

Virginia Retirement System

Finance Division

Analysis of Health Insurance Credit Contributions and Differences by Agency  
for the Year Ended June 30, 2023

Employer Code	Employer Name	Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over/Under)	Calculation of Proportionate Share of FY 2023 Employer Contributions
40100	Accomack County School Board	30,863,536.75	1.21%	373,449	1.21%	373,449	-	0.30953%
40101	Albemarle County Schools	122,513,537.74	1.21%	1,482,414	1.21%	1,482,414	-	1.22869%
40102	Alleghany County School Board	18,088,019.15	1.21%	218,865	1.21%	218,865	-	0.18140%
40103	Amelia County School Board	10,060,640.78	1.21%	121,734	1.21%	121,734	-	0.10090%
40104	Amherst County School Board	28,127,153.40	1.21%	340,339	1.21%	340,339	-	0.28209%
40105	Appomattox County School Board	14,053,554.63	1.21%	170,048	1.21%	170,048	-	0.14094%
40106	Arlington Public Schools	365,260,308.09	1.21%	4,419,650	1.21%	4,419,650	-	3.66319%
40107	Augusta County School Board	70,265,599.47	1.21%	850,214	1.21%	850,214	-	0.70469%
40108	Bath County School Board	4,909,176.42	1.21%	59,401	1.21%	59,401	-	0.04923%
40109	Bedford County School Board	58,836,342.33	1.21%	711,920	1.21%	711,920	-	0.59007%
40110	Bland County School Board	4,116,841.10	1.21%	49,814	1.21%	49,814	-	0.04129%
40111	Botetourt County Schools	30,802,497.11	1.21%	372,710	1.21%	372,710	-	0.30892%
40112	Brunswick County Public Schools	8,805,484.07	1.21%	106,546	1.21%	106,546	-	0.08831%
40113	Buchanan County School Board	14,277,356.20	1.21%	172,756	1.21%	172,756	-	0.14319%
40114	Buckingham County School Board	13,401,134.22	1.21%	162,154	1.21%	162,154	-	0.13440%
40115	Campbell County School Board	48,343,425.58	1.21%	584,955	1.21%	584,955	-	0.48484%
40116	Caroline County School Board	25,815,312.58	1.21%	312,365	1.21%	312,365	-	0.25890%
40117	Carroll County School Board	23,797,706.39	1.21%	287,952	1.21%	287,952	-	0.23867%
40118	Charles City County School Board	4,154,698.36	1.21%	50,272	1.21%	50,272	-	0.04167%
40119	Charlotte County School Board	20,283,593.31	1.21%	245,431	1.21%	245,431	-	0.20342%
40120	Chesterfield County School Board	408,031,321.85	1.21%	4,937,179	1.21%	4,937,179	-	4.09214%
40121	Clarke County School Board	14,419,170.18	1.21%	174,472	1.21%	174,472	-	0.14461%
40122	Craig County School Board	4,051,772.92	1.21%	49,026	1.21%	49,026	-	0.04063%
40123	Culpeper County School Board	52,848,163.20	1.21%	639,463	1.21%	639,463	-	0.53001%
40124	Cumberland County School Board	9,642,918.22	1.21%	116,679	1.21%	116,679	-	0.09671%
40125	Dickenson County School Board	11,374,261.69	1.21%	137,629	1.21%	137,629	-	0.11407%
40126	Dinwiddie County School Board	28,627,632.03	1.21%	346,394	1.21%	346,394	-	0.28711%
40128	Essex County Public Schools	8,871,648.88	1.21%	107,347	1.21%	107,347	-	0.08897%
40129	Fairfax County School Board	1,748,142,431.31	1.21%	21,152,523	1.21%	21,152,523	-	17.53212%
40130	Fauquier County School Board	86,755,600.78	1.21%	1,049,743	1.21%	1,049,743	-	0.87007%
40131	Floyd County School Board	11,968,011.00	1.21%	144,813	1.21%	144,813	-	0.12003%
40132	Fluvanna County Public Schools	27,063,692.98	1.21%	327,471	1.21%	327,471	-	0.27142%
40133	Franklin County Public Schools	44,905,971.27	1.21%	543,362	1.21%	543,362	-	0.45036%
40134	Frederick County School Board	106,642,404.62	1.21%	1,290,373	1.21%	1,290,373	-	1.06952%
40135	Giles County Schools	15,433,058.40	1.21%	186,740	1.21%	186,740	-	0.15478%
40136	Gloucester County School Board	37,223,266.51	1.21%	450,402	1.21%	450,402	-	0.37331%
40137	Goochland County School Board	18,989,126.07	1.21%	229,768	1.21%	229,768	-	0.19044%
40138	Grayson County School Board	11,171,998.15	1.21%	135,181	1.21%	135,181	-	0.11204%
40139	Greene County Public Schools	20,911,846.71	1.21%	253,033	1.21%	253,033	-	0.20972%
40140	Greensville County School Board	15,012,529.37	1.21%	181,652	1.21%	181,652	-	0.15056%
40141	Halifax County School Board	32,302,333.51	1.21%	390,858	1.21%	390,858	-	0.32396%
40142	Hanover County School Board	120,868,624.96	1.21%	1,462,510	1.21%	1,462,510	-	1.21219%
40143	Henrico County School Board	330,664,580.86	1.21%	4,001,041	1.21%	4,001,041	-	3.31623%
40144	Henry County Public Schools	44,918,371.67	1.21%	543,512	1.21%	543,512	-	0.45049%
40145	Highland County Public Schools	2,022,120.77	1.21%	24,468	1.21%	24,468	-	0.02028%
40146	Isle of Wight County Schools	37,736,544.83	1.21%	456,612	1.21%	456,612	-	0.37846%

