,049	20,601	879	1,369	2,135	—	4,383
55708	Waynesboro City Public Schools	4,710	—	2,219	6,310	13,239	2,386	3,717	5,794	8	11,905
55710	Valley Vocational-Technical Center	381	—	180	941	1,502	193	301	469	397	1,360
55711	New Horizons Regional Education Center	1,659	—	781	1,818	4,258	841	1,309	2,041	4	4,195
55713	Galax City Public Schools	3,366	—	1,585	10,604	15,555	1,705	2,656	4,140	715	9,216
55714	Norton City Public Schools	1,783	—	840	7,442	10,065	903	1,407	2,193	5	4,508
55802	Williamsburg-James City County Public Schools	25,897	—	12,198	9,915	48,010	13,120	20,435	31,854	31,836	97,245
55803	Poquoson City Public Schools	2,288	—	1,078	395	3,761	1,159	1,806	2,815	4,213	9,993

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55806	Fredericksburg City Public Schools	7,075	—	3,332	7,244	17,651	3,584	5,583	8,702	1,757	19,626
55807	Hampton City Public Schools	19,041	—	8,969	13,464	41,474	9,647	15,025	23,422	25,699	73,793
55813	Buchanan County Public Schools	9,430	—	4,442	2,081	15,953	4,777	7,441	11,599	13,007	36,824
55814	Jackson River Technical Center	305	—	144	238	687	155	241	375	515	1,286
55815	Northern Neck Regional Vocational Center	172	—	81	2	255	87	135	211	80	513
55854	Orange County Broadband Authority	3,013	—	1,419	37,193	41,625	1,526	2,378	3,706	2	7,612
55856	Blue Ridge Resource Authority	1,554	—	732	19,100	21,386	787	1,226	1,912	3,652	7,577
55858	Peumansend Creek Regional Jail Authority	19,280	—	9,081	183,238	211,599	9,767	15,213	23,715	44,083	92,778
55859	Williamsburg Area Transit Authority	8,772	—	4,132	69,174	82,078	4,444	6,922	10,790	9,899	32,055
55860	Middle Peninsula Juvenile Detention Commission	10,088	—	4,752	78,030	92,870	5,111	7,960	12,409	9,282	34,762
55862	Crater Criminal Justice Training Academy	1,297	—	611	5,734	7,642	657	1,023	1,595	2,519	5,794
55863	Central Shenandoah Criminal Justice Training Academy	1,878	—	885	5,590	8,353	952	1,482	2,310	1,009	5,753
55864	New River Valley Emergency Comm Regional Authority	7,781	—	3,665	22,063	33,509	3,942	6,139	9,570	14,551	34,202
55865	Maury Service Authority	4,748	—	2,237	18,904	25,889	2,406	3,747	5,841	3,746	15,740
55866	Hampton Roads Transportation Accountability Commission	1,764	—	831	6,007	8,602	894	1,392	2,170	64	4,520
55867	Pamunkey Regional Library	6,732	—	3,171	14,206	24,109	3,410	5,312	8,280	1,996	18,998
55868	Northern Virginia Transportation Authority	6,493	—	3,058	14,504	24,055	3,290	5,124	7,987	406	16,807
55869	RSW Regional Jail Authority	22,998	—	10,833	19,408	53,239	11,651	18,147	28,289	24,840	82,927
55870	Bedford Regional Water Authority	17,764	—	8,367	34,794	60,925	8,999	14,017	21,850	28	44,894
55871	Portsmouth Redevelopment and Housing Authority	12,462	—	5,870	—	18,332	6,314	9,834	15,329	48,788	80,265
55872	Southwest Regional Recreation Authority	2,613	—	1,231	9,684	13,528	1,324	2,062	3,214	2,518	9,118
55874	Meherrin Regional Jail Authority	20,166	—	9,499	17,614	47,279	10,217	15,913	24,806	80,351	131,287

