



Cavanaugh Macdonald
CONSULTING, LLC
The experience and dedication you deserve



**Virginia
Retirement
System**

**GASB STATEMENT NO. 75 REPORT
FOR THE
VIRGINIA RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2021**





Cavanaugh Macdonald
CONSULTING, LLC

The experience and dedication you deserve

June 23, 2022

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

Ladies and Gentlemen:

Presented in this report is information to assist the Virginia Retirement System in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the fiscal year ending June 30, 2022 (Reporting Date). This report has been prepared as of June 30, 2021 (the Measurement Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2020. The valuation was based upon data, furnished by the Virginia Retirement System staff, concerning active, inactive, and retired members along with pertinent financial information. VRS adopted new assumptions and methods prior to June 30, 2021. These updated assumptions and methods were used to develop the liabilities for the period ending June 30, 2021.

To the best of our knowledge, this report is complete and accurate. The necessary calculations were performed by, and under the supervision of, independent actuaries who are members of the American Academy of Actuaries with experience in performing valuations for public retirement systems.

In order to prepare the results in this report we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.

The calculations were prepared in accordance with the principles of practice prescribed by the Actuarial Standards Board and, in our opinion, meet the requirements of GASB 75.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions. We will continue to monitor the situation and advise the Board in the future of any adjustments that we believe would be appropriate.



The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be 'LL'.

Larry Langer, ASA, EA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink, appearing to be 'Yuek Yeng'.

Youveak Yeng, ASA, MAAA
Senior Actuary



Table of Contents

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Principal Results	3
III	Financial Statement Notes	6
IV	Required Supplementary Information	38
V	OPEB Expense	44
<u>Group Life Insurance Program Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	54
B	Deferred Inflows and Outflows and OPEB Expense	72
C	Amortization of Deferred Inflows and Outflows	90
D	Net OPEB Liability	105
<u>Health Insurance Credit Program – State Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	122
B	Deferred Inflows and Outflows and OPEB Expense	127
C	Amortization of Deferred Inflows and Outflows	132
D	Net OPEB Liability	137
<u>Health Insurance Credit Program – Teachers Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	142
B	Deferred Inflows and Outflows and OPEB Expense	145
C	Amortization of Deferred Inflows and Outflows	148
D	Net OPEB Liability	151



Table of Contents

Health Insurance Credit Program – Participating Local Subdivisions Cost Sharing Plan Schedules

B	Deferred Inflows and Outflows and OPEB Expense	154
C	Amortization of Deferred Inflows and Outflows	160
D	Net OPEB Liability	164
E	Total OPEB Liability and Fiduciary Net Position	168

Health Insurance Credit Program – Constitutional Officers Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	179
B	Deferred Inflows and Outflows and OPEB Expense	182
C	Amortization of Deferred Inflows and Outflows	185
D	Net OPEB Liability	187

Health Insurance Credit Program – Social Service Employees Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	189
B	Deferred Inflows and Outflows and OPEB Expense	191
C	Amortization of Deferred Inflows and Outflows	194
D	Net OPEB Liability	196

Health Insurance Credit Program – Registrars Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	198
B	Deferred Inflows and Outflows and OPEB Expense	201
C	Amortization of Deferred Inflows and Outflows	204
D	Net OPEB Liability	206



Table of Contents

Virginia Sickness and Disability Program Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	208
B	Deferred Inflows and Outflows and OPEB Expense	213
C	Amortization of Deferred Inflows and Outflows	218
D	Net OPEB Liability	223

Virginia Local Disability Program – Teachers Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	228
B	Deferred Inflows and Outflows and OPEB Expense	231
C	Amortization of Deferred Inflows and Outflows	234
D	Net OPEB Liability	237

Virginia Local Disability Program – Political Subdivisions Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	240
B	Deferred Inflows and Outflows and OPEB Expense	244
C	Amortization of Deferred Inflows and Outflows	248
D	Net OPEB Liability	251

Line of Duty Act Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	254
B	Deferred Inflows and Outflows and OPEB Expense	257
C	Amortization of Deferred Inflows and Outflows	260
D	Net OPEB Liability	262



Table of Contents

Other Schedules

F	Summary of Main Plan Provisions	264
G	Statement of Actuarial Assumptions and Methods	284
H	Actuarial Cost Method	382



Section I - Introduction

**REPORT OF THE ANNUAL GASB STATEMENT NO. 75
REQUIRED INFORMATION FOR THE
VIRGINIA RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2021**

The Governmental Accounting Standards Board issued Statement No. 75 (GASB 75), “*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*,” in June 2015. GASB 75’s effective date is for an employer’s fiscal year beginning after June 15, 2017. This report, prepared as of June 30, 2021 (the Measurement Date), presents information to assist the Virginia Retirement System (VRS) in providing the required information under GASB 75 to the participating employers of VRS. Much of the material provided in this report is based on the results of the GASB 74 report for the Virginia Retirement System which was issued on June 3, 2022. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

In addition, this report includes information on the actuarial valuations of the Political Subdivisions participating in VRS as of June 30, 2020 and June 30, 2021. We have prepared and provided separately, actuarial valuation reports as of June 30, 2020 for each of the Political Subdivisions. Please refer to the individual reports for the valuation results, summary of actuarial assumptions and methods, and plan provisions for each of the Political Subdivision plans. For new locals where an actuarial valuation report was not prepared as of June 30, 2020, we have set the TOL equal to the actuarial liability at the measurement date.

The Net OPEB Liability (NOL) shown in the GASB Statement No. 74 Report for the Virginia Retirement System prepared as of June 30, 2021 and submitted June 3, 2022 is the collective NOL used for purposes of GASB 75. Please refer to that report for the derivation of the collective NOL.

OPEB Expense (OE) includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total OPEB Liability (TOL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective OE is shown in Section V.



Section I - Introduction

The unamortized portions of each year's experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer's financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

For the Group Life Insurance Program, Health Insurance Credit Program for Teachers and State employees, Virginia Sickness and Disability Program, and Virginia Local Disability Program plans, these collective amounts have been allocated based on actual contributions made to VRS during the measurement period to determine the proportionate share to each participating employer. For the Health Insurance Credit Program for each of Constitutional Officers, Social Services Employees, and Registrars, and the Line of Duty Act plan, these collective amounts have been based on covered payroll during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2021 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

Based on these percentages we have determined the proportionate share amounts of the NOL, OE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedules B and D.

Section II of this report is a summary of the principal results of the collective amounts under GASB 75. Sections III and IV provide the results of all the necessary calculations, presented in the order laid out in GASB 75 for note disclosure and Required Supplementary Information (RSI).



Section II – Summary of Principal Results

GROUP LIFE INSURANCE PROGRAM

Group Life Insurance Program State Employees	
Valuation Date (VD):	June 30, 2020
Prior Measurement Date:	June 30, 2020
Measurement Date (MD):	June 30, 2021
Reporting Date (RD):	June 30, 2022
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	6.75%
Municipal Bond Index Rate at Prior Measurement Date	2.21%
Municipal Bond Index Rate at Measurement Date	2.16%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	6.75%
Single Equivalent Interest Rate at Measurement Date	6.75%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$3,577,345,268
Fiduciary Net Position (FNP)	<u>2,413,073,915</u>
Net OPEB Liability (NOL = TOL – FNP)	\$1,164,271,353
FNP as a percentage of TOL	67.45%
OPEB Expense (OE)	\$47,108,275
Deferred Outflow of Resources	\$196,975,207
Deferred Inflow of Resources	\$446,054,819



Section II – Summary of Principal Results

HEALTH INSURANCE CREDIT PROGRAM

	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions*	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars
Valuation Date (VD):	June 30, 2020	June 30, 2020	July 1, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Prior Measurement Date:	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Measurement Date (MD):	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Reporting Date (RD):	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Single Equivalent Interest Rate (SEIR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date	2.21%	2.21%	2.21%	2.21%	2.21%	2.21%
Municipal Bond Index Rate at Measurement Date	2.16%	2.16%	2.16%	2.16%	2.16%	2.16%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A	N/A	N/A	N/A	N/A	N/A
Single Equivalent Interest Rate at Prior Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Single Equivalent Interest Rate at Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability:						
Total OPEB Liability (TOL)	\$1,052,399,839	\$1,477,873,333	\$82,023,698	\$33,581,100	\$14,979,580	\$602,253
Fiduciary Net Position (FNP)	<u>207,859,171</u>	<u>194,304,167</u>	<u>33,234,841</u>	<u>6,668,848</u>	<u>2,345,067</u>	<u>168,807</u>
Net OPEB Liability (NOL = TOL – FNP)	\$844,540,668	\$1,283,569,166	\$48,788,857	\$26,912,252	\$12,634,513	\$433,446
FNP as a percentage of TOL	19.75%	13.15%	40.52%	19.86%	15.66%	28.03%
OPEB Expense (OE)	\$72,225,665	\$103,013,150	\$4,558,445	\$2,666,951	\$1,146,449	\$30,501
Deferred Outflow of Resources	\$22,133,571	\$34,697,211	\$4,048,892	\$1,359,480	\$408,692	\$11,724
Deferred Inflow of Resources	\$45,912,938	\$44,465,241	\$5,200,150	\$683,853	\$412,492	\$64,521

* The Single Equivalent Interest Rate for two Political Subdivisions plans – Patrick County (55170) and Lee County School Board (55552) – was the Municipal Bond Index Rate of 2.21% and 2.16% for each of the prior and current measurement dates, respectively.



Section II – Summary of Principal Results

LINE OF DUTY & DISABILITY

	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Valuation Date (VD):	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Prior Measurement Date:	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Measurement Date (MD):	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Reporting Date (RD):	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Single Equivalent Interest Rate (SEIR):				
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date	2.21%	2.21%	2.21%	2.21%
Municipal Bond Index Rate at Measurement Date	2.16%	2.16%	2.16%	2.16%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A	N/A	N/A	2021
Single Equivalent Interest Rate at Prior Measurement Date	6.75%	6.75%	6.75%	2.21%
Single Equivalent Interest Rate at Measurement Date	6.75%	6.75%	6.75%	2.16%
Net OPEB Liability:				
Total OPEB Liability (TOL)	\$267,198,000	\$4,884,442	\$5,155,327	\$448,544,302
Fiduciary Net Position (FNP)	<u>611,918,384</u>	<u>5,588,445</u>	<u>6,167,598</u>	<u>7,552,697</u>
Net OPEB Liability (NOL = TOL – FNP)	(\$344,720,384)	(\$704,003)	(\$1,012,271)	\$440,991,605
FNP as a percentage of TOL	229.01%	114.41%	119.64%	1.68%
OPEB Expense (OE)	(\$3,784,788)	\$2,370,917	\$2,769,984	\$40,209,177
Deferred Outflow of Resources	\$18,704,807	\$734,119	\$635,724	\$158,803,866
Deferred Inflow of Resources	\$128,560,587	\$951,357	\$2,355,900	\$90,418,297



Section III – Financial Statement Notes

The material presented herein will follow the order presented in GASB 75. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate.

Paragraph 89: The information required is to be prepared by VRS and/or the individual employer.

Paragraph 90: The information required is to be prepared by the individual employer.

Paragraph 91 (a) – (b): The information required is to be prepared by VRS.

Paragraph 92-93: This paragraph requires information regarding the actuarial assumptions used to measure the TOL. The actuarial assumptions utilized in developing the TOL are outlined in Schedule G. The total OPEB liability was determined based on an actuarial valuation as of June 30, 2020, using the following actuarial assumptions applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50 percent
Salary increases, including inflation	State Employees: 3.50 percent – 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.00 percent Virginia Law Officers: 3.50 percent – 4.75 percent Political Subdivisions: General Employees: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent
Investment rate of return	6.75 percent, net investment expenses
Municipal Bond Index Rate	
Prior Measurement Date	2.21 percent
Measurement Date	2.16 percent
Year FNP is projected to be depleted	N/A Line of Duty Act: 2021
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	6.75 percent Line of Duty Act: 2.21 percent
Measurement Date	6.75 percent Line of Duty Act: 2.16 percent



Section III – Financial Statement Notes

Healthcare Cost Trend Rate

(Applies only to Line of Duty Act)

Medical Trend Assumption (Under Age 65)	7.00 percent – 4.75 percent
Medical Trend Assumption (Over Age 64)	5.375 percent – 4.75 percent
Medicare Part B Trend	6.1953 percent – 5.00 percent

Year of Ultimate Trend Rate (Under Age 65) Fiscal Year Ended 2029

Year of Ultimate Trend Rate (Over Age 64) Fiscal Year Ended 2024

(Applies only to Line of Duty Act)

The rates of mortality are according to the following mortality tables. The mortality tables are adjusted forward and/or back depending on the plan and the group covered. Refer to Schedule G for the specific adjustments for each plan, other than Political Subdivision plans. For the adjustments applicable to the Political Subdivision plans refer to each plan’s individual valuation report.

Mortality Rates	
Pre-Retirement	Pub-2010 Amount Weighted Employee Rates projected generationally
Post-Retirement	Pub-2010 Amount Weighted Healthy Retiree Rates projected generationally
Post-Disablement	Pub-2010 Amount Weighted Disabled Rates projected generationally
Beneficiaries and Survivors	Pub-2010 Amount Weighted General Contingent Annuitant Rates projected generationally
Mortality Improvement Scale	Rates projected generationally with a Modified MP-2020 Improvement Scale that is 75% of the MP-2020 Rates

The actuarial assumptions used to determine the TOL as of June 30, 2021 were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020 adopted by the Board of Trustees at its April 20, 2021 meeting.



Section III – Financial Statement Notes

Paragraph 93:

(a) **Sensitivity analysis:** This paragraph requires disclosure of the sensitivity of the NOL to changes in the healthcare cost trend rate. The TOL is based on a medical benefit that is a flat dollar amount, therefore, it is unaffected by a healthcare cost trend rate. An increase or decrease in the trend rate would have no effect on the TOL. For the Line of Duty Act, the following presents the NOL of the System, calculated using the trend rate of 7.00 percent – 4.75 percent for pre-Medicare and 5.375 percent – 4.75 percent for Medicare eligible, as well as the System’s NOL calculated using a health care trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease in Healthcare Trend Rate	Current Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Net OPEB Liability	\$361,844,748	\$440,991,605	\$542,474,164

Paragraph 94:

(a) **Discount rate.** The discount rate used to measure the total OPEB liability was 6.75 percent, except for the Line of Duty Act plan and two HIC Political Subdivision plans — Patrick County (55170) and Lee County School Board (55552) – which used a discount rate of 2.16 percent equal to the municipal bond index rate.

(b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes, and the Employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer will be subject to the portion of the Board rates as adopted by the Virginia legislature. From July 1, 2018 on, we assume 100% of the actuarially determined contribution rates will be payable for all the VRS plans.

(c) **Long term rate of return:** Since ASOP 27 allows the actuary to rely on outside experts, it is appropriate to consider the market outlook and expectations provided by the investment staff of the Virginia Retirement System. The following analysis relies on the 20-year forward returns outlook provided by VRS as of June 2021.



Section III – Financial Statement Notes

Time Span In Years	Mean Return	Standard Deviation	Returns by Percentile				
			5 th	25 th	50 th	75 th	95 th
1	7.38%	10.07%	-8.31%	0.40%	6.94%	13.91%	24.74%
5	7.00%	4.48%	-0.17%	3.97%	6.94%	10.01%	14.57%
10	6.95%	3.17%	1.86%	4.83%	6.94%	9.10%	12.28%
20	6.93%	2.24%	3.33%	5.45%	6.94%	8.46%	10.69%
30	6.92%	1.83%	3.98%	5.72%	6.94%	8.18%	9.99%
50	6.92%	1.41%	4.64%	5.99%	6.94%	7.90%	9.30%

This analysis is based on the target asset allocation as shown below:

Asset Class	Policy Allocation
Public Equity	34.00%
Fixed Income	15.00%
Credit Strategies	14.00%
Real Assets	14.00%
Private Equity	14.00%
MAPS*	6.00%
PIP**	3.00%

*Multi-asset Public Strategies
** Private Investment Partnership

The percentile results are the percentage of compound random returns over the time span shown that are expected to be less than the amount indicated. Therefore, for the 10-year time span, 5% of the rates of return will be below 1.86% and 95% will be above that. As the time span increases, the results begin to converge. Over a 50-year time span, the results indicate a 25% chance that the returns will be below 5.99% and a 25% chance they will be above 7.90%. There is a 50% chance the returns will be 6.94% or above and a 50% chance the return will be below 6.94%.



Section III – Financial Statement Notes

(d) Municipal bond rate: The discount rate determination does not use a municipal bond rate, except for the Line of Duty Act plan and the two HIC Political Subdivision plans— Patrick County (55170) and Lee County School Board (55552). To measure the TOL for these plans, the Single Equivalent Interest Rate (SEIR) we have used is the applicable municipal bond index rate of 2.16%, based on the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System) published for the last week in June 2021.

(e) Periods of projected benefit payments: Projected future benefit payments for all current plan members until benefit payments ran out.

For Line of Duty Act, the projected future benefit payments for all current plan members were not projected because the plan is a pay-as-you-go plan.

(f) Assumed asset allocation: The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System as of June 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	34.00%	5.00%
Fixed Income	15.00%	0.57%
Credit Strategies	14.00%	4.49%
Real Assets	14.00%	4.76%
Private Equity	14.00%	9.94%
MAPS	6.00%	3.29%
PIP	3.00%	6.84%
Total	100.00%	

* Multi-asset Public Strategies
** Private Investment Partnership

For Line of Duty Act, the assumed asset allocations were not used because the plan is a pay-as-you-go plan.



Section III – Financial Statement Notes

(g) **Sensitivity analysis:** This paragraph requires disclosure of the sensitivity of the NOL to changes in the discount rate. The following presents the NOL of the System, calculated using the discount rate of 6.75 percent, as well as the System’s NOL calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate. The sensitivity analysis for the Line of Duty Act plan and the two HIC Political Subdivision plans are included at the municipal bond index rate of 2.16 percent and at 1.16 percent and 3.16 percent. For the Political Subdivision plans, and for the cost-sharing employers, we show each employer’s share in Schedule D.

Sensitivity Analysis

Net OPEB Liability	1% Decrease	Current Discount Rate	1% Increase
Group Life Insurance	\$ 1,701,042,655	\$ 1,164,271,353	\$ 730,804,164
Health Insurance Credit - State Employees	947,405,164	844,540,668	756,411,121
Health Insurance Credit - Teachers	1,444,943,102	1,283,569,166	1,147,008,320
Health Insurance Credit - Participating Local Subdivisions	57,869,568	48,788,857	41,934,609
Health Insurance Credit - Constitutional Officers	30,606,971	26,912,252	23,787,267
Health Insurance Credit - Social Service Employees	14,132,181	12,634,513	11,356,364
Health Insurance Credit - Registrars	493,093	433,446	382,342
Virginia Sickness and Disability	(325,682,750)	(344,720,384)	(361,461,731)
Virginia Local Disability - Teachers	(105,648)	(704,003)	(1,230,020)
Virginia Local Disability - Political Subdivisions	(542,239)	(1,012,271)	(1,419,915)



Section III – Financial Statement Notes

Line of Duty Act

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Net OPEB Liability	\$507,302,028	\$440,991,605	\$388,302,470

Paragraph 96(a): This paragraph requires disclosure of the employer’s proportionate share of the collective NOL and, if an employer has a special funding situation, the portion of the non-employer contributing entities’ proportionate share of the collective NOL that is associated with the employer. These amounts are shown in Schedule D.

Paragraph 96(b): This paragraph requires disclosure of the employer’s proportion of the collective NOL and the change in the proportion since the prior measurement date. These amounts are shown in Schedules B and D.

Paragraph 96(c): June 30, 2020 is the actuarial valuation date upon which the TOL is based. The following tables show the TOL as well as the NOL.



Section III – Financial Statement Notes

GROUP LIFE INSURANCE PROGRAM

Changes in the Net OPEB Liability Group Life Insurance Program	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$3,523,938,338	\$1,855,102,041	\$1,668,836,297
Changes for the year:			
Service Cost	96,893,569		96,893,569
Interest	232,051,956		232,051,956
Benefit Changes	0		0
Difference between expected and actual experience	63,188,745		63,188,745
Changes in assumptions	(166,464,185)		(166,464,185)
Contributions - employer		111,797,083	(111,797,083)
Contributions - non-employer		0	0
Contributions - employee ¹		86,509,533	(86,509,533)
Net investment income		534,708,581	(534,708,581)
Benefit Payments ¹	(172,263,155)	(172,263,155)	0
Administrative expense		(861,921)	861,921
Other changes	0	(1,918,247)	1,918,247
Net changes	\$53,406,930	\$557,971,874	(\$504,564,944)
Balances at June 30, 2021	\$3,577,345,268	\$2,413,073,915	\$1,164,271,353

TOL Roll Forward Group Life Insurance Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$3,441,376,724	\$3,583,131,542	\$3,523,938,338
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$76,583,280	\$90,766,809	\$90,766,809
(c) Actual Benefit Payments ¹	<u>\$172,263,155</u>	<u>\$172,263,155</u>	<u>\$172,263,155</u>
(d) TOL as of June 30, 2021	\$3,577,345,268	\$3,743,809,453	\$3,680,620,708
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		(166,464,185)	
(f) Difference between expected and actual experience			63,188,745

¹Starting in 2021, member contributions and benefit payments are net of contributions and benefit payments for active life insurance.

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Changes in the Net OPEB Liability Health Insurance Credit Program - State Employees	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$1,043,382,985	\$125,376,898	\$918,006,087
Changes for the year:			
Service Cost	20,431,792		20,431,792
Interest	68,014,008		68,014,008
Benefit Changes	0		0
Difference between expected and actual experience	(20,218,965)		(20,218,965)
Changes in assumptions	12,326,117		12,326,117
Contributions - employer		81,191,646	(81,191,646)
Contributions - non-employer		38,655,725	(38,655,725)
Contributions - employee		0	0
Net investment income		34,789,974	(34,789,974)
Benefit payments	(71,536,098)	(71,536,098)	0
Administrative expense		(588,833)	588,833
Other changes	<u>0</u>	<u>(30,141)</u>	<u>30,141</u>
Net changes	\$9,016,854	\$82,482,273	(\$73,465,419)
Balances at June 30, 2021	\$1,052,399,839	\$207,859,171	\$844,540,668

TOL Roll Forward Health Insurance Credit Program - State Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$1,036,162,286	\$1,024,442,502	\$1,043,382,985
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$18,966,782	\$19,139,852	\$19,139,852
(c) Actual Benefit Payments	<u>\$71,536,098</u>	<u>\$71,536,098</u>	<u>\$71,536,098</u>
(d) TOL as of June 30, 2021	\$1,052,399,839	\$1,040,073,722	\$1,060,292,687
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		12,326,117	
(f) Difference between expected and actual experience			(20,218,965)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Changes in the Net OPEB Liability Health Insurance Credit Program - Teachers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$1,448,674,571	\$144,158,060	\$1,304,516,511
Changes for the year:			
Service Cost	21,712,944		21,712,944
Interest	94,626,313		94,626,313
Benefit Changes	0		0
Difference between expected and actual experience	(9,325,473)		(9,325,473)
Changes in assumptions	15,791,501		15,791,501
Contributions - employer		107,171,678	(107,171,678)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		37,092,787	(37,092,787)
Benefit payments	(93,606,523)	(93,606,523)	0
Administrative expense		(500,767)	500,767
Other changes	<u>0</u>	<u>(11,068)</u>	<u>11,068</u>
Net changes	\$29,198,762	\$50,146,107	(\$20,947,345)
Balances at June 30, 2021	\$1,477,873,333	\$194,304,167	\$1,283,569,166

TOL Roll Forward Health Insurance Credit Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$1,455,981,133	\$1,439,938,765	\$1,448,674,571
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$19,090,601	\$20,339,994	\$20,339,994
(c) Actual Benefit Payments	<u>\$93,606,523</u>	<u>\$93,606,523</u>	<u>\$93,606,523</u>
(d) TOL as of June 30, 2021	\$1,477,873,333	\$1,462,081,832	\$1,471,407,305
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		15,791,501	
(f) Difference between expected and actual experience			(9,325,473)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS

Changes in the Net OPEB Liability Health Insurance Credit Program - Participating Political Subdivisions	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$77,490,244	\$24,468,464	\$53,021,780
Changes for the year:			
Service Cost	1,532,076		1,532,076
Interest	5,112,552		5,112,552
Benefit Changes	0		0
Difference between expected and actual experience	(668,893)		(668,893)
Changes in assumptions	1,656,094		1,656,094
Contributions - employer		5,239,485	(5,239,485)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		6,711,389	(6,711,389)
Benefit payments	(3,098,375)	(3,098,375)	0
Administrative expense		(86,122)	86,122
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$4,533,454	\$8,766,377	(\$4,232,923)
Balances at June 30, 2021	\$82,023,698	\$33,234,841	\$48,788,857

TOL Roll Forward Health Insurance Credit Program - Participating Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$78,483,912	\$76,873,206	\$77,490,244
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$1,389,028	\$1,435,739	\$1,435,739
(c) Actual Benefit Payments	<u>\$3,098,375</u>	<u>\$3,098,375</u>	<u>\$3,098,375</u>
(d) TOL as of June 30, 2021	\$82,023,698	\$80,367,604	\$81,036,497
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		1,656,094	
(f) Difference between expected and actual experience			(668,893)

In the Actual column, i is the interest rate as of the measurement date, 6.75% for all the Political Subdivision plans except for the two plans— Patrick County (55170) and Lee County School Board (55552) — are using the municipal bond rate of 2.16%. In the other two columns, i is the interest rate at the prior measurement date, 6.75% and 2.21% for the two plans using the bond rate.



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Changes in the Net OPEB Liability Health Insurance Credit Program - Constitutional Officers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$32,408,230	\$5,113,638	\$27,294,592
Changes for the year:			
Service Cost	775,126		775,126
Interest	2,118,485		2,118,485
Benefit Changes	0		0
Difference between expected and actual experience	(240,934)		(240,934)
Changes in assumptions	566,721		566,721
Contributions - employer		2,665,547	(2,665,547)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		953,577	(953,577)
Benefit payments	(2,046,528)	(2,046,528)	0
Administrative expense		(16,140)	16,140
Other changes	<u>0</u>	<u>(1,246)</u>	<u>1,246</u>
Net changes	\$1,172,870	\$1,555,210	(\$382,340)
Balances at June 30, 2021	\$33,581,100	\$6,668,848	\$26,912,252

TOL Roll Forward Health Insurance Credit Program - Constitutional Officers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$32,673,031	\$32,182,531	\$32,408,230
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$766,499	\$726,113	\$726,113
(c) Actual Benefit Payments	<u>\$2,046,528</u>	<u>\$2,046,528</u>	<u>\$2,046,528</u>
(d) TOL as of June 30, 2021	\$33,581,100	\$33,014,379	\$33,255,313
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		566,721	
(f) Difference between expected and actual experience			(240,934)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Changes in the Net OPEB Liability Health Insurance Credit Program - Social Service Employees	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$14,818,146	\$1,934,289	\$12,883,857
Changes for the year:			
Service Cost	300,698		300,698
Interest	963,835		963,835
Benefit Changes	0		0
Difference between expected and actual experience	(254,162)		(254,162)
Changes in assumptions	229,270		229,270
Contributions - employer		1,159,652	(1,159,652)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		335,299	(335,299)
Benefit payments	(1,078,207)	(1,078,207)	0
Administrative expense		(5,675)	5,675
Other changes	<u>0</u>	<u>(291)</u>	<u>291</u>
Net changes	\$161,434	\$410,778	(\$249,344)
Balances at June 30, 2021	\$14,979,580	\$2,345,067	\$12,634,513

TOL Roll Forward Health Insurance Credit Program - Social Service Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$14,816,418	\$14,580,055	\$14,818,146
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$260,094	\$281,684	\$281,684
(c) Actual Benefit Payments	<u>\$1,078,207</u>	<u>\$1,078,207</u>	<u>\$1,078,207</u>
(d) TOL as of June 30, 2021	\$14,979,580	\$14,750,310	\$15,004,472
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		229,270	
(f) Difference between expected and actual experience			(254,162)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Changes in the Net OPEB Liability Health Insurance Credit Program - Registrars	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$595,018	\$126,337	\$468,681
Changes for the year:			
Service Cost	17,711		17,711
Interest	38,971		38,971
Benefit Changes	0		0
Difference between expected and actual experience	(21,114)		(21,114)
Changes in assumptions	7,019		7,019
Contributions - employer		54,115	(54,115)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		24,136	(24,136)
Benefit payments	(35,352)	(35,352)	0
Administrative expense		(409)	409
Other changes	<u>0</u>	<u>(20)</u>	<u>20</u>
Net changes	\$7,235	\$42,470	(\$35,235)
Balances at June 30, 2021	\$602,253	\$168,807	\$433,446

TOL Roll Forward Health Insurance Credit Program - Registrars	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$582,327	\$575,240	\$595,018
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$16,079	\$16,591	\$16,591
(c) Actual Benefit Payments	<u>\$35,352</u>	<u>\$35,352</u>	<u>\$35,352</u>
(d) TOL as of June 30, 2021	\$602,253	\$595,234	\$616,348
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		7,019	
(f) Difference between expected and actual experience			(21,114)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

VIRGINIA SICKNESS AND DISABILITY PROGRAM

Changes in the Net OPEB Liability Virginia Sickness and Disability Program	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$269,531,238	\$490,219,523	(\$220,688,285)
Changes for the year:			
Service Cost	32,678,993		32,678,993
Interest	17,221,703		17,221,703
Benefit Changes	0		0
Difference between expected and actual experience	(22,057,392)		(22,057,392)
Changes in assumptions	(1,386,754)		(1,386,754)
Contributions - employer		26,542,079	(26,542,079)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		131,372,736	(131,372,736)
Benefit payments	(28,789,788)	(28,789,788)	0
Third-party administrator charges		(7,137,462)	7,137,462
Administrative expense		(599,843)	599,843
Other changes	<u>0</u>	<u>311,139</u>	<u>(311,139)</u>
Net changes	(\$2,333,238)	\$121,698,861	(\$124,032,099)
Balances at June 30, 2021	\$267,198,000	\$611,918,384	(\$344,720,384)

TOL Roll Forward Virginia Sickness and Disability Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$244,906,226	\$248,868,575	\$269,531,238
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$33,275,922	\$30,612,640	\$30,612,640
(c) Actual Benefit Payments	<u>\$28,789,788</u>	<u>\$28,789,788</u>	<u>\$28,789,788</u>
(d) TOL as of June 30, 2021 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$267,198,000	\$268,584,754	\$290,642,146
(e) Changes in Assumptions		(1,386,754)	
(f) Difference between expected and actual experience			(22,057,392)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Changes in the Net OPEB Liability Virginia Local Disability Program - Teachers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$3,688,220	\$2,885,936	\$802,284
Changes for the year:			
Service Cost	1,365,598		1,365,598
Interest	236,619		236,619
Benefit Changes	0		0
Difference between expected and actual experience	(379,306)		(379,306)
Changes in assumptions	338,818		338,818
Contributions - employer		3,166,124	(3,166,124)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		1,030,573	(1,030,573)
Benefit payments	(365,507)	(365,507)	0
Third-party administrator charges		(988,249)	988,249
Administrative expense		(140,432)	140,432
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$1,196,222	\$2,702,509	(\$1,506,287)
Balances at June 30, 2021	\$4,884,442	\$5,588,445	(\$704,003)

TOL Roll Forward Virginia Local Disability Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$3,544,802	\$3,332,898	\$3,688,220
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$1,384,739	\$1,279,249	\$1,279,249
(c) Actual Benefit Payments	<u>\$365,507</u>	<u>\$365,507</u>	<u>\$365,507</u>
(d) TOL as of June 30, 2021 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$4,884,442	\$4,545,624	\$4,924,930
(e) Changes in Assumptions		338,818	
(f) Difference between expected and actual experience			(379,306)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Changes in the Net OPEB Liability Virginia Local Disability Program - Political Subdivisions	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$4,316,776	\$3,318,528	\$998,248
Changes for the year:			
Service Cost	1,820,201		1,820,201
Interest	278,378		278,378
Benefit Changes	0		0
Difference between expected and actual experience	(603,261)		(603,261)
Changes in assumptions	(271,438)		(271,438)
Contributions - employer		3,337,828	(3,337,828)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		1,086,463	(1,086,463)
Benefit payments	(385,329)	(385,329)	0
Third-party administrator charges		(1,041,844)	1,041,844
Administrative expense		(148,048)	148,048
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$838,551	\$2,849,070	(\$2,010,519)
Balances at June 30, 2021	\$5,155,327	\$6,167,598	(\$1,012,271)

TOL Roll Forward Virginia Local Disability Program - Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2020	\$3,402,450	\$3,751,661	\$4,316,776
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$1,800,043	\$1,705,106	\$1,705,106
(c) Actual Benefit Payments	<u>\$385,329</u>	<u>\$385,329</u>	<u>\$385,329</u>
(d) TOL as of June 30, 2021 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$5,155,327	\$5,426,765	\$6,030,026
(e) Changes in Assumptions		(271,438)	
(f) Difference between expected and actual experience			(603,261)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 6.75%.