**Virginia Retirement System**

**Finance Division**

**Analysis of Health Insurance Credit Contributions and Differences by Agency  
for the Year Ended June 30, 2023**

Employer Code	Employer Name	Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over/Under)	Calculation of Proportionate Share of FY 2023 Employer Contributions
40148	King George County School Board	29,079,164.39	1.21%	351,858	1.21%	351,858	-	0.29163%
40149	King & Queen County School Board	5,875,345.01	1.21%	71,092	1.21%	71,092	-	0.05892%
40150	King William County School Board	12,605,580.55	1.21%	152,528	1.21%	152,528	-	0.12642%
40151	Lancaster County Public Schools	6,986,353.53	1.21%	84,535	1.21%	84,535	-	0.07007%
40152	Lee County School Board	20,444,088.95	1.21%	247,373	1.21%	247,373	-	0.20503%
40153	Loudoun County School Board	832,551,277.58	1.21%	10,073,870	1.21%	10,073,870	-	8.34965%
40154	Louisa County Public Schools	38,322,529.90	1.21%	463,703	1.21%	463,703	-	0.38434%
40155	Lunenburg County School Board	10,680,320.24	1.21%	129,232	1.21%	129,232	-	0.10711%
40156	Madison County School Board	11,694,412.48	1.21%	141,502	1.21%	141,502	-	0.11728%
40157	Mathews County School Board	7,933,362.10	1.21%	95,994	1.21%	95,994	-	0.07956%
40158	Mecklenburg County School Board	27,040,130.51	1.21%	327,186	1.21%	327,186	-	0.27119%
40159	Middlesex County School Board	10,447,792.49	1.21%	126,418	1.21%	126,418	-	0.10478%
40160	Montgomery County School Board	67,841,329.40	1.21%	820,880	1.21%	820,880	-	0.68038%
40162	Nelson County Public Schools	12,705,032.15	1.21%	153,731	1.21%	153,731	-	0.12742%
40163	New Kent County School Board	21,704,807.38	1.21%	262,628	1.21%	262,628	-	0.21768%
40165	Northampton County Schools	9,865,909.44	1.21%	119,378	1.21%	119,378	-	0.09895%
40166	Northumberland County School Board	10,197,832.70	1.21%	123,394	1.21%	123,394	-	0.10227%
40167	Nottoway County School Board	11,822,576.79	1.21%	143,053	1.21%	143,053	-	0.11857%
40168	Orange County Public Schools	31,465,051.69	1.21%	380,727	1.21%	380,727	-	0.31556%
40169	Page County Public Schools	21,808,850.28	1.21%	263,887	1.21%	263,887	-	0.21872%
40170	Patrick County School Board	14,730,582.65	1.21%	178,240	1.21%	178,240	-	0.14773%
40171	Pittsylvania County School Board	51,320,682.67	1.21%	620,980	1.21%	620,980	-	0.51469%
40172	Powhatan County School Board	27,813,268.94	1.21%	336,541	1.21%	336,541	-	0.27894%
40173	Prince Edward County School Board	11,289,416.10	1.21%	136,602	1.21%	136,602	-	0.11322%
40174	Prince George County School Board	37,559,097.31	1.21%	454,465	1.21%	454,465	-	0.37668%
40176	Prince William County School Board	719,229,569.35	1.21%	8,702,678	1.21%	8,702,678	-	7.21315%
40177	Pulaski County School Board	26,502,014.25	1.21%	320,674	1.21%	320,674	-	0.26579%
40178	Rappahannock County School Board	7,113,928.63	1.21%	86,079	1.21%	86,079	-	0.07135%
40179	Richmond County School Board	8,548,026.32	1.21%	103,431	1.21%	103,431	-	0.08573%
40180	Roanoke County School Board	93,058,076.34	1.21%	1,126,003	1.21%	1,126,003	-	0.93328%
40181	Rockbridge County School Board	18,933,549.38	1.21%	229,096	1.21%	229,096	-	0.18988%
40182	Rockingham County School Board	82,937,244.15	1.21%	1,003,541	1.21%	1,003,541	-	0.83178%
40183	Russell County School Board	20,086,092.72	1.21%	243,042	1.21%	243,042	-	0.20144%
40184	Scott County School Board	24,031,570.06	1.21%	290,782	1.21%	290,782	-	0.24101%
40185	Shenandoah County School Board	41,787,937.61	1.21%	505,634	1.21%	505,634	-	0.41909%
40186	Smyth County School Board	26,059,389.15	1.21%	315,319	1.21%	315,319	-	0.26135%
40187	Southampton County School Board	14,842,602.65	1.21%	179,595	1.21%	179,595	-	0.14886%
40188	Spotsylvania County School Board	153,443,438.31	1.21%	1,856,666	1.21%	1,856,666	-	1.53888%
40189	Stafford County School Board	215,004,534.48	1.21%	2,601,555	1.21%	2,601,555	-	2.15628%
40190	Surry County Schools	7,922,782.87	1.21%	95,866	1.21%	95,866	-	0.07946%
40191	Sussex County School Board	8,704,881.06	1.21%	105,329	1.21%	105,329	-	0.08730%
40192	Tazewell County Schools	28,883,971.56	1.21%	349,496	1.21%	349,496	-	0.28968%
40193	Warren County School Board	37,235,212.81	1.21%	450,546	1.21%	450,546	-	0.37343%
40195	Washington County School Board	40,174,223.52	1.21%	486,108	1.21%	486,108	-	0.40291%
40196	Westmoreland County School Board	10,978,917.45	1.21%	132,845	1.21%	132,845	-	0.11011%
40197	Wise County School Board	34,804,556.33	1.21%	421,135	1.21%	421,135	-	0.34905%