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55875	Woodway Water Authority	1,049	—	494	296	1,839	531	828	1,290	512	3,161
55876	Bristol Virginia Utilities Authority (BVU)	16,438	—	7,743	—	24,181	8,328	12,971	20,220	151,830	193,349
55878	Mount Rogers Community Services Board	115,382	—	54,347	81,018	250,747	58,454	91,046	141,925	60,559	351,984
55879	Lonesome Pine Soil & Water Conservation District	229	—	108	237	574	116	181	281	118	696
55880	Big Sandy Soil & Water & Conservation District	57	—	27	708	792	29	45	70	4	148
55881	Virginia's Region 2000 Local Government Council	7,275	—	3,427	4,337	15,039	3,686	5,741	8,949	17,792	36,168
55882	Middle Peninsula Planning District Commission	1,230	—	579	2,954	4,763	623	971	1,513	2,249	5,356
55883	Western Virginia Regional Jail Authority	35,956	—	16,936	3,762	56,654	18,216	28,372	44,228	61,296	152,112
55884	Halifax Service Authority	5,826	—	2,744	701	9,271	2,951	4,597	7,166	3,062	17,776
55886	Russell County Public Service Authority	3,499	—	1,648	11,883	17,030	1,773	2,761	4,304	947	9,785
55887	Piedmont Community Services Board	61,338	—	28,891	70,588	160,817	31,075	48,401	75,449	722	155,647
55888	Blue Ridge Behavioral Health Care	65,600	—	30,899	7,020	103,519	33,234	51,764	80,691	43,258	208,947
55890	Middle River Regional Jail Authority	32,619	—	15,364	11,213	59,196	16,525	25,739	40,123	31,643	114,030
55892	Big Stone Gap Redevelopment and Housing Authority	1,373	—	647	8,820	10,840	696	1,083	1,689	360	3,828
55893	Eastern Shore Soil and Water Conservation District	791	—	373	1,675	2,839	401	624	973	1,517	3,515
55895	Town of Gordonsville	3,375	—	1,590	2,174	7,139	1,710	2,663	4,152	2,103	10,628
55896	Virginia Resources Authority	6,427	—	3,027	3,557	13,011	3,256	5,071	7,905	9,604	25,836
55897	Prince William County Services Authority	119,940	—	56,493	73,126	249,559	60,763	94,642	147,531	72,811	375,747
55898	Western Virginia Water Authority	52,585	—	24,768	22,086	99,439	26,640	41,494	64,682	4,424	137,240
55899	Shenandoah Valley Regional Airport Commission	3,461	—	1,630	2,295	7,386	1,753	2,731	4,257	241	8,982
55900	Alleghany Highlands Community Services Board	15,265	—	7,190	15,569	38,024	7,734	12,046	18,777	8,824	47,381
55901	Brunswick Industrial Development Authority	849	—	400	3,675	4,924	430	670	1,044	966	3,110