Section III – Financial Statement Notes

LINE OF DUTY ACT

Changes in the Net OPEB Liability Line of Duty Act	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$423,148,755	\$4,333,324	\$418,815,431
Changes for the year:			
Service Cost	21,241,376		21,241,376
Interest	9,206,888		9,206,888
Benefit Changes	0		0
Difference between expected and actual experience	(18,370,991)		(18,370,991)
Changes in assumptions	26,413,266		26,413,266
Contributions - employer		13,632,927	(13,632,927)
Contributions - non-employer		0	0
Contributions - employee		0	0
Net investment income		3,031,369	(3,031,369)
Benefit payments	(13,094,992)	(13,094,992)	0
Administrative expense		(979,427)	979,427
Other changes	<u>0</u>	<u>629,496</u>	<u>(629,496)</u>
Net changes	\$25,395,547	\$3,219,373	\$22,176,174
Balances at June 30, 2021	\$448,544,302	\$7,552,697	\$440,991,605

TOL Roll Forward Line of Duty Act	Actual (i=2.16%)	Actual Before Assumption Changes (i=2.21%)	Expected (i=2.21%)
(a) TOL as of June 30, 2020	\$412,476,701	\$405,174,984	\$423,148,755
(b) Entry Age normal Cost for period June 30, 2020-June 30, 2021	\$39,540,448	\$20,782,092	\$20,782,092
(c) Actual Benefit Payments	<u>\$13,094,992</u>	<u>\$13,094,992</u>	<u>\$13,094,992</u>
(d) TOL as of June 30, 2021	\$448,544,302	\$422,131,036	\$440,502,027
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		26,413,266	
(f) Difference between expected and actual experience			(18,370,991)

In the Actual column, i is municipal bond rate as of the measurement date, 2.16%. In the other two columns, i is the municipal bond rate at the prior measurement date, 2.21%.



Section III – Financial Statement Notes

Paragraphs 96(d)-(e): The interest rate changed for the Line of Duty Act and the two HIC Political Subdivision plans using the municipal bond index rate (2.21% as of June 30, 2020 and 2.16% as of June 30, 2021). Assumptions adopted based on the experience study for the period June 30, 2016 to June 30, 2020 were reflected for the June 30, 2021 measurement date. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

Paragraph 96(f): There were no changes between the measurement date of the collective net OPEB liability and the employer’s reporting date.

Paragraph 96(g): Please see Section V of the report for the development of the collective OPEB expense. OE for each employer is shown in Schedule B.

Paragraph 96(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period.

The following tables show the detail of the deferred outflows (inflows) for the non-Political Subdivision plans.



Section III – Financial Statement Notes

GROUP LIFE INSURANCE PROGRAM

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ (39,461,000)	6.45	\$ (30,589,914)	\$ 0	\$ (8,871,086)
2016-2017	Assumptions	0	(91,738,000)	6.45	(71,114,697)	0	(20,623,303)
2016-2017	Investment	0	(70,787,000)	5.00	(70,787,000)	0	0
2017-2018	Experience	\$ 88,052,000	\$ 0	6.38	\$ 55,205,066	\$ 32,846,934	\$ 0
2017-2018	Assumptions	0	0	6.38	0	0	0
2017-2018	Investment	0	(8,667,000)	5.00	(6,933,666)	0	(1,733,334)
2018-2019	Experience	\$ 56,736,661	\$ 0	6.33	\$ 26,889,414	\$ 29,847,247	\$ 0
2018-2019	Assumptions	122,011,161	0	6.33	57,825,195	64,185,966	0
2018-2019	Investment	110,843	0	5.00	66,507	44,336	0
2019-2020	Experience	\$ 25,708,476	\$ 0	6.23	\$ 8,253,122	\$ 17,455,354	\$ 0
2019-2020	Assumptions	0	0	6.23	0	0	0
2019-2020	Investment	84,609,417	0	5.00	33,843,766	50,765,651	0
2020-2021	Experience	\$ 63,188,745	\$ 0	5.99	\$ 10,549,039	\$ 52,639,706	\$ 0
2020-2021	Assumptions	0	(166,464,185)	5.99	(27,790,348)	0	(138,673,837)
2020-2021	Investment	0	(408,704,057)	5.00	(81,740,811)	0	(326,963,246)



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.21	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(12,229,000)	6.21	(9,846,347)	0	(2,382,653)
2016-2017	Investment	0	(2,789,000)	5.00	(2,789,000)	0	0
2017-2018	Experience	\$ 745,000	\$ 0	6.16	\$ 483,754	\$ 261,246	\$ 0
2017-2018	Assumptions	0	0	6.16	0	0	0
2017-2018	Investment	234,000	0	5.00	187,166	46,834	0
2018-2019	Experience	\$ 0	\$ (13,401,382)	6.13	\$ (6,558,588)	\$ 0	\$ (6,842,794)
2018-2019	Assumptions	22,699,292	0	6.13	11,108,952	11,590,340	0
2018-2019	Investment	766,049	0	5.00	459,630	306,419	0
2019-2020	Experience	\$ 0	\$ (5,702,621)	5.97	\$ (1,910,426)	\$ 0	\$ (3,792,195)
2019-2020	Assumptions	0	0	5.97	0	0	0
2019-2020	Investment	5,652,148	0	5.00	2,260,860	3,391,288	0
2020-2021	Experience	\$ 0	\$ (20,218,965)	6.03	\$ (3,353,062)	\$ 0	\$ (16,865,903)
2020-2021	Assumptions	12,326,117	0	6.03	2,044,132	10,281,985	0
2020-2021	Investment	0	(24,717,418)	5.00	(4,943,484)	0	(19,773,934)



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	7.62	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(15,003,000)	7.62	(9,844,425)	0	(5,158,575)
2016-2017	Investment	0	(2,863,000)	5.00	(2,863,000)	0	0
2017-2018	Experience	\$ 0	\$ (7,255,000)	7.56	\$ (3,838,558)	\$ 0	\$ (3,416,442)
2017-2018	Assumptions	0	0	7.56	0	0	0
2017-2018	Investment	960,000	0	5.00	768,000	192,000	0
2018-2019	Experience	\$ 0	\$ (2,398,442)	7.51	\$ (958,100)	\$ 0	\$ (1,440,342)
2018-2019	Assumptions	35,149,048	0	7.51	14,040,897	21,108,151	0
2018-2019	Investment	815,827	0	5.00	489,497	326,330	0
2019-2020	Experience	\$ 0	\$ (13,054,307)	7.38	\$ (3,537,752)	\$ 0	\$ (9,516,555)
2019-2020	Assumptions	0	0	7.38	0	0	0
2019-2020	Investment	6,850,742	0	5.00	2,740,296	4,110,446	0
2020-2021	Experience	\$ 0	\$ (9,325,473)	7.17	\$ (1,300,624)	\$ 0	\$ (8,024,849)
2020-2021	Assumptions	15,791,501	0	7.17	2,202,441	13,589,060	0
2020-2021	Investment	0	(26,921,568)	5.00	(5,384,314)	0	(21,537,254)



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.86	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(578,000)	6.86	(421,436)	0	(156,564)
2016-2017	Investment	0	(85,000)	5.00	(85,000)	0	0
2017-2018	Experience	\$ 569,000	\$ 0	6.82	\$ 333,810	\$ 235,190	\$ 0
2017-2018	Assumptions	0	0	6.82	0	0	0
2017-2018	Investment	10,000	0	5.00	8,000	2,000	0
2018-2019	Experience	\$ 97,193	\$ 0	6.77	\$ 43,068	\$ 54,125	\$ 0
2018-2019	Assumptions	758,619	0	6.77	336,168	422,451	0
2018-2019	Investment	24,461	0	5.00	14,676	9,785	0
2019-2020	Experience	\$ 223,354	\$ 0	6.77	\$ 65,984	\$ 157,370	\$ 0
2019-2020	Assumptions	0	0	6.77	0	0	0
2019-2020	Investment	233,116	0	5.00	93,246	139,870	0
2020-2021	Experience	\$ 0	\$ (240,934)	7.42	\$ (32,471)	\$ 0	\$ (208,463)
2020-2021	Assumptions	566,721	0	7.42	76,377	490,344	0
2020-2021	Investment	0	(588,101)	5.00	(117,620)	0	(470,481)



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	5.92	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(162,000)	5.92	(137,001)	0	(24,999)
2016-2017	Investment	0	(33,000)	5.00	(33,000)	0	0
2017-2018	Experience	\$ 186,000	\$ 0	5.91	\$ 125,982	\$ 60,018	\$ 0
2017-2018	Assumptions	0	0	5.91	0	0	0
2017-2018	Investment	9,000	0	5.00	7,166	1,834	0
2018-2019	Experience	\$ 0	\$ (26,017)	5.88	\$ (13,275)	\$ 0	\$ (12,742)
2018-2019	Assumptions	326,486	0	5.88	166,575	159,911	0
2018-2019	Investment	375	0	5.00	225	150	0
2019-2020	Experience	\$ 0	\$ (106,162)	5.93	\$ (35,806)	\$ 0	\$ (70,356)
2019-2020	Assumptions	0	0	5.93	0	0	0
2019-2020	Investment	107,714	0	5.00	43,086	64,628	0
2020-2021	Experience	\$ 0	\$ (254,162)	5.66	\$ (44,905)	\$ 0	\$ (209,257)
2020-2021	Assumptions	229,270	0	5.66	40,507	188,763	0
2020-2021	Investment	0	(202,187)	5.00	(40,437)	0	(161,750)



Section III – Financial Statement Notes

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	5.32	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(10,000)	5.32	(9,369)	0	(631)
2016-2017	Investment	0	(1,000)	5.00	(1,000)	0	0
2017-2018	Experience	\$ 1,000	\$ 0	5.32	\$ 301	\$ 699	\$ 0
2017-2018	Assumptions	0	0	5.32	0	0	0
2017-2018	Investment	0	(1,000)	5.00	(333)	0	(667)
2018-2019	Experience	\$ 0	\$ (21,616)	5.28	\$ (12,282)	\$ 0	\$ (9,334)
2018-2019	Assumptions	12,295	0	5.28	6,987	5,308	0
2018-2019	Investment	265	0	5.00	159	106	0
2019-2020	Experience	\$ 0	\$ (44,053)	5.42	\$ (16,256)	\$ 0	\$ (27,797)
2019-2020	Assumptions	0	0	5.42	0	0	0
2019-2020	Investment	4,982	0	5.00	1,992	2,990	0
2020-2021	Experience	\$ 0	\$ (21,114)	5.39	\$ (3,917)	\$ 0	\$ (17,197)
2020-2021	Assumptions	7,019	0	5.39	1,302	5,717	0
2020-2021	Investment	0	(14,989)	5.00	(2,998)	0	(11,991)



Section III – Financial Statement Notes

VIRGINIA SICKNESS AND DISABILITY PROGRAM

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	8.29	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(17,511,000)	8.29	(10,561,701)	0	(6,949,299)
2016-2017	Investment	0	(20,137,000)	5.00	(20,137,000)	0	0
2017-2018	Experience	\$ 0	\$ (11,237,000)	6.73	\$ (6,678,690)	\$ 0	\$ (4,558,310)
2017-2018	Assumptions	0	0	6.73	0	0	0
2017-2018	Investment	0	(1,511,000)	5.00	(1,208,834)	0	(302,166)
2018-2019	Experience	\$ 29,488,518	\$ 0	6.75	\$ 13,106,007	\$ 16,382,511	\$ 0
2018-2019	Assumptions	4,180,133	0	6.75	1,857,837	2,322,296	0
2018-2019	Investment	1,729,965	0	5.00	1,037,979	691,986	0
2019-2020	Experience	\$ 0	\$ (46,473,031)	6.73	\$ (13,810,708)	\$ 0	\$ (32,662,323)
2019-2020	Assumptions	0	0	6.73	0	0	0
2019-2020	Investment	23,259,120	0	5.00	9,303,648	13,955,472	0
2020-2021	Experience	\$ 0	\$ (22,057,392)	6.52	\$ (3,383,036)	\$ 0	\$ (18,674,356)
2020-2021	Assumptions	0	(1,386,754)	6.52	(212,692)	0	(1,174,062)
2020-2021	Investment	0	(98,609,411)	5.00	(19,721,882)	0	(78,887,529)



Section III – Financial Statement Notes

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	15.90	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	53,000	0	15.90	16,787	36,213	0
2016-2017	Investment	10,000	0	5.00	10,000	0	0
2017-2018	Experience	\$ 0	\$ (66,000)	10.37	\$ (25,516)	\$ 0	\$ (40,484)
2017-2018	Assumptions	0	0	10.37	0	0	0
2017-2018	Investment	3,000	0	5.00	2,334	666	0
2018-2019	Experience	\$ 0	\$ (18,739)	10.53	\$ (5,340)	\$ 0	\$ (13,399)
2018-2019	Assumptions	62,309	0	10.53	17,751	44,558	0
2018-2019	Investment	0	(4,698)	5.00	(2,820)	0	(1,878)
2019-2020	Experience	\$ 406,500	\$ 0	14.92	\$ 54,490	\$ 352,010	\$ 0
2019-2020	Assumptions	0	0	14.92	0	0	0
2019-2020	Investment	107,600	0	5.00	43,040	64,560	0
2020-2021	Experience	\$ 0	\$ (379,306)	9.04	\$ (41,959)	\$ 0	\$ (337,347)
2020-2021	Assumptions	338,818	0	9.04	37,480	301,338	0
2020-2021	Investment	0	(779,344)	5.00	(155,869)	0	(623,475)



Section III – Financial Statement Notes

VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	10.13	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(110,000)	10.13	(54,218)	0	(55,782)
2016-2017	Investment	12,000	0	5.00	12,000	0	0
2017-2018	Experience	\$ 0	\$ (95,000)	5.83	\$ (65,238)	\$ 0	\$ (29,762)
2017-2018	Assumptions	0	0	5.83	0	0	0
2017-2018	Investment	4,000	0	5.00	3,166	834	0
2018-2019	Experience	\$ 1,223,461	\$ 0	5.90	\$ 622,098	\$ 601,363	\$ 0
2018-2019	Assumptions	69,905	0	5.90	35,544	34,361	0
2018-2019	Investment	548	0	5.00	330	218	0
2019-2020	Experience	\$ 0	\$ (1,250,879)	10.00	\$ (250,176)	\$ 0	\$ (1,000,703)
2019-2020	Assumptions	0	0	10.00	0	0	0
2019-2020	Investment	127,547	0	5.00	51,018	76,529	0
2020-2021	Experience	\$ 0	\$ (603,261)	5.15	\$ (117,138)	\$ 0	\$ (486,123)
2020-2021	Assumptions	0	(271,438)	5.15	(52,706)	0	(218,732)
2020-2021	Investment	0	(802,974)	5.00	(160,595)	0	(642,379)



Section III – Financial Statement Notes

LINE OF DUTY ACT

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2022 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	9.10	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(30,500,000)	9.10	(16,758,041)	0	(13,741,959)
2016-2017	Investment	0	(552,000)	5.00	(552,000)	0	0
2017-2018	Experience	\$ 51,048,000	\$ 0	8.45	\$ 24,164,768	\$ 26,883,232	\$ 0
2017-2018	Assumptions	0	(13,962,000)	8.45	(6,609,288)	0	(7,352,712)
2017-2018	Investment	0	(587,000)	5.00	(469,666)	0	(117,334)
2018-2019	Experience	\$ 14,833,681	\$ 0	8.99	\$ 4,950,060	\$ 9,883,621	\$ 0
2018-2019	Assumptions	18,941,530	0	8.99	6,320,866	12,620,664	0
2018-2019	Investment	0	(172,855)	5.00	(103,713)	0	(69,142)
2019-2020	Experience	\$ 0	\$ (64,121,505)	9.13	\$ (14,046,332)	\$ 0	\$ (50,075,173)
2019-2020	Assumptions	109,371,833	0	9.13	23,958,780	85,413,053	0
2019-2020	Investment	0	(183,856)	5.00	(73,542)	0	(110,314)
2020-2021	Experience	\$ 0	\$ (18,370,991)	10.96	\$ (1,676,185)	\$ 0	\$ (16,694,806)
2020-2021	Assumptions	26,413,266	0	10.96	2,409,970	24,003,296	0
2020-2021	Investment	0	(2,821,071)	5.00	(564,214)	0	(2,256,857)



Section III – Financial Statement Notes

The tables below provide a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows for the Line of Duty Act plan, the Political Subdivision plans, and for the cost-sharing employers is provided in Schedule B.

	Group Life Insurance		Health Insurance Credit - State Employees		Health Insurance Credit - Teachers		Health Insurance Credit - Participating Local Subdivisions		Health Insurance Credit - Constitutional Officers	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$132,789,241	\$8,871,086	\$261,246	\$27,500,892	\$0	\$22,398,188	\$2,063,568	\$1,687,469	\$446,685	\$208,463
Changes of assumptions	64,185,966	159,297,140	21,872,325	2,382,653	34,697,211	5,158,575	1,985,324	251,476	912,795	156,564
Net difference between projected and actual earnings on plan investments	0	277,886,593	0	16,029,393	0	16,908,478	0	3,261,205	0	318,826
Employer contributions subsequent to the Measurement Date*	0	0	0	0	0	0	0	0	0	0
Total	<u>\$196,975,207</u>	<u>\$446,054,819</u>	<u>\$22,133,571</u>	<u>\$45,912,938</u>	<u>\$34,697,211</u>	<u>\$44,465,241</u>	<u>\$4,048,892</u>	<u>\$5,200,150</u>	<u>\$1,359,480</u>	<u>\$683,853</u>

*Contributions subsequent to the measurement date are employer provided data that will be reported directly by the employers.



Section III – Financial Statement Notes

	Health Insurance Credit - Social Service Employees		Health Insurance Credit - Registrars		Virginia Sickness and Disability		Virginia Local Disability - Teachers		Virginia Local Disability - Political Subdivisions		Line of Duty Act	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$60,018	\$292,355	\$699	\$54,328	\$16,382,511	\$55,894,989	\$352,010	\$391,230	\$601,363	\$1,516,588	\$36,766,853	\$66,769,979
Changes of assumptions	348,674	24,999	11,025	631	2,322,296	8,123,361	382,109	0	34,361	274,514	122,037,013	21,094,671
Net difference between projected and actual earnings on plan investments	0	95,138	0	9,562	0	64,542,237	0	560,127	0	564,798	0	2,553,647
Employer contributions subsequent to the Measurement Date*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$408,692</u>	<u>\$412,492</u>	<u>\$11,724</u>	<u>\$64,521</u>	<u>\$18,704,807</u>	<u>\$128,560,587</u>	<u>\$734,119</u>	<u>\$951,357</u>	<u>\$635,724</u>	<u>\$2,355,900</u>	<u>\$158,803,866</u>	<u>\$90,418,297</u>

*Contributions subsequent to the measurement date are employer provided data that will be reported directly by the employers.



Section III – Financial Statement Notes

Paragraph 96(i)(1)-(2): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB plans will be recognized in OPEB expense as follows. For the Political Subdivision plans, and for the cost-sharing employers, we show each employer’s schedule in Schedule C.

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
2023	\$(57,946,363)	\$(6,208,553)	\$(3,093,723)	\$ (226,309)	\$ 138,430	\$ 18,238	\$ (15,454)	\$(24,321,325)	\$ (110,753)	\$ (236,996)	\$9,731,278
2024	(45,025,506)	(4,699,771)	(3,285,725)	(214,394)	148,217	38,575	(14,059)	(24,019,159)	(111,417)	(235,068)	9,848,612
2025	(44,451,001)	(4,541,059)	(2,700,699)	(310,947)	200,704	3,773	(13,239)	(23,914,329)	(110,479)	(243,593)	9,883,182
2026	(85,536,957)	(6,981,786)	(2,427,856)	(679,054)	56,617	(61,484)	(9,025)	(27,094,554)	(131,998)	(466,399)	9,919,953
2027	(16,119,785)	(1,308,930)	1,357,022	151,733	69,308	(2,902)	(1,020)	(8,636,635)	23,870	(161,440)	11,086,809
Thereafter	0	(39,268)	382,951	127,713	62,351	0	0	(1,869,778)	223,539	(376,680)	17,915,735

Paragraph 96(j): The amount of revenue recognized for the support provided by non-employer contributing entities for the participating employers. There are no non-employer contributing entities in VRS.



Section IV – Required Supplementary Information

There are several tables of Required Supplementary Information (RSI) that need to be included in the employer's financial statements:

Paragraph 97(a)(1)(a): The employer's proportion (percentage) of the collective net OPEB liability is provided in Schedule A.

Paragraph 97(a)(1)(b): The employer's proportionate share (amount) of the collective net OPEB liability is provided in Schedule D.

Paragraph 97(a)(1)(c): The employer's covered-employee payroll is to be provided by each employer.

Paragraph 97(a)(1)(d): The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of the employer's covered payroll is the employer's share of the net OPEB liability provided in Schedule D divided by the payroll to be provided by the employer.

Paragraph 97(a)(1)(e): The OPEB plan's fiduciary net position as a percentage of the total OPEB liability is provided in Section II in the Summary of Collective Amounts table.

Paragraph 97(a)(2): The employers do not have a special funding situation; therefore, paragraph 97(a)(2) does not apply.

Paragraph 98: Information about factors that significantly affect trends in the amounts reported in the schedules required by paragraph 97 should be presented as notes to the schedule.

Changes of benefit terms: There have been no significant changes to the System benefit provisions since the prior actuarial valuation. A hybrid plan with changes to the defined benefit plan structure and a new defined contribution component was adopted in 2012. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant. For HIC – Political Subdivisions, the valuation reflects the provisions of HB 1513 which requires school divisions to provide an uncapped Health Insurance Credit of \$1.50 per month of service for all non-teacher employees beginning July 1, 2021. While benefit payments do not begin until July 1, 2021 for school divisions that did not previously elect the HIC benefit, the bill requires that those employers begin funding for the benefits effective July 1, 2020.



Section IV – Required Supplementary Information

Changes of assumptions: The interest rate changed for the two Political Subdivisions and the Line of Duty Act as those use the municipal bond index rate (2.21% as of June 30, 2020 and 2.16% as of June 30, 2021). The VRS Board of Trustees adopted a 6.75% investment rate of return for the June 30, 2019 measurement date.

Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2020 are summarized below.

System	Assumption	Description
State	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. 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
	3. Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change
Teachers	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. 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
	3. Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change
SPORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. 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
	3. Withdrawal Rates	Decreased rate for 0 years of service and increased rates for 1 to 6 years of service
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change



Section IV – Required Supplementary Information

System	Assumption	Description
VaLORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. Retirement Rates	Increase rates at some younger ages, decreased at age 62, and changed final retirement age from 65 to 70
	3. Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change
JRS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Reviewed separately from State employees because exhibit fewer deaths. Updated to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. Retirement Rates	Decreased rates for ages 60 – 66 and 70 – 72
	3. Withdrawal Rates	No change
	4. Disability Rates	No change
	5. Salary Increases	Reduce increases across all ages by 0.50%
Locals Top 10 (Non-Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. 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
	3. Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change
Locals Top 10 (Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
	3. Withdrawal Rates	Decreased rates
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change
Locals Non-Top 10 (Non-Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. 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
	3. Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change



Section IV – Required Supplementary Information

System	Assumption	Description
Locals Non-Top 10 (Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Updated to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
	2. Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
	3. 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
	4. Disability Rates	No change
	5. Salary Increases	No change
	6. Line of Duty Disability	No change
GLI	1. Pension economic and demographic assumptions	Adjusted in the same manner as the pension plans
	2. Retiree liability estimation for Life Only	Adjusted to estimate based on actual benefit payments for this group compared to actual benefit payments for total group
LODA	1. Discount rate for funding	Adjusted to 6.75% since assets are invested in same manner as the pension plan assets
	2. Percentage of disabilities qualifying for benefits	Increased based on available data and considering pension assumptions. Includes margin for presumptions to be added as well as any future COVID-19 impact on disabilities.
	3. Percentage of qualifying deaths that are a direct result of the performance of duty	Increased to 50% based on available data
	4. Spouse participation rates	Increased to 80% of disabilities and 80% of deaths result in spouse coverage
HIC	1. Pension economic and demographic assumptions	Adjusted in the same manner as the pension plans
	2. Benefit election (from deferred vested)	Adjusted election from deferred vested status to a flat 95% for State & Teachers and a flat 85% for Locals & Special Coverage Codes
	3. Benefit election (from disability)	Adjusted election to 80% for SPORS/VaLORS and 50% for Locals and Special Coverage Codes
	4. Benefit Utilization	Increase in utilization for all groups
	5. Percent of deferred vested members electing to withdraw from VRS	Bifurcated assumption for above or below 50 years of age; in general, withdrawal rate increased for those below 50 and decreased for those over 50
	6. Benefit increase in the first year for those not using the maximum benefit	Reduction to 4.50% for all groups
VSDP / VLDP LTD	1. Pension economic and demographic assumptions	Adjusted in the same manner as the pension plans
	2. Rates of disability claims termination	Adjusted for credible VSDP experience
	3. Benefit offsets	Increased and extended period in which offset may be received based on available experience
	4. Catastrophic claims	Increased based on available experience
	5. Percentage eligible for additional 1% defined contribution	Reduction in number assumed to meet Social Security definition of disability and receive the additional 1% defined contribution
	*Until adequate experience emerges, VLDP calculations are based upon the data, actuarial assumptions and methods used in the actual valuation of the VSDP benefit.	

In addition, decrements are assumed to occur at mid-year (which is an approximation for throughout the year) rather than beginning of year for all plans except Teachers.



Section IV – Required Supplementary Information

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined every two years. The last determination of the actuarial contribution rates was as of June 30, 2019 payable for the fiscal years 2021 and 2022. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20-year period. For the Political Subdivision plans the amortization period of the unfunded begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20-year period.

The Virginia Retirement System is funded with fixed contribution rates for the state and with varying contributions for employees based on their job and personal elections.

The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2020 actuarial valuations of the VRS OPEB plans.

Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15 years – 24 years
	Virginia Local Disability: 15 years – 20 years
	Line of Duty Act: N/A
Asset Valuation Method	Group Life, Health Insurance Credit for State and Teachers, VSDP, VLDP: 5-year moving average
	Line of Duty Act, Health Insurance Credit for Political Subdivisions, Social Services, Constitutional Officers, Registrars: Market Value
Inflation	2.50 percent
Payroll growth	3.00 percent



Section IV – Required Supplementary Information

Salary Increases, including inflation	State Employees: 3.50 percent - 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.00 percent Virginia Law Officers: 3.50 percent – 4.75 percent Political Subdivisions: General: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent
Investment Rate of Return	6.75 percent, net of investment expenses Line of Duty Act*: 4.75 percent
Healthcare Cost Trend Rate (Applies only to Line of Duty Act)	N/A
Medical Trend Assumption (Under Age 65)	7.00 percent – 4.75 percent
Medical Trend Assumption (Over Age 64)	5.375 percent – 4.75 percent
Medicare Part B Trend	6.1953 percent – 5.00 percent
Year of Ultimate Trend Rate (Under Age 65) (Applies only to Line of Duty Act)	Fiscal Year Ended 2029
Year of Ultimate Trend Rate (Over Age 64) (Applies only to Line of Duty Act)	Fiscal Year Ended 2024

*The assumed investment rate of return for the Line of Duty Act plan reflects the fact that the Plan is to be funded on a current disbursement basis.



Section V – OPEB Expense

As noted earlier, the OPEB Expense (OE) consists of a number of different items. GASB 75 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal (EAN) actuarial funding method. To this is added interest on the TOL at the rate of return in effect as of the prior measurement date.

The next three items refer to any changes that occurred in the TOL (i.e., actuarial accrued liability (AAL) under EAN) due to:

1. Benefit changes,
2. Actual versus expected experience or
3. Changes in actuarial assumptions.

Benefit changes, which are reflected immediately in OE, can be positive, if there is a benefit improvement for existing plan members, or negative if there is a benefit reduction. For the year ended June 30, 2021 (measurement date) there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire plan membership. The remaining service life of active members is the average number of years the active members are expected to remain active. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of the active and inactive remaining service life, or 5.99 for the Group Life Insurance Program, 6.03 for the Health Insurance Credit Program – State Employees, 7.17 for the Health Insurance Credit Program – Teachers, 7.42 for the Health Insurance Credit Program – Constitutional Officers, 5.66 for the Health Insurance Credit Program – Social Service Employees, 5.39 for the Health Insurance Credit Program – Registrars, 6.52 for the Virginia Sickness and Disability Program, 9.04 for the Virginia Local Disability Program – Teachers, 5.15 for the Virginia Local Disability Program – Political Subdivisions, and 10.96 for the Line of Duty Act. The calculations are shown in the following tables. For the Political Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 75 reports for each plan, if applicable.



Section V – OPEB Expense

GROUP LIFE INSURANCE PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	361,306	9.57
b. Inactive Members	<u>215,714</u>	0.00
c. Total	577,020	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.99

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	110,834	8.96
b. Inactive Members	<u>53,835</u>	0.00
c. Total	164,669	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.03

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	150,681	10.64
b. Inactive Members	<u>72,915</u>	0.00
c. Total	223,596	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		7.17



Section V – OPEB Expense

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	13,608	9.66
b. Inactive Members	<u>4,112</u>	0.00
c. Total	17,720	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		7.42

HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	6,307	7.63
b. Inactive Members	<u>2,198</u>	0.00
c. Total	8,505	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.66

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	254	6.96
b. Inactive Members	<u>74</u>	0.00
c. Total	328	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.39



Section V – OPEB Expense

VIRGINIA SICKNESS AND DISABILITY PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	77,848	6.99
b. Inactive Members	<u>5,551</u>	0.00
c. Total	83,399	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.52

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	13,027	9.05
b. Inactive Members	<u>17</u>	0.00
c. Total	13,044	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		9.04

VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	10,672	5.17
b. Inactive Members	<u>44</u>	0.00
c. Total	10,716	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.15



Section V – OPEB Expense

LINE OF DUTY ACT

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	19,989	11.60
b. Inactive Members	<u>1,168</u>	0.00
c. Total	21,157	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		10.96

The last items under changes in TOL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire plan membership, similar to the way experience gains and losses are recognized.

Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense. One-fifth of current-period difference between actual and projected earnings on the FNP is recognized in the OPEB expense. The following tables show the investment earnings (gain) loss by plan.



Section V – OPEB Expense

Investment Earnings (Gain) Loss as of June 30, 2021					
	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers
1. Expected asset return rate	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of year market value of assets (BOY)	\$ 1,855,102,041	\$ 125,376,898	\$ 144,158,060	\$ 24,468,464	\$ 5,113,638
3. End of year market value of assets	\$ 2,413,073,915	\$ 207,859,171	\$ 194,304,167	\$ 33,234,841	\$ 6,668,848
4. Expected return on market value of assets, (1. * 2.)	\$ 125,219,388	\$ 8,462,941	\$ 9,730,669	\$ 1,651,622	\$ 345,171
5. External cash flow					
Contributions - employer	\$ 111,797,083	\$ 81,191,646	\$ 107,171,678	\$ 5,239,485	\$ 2,665,547
Contributions - non-employer	0	38,655,725	0	0	0
Contributions - member	86,509,533	0	0	0	0
Benefit payments	(172,263,155)	(71,536,098)	(93,606,523)	(3,098,375)	(2,046,528)
Administrative expense	(861,921)	(588,833)	(500,767)	(86,122)	(16,140)
Other	<u>(1,918,247)</u>	<u>(30,141)</u>	<u>(11,068)</u>	<u>0</u>	<u>(1,246)</u>
Total external cash flow	\$ 23,263,293	\$ 47,692,299	\$ 13,053,320	\$ 2,054,988	\$ 601,633
6. Expected return on external cash flow, (1. * 0.5 * 5.)	\$ 785,136	\$ 1,609,615	\$ 440,550	\$ 69,352	\$ 20,305
7. Projected earnings for plan year, (4. + 6.)	\$ 126,004,524	\$ 10,072,556	\$ 10,171,219	\$ 1,720,974	\$ 365,476
8. Net investment income, (3. - 2. - 5.)	\$ 534,708,581	\$ 34,789,974	\$ 37,092,787	\$ 6,711,389	\$ 953,577
9. Investment earnings (gain) loss, (7. - 8.)	\$ (408,704,057)	\$ (24,717,418)	\$ (26,921,568)	\$ (4,990,415)	\$ (588,101)



Section V – OPEB Expense

Investment Earnings (Gain) Loss as of June 30, 2021						
	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
1. Expected asset return rate	6.75%	6.75%	6.75%	6.75%	6.75%	4.75%
2. Beginning of year market value of assets (BOY)	\$ 1,934,289	\$ 126,337	\$ 490,219,523	\$ 2,885,936	\$ 3,318,528	\$ 4,333,324
3. End of year market value of assets	\$ 2,345,067	\$ 168,807	\$ 611,918,384	\$ 5,588,445	\$ 6,167,598	\$ 7,552,697
4. Expected return on market value of assets, (1. * 2.)	\$ 130,565	\$ 8,528	\$ 33,089,818	\$ 194,801	\$ 224,001	\$ 205,833
5. External cash flow						
Contributions - employer	\$ 1,159,652	\$ 54,115	\$ 26,542,079	\$ 3,166,124	\$ 3,337,828	\$ 13,632,927
Contributions - non-employer	0	0	0	0	0	0
Contributions - member	0	0	0	0	0	0
Benefit payments	(1,078,207)	(35,352)	(28,789,788)	(365,507)	(385,329)	(13,094,992)
Administrative expense	(5,675)	(409)	(7,737,305)	(1,128,681)	(1,189,892)	(979,427)
Other	<u>(291)</u>	<u>(20)</u>	<u>311,139</u>	<u>0</u>	<u>0</u>	<u>629,496</u>
Total external cash flow	\$ 75,479	\$ 18,334	\$ (9,673,875)	\$ 1,671,936	\$ 1,762,607	\$ 188,004
6. Expected return on external cash flow, (1. * 0.5 * 5.)	\$ 2,547	\$ 619	\$ (326,493)	\$ 56,428	\$ 59,488	\$ 4,465
7. Projected earnings for plan year, (4. + 6.)	\$ 133,112	\$ 9,147	\$ 32,763,325	\$ 251,229	\$ 283,489	\$ 210,298
8. Net investment income, (3. - 2. - 5.)	\$ 335,299	\$ 24,136	\$ 131,372,736	\$ 1,030,573	\$ 1,086,463	\$ 3,031,369
9. Investment earnings (gain) loss, (7. - 8.)	\$ (202,187)	\$ (14,989)	\$ (98,609,411)	\$ (779,344)	\$ (802,974)	\$ (2,821,071)



Section V – OPEB Expense

The current year portions of previously determined experience, assumption, and earnings amounts, recognized as deferred inflows and outflows, are included. Deferred outflows are added to the OE and deferred inflows are subtracted from the OE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the collective OPEB Expense for the year ended June 30, 2021 is shown in the following tables. The allocation of OPEB Expense for the Political Subdivision plans and for the cost-sharing employers is provided in Schedule B.