**Virginia Retirement System**  
**Finance Division**  
**Analysis of Health Insurance Credit Contributions and Differences by Agency**  
**for the Year Ended June 30, 2023**

Employer Code	Employer Name	Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over/Under)	Calculation of Proportionate Share of FY 2023 Employer Contributions
40198	Wythe County School Board	24,817,750.27	1.21%	300,295	1.21%	300,295	-	0.24890%
40199	York County School Board	80,947,643.30	1.21%	979,466	1.21%	979,466	-	0.81182%
40200	Alexandria City School Board	176,443,620.87	1.21%	2,134,968	1.21%	2,134,968	-	1.76955%
40201	Bristol City School Board	15,084,997.48	1.21%	182,528	1.21%	182,528	-	0.15129%
40202	Buena Vista City Schools	5,612,537.36	1.21%	67,912	1.21%	67,912	-	0.05629%
40203	Charlottesville Public Schools	44,224,986.94	1.21%	535,122	1.21%	535,122	-	0.44353%
40205	Danville City Schools	42,718,368.57	1.21%	516,892	1.21%	516,892	-	0.42842%
40206	Fredericksburg City Schools	28,949,360.86	1.21%	350,287	1.21%	350,287	-	0.29033%
40207	Hampton City Schools	130,232,424.92	1.21%	1,575,812	1.21%	1,575,812	-	1.30610%
40208	Harrisonburg City School Board	53,820,753.93	1.21%	651,231	1.21%	651,231	-	0.53977%
40209	Hopewell City School Board	31,830,394.25	1.21%	385,148	1.21%	385,148	-	0.31923%
40210	Lynchburg Public Schools	62,525,325.92	1.21%	756,556	1.21%	756,556	-	0.62707%
40211	Newport News Public Schools	186,351,222.74	1.21%	2,254,850	1.21%	2,254,850	-	1.86892%
40212	Norfolk Public Schools	223,191,468.15	1.21%	2,700,617	1.21%	2,700,617	-	2.23839%
40213	Petersburg City Schools	29,608,704.53	1.21%	358,265	1.21%	358,265	-	0.29695%
40214	Portsmouth School Board	86,373,936.82	1.21%	1,045,125	1.21%	1,045,125	-	0.86624%
40215	Radford City School Board	10,489,013.69	1.21%	126,917	1.21%	126,917	-	0.10519%
40216	Richmond Public Schools	209,373,706.16	1.21%	2,533,422	1.21%	2,533,422	-	2.09981%
40217	Roanoke City School Board	111,001,310.87	1.21%	1,343,116	1.21%	1,343,116	-	1.11323%
40219	Staunton City Schools	21,083,195.13	1.21%	255,107	1.21%	255,107	-	0.21144%
40220	Suffolk City School Board	91,882,191.12	1.21%	1,111,775	1.21%	1,111,775	-	0.92149%
40222	Winchester Public Schools	36,423,264.44	1.21%	440,721	1.21%	440,721	-	0.36529%
40223	Martinsville City Schools	12,551,770.12	1.21%	151,876	1.21%	151,876	-	0.12588%
40224	Falls Church Public Schools	32,090,003.62	1.21%	388,289	1.21%	388,289	-	0.32183%
40225	Colonial Heights City Schools	22,515,912.14	1.21%	272,443	1.21%	272,443	-	0.22581%
40231	Fairfax City School Board	98,593.62	1.21%	1,193	1.21%	1,193	-	0.00099%
40232	Franklin City Public Schools	8,164,400.09	1.21%	98,789	1.21%	98,789	-	0.08188%