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55904	Highlands Juvenile Detention Center Commission	8,543	—	4,024	1,632	14,199	4,328	6,741	10,509	14,520	36,098
55905	Goochland-Powhatan Community Services Board	13,568	—	6,391	23,225	43,184	6,874	10,706	16,689	1,779	36,048
55906	Suffolk Redevelopment and Housing Authority	4,434	—	2,088	1,284	7,806	2,246	3,499	5,454	17,309	28,508
55908	Lee County Redevelopment and Housing Authority	1,630	—	768	2,359	4,757	826	1,287	2,006	953	5,072
55909	Henry County Public Service Authority	11,890	—	5,600	6,051	23,541	6,024	9,382	14,625	3,750	33,781
55910	Southside Planning District Commission	2,317	—	1,091	3,060	6,468	1,174	1,828	2,850	4,027	9,879
55911	Economic Development Authority of Henrico Co, Va	3,852	—	1,814	2,055	7,721	1,952	3,040	4,738	1,292	11,022
55912	Augusta County Service Authority	26,240	—	12,359	2,506	41,105	13,294	20,706	32,277	7,817	74,094
55914	Rappahannock Juvenile Detention Commission	18,107	—	8,529	21,955	48,591	9,173	14,288	22,272	11,752	57,485
55915	Cumberland Plateau Regional Housing Authority	2,489	—	1,172	1,162	4,823	1,261	1,964	3,061	2,599	8,885
55918	Amherst County Service Authority	5,626	—	2,650	9,690	17,966	2,850	4,439	6,920	3,178	17,387
55919	Pepper's Ferry Regional Wastewater Treatment Authority	5,664	—	2,668	6,931	15,263	2,869	4,469	6,967	5,493	19,798
55920	Rappahannock Regional Jail Authority	63,674	—	29,991	12,213	105,878	32,258	50,244	78,322	92,625	253,449
55921	Thomas Jefferson Planning District Commission	2,431	—	1,145	9,023	12,599	1,232	1,919	2,991	15,279	21,421
55922	Piedmont Regional Jail	16,524	—	7,783	5,016	29,323	8,371	13,039	20,325	67,862	109,597
55923	Nelson County Services Authority	4,195	—	1,976	—	6,171	2,125	3,310	5,160	3,727	14,322
55924	Coeburn-Norton-Wise Regional Water	2,431	—	1,145	—	3,576	1,232	1,919	2,991	3,817	9,959
55925	Fauquier County Water & Sanitation Authority	15,857	—	7,469	14,406	37,732	8,033	12,512	19,504	8,211	48,260
55926	Scott County Soil & Water Conservation District	648	—	305	1,706	2,659	328	512	798	1,479	3,117
55927	New River Resource Authority	5,483	—	2,582	2,586	10,651	2,778	4,326	6,744	1,309	15,157
55928	Scott County Water & Sewage Authority	5,483	—	2,582	11,896	19,961	2,778	4,326	6,744	2,130	15,978
55929	Greensville County Water & Sewer Authority	5,759	—	2,713	2,806	11,278	2,918	4,544	7,084	4,243	18,789

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55930	Petersburg Redevelopment & Housing Authority	5,425	—	2,555	1,279	9,259	2,749	4,281	6,673	5,768	19,471
55931	Central Rappahannock Regional Library	21,930	—	10,330	17,498	49,758	11,110	17,305	26,975	16,119	71,509
55932	Virginia Coalfield Economic Development Authority	1,516	—	714	98	2,328	768	1,196	1,865	886	4,715
55933	Central Virginia Regional Jail	28,090	—	13,231	22,030	63,351	14,231	22,165	34,552	40,879	111,827
55934	Thomas Jefferson Soil & Water Conservation District	1,859	—	876	3,900	6,635	942	1,467	2,287	4,569	9,265
55937	Wythe-Grayson Regional Library	1,335	—	629	855	2,819	676	1,053	1,642	413	3,784
55938	Colonial Soil & Water Conservation District	1,287	—	606	3,314	5,207	652	1,016	1,583	238	3,489
55939	Rivanna Solid Waste Authority	4,520	—	2,129	19,421	26,070	2,290	3,566	5,559	14	11,429
55940	Monacan Soil & Water Conservation District	1,011	—	476	2,662	4,149	512	798	1,243	2	2,555
55942	Tri-County/City Soil and Water Conservation District	706	—	332	279	1,317	357	557	868	1,885	3,667
55944	Central Virginia Waste Management Authority	2,527	—	1,190	924	4,641	1,280	1,994	3,108	2,556	8,938
55945	Lonesome Pine Regional Library	3,156	—	1,487	296	4,939	1,599	2,490	3,882	8,687	16,658
55946	Virginia Peninsulas Public Service Authority	7,361	—	3,467	5,885	16,713	3,729	5,808	9,054	8,028	26,619
55947	Tidewater Regional Group Home Commission	8,009	—	3,773	504	12,286	4,058	6,320	9,852	39,128	59,358
55948	Virginia Highlands Airport Commission	1,182	—	557	822	2,561	599	933	1,454	1,363	4,349
55949	Western Tidewater Regional Jail	26,736	—	12,593	2,612	41,941	13,545	21,097	32,886	102,533	170,061
55950	Scott County Redevelopment & Housing Authority	1,344	—	633	493	2,470	681	1,061	1,654	861	4,257
55951	Handley Regional Library	3,652	—	1,720	5,445	10,817	1,850	2,882	4,492	8	9,232
55952	Northern Neck Regional Jail	18,584	—	8,753	16,306	43,643	9,415	14,664	22,859	340	47,278
55953	Montgomery Regional Solid Waste Authority	2,689	—	1,266	876	4,831	1,362	2,122	3,307	8,528	15,319
55954	Potomac & Rappahannock Transportation Comm	42,545	—	20,039	24,021	86,605	21,554	33,571	52,332	30,102	137,559
55955	Giles County Public Service Authority	3,023	—	1,424	9,700	14,147	1,531	2,385	3,718	920	8,554