Section V – OPEB Expense

OPEB Expense For Year Ending June 30, 2022					
	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers
Service Cost at end of year	\$ 96,893,569	\$ 20,431,792	\$ 21,712,944	\$ 1,532,076	\$ 775,126
Interest on the Total OPEB Liability	232,051,956	68,014,008	94,626,313	5,112,552	2,118,485
Current-period benefit changes	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	10,549,039	(3,353,062)	(1,300,624)	(143,012)	(32,471)
Expensed portion of current-period changes of assumptions or other inputs	(27,790,348)	2,044,132	2,202,441	338,430	76,377
Employee contributions	(86,509,533)	0	0	0	0
Projected earnings on plan investments	(126,004,524)	(10,072,556)	(10,171,219)	(1,720,974)	(365,476)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(81,740,811)	(4,943,484)	(5,384,314)	(998,086)	(117,620)
Administrative expense	861,921	588,833	500,767	86,122	16,140
Other	1,918,247	30,141	11,068	0	1,246
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	47,219,716	4,596,405	5,832,613	965,236	279,319
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>(20,340,957)</u>	<u>(5,110,544)</u>	<u>(5,016,839)</u>	<u>(613,899)</u>	<u>(84,175)</u>
OPEB Expense	\$ 47,108,275	\$ 72,225,665	\$ 103,013,150	\$ 4,558,445	\$ 2,666,951



Section V – OPEB Expense

OPEB Expense For Year Ending June 30, 2022						
	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Service Cost at end of year	\$ 300,698	\$ 17,711	\$ 32,678,993	\$ 1,365,598	\$ 1,820,201	\$ 21,241,376
Interest on the Total OPEB Liability	963,835	38,971	17,221,703	236,619	278,378	9,206,888
Current-period benefit changes	0	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	(44,905)	(3,917)	(3,383,036)	(41,959)	(117,138)	(1,676,185)
Expensed portion of current-period changes of assumptions or other inputs	40,507	1,302	(212,692)	37,480	(52,706)	2,409,970
Employee contributions	0	0	0	0	0	0
Projected earnings on plan investments	(133,112)	(9,147)	(32,763,325)	(251,229)	(283,489)	(210,298)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(40,437)	(2,998)	(19,721,882)	(155,869)	(160,595)	(564,214)
Administrative expense	5,675	409	7,737,305	1,128,681	1,189,892	979,427
Other	291	20	(311,139)	0	0	(629,496)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	103,399	2,630	5,656,599	59,731	247,665	21,777,541
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>(49,502)</u>	<u>(14,480)</u>	<u>(10,687,314)</u>	<u>(8,135)</u>	<u>(152,224)</u>	<u>(12,325,832)</u>
OPEB Expense	\$ 1,146,449	\$ 30,501	\$ (3,784,788)	\$ 2,370,917	\$ 2,769,984	\$ 40,209,177