40233	Chesapeake Public Schools	299,761,258.45	1.21%	3,627,111	1.21%	3,627,111	-	3.00630%
40234	Virginia Beach City School Board	463,002,967.91	1.21%	5,602,336	1.21%	5,602,336	-	4.64345%
40236	Manassas Park City Schools	26,739,171.88	1.21%	323,544	1.21%	323,544	-	0.26817%
40306	Town of West Point School Board	6,199,673.14	1.21%	75,016	1.21%	75,016	-	0.06218%
40307	Lexington City School Board	3,719,006.46	1.21%	45,000	1.21%	45,000	-	0.03730%
40308	Waynesboro Public Schools	23,814,849.73	1.21%	288,160	1.21%	288,160	-	0.23884%
40309	Town of Colonial Beach Schools	4,795,874.90	1.21%	58,030	1.21%	58,030	-	0.04810%
40313	Galax City Schools	9,024,758.67	1.21%	109,200	1.21%	109,200	-	0.09051%
40314	Norton City Schools	4,918,755.30	1.21%	59,517	1.21%	59,517	-	0.04933%
40332	Manassas City Schools	68,034,057.58	1.21%	823,212	1.21%	823,212	-	0.68231%
40335	City of Salem Schools	27,926,818.71	1.21%	337,915	1.21%	337,915	-	0.28008%
40402	Williamsburg-James City County School Board	84,788,694.30	1.21%	1,025,943	1.21%	1,025,943	-	0.85035%
40403	Poquoson City Public Schools	12,555,408.43	1.21%	151,920	1.21%	151,920	-	0.12592%
40410	Valley Vocational Technical Center	2,336,812.16	1.21%	28,275	1.21%	28,275	-	0.02344%
40412	Charlottesville/Albemarle Vo-Tech Center	1,769,749.64	1.21%	21,414	1.21%	21,414	-	0.01775%
40415	New Horizons Technical Center	10,364,456.33	1.21%	125,410	1.21%	125,410	-	0.10395%
40416	Northern Neck Regional Vocational Center	1,047,522.50	1.21%	12,675	1.21%	12,675	-	0.01051%
40417	Rowanty Vocational Technical Center	1,004,537.41	1.21%	12,155	1.21%	12,155	-	0.01007%
40418	Amelia-Nottoway Vocational Center	391,481.28	1.21%	4,737	1.21%	4,737	-	0.00393%

**Virginia Retirement System**  
**Finance Division**  
**Analysis of Health Insurance Credit Contributions and Differences by Agency**  
**for the Year Ended June 30, 2023**

Employer Code	Employer Name	Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over/Under)	Calculation of Proportionate Share of FY 2023 Employer Contributions
40421	Northern Neck Regional Special Education Program	735,080.98	1.21%	8,894	1.21%	8,894	-	0.00737%
40423	Maggie Walker Governor's School for Govt & Intl Studies	5,127,170.99	1.21%	62,039	1.21%	62,039	-	0.05142%
40424	Appomattox Region Governor's School	2,531,382.92	1.21%	30,630	1.21%	30,630	-	0.02539%
40425	Bridging Communities Regional Career and Tech Center	650,534.50	1.21%	7,871	1.21%	7,871	-	0.00652%
	Totals	<u>9,971,089,516.73</u>		<u>120,650,183</u>		<u>120,650,183</u>	-	<u>100.00000%</u>
	Proof	<u>9,971,089,516.73</u>	1.21%	<u>120,650,183</u>				

-