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55956	South Central Wastewater Authority	7,943	—	3,741	1,284	12,968	4,024	6,267	9,770	6,575	26,636
55957	Wise County Redevelopment and Housing Authority	2,937	—	1,383	236	4,556	1,488	2,317	3,612	2,771	10,188
55958	Prince William Soil & Water Conservation District	801	—	377	554	1,732	406	632	985	2,589	4,612
55959	Hampton Roads Regional Jail Authority	37,139	—	17,493	—	54,632	18,815	29,305	45,682	250,816	344,618
55960	Castlewood Water and Sewage Authority	—	—	—	204	204	—	—	—	13,822	13,822
55961	Pamunkey Regional Jail	26,107	—	12,297	5,596	44,000	13,226	20,600	32,112	33,556	99,494
55962	Charlottesville - Albemarle Airport Authority	11,985	—	5,645	27,433	45,063	6,072	9,457	14,743	4,551	34,823
55963	Virginia Peninsula Regional Jail	17,735	—	8,353	—	26,088	8,985	13,994	21,815	78,378	123,172
55964	Virginia Biotechnology Research Partnership Authority	3,118	—	1,469	7,113	11,700	1,580	2,460	3,835	6,242	14,117
55966	Blue Ridge Regional Jail Authority	60,890	—	28,680	—	89,570	30,848	48,047	74,897	141,175	294,967
55967	Massanutten Regional Library	3,480	—	1,639	2,877	7,996	1,763	2,746	4,281	4,521	13,311
55968	Albemarle-Charlottesville Regional Jail	32,676	—	15,391	808	48,875	16,554	25,784	40,193	64,635	147,166
55969	Culpeper Soil & Water Conservation District	2,574	—	1,213	3,735	7,522	1,304	2,031	3,167	994	7,496
55970	New River Valley Regional Jail	34,440	—	16,222	—	50,662	17,448	27,176	42,363	92,923	179,910
55971	Sussex Service Authority	4,090	—	1,927	473	6,490	2,072	3,228	5,031	5,900	16,231
55974	Peaks of Otter Soil & Water Conservation District	200	—	94	102	396	101	158	246	770	1,275
55975	New River Soil & Water Conservation District	572	—	269	1,036	1,877	290	451	704	1	1,446
55977	Southside Regional Jail	8,381	—	3,948	3,921	16,250	4,246	6,613	10,309	14,925	36,093
55978	Evergreen Soil & Water Conservation District	448	—	211	1	660	227	354	551	1,321	2,453
55979	Roanoke Higher Education Authority	4,987	—	2,349	8,416	15,752	2,526	3,935	6,134	567	13,162
55981	John Marshall Soil & Water Conservation District	1,363	—	642	2,674	4,679	691	1,076	1,677	2,660	6,104