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court	\$ 7,451	0.00696%	\$ 7,737	0.00694%
11113	Circuit Court Judges	152,764	0.14275%	158,718	0.14236%
11114	District Courts	104,784	0.09791%	107,247	0.09619%
11115	Juvenile & Domestic Relation Dist Courts	108,899	0.10176%	113,229	0.10156%
11125	Court Of Appeals Judges	9,710	0.00907%	10,083	0.00905%
11171	State Corporation Commission	2,428	0.00227%	2,846	0.00255%
11191	Workers' Compensation Commission	2,763	0.00258%	2,948	0.00264%
21156	Department Of State Police	684,302	0.63943%	695,365	0.62370%
30100	General Assembly - Senate	35,345	0.03303%	37,832	0.03393%
30101	House Of Delegates	60,062	0.05612%	64,549	0.05790%
30103	Magistrate System	101,247	0.09461%	106,242	0.09529%
30107	Div Of Legislative Services	30,200	0.02822%	31,138	0.02793%
30109	Legislative Automated System	8,890	0.00831%	9,459	0.00848%
30110	Joint Legislative Audit & Review	15,120	0.01413%	15,575	0.01397%
30111	Supreme Court	102,791	0.09605%	107,738	0.09664%
30112	Judicial Inquiry And Review Commission	1,987	0.00186%	2,321	0.00208%
30114	District Courts	174,181	0.16276%	179,707	0.16119%
30115	Juvenile & Domestic Relation Dist Courts	105,598	0.09867%	109,210	0.09796%
30116	Combined District Courts	32,017	0.02992%	31,692	0.02843%
30117	Virginia State Bar	34,672	0.03240%	35,768	0.03208%
30119	Office Of Lieutenant Governor	1,095	0.00102%	966	0.00087%
30121	Office Of The Governor	20,657	0.01930%	21,918	0.01966%
30122	Department Of Planning & Budget	21,331	0.01993%	21,309	0.01911%
30123	Department Of Military Affairs	77,158	0.07210%	80,628	0.07232%
30125	Court Of Appeals Judges	19,673	0.01838%	21,596	0.01937%
30127	Va Dept Of Emergency Management	44,392	0.04148%	56,222	0.05043%
30128	Dept Of Veterans Services-Va Veterans Care Center	49,408	0.04617%	50,894	0.04565%
30129	Dept Of Human Resource Management	44,785	0.04185%	46,468	0.04168%
30132	Virginia Department Of Elections	19,593	0.01831%	21,273	0.01908%
30133	Auditor Of Public Accounts	44,764	0.04183%	45,951	0.04121%
30136	Virginia Information Technologies Agency	107,496	0.10045%	114,036	0.10228%
30140	Dept Of Criminal Justice Svcs	41,617	0.03889%	45,710	0.04100%
30141	Office Of The Attorney General	157,925	0.14757%	166,466	0.14931%
30143	Division Of Debt Collection	7,126	0.00666%	6,484	0.00581%
30146	Science Museum Of Virginia	18,994	0.01775%	17,941	0.01609%
30147	Office Of The State Inspector	16,815	0.01571%	16,741	0.01502%
30148	Commission For The Arts	1,677	0.00157%	1,746	0.00157%
30151	Department Of Accounts	62,016	0.05795%	64,441	0.05780%
30152	Department Of Treasury	40,912	0.03823%	43,487	0.03901%
30154	Department Of Motor Vehicles	491,070	0.45887%	505,886	0.45375%
30156	Department Of State Police	191,912	0.17933%	212,536	0.19063%
30157	Compensation Board	4,926	0.00460%	5,418	0.00486%
30160	Virginia Criminal Sentencing Commission	3,497	0.00327%	3,618	0.00325%
30161	Department Of Taxation	252,139	0.23560%	252,648	0.22661%
30162	Department Of Accounts Transfer Payments	618	0.00058%	641	0.00058%
30164	Virginia Management Fellows Program Administration	3,549	0.00332%	2,268	0.00204%
30165	Va Dept Of Housing & Comm Dev	34,901	0.03261%	42,472	0.03810%
30166	Secretary Of The Commonwealth	5,088	0.00476%	5,768	0.00517%
30171	State Corporation Commission	255,296	0.23856%	264,387	0.23714%
30172	Virginia State Lottery	111,533	0.10422%	126,167	0.11316%
30174	Va College Savings Plan	49,413	0.04617%	55,426	0.04971%
30180	Secretary Of Administration	5,832	0.00545%	7,122	0.00639%
30181	Department Of Labor & Industry	43,335	0.04049%	47,806	0.04288%
30182	Virginia Employment Commission	181,234	0.16935%	232,826	0.20883%
30183	Secretary Of Natural And Historic Resources	2,461	0.00230%	2,568	0.00230%
30184	Secretary Of Technology	0	0.00000%	0	0.00000%
30185	Secretary Of Education	2,462	0.00230%	2,561	0.00230%
30186	Secretary Of Transportation	2,382	0.00223%	2,616	0.00235%
30187	Secretary Of Public Safety	3,386	0.00317%	2,897	0.00260%
30188	Secretary Of Health And Human Resources	2,371	0.00222%	1,984	0.00178%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30190	Secretary Of Finance	2,668	0.00249%	2,777	0.00249%
30191	Workers' Compensation Commission	98,428	0.09197%	100,832	0.09044%
30192	Secretary Of Commerce And Trade	3,181	0.00297%	2,582	0.00231%
30193	Secretary Of Agriculture And Forestry	1,581	0.00148%	1,664	0.00149%
30194	Department Of General Services	195,727	0.18289%	198,607	0.17814%
30199	Conservation & Recreation	128,395	0.11997%	133,113	0.11939%
30200	Office Of Children'S Services	5,447	0.00509%	5,479	0.00491%
30201	Department Of Education	124,822	0.11664%	137,884	0.12367%
30202	Library Of Virginia	36,547	0.03415%	38,657	0.03467%
30203	Wilson Workforce And Rehabilitation Center	57,203	0.05345%	53,823	0.04828%
30204	College Of William And Mary	856,153	0.80001%	872,740	0.78280%
30207	University Of Va - Academic	1,789,159	1.67183%	1,806,552	1.62037%
30208	Vpi & Su - Academic	3,225,216	3.01369%	3,363,951	3.01728%
30209	University Of Virginia - Hospital	167,759	0.15676%	167,937	0.15063%
30211	Va Military Institute	176,856	0.16526%	183,311	0.16442%
30212	Virginia State University	223,692	0.20902%	218,359	0.19586%
30213	Norfolk State University	274,333	0.25634%	288,977	0.25920%
30214	Longwood University	247,955	0.23170%	234,516	0.21035%
30215	University Of Mary Washington	231,440	0.21626%	221,980	0.19910%
30216	James Madison University	1,046,932	0.97828%	1,069,771	0.95952%
30217	Radford University	447,988	0.41861%	449,670	0.40333%
30218	Va School For The Deaf & Blind	32,073	0.02997%	33,458	0.03001%
30221	Old Dominion University	915,082	0.85507%	928,017	0.83238%
30222	Dept Of Professional And Occupational Regulation	54,970	0.05137%	54,351	0.04875%
30223	Health Professions	86,654	0.08097%	91,695	0.08224%
30226	Board Of Accountancy	4,675	0.00437%	4,440	0.00398%
30233	State Board Of Bar Examiners	2,877	0.00269%	2,881	0.00258%
30234	Vsu-Coop Ext & Agr Research Services	25,625	0.02394%	27,358	0.02454%
30236	Va Commonwealth University - Academic	2,562,016	2.39401%	2,612,631	2.34338%
30238	Virginia Museum Of Fine Arts	67,105	0.06270%	71,341	0.06399%
30239	Frontier Culture Museum Of Va	7,267	0.00679%	6,924	0.00621%
30241	Richard Bland College	35,849	0.03350%	33,683	0.03021%
30242	Christopher Newport University	307,967	0.28777%	317,482	0.28476%
30245	Council Of Higher Education	21,578	0.02016%	21,242	0.01905%
30246	Uva'S College At Wise	47,777	0.04464%	48,892	0.04385%
30247	George Mason University	1,889,433	1.76553%	2,023,634	1.81508%
30261	Va Community College System	93,554	0.08742%	101,947	0.09144%
30262	Dept For Aging And Rehabilitative Services	247,099	0.23090%	268,833	0.24113%
30263	Va Rehab Center For The Blind	5,769	0.00539%	5,858	0.00525%
30268	Va Institute Marine Science	113,932	0.10646%	117,812	0.10567%
30270	Virginia Community College System - Shared Services Center	25,973	0.02427%	25,911	0.02324%
30275	New River Community College	40,217	0.03758%	41,705	0.03741%
30276	Southside Va Community College	43,818	0.04094%	42,972	0.03854%
30277	Paul D Camp Community College	18,746	0.01752%	18,936	0.01699%
30278	Rappahannock Community College	34,832	0.03255%	35,335	0.03169%
30279	Danville Community College	34,265	0.03202%	34,971	0.03137%
30280	Northern Va Community College	617,210	0.57673%	616,272	0.55276%
30282	Piedmont Virginia Community College	59,229	0.05535%	63,000	0.05651%
30283	J Sargeant Reynolds Community College	109,674	0.10248%	110,802	0.09938%
30284	Eastern Shore Comm College	13,500	0.01262%	13,347	0.01197%
30285	Patrick Henry Community College	54,079	0.05053%	57,338	0.05143%
30286	Va Western Community College	71,709	0.06701%	72,857	0.06535%
30287	Dabney S Lancaster Comm College	16,608	0.01552%	17,589	0.01578%
30288	Wytheville Community College	30,248	0.02826%	26,000	0.02332%
30290	John Tyler Community College	86,084	0.08044%	86,949	0.07799%
30291	Blue Ridge Community College	53,489	0.04998%	54,803	0.04916%
30292	Central Va Community College	44,474	0.04156%	44,451	0.03987%
30293	Thomas Nelson Community College	93,013	0.08691%	83,958	0.07531%
30294	Southwest Va Community College	34,631	0.03236%	39,391	0.03533%
30295	Tidewater Community College	241,995	0.22613%	242,240	0.21728%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30296	Va Highlands Community College	30,465	0.02847%	28,464	0.02553%
30297	Germanna Community College	74,338	0.06946%	78,175	0.07012%
30298	Lord Fairfax Community College	63,991	0.05979%	68,231	0.06120%
30299	Mountain Empire Comm College	33,814	0.03160%	36,741	0.03295%
30301	Va Dept Of Agriculture & Cons	132,543	0.12385%	134,929	0.12102%
30310	Virginia Economic Development Partnership	58,744	0.05489%	66,431	0.05958%
30320	Virginia Tourism Authority	28,663	0.02678%	29,769	0.02670%
30330	Virginia Israel Advisory Board	524	0.00049%	544	0.00049%
30350	Department Of Small Business And Supplier Diversity	15,050	0.01406%	14,954	0.01341%
30400	Jamestown-Yorktown Commemoration	2,758	0.00258%	0	0.00000%
30402	Marine Resources Commission	22,350	0.02088%	22,773	0.02043%
30403	Department Of Wildlife Resources	84,361	0.07883%	86,884	0.07793%
30405	Virginia Racing Commission	1,446	0.00135%	2,066	0.00185%
30407	Virginia Port Authority	1,302	0.00122%	1,359	0.00122%
30409	Dept Mines Minerals Energy	64,514	0.06028%	63,831	0.05725%
30411	Department Of Forestry	61,886	0.05783%	61,661	0.05531%
30413	Commission On Vasap	3,145	0.00294%	3,104	0.00278%
30417	Board Of Regents, Gunston Hall	1,337	0.00125%	1,136	0.00102%
30423	Department Of Historic Resources	13,779	0.01287%	15,270	0.01370%
30425	Jamestown-Yorktown Foundation	37,994	0.03550%	38,164	0.03423%
30440	Department Of Environmental Quality	277,468	0.25927%	286,261	0.25676%
30454	Office Of Commonwealth Preparedness	3,780	0.00353%	3,900	0.00350%
30505	Department Of Rail & Public Transportation	28,050	0.02621%	30,437	0.02730%
30506	Motor Vehicle Dealer Board	6,939	0.00648%	7,003	0.00628%
30510	Va Dept Of Transportation Central Office	607,394	0.56756%	615,733	0.55228%
30511	Va Dept Of Transportation Bristol	174,586	0.16314%	176,526	0.15833%
30512	Va Dept Of Transportation Salem	213,629	0.19962%	219,953	0.19728%
30513	Va Dept Of Transportation Lynchburg	158,059	0.14769%	160,884	0.14430%
30514	Va Dept Of Transportation Richmond	237,826	0.22223%	247,896	0.22235%
30515	Va Dept Of Transportation Hampton Roads	245,476	0.22938%	253,182	0.22709%
30516	Va Dept Of Transportation Fredericksburg	151,044	0.14114%	153,244	0.13745%
30517	Va Dept Of Transportation Culpeper	142,453	0.13311%	149,250	0.13387%
30518	Va Dept Of Transportation Staunton	176,829	0.16523%	182,550	0.16374%
30519	Va Dept Of Transportation Nova	301,977	0.28217%	315,104	0.28263%
30601	Department Of Health	945,233	0.88325%	970,180	0.87020%
30602	Dept Of Medical Assistance Services	191,012	0.17849%	210,583	0.18888%
30606	Virginia Board For People With Disabilities	3,211	0.00300%	3,498	0.00314%
30701	Department Of Corrections	124,286	0.11614%	133,199	0.11947%
30702	Virginia Department For The Blind And Vision Impaired	39,433	0.03685%	40,835	0.03663%
30703	Central State Hospital	201,367	0.18816%	196,419	0.17618%
30704	Eastern State Hospital	162,718	0.15205%	174,589	0.15660%
30705	Southwestern Virginia Mental Health Institute	124,334	0.11618%	129,246	0.11593%
30706	Western State Hospital	175,533	0.16402%	178,437	0.16005%
30707	Central Va Training Center	37,058	0.03463%	5,451	0.00489%
30708	Commonwealth Center For Children & Adolescents	39,842	0.03723%	37,530	0.03366%
30711	Virginia Correctional Enterprises	45,528	0.04254%	45,386	0.04071%
30716	Correctional Center For Women	27,334	0.02554%	32,313	0.02898%
30718	Bland Correctional Center	18,802	0.01757%	19,721	0.01769%
30720	Dept Of Behavioral Health & Developmental Services	188,690	0.17632%	201,985	0.18117%
30723	Southeastern Va Training Ctr	60,645	0.05667%	60,131	0.05393%
30724	Catawba Hospital	65,870	0.06155%	74,824	0.06711%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30726	Southside Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Va Mental Health Institute	113,675	0.10622%	117,096	0.10503%
30729	Piedmont Geriatric Hospital	79,160	0.07397%	78,180	0.07012%
30733	Sussex I Correctional Center	14,357	0.01342%	15,565	0.01396%
30734	Sussex Ii Correctional Center	13,400	0.01252%	12,538	0.01125%
30735	Wallen Ridge Correctional Center	24,963	0.02333%	27,113	0.02432%
30737	St Brides Correctional Center	20,106	0.01879%	21,855	0.01960%
30738	Southwestern Va Training Ctr	2,337	0.00218%	194	0.00017%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30739	Southern Va Mental Health Institute	50,242	0.04695%	45,219	0.04056%
30741	Red Onion Correctional Center	24,673	0.02306%	27,466	0.02463%
30742	Academy For Staff Development	33,435	0.03124%	36,462	0.03270%
30743	Fluvanna Women's Correctional Center	41,203	0.03850%	44,139	0.03959%
30745	Nottoway Correctional Center	32,782	0.03063%	33,272	0.02984%
30747	Marion Correctional Treatment Center	21,742	0.02032%	24,971	0.02240%
30748	Hiram W Davis Medical Center	44,983	0.04203%	49,124	0.04406%
30749	Buckingham Correctional Center	23,066	0.02155%	22,193	0.01991%
30751	Dept Deaf & Hard Of Hearing	3,041	0.00284%	2,866	0.00257%
30752	State Farm Correctional Complex	30,658	0.02865%	28,127	0.02523%
30753	Deerfield Correctional Center	29,301	0.02738%	28,209	0.02530%
30754	Augusta Correctional Center	16,501	0.01542%	17,360	0.01557%
30756	Department Of Corrections-Division Of Institutions	150,487	0.14062%	158,602	0.14226%
30757	Western Regional Field Units	6,606	0.00617%	7,086	0.00636%
30761	Eastern Reg Corr Field Unit	10,706	0.01000%	10,111	0.00907%
30765	Department Of Social Services	530,387	0.49561%	540,130	0.48447%
30766	Virginia Parole Board	3,286	0.00307%	3,368	0.00302%
30767	Adult Community Service	60,011	0.05608%	63,884	0.05730%
30768	Keen Mtn Correctional Center	19,289	0.01802%	21,264	0.01907%
30769	Greensville Correctional Center	50,584	0.04727%	50,943	0.04569%
30770	Dillwyn Correctional Center	24,846	0.02322%	25,342	0.02273%
30771	Indian Creek Correctional Center	16,523	0.01544%	17,276	0.01550%
30772	Haynesville Correctional Center	28,658	0.02678%	28,332	0.02541%
30773	Coffeewood Correctional Center	19,769	0.01847%	20,180	0.01810%
30774	Lunenburg Correctional Center	19,165	0.01791%	19,128	0.01716%
30775	Pocahontas State Correctional Center	19,889	0.01859%	23,610	0.02118%
30776	Green Rock Correctional Center	23,983	0.02241%	25,448	0.02282%
30777	Department Of Juvenile Justice	342,821	0.32034%	347,178	0.31140%
30778	Department Of Forensic Science	126,209	0.11793%	132,042	0.11843%
30785	River North Correctional Center	22,953	0.02145%	23,846	0.02139%
30786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%
30794	Virginia Center For Behavioral Rehabilitation	107,871	0.10080%	110,072	0.09873%
30841	Department Of Aviation	14,263	0.01333%	14,358	0.01288%
30848	Virginia Indigent Defense Commission	171,186	0.15996%	184,170	0.16519%
30851	Virginia Tobacco Region Revitalization Commission	5,499	0.00514%	5,626	0.00505%
30852	Virginia Foundation For Healthy Youth	6,174	0.00577%	6,509	0.00584%
30912	Department Of Veterans Services	63,498	0.05933%	65,604	0.05884%
30913	Veterans Services Foundation	468	0.00044%	556	0.00050%
30922	Sitter-Barfoot Veterans Care Center	67,875	0.06342%	70,234	0.06299%
30937	Southern Virginia Higher Education Center	11,285	0.01055%	10,811	0.00970%
30938	The New College Institute	4,084	0.00382%	5,306	0.00476%
30942	Va Museum Of Natural History	7,286	0.00681%	7,451	0.00668%
30948	Southwest Virginia Higher Education Center	5,767	0.00539%	5,491	0.00493%
30957	Commonwealth Attorneys Services Council	2,591	0.00242%	2,661	0.00239%
30960	Department Of Fire Programs	21,126	0.01974%	23,049	0.02068%
30961	Virginia Capitol Police	3,152	0.00295%	3,130	0.00281%
30999	Alcoholic Beverage Control Bd	273,633	0.25569%	301,956	0.27084%
33010	Virginia Outdoors Foundation	11,597	0.01084%	13,051	0.01170%
35106	Arlington Co Health Department	352	0.00033%	380	0.00034%
35129	Fairfax County Personnel Payroll	12,895	0.01205%	10,673	0.00957%
35522	Virginia Passenger Rail Authority	0	0.00000%	689	0.00062%
35885	Fort Monroe Authority	7,915	0.00740%	8,420	0.00755%
40100	Accomack County School Board	149,673	0.13986%	149,624	0.13420%
40101	Albemarle County Schools	530,443	0.49566%	542,300	0.48641%
40102	Alleghany County School Board	60,160	0.05621%	60,368	0.05414%
40103	Amelia County School Board	44,970	0.04202%	48,959	0.04391%
40104	Amherst County School Board	129,657	0.12116%	136,549	0.12248%
40105	Appomattox County School Board	61,137	0.05713%	64,052	0.05745%
40106	Arlington Public Schools	1,689,080	1.57832%	1,741,562	1.56208%
40107	Augusta County School Board	318,990	0.29807%	328,780	0.29490%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40108	Bath County School Board	24,029	0.02245%	24,635	0.02210%
40109	Bedford County School Board	279,817	0.26147%	290,322	0.26040%
40110	Bland County School Board	18,884	0.01765%	20,376	0.01828%
40111	Botetourt County Schools	148,500	0.13876%	150,678	0.13515%
40112	Brunswick County Public Schools	48,583	0.04540%	47,633	0.04273%
40113	Buchanan County School Board	71,376	0.06669%	73,083	0.06555%
40114	Buckingham County School Board	59,222	0.05534%	62,400	0.05597%
40115	Campbell County School Board	218,183	0.20388%	227,836	0.20436%
40116	Caroline County School Board	112,551	0.10517%	122,696	0.11005%
40117	Carroll County School Board	113,611	0.10616%	115,182	0.10331%
40118	Charles City Co School Bd	21,725	0.02030%	22,438	0.02013%
40119	Charlotte County School Board	58,912	0.05505%	63,552	0.05700%
40120	Chesterfield Co School Bd	1,683,969	1.57354%	1,822,400	1.63459%
40121	Clarke County School Board	67,766	0.06332%	66,211	0.05939%
40122	Craig County School Board	19,531	0.01825%	19,875	0.01783%
40123	Culpeper County School Board	246,797	0.23061%	253,583	0.22745%
40124	Cumberland County School Board	44,355	0.04145%	46,073	0.04132%
40125	Dickenson County School Board	52,694	0.04924%	53,132	0.04766%
40126	Dinwiddie County School Board	129,339	0.12086%	131,096	0.11759%
40128	Essex County Public Schools	40,833	0.03815%	43,405	0.03893%
40129	Fairfax County Public Schools	8,503,928	7.94627%	8,855,883	7.94324%
40130	Fauquier County School Board	410,920	0.38397%	415,988	0.37312%
40131	Floyd County School Board	58,573	0.05473%	60,607	0.05436%
40132	Fluvanna County Public Schools	130,866	0.12228%	133,321	0.11958%
40133	Franklin County Public Schools	224,920	0.21017%	226,986	0.20359%
40134	Frederick County School Board	498,753	0.46605%	523,008	0.46911%
40135	Giles County Schools	69,109	0.06458%	70,026	0.06281%
40136	Gloucester County School Board	170,768	0.15957%	169,261	0.15182%
40137	Goochland County School Board	86,084	0.08044%	88,173	0.07909%
40138	Grayson County School Board	49,035	0.04582%	51,828	0.04649%
40139	Greene County Public Schools	93,337	0.08721%	94,543	0.08480%
40140	Greensville County Public Schools	71,449	0.06676%	73,266	0.06572%
40141	Halifax County School Board	144,331	0.13487%	149,061	0.13370%
40142	Hanover County Public Schools	557,562	0.52100%	571,882	0.51295%
40143	Henrico Co School Board	1,531,558	1.43113%	1,600,504	1.43556%
40144	Henry County Public Schools	203,372	0.19004%	211,381	0.18960%
40145	Highland County School Board	9,797	0.00916%	10,232	0.00918%
40146	Isle Of Wight County Schools	169,390	0.15828%	172,811	0.15500%
40148	King George Co School Board	130,533	0.12197%	133,322	0.11958%
40149	King And Queen County School Board	25,119	0.02347%	27,012	0.02423%
40150	King William Co School Board	65,118	0.06085%	66,001	0.05920%
40151	Lancaster County Public Schools	38,982	0.03643%	37,819	0.03392%
40152	Lee County School Board	102,721	0.09599%	100,925	0.09052%
40153	Loudoun County School Board	3,646,363	3.40725%	3,924,852	3.52037%
40154	Louisa County Public Schools	160,441	0.14992%	175,946	0.15781%
40155	Lunenburg County School Board	46,795	0.04372%	47,719	0.04280%
40156	Madison County School Board	53,117	0.04963%	54,476	0.04886%
40157	Mathews County School Board	39,742	0.03714%	41,070	0.03684%
40158	Mecklenburg Co School Board	130,492	0.12193%	131,505	0.11795%
40159	Middlesex County School Board	47,774	0.04464%	49,110	0.04405%
40160	Montgomery County School Board	301,385	0.28162%	319,378	0.28647%
40162	Nelson County Public Schools	61,217	0.05720%	61,713	0.05535%
40163	New Kent County School Board	93,780	0.08763%	97,603	0.08754%
40165	Northampton County Schools	50,327	0.04703%	50,215	0.04504%
40166	Northumberland Co School Bd	44,294	0.04139%	46,715	0.04190%
40167	Nottoway County School Board	59,048	0.05518%	60,229	0.05402%
40168	Orange County Public Schools	144,270	0.13481%	147,132	0.13197%
40169	Page County Public Schools	96,832	0.09048%	101,512	0.09105%
40170	Patrick County School Board	67,096	0.06269%	68,696	0.06162%
40171	Pittsylvania Co School Bd	238,682	0.22303%	243,785	0.21866%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40172	Powhatan County School Board	131,577	0.12295%	135,834	0.12183%
40173	Prince Edward Co School Bd	61,231	0.05722%	61,537	0.05519%
40174	Prince George Co School Bd	179,130	0.16738%	184,629	0.16560%
40176	Prince William Co School Bd	3,101,837	2.89843%	3,308,748	2.96776%
40177	Pulaski County School Board	113,166	0.10574%	118,570	0.10635%
40178	Rappahannock Co School Board	31,311	0.02926%	33,575	0.03011%
40179	Richmond County School Board	37,628	0.03516%	39,634	0.03555%
40180	Roanoke County School Board	416,659	0.38934%	443,453	0.39775%
40181	Rockbridge Co School Bd	92,378	0.08632%	94,478	0.08474%
40182	Rockingham Co School Bd	362,560	0.33878%	384,686	0.34504%
40183	Russell County School Board	101,949	0.09526%	104,764	0.09397%
40184	Scott County School Board	110,725	0.10346%	117,002	0.10494%
40185	Shenandoah County School Board	200,943	0.18777%	207,268	0.18591%
40186	Smyth County School Board	119,634	0.11179%	124,796	0.11194%
40187	Southampton Co School Bd	71,799	0.06709%	71,744	0.06435%
40188	Spotsylvania Co School Bd	717,624	0.67056%	738,355	0.66226%
40189	Stafford County School Board	896,225	0.83745%	950,915	0.85292%
40190	Surry County Schools	38,733	0.03619%	39,328	0.03527%
40191	Sussex County School Board	43,162	0.04033%	43,735	0.03923%
40192	Tazewell County Schools	131,758	0.12312%	136,169	0.12213%
40193	Warren County School Board	165,055	0.15423%	174,710	0.15670%
40195	Washington County School Board	190,776	0.17827%	198,887	0.17839%
40196	Westmoreland Co School Bd	53,624	0.05011%	54,769	0.04912%
40197	Wise County School Board	149,221	0.13944%	165,593	0.14853%
40198	Wythe County School Board	111,675	0.10435%	115,939	0.10399%
40199	York County School Board	387,637	0.36222%	398,328	0.35728%
40200	Alexandria City School Board	851,332	0.79551%	883,521	0.79247%
40201	Bristol City School Bd	68,149	0.06368%	73,999	0.06637%
40202	Buena Vista City Schools	27,719	0.02590%	25,715	0.02306%
40203	Charlottesville Public Schools	220,260	0.20581%	223,076	0.20009%
40205	Danville City Schools	194,756	0.18198%	199,951	0.17935%
40206	Fredericksburg City Schools	126,815	0.11850%	130,100	0.11669%
40207	Hampton City Schools	592,095	0.55327%	619,896	0.55601%
40208	Harrisonburg City School Bd	228,362	0.21339%	241,970	0.21703%
40209	Hopewell City School Board	141,004	0.13176%	141,453	0.12688%
40210	Lynchburg Public Schools	294,054	0.27477%	294,597	0.26424%
40211	Newport News Public Schools	873,869	0.81656%	912,324	0.81830%
40212	Norfolk Public Schools	1,120,051	1.04660%	1,167,556	1.04723%
40213	Petersburg City Schools	131,999	0.12334%	137,935	0.12372%
40214	Portsmouth School Board	446,932	0.41762%	472,040	0.42339%
40215	Radford City School Board	47,896	0.04475%	48,354	0.04337%
40216	Richmond Public Schools	865,973	0.80919%	1,049,466	0.94131%
40217	Roanoke City School Board	442,744	0.41371%	469,605	0.42121%
40219	Staunton City Schools	94,041	0.08787%	96,622	0.08666%
40220	Suffolk City School Board	432,439	0.40408%	452,708	0.40605%
40222	Winchester Public Schools	162,116	0.15149%	168,835	0.15144%
40223	Martinsville City Schools	60,638	0.05666%	63,039	0.05654%
40224	Falls Church Public Schools	148,711	0.13896%	150,400	0.13490%
40225	Colonial Heights City Schools	103,994	0.09717%	108,632	0.09744%
40230	Covington City School Board	29,353	0.02743%	29,148	0.02615%
40231	Fairfax City School Board	508	0.00047%	527	0.00047%
40232	Franklin City Public Schools	33,023	0.03086%	37,337	0.03349%
40233	Chesapeake Public Schools	1,313,971	1.22781%	1,376,761	1.23488%
40234	Va Beach City School Board	2,233,755	2.08728%	2,302,599	2.06530%
40236	Manassas Park City Schools	122,631	0.11459%	130,152	0.11674%
40306	Town Of West Point School Bd	29,812	0.02786%	30,059	0.02696%
40307	Lexington City School Board	16,844	0.01574%	17,935	0.01608%
40308	Waynesboro Public Schools	95,960	0.08967%	101,758	0.09127%
40309	Town Of Colonial Beach Schools	19,568	0.01829%	20,691	0.01856%
40313	Galax City Schools	38,565	0.03603%	40,675	0.03648%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40314	Norton City Schools	19,295	0.01803%	21,332	0.01913%
40332	Manassas City Schools	300,792	0.28107%	333,381	0.29902%
40335	City Of Salem Schools	123,334	0.11525%	128,492	0.11525%
40402	Williamsburg-James City Co Sch	394,667	0.36879%	400,188	0.35894%
40403	Poquoson City Public Schools	63,370	0.05921%	64,976	0.05828%
40410	Valley Vo-Tech Center	10,933	0.01022%	10,837	0.00972%
40412	Charlottesville/Albemarle Tech Edu Center	6,588	0.00616%	6,962	0.00624%
40413	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Ctr	3,182	0.00297%	3,304	0.00296%
40415	New Horizons Technical Ctr	47,548	0.04443%	50,665	0.04544%
40416	Northern Neck Reg Voc Ctr	6,453	0.00603%	6,580	0.00590%
40417	Rowanty Vo-Tech Center	4,548	0.00425%	4,682	0.00420%
40418	Amelia-Nottoway Technical Center	1,356	0.00127%	1,220	0.00110%
40421	Northern Neck Regional Special Education Program	4,499	0.00420%	3,324	0.00298%
40423	Maggie Walker Governor's Sch For Govt/Int'L Study	22,916	0.02141%	24,906	0.02234%
40424	Appomattox Region Governor's School	10,704	0.01000%	11,797	0.01058%
40425	Bridging Communities Regional Career And Tech Center	2,578	0.00241%	2,429	0.00218%
55100	Accomack County	67,263	0.06285%	67,604	0.06064%
55101	Albemarle County	247,955	0.23170%	261,736	0.23476%
55102	Alleghany County	41,849	0.03911%	43,457	0.03898%
55103	Amelia County	23,599	0.02205%	26,391	0.02367%
55104	Amherst County	49,588	0.04633%	56,063	0.05029%
55105	Appomattox County	21,817	0.02039%	22,856	0.02050%
55107	Augusta County	121,999	0.11400%	128,588	0.11534%
55108	Bath County	15,200	0.01420%	15,706	0.01409%
55109	Bedford County	112,594	0.10521%	117,136	0.10506%
55110	Bland County	14,073	0.01315%	15,274	0.01370%
55111	Botetourt County	68,840	0.06433%	74,238	0.06659%
55112	Brunswick County	32,258	0.03014%	34,197	0.03067%
55113	Buchanan County	57,833	0.05404%	57,508	0.05158%
55114	Buckingham County	24,241	0.02265%	26,312	0.02360%
55115	Campbell County	79,103	0.07392%	82,357	0.07387%
55116	Caroline County	68,267	0.06379%	69,703	0.06252%
55117	Carroll County	40,018	0.03739%	39,079	0.03505%
55118	Charles City County	20,133	0.01881%	23,090	0.02071%
55119	Charlotte County	23,618	0.02207%	24,059	0.02158%
55120	Chesterfield County	1,066,854	0.99689%	1,121,723	1.00612%
55121	Clarke County	27,787	0.02596%	29,514	0.02647%
55122	Craig County	9,630	0.00900%	10,251	0.00919%
55123	Culpeper County	107,810	0.10074%	112,771	0.10115%
55124	Cumberland County	17,722	0.01656%	19,178	0.01720%
55125	Dickenson County	0	0.00000%	0	0.00000%
55126	Dinwiddie County	55,803	0.05214%	58,783	0.05273%
55128	Essex County	21,193	0.01980%	24,186	0.02169%
55130	Fauquier County	216,120	0.20195%	227,537	0.20409%
55131	Floyd County	25,858	0.02416%	27,456	0.02463%
55132	Fluvanna County	40,498	0.03784%	42,486	0.03811%
55133	Franklin County	83,746	0.07825%	87,816	0.07877%
55134	Frederick County	241,292	0.22547%	249,767	0.22403%
55135	Giles County	33,072	0.03090%	35,246	0.03161%
55136	Gloucester County	86,788	0.08110%	91,480	0.08205%
55137	Goochland County	70,379	0.06576%	75,742	0.06794%
55138	Grayson County	25,364	0.02370%	25,664	0.02302%
55139	Greene County	30,595	0.02859%	32,325	0.02899%
55140	Greensville County	25,677	0.02399%	27,845	0.02498%
55141	Halifax County	46,449	0.04340%	48,312	0.04333%
55142	Hanover County	361,078	0.33740%	374,994	0.33635%
55143	Henrico County	1,405,271	1.31312%	1,442,162	1.29354%
55144	Henry County	93,616	0.08748%	97,480	0.08743%
55145	Highland County	8,269	0.00773%	8,756	0.00785%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55146	Isle Of Wight County	76,505	0.07149%	80,160	0.07190%
55147	James City County	210,502	0.19670%	221,278	0.19847%
55148	King George County	63,571	0.05940%	67,969	0.06096%
55149	King And Queen County	15,222	0.01422%	17,025	0.01527%
55150	King William County	25,912	0.02421%	28,249	0.02534%
55151	Lancaster County	26,517	0.02478%	28,183	0.02528%
55152	Lee County	27,751	0.02593%	28,623	0.02567%
55153	Loudoun County	1,347,674	1.25930%	1,563,715	1.40256%
55154	Louisa County	71,681	0.06698%	77,789	0.06977%
55155	Lunenburg County	12,379	0.01157%	12,333	0.01106%
55156	Madison County	27,506	0.02570%	30,373	0.02724%
55157	Mathews County	16,424	0.01535%	17,780	0.01595%
55158	Mecklenburg County	51,337	0.04797%	53,652	0.04812%
55159	Middlesex County	17,503	0.01635%	18,884	0.01694%
55160	Montgomery County	103,412	0.09663%	108,927	0.09770%
55162	Nelson County	24,678	0.02306%	26,012	0.02333%
55163	New Kent County	54,373	0.05081%	59,898	0.05372%
55165	Northampton County	50,742	0.04742%	53,672	0.04814%
55166	Northumberland County	25,198	0.02355%	26,590	0.02385%
55167	Nottoway County	18,838	0.01760%	20,024	0.01796%
55168	Orange County	60,869	0.05688%	66,058	0.05925%
55169	Page County	40,490	0.03783%	43,786	0.03927%
55170	Patrick County	33,902	0.03168%	35,012	0.03140%
55171	Pittsylvania County	79,244	0.07405%	90,440	0.08112%
55172	Powhatan County	47,056	0.04397%	49,116	0.04405%
55173	Prince Edward County	28,907	0.02701%	30,101	0.02700%
55174	Prince George County	74,609	0.06972%	76,585	0.06869%
55176	Prince William County	1,586,198	1.48218%	1,724,604	1.54687%
55177	Pulaski County	70,318	0.06571%	75,054	0.06732%
55178	Rappahannock County	17,404	0.01626%	18,005	0.01615%
55179	Richmond County	15,707	0.01468%	17,304	0.01552%
55180	Roanoke County	261,714	0.24455%	268,602	0.24092%
55181	Rockbridge County	40,817	0.03814%	41,324	0.03706%
55182	Rockingham County	151,793	0.14184%	162,008	0.14531%
55183	Russell County	33,061	0.03089%	33,944	0.03045%
55184	Scott County	31,468	0.02940%	34,253	0.03072%
55185	Shenandoah County	75,236	0.07030%	79,550	0.07135%
55186	Smyth County	41,355	0.03864%	44,343	0.03977%
55187	Southampton County	42,986	0.04017%	46,993	0.04215%
55188	Spotsylvania County	303,159	0.28328%	337,936	0.30311%
55189	Stafford County	322,349	0.30121%	353,195	0.31680%
55190	Surry County	24,059	0.02248%	24,640	0.02210%
55191	Sussex County	27,060	0.02528%	28,114	0.02522%
55192	Tazewell County	61,399	0.05737%	64,872	0.05819%
55193	Warren County	62,091	0.05802%	68,939	0.06184%
55195	Washington County	60,406	0.05645%	63,065	0.05657%
55196	Westmoreland County	36,469	0.03408%	39,968	0.03585%
55197	Wise County	60,101	0.05616%	63,367	0.05684%
55198	Wythe County	39,610	0.03701%	41,414	0.03715%
55199	York County	233,351	0.21805%	234,716	0.21053%
55200	City Of Alexandria	0	0.00000%	0	0.00000%
55201	City Of Bristol	76,256	0.07125%	78,669	0.07056%
55202	City Of Buena Vista	18,574	0.01736%	19,126	0.01716%
55203	Town Of St. Paul	4,002	0.00374%	4,376	0.00393%
55204	Town Of Clifton Forge	6,700	0.00626%	6,312	0.00566%
55205	City Of Danville	0	0.00000%	0	0.00000%
55206	City Of Fredericksburg	136,115	0.12719%	143,541	0.12875%
55207	City Of Hampton	472,056	0.44110%	492,656	0.44188%
55208	City Of Harrisonburg	172,977	0.16163%	179,158	0.16070%
55209	City Of Hopewell	104,578	0.09772%	104,737	0.09394%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55210	City Of Lynchburg	299,099	0.27948%	305,987	0.27445%
55211	Town Of Crewe	5,711	0.00534%	6,222	0.00558%
55212	City Of Norfolk	148,109	0.13840%	152,380	0.13668%
55213	City Of Petersburg	140,180	0.13099%	140,013	0.12558%
55214	City Of Portsmouth	375,883	0.35123%	398,054	0.35703%
55215	City Of Radford	59,222	0.05534%	64,320	0.05769%
55216	City Of Richmond	134,912	0.12607%	138,121	0.12389%
55217	City Of Roanoke	49,773	0.04651%	50,863	0.04562%
55218	Town Of Craigsville	1,240	0.00116%	1,177	0.00106%
55219	City Of Staunton	80,434	0.07516%	81,008	0.07266%
55220	City Of Suffolk	361,222	0.33753%	375,217	0.33655%
55221	City Of Williamsburg	57,498	0.05373%	62,535	0.05609%
55222	City Of Winchester	145,323	0.13579%	149,377	0.13398%
55223	City Of Martinsville	75,530	0.07058%	78,660	0.07055%
55224	City Of Falls Church	6,510	0.00608%	6,477	0.00581%
55225	City Of Colonial Heights	71,059	0.06640%	75,484	0.06770%
55226	Town Of Front Royal	40,557	0.03790%	42,880	0.03846%
55227	Town Of Boyce	0	0.00000%	0	0.00000%
55228	Town Of Middletown	0	0.00000%	0	0.00000%
55229	Town Of Chilhowie	4,832	0.00452%	5,381	0.00483%
55230	City Of Covington	19,709	0.01842%	20,766	0.01863%
55231	Town Of Floyd	1,022	0.00095%	1,123	0.00101%
55232	City Of Franklin	38,664	0.03613%	38,038	0.03412%
55233	City Of Chesapeake	900,058	0.84104%	929,417	0.83363%
55234	City Of Virginia Beach	1,786,400	1.66934%	1,816,271	1.62909%
55235	City Of Norton	17,911	0.01674%	19,691	0.01766%
55236	City Of Manassas Park	51,840	0.04844%	55,547	0.04982%
55237	Town Of Exmore	0	0.00000%	0	0.00000%
55238	Town Of Pound	0	0.00000%	0	0.00000%
55239	Town Of Grottoes	4,128	0.00386%	3,656	0.00328%
55240	Town Of Onley	1,503	0.00141%	1,381	0.00124%
55241	Town Of West Point	8,483	0.00793%	8,999	0.00807%
55242	Town Of South Hill	0	0.00000%	17,052	0.01529%
55243	Town Of Rural Retreat	0	0.00000%	0	0.00000%
55244	Town Of Dillwyn	0	0.00000%	0	0.00000%
55245	Town Of Scottsville	971	0.00091%	947	0.00085%
55246	Town Of Burkeville	465	0.00044%	513	0.00046%
55247	Town Of Madison	425	0.00040%	430	0.00039%
55248	Town Of Pennington Gap	0	0.00000%	0	0.00000%
55249	Town Of La Crosse	0	0.00000%	0	0.00000%
55250	Town Of Rich Creek	1,077	0.00101%	1,284	0.00115%
55251	Town Of White Stone	0	0.00000%	0	0.00000%
55252	Town Of Windsor	3,555	0.00332%	3,472	0.00311%
55253	Town Of Haysi	0	0.00000%	0	0.00000%
55254	Town Of Stephens City	1,795	0.00168%	2,219	0.00199%
55255	Town Of Brodnax	0	0.00000%	0	0.00000%
55256	Town Of Mineral	0	0.00000%	0	0.00000%
55257	Town Of Lebanon	11,364	0.01062%	11,927	0.01070%
55258	City Of Newport News	416,285	0.38899%	469,205	0.42085%
55259	Town Of Richlands	0	0.00000%	0	0.00000%
55260	Town Of Haymarket	3,375	0.00315%	3,396	0.00305%
55261	Town Of Lovettsville	3,102	0.00290%	2,597	0.00233%
55264	Town Of Eastville	1,253	0.00117%	1,506	0.00135%
55300	Town Of Abingdon	26,687	0.02494%	25,691	0.02304%
55301	Town Of Dumfries	7,622	0.00712%	8,959	0.00804%
55302	Town Of Iron Gate	267	0.00025%	283	0.00025%
55303	Town Of Montross	537	0.00050%	509	0.00046%
55304	Town Of South Boston	18,182	0.01699%	18,810	0.01687%
55305	Town Of Gretna	2,658	0.00248%	2,704	0.00243%
55306	Town Of Remington	995	0.00093%	1,113	0.00100%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55307	City Of Lexington	26,739	0.02499%	27,039	0.02425%
55308	City Of Waynesboro	75,655	0.07069%	77,509	0.06952%
55309	Town Of Colonial Beach	10,594	0.00990%	11,890	0.01066%
55310	Town Of Smithfield	16,960	0.01585%	17,501	0.01570%
55311	Town Of Brookneal	1,811	0.00169%	1,646	0.00148%
55312	Town Of Hamilton	668	0.00062%	741	0.00066%
55313	City Of Galax	34,315	0.03207%	37,348	0.03350%
55314	Town Of Jonesville	1,907	0.00178%	1,802	0.00162%
55315	Town Of Wytheville	39,392	0.03681%	43,649	0.03915%
55316	City Of Fairfax	0	0.00000%	0	0.00000%
55317	Town Of Vienna	71,354	0.06668%	71,194	0.06386%
55318	Town Of Vinton	16,258	0.01519%	15,875	0.01424%
55319	City Of Emporia	25,766	0.02408%	27,680	0.02483%
55320	Town Of Culpeper	54,639	0.05106%	55,777	0.05003%
55321	Town Of Woodstock	15,904	0.01486%	16,248	0.01457%
55322	Town Of Glasgow	1,019	0.00095%	1,059	0.00095%
55323	Town Of Marion	18,792	0.01756%	18,064	0.01620%
55324	Town Of Altavista	12,707	0.01187%	13,912	0.01248%
55325	Town Of Herndon	94,164	0.08799%	96,210	0.08630%
55326	Town Of Pearisburg	7,359	0.00688%	7,567	0.00679%
55327	Town Of Christiansburg	0	0.00000%	0	0.00000%
55328	Town Of Wakefield	0	0.00000%	0	0.00000%
55329	Town Of Leesburg	140,043	0.13086%	146,959	0.13181%
55330	Town Of Chatham	2,035	0.00190%	1,493	0.00134%
55331	Town Of Bowling Green	3,028	0.00283%	3,032	0.00272%
55332	City Of Manassas	166,409	0.15550%	178,624	0.16022%
55333	Town Of Alberta	0	0.00000%	0	0.00000%
55334	Town Of Boydton	1,332	0.00124%	1,358	0.00122%
55335	City Of Salem	127,878	0.11949%	129,966	0.11657%
55336	Town Of Mckenney	211	0.00020%	246	0.00022%
55337	Town Of Narrows	0	0.00000%	0	0.00000%
55338	Town Of Quantico	452	0.00042%	486	0.00044%
55339	Town Of Halifax	1,909	0.00178%	2,042	0.00183%
55340	Town Of Blacksburg	84,586	0.07904%	86,404	0.07750%
55341	Town Of Chincoteague	11,759	0.01099%	12,060	0.01082%
55342	Town Of Lawrenceville	5,592	0.00523%	5,554	0.00498%
55343	Town Of Amherst	5,005	0.00468%	5,486	0.00492%
55344	Town Of Stanley	3,318	0.00310%	3,900	0.00350%
55345	Town Of Hillsville	8,281	0.00774%	8,922	0.00800%
55346	Town Of Elkton	6,101	0.00570%	6,455	0.00579%
55347	Town Of Bridgewater	13,155	0.01229%	13,044	0.01170%
55348	Town Of Purcellville	28,975	0.02707%	29,917	0.02684%
55349	Town Of Timberville	3,646	0.00341%	3,818	0.00342%
55350	Town Of Wise	11,086	0.01036%	10,746	0.00964%
55351	Town Of New Market	4,676	0.00437%	5,036	0.00452%
55352	Town Of Tappahannock	0	0.00000%	0	0.00000%
55353	Town Of Rocky Mount	17,042	0.01592%	16,315	0.01463%
55354	Town Of Big Stone Gap	0	0.00000%	0	0.00000%
55355	Town Of Luray	11,058	0.01033%	11,414	0.01024%
55357	Town Of Strasburg	15,851	0.01481%	16,866	0.01513%
55358	Town Of Appomattox	4,278	0.00400%	4,456	0.00400%
55359	Town Of Clarksville	5,142	0.00480%	5,353	0.00480%
55360	Town Of Dublin	5,065	0.00473%	5,833	0.00523%
55361	Town Of Middleburg	5,154	0.00482%	5,880	0.00528%
55362	Town Of Edinburg	0	0.00000%	0	0.00000%
55363	Town Of Chase City	6,166	0.00576%	6,482	0.00581%
55364	Town Of Bedford	21,984	0.02054%	23,182	0.02079%
55365	City Of Poquoson	35,077	0.03278%	35,726	0.03204%
55366	Town Of Ashland	18,550	0.01733%	18,125	0.01626%
55367	Town Of Broadway	5,558	0.00519%	6,018	0.00540%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55368	Town Of Berryville	8,535	0.00797%	9,256	0.00830%
55369	Town Of Tazewell	0	0.00000%	0	0.00000%
55370	Town Of Urbanna	633	0.00059%	462	0.00042%
55371	Town Of Bluefield	12,955	0.01211%	13,845	0.01242%
55372	Town Of Weber City	759	0.00071%	764	0.00069%
55374	Town Of Hurt	713	0.00067%	606	0.00054%
55375	Town Of Waverly	0	0.00000%	0	0.00000%
55376	Town Of Coeburn	3,951	0.00369%	4,085	0.00366%
55377	Town Of Dayton	4,005	0.00374%	4,207	0.00377%
55378	Town Of Courtland	557	0.00052%	579	0.00052%
55379	Town Of Cape Charles	7,809	0.00730%	7,823	0.00702%
55380	Town Of Independence	0	0.00000%	0	0.00000%
55381	Town Of Warsaw	3,639	0.00340%	3,840	0.00344%
55382	Town Of Grundy	3,684	0.00344%	3,299	0.00296%
55383	Town Of Warrenton	33,582	0.03138%	35,624	0.03195%
55384	Town Of Louisa	3,264	0.00305%	2,889	0.00259%
55385	Town Of Kenbridge	2,341	0.00219%	2,526	0.00227%
55386	Town Of Mt Jackson	4,527	0.00423%	5,124	0.00460%
55387	Town Of Pulaski	22,335	0.02087%	22,444	0.02013%
55388	Town Of Jarratt	0	0.00000%	0	0.00000%
55389	Town Of Pembroke	1,373	0.00128%	1,653	0.00148%
55390	Town Of Parksley	1,169	0.00109%	857	0.00077%
55391	Town Of Onancock	3,321	0.00310%	3,491	0.00313%
55392	Town Of Victoria	2,819	0.00263%	2,879	0.00258%
55393	Town Of Shenandoah	4,005	0.00374%	4,682	0.00420%
55394	Town Of Gate City	0	0.00000%	0	0.00000%
55395	Town Of Round Hill	4,364	0.00408%	5,052	0.00453%
55396	Town Of Kilmarnock	4,581	0.00428%	4,728	0.00424%
55397	Town Of Orange	11,970	0.01118%	13,066	0.01172%
55398	Town Of Saltville	0	0.00000%	0	0.00000%
55399	Town Of Blackstone	11,438	0.01069%	13,027	0.01168%
55401	Southeastern Public Svc Auth	30,837	0.02881%	31,965	0.02867%
55402	Pittsylvania Co Svc Auth	2,186	0.00204%	0	0.00000%
55403	Rappahannock Area Youth Services & Group Home Commission	2,851	0.00267%	2,668	0.00239%
55404	Appomattox Regional Library	4,000	0.00374%	4,058	0.00364%
55405	Staunton Red/Hous Auth	2,399	0.00224%	2,564	0.00230%
55406	Hampton Newport News Community Services Board	0	0.00000%	0	0.00000%
55408	Alleghany Highlands Regional Library, Inc.	517	0.00048%	545	0.00049%
55409	Southside Reg Juvenile Group Home	686	0.00064%	712	0.00064%
55411	Hampton Roads Sanitation Dist	276,256	0.25814%	292,797	0.26262%
55412	Peninsula Airport Commission	12,835	0.01199%	12,300	0.01103%
55413	Richmond Redevelopment And Housing Authority	46,510	0.04346%	49,725	0.04460%
55415	Chesapeake Red/Hous Auth	11,056	0.01033%	11,537	0.01035%
55416	Alexandria Renew Enterprises	0	0.00000%	0	0.00000%
55417	Norfolk Airport Authority	65,944	0.06162%	66,655	0.05978%
55418	Charlottesville Red/Hous Auth	2,524	0.00236%	3,634	0.00326%
55419	Hampton Red/Hous Authority	15,411	0.01440%	15,076	0.01352%
55420	Loudoun County Sanitation Authority	125,865	0.11761%	137,256	0.12311%
55421	Danville Red/Hous Auth	7,893	0.00738%	8,011	0.00719%
55422	Nrv Regional Water Authority	6,979	0.00652%	7,646	0.00686%
55423	Northern Virginia Juvenile Detention Center	19,003	0.01776%	17,189	0.01542%
55424	Hopewell Red/Hous Auth	0	0.00000%	0	0.00000%
55425	Colonial Behavioral Health	48,809	0.04561%	50,116	0.04495%
55426	Blacksburg-Vpi Sanitation Authority	5,123	0.00479%	5,308	0.00476%
55427	Potomac River Fisheries Comm	1,379	0.00129%	1,592	0.00143%
55428	Chesapeake Bridge/Tunnel	43,049	0.04023%	45,139	0.04049%
55429	Alexandria Red/Hous Auth	23,921	0.02235%	25,000	0.02242%
55430	Albemarle Co Service Auth	23,900	0.02233%	25,130	0.02254%
55431	Franklin Red/Hous Auth	1,481	0.00138%	294	0.00026%
55432	Bristol Redevelopment And Housing Authority	5,817	0.00544%	6,042	0.00542%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55433	Norfolk Red/Hous Auth	73,759	0.06892%	71,302	0.06395%
55435	Richmond Metropolitan Transportation Authority	20,863	0.01949%	18,178	0.01630%
55436	Riverside Regional Jail	68,314	0.06383%	61,643	0.05529%
55439	Rappahannock Rapidan Regional Commission	1,799	0.00168%	1,940	0.00174%
55440	Shenandoah Valley Juvenile Center	16,849	0.01574%	15,651	0.01404%
55442	Southside Regional Library Bd	0	0.00000%	0	0.00000%
55443	Bedford Public Library	3,435	0.00321%	3,592	0.00322%
55445	Chesterfield County Health Center Commission	32,286	0.03017%	36,636	0.03286%
55446	Washington County Service Authority	19,766	0.01847%	20,147	0.01807%
55447	Rappahannock Area Comm Svcs	115,280	0.10772%	121,238	0.10874%
55449	Hampton Roads Planning District Commission	18,226	0.01703%	18,334	0.01644%
55450	Meherrin Regional Library	1,504	0.00141%	1,507	0.00135%
55451	New River Valley Regional Commission	0	0.00000%	0	0.00000%
55452	Northern Virginia Health Care Center	0	0.00000%	0	0.00000%
55453	Rockbridge Area Comm Svc Bd	20,210	0.01888%	19,998	0.01794%
55454	Greensville - Emporia So Svcs	5,969	0.00558%	6,157	0.00552%
55455	James City Service Authority	24,339	0.02274%	25,250	0.02265%
55456	Accomack/Northampton Plan	3,722	0.00348%	3,924	0.00352%
55457	Harrisonburg-Rockingham Regional Sewer Authority	8,668	0.00810%	9,364	0.00840%
55458	Wytheville Red/ Hous Auth	2,621	0.00245%	2,702	0.00242%
55459	Waynesboro Red/Hous Auth	3,825	0.00357%	3,920	0.00352%
55460	Region Ten Community Services Board	114,996	0.10745%	101,783	0.09129%
55462	Lenowisco Planning Dist Comm	1,377	0.00129%	1,460	0.00131%
55465	Rivanna Water & Sewer Auth	28,971	0.02707%	31,150	0.02794%
55466	Appomattox River Water Auth	8,063	0.00753%	7,801	0.00700%
55467	Campbell Co Utilities & Svcs	6,870	0.00642%	7,419	0.00665%
55469	Eastern Shore Comm Svcs Bd	27,684	0.02587%	26,919	0.02414%
55470	Anchor Commission	1,269	0.00118%	1,301	0.00117%
55471	Horizon Behavioral Health	130,124	0.12159%	127,994	0.11480%
55472	District 19 Community Services Board	47,089	0.04400%	48,999	0.04395%
55473	Hampton Roads Transit	91,833	0.08581%	98,239	0.08811%
55474	Upper Occoquan Sewage Auth	74,124	0.06926%	78,321	0.07025%
55475	New River Valley Juv Det Comm	3,525	0.00329%	3,743	0.00336%
55476	Rockbridge Regional Library	0	0.00000%	0	0.00000%
55477	Frederick Co Sanitation Auth	20,377	0.01904%	23,005	0.02063%
55478	Western Tidewater Comm Svcs	0	0.00000%	0	0.00000%
55479	Cumberland Mountain Comm Svcs	60,435	0.05647%	61,267	0.05495%
55482	Middle Pen/No Neck Comm Svcs_Board	68,731	0.06422%	64,693	0.05803%
55483	Rockbridge Co Public Svc Auth	2,238	0.00209%	2,271	0.00204%
55484	Danville-Pittsylvania Community Services	52,313	0.04888%	56,336	0.05053%
55485	Crater Juv Det Home Comm	6,931	0.00648%	7,251	0.00650%
55486	Hampton Roads Workforce Council	9,880	0.00923%	11,765	0.01055%
55487	Capital Region Airport Comm	46,437	0.04339%	40,772	0.03657%
55488	Northwestern Comm Svcs Bd	47,452	0.04434%	53,810	0.04827%
55489	Harrisonburg Rockingham Community Services Board	38,057	0.03556%	41,393	0.03713%
55491	Middle Peninsula Reg Security	16,600	0.01551%	17,274	0.01549%
55492	Northern Neck Planning District Commission	1,829	0.00171%	1,952	0.00175%
55493	Planning Dis One Behavioral Health Svcs	1,414	0.00132%	1,628	0.00146%
55494	Rockbridge Area Social Service Dept	5,233	0.00489%	5,741	0.00515%
55495	Dinwiddie Co Water Authority	2,581	0.00241%	2,740	0.00246%
55496	Rappahannock Rapidan Community Services Board	57,145	0.05340%	62,364	0.05594%
55498	Valley Community Services Bd	56,414	0.05272%	45,981	0.04124%
55499	Eastern Shore Public Library	1,394	0.00130%	1,430	0.00128%
55500	Alexandria City School Board	39,515	0.03692%	41,514	0.03723%
55501	Albemarle County Schools	52,088	0.04867%	51,357	0.04606%
55502	Alleghany County School Board	9,911	0.00926%	10,099	0.00906%
55503	Charlottesville Public Schools	11,327	0.01058%	11,385	0.01021%
55504	Amherst County School Board	14,412	0.01347%	14,961	0.01342%
55505	Appomattox County School Board	3,699	0.00346%	4,033	0.00362%
55506	Arlington Public Schools	129,346	0.12086%	133,456	0.11970%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55507	Augusta County School Board	14,466	0.01352%	15,259	0.01369%
55508	Bath County School Board	3,383	0.00316%	3,415	0.00306%
55509	Bedford County School Board	27,988	0.02615%	27,968	0.02509%
55510	Bland County School Board	1,833	0.00171%	1,217	0.00109%
55511	Botetourt County Schools	14,912	0.01393%	15,080	0.01353%
55512	Norfolk Public Schools	93,743	0.08759%	94,300	0.08458%
55513	Petersburg City Schools	12,882	0.01204%	14,329	0.01285%
55514	Buckingham County School Board	4,599	0.00430%	4,729	0.00424%
55515	Radford City School Board	1,917	0.00179%	1,910	0.00171%
55516	Caroline County School Board	6,773	0.00633%	8,138	0.00730%
55517	Carroll County School Board	10,683	0.00998%	10,918	0.00979%
55518	Charles City Co School Bd	1,630	0.00152%	1,668	0.00149%
55519	Charlotte County School Board	3,001	0.00280%	3,149	0.00283%
55520	Chesterfield Co School Bd	112,648	0.10526%	111,423	0.09994%
55521	Clarke County School Board	3,400	0.00318%	3,365	0.00302%
55522	Winchester Public Schools	13,036	0.01218%	13,303	0.01193%
55523	Culpeper County School Board	25,640	0.02396%	24,916	0.02235%
55524	Cumberland County School Board	3,731	0.00349%	3,501	0.00314%
55525	Dickenson County School Board	7,338	0.00686%	7,114	0.00638%
55526	Dinwiddie County School Board	10,537	0.00985%	10,586	0.00950%
55528	Essex County Public Schools	3,020	0.00282%	3,203	0.00287%
55530	Covington City School Board	2,228	0.00208%	2,130	0.00191%
55531	Floyd County School Board	8,639	0.00807%	9,063	0.00813%
55532	Fluvanna County Public Schools	11,704	0.01094%	11,015	0.00988%
55533	Chesapeake Public Schools	115,459	0.10789%	115,793	0.10386%
55534	Va Beach City School Board	249,162	0.23282%	251,119	0.22524%
55535	Giles County Schools	3,359	0.00314%	3,334	0.00299%
55536	Gloucester County School Board	19,561	0.01828%	19,563	0.01755%
55537	Goochland County School Board	4,417	0.00413%	4,815	0.00432%
55538	Grayson County School Board	4,514	0.00422%	4,877	0.00437%
55539	Greene County Public Schools	9,253	0.00865%	8,836	0.00793%
55540	Greensville County Public Schools	5,343	0.00499%	5,285	0.00474%
55541	Halifax County School Board	8,108	0.00758%	8,016	0.00719%
55542	Hanover County Public Schools	27,764	0.02594%	27,477	0.02464%
55543	Henrico Co School Board	3,699	0.00346%	3,286	0.00295%
55544	Henry County Public Schools	19,515	0.01823%	20,248	0.01816%
55545	Highland County School Board	1,286	0.00120%	1,245	0.00112%
55546	Isle Of Wight County Schools	8,851	0.00827%	8,127	0.00729%
55548	King George Co School Board	14,467	0.01352%	14,605	0.01310%
55549	King And Queen County School Board	3,586	0.00335%	3,903	0.00350%
55550	King William Co School Board	4,862	0.00454%	6,998	0.00628%
55551	Lancaster County Public Schools	4,657	0.00435%	4,390	0.00394%
55552	Lee County School Board	11,372	0.01063%	11,086	0.00994%
55553	Loudoun County School Board	353,923	0.33071%	375,749	0.33703%
55554	Louisa County Public Schools	19,156	0.01790%	20,007	0.01794%
55555	Lunenburg County School Board	3,563	0.00333%	3,657	0.00328%
55556	Madison County School Board	4,353	0.00407%	4,413	0.00396%
55557	Mathews County School Board	4,846	0.00453%	4,709	0.00422%
55558	Mecklenburg Co School Board	7,528	0.00703%	7,032	0.00631%
55559	Middlesex County School Board	2,532	0.00237%	2,524	0.00226%
55560	Montgomery County School Board	24,045	0.02247%	26,644	0.02390%
55562	Nelson County Public Schools	8,377	0.00783%	7,825	0.00702%
55563	New Kent County School Board	7,482	0.00699%	7,632	0.00685%
55565	Northampton County Schools	5,070	0.00474%	4,939	0.00443%
55566	Northumberland Co School Bd	3,588	0.00335%	2,493	0.00224%
55567	Nottoway County School Board	4,832	0.00452%	4,929	0.00442%
55568	Orange County Public Schools	16,897	0.01579%	16,178	0.01451%
55569	Page County Public Schools	9,114	0.00852%	9,334	0.00837%
55570	Patrick County School Board	9,181	0.00858%	9,441	0.00847%
55571	Pittsylvania Co School Bd	14,840	0.01387%	14,841	0.01331%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55572	Powhatan County School Board	8,854	0.00827%	9,799	0.00879%
55573	Prince Edward Co School Bd	3,601	0.00336%	3,471	0.00311%
55574	Prince George Co School Bd	25,380	0.02372%	25,983	0.02331%
55576	Prince William Co School Bd	321,277	0.30021%	327,285	0.29356%
55577	Pulaski County School Board	12,314	0.01151%	12,437	0.01116%
55578	Rappahannock Co School Board	3,755	0.00351%	3,923	0.00352%
55579	Richmond County School Board	385	0.00036%	462	0.00042%
55580	Roanoke County School Board	15,740	0.01471%	15,850	0.01422%
55581	Rockbridge Co School Bd	6,730	0.00629%	6,567	0.00589%
55582	Rockingham Co School Bd	43,699	0.04083%	44,136	0.03959%
55583	Russell County School Board	13,912	0.01300%	13,631	0.01223%
55584	Scott County School Board	12,248	0.01145%	13,384	0.01200%
55585	Shenandoah County School Board	19,547	0.01826%	19,425	0.01742%
55586	Smyth County School Board	10,996	0.01027%	11,256	0.01010%
55587	Southampton Co School Bd	4,435	0.00414%	4,243	0.00380%
55588	Spotsylvania Co School Bd	53,565	0.05005%	53,291	0.04780%
55589	Stafford County School Board	51,022	0.04768%	51,472	0.04617%
55590	Surry County Schools	5,347	0.00500%	5,274	0.00473%
55591	Sussex County School Board	4,800	0.00448%	4,852	0.00435%
55592	Tazewell County Schools	18,493	0.01728%	18,620	0.01670%
55593	Warren County School Board	7,925	0.00740%	8,000	0.00717%
55595	Washington County School Board	14,599	0.01364%	15,255	0.01368%
55596	Westmoreland Co School Bd	3,748	0.00350%	3,908	0.00351%
55597	Wise County School Board	8,388	0.00784%	8,807	0.00790%
55598	Wythe County School Board	7,745	0.00724%	7,864	0.00705%
55599	York County School Board	34,895	0.03261%	34,603	0.03104%
55600	Accomack County School Board	15,243	0.01424%	14,876	0.01334%
55601	Bristol City School Bd	5,514	0.00515%	6,435	0.00577%
55602	Buena Vista City Schools	1,979	0.00185%	1,963	0.00176%
55603	Amelia County School Board	4,397	0.00411%	3,766	0.00338%
55605	Danville City Schools	12,411	0.01160%	13,519	0.01213%
55606	Franklin City Public Schools	2,523	0.00236%	2,928	0.00263%
55608	Harrisonburg City School Bd	12,462	0.01164%	13,221	0.01186%
55609	Hopewell City School Board	12,799	0.01196%	12,593	0.01130%
55610	Lynchburg Public Schools	20,712	0.01936%	22,112	0.01983%
55611	Fauquier County School Board	42,442	0.03966%	42,108	0.03777%
55612	Brunswick County Public Schools	6,083	0.00569%	5,952	0.00534%
55613	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%
55614	Portsmouth School Board	40,094	0.03746%	40,131	0.03600%
55615	Campbell County School Board	18,372	0.01717%	19,197	0.01722%
55616	Richmond Public Schools	54,195	0.05064%	61,101	0.05480%
55617	Roanoke City School Board	22,570	0.02109%	24,137	0.02165%
55619	Staunton City Schools	6,153	0.00575%	6,388	0.00573%
55620	Suffolk City School Board	37,834	0.03535%	40,890	0.03668%
55622	Craig County School Board	1,520	0.00142%	1,544	0.00138%
55623	Martinsville City Schools	2,149	0.00201%	2,057	0.00185%
55624	Appomattox Region Governor's School	515	0.00048%	579	0.00052%
55625	Colonial Heights City Schools	6,873	0.00642%	7,191	0.00645%
55632	Manassas City Schools	18,576	0.01736%	20,239	0.01815%
55633	Franklin County Public Schools	30,288	0.02830%	30,234	0.02712%
55634	Frederick County School Board	51,122	0.04777%	53,152	0.04767%
55635	City Of Salem Schools	6,668	0.00623%	6,844	0.00614%
55636	Manassas Park City Schools	7,178	0.00671%	7,672	0.00688%
55637	Newport News Public Schools	62,540	0.05844%	64,951	0.05826%
55638	Town Of West Point School Bd	108	0.00010%	1,834	0.00165%
55708	Waynesboro Public Schools	4,762	0.00445%	5,023	0.00451%
55710	Valley Vo-Tech Center	355	0.00033%	437	0.00039%
55711	New Horizons Technical Ctr	1,832	0.00171%	1,933	0.00174%
55713	Galax City Schools	2,770	0.00259%	3,224	0.00289%
55714	Norton City Schools	1,372	0.00128%	1,707	0.00153%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55802	Williamsburg-James City Co Sch	31,732	0.02965%	30,487	0.02735%
55803	Poquoson City Public Schools	2,984	0.00279%	2,788	0.00250%
55806	Fredericksburg City Schools	7,975	0.00745%	8,159	0.00732%
55807	Hampton City Schools	21,877	0.02044%	21,446	0.01924%
55813	Buchanan County School Board	11,008	0.01029%	10,840	0.00972%
55814	Jackson River Technical Ctr	343	0.00032%	335	0.00030%
55815	Northern Neck Reg Voc Ctr	196	0.00018%	204	0.00018%
55856	Blue Ridge Resource Authority	0	0.00000%	2,161	0.00194%
55858	Peumansend Creek Regional Jail Authority	26,054	0.02434%	24,557	0.02203%
55859	Williamsburg Area Transit Authority	10,652	0.00995%	11,192	0.01004%
55860	Middle Peninsula Juvenile Detention Commission	12,211	0.01141%	12,435	0.01115%
55862	Crater Criminal Justice Training Academy	1,370	0.00128%	1,582	0.00142%
55863	Central Shenandoah Criminal Justice Training Academy	2,199	0.00206%	2,258	0.00203%
55864	New River Valley Emergency Communications Regional Authority	8,832	0.00825%	10,441	0.00937%
55865	Maury Service Authority	5,344	0.00499%	5,136	0.00461%
55866	Hampton Roads Transportation Accountability Commission	1,793	0.00168%	1,880	0.00169%
55867	Pamunkey Regional Library	6,263	0.00585%	7,732	0.00693%
55868	Northern Virginia Transportation Authority	7,121	0.00665%	7,366	0.00661%
55869	Rsw Regional Jail Authority	27,289	0.02550%	25,999	0.02332%
55870	Bedford Regional Water Authority	18,439	0.01723%	19,713	0.01768%
55871	Portsmouth Redevelopment And Housing Authority	16,323	0.01525%	15,945	0.01430%
55872	Southwest Regional Recreation Authority	2,689	0.00251%	3,274	0.00294%
55873	Roanoke Redevelopment And Housing Authority	0	0.00000%	0	0.00000%
55874	Meherrin River Regional Jail Authority	27,654	0.02584%	25,149	0.02256%
55875	Woodway Water Authority	1,162	0.00109%	1,252	0.00112%
55876	Bvu Authority	20,565	0.01922%	19,953	0.01790%
55877	Washington Metropolitan Area Transit Commission	0	0.00000%	0	0.00000%
55878	Mount Rogers Community Services Board	134,227	0.12542%	133,000	0.11929%
55879	Lonesome Pine Soil And Water Conservation District	257	0.00024%	273	0.00025%
55880	Big Sandy Soil And Water Conservation District	0	0.00000%	0	0.00000%
55881	Central Virginia Planning District Commission	9,681	0.00905%	8,946	0.00802%
55882	Middle Peninsula Planning District Commission	1,288	0.00120%	1,452	0.00130%
55883	Western Virginia Regional Jail Authority	46,078	0.04306%	46,645	0.04184%
55884	Halifax Service Authority	6,649	0.00621%	6,876	0.00617%
55886	Russell County Psa	3,080	0.00288%	4,176	0.00375%
55887	Piedmont Community Services	66,703	0.06233%	71,201	0.06386%
55888	Blue Ridge Behavioral Healthcare	76,702	0.07167%	78,716	0.07060%
55889	Skyline Soil And Water Conservation District	0	0.00000%	0	0.00000%
55890	Middle River Regional Jail Authority	39,577	0.03698%	40,636	0.03645%
55891	Tidewater Soil & Water Conservation District	0	0.00000%	0	0.00000%
55892	Big Stone Gap Redevelopment And Housing Authority	1,552	0.00145%	1,638	0.00147%
55893	Eastern Shore Soil & Water Conservation District	832	0.00078%	929	0.00083%
55894	Town Of Boykins	0	0.00000%	0	0.00000%
55895	Town Of Gordonsville	3,661	0.00342%	3,795	0.00340%
55896	Virginia Resources Authority	7,913	0.00739%	8,100	0.00726%
55897	Prince William County Service Authority	136,658	0.12770%	138,786	0.12448%
55898	Western Virginia Water Authority	57,447	0.05368%	61,595	0.05525%
55899	Shenandoah Valley Regional Airport Commission	3,705	0.00346%	3,859	0.00346%
55900	Alleghany Highlands Comm Svcs	15,657	0.01463%	16,706	0.01498%
55901	Brunswick Industrial Development Authority	845	0.00079%	859	0.00077%
55902	Northern Neck Essex Co Home	0	0.00000%	0	0.00000%
55904	Appalachian Juvenile Commission	10,905	0.01019%	10,012	0.00898%
55905	Goochland Powhatan Comm Svcs	13,244	0.01237%	14,151	0.01269%
55906	Suffolk Redev & Housing Auth	6,424	0.00600%	5,847	0.00525%
55908	Lee Co Red/ Housing Auth	1,592	0.00149%	1,797	0.00161%
55909	Henry County Public Service Authority	13,192	0.01233%	13,427	0.01204%
55910	Southside Planning Dist Comm	2,367	0.00221%	2,628	0.00236%
55911	Economic Development Authority Of Henrico Co, Va	4,282	0.00400%	4,395	0.00394%
55912	Augusta County Public Service Auth	29,280	0.02736%	30,672	0.02751%
55914	Rappahannock Juvenile Center	20,324	0.01899%	19,839	0.01780%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55915	Cumberland Plateau Reg Housing	2,678	0.00250%	2,870	0.00257%
55917	Bedford County Public Service Authority	0	0.00000%	0	0.00000%
55918	Amherst County Service Auth	5,499	0.00514%	6,281	0.00563%
55919	Pepper'S Ferry Reg Wastewater	6,212	0.00581%	6,888	0.00618%
55920	Rappahannock Regional Jail	76,670	0.07164%	79,085	0.07093%
55921	Thomas Jefferson Planning District Commission	2,832	0.00265%	3,805	0.00341%
55922	Piedmont Regional Jail Authority	21,836	0.02040%	21,122	0.01895%
55923	Nelson County Service Authority	4,898	0.00458%	4,990	0.00448%
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	2,969	0.00278%	2,894	0.00260%
55925	Fauquier Co Water & Sanitation Auth	17,523	0.01637%	19,245	0.01726%
55926	Scott County Soil & Water Conservation District	746	0.00070%	614	0.00055%
55927	New River Resource Authority	6,267	0.00586%	6,534	0.00586%
55928	Scott County Public Service Authority	5,482	0.00512%	6,596	0.00592%
55929	Greensville County Water And Sewer Authority	6,380	0.00596%	6,859	0.00615%
55930	Petersburg Redevelopment And Housing Authority	6,323	0.00591%	6,739	0.00604%
55931	Central Rappahannock Regional Library	25,480	0.02381%	24,831	0.02227%
55932	Va Coalfield Economic Dev Auth	1,743	0.00163%	1,830	0.00164%
55933	Central Virginia Regional Jail	33,709	0.03150%	36,489	0.03273%
55934	Thomas Jefferson Soil & Water Conservation Dist.	2,113	0.00197%	2,355	0.00211%
55936	Commonwealth Regional Council	0	0.00000%	0	0.00000%
55937	Wythe-Grayson Regional Library	1,511	0.00141%	1,536	0.00138%
55938	Colonial Soil & Water Conservation District	1,407	0.00131%	1,521	0.00137%
55939	Rivanna Solid Waste Authority	4,102	0.00383%	4,839	0.00434%
55940	Monacan Soil And Water Conservation District	859	0.00080%	1,131	0.00101%
55941	Robert E. Lee Soil And Water Conservation District	0	0.00000%	0	0.00000%
55942	Tri-County/City Soil And Water Conservation Dist.	920	0.00086%	984	0.00088%
55944	Central Virginia Waste Management Authority	2,944	0.00275%	3,140	0.00282%
55945	Lonesome Pine Regional Library	3,781	0.00353%	3,969	0.00356%
55946	Virginia Peninsulas Public Service Authority	8,400	0.00785%	8,051	0.00722%
55947	Tidewater Youth Services Commission	11,572	0.01081%	11,321	0.01015%
55948	Virginia Highlands Airport Authority	1,445	0.00135%	1,359	0.00122%
55949	Western Tidewater Regional Jail	36,996	0.03457%	37,587	0.03371%
55950	Scott County Redevelopment And Housing Authority	1,457	0.00136%	1,577	0.00141%
55951	Handley Regional Library	3,782	0.00353%	4,115	0.00369%
55952	Northern Neck Regional Jail	19,787	0.01849%	21,671	0.01944%
55953	Montgomery Regional Solid Waste Authority	3,792	0.00354%	3,131	0.00281%
55954	Potomac And Rappahannock Transportation Commission	46,660	0.04360%	47,880	0.04294%
55955	Giles County Public Service Authority	2,760	0.00258%	2,909	0.00261%
55956	South Central Wastewater Authority	9,184	0.00858%	9,459	0.00848%
55957	Wise County Redevelopment And Housing Authority	3,403	0.00318%	3,408	0.00306%
55958	Prince William Soil & Water Conservation District	1,116	0.00104%	1,180	0.00106%
55959	Hampton Roads Regional Jail	64,214	0.06000%	54,511	0.04889%
55960	Castlewood Water And Sewage Authority	657	0.00062%	0	0.00000%
55961	Pamunkey Regional Jail	31,789	0.02970%	31,041	0.02784%
55962	Charlottesville-Albemarle Airport Authority	13,249	0.01238%	13,294	0.01192%
55963	Virginia Peninsula Regional Jail	26,493	0.02476%	23,364	0.02096%
55964	Virginia Biotechnology Research Partnership Authority	3,646	0.00341%	4,241	0.00380%
55965	Peumansend Creek Regional Jail	0	0.00000%	0	0.00000%
55966	Blue Ridge Regional Jail Authority	77,970	0.07286%	77,927	0.06990%
55967	Massanutten Regional Library	4,235	0.00396%	4,440	0.00398%
55968	Albemarle-Charlottesville Regional Jail	42,262	0.03949%	41,204	0.03696%
55969	Culpeper Soil And Water Conservation District	2,579	0.00241%	2,938	0.00264%
55970	New River Valley Regional Jail	43,661	0.04080%	45,385	0.04071%
55971	Sussex Service Authority	5,074	0.00474%	5,132	0.00460%
55972	Big Walker Soil & Water Conservation District	0	0.00000%	0	0.00000%
55973	Peter Francisco Soil & Water Conservation District	0	0.00000%	0	0.00000%
55974	Peaks Of Otter Soil & Water Conservation District	210	0.00020%	234	0.00021%
55975	New River Soil & Water Conservation District	628	0.00059%	672	0.00060%
55977	Southside Regional Jail	10,026	0.00937%	10,749	0.00964%
55978	Evergreen Soil And Water Conservation District	622	0.00058%	568	0.00051%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55979	Roanoke Higher Education Authority	4,871	0.00455%	5,175	0.00464%
55981	John Marshall Soil & Water Conservation District	1,631	0.00152%	1,458	0.00131%
55982	Daniel Boone Soil And Water Conservation District	791	0.00074%	667	0.00060%
55983	Southside Behavioral Health	39,469	0.03688%	40,695	0.03650%
55984	Northern Shenandoah Valley Regional Commission	3,265	0.00305%	3,502	0.00314%
55985	Tazewell Soil And Water Conservation District	600	0.00056%	623	0.00056%
55987	Richmond Regional Planning District Commission	0	0.00000%	0	0.00000%
55988	Henricopolis Soil And Water Conservation District	711	0.00066%	739	0.00066%
55989	Piedmont Regional Juvenile Detention Center	3,300	0.00308%	3,356	0.00301%
55990	Roanoke River Service Authority	2,127	0.00199%	2,069	0.00186%
55991	Lee County Public Service Authority	3,709	0.00347%	4,023	0.00361%
55992	Blue Ridge Juvenile Detention Center	10,287	0.00961%	10,168	0.00912%
55993	Ferrum Water And Sewage Authority	0	0.00000%	0	0.00000%
55994	Wise County Public Service Authority	5,200	0.00486%	5,450	0.00489%
55995	Holston River Soil And Water Conservation District	831	0.00078%	1,026	0.00092%
55996	New River Valley Community Services	0	0.00000%	0	0.00000%
55997	Institute For Advanced Learning And Research	0	0.00000%	0	0.00000%
55998	Southwest Va Regional Jail	82,446	0.07704%	85,328	0.07653%
55999	Clinch Valley Soil & Water Conservation District	673	0.00063%	743	0.00067%
59212	City Of Norfolk Local Plan	1,004,872	0.93898%	1,047,169	0.93925%
59214	City Of Portsmouth Local Plan	10,662	0.00996%	8,173	0.00733%
59216	City Of Richmond Local Plan	995,302	0.93003%	1,043,626	0.93607%
59217	City Of Roanoke Local Plan	393,205	0.36742%	397,711	0.35672%
59617	Roanoke City School Board Local Plan	7,952	0.00743%	7,458	0.00669%
70156	Department Of State Police	3,095	0.00289%	2,248	0.00202%
70203	Wilson Workforce And Rehabilitation Center	1,691	0.00158%	1,647	0.00148%
70204	College Of William And Mary	6,365	0.00595%	6,566	0.00589%
70207	University Of Va - Academic	16,888	0.01578%	19,561	0.01754%
70208	Vpi & Su - Academic	12,364	0.01155%	12,542	0.01125%
70211	Va Military Institute	2,885	0.00270%	3,081	0.00276%
70212	Virginia State University	5,471	0.00511%	5,810	0.00521%
70213	Norfolk State University	4,858	0.00454%	3,729	0.00334%
70214	Longwood University	3,898	0.00364%	3,908	0.00351%
70215	University Of Mary Washington	5,110	0.00477%	4,947	0.00444%
70216	James Madison University	8,664	0.00809%	8,605	0.00772%
70217	Radford University	5,766	0.00539%	5,554	0.00498%
70221	Old Dominion University	12,249	0.01145%	12,449	0.01116%
70236	Va Commonwealth University - Academic	27,161	0.02538%	23,571	0.02114%
70241	Richard Bland College	1,025	0.00096%	1,145	0.00103%
70242	Christopher Newport University	5,399	0.00504%	5,165	0.00463%
70246	Uva'S College At Wise	2,039	0.00191%	2,103	0.00189%
70247	George Mason University	14,806	0.01384%	16,007	0.01436%
70280	Northern Va Community College	15,536	0.01452%	14,823	0.01330%
70282	Piedmont Virginia Community College	877	0.00082%	772	0.00069%
70283	J Sargeant Reynolds Community College	3,337	0.00312%	3,183	0.00285%
70286	Va Western Community College	2,056	0.00192%	2,103	0.00189%
70291	Blue Ridge Community College	300	0.00028%	234	0.00021%
70292	Central Va Community College	1,301	0.00122%	1,079	0.00097%
70293	Thomas Nelson Community College	1,890	0.00177%	1,899	0.00170%
70294	Southwest Va Community College	792	0.00074%	744	0.00067%
70296	Va Highlands Community College	283	0.00026%	335	0.00030%
70297	Germanna Community College	647	0.00061%	721	0.00065%
70298	Lord Fairfax Community College	1,245	0.00116%	1,031	0.00092%
70299	Mountain Empire Comm College	432	0.00040%	459	0.00041%
70402	Marine Resources Commission	19,595	0.01831%	20,549	0.01843%
70403	Department Of Wildlife Resources	47,314	0.04421%	44,592	0.04000%
70701	Department Of Corrections	0	0.00000%	0	0.00000%
70716	Correctional Center For Women	35,871	0.03352%	44,256	0.03970%
70718	Bland Correctional Center	37,169	0.03473%	38,174	0.03424%
70733	Sussex I Correctional Center	56,239	0.05255%	47,095	0.04224%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
GROUP LIFE INSURANCE PLAN**



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70734	Sussex Ii Correctional Center	52,445	0.04901%	48,411	0.04342%
70735	Wallen Ridge Correctional Center	69,045	0.06452%	70,064	0.06284%
70737	St Brides Correctional Center	37,043	0.03461%	36,314	0.03257%
70741	Red Onion Correctional Center	69,425	0.06487%	71,200	0.06386%
70743	Fluvanna Women'S Correctional Center	41,891	0.03914%	43,203	0.03875%
70745	Nottoway Correctional Center	61,967	0.05790%	59,955	0.05378%
70747	Marion Correctional Treatment Center	33,393	0.03120%	33,552	0.03010%
70749	Buckingham Correctional Center	58,335	0.05451%	51,037	0.04578%
70752	State Farm Correctional Complex	100,278	0.09370%	86,822	0.07788%
70753	Deerfield Correctional Center	61,510	0.05748%	53,158	0.04768%
70754	Augusta Correctional Center	54,692	0.05111%	51,254	0.04597%
70756	Department Of Corrections-Division Of Institutions	2,678	0.00250%	12,466	0.01118%
70757	Western Regional Field Units	23,119	0.02160%	23,335	0.02093%
70761	Eastern Reg Corr Field Unit	21,483	0.02008%	20,625	0.01850%
70767	Adult Community Service	255,146	0.23841%	274,112	0.24586%
70768	Keen Mtn Correctional Center	44,207	0.04131%	43,984	0.03945%
70769	Greensville Correctional Center	123,816	0.11570%	109,795	0.09848%
70770	Dillwyn Correctional Center	49,702	0.04644%	45,544	0.04085%
70771	Indian Creek Correctional Center	35,458	0.03313%	35,112	0.03149%
70772	Haynesville Correctional Center	52,941	0.04947%	52,737	0.04730%
70773	Coffeewood Correctional Center	39,478	0.03689%	39,315	0.03526%
70774	Lunenburg Correctional Center	40,478	0.03782%	39,323	0.03527%
70775	Pocahontas State Correctional Center	37,626	0.03516%	38,942	0.03493%
70776	Green Rock Correctional Center	40,157	0.03752%	37,575	0.03370%
70777	Department Of Juvenile Justice	60,538	0.05657%	56,575	0.05074%
70785	River North Correctional Center	48,195	0.04503%	48,565	0.04356%
70786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%
70961	Virginia Capitol Police	22,103	0.02065%	20,299	0.01821%
70999	Alcoholic Beverage Control Bd	29,761	0.02781%	29,228	0.02622%
Total for VRS Group Life Insurance		\$ 107,017,825	100.00000%	\$ 111,489,832	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
11111	Supreme Court	9,216	0	4,455	0	13,671	616	19,285	11,055	3,668	34,624	3,269	(964)	2,305
11113	Circuit Court Judges	189,039	0	91,375	40,041	320,455	12,629	395,599	226,775	49,214	684,217	67,063	(7,877)	59,186
11114	District Courts	127,730	0	61,740	36,118	225,588	8,533	267,299	153,228	46,683	475,743	45,313	(6,541)	38,772
11115	Juvenile & Domestic Relation Dist Courts	134,861	0	65,187	87,305	287,353	9,009	282,222	161,782	64,303	517,316	47,843	(5,610)	42,233
11125	Court Of Appeals Judges	12,017	0	5,809	0	17,826	803	25,149	14,416	14,429	54,797	4,263	(3,556)	707
11171	State Corporation Commission	3,386	0	1,637	6,028	11,051	226	7,086	4,062	5,881	17,255	1,201	(729)	472
11191	Workers' Compensation Commission	3,506	0	1,695	2,065	7,266	234	7,336	4,205	2,506	14,281	1,244	(514)	730
21156	Department Of State Police	828,206	0	400,328	297,721	1,526,255	55,329	1,733,179	993,536	455,956	3,238,000	293,814	(36,381)	257,433
30100	General Assembly - Senate	45,055	0	21,778	19,441	86,274	3,010	94,287	54,050	8,585	159,932	15,984	1,619	17,603
30101	House Of Delegates	76,885	0	37,164	25,826	139,875	5,136	160,896	92,233	6,138	264,403	27,276	5,205	32,481
30103	Magistrate System	126,535	0	61,163	22,201	209,899	8,453	264,798	151,794	61,734	486,779	44,889	(16,249)	28,640
30107	Div Of Legislative Services	37,088	0	17,927	0	55,015	2,478	77,614	44,492	25,190	149,774	13,157	(8,637)	4,520
30109	Legislative Automated System	11,261	0	5,443	7,047	23,751	752	23,565	13,508	5,282	43,107	3,995	(314)	3,681
30110	Joint Legislative Audit & Review	18,551	0	8,967	18,680	46,198	1,239	38,821	22,254	7,541	69,855	6,581	2,664	9,245
30111	Supreme Court	128,328	0	62,029	23,687	214,044	8,573	268,550	153,945	27,317	458,385	45,525	(3,746)	41,779
30112	Judicial Inquiry And Review Commission	2,762	0	1,335	2,709	6,806	185	5,780	3,313	668	9,946	980	343	1,323
30114	District Courts	214,043	0	103,461	30,525	348,029	14,299	447,925	256,771	86,006	805,001	75,934	(19,390)	56,544
30115	Juvenile & Domestic Relation Dist Courts	130,080	0	62,877	26,099	219,056	8,690	272,218	156,407	40,264	477,219	46,147	(3,990)	42,157
30116	Combined District Courts	37,752	0	18,248	3,539	59,539	2,522	79,003	45,288	65,829	192,642	13,393	(16,594)	(3,201)
30117	Virginia State Bar	42,599	0	20,591	3,406	66,596	2,846	89,146	51,103	29,249	172,344	15,112	(9,905)	5,207
30119	Office Of Lieutenant Governor	1,155	0	558	500	2,213	77	2,418	1,386	2,983	6,864	410	(488)	(78)
30121	Office Of The Governor	26,106	0	12,619	43,752	82,477	1,744	54,633	31,318	16,301	103,996	9,261	9,814	19,075
30122	Department Of Planning & Budget	25,376	0	12,666	1,857	39,499	1,695	53,104	30,442	18,811	104,052	9,002	(6,231)	2,771
30123	Department Of Military Affairs	96,033	0	46,419	34,391	176,843	6,416	200,968	115,204	14,284	336,872	34,069	771	34,840
30125	Court Of Appeals Judges	25,721	0	12,433	12,189	50,343	1,718	53,827	30,856	16,769	103,170	9,125	(1,942)	7,183
30127	Va Dept Of Emergency Management	66,966	0	32,369	181,177	280,512	4,474	140,138	80,334	51,044	275,990	23,757	45,994	69,751
30128	Dept Of Veterans Services-Va Veterans Care Center	60,618	0	29,301	45,762	135,681	4,050	126,855	72,719	17,445	221,069	21,505	5,866	27,371
30129	Dept Of Human Resource Management	55,347	0	26,753	22,926	105,026	3,697	115,823	66,395	2,344	188,259	19,635	6,958	26,593
30132	Virginia Department Of Elections	25,336	0	12,247	69,905	107,488	1,693	53,021	30,394	0	85,108	8,988	26,092	35,080
30133	Auditor Of Public Accounts	54,722	0	26,451	7,006	88,179	3,656	114,517	65,646	40,715	224,534	19,413	(6,278)	13,135
30136	Virginia Information Technologies Agency	135,817	0	65,649	30,864	232,330	9,073	284,222	162,929	27,049	483,273	48,182	(968)	47,214
30140	Dept Of Criminal Justice Svcs	54,444	0	26,316	73,923	154,683	3,637	113,934	65,312	1,583	184,466	19,314	16,797	36,111
30141	Office Of The Attorney General	198,268	0	95,836	34,428	328,532	13,245	414,912	237,847	79,316	745,320	70,337	(23,454)	46,883
30143	Division Of Debt Collection	7,715	0	3,729	3,981	15,425	515	16,145	9,255	23,019	48,934	2,737	(4,522)	(1,785)
30146	Science Museum Of Virginia	21,366	0	10,328	0	31,694	1,427	44,712	25,631	26,683	98,453	7,580	(5,641)	1,939
30147	Office Of The State Inspector	19,945	0	9,641	13,253	42,839	1,332	41,739	23,926	13,748	80,745	7,076	4	7,080
30148	Commission For The Arts	2,085	0	1,008	3,168	6,261	139	4,363	2,501	3,716	10,719	740	73	813
30151	Department Of Accounts	76,752	0	37,099	21,899	135,750	5,127	160,618	92,074	14,501	272,320	27,229	2,066	29,295
30152	Department Of Treasury	51,801	0	25,039	25,747	102,587	3,461	108,404	62,142	4,237	178,244	18,377	3,464	21,841
30154	Department Of Motor Vehicles	602,531	0	291,244	54,902	948,677	40,253	1,260,910	722,811	249,038	2,273,012	213,754	(83,424)	130,330
30156	Department Of State Police	253,136	0	122,358	160,031	535,525	16,911	529,735	303,668	35,622	885,936	89,803	20,302	110,105
30157	Compensation Board	6,454	0	3,119	6,202	15,775	431	13,505	7,742	6,395	28,073	2,289	(1,423)	866
30160	Virginia Criminal Sentencing Commission	4,316	0	2,086	1,944	8,346	288	9,031	5,177	1,573	16,069	1,531	(115)	1,416
30161	Department Of Taxation	300,914	0	145,452	0	446,366	20,103	629,719	360,983	190,023	1,200,828	106,752	(47,888)	58,864
30162	Department Of Accounts Transfer Payments	770	0	372	0	1,142	51	1,612	924	0	2,587	273	0	273
30164	Virginia Management Fellows Program Administration	2,709	0	1,309	28,189	32,207	181	5,669	3,250	15,761	24,861	961	5,098	6,059
30165	Va Dept Of Housing & Comm Dev	50,593	0	24,455	74,571	149,619	3,380	105,875	60,692	1,335	171,282	17,948	15,527	33,475
30166	Secretary Of The Commonwealth	6,865	0	3,318	11,032	21,215	459	14,367	8,236	3,659	26,721	2,435	1,168	3,603
30171	State Corporation Commission	314,896	0	152,211	35,546	502,653	21,037	658,980	377,757	109,440	1,167,214	111,713	(8,909)	102,804
30172	Virginia State Lottery	150,264	0	72,633	156,291	379,188	10,039	314,456	180,261	21,256	526,012	53,308	24,403	77,711
30174	Va College Savings Plan	66,010	0	31,907	105,929	203,846	4,410	138,137	79,187	0	221,734	23,418	26,732	50,150
30180	Secretary Of Administration	8,485	0	4,101	21,927	34,513	567	17,757	10,179	0	28,503	3,010	5,497	8,507
30181	Department Of Labor & Industry	56,940	0	27,523	36,961	121,424	3,804	119,158	68,307	19,914	211,183	20,200	849	21,049
30182	Virginia Employment Commission	277,304	0	134,040	527,351	938,695	18,525	580,311	332,660	119,275	1,050,771	98,376	56,470	154,846
30183	Secretary Of Natural And Historic Resources	3,054	0	1,476	584	5,114	204	6,391	3,664	1,945	12,204	1,083	(529)	554
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	14,190	14,190	0	(3,701)	(3,701)
30185	Secretary Of Education	3,054	0	1,476	3,097	7,627	204	6,391	3,664	5,095	15,354	1,083	(171)	912
30186	Secretary Of Transportation	3,121	0	1,508	5,090	9,719	208	6,530	3,743	12,266	22,747	1,107	(2,904)	(1,797)
30187	Secretary Of Public Safety	3,453	0	1,669	0	5,122	231	7,225	4,142	12,147	23,745	1,225	(3,995)	(2,770)
30188	Secretary Of Health And Human Resources	2,364	0	1,143	1,833	5,340	158	4,946	2,835	9,487	17,426	839	(1,903)	(1,064)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30190	Secretary Of Finance	3,306	0	1,598	5,303	10,207	221	6,919	3,966	1,628	12,734	1,173	827	2,000
30191	Workers' Compensation Commission	120,095	0	58,050	23,589	201,734	8,023	251,321	144,068	51,074	454,486	42,605	(7,527)	35,078
30192	Secretary Of Commerce And Trade	3,067	0	1,483	15,573	20,123	205	6,419	3,680	19,993	30,297	1,088	560	1,648
30193	Secretary Of Agriculture And Forestry	1,979	0	956	5,337	8,272	132	4,141	2,374	7,739	14,386	702	25	727
30194	Department Of General Services	236,551	0	114,341	56,346	407,238	15,803	495,027	283,772	91,615	886,217	83,919	(15,447)	68,472
30199	Conservation & Recreation	158,537	0	76,632	30,245	265,414	10,591	331,769	190,185	40,243	572,788	56,243	3,519	59,762
30200	Office Of Children'S Services	6,520	0	3,152	5,673	15,345	436	13,644	7,821	4,217	26,118	2,313	1,966	4,279
30201	Department Of Education	164,220	0	79,379	176,503	420,102	10,971	343,662	197,003	17,338	568,974	58,259	40,497	98,756
30202	Library Of Virginia	46,038	0	22,253	7,951	76,242	3,076	96,343	55,228	4,123	158,770	16,332	(350)	15,982
30203	Wilson Workforce And Rehabilitation Center	64,111	0	30,989	2,655	97,755	4,283	134,164	76,909	189,982	405,338	22,744	(45,601)	(22,857)
30204	College Of William And Mary	1,039,474	0	502,448	147,417	1,689,339	69,443	2,175,296	1,246,978	440,386	3,932,103	368,764	(37,384)	331,380
30207	University Of Va - Academic	2,151,677	0	1,040,050	865,739	4,057,466	143,744	4,502,791	2,581,203	633,621	7,861,359	763,328	232,029	995,357
30208	Vpi & Su - Academic	4,006,623	0	1,936,670	1,292,483	7,235,776	267,666	8,384,617	4,806,441	0	13,458,724	1,421,389	438,008	1,859,397
30209	University Of Virginia - Hospital	200,020	0	96,683	0	296,703	13,363	418,581	239,949	340,913	1,012,806	70,959	(86,633)	(15,674)
30211	Va Military Institute	218,332	0	105,535	63,309	387,176	14,586	456,901	261,916	21,950	755,353	77,455	8,852	86,307
30212	Virginia State University	260,081	0	125,715	18,579	404,375	17,375	544,279	311,999	275,613	1,149,256	92,266	(66,058)	26,208
30213	Norfolk State University	344,190	0	166,370	64,411	574,971	22,994	720,282	412,898	101,692	1,257,866	122,105	(19,747)	102,358
30214	Longwood University	279,322	0	135,015	38,045	452,382	18,660	584,534	335,082	363,749	1,302,025	99,092	(66,891)	32,203
30215	University Of Mary Washington	264,383	0	127,794	17,253	409,430	17,662	553,272	317,161	348,382	1,236,477	93,793	(79,371)	14,422
30216	James Madison University	1,274,139	0	615,877	291,044	2,181,060	85,120	2,666,377	1,528,488	230,990	4,510,975	452,013	62,780	514,793
30217	Radford University	535,579	0	258,881	369,139	1,163,599	35,780	1,120,800	642,493	304,717	2,103,790	190,002	17,314	207,316
30218	Va School For The Deaf & Blind	39,850	0	19,262	2,969	62,081	2,662	83,394	47,805	10,834	144,695	14,137	(5,024)	9,113
30221	Old Dominion University	1,105,311	0	534,271	36,016	1,675,598	73,841	2,313,072	1,325,958	368,200	4,081,071	392,120	(85,080)	307,040
30222	Dept Of Professional And Occupational Regulation	64,735	0	31,291	10,617	106,643	4,325	135,470	77,657	77,022	294,474	22,965	(17,735)	5,230
30223	Health Professions	109,206	0	52,787	95,536	257,529	7,296	228,534	131,006	1,956	368,792	38,742	23,536	62,278
30226	Board Of Accountancy	5,285	0	2,555	4,127	11,967	353	11,060	6,340	5,553	23,306	1,875	(211)	1,664
30233	State Board Of Bar Examiners	3,426	0	1,656	0	5,082	229	7,169	4,110	5,672	17,180	1,215	(1,324)	(109)
30234	Vsu-Coop Ext & Agr Research Services	32,586	0	15,751	23,446	71,783	2,177	68,193	39,092	2,213	111,675	11,560	4,497	16,057
30236	Va Commonwealth University - Academic	3,111,757	0	1,504,121	995,862	5,611,740	207,883	6,511,939	3,732,937	630,245	11,083,004	1,103,926	171,849	1,275,775
30238	Virginia Museum Of Fine Arts	84,972	0	41,073	70,350	196,395	5,677	177,820	101,934	0	285,431	30,145	23,262	53,407
30239	Frontier Culture Museum Of Va	8,246	0	3,986	2,383	14,615	551	17,257	9,892	9,796	37,496	2,925	(1,930)	995
30241	Richard Bland College	40,116	0	19,391	32,700	92,207	2,680	83,950	48,124	78,647	213,401	14,231	(1,914)	12,317
30242	Christopher Newport University	378,131	0	182,776	99,965	660,872	25,261	791,310	453,615	47,164	1,317,350	134,146	20,020	154,166
30245	Council Of Higher Education	25,296	0	12,227	17,804	55,327	1,690	52,937	30,346	13,667	98,640	8,974	4,081	13,055
30246	Uva'S College At Wise	58,228	0	28,146	8,255	94,629	3,890	121,853	69,852	41,320	236,915	20,657	(12,003)	8,654
30247	George Mason University	2,410,231	0	1,165,027	1,641,236	5,216,494	161,017	5,043,864	2,891,371	49,854	8,146,106	855,053	380,732	1,235,785
30261	Va Community College System	121,422	0	58,692	86,644	266,758	8,112	254,100	145,661	121,767	529,640	43,076	201	43,277
30262	Dept For Aging And Rehabilitative Services	320,195	0	154,772	125,960	600,927	21,391	670,068	384,113	305,975	1,381,547	113,592	(75,072)	38,520
30263	Va Rehab Center For The Blind	6,971	0	3,370	5,703	16,044	466	14,589	8,363	13,030	36,448	2,473	(181)	2,292
30268	Va Institute Marine Science	140,318	0	67,825	2,580	210,723	9,374	293,643	168,329	65,531	536,877	49,779	(23,846)	25,933
30270	Virginia Community College System - Shared Services Center	30,860	0	14,917	173,542	219,319	2,062	64,581	37,021	12,682	116,346	10,948	59,898	70,846
30275	New River Community College	49,676	0	24,012	0	73,688	3,319	103,957	59,593	45,177	212,046	17,623	(16,667)	956
30276	Southside Va Community College	51,177	0	24,737	0	75,914	3,419	107,097	61,393	136,442	308,351	18,156	(48,744)	(30,588)
30277	Paul D Camp Community College	22,561	0	10,905	0	33,466	1,507	47,213	27,065	16,230	92,015	8,004	(6,062)	1,942
30278	Rappahannock Community College	42,081	0	20,341	15,308	77,730	2,811	88,062	50,481	18,922	160,276	14,929	(2,957)	11,972
30279	Danville Community College	41,656	0	20,135	0	61,791	2,783	87,173	49,972	99,253	239,181	14,778	(34,002)	(19,224)
30280	Northern Va Community College	734,006	0	354,794	43,858	1,132,658	49,036	1,536,046	880,531	762,688	3,228,301	260,396	(295,527)	(35,131)
30282	Piedmont Virginia Community College	75,039	0	36,271	24,017	135,327	5,013	157,034	90,019	44,319	296,385	26,621	(4,400)	22,221
30283	J Sargeant Reynolds Community College	131,966	0	63,788	0	195,754	8,816	276,164	158,309	322,670	765,959	46,816	(112,322)	(65,506)
30284	Eastern Shore Comm College	15,895	0	7,683	1,956	25,534	1,062	33,263	19,068	30,871	84,264	5,639	(7,372)	(1,733)
30285	Patrick Henry Community College	68,294	0	33,011	41,687	142,992	4,562	142,917	81,927	16,924	246,330	24,228	8,125	32,353
30286	Va Western Community College	86,778	0	41,946	0	128,724	5,797	181,599	104,101	95,324	386,821	30,785	(33,645)	(2,860)
30287	Dabney S Lancaster Comm College	20,954	0	10,129	3,201	34,284	1,400	43,851	25,137	36,602	106,990	7,434	(11,404)	(3,970)
30288	Wytheville Community College	30,966	0	14,968	0	45,934	2,069	64,803	37,148	95,068	199,088	10,986	(22,489)	(11,503)
30290	John Tyler Community College	103,562	0	50,059	5,985	159,606	6,919	216,724	124,236	88,207	436,086	36,740	(32,667)	4,073
30291	Blue Ridge Community College	65,279	0	31,554	751	97,584	4,361	136,609	78,310	44,913	264,193	23,158	(19,211)	3,947
30292	Central Va Community College	52,943	0	25,591	10,131	88,665	3,537	110,793	63,512	32,094	209,936	18,782	(8,552)	10,230
30293	Thomas Nelson Community College	100,004	0	48,338	0	148,342	6,681	209,276	119,967	428,395	764,319	35,477	(114,460)	(78,983)
30294	Southwest Va Community College	46,914	0	22,677	64,856	134,447	3,134	98,177	56,280	37,825	195,416	16,643	613	17,256
30295	Tidewater Community College	288,524	0	139,463	0	427,987	19,275	603,792	346,121	789,441	1,758,629	102,357	(253,420)	(151,063)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30296	Va Highlands Community College	33,901	0	16,387	0	50,288	2,265	70,944	40,669	70,321	184,199	12,027	(17,829)	(5,802)
30297	Germanna Community College	93,112	0	45,007	43,212	181,331	6,220	194,854	111,699	29,751	342,524	33,032	(2,682)	30,350
30298	Lord Fairfax Community College	81,267	0	39,282	17,362	137,911	5,429	170,067	97,490	58,670	331,656	28,830	(18,080)	10,750
30299	Mountain Empire Comm College	43,754	0	21,149	16,622	81,525	2,923	91,564	52,488	16,070	163,045	15,522	(4,444)	11,078
30301	Va Dept Of Agriculture & Cons	160,702	0	77,678	0	238,380	10,736	336,298	192,781	70,706	610,521	57,010	(21,010)	36,000
30310	Virginia Economic Development Partnership	79,116	0	38,242	161,018	278,376	5,285	165,565	94,909	5,418	271,177	28,067	41,955	70,022
30320	Virginia Tourism Authority	35,455	0	17,138	19,225	71,818	2,369	74,196	42,532	5,010	124,107	12,578	5,887	18,465
30330	Virginia Israel Advisory Board	651	0	315	3,084	4,050	43	1,362	781	2,759	4,945	231	(213)	18
30350	Department Of Small Business And Supplier Diversity	17,807	0	8,607	17,838	44,252	1,190	37,265	21,362	8,003	67,820	6,317	4,691	11,008
30400	Jamestown-Yorktown Commemoration	0	0	0	19,586	19,586	0	0	0	46,215	46,215	0	607	607
30402	Marine Resources Commission	27,129	0	13,113	4,522	44,764	1,812	56,772	32,544	7,294	98,422	9,624	849	10,473
30403	Department Of Wildlife Resources	103,483	0	50,020	25,232	178,735	6,913	216,557	124,140	75,791	423,401	36,711	(4,781)	31,930
30405	Virginia Racing Commission	2,457	0	1,187	7,909	11,553	164	5,141	2,947	2,123	10,375	872	251	1,123
30407	Virginia Port Authority	1,620	0	783	0	2,403	108	3,390	1,943	6,432	11,873	575	(2,706)	(2,131)
30409	Dept Mines Minerals Energy	76,022	0	36,746	0	112,768	5,079	159,090	91,198	103,946	359,313	26,969	(32,195)	(5,226)
30411	Department Of Forestry	73,446	0	35,501	0	108,947	4,907	153,699	88,107	60,838	307,551	26,056	(16,653)	9,403
30413	Commission On Vasap	3,692	0	1,784	0	5,476	247	7,725	4,428	4,355	16,755	1,310	(1,039)	271
30417	Board Of Regents, Gunston Hall	1,354	0	655	104	2,113	90	2,834	1,625	4,728	9,277	481	(1,493)	(1,012)
30423	Department Of Historic Resources	18,192	0	8,793	11,664	38,649	1,215	38,070	21,824	5,138	66,247	6,454	340	6,794
30425	Jamestown-Yorktown Foundation	45,454	0	21,971	10,617	78,042	3,037	95,121	54,527	20,137	172,822	16,125	(25)	16,100
30440	Department Of Environmental Quality	340,950	0	164,804	16,098	521,852	22,777	713,502	409,011	127,721	1,273,011	120,955	(44,943)	76,012
30454	Office Of Commonwealth Preparedness	4,648	0	2,247	4,437	11,332	310	9,726	5,575	2,703	18,314	1,649	274	1,923
30505	Department Of Rail & Public Transportation	36,251	0	17,523	53,691	107,465	2,422	75,863	43,488	10,669	132,442	12,861	13,741	26,602
30506	Motor Vehicle Dealer Board	8,339	0	4,031	0	12,370	557	17,451	10,004	5,920	33,932	2,958	(1,519)	1,439
30510	Va Dept Of Transportation Central Office	733,368	0	354,486	202,876	1,290,730	48,993	1,534,712	879,766	311,083	2,774,554	260,170	(5,028)	255,142
30511	Va Dept Of Transportation Bristol	210,245	0	101,626	65,278	377,149	14,046	439,978	252,215	111,255	817,494	74,587	7,886	82,473
30512	Va Dept Of Transportation Salem	261,967	0	126,626	13,209	401,802	17,501	548,215	314,261	136,465	1,016,442	92,935	(45,109)	47,826
30513	Va Dept Of Transportation Lynchburg	191,615	0	92,620	82,090	366,325	12,801	400,990	229,866	97,169	740,826	67,977	12,818	80,795
30514	Va Dept Of Transportation Richmond	295,257	0	142,717	10,602	448,576	19,725	617,881	354,197	107,702	1,099,505	104,745	(26,474)	78,271
30515	Va Dept Of Transportation Hampton Roads	301,551	0	145,760	43,643	490,954	20,145	631,053	361,748	107,701	1,120,647	106,978	(252)	106,726
30516	Va Dept Of Transportation Fredericksburg	182,519	0	88,224	110,301	381,044	12,193	381,955	218,954	119,534	732,636	64,750	27,399	92,149
30517	Va Dept Of Transportation Culpeper	177,765	0	89,262	75,911	339,602	11,876	372,007	213,251	28,402	625,536	63,064	31,903	94,967
30518	Va Dept Of Transportation Staunton	217,429	0	105,098	3,584	326,111	14,526	455,012	260,833	84,500	814,871	77,135	(21,979)	55,156
30519	Va Dept Of Transportation Nova	375,302	0	181,409	13,229	569,940	25,072	785,391	450,222	83,214	1,343,899	133,142	(18,952)	114,190
30601	Department Of Health	1,155,532	0	558,546	40,561	1,754,639	77,196	2,418,169	1,386,204	410,470	4,292,039	409,936	(137,594)	272,342
30602	Dept Of Medical Assistance Services	250,812	0	121,234	346,224	718,270	16,756	524,872	300,880	4,083	846,591	88,978	88,855	177,833
30606	Virginia Board For People With Disabilities	4,170	0	2,015	3,256	9,441	279	8,726	5,002	1,153	15,160	1,479	353	1,832
30701	Department Of Corrections	158,643	0	76,683	122,981	358,307	10,598	331,991	190,312	0	532,901	56,280	32,223	88,513
30702	Virginia Department For The Blind And Vision Impaired	48,641	0	23,511	8,751	80,903	3,249	101,790	58,351	39,479	202,869	17,256	(5,750)	11,506
30703	Central State Hospital	233,948	0	113,083	131,182	478,213	15,629	489,581	280,650	186,282	972,142	82,995	(22,210)	60,785
30704	Eastern State Hospital	207,948	0	100,515	155,404	463,867	13,892	435,170	249,459	239,433	937,954	73,772	(71,355)	2,417
30705	Southwestern Virginia Mental Health Institute	153,943	0	74,411	83,769	312,123	10,284	322,154	184,673	18,580	535,691	54,613	16,155	70,768
30706	Western State Hospital	212,529	0	102,730	67,301	382,560	14,198	444,757	254,955	57,968	771,878	75,397	14,623	90,020
30707	Central Va Training Center	6,493	0	3,139	0	9,632	434	13,589	7,790	1,357,297	1,379,110	2,304	(436,770)	(434,466)
30708	Commonwealth Center For Children & Adolescents	44,697	0	21,605	73,030	139,332	2,986	93,537	53,619	55,636	205,778	15,857	6,545	22,402
30711	Virginia Correctional Enterprises	54,059	0	26,130	28,590	108,779	3,611	113,128	64,850	111,766	293,355	19,178	(11,483)	7,695
30716	Correctional Center For Women	38,482	0	18,601	45,357	102,440	2,571	80,532	46,164	23,173	152,440	13,652	(1,082)	12,570
30718	Bland Correctional Center	23,490	0	11,354	3,691	38,535	1,569	49,158	28,180	10,227	89,134	8,333	(4,811)	3,522
30720	Dept Of Behavioral Health & Developmental Services	240,574	0	116,286	352,745	709,605	16,072	503,447	288,599	0	808,118	85,346	130,664	216,010
30723	Southeastern Va Training Ctr	71,613	0	34,615	33,777	140,005	4,784	149,864	85,909	65,836	306,393	25,405	(16,253)	9,152
30724	Catawba Hospital	89,115	0	43,075	77,012	209,202	5,953	186,490	106,904	11,723	311,070	31,614	11,700	43,314
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	270,679	270,679	0	(161,952)	(161,952)
30726	Southside Va Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Va Mental Health Institute	139,469	0	67,415	190,980	397,864	9,317	291,864	167,310	28,663	497,154	49,478	42,610	92,088
30729	Piedmont Geriatric Hospital	93,112	0	45,007	35,194	173,313	6,220	194,854	111,699	73,684	386,457	33,032	(15,783)	17,249
30733	Sussex I Correctional Center	18,537	0	8,960	11,574	39,071	1,238	38,793	22,238	25,892	88,161	6,576	(5,298)	1,278
30734	Sussex Ii Correctional Center	14,939	0	7,221	11,042	33,202	998	31,262	17,921	53,547	103,728	5,300	(14,952)	(9,652)
30735	Wallen Ridge Correctional Center	32,294	0	15,610	16,977	64,881	2,157	67,582	38,741	5,766	114,246	11,457	1,170	12,627
30737	St Brides Correctional Center	26,027	0	12,580	13,513	52,120	1,739	54,466	31,222	26,089	113,516	9,233	(3,933)	5,300
30738	Southwestern Va Training Ctr	226	0	109	0	335	15	472	271	500,441	501,199	80	(157,979)	(157,899)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30739	Southern Va Mental Health Institute	53,859	0	26,034	47,790	127,683	3,598	112,711	64,611	80,636	261,556	19,107	(3,601)	15,506
30741	Red Onion Correctional Center	32,706	0	15,809	26,372	74,887	2,185	68,443	39,235	4,512	114,375	11,603	3,720	15,323
30742	Academy For Staff Development	43,422	0	20,989	46,092	110,503	2,901	90,869	52,090	16,800	162,660	15,404	3,325	18,729
30743	Fluvanna Women'S Correctional Center	52,571	0	25,411	173,449	251,431	3,512	110,015	63,066	12,055	188,648	18,650	39,728	58,378
30745	Nottoway Correctional Center	39,624	0	19,153	39,480	98,257	2,647	82,921	47,534	23,815	156,917	14,057	7,440	21,497
30747	Marion Correctional Treatment Center	29,745	0	14,378	41,888	86,011	1,987	62,247	35,683	3,584	103,501	10,552	8,234	18,786
30748	Hiram W Davis Medical Center	58,507	0	28,280	57,813	144,600	3,909	122,437	70,186	13,106	209,638	20,756	6,132	26,888
30749	Buckingham Correctional Center	26,438	0	12,779	5,191	44,408	1,766	55,327	31,716	27,330	116,139	9,379	(4,821)	4,558
30751	Dept Deaf & Hard Of Hearing	3,413	0	1,650	1,960	7,023	228	7,142	4,094	6,145	17,609	1,211	(1,302)	(91)
30752	State Farm Correctional Complex	33,503	0	16,194	16,305	66,002	2,238	70,111	40,191	83,429	195,969	11,885	(20,549)	(8,664)
30753	Deerfield Correctional Center	33,596	0	16,239	7,439	57,274	2,244	70,305	40,302	51,030	163,881	11,918	(8,284)	3,634
30754	Augusta Correctional Center	20,675	0	9,994	1,847	32,516	1,381	43,267	24,803	13,515	82,966	7,335	(5,537)	1,798
30756	Department Of Corrections-Division Of Institutions	188,906	0	91,311	91,584	371,801	12,620	395,321	226,616	23,665	658,222	67,016	16,252	83,268
30757	Western Regional Field Units	8,445	0	4,082	9,436	21,963	564	17,674	10,131	4,819	33,188	2,996	(463)	2,533
30761	Eastern Reg Corr Field Unit	12,044	0	5,822	3,097	20,963	805	25,204	14,448	19,341	59,798	4,273	(3,952)	321
30765	Department Of Social Services	643,324	0	310,962	94,219	1,048,505	42,978	1,346,277	771,747	338,252	2,499,254	228,225	(92,297)	135,928
30766	Virginia Parole Board	4,010	0	1,938	0	5,948	268	8,392	4,811	10,272	23,743	1,423	(3,455)	(2,032)
30767	Adult Community Service	76,088	0	36,779	61,040	173,907	5,083	159,229	91,277	32,279	287,868	26,993	6,324	33,317
30768	Keen Mtn Correctional Center	25,323	0	12,240	18,087	55,650	1,692	52,993	30,378	12,651	97,714	8,984	(1,154)	7,830
30769	Greensville Correctional Center	60,671	0	29,327	0	89,998	4,053	126,966	72,783	50,788	254,590	21,524	(16,106)	5,418
30770	Dillwyn Correctional Center	30,183	0	14,589	0	44,772	2,016	63,164	36,208	15,531	116,919	10,708	(4,670)	6,038
30771	Indian Creek Correctional Center	20,582	0	9,949	3,156	33,687	1,375	43,072	24,691	8,510	77,648	7,302	(2,112)	5,190
30772	Haynesville Correctional Center	33,742	0	16,310	8,359	58,411	2,254	70,611	40,477	28,407	141,749	11,970	(6,288)	5,682
30773	Coffeewood Correctional Center	24,035	0	11,618	9,701	45,354	1,606	50,297	28,833	23,598	104,334	8,527	(7,184)	1,343
30774	Lunenburg Correctional Center	22,787	0	11,014	7,533	41,334	1,522	47,685	27,335	14,715	91,257	8,084	(2,128)	5,956
30775	Pocahontas State Correctional Center	28,125	0	13,595	39,853	81,573	1,879	58,856	33,739	15,240	109,714	9,978	2,255	12,233
30776	Green Rock Correctional Center	30,303	0	14,647	18,610	63,560	2,024	63,414	36,352	6,252	108,042	10,750	3,670	14,420
30777	Department Of Juvenile Justice	413,506	0	199,875	28,585	641,966	27,625	865,339	496,051	254,153	1,643,168	146,695	(76,606)	70,089
30778	Department Of Forensic Science	157,262	0	76,015	59,853	293,130	10,506	329,101	188,656	0	528,263	55,790	20,524	76,314
30785	River North Correctional Center	28,404	0	13,729	15,437	57,570	1,898	59,440	34,074	11,575	106,987	10,076	1,548	11,624
30786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	1,303	1,303	0	(899)	(899)
30794	Virginia Center For Behavioral Rehabilitation	131,103	0	63,371	192,866	387,340	8,758	274,357	157,274	55,466	495,855	46,510	25,234	71,744
30841	Department Of Aviation	17,103	0	8,267	1,306	26,676	1,143	35,792	20,517	5,541	62,993	6,068	(764)	5,304
30848	Virginia Indigent Defense Commission	219,355	0	106,029	69,261	394,645	14,654	459,041	263,143	53,304	790,142	77,818	(7,011)	70,807
30851	Virginia Tobacco Region Revitalization Commission	6,706	0	3,241	1,303	11,250	448	14,033	8,045	3,298	25,824	2,379	138	2,517
30852	Virginia Foundation For Healthy Youth	7,755	0	3,748	862	12,365	518	16,229	9,303	2,596	28,646	2,751	(547)	2,204
30912	Department Of Veterans Services	78,133	0	37,767	151,952	267,852	5,220	163,508	93,730	6,033	268,491	27,719	55,533	83,252
30913	Veterans Services Foundation	664	0	321	3,836	4,821	44	1,389	796	84	2,313	236	1,424	1,660
30922	Sitter-Barfoot Veterans Care Center	83,644	0	40,431	36,452	160,527	5,588	175,041	100,341	47,516	328,486	29,674	9,705	39,379
30937	Southern Virginia Higher Education Center	12,881	0	6,226	333	19,440	860	26,955	15,452	14,699	57,966	4,570	(2,997)	1,573
30938	The New College Institute	6,321	0	3,055	15,954	25,330	422	13,227	7,583	1,753	22,985	2,242	3,484	5,726
30942	Va Museum Of Natural History	8,870	0	4,288	0	13,158	593	18,563	10,641	18,274	48,071	3,147	(6,225)	(3,078)
30948	Southwest Virginia Higher Education Center	6,547	0	3,164	0	9,711	437	13,700	7,853	13,460	35,540	2,322	(3,425)	(1,103)
30957	Commonwealth Attorneys Services Council	3,174	0	1,534	3,079	7,787	212	6,641	3,807	2,165	12,825	1,126	(275)	851
30960	Department Of Fire Programs	27,461	0	13,274	11,574	52,309	1,835	57,467	32,943	7,243	99,488	9,742	(1,972)	7,770
30961	Virginia Capitol Police	3,731	0	1,804	5,366	10,901	249	7,809	4,476	2,308	14,842	1,324	749	2,073
30999	Alcoholic Beverage Control Bd	359,646	0	173,841	370,881	904,368	24,026	752,628	431,440	0	1,208,094	127,588	97,345	224,933
33010	Virginia Outdoors Foundation	15,536	0	7,510	23,956	47,002	1,038	32,513	18,638	2,606	54,795	5,512	4,220	9,732
35106	Arlington Co Health Department	451	0	218	123	792	30	945	542	0	1,517	160	25	185
35129	Fairfax County Personnel Payroll	12,708	0	6,143	0	18,851	849	26,594	15,245	89,972	132,660	4,508	(31,247)	(26,739)
35522	Virginia Passenger Rail Authority	823	0	398	7,634	8,855	55	1,723	988	0	2,766	292	1,530	1,822
35885	Fort Monroe Authority	10,026	0	4,846	10,251	25,123	670	20,980	12,027	8,321	41,998	3,557	1,109	4,666
40100	Accomack County School Board	178,203	0	86,138	11,100	275,441	11,905	372,924	213,777	142,269	740,875	63,219	(25,561)	37,658
40101	Albemarle County Schools	645,900	0	312,207	135,616	1,093,723	43,150	1,351,668	774,837	116,578	2,286,233	229,139	23,971	253,110
40102	Alleghany County School Board	71,892	0	34,750	0	106,642	4,803	150,448	86,243	91,587	333,081	25,504	(30,138)	(4,634)
40103	Amelia County School Board	58,308	0	28,184	27,681	114,173	3,895	122,020	69,947	36,352	232,214	20,685	(5,336)	15,349
40104	Amherst County School Board	162,640	0	78,615	26,472	267,727	10,865	340,355	195,107	56,401	602,728	57,698	(23,657)	34,041
40105	Appomattox County School Board	76,287	0	36,875	12,739	125,901	5,096	159,646	91,516	22,969	279,227	27,064	750	27,814
40106	Arlington Public Schools	2,074,274	0	1,002,636	372,467	3,449,377	138,573	4,340,811	2,488,349	411,001	7,378,734	735,869	109,774	845,643
40107	Augusta County School Board	391,595	0	189,284	23,788	604,667	26,161	819,488	469,767	158,556	1,473,972	138,922	(32,382)	106,540