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Change in Proportionate Share and Difference Between Expected and Actual Contributions	Total Deferred Inflows of Resources
55982	Daniel Boone Soil & Water Conservation District	687	—	323	1,570	2,580	348	542	844	1,379	3,113
55983	Southside Community Services Board	32,095	—	15,117	7,273	54,485	16,260	25,325	39,478	41,843	122,906
55984	Northern Shenandoah Valley Regional Commission	3,185	—	1,500	5,909	10,594	1,613	2,513	3,917	8	8,051
55985	Tazewell Soil & Water Conservation District	620	—	292	1,063	1,975	314	489	762	355	1,920
55988	Henricopolis Soil & Water Conservation District	629	—	296	161	1,086	319	497	774	119	1,709
55989	Piedmont Regional Juvenile Detention Center	2,441	—	1,150	946	4,537	1,237	1,926	3,002	8,116	14,281
55990	Roanoke River Service Authority	1,707	—	804	3,699	6,210	865	1,347	2,099	2,104	6,415
55991	Lee County Public Service Authority	3,318	—	1,563	4,031	8,912	1,681	2,618	4,081	1,538	9,918
55992	Blue Ridge Juvenile Detention Center	7,914	—	3,728	2,512	14,154	4,009	6,245	9,735	21,446	41,435
55994	Wise County Public Service Authority	6,360	—	2,996	21,451	30,807	3,222	5,018	7,823	3,166	19,229
55995	Holston River Soil & Water Conservation District	791	—	373	6,788	7,952	401	624	973	1,061	3,059
55998	Southwest Virginia Regional Jail Authority	71,846	—	33,840	—	105,686	36,398	56,692	88,373	46,677	228,140
55999	Clinch Valley Soil & Water Conservation District	677	—	319	2,365	3,361	343	534	833	178	1,888
59212	City of Norfolk - Insurance Only Employees	833,820	—	392,741	2,659	1,229,220	422,426	657,951	1,025,635	1,367,024	3,473,036
59214	City of Portsmouth - Insurance Only Employees	4,815	—	2,268	—	7,083	2,439	3,800	5,923	90,485	102,647
59216	City of Richmond - Insurance Only Employees	847,512	—	399,191	79,004	1,325,707	429,363	668,756	1,042,477	828,624	2,969,220
59217	City of Roanoke - Insurance Only Employees	327,982	—	154,485	—	482,467	166,161	258,805	403,433	382,540	1,210,939
59617	Roanoke City Schools - Insurance Only Employees	5,883	—	2,771	—	8,654	2,980	4,642	7,236	36,133	50,991
	Sub-total Political Subdivision	\$ 25,664,689	\$ —	\$ 12,088,459	\$ 17,251,608	\$ 55,004,756	\$ 13,002,142	\$ 20,251,522	\$ 31,568,715	\$ 16,290,930	\$ 81,113,309
Total for VRS Group Life Insurance		\$ 95,349,417	\$ —	\$ 44,910,986	\$ 80,732,621	\$ 220,993,024	\$ 48,305,533	\$ 75,238,412	\$ 117,283,998	\$ 80,897,667	\$ 321,725,610

The accompanying notes are an integral part of the Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer.

**Virginia Retirement System
VRS Group Life Insurance Plan
Notes to GASB No. 75 Schedules
For the Plan Year Ended June 30, 2022**

Note 1. Summary of Significant Accounting Policies

Description of the Entity

The Virginia Retirement System (the System) is an independent agency of the Commonwealth of Virginia. The System administers four separate pension trust funds – the Virginia Retirement System (VRS), the State Police Officers’ Retirement System (SPORS), the Virginia Law Officers’ Retirement System (VaLORS), and the Judicial Retirement System (JRS) as well as several Other Post-Employment Benefit trust funds – the Group Life Insurance Program, the Retiree Health Insurance Credit Program, the Disability Insurance Program for state employees, the Line of Duty Act Program and the Virginia Local Disability Program for participating schools systems and local governments.

Administration and Management

The Board of Trustees (the Board) is responsible for the general administration and operation of the pension plans and the other employee benefit plans. The Board has full power to invest and reinvest the trust funds of the System through the adoption of investment policies and guidelines that fulfill the Board’s investment objective to maximize long-term investment returns while targeting an acceptable level of risk.

The Board consists of nine members. Five members are appointed by the Governor and four members are appointed by the Joint Rules Committee of the General Assembly, subject to confirmation by the General Assembly. The Board appoints a Director to serve as the Chief Administrative Officer of the System and a Chief Investment Officer to direct, manage, and administer the investment of the System’s funds.

The System issues an *Annual Comprehensive Financial Report* (Annual Report) containing the financial statements and required supplementary information for all of the System’s pension and other employee benefit trust funds. A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at varetire.org/pdf/publications/2022-annual-report.pdf, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500. The pension and other employee benefit trust funds administered by the VRS are classified as fiduciary funds and are included in the basic financial statements of the Commonwealth of Virginia.