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE GROUP LIFE INSURANCE PLAN



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		Changes in Proportionate Share	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
			Change of Assumptions	Investment			Differences Between Expected and Actual Experience	Investment						
40108	Bath County School Board	29,346	0	14,185	0	43,531	1,961	61,413	35,205	27,516	126,095	10,411	(8,301)	2,110
40109	Bedford County School Board	345,783	0	167,140	35,122	548,045	23,100	723,617	414,810	89,490	1,251,017	122,670	(18,953)	103,717
40110	Bland County School Board	24,274	0	11,733	9,385	45,392	1,622	50,798	29,120	24,602	106,142	8,611	(5,923)	2,688
40111	Botetourt County Schools	179,465	0	86,747	4,250	270,462	11,989	375,564	215,290	101,898	704,741	63,667	(27,848)	35,819
40112	Brunswick County Public Schools	56,741	0	27,427	0	84,168	3,791	118,741	68,068	87,043	277,643	20,129	(25,657)	(5,528)
40113	Buchanan County School Board	87,043	0	42,074	0	129,117	5,815	182,155	104,419	115,985	408,374	30,879	(41,964)	(11,085)
40114	Buckingham County School Board	74,322	0	35,925	12,813	123,060	4,965	155,533	89,159	27,971	277,628	26,367	(9,458)	16,909
40115	Campbell County School Board	271,368	0	131,170	25,315	427,853	18,129	567,889	325,540	30,587	942,145	96,270	(11,981)	84,289
40116	Caroline County School Board	146,135	0	70,637	69,211	285,983	9,763	305,814	175,307	64,202	555,086	51,843	1,602	53,445
40117	Carroll County School Board	137,185	0	66,311	14,664	218,160	9,165	287,085	164,570	118,552	579,372	48,668	(24,369)	24,299
40118	Charles City Co School Bd	26,730	0	12,921	653	40,304	1,786	55,939	32,067	42,300	132,092	9,483	(12,527)	(3,044)
40119	Charlotte County School Board	75,690	0	36,586	24,010	136,286	5,057	158,395	90,799	49,654	303,905	26,852	(11,127)	15,725
40120	Chesterfield Co School Bd	2,170,560	0	1,049,177	1,000,625	4,220,362	145,006	4,542,306	2,603,855	248,604	7,539,771	770,027	228,266	998,293
40121	Clarke County School Board	78,864	0	38,120	0	116,984	5,269	165,037	94,607	63,850	328,763	27,978	(13,772)	14,206
40122	Craig County School Board	23,676	0	11,444	0	35,120	1,582	49,547	28,403	11,552	91,084	8,399	(4,244)	4,155
40123	Culpeper County School Board	302,029	0	145,991	9,488	457,508	20,177	632,053	362,321	88,829	1,103,380	107,148	(17,296)	89,852
40124	Cumberland County School Board	54,869	0	26,522	8,910	90,301	3,666	114,823	65,822	19,737	204,048	19,465	(5,182)	14,283
40125	Dickenson County School Board	63,287	0	30,591	7,843	101,721	4,228	132,441	75,921	74,679	287,269	22,452	(30,813)	(8,361)
40126	Dinwiddie County School Board	156,147	0	75,476	12,628	244,251	10,432	326,767	187,318	77,440	601,957	55,395	(15,206)	40,189
40128	Essex County Public Schools	51,695	0	24,988	9,604	86,287	3,454	108,181	62,014	52,025	225,674	18,339	(16,880)	1,459
40129	Fairfax County Public Schools	10,547,769	0	5,098,446	2,045,046	17,691,261	704,652	22,073,208	12,653,345	320,432	35,751,517	3,741,926	746,885	4,488,811
40130	Fauquier County School Board	495,463	0	239,491	13,002	747,956	33,100	1,036,850	594,369	249,453	1,913,772	175,770	(73,772)	101,998
40131	Floyd County School Board	72,184	0	34,891	11,867	118,942	4,822	151,059	86,594	32,727	275,202	25,608	(6,233)	19,375
40132	Fluvanna County Public Schools	158,789	0	76,754	0	235,543	10,608	332,297	190,488	94,718	628,111	56,332	(26,505)	29,827
40133	Franklin County Public Schools	270,346	0	130,676	41,458	442,480	18,061	565,749	324,313	243,109	1,151,232	95,908	(34,875)	61,033
40134	Frederick County School Board	622,928	0	301,103	114,110	1,038,141	41,615	1,303,594	747,279	98,216	2,190,704	220,990	738	221,728
40135	Giles County Schools	83,405	0	40,315	928	124,648	5,572	174,541	100,055	36,827	316,995	29,589	(9,550)	20,039
40136	Gloucester County School Board	201,601	0	97,447	43,243	342,291	13,468	421,887	241,845	137,641	814,841	71,520	(13,748)	57,772
40137	Goochland County School Board	105,023	0	50,765	5,495	161,283	7,016	219,781	125,988	23,179	375,964	37,258	(2,280)	34,978
40138	Grayson County School Board	61,734	0	29,840	28,547	120,121	4,124	129,189	74,057	29,892	237,262	21,901	(809)	21,092
40139	Greene County Public Schools	112,605	0	54,430	1,956	168,991	7,523	235,648	135,084	83,160	461,415	39,948	(19,507)	20,441
40140	Greensville County Public Schools	87,269	0	42,183	7,771	137,223	5,830	182,627	104,690	36,035	329,182	30,960	(5,857)	25,103
40141	Halifax County School Board	177,539	0	85,817	0	263,356	11,861	371,534	212,980	168,711	765,086	62,984	(60,837)	2,147
40142	Hanover County Public Schools	681,142	0	329,242	17,595	1,027,979	45,504	1,425,419	817,115	275,732	2,563,770	241,642	(62,029)	179,613
40143	Henrico Co School Board	1,906,269	0	921,428	247,362	3,075,060	127,350	3,989,229	2,286,806	33,177	6,436,562	676,268	52,457	728,725
40144	Henry County Public Schools	251,768	0	121,697	5,212	378,677	16,820	526,873	302,027	56,517	902,237	89,317	(14,948)	74,369
40145	Highland County School Board	12,190	0	5,892	1,875	19,957	814	25,510	14,623	10,260	51,207	4,325	(1,546)	2,779
40146	Isle Of Wight County Schools	205,823	0	99,488	23,670	328,981	13,750	430,724	246,911	55,554	746,939	73,018	(6,986)	66,032
40148	King George Co School Board	158,789	0	76,754	53,439	288,982	10,608	332,297	190,488	47,123	580,516	56,332	(18,603)	37,729
40149	King And Queen County School Board	32,175	0	15,552	11,314	59,041	2,149	67,332	38,598	7,374	115,453	11,414	1,160	12,574
40150	King William Co School Board	78,611	0	37,998	0	116,609	5,252	164,509	94,304	50,868	314,933	27,888	(14,158)	13,730
40151	Lancaster County Public Schools	45,042	0	21,772	1,956	68,770	3,009	94,259	54,034	80,879	232,181	15,979	(18,372)	(2,393)
40152	Lee County School Board	120,201	0	58,101	13,736	192,038	8,030	251,543	144,196	107,114	510,883	42,642	(21,688)	20,954
40153	Loudoun County School Board	4,674,673	0	2,259,583	5,927,978	12,862,234	312,295	9,782,636	5,607,849	0	15,702,780	1,658,386	1,772,044	3,430,430
40154	Louisa County Public Schools	209,555	0	101,292	126,919	437,766	13,999	438,533	251,387	10,669	714,588	74,342	27,693	102,035
40155	Lunenburg County School Board	56,834	0	27,472	26,466	110,772	3,797	118,935	68,179	31,135	222,046	20,162	(8,758)	11,404
40156	Madison County School Board	64,881	0	31,361	5,540	101,782	4,334	135,775	77,833	52,686	270,628	23,017	(10,082)	12,935
40157	Mathews County School Board	48,920	0	23,646	35,809	108,375	3,268	102,373	58,685	16,312	180,638	17,355	2,664	20,019
40158	Mecklenburg Co School Board	156,625	0	75,707	46,513	278,845	10,463	327,767	187,891	87,302	613,423	55,564	(14,785)	40,779
40159	Middlesex County School Board	58,494	0	28,274	46,778	133,546	3,908	122,409	70,170	18,822	215,309	20,751	10,761	31,512
40160	Montgomery County School Board	380,401	0	183,874	201,312	765,587	25,413	796,062	456,339	0	1,277,814	134,951	57,465	192,416
40162	Nelson County Public Schools	73,499	0	35,527	0	109,026	4,910	153,810	88,171	70,070	316,961	26,074	(18,642)	7,432
40163	New Kent County School Board	116,244	0	56,188	24,298	196,730	7,766	243,262	139,449	1,108	391,585	41,239	10,510	51,749
40165	Northampton County Schools	59,808	0	28,909	1,833	90,550	3,996	125,160	71,747	53,190	254,093	21,218	(13,164)	8,054
40166	Northumberland Co School Bd	55,639	0	26,894	16,081	98,614	3,717	116,434	66,746	21,212	208,109	19,738	189	19,927
40167	Nottoway County School Board	71,733	0	34,673	0	106,406	4,792	150,114	86,052	63,939	304,897	25,448	(18,800)	6,648
40168	Orange County Public Schools	175,242	0	84,706	0	259,948	11,707	366,727	210,224	113,810	702,468	62,169	(34,007)	28,162
40169	Page County Public Schools	120,905	0	58,441	7,018	186,364	8,077	253,016	145,040	87,059	493,192	42,892	(26,897)	15,995
40170	Patrick County School Board	81,825	0	39,551	653	122,029	5,466	171,234	98,159	91,990	366,849	29,028	(26,874)	2,154
40171	Pittsylvania Co School Bd	290,357	0	140,349	51,317	482,023	19,398	607,627	348,319	140,035	1,115,379	103,007	(12,361)	90,646

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40172	Powhatan County School Board	161,777	0	78,198	11,542	251,517	10,808	338,549	194,072	70,438	613,867	57,392	(17,864)	39,528
40173	Prince Edward Co School Bd	73,286	0	35,424	2,213	110,923	4,896	153,366	87,916	94,276	340,454	25,999	(27,322)	(1,323)
40174	Prince George Co School Bd	219,899	0	106,292	1,032	327,223	14,691	460,180	263,796	95,403	834,070	78,011	(34,036)	43,975
40176	Prince William Co School Bd	3,940,866	0	1,904,885	1,770,002	7,615,753	263,273	8,247,007	4,727,557	123,775	13,361,612	1,398,061	499,993	1,898,054
40177	Pulaski County School Board	141,221	0	68,262	7,511	216,994	9,434	295,532	169,413	109,381	583,760	50,100	(32,770)	17,330
40178	Rappahannock Co School Board	39,983	0	19,326	10,467	69,776	2,671	83,672	47,964	14,434	148,741	14,184	(3,788)	10,396
40179	Richmond County School Board	47,207	0	22,818	15,993	86,018	3,154	98,789	56,630	12,518	171,091	16,747	1,159	17,906
40180	Roanoke County School Board	528,169	0	255,300	159,270	942,739	35,285	1,105,294	633,604	221,100	1,995,283	187,373	(11,661)	175,712
40181	Rockbridge Co School Bd	112,526	0	54,391	14,837	181,754	7,517	235,481	134,988	49,361	427,347	39,920	(7,644)	32,276
40182	Rockingham Co School Bd	458,176	0	221,467	80,617	760,260	30,609	958,820	549,639	113,588	1,652,656	162,542	(14,783)	147,759
40183	Russell County School Board	124,782	0	60,316	8,152	193,250	8,336	261,130	149,692	48,869	468,027	44,268	(15,055)	29,213
40184	Scott County School Board	139,349	0	67,357	23,111	229,817	9,309	291,614	167,166	32,636	500,725	49,435	(4,178)	45,257
40185	Shenandoah County School Board	246,868	0	119,328	65,429	431,625	16,492	516,619	296,149	84,105	913,365	87,579	(5,666)	81,913
40186	Smyth County School Board	148,644	0	71,850	1,847	222,341	9,930	311,066	178,317	99,163	598,476	52,733	(36,452)	16,281
40187	Southampton Co School Bd	85,450	0	41,304	2,751	129,505	5,709	178,820	102,508	61,947	348,984	30,314	(13,682)	16,632
40188	Spotsylvania Co School Bd	879,410	0	425,078	86,017	1,390,505	58,750	1,840,332	1,054,961	296,713	3,250,756	311,979	(75,777)	236,202
40189	Stafford County School Board	1,132,586	0	547,455	573,456	2,253,497	75,663	2,370,150	1,358,677	111,038	3,915,528	401,796	133,789	535,585
40190	Surry County Schools	46,835	0	22,638	0	69,473	3,129	98,011	56,184	71,578	228,902	16,615	(18,798)	(2,183)
40191	Sussex County School Board	52,093	0	25,180	0	77,273	3,480	109,015	62,492	31,482	206,469	18,481	(10,360)	8,121
40192	Tazewell County Schools	162,176	0	78,390	0	240,566	10,834	339,383	194,550	188,725	733,492	57,533	(65,184)	(7,651)
40193	Warren County School Board	208,081	0	100,579	35,624	344,284	13,901	435,448	249,619	23,224	722,192	73,819	3,067	76,886
40195	Washington County School Board	236,883	0	114,501	1,478	352,862	15,825	495,722	284,170	112,672	908,389	84,036	(38,388)	45,648
40196	Westmoreland Co School Bd	65,226	0	31,528	29,605	126,359	4,357	168,498	78,247	42,431	261,533	23,140	1,850	24,990
40197	Wise County School Board	197,232	0	95,335	157,351	449,918	13,176	412,745	236,604	131,284	793,809	69,970	(23,043)	46,927
40198	Wythe County School Board	138,088	0	66,747	0	204,835	9,225	288,974	165,653	76,381	540,233	48,988	(24,454)	24,534
40199	York County School Board	474,429	0	229,324	49,176	752,929	31,695	992,833	569,137	139,232	1,732,897	168,308	(34,283)	134,025
40200	Alexandria City School Board	1,052,315	0	508,655	186,648	1,747,618	70,301	2,202,168	1,262,382	280,695	3,815,546	373,319	(6,102)	367,217
40201	Bristol City School Bd	88,132	0	42,600	40,450	171,182	5,888	184,433	105,726	30,405	326,452	31,266	(5,103)	26,163
40202	Buena Vista City Schools	30,621	0	14,801	0	45,422	2,046	64,081	36,734	59,398	162,259	10,863	(15,430)	(4,567)
40203	Charlottesville Public Schools	265,698	0	128,430	21,931	416,059	17,750	556,023	318,738	87,534	980,045	94,259	(10,534)	83,725
40205	Danville City Schools	238,158	0	115,118	143,863	497,139	15,910	498,390	285,699	94,146	894,145	84,489	6,637	91,126
40206	Fredericksburg City Schools	154,952	0	74,899	2,934	232,785	10,352	324,266	185,884	69,792	590,294	54,971	(15,906)	39,065
40207	Hampton City Schools	738,321	0	356,880	47,748	1,142,949	49,324	1,545,077	885,708	336,331	2,816,440	261,927	(92,545)	169,382
40208	Harrisonburg City School Bd	288,192	0	139,303	155,385	582,880	19,253	603,097	345,723	0	968,073	102,239	59,729	161,968
40209	Hopewell City School Board	168,483	0	81,439	44,807	294,729	11,256	352,583	202,116	102,639	668,594	59,771	(3,959)	55,812
40210	Lynchburg Public Schools	350,882	0	169,605	0	520,487	23,441	734,288	420,927	395,790	1,574,446	124,479	(116,134)	8,345
40211	Newport News Public Schools	1,086,614	0	525,234	21,425	1,633,273	72,592	2,273,946	1,303,528	475,255	4,125,321	385,487	(135,686)	249,801
40212	Norfolk Public Schools	1,390,609	0	672,175	7,757	2,070,541	92,901	2,910,112	1,668,207	1,095,663	5,766,883	493,332	(407,606)	85,726
40213	Petersburg City Schools	164,287	0	79,411	29,404	273,102	10,975	343,801	197,082	52,374	604,232	58,282	(24,668)	33,614
40214	Portsmouth School Board	562,216	0	271,757	71,045	905,018	37,559	1,176,544	674,448	181,260	2,069,811	199,452	(59,024)	140,428
40215	Radford City School Board	57,591	0	27,837	6,518	91,946	3,847	120,519	69,087	39,102	232,555	20,431	(5,827)	14,604
40216	Richmond Public Schools	1,249,958	0	604,189	1,737,374	3,591,521	83,504	2,615,774	1,499,880	833,252	5,032,010	443,435	145,449	588,884
40217	Roanoke City School Board	559,322	0	270,358	112,794	942,474	37,366	1,170,486	670,975	153,764	2,032,591	198,425	(16,733)	181,692
40219	Staunton City Schools	115,075	0	55,624	0	170,699	7,688	240,817	138,047	57,041	443,593	40,824	(17,791)	23,033
40220	Suffolk City School Board	539,191	0	260,627	167,804	967,622	36,021	1,128,359	646,826	172,491	1,983,697	191,283	6,222	197,505
40222	Winchester Public Schools	201,096	0	97,203	0	298,299	13,434	420,831	241,240	62,615	738,120	71,341	(23,936)	47,405
40223	Martinsville City Schools	75,079	0	36,291	0	111,370	5,016	157,117	90,067	67,107	319,307	26,635	(20,621)	6,014
40224	Falls Church Public Schools	179,133	0	86,587	49,426	315,146	11,967	374,869	214,892	98,084	699,812	63,549	(9,390)	54,159
40225	Colonial Heights City Schools	129,390	0	62,543	3,325	195,258	8,644	270,773	155,219	39,474	474,110	45,902	(11,821)	34,081
40230	Covington City School Board	34,724	0	16,785	6,518	58,027	2,320	72,667	41,656	38,878	155,521	12,319	(6,609)	5,710
40231	Fairfax City School Board	624	0	302	0	926	42	1,306	749	290	2,387	221	(74)	147
40232	Franklin City Public Schools	44,471	0	21,496	32,383	98,350	2,971	93,064	53,349	92,255	241,639	15,777	(23,817)	(8,040)
40233	Chesapeake Public Schools	1,639,788	0	792,620	172,075	2,604,483	109,547	3,431,566	1,967,129	17,695	5,525,937	581,731	44,585	626,316
40234	Va Beach City School Board	2,742,496	0	1,325,633	0	4,068,129	183,215	5,739,192	3,289,964	1,088,449	10,300,820	972,927	(295,600)	677,327
40236	Manassas Park City Schools	155,018	0	74,931	33,108	263,057	10,356	324,405	185,963	21,821	542,545	54,994	(5,346)	49,648
40306	Town Of West Point School Bd	35,800	0	17,305	9,124	62,229	2,392	74,918	42,947	22,564	142,821	12,700	946	13,646
40307	Lexington City School Board	21,353	0	10,321	11,505	43,179	1,426	44,684	25,615	0	71,725	7,575	3,705	11,280
40308	Waynesboro Public Schools	121,197	0	58,583	21,981	201,761	8,097	253,627	145,390	68,470	475,584	42,996	(14,840)	28,156
40309	Town Of Colonial Beach Schools	24,646	0	11,913	5,931	42,490	1,646	51,576	29,566	10,734	93,522	8,743	(1,092)	7,651
40313	Galax City Schools	48,442	0	23,415	7,040	78,897	3,236	101,373	58,112	25,812	188,533	17,185	(6,713)	10,472

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40314	Norton City Schools	25,403	0	12,279	15,092	52,774	1,697	53,160	30,474	21,052	106,383	9,012	(5,656)	3,356
40332	Manassas City Schools	397,066	0	191,929	292,197	881,192	26,526	830,936	476,330	252,262	1,586,054	140,863	(26,079)	114,784
40335	City Of Salem Schools	153,040	0	73,974	1,326	228,340	10,224	320,264	183,590	34,601	548,679	54,292	(9,523)	44,769
40402	Williamsburg-James City Co Sch	476,634	0	230,389	68,430	775,453	31,842	997,446	571,781	200,501	1,801,570	169,090	(32,459)	136,631
40403	Poquoson City Public Schools	77,390	0	37,408	978	115,776	5,170	161,952	92,838	36,021	295,981	27,455	(9,501)	17,954
40410	Valley Vo-Tech Center	12,907	0	6,239	1,001	20,147	862	27,011	15,484	10,255	53,612	4,579	(2,391)	2,188
40412	Charlottesville/Albemarle Tech Edu Center	8,286	0	4,005	9,858	22,149	554	17,340	9,940	6,298	34,132	2,940	997	3,937
40413	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	49,032	49,032	0	(21,656)	(21,656)
40414	Jackson River Technical Ctr	3,931	0	1,900	0	5,831	263	8,225	4,715	8,714	21,917	1,394	(5,062)	(3,668)
40415	New Horizons Technical Ctr	60,339	0	29,166	24,518	114,023	4,031	126,272	72,385	16,444	219,132	21,406	4,671	26,077
40416	Northern Neck Reg Voc Ctr	7,835	0	3,787	1,001	12,623	523	16,395	9,399	3,228	29,545	2,779	(1,145)	1,634
40417	Rowanty Vo-Tech Center	5,577	0	2,696	5,787	14,060	373	11,671	6,690	3,713	22,447	1,979	136	2,115
40418	Amelia-Nottoway Technical Center	1,461	0	706	1,916	4,083	98	3,057	1,752	3,125	8,032	518	(88)	430
40421	Northern Neck Regional Special Education Program	3,957	0	1,913	978	6,848	264	8,281	4,747	18,515	31,807	1,404	(3,332)	(1,928)
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	29,665	0	14,339	11,450	55,454	1,982	62,080	35,587	20,653	120,302	10,524	(3,249)	7,275
40424	Appomattox Region Governor'S School	14,049	0	6,791	16,958	37,798	939	29,400	16,854	4,936	52,129	4,984	1,420	6,404
40425	Bridging Communities Regional Career And Tech Center	2,895	0	1,399	2,213	6,507	193	6,058	3,473	6,693	16,417	1,027	(707)	320
55100	Accomack County	80,523	0	38,922	12,287	131,732	5,379	168,510	96,598	27,211	297,698	28,566	(1,940)	26,626
55101	Albemarle County	311,736	0	150,683	191,889	654,308	20,826	652,367	373,966	2,934	1,050,093	110,591	51,604	162,195
55102	Alleghany County	51,761	0	25,020	13,759	90,540	3,458	108,320	62,094	20,450	194,322	18,363	1,379	19,742
55103	Amelia County	31,431	0	15,193	23,986	70,610	2,100	65,776	37,706	2,851	108,433	11,151	4,369	15,520
55104	Amherst County	66,780	0	32,279	75,002	174,061	4,461	139,749	80,111	0	224,321	23,691	21,653	45,344
55105	Appomattox County	27,222	0	13,158	3,855	44,235	1,819	56,967	32,656	15,280	106,722	9,657	(4,726)	4,931
55107	Augusta County	153,159	0	74,032	68,174	295,365	10,232	320,514	183,733	0	514,479	54,335	24,639	78,974
55108	Bath County	18,710	0	9,044	3,335	31,089	1,250	39,154	22,445	6,884	69,733	6,638	(2,446)	4,192
55109	Bedford County	139,508	0	67,434	77,638	284,580	9,320	291,948	167,358	18,184	486,810	49,492	28,582	78,074
55110	Bland County	18,192	0	8,793	15,057	42,042	1,215	38,070	21,824	310	61,419	6,454	5,348	11,802
55111	Botetourt County	88,424	0	42,741	66,447	197,612	5,907	188,045	106,076	16,369	313,397	31,369	9,637	41,006
55112	Brunswick County	40,726	0	19,686	42,277	102,689	2,721	85,228	48,856	3,200	140,005	14,448	14,221	28,669
55113	Buchanan County	68,493	0	33,107	0	101,600	4,576	143,334	82,165	64,798	294,873	24,298	(22,139)	2,159
55114	Buckingham County	31,338	0	15,148	17,234	63,720	2,094	65,581	37,594	1,956	107,225	11,118	2,342	13,460
55115	Campbell County	98,091	0	47,414	24,134	169,639	6,553	205,275	117,673	13,239	342,740	34,799	1,304	36,103
55116	Caroline County	83,020	0	40,129	181,656	304,805	5,546	173,735	99,593	187,770	466,644	29,452	17,739	47,191
55117	Carroll County	46,543	0	22,497	0	69,040	3,109	97,399	55,834	74,815	231,157	16,511	(18,356)	(1,845)
55118	Charles City County	27,501	0	13,293	43,757	84,551	1,837	57,550	32,990	0	92,377	9,756	10,752	20,508
55119	Charlotte County	28,656	0	13,851	1,326	43,833	1,914	59,968	34,376	17,985	114,243	10,166	(3,620)	6,546
55120	Chesterfield County	1,336,019	0	645,788	162,153	2,143,960	89,254	2,795,873	1,602,720	69,780	4,557,627	473,966	1,269	475,235
55121	Clarke County	35,149	0	16,990	15,473	67,612	2,348	73,557	42,166	0	118,071	12,470	5,136	17,606
55122	Craig County	12,203	0	5,899	10,228	28,330	815	25,538	14,639	0	40,992	4,329	3,652	7,981
55123	Culpeper County	134,316	0	64,924	53,297	252,537	8,973	281,082	161,129	0	451,184	47,650	19,485	67,135
55124	Cumberland County	22,840	0	11,040	7,881	41,761	1,526	47,796	27,399	12,048	88,769	8,103	(1,498)	6,605
55125	Dickenson County	0	0	0	0	0	0	0	0	0	0	0	0	0
55126	Dinwiddie County	70,020	0	33,845	25,108	128,973	4,678	146,530	83,997	3,919	239,124	24,840	10,959	35,799
55128	Essex County	28,802	0	13,922	23,271	65,995	1,924	60,274	34,552	10,467	107,217	10,218	551	10,769
55130	Fauquier County	271,010	0	130,997	152,725	554,732	18,105	567,139	325,110	1,238	911,592	96,143	49,708	145,851
55131	Floyd County	32,706	0	15,809	31,047	79,562	2,185	68,443	39,235	0	109,863	11,159	22,762	22,762
55132	Fluvanna County	50,606	0	24,461	24,907	99,974	3,381	105,903	60,708	0	169,992	17,953	9,288	27,241
55133	Franklin County	104,598	0	50,559	61,466	216,623	6,988	218,891	125,478	22,690	374,047	37,107	16,337	53,444
55134	Frederick County	297,488	0	143,796	138,401	579,685	19,874	622,549	356,873	17,731	1,017,027	105,537	51,882	157,419
55135	Giles County	41,975	0	20,289	18,258	80,522	2,804	87,840	50,354	8,669	149,667	14,891	2,329	17,220
55136	Gloucester County	108,954	0	52,665	84,379	245,998	7,279	228,006	130,703	35,387	401,375	38,652	13,285	51,937
55137	Goochland County	90,217	0	43,608	114,961	248,786	6,027	188,796	108,226	0	303,049	32,005	34,819	66,824
55138	Grayson County	30,568	0	14,776	9,579	54,923	2,042	63,969	36,670	10,706	113,387	10,844	1,584	12,428
55139	Greene County	38,496	0	18,608	11,380	68,484	2,572	80,559	46,180	9,731	139,042	13,657	736	14,393
55140	Greensville County	33,171	0	16,034	17,125	66,330	2,216	69,416	39,792	7,896	119,320	11,768	3,196	14,964
55141	Halifax County	57,538	0	27,812	22,290	107,640	3,844	120,408	69,023	13,821	207,096	20,412	782	21,194
55142	Hanover County	446,637	0	215,889	83,740	746,266	29,838	934,672	535,796	12,928	1,513,234	158,449	31,177	189,626
55143	Henrico County	1,717,682	0	830,271	126,711	2,674,664	114,751	3,594,574	2,060,572	428,544	6,198,441	609,364	(47,122)	562,242
55144	Henry County	116,098	0	56,118	10,124	182,340	7,756	242,956	139,273	4,743	394,728	41,187	2,365	43,552
55145	Highland County	10,424	0	5,039	7,154	22,617	696	21,814	12,505	1,001	36,016	3,698	1,338	5,036

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55146	Isle Of Wight County	95,475	0	46,150	20,248	161,873	6,378	199,800	114,535	4,953	325,666	33,871	5,679	39,550
55147	James City County	263,547	0	127,390	38,624	429,561	17,606	551,522	316,157	162,324	1,047,609	93,496	(28,361)	65,135
55148	King George County	80,948	0	39,128	50,077	170,153	5,408	169,400	97,108	0	271,916	28,717	16,023	44,740
55149	King And Queen County	20,277	0	9,801	24,500	54,578	1,355	42,433	24,325	0	68,113	7,193	6,172	13,365
55150	King William County	33,649	0	16,265	48,130	98,044	2,248	70,416	40,366	0	113,030	11,937	12,920	24,857
55151	Lancaster County	33,569	0	16,226	9,695	59,490	2,243	70,250	40,270	9,837	122,600	11,909	(494)	11,415
55152	Lee County	34,087	0	16,477	0	50,564	2,277	71,333	40,892	10,375	124,877	12,093	(3,527)	8,566
55153	Loudoun County	1,862,449	0	900,247	3,387,774	6,150,470	124,422	3,897,526	2,234,238	0	6,256,186	660,722	800,729	1,461,451
55154	Louisa County	92,647	0	44,783	70,162	207,592	6,189	193,881	111,142	0	311,212	32,867	17,627	50,494
55155	Lunenburg County	14,686	0	7,099	5,056	26,841	981	30,734	17,618	11,455	60,788	5,210	(2,548)	2,662
55156	Madison County	36,172	0	17,484	34,849	88,505	2,416	75,696	43,393	0	121,505	12,832	9,756	22,588
55157	Mathews County	21,180	0	10,238	24,662	56,080	1,415	44,323	25,408	1,956	73,102	7,514	4,759	12,273
55158	Mecklenburg County	63,898	0	30,886	31,583	126,367	4,269	133,719	76,654	0	214,642	22,669	8,088	30,757
55159	Middlesex County	22,494	0	10,873	17,205	50,572	1,503	47,074	26,985	0	75,562	7,980	4,536	12,516
55160	Montgomery County	129,735	0	62,710	40,847	233,292	8,667	271,495	155,633	22,098	457,893	46,025	1,848	47,873
55162	Nelson County	30,980	0	14,975	16,988	62,943	2,070	64,831	37,164	0	104,065	10,990	4,300	15,290
55163	New Kent County	71,334	0	34,481	73,073	178,888	4,766	149,281	85,574	0	239,621	25,307	19,010	44,317
55165	Northampton County	63,925	0	30,899	38,378	133,202	4,271	133,775	76,686	2,281	217,013	22,678	8,705	31,383
55166	Northumberland County	31,670	0	15,308	19,211	66,189	2,116	66,276	37,992	0	106,384	11,235	7,039	18,274
55167	Nottoway County	23,849	0	11,528	4,433	39,810	1,593	49,908	28,610	8,628	88,739	8,461	(1,301)	7,160
55168	Orange County	78,678	0	38,030	55,980	172,688	5,256	164,648	94,384	10,248	274,536	27,912	12,285	40,197
55169	Page County	52,146	0	25,206	23,649	101,001	3,484	109,126	62,556	2,613	177,779	18,499	4,417	22,916
55170	Patrick County	41,696	0	20,154	23,504	85,354	2,786	87,256	50,019	17,689	157,750	14,792	5,405	20,197
55171	Pittsylvania County	107,719	0	52,068	89,008	248,795	7,196	225,422	129,222	32,556	394,396	38,214	9,670	47,884
55172	Powhatan County	58,494	0	28,274	24,064	110,832	3,908	122,409	70,170	3,097	199,584	20,751	7,528	28,279
55173	Prince Edward County	35,853	0	17,330	0	53,183	2,395	75,029	43,010	6,108	126,542	12,719	(2,532)	10,187
55174	Prince George County	91,213	0	44,089	38,915	174,217	6,094	190,880	109,421	30,445	336,840	32,359	(122)	32,237
55176	Prince William County	2,054,077	0	992,873	1,875,581	4,922,531	137,224	4,298,544	2,464,120	0	6,899,888	728,704	488,853	1,217,557
55177	Pulaski County	89,394	0	43,210	47,697	180,301	5,972	187,073	107,239	0	300,284	31,713	13,567	45,280
55178	Rappahannock County	21,445	0	10,366	11,633	43,444	1,433	44,879	25,726	6,004	78,042	7,608	467	8,075
55179	Richmond County	20,609	0	9,962	14,766	45,337	1,377	43,128	24,723	6,073	75,301	7,311	2,326	9,637
55180	Roanoke County	319,916	0	154,637	12,894	487,447	21,372	669,484	383,779	111,758	1,186,393	113,493	(18,803)	94,690
55181	Rockbridge County	49,212	0	23,787	26,536	99,535	3,288	102,985	59,036	13,297	178,606	17,458	5,574	23,032
55182	Rockingham County	192,956	0	93,269	110,519	396,744	12,891	403,797	231,475	0	648,163	68,453	33,055	101,508
55183	Russell County	40,434	0	19,545	11,619	71,598	2,701	84,616	48,506	20,172	155,995	14,344	(899)	13,445
55184	Scott County	40,793	0	19,718	16,254	76,765	2,725	85,367	48,936	9,016	146,044	14,472	(426)	14,046
55185	Shenandoah County	94,745	0	45,797	34,030	174,572	6,330	198,272	113,659	4,562	322,823	33,612	5,473	39,085
55186	Smyth County	52,810	0	25,527	13,914	92,251	3,528	110,515	63,352	17,544	194,939	18,735	(4,285)	14,450
55187	Southampton County	55,971	0	27,054	26,660	109,685	3,739	117,129	67,144	16,324	204,336	19,856	2,051	21,907
55188	Spotsylvania County	402,497	0	194,554	473,743	1,070,794	26,889	842,302	482,846	0	1,352,037	142,790	126,496	269,286
55189	Stafford County	420,676	0	203,341	489,409	1,113,426	28,104	880,345	504,653	0	1,413,102	149,239	132,450	281,689
55190	Surry County	29,346	0	14,185	8,851	52,382	1,961	61,413	35,205	5,514	104,093	10,411	1,644	12,055
55191	Sussex County	33,489	0	16,188	1,335	51,012	2,237	70,083	40,175	17,362	129,857	11,881	(7,872)	4,009
55192	Tazewell County	77,270	0	37,350	10,097	124,717	5,162	161,702	92,695	41,095	300,654	27,412	(14,429)	12,983
55193	Warren County	82,117	0	39,693	69,384	191,194	5,486	171,845	98,509	2,993	278,833	29,132	18,478	47,610
55195	Washington County	75,119	0	36,310	11,741	123,170	5,018	157,200	90,114	14,960	267,292	26,649	(3,520)	23,129
55196	Westmoreland County	47,605	0	23,011	51,280	121,896	3,180	99,622	57,108	0	159,910	16,888	18,801	35,689
55197	Wise County	75,477	0	36,483	16,011	127,971	5,042	157,951	90,544	25,969	279,506	26,776	(6,601)	20,175
55198	Wythe County	49,331	0	23,845	35,323	108,499	3,296	103,235	59,179	20,896	186,606	17,501	2,854	20,355
55199	York County	279,561	0	135,131	83,354	498,046	18,676	585,035	335,368	135,265	1,074,344	99,177	(1,999)	97,178
55200	City Of Alexandria	0	0	0	0	0	0	0	0	0	0	0	0	0
55201	City Of Bristol	93,696	0	45,290	11,971	150,957	6,259	196,077	112,400	69,670	384,406	33,240	(24,764)	8,476
55202	City Of Buena Vista	22,787	0	11,014	7,509	41,310	1,522	47,685	27,335	11,827	88,369	8,084	(240)	7,844
55203	Town Of St. Paul	5,219	0	2,523	2,340	10,082	349	10,921	6,260	1,661	19,191	1,851	24	1,875
55204	Town Of Clifton Forge	7,516	0	3,633	0	11,149	502	15,728	9,016	21,095	46,341	2,666	(6,025)	(3,359)
55205	City Of Danville	0	0	0	0	0	0	0	0	0	0	0	0	0
55206	City Of Fredericksburg	170,966	0	82,639	32,995	286,600	11,422	357,779	205,095	14,093	588,389	60,652	2,081	62,733
55207	City Of Hampton	586,769	0	283,625	9,604	879,998	39,200	1,227,925	703,902	422,051	2,393,078	208,162	(130,988)	77,174
55208	City Of Harrisonburg	213,392	0	103,147	31,830	348,369	14,256	446,564	255,991	28,581	745,392	75,703	3,965	79,668
55209	City Of Hopewell	124,742	0	60,296	22,544	207,582	8,333	261,047	149,644	56,038	475,062	44,254	1,238	45,492

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55210	City Of Lynchburg	364,440	0	176,158	0	540,598	24,347	762,660	437,191	171,347	1,395,545	129,289	(49,295)	79,994
55211	Town Of Crewe	7,410	0	3,582	5,941	16,933	495	15,506	8,889	1,753	26,643	2,629	1,327	3,956
55212	City Of Norfolk	181,496	0	87,729	7,086	276,311	12,125	379,815	217,727	101,629	711,296	64,388	(36,113)	28,275
55213	City Of Petersburg	166,757	0	80,605	140,591	387,953	11,140	348,970	200,045	159,803	719,958	59,159	(34,494)	24,665
55214	City Of Portsmouth	474,097	0	229,163	82,031	785,291	31,672	992,139	568,739	144,187	1,736,737	168,191	(36,348)	131,843
55215	City Of Radford	76,606	0	37,029	48,422	162,057	5,118	160,313	91,899	9,547	266,877	27,177	5,426	32,603
55216	City Of Richmond	164,513	0	79,520	0	244,033	10,990	344,274	197,353	153,683	706,300	58,362	(50,457)	7,905
55217	City Of Roanoke	60,578	0	29,282	6,502	96,362	4,047	126,772	72,671	25,923	229,413	21,491	(6,107)	15,384
55218	Town Of Craigsville	1,408	0	680	1,753	3,841	94	2,946	1,689	1,731	6,460	499	18	517
55219	City Of Staunton	96,485	0	46,638	22,853	165,976	6,446	201,912	115,745	37,422	361,525	34,229	(2,033)	32,196
55220	City Of Suffolk	446,902	0	216,018	83,606	746,526	29,856	935,227	536,115	120,062	1,621,260	158,543	22,626	181,169
55221	City Of Williamsburg	74,481	0	36,002	39,234	149,717	4,976	155,867	89,350	21,739	271,932	26,423	3,871	30,294
55222	City Of Winchester	177,911	0	85,996	44,509	308,416	11,885	372,312	213,426	50,444	648,067	63,116	(3,437)	59,679
55223	City Of Martinsville	93,683	0	45,283	0	138,966	6,259	196,049	112,384	22,827	337,519	33,235	(10,991)	22,244
55224	City Of Falls Church	7,715	0	3,729	0	11,444	515	16,145	9,255	14,406	40,321	2,737	(4,093)	(1,356)
55225	City Of Colonial Heights	89,898	0	43,454	16,007	149,359	6,006	188,129	107,844	45,908	347,887	31,892	(14,146)	17,746
55226	Town Of Front Royal	51,071	0	24,686	9,547	85,304	3,412	106,875	61,266	25,681	197,234	18,118	(3,883)	14,235
55227	Town Of Boyce	0	0	0	0	0	0	0	0	0	0	0	0	0
55228	Town Of Middletown	0	0	0	0	0	0	0	0	0	0	0	0	0
55229	Town Of Chilhowie	6,414	0	3,100	5,158	14,672	428	13,422	7,694	333	21,877	2,275	982	3,257
55230	City Of Covington	24,739	0	11,958	2,587	39,284	1,653	51,770	29,677	18,276	101,376	8,776	(5,102)	3,674
55231	Town Of Floyd	1,341	0	648	1,484	3,473	90	2,807	1,609	0	4,506	476	346	822
55232	City Of Franklin	45,308	0	21,900	0	67,208	3,027	94,815	54,352	73,328	225,522	16,073	(18,955)	(2,882)
55233	City Of Chesapeake	1,106,971	0	535,073	111,501	1,753,545	73,952	2,316,546	1,327,949	204,137	3,922,584	392,709	10,464	403,173
55234	City Of Virginia Beach	2,163,256	0	1,045,647	123,860	3,332,763	144,518	4,527,023	2,595,094	1,050,771	8,317,406	767,436	(167,272)	600,164
55235	City Of Norton	23,451	0	11,335	11,533	46,319	1,567	49,075	28,132	4,643	83,417	8,319	355	8,674
55236	City Of Manassas Park	66,156	0	31,977	23,691	121,824	4,420	138,443	79,362	11,586	233,811	23,469	2,359	25,828
55237	Town Of Exmore	0	0	0	0	0	0	0	0	0	0	0	0	0
55238	Town Of Pound	0	0	0	0	0	0	0	0	0	0	0	0	0
55239	Town Of Grottoes	4,355	0	2,105	826	7,286	291	9,115	5,225	10,893	25,524	1,545	(2,362)	(817)
55240	Town Of Onley	1,647	0	796	2,251	4,694	110	3,446	1,975	4,157	9,688	584	(232)	352
55241	Town Of West Point	10,716	0	5,180	2,559	18,455	716	22,425	12,855	1,032	37,028	3,802	351	4,153
55242	Town Of South Hill	20,303	0	9,814	188,264	218,381	1,356	42,489	24,357	0	68,202	7,203	37,728	44,931
55243	Town Of Rural Retreat	0	0	0	0	0	0	0	0	0	0	0	0	0
55244	Town Of Dillwyn	0	0	0	0	0	0	0	0	0	0	0	0	0
55245	Town Of Scottsville	1,129	0	546	996	2,671	75	2,362	1,354	2,065	5,856	400	(433)	(33)
55246	Town Of Burkeville	611	0	295	247	1,153	41	1,278	733	910	2,962	217	(171)	46
55247	Town Of Madison	518	0	250	2,427	3,195	35	1,084	621	123	1,863	184	646	830
55248	Town Of Pennington Gap	0	0	0	0	0	0	0	0	0	0	0	0	0
55249	Town Of La Crosse	0	0	0	0	0	0	0	0	0	0	0	0	0
55250	Town Of Rich Creek	1,527	0	738	8,540	10,805	102	3,196	1,832	0	5,130	542	2,869	3,411
55251	Town Of White Stone	0	0	0	0	0	0	0	0	0	0	0	0	0
55252	Town Of Windsor	4,130	0	1,996	1,084	7,210	276	8,642	4,954	2,587	16,459	1,465	(193)	1,272
55253	Town Of Haysi	0	0	0	0	0	0	0	0	0	0	0	0	0
55254	Town Of Stephens City	2,643	0	1,277	3,816	7,736	177	5,530	3,170	5,450	14,327	937	(529)	408
55255	Town Of Brodnax	0	0	0	0	0	0	0	0	0	0	0	0	0
55256	Town Of Mineral	0	0	0	0	0	0	0	0	0	0	0	0	0
55257	Town Of Lebanon	14,208	0	6,868	1,638	22,714	949	29,734	17,045	5,816	53,544	5,041	(968)	4,073
55258	City Of Newport News	558,844	0	270,127	1,223,681	2,052,652	37,334	1,169,486	670,402	0	1,877,222	198,255	392,906	591,161
55259	Town Of Richlands	0	0	0	0	0	0	0	0	0	0	0	0	0
55260	Town Of Haymarket	4,050	0	1,958	1,846	7,854	271	8,476	4,859	2,534	16,140	1,437	(651)	786
55261	Town Of Lovettsville	3,094	0	1,496	2,667	7,257	207	6,475	3,712	8,360	18,754	1,098	(922)	176
55264	Town Of Eastville	1,793	0	867	14,292	16,952	120	3,751	2,151	0	6,022	636	3,298	3,934
55300	Town Of Abingdon	30,595	0	14,788	0	45,383	2,044	64,025	36,702	61,879	164,650	10,854	(18,202)	(7,348)
55301	Town Of Dumfries	10,676	0	5,161	25,131	40,968	713	22,342	12,807	10,026	45,888	3,788	2,576	6,364
55302	Town Of Iron Gate	332	0	160	167	659	22	695	398	104	1,219	118	26	144
55303	Town Of Montross	611	0	295	417	1,323	41	1,278	733	597	2,649	217	2	219
55304	Town Of South Boston	22,402	0	10,828	5,929	39,159	1,497	46,879	26,873	3,478	78,727	7,947	910	8,857
55305	Town Of Gretna	3,227	0	1,560	874	5,661	216	6,753	3,871	616	11,456	1,145	126	1,271
55306	Town Of Remington	1,328	0	642	1,790	3,760	89	2,779	1,593	84	4,545	471	368	839