Other Post-Employment Benefits – Group Life Insurance

The Virginia Retirement System (VRS) Group Life Insurance Program is a multiple employer, cost-sharing plan. It provides coverage to state employees, teachers, and employees of participating political subdivisions. The Group Life Insurance Program was established pursuant to § 51.1-500 et seq. of the *Code of Virginia*, as amended, and which provides the authority under which benefit terms are established or may be amended. The Group Life Insurance Program is a defined benefit plan that provides a basic group life insurance benefit

for employees of participating employers. For purposes of measuring the net GLI OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the Virginia Retirement System (VRS) Group Life Insurance Plan and the additions to/deductions from the VRS Group Life Insurance Plan's fiduciary net position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2. General Information about the GLI OPEB Plan

Plan Description

All full-time, salaried permanent employees of state agencies, teachers and participating political subdivisions are automatically covered by the VRS Group Life Insurance Program upon employment. This plan is administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for the Group Life Insurance Program OPEB, including eligibility, coverage and benefits is set out in the following table:

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS

Eligible Employees

The Group Life Insurance Program was established July 1, 1960, for state employees, teachers and employees of political subdivisions that elect the program, including the following employers that do not participate in VRS for retirement:

- City of Richmond
- City of Portsmouth
- City of Roanoke
- City of Norfolk
- Roanoke City Schools Board

Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The benefits payable under the Group Life Insurance Program have several components.

- **Natural Death Benefit:** The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled.
 - **Accidental Death Benefit:** The accidental death benefit is double the natural death benefit.
 - **Other Benefit Provisions:** In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include:
 - Accidental dismemberment benefit
 - Safety belt benefit
 - Repatriation benefit
 - Felonious assault benefit
 - Accelerated death benefit option
-

Reduction in Benefit Amounts

The benefit amounts provided to retired members covered under the Group Life Insurance Program are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value.

Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)

For covered members with at least 30 years of service credit, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA is \$8,984 as of June 30, 2023.

Contributions

The contribution requirements for the Group Life Insurance Program are governed by § 51.1-506 and §51.1-508 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the Group Life Insurance Program was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% X 60%) and the employer component was 0.54% (1.34% X 40%). Employers may elect to pay all or part of the employee contribution, however the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2022, was 0.54% of covered employee

compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

In June 2022, the Commonwealth made a special contribution of approximately \$30.4 million to the Group Life Insurance plan. This special payment was authorized by a Budget Amendment included in Chapter 1 of the 2022 Appropriation Act.

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method. The following assumptions, which applied to all periods included in the measurement, were used to roll the valuation forward to the measurement date of June 30, 2022.

Inflation	2.50%
Salary increases, including inflation –	
General state employees	3.50% – 5.35%
Teachers	3.50% – 5.95%
SPORS employees	3.50% – 4.75%
VaLORS employees	3.50% – 4.75%
JRS employees	4.00%
Locality – General employees	3.50% – 5.35%
Locality – Hazardous Duty employees	3.50% – 4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality rates – General State Employees

Pre-Retirement:

Pub-2010 Amount Weighted General Employee Rates projected generationally;
females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted General Healthy Retiree Rates projected
generationally; 110% of rates for females

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally;
males and females set forward 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted General Contingent Annuitant Rates projected
generationally; 110% of rates for males and females

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Teachers

Pre-Retirement:

Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:

Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Mortality rates – SPORS Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Increased rates for ages 55 to 61, 63, and 64 with 26 or more years of service; changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rate for 0 years of service and increased rates for 1 to 6
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – ValORS Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Increased rates at some younger ages, decreased at age 62, and changed final retirement age from 65 to 70
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – JRS Employees

Pre-Retirement:

Pub-2010 Amount Weighted General Employee Rates projected generationally; males set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted General Healthy Retiree Rates projected generationally; 95% of rates for males and females set back 2 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Review separately from State employees because exhibit fewer deaths. Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Decreased rates for ages 60-66 and 70-72
Withdrawal Rates	No change
Disability Rates	No change
Salary Scale	Reduce increases across all ages by 0.50%
Discount Rate	No change

Mortality rates – Largest 10 Locality Employers – General Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Non-Largest 10 Locality Employers - General Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Largest 10 Locality Employers – Hazardous Duty Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Non-Largest 10 Locality Employers – Hazardous Duty Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 3. Net Group Life Insurance OPEB Liability

The net Group Life Insurance OPEB liability (NOL) represents the System's total Group Life Insurance OPEB liability determined in accordance with GASB Statement No. 74, less the System's fiduciary net position for the plan. As of the measurement date of June 30, 2022, NOL amounts for the VRS Group Life Insurance Program are as follows (amounts expressed in thousands):

Total GLI OPEB Liability	\$ 3,672,085
Plan Fiduciary Net Position	2,467,989
GLI Net OPEB Liability (Asset)	<u>\$ 1,204,096</u>

Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	67.21%
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The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ending June 30, 2022, the rate contributed by employers for the VRS GLI OPEB Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined rate. From July 1, 2022, on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return*
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi -Asset Public Strategies	6.00%	3.73%	0.22%
PIP- Private Investment Partnership	3.00%	6.55%	0.20%
Total	<u>100.00%</u>		<u>5.33%</u>
		Inflation	<u>2.50%</u>
		** Expected arithmetic nominal return	<u>7.83%</u>

* The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

** On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Sensitivity Analysis

The following table presents the collective net GLI OPEB liability of the participating employers in the VRS GLI OPEB Plan using the discount rate of 6.75%, as well as what the collective net GLI OPEB liability of the participating employers would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate (amounts expressed in thousands):

Net GLI OPEB Liability - 1.00% Decrease (5.75%)	\$	1,752,101
Net GLI OPEB Liability - Current Discount Rate (6.75%)	\$	1,204,096
Net GLI OPEB Liability - 1.00% Increase (7.75%)	\$	761,234

Note 4. Deferred Outflows / (Inflows) of Resources

The following schedule reflects the amortization of the net balance of remaining deferred outflows/(inflows) of resources at June 30, 2022. The average remaining service lives of all employees provided with group life insurance benefits through the VRS GLI OPEB Plan at June 30, 2022, was 5.98 years. Deferred outflows of resources related to the group life insurance benefit resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in their financial statements for the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB Plan will be recognized in the group life insurance expense as follows:

Measurement Period Ending June 30, 2023	\$	(20,176,247)
Measurement Period Ending June 30, 2024	\$	(19,601,729)
Measurement Period Ending June 30, 2025	\$	(60,687,773)
Measurement Period Ending June 30, 2026	\$	8,729,522
Measurement Period Ending June 30, 2027	\$	(8,996,358)
Thereafter	\$	—

Note 5. Employer Contributions

Employers' proportionate shares were calculated on the basis of historical employer contributions. Although GASB Statement No. 75 encourages the use of the employer's projected long-term contribution effort to the Other Post-Employment Benefit plan, allocating on the basis of historical employer contributions is considered acceptable. Employer contributions recognized by the VRS GLI OPEB Plan that are not representative of future contribution efforts are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution efforts are contributions for adjustments for prior periods.

The employer contributions used in the determination of employers' proportionate shares of collective Other Post-Employment Benefit amounts reported in the Schedule of Employer Allocations were based on the total employer contributions using the plan's contribution rates and the employer's covered payroll for FY 2022. This total was \$117,463,714. The employer contributions of \$117,663,869 reported in the VRS GLI OPEB Program's Statement of Changes in Net Position (per the System's separately issued financial statements) reflects the calculated amount plus approximately \$200,155 in employer contribution adjustments that were not representative of future contribution efforts.

Note 6. Additional Financial and Actuarial Information

Information contained in the VRS GLI OPEB Program Notes to the Schedule of Employer Allocations and Schedule of GLI OPEB Program Amounts by Employer (Schedules) was extracted from the audited financial statements of the System for the fiscal year ended June 30, 2022. Additional financial information supporting the preparation of the VRS GLI OPEB Program Schedules (including the financial statements and the unmodified audit opinion thereon, and required supplementary information) is presented in the separately issued VRS 2022 Annual Report. A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at varetire.org/pdf/publications/2022-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.