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55307	City Of Lexington	32,201	0	15,565	5,752	53,518	2,151	67,387	38,630	30,954	139,122	11,424	(10,486)	938
55308	City Of Waynesboro	92,315	0	44,622	15,273	152,210	6,167	193,187	110,743	32,876	342,973	32,750	(8,631)	24,119
55309	Town Of Colonial Beach	14,155	0	6,842	16,634	37,631	946	29,623	16,981	5,076	52,626	5,022	1,356	6,378
55310	Town Of Smithfield	20,848	0	10,077	10,593	41,518	1,393	43,628	25,010	5,356	75,387	7,396	2,681	10,077
55311	Town Of Brookneal	1,965	0	950	1,819	4,734	131	4,113	2,358	2,587	9,189	697	(78)	619
55312	Town Of Hamilton	876	0	424	493	1,793	59	1,834	1,051	9,701	12,645	311	(2,194)	(1,883)
55313	City Of Galax	44,484	0	21,502	20,703	86,689	2,972	93,092	53,362	13,105	162,534	15,781	(576)	15,205
55314	Town Of Jonesville	2,151	0	1,040	0	3,191	144	4,502	2,581	4,257	11,484	763	(1,041)	(278)
55315	Town Of Wytheville	51,987	0	25,129	50,575	127,691	3,473	108,793	62,365	4,865	179,496	18,443	9,486	27,929
55316	City Of Fairfax	0	0	0	0	0	0	0	0	0	0	0	0	0
55317	Town Of Vienna	84,799	0	40,989	15,587	141,375	5,665	177,458	101,727	34,722	319,572	30,083	(1,430)	28,653
55318	Town Of Vinton	18,909	0	9,140	6,190	34,239	1,263	39,571	22,684	56,941	120,459	6,708	(9,478)	(2,770)
55319	City Of Emporia	32,972	0	15,937	19,990	68,899	2,203	68,999	39,553	12,084	122,839	11,697	4,661	16,358
55320	Town Of Culpeper	66,434	0	32,112	12,807	111,353	4,438	139,027	79,696	22,415	245,576	23,568	(2,416)	21,152
55321	Town Of Woodstock	19,347	0	9,352	6,540	35,239	1,293	40,488	23,210	4,603	69,594	6,864	1,428	8,292
55322	Town Of Glasgow	1,261	0	610	310	2,181	84	2,640	1,513	417	4,654	448	(52)	396
55323	Town Of Marion	21,512	0	10,398	5,518	37,428	1,437	45,018	25,806	23,851	96,112	7,632	(2,482)	5,150
55324	Town Of Altavista	16,572	0	8,010	12,769	37,351	1,107	34,680	19,880	1,444	57,111	5,879	3,272	9,151
55325	Town Of Herndon	114,597	0	55,392	7,503	177,492	7,656	239,816	137,473	45,122	430,067	40,654	(8,139)	32,515
55326	Town Of Pearisburg	9,016	0	4,358	584	13,958	602	18,868	10,816	5,385	35,671	3,199	(1,464)	1,735
55327	Town Of Christiansburg	0	0	0	0	0	0	0	0	0	0	0	0	0
55328	Town Of Wakefield	0	0	0	0	0	0	0	0	0	0	0	0	0
55329	Town Of Leesburg	175,029	0	84,604	77,748	337,381	11,693	366,282	209,970	18,248	606,193	62,093	9,860	71,953
55330	Town Of Chatham	1,779	0	860	0	2,639	119	3,724	2,135	19,308	25,286	631	(5,782)	(5,151)
55331	Town Of Bowling Green	3,612	0	1,746	12,358	17,716	241	7,559	4,333	1,355	13,488	1,281	3,629	4,910
55332	City Of Manassas	212,755	0	102,839	68,615	384,209	14,213	445,230	255,226	37,861	752,530	75,477	7,835	83,312
55333	Town Of Alberta	0	0	0	0	0	0	0	0	0	0	0	0	0
55334	Town Of Boynton	1,620	0	783	1,857	4,260	108	3,390	1,943	498	5,939	575	315	890
55335	City Of Salem	154,792	0	74,822	17,504	247,118	10,341	323,932	185,693	94,477	614,443	54,914	(25,809)	29,105
55336	Town Of Mckenney	292	0	141	453	886	20	611	350	84	1,065	104	73	177
55337	Town Of Narrows	0	0	0	0	0	0	0	0	0	0	0	0	0
55338	Town Of Quantico	584	0	282	247	1,113	39	1,223	701	3,105	5,068	207	(876)	(669)
55339	Town Of Halifax	2,430	0	1,175	1,951	5,556	162	5,085	2,915	826	8,988	862	328	1,190
55340	Town Of Blacksburg	102,912	0	49,744	7,972	160,628	6,875	215,362	123,455	22,629	368,321	36,509	(1,088)	35,421
55341	Town Of Chincoteague	14,368	0	6,945	5,089	26,402	960	30,067	17,236	2,093	50,356	5,097	1,209	6,306
55342	Town Of Lawrenceville	6,613	0	3,196	4,711	14,520	442	13,839	7,933	6,175	28,389	2,346	(767)	1,579
55343	Town Of Amherst	6,533	0	3,158	6,342	16,033	436	13,672	7,837	0	21,945	2,318	1,536	3,854
55344	Town Of Stanley	4,648	0	2,247	4,924	11,819	310	9,726	5,575	3,175	18,786	1,649	119	1,768
55345	Town Of Hillsville	10,623	0	5,135	4,645	20,403	710	22,231	12,744	2,251	37,936	3,769	308	4,077
55346	Town Of Elkton	7,688	0	3,716	4,431	15,835	514	16,090	9,223	757	26,584	2,728	1,064	3,792
55347	Town Of Bridgewater	15,536	0	7,510	5,212	28,258	1,038	32,513	18,638	17,290	69,479	5,512	(699)	4,813
55348	Town Of Purcellville	35,641	0	17,228	24,817	77,686	2,381	74,585	42,755	8,584	128,305	12,644	4,059	16,703
55349	Town Of Timberville	4,541	0	2,195	1,736	8,472	303	9,504	5,448	251	15,506	1,611	922	2,533
55350	Town Of Wise	12,801	0	6,188	2,655	21,644	855	26,788	15,356	21,497	64,496	4,541	(4,895)	(354)
55351	Town Of New Market	6,002	0	2,901	2,983	11,886	401	12,560	7,200	251	20,412	2,129	563	2,692
55352	Town Of Tappahannock	0	0	0	0	0	0	0	0	0	0	0	0	0
55353	Town Of Rocky Mount	19,427	0	9,390	13,370	42,187	1,298	40,655	23,305	15,884	81,142	6,892	1,152	8,044
55354	Town Of Big Stone Gap	0	0	0	0	0	0	0	0	0	0	0	0	0
55355	Town Of Luray	13,598	0	6,573	2,835	23,006	908	28,456	16,312	6,957	52,633	4,824	(2,127)	2,697
55357	Town Of Strasburg	20,091	0	9,711	5,919	35,721	1,342	42,044	24,102	4,025	71,513	7,127	242	7,369
55358	Town Of Appomattox	5,312	0	2,567	33,498	41,377	355	11,115	6,372	0	17,842	1,884	10,007	11,891
55359	Town Of Clarksville	6,374	0	3,081	3,428	12,883	426	13,339	7,646	0	21,411	2,261	971	3,232
55360	Town Of Dublin	6,945	0	3,357	6,156	16,458	464	14,533	8,331	2,116	25,444	2,464	665	3,129
55361	Town Of Middleburg	7,011	0	3,389	9,987	20,387	468	14,672	8,411	3,302	26,853	2,487	1,969	4,456
55362	Town Of Edinburg	0	0	0	0	0	0	0	0	0	0	0	0	0
55363	Town Of Chase City	7,715	0	3,729	2,768	14,212	515	16,145	9,255	5,636	31,551	2,737	(1,325)	1,412
55364	Town Of Bedford	27,607	0	13,344	10,656	51,607	1,844	57,773	33,118	6,707	99,442	9,794	1,466	11,260
55365	City Of Poquoson	42,546	0	20,565	5,662	68,773	2,842	89,035	51,039	11,521	154,437	15,093	403	15,496
55366	Town Of Ashland	21,592	0	10,437	2,213	34,242	1,442	45,184	25,902	16,921	89,449	7,660	(3,183)	4,477
55367	Town Of Broadway	7,171	0	3,466	3,324	13,961	479	15,006	8,602	0	24,087	2,544	992	3,536

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55368	Town Of Berryville	11,022	0	5,327	5,251	21,600	736	23,065	13,222	0	37,023	3,910	1,163	5,073
55369	Town Of Tazewell	0	0	0	0	0	0	0	0	0	0	0	0	0
55370	Town Of Urbanna	558	0	270	1,077	1,905	37	1,167	669	2,093	3,966	198	(150)	48
55371	Town Of Bluefield	16,492	0	7,972	3,816	28,280	1,102	34,514	19,785	3,525	58,926	5,851	(174)	5,677
55372	Town Of Weber City	916	0	443	500	1,859	61	1,917	1,099	2,000	5,077	325	(314)	11
55374	Town Of Hurt	717	0	347	1,668	2,732	48	1,501	860	4,386	6,795	254	(480)	(226)
55375	Town Of Waverly	0	0	0	0	0	0	0	0	0	0	0	0	0
55376	Town Of Coeburn	4,860	0	2,349	1,001	8,210	325	10,171	5,830	3,678	20,004	1,724	(1,338)	386
55377	Town Of Dayton	5,006	0	2,420	4,187	11,613	334	10,476	6,006	7,169	23,985	1,776	(1,175)	601
55378	Town Of Courtland	691	0	334	0	1,025	46	1,445	828	84	2,403	245	(25)	220
55379	Town Of Cape Charles	9,322	0	4,506	3,966	17,794	623	19,508	11,183	3,865	35,179	3,307	528	3,835
55380	Town Of Independence	0	0	0	0	0	0	0	0	0	0	0	0	0
55381	Town Of Warsaw	4,568	0	2,208	5,445	12,221	305	9,559	5,480	0	15,344	1,621	1,984	3,605
55382	Town Of Grundy	3,931	0	1,900	1,916	7,747	263	8,225	4,715	9,935	23,138	1,394	(1,559)	(165)
55383	Town Of Warrenton	42,426	0	20,507	29,936	92,869	2,834	88,785	50,895	11,837	154,351	15,051	6,366	21,417
55384	Town Of Louisa	3,439	0	1,662	0	5,101	230	7,197	4,126	10,496	22,049	1,220	(2,282)	(1,062)
55385	Town Of Kenbridge	3,014	0	1,457	1,569	6,040	201	6,308	3,616	2,064	12,189	1,069	(116)	953
55386	Town Of Mt Jackson	6,108	0	2,953	7,795	16,856	408	12,783	7,328	826	21,345	2,167	2,008	4,175
55387	Town Of Pulaski	26,730	0	12,921	4,237	43,888	1,786	55,939	32,067	22,326	112,118	9,483	(3,609)	5,874
55388	Town Of Jarratt	0	0	0	0	0	0	0	0	0	0	0	0	0
55389	Town Of Pembroke	1,965	0	950	3,214	6,129	131	4,113	2,358	206	6,808	697	670	1,367
55390	Town Of Parksley	1,022	0	494	3,835	5,351	68	2,140	1,227	7,528	10,963	363	(1,187)	(824)
55391	Town Of Onancock	4,156	0	2,009	949	7,114	278	8,698	4,986	653	14,615	1,474	(227)	1,247
55392	Town Of Victoria	3,426	0	1,656	206	5,288	229	7,169	4,110	1,200	12,708	1,215	(249)	966
55393	Town Of Shenandoah	5,577	0	2,696	7,077	15,350	373	11,671	6,690	653	19,387	1,979	1,084	3,063
55394	Town Of Gate City	0	0	0	0	0	0	0	0	0	0	0	0	0
55395	Town Of Round Hill	6,015	0	2,908	11,011	19,934	402	12,588	7,216	6,669	26,875	2,134	401	2,535
55396	Town Of Kilmarnock	5,630	0	2,721	2,213	10,564	376	11,782	6,754	4,437	23,349	1,997	(263)	1,734
55397	Town Of Orange	15,563	0	7,523	7,975	31,061	1,040	32,568	18,670	11,085	63,363	5,521	(1,604)	3,917
55398	Town Of Saltville	0	0	0	0	0	0	0	0	0	0	0	0	0
55399	Town Of Blackstone	15,510	0	7,497	15,389	38,396	1,036	32,457	18,606	6,815	58,914	5,502	(252)	5,250
55401	Southeastern Public Svc Auth	38,071	0	18,402	0	56,473	2,543	79,670	45,670	28,134	156,017	13,506	(10,282)	3,224
55402	Pittsylvania Co Svc Auth	0	0	0	4,000	4,000	0	0	0	27,438	27,438	0	(4,823)	(4,823)
55403	Rappahannock Area Youth Services & Group Home Commission	3,174	0	1,534	0	4,708	212	6,641	3,807	4,976	15,636	1,126	(1,058)	68
55404	Appomattox Regional Library	4,834	0	2,336	4,065	11,235	323	10,115	5,798	2,209	18,445	1,715	530	2,245
55405	Staunton Red/Hous Auth	3,054	0	1,476	2,941	7,471	204	6,391	3,664	0	10,259	1,083	770	1,853
55406	Hampton Newport News Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55408	Alleghany Highlands Regional Library, Inc.	651	0	315	535	1,501	43	1,362	781	167	2,353	231	73	304
55409	Southside Reg Juvenile Group Home	850	0	411	0	1,261	57	1,778	1,020	0	2,855	301	0	301
55411	Hampton Roads Sanitation Dist	348,731	0	168,565	75,043	592,339	23,297	729,786	418,346	41,160	1,212,589	123,716	11,666	135,382
55412	Peninsula Airport Commission	14,647	0	7,080	4,584	26,311	978	30,651	17,570	23,335	72,534	5,196	(5,760)	(564)
55413	Richmond Redevelopment And Housing Authority	9,524	0	28,627	52,567	140,418	3,957	123,937	71,047	35,876	234,817	21,010	1,559	22,569
55415	Chesapeake Red/Hous Auth	13,744	0	6,643	247	20,634	918	28,761	16,487	6,682	52,848	4,876	(1,759)	3,117
55416	Alexandria Renew Enterprises	0	0	0	0	0	0	0	0	0	0	0	0	0
55417	Norfolk Airport Authority	79,381	0	38,370	10,905	128,656	5,303	166,121	95,228	32,874	299,526	28,161	(636)	27,525
55418	Charlottesville Red/Hous Auth	4,329	0	2,092	14,179	20,600	289	9,059	5,193	8,536	23,077	1,536	362	1,898
55419	Hampton Red/Hous Authority	17,953	0	8,678	1,833	28,464	1,199	37,570	21,537	24,224	84,530	6,369	(5,272)	1,097
55420	Loudoun County Sanitation Authority	163,477	0	79,019	112,768	355,264	10,921	342,106	196,111	1,342	550,480	57,995	34,504	92,499
55421	Danville Red/Hous Auth	9,548	0	4,615	4,711	18,874	638	19,980	11,453	2,340	34,411	3,387	821	4,208
55422	Nrv Regional Water Authority	9,109	0	4,403	11,586	25,098	609	19,063	10,928	517	31,117	3,232	3,416	6,648
55423	Northern Virginia Juvenile Detention Center	20,476	0	9,897	7,078	37,451	1,368	42,850	24,564	90,131	158,913	7,264	(24,344)	(17,080)
55424	Hopewell Red/Hous Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
55425	Colonial Behavioral Health	59,689	0	28,852	14,336	102,877	3,988	124,910	71,604	27,268	227,770	21,175	2,695	23,870
55426	Blacksburg-Vpi Sanitation Authority	6,321	0	3,055	0	9,376	422	13,227	7,583	2,811	24,043	2,242	(688)	1,554
55427	Potomac River Fisheries Comm	1,899	0	918	1,828	4,645	127	3,974	2,278	1,084	7,463	674	44	718
55428	Chesapeake Bridge/Tunnel	53,766	0	25,989	4,179	83,934	3,592	112,516	64,499	19,968	200,575	19,074	(3,751)	15,323
55429	Alexandria Red/Hous Auth	29,771	0	14,390	1,515	45,676	1,989	62,302	35,714	32,875	132,880	10,562	(8,519)	2,043
55430	Albemarle Co Service Auth	29,931	0	14,468	18,619	63,018	2,000	62,636	35,906	0	100,542	10,618	5,314	15,932
55431	Franklin Red/Hous Auth	345	0	167	1,303	1,815	23	723	414	24,207	25,367	122	(4,412)	(4,290)
55432	Bristol Redevelopment And Housing Authority	7,197	0	3,479	1,499	12,175	481	15,061	8,634	2,000	26,176	2,553	(13)	2,540

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55433	Norfolk Red/Hous Auth	84,919	0	41,047	9,449	135,415	5,673	177,708	101,871	100,587	385,839	30,126	(17,185)	12,941
55435	Richmond Metropolitan Transportation Authority	21,645	0	10,462	668	32,775	1,446	45,296	25,965	55,816	128,523	7,679	(16,099)	(8,420)
55436	Riverside Regional Jail	73,419	0	35,488	30,967	139,874	4,905	153,643	88,075	295,076	541,699	26,046	(61,994)	(35,948)
55439	Rappahannock Rapidan Regional Commission	2,311	0	1,117	2,065	5,493	154	4,835	2,772	2,830	10,591	820	(310)	510
55440	Shenandoah Valley Juvenile Center	18,644	0	9,012	11,688	39,344	1,246	39,015	22,365	33,108	95,734	6,614	(1,267)	5,347
55442	Southside Regional Library Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
55443	Bedford Public Library	4,276	0	2,067	123	6,466	286	8,948	5,129	2,305	16,668	1,517	(622)	895
55445	Chesterfield County Health Center Commission	43,635	0	21,092	33,122	97,849	2,915	91,314	52,345	50,644	197,218	15,480	(12,920)	2,560
55446	Washington County Service Authority	23,995	0	11,598	2,167	37,760	1,603	50,214	28,785	14,261	94,863	8,512	(2,986)	5,526
55447	Rappahannock Area Comm Svcs	144,395	0	69,796	74,569	288,760	9,646	302,174	173,220	0	485,040	51,226	31,613	82,839
55449	Hampton Roads Planning District Commission	21,831	0	10,552	4,423	36,806	1,458	45,685	26,188	16,486	89,817	7,745	(4,131)	3,614
55450	Meherrin Regional Library	1,793	0	867	1,084	3,744	120	3,751	2,151	1,358	7,380	636	31	667
55451	New River Valley Regional Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55452	Northern Virginia Health Care Center	0	0	0	0	0	0	0	0	0	0	0	0	0
55453	Rockbridge Area Comm Svc Bd	23,822	0	11,515	12,830	48,167	1,591	49,853	28,578	46,713	126,735	8,451	(7,548)	903
55454	Greensville - Emporia So Svcs	7,330	0	3,543	1,749	12,622	490	15,339	8,793	3,215	27,837	2,600	(208)	2,392
55455	James City Service Authority	30,077	0	14,538	3,435	48,050	2,009	62,941	36,081	1,761	102,792	10,670	327	10,997
55456	Accomack/Northampton Plan	4,674	0	2,259	1,161	8,094	312	9,782	5,607	4,384	20,085	1,658	(1,180)	478
55457	Harrisonburg-Rockingham Regional Sewer Authority	11,154	0	5,392	3,946	20,492	745	23,342	13,381	2,064	39,532	3,957	327	4,284
55458	Wytheville Red/ Hous Auth	3,213	0	1,553	167	4,933	215	6,725	3,855	576	11,371	1,140	(73)	1,067
55459	Waynesboro Red/Hous Auth	4,674	0	2,259	251	7,184	312	9,782	5,607	7,769	23,470	1,658	(2,958)	(1,300)
55460	Region Ten Community Services Board	121,223	0	58,595	34,228	214,046	8,098	253,683	145,422	300,419	707,622	43,005	(49,895)	(6,890)
55462	Lenowisco Planning Dist Comm	1,740	0	841	247	2,828	116	3,640	2,087	3,258	9,102	617	(1,425)	(808)
55465	Rivanna Water & Sewer Auth	37,101	0	17,934	30,113	85,148	2,479	77,642	44,508	0	124,629	13,162	8,816	21,978
55466	Appomattox River Water Auth	9,295	0	4,493	1,583	15,371	621	19,452	11,151	11,513	42,737	3,298	(2,306)	992
55467	Campbell Co Utilities & Svcs	8,830	0	4,268	4,500	17,598	590	18,479	10,593	3,716	33,378	3,133	190	3,323
55469	Eastern Shore Comm Svcs Bd	32,055	0	15,494	4,203	51,752	2,141	67,082	38,454	27,052	134,729	11,372	(3,378)	7,994
55470	Anchor Commission	1,554	0	751	2,108	4,413	104	3,251	1,864	123	5,342	551	489	1,040
55471	Horizon Behavioral Health	152,442	0	73,685	0	226,127	10,184	319,014	182,873	340,206	852,277	54,080	(96,641)	(42,561)
55472	District 19 Community Services Board	58,361	0	28,210	6,194	92,765	3,899	122,131	70,011	36,329	232,370	20,704	(23,977)	7,707
55473	Hampton Roads Transit	117,001	0	56,554	28,319	201,874	7,816	244,846	140,357	68,849	461,868	41,507	(16,095)	25,412
55474	Upper Occoquan Sewage Auth	93,284	0	45,091	12,189	150,564	6,232	195,215	111,906	52,377	365,730	33,094	(12,066)	21,028
55475	New River Valley Juv Det Comm	4,462	0	2,157	1,113	7,732	298	9,337	5,352	8,392	23,379	1,583	(2,031)	(448)
55476	Rockbridge Regional Library	0	0	0	0	0	0	0	0	0	0	0	0	0
55477	Frederick Co Sanitation Auth	27,394	0	13,242	30,026	70,662	1,830	57,328	32,863	412	92,433	9,718	8,943	18,661
55478	Western Tidewater Comm Svcs	0	0	0	0	0	0	0	0	0	0	0	0	0
55479	Cumberland Mountain Comm Svcs	72,968	0	35,270	37,621	145,859	4,875	152,699	87,534	43,804	288,912	25,886	6,409	32,295
55482	Middle Pen/No Neck Comm Svcs_Board	77,058	0	37,247	12,055	126,360	5,148	161,258	92,440	152,448	411,294	27,337	(27,610)	(273)
55483	Rockbridge Co Public Svc Auth	2,709	0	1,309	167	4,185	181	5,669	3,250	1,028	10,128	961	(171)	790
55484	Danville-Pittsylvania Community Services	67,098	0	32,433	30,676	130,207	4,483	140,416	80,493	34,119	259,511	23,804	2,542	26,346
55485	Crater Juv Det Home Comm	8,631	0	4,172	247	13,050	577	18,063	10,354	3,285	32,279	3,062	(1,091)	1,971
55486	Hampton Roads Workforce Council	14,009	0	6,772	16,460	37,241	936	29,317	16,806	7,397	54,456	4,970	(387)	4,583
55487	Capital Region Airport Comm	48,561	0	23,473	20,022	92,056	3,244	101,623	58,255	107,812	270,934	17,227	(13,835)	3,392
55488	Northwestern Comm Svcs Bd	64,097	0	30,983	119,002	214,082	4,282	134,136	76,893	0	215,311	22,739	34,476	57,215
55489	Harrisonburg Rockingham Community Services Board	49,305	0	23,832	49,907	123,044	3,294	103,179	59,147	0	165,620	17,491	16,201	33,692
55491	Middle Peninsula Reg Security	20,569	0	9,942	5,291	35,802	1,374	43,045	24,675	247	69,341	7,297	1,250	8,547
55492	Northern Neck Planning District Commission	2,324	0	1,123	2,724	6,171	155	4,863	2,788	0	7,806	824	637	1,461
55493	Planning Dis One Behavioral Health Svcs	1,939	0	937	1,808	4,684	130	4,057	2,326	206	6,719	688	321	1,009
55494	Rockbridge Area Social Service Dept	6,839	0	3,306	7,271	17,416	457	14,311	8,204	3,668	26,640	2,426	909	3,335
55495	Dinwiddie Co Water Authority	3,267	0	1,579	616	5,462	218	6,836	3,919	4,447	15,420	1,159	(981)	178
55496	Rappahannock Rapidan Community Services Board	74,282	0	35,906	34,193	144,381	4,962	155,450	89,111	23,661	273,184	26,352	(2,478)	23,874
55498	Valley Community Services Bd	54,762	0	26,470	1,583	82,815	3,658	114,600	65,694	159,677	343,629	19,427	(33,660)	(14,233)
55499	Eastern Shore Public Library	1,700	0	822	1,342	3,864	114	3,557	2,039	414	6,124	603	218	821
55500	Alexandria City School Board	49,437	0	23,896	3,816	77,149	3,303	103,457	59,306	62,663	228,729	17,538	(16,600)	938
55501	Albemarle County Schools	61,163	0	29,564	123,514	214,241	4,086	127,995	73,372	32,138	237,591	21,698	25,204	46,902
55502	Alleghany County School Board	12,031	0	5,815	0	17,846	804	25,177	14,432	7,983	48,396	4,268	(2,404)	1,864
55503	Charlottesville Public Schools	13,558	0	6,553	1,668	21,779	906	28,372	16,264	10,009	55,551	4,810	(3,223)	1,587
55504	Amherst County School Board	17,820	0	8,614	7,580	34,014	1,190	37,292	21,378	9,733	69,593	6,322	(981)	5,341
55505	Appomattox County School Board	4,807	0	2,324	4,138	11,269	321	10,059	5,767	3,668	19,815	1,705	(194)	1,511
55506	Arlington Public Schools	158,949	0	76,831	118,335	354,115	10,619	332,630	190,679	14,284	548,212	56,389	42,745	99,134

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55507	Augusta County School Board	18,179	0	8,787	3,125	30,091	1,214	38,043	21,808	7,072	68,137	6,449	(2,804)	3,645
55508	Bath County School Board	4,063	0	1,964	0	6,027	271	8,503	4,874	5,689	19,337	1,442	(1,825)	(383)
55509	Bedford County School Board	33,317	0	16,104	0	49,421	2,226	69,722	39,968	44,714	156,630	11,819	(12,598)	(779)
55510	Bland County School Board	1,447	0	700	0	2,147	97	3,029	1,736	13,159	18,021	513	(3,467)	(2,954)
55511	Botetourt County Schools	17,966	0	8,684	9,137	35,787	1,200	37,598	21,553	9,877	70,228	6,374	1,094	7,468
55512	Norfolk Public Schools	112,313	0	54,288	6,404	173,005	7,503	235,036	134,734	88,838	466,111	39,844	(17,979)	21,865
55513	Petersburg City Schools	17,063	0	8,248	11,522	36,833	1,140	35,708	20,470	9,414	66,732	6,053	(1,646)	4,407
55514	Buckingham County School Board	5,630	0	2,721	0	8,351	376	11,782	6,754	2,558	21,470	1,997	(588)	1,409
55515	Radford City School Board	2,271	0	1,098	0	3,369	152	4,752	2,724	1,422	9,050	806	(321)	485
55516	Caroline County School Board	9,694	0	4,686	13,572	27,952	648	20,286	11,629	12,801	45,364	3,439	(278)	3,161
55517	Carroll County School Board	13,000	0	6,284	0	19,284	868	27,205	15,595	22,708	66,376	4,612	(10,418)	(5,806)
55518	Charles City Co School Bd	1,979	0	956	1,978	4,913	132	4,141	2,374	370	7,017	702	499	1,201
55519	Charlottesville County School Board	3,758	0	1,816	1,348	6,922	251	7,864	4,508	6,684	19,307	1,333	(1,088)	245
55520	Chesterfield Co School Bd	132,710	0	64,147	181,523	378,380	8,866	277,720	159,202	201,279	647,067	47,080	(34,506)	12,574
55521	Clarke County School Board	4,010	0	1,938	0	5,948	268	8,392	4,811	5,006	18,477	1,423	(1,267)	156
55522	Winchester Public Schools	15,842	0	7,657	3,987	27,486	1,058	33,152	19,004	3,578	56,792	5,620	766	6,386
55523	Culpeper County School Board	29,678	0	14,346	6,987	51,011	1,983	62,108	35,603	19,823	119,517	10,529	(4)	10,525
55524	Cumberland County School Board	4,170	0	2,015	412	6,597	279	8,726	5,002	5,558	19,565	1,479	(1,142)	337
55525	Dickenson County School Board	8,472	0	4,095	417	12,984	566	17,729	10,163	8,722	37,180	3,006	(2,906)	100
55526	Dinwiddie County School Board	12,615	0	6,098	6,169	24,882	843	26,399	15,133	13,912	56,287	4,475	(3,202)	1,273
55528	Essex County Public Schools	3,811	0	1,842	616	6,269	255	7,975	4,572	5,209	18,011	1,352	(1,289)	63
55530	Covington City School Board	2,536	0	1,226	1,272	5,034	169	5,308	3,043	2,093	10,613	900	(46)	854
55531	Floyd County School Board	10,796	0	5,218	739	16,753	721	22,592	12,951	2,579	38,843	3,830	(601)	3,229
55532	Fluvanna County Public Schools	13,120	0	6,342	0	19,462	876	27,455	15,739	27,658	71,728	4,654	(7,592)	(2,938)
55533	Chesapeake Public Schools	137,915	0	66,664	0	204,579	9,214	288,613	165,446	129,615	592,888	48,927	(39,365)	9,562
55534	Va Beach City School Board	299,094	0	144,572	0	443,666	19,981	625,912	358,801	167,253	1,171,947	106,107	(46,257)	59,850
55535	Giles County Schools	3,970	0	1,919	11,809	17,698	265	8,309	4,763	1,847	15,184	1,409	2,437	3,846
55536	Gloucester County School Board	23,305	0	11,265	23,602	58,172	1,557	48,769	27,957	25,467	103,750	8,268	(6,055)	2,213
55537	Goochland County School Board	5,736	0	2,773	4,089	12,598	383	12,005	6,882	3,209	22,479	2,035	(798)	1,237
55538	Grayson County School Board	5,803	0	2,805	1,847	10,455	388	12,144	6,961	12,226	31,719	2,059	(3,483)	(1,424)
55539	Greene County Public Schools	10,530	0	5,090	0	15,620	703	22,036	12,632	16,321	51,692	3,736	(4,302)	(566)
55540	Greensville County Public Schools	6,294	0	3,042	3,025	12,361	420	13,172	7,551	3,078	24,221	2,233	172	2,405
55541	Halifax County School Board	9,548	0	4,615	0	14,163	638	19,980	11,453	24,321	56,392	3,387	(8,563)	(5,176)
55542	Hanover County Public Schools	32,719	0	15,815	0	48,534	2,186	68,471	39,251	49,736	159,644	11,607	(19,414)	(7,807)
55543	Henrico Co School Board	3,917	0	1,893	1,960	7,770	262	8,198	4,699	11,364	24,523	1,390	(2,321)	(931)
55544	Henry County Public Schools	24,115	0	11,656	5,236	41,007	1,611	50,464	28,928	7,197	88,200	8,555	787	9,342
55545	Highland County School Board	1,487	0	719	0	2,206	99	3,112	1,784	1,564	6,559	528	(345)	183
55546	Isle Of Wight County Schools	9,680	0	4,679	21,670	36,029	647	20,258	11,613	42,426	74,944	3,434	(3,626)	(192)
55548	King George Co School Board	17,395	0	8,408	9,176	34,979	1,162	36,403	20,868	7,901	66,334	6,171	3,333	9,504
55549	King And Queen County School Board	4,648	0	2,247	1,847	8,742	310	9,726	5,575	4,466	20,077	1,649	(872)	777
55550	King William Co School Board	8,339	0	4,031	21,425	33,795	557	17,451	10,004	26,298	54,310	2,958	(3,039)	(81)
55551	Lancaster County Public Schools	5,232	0	2,529	251	8,012	350	10,949	6,276	6,595	24,170	1,856	(1,303)	553
55552	Lee County School Board	13,199	0	6,380	3,558	23,137	882	27,622	15,834	8,996	53,334	4,683	(569)	4,114
55553	Loudoun County School Board	447,540	0	216,326	389,259	1,053,125	29,898	936,561	536,879	12,708	1,516,046	158,769	106,764	265,533
55554	Louisa County Public Schools	23,822	0	11,515	493	35,830	1,591	49,853	28,578	22,726	102,748	8,451	(6,603)	1,848
55555	Lunenburg County School Board	4,355	0	2,105	206	6,666	291	9,115	5,225	1,200	15,831	1,545	(249)	1,296
55556	Madison County School Board	5,258	0	2,542	1,326	9,126	351	11,004	6,308	4,628	22,291	1,865	(578)	1,287
55557	Mathews County School Board	5,604	0	2,709	3,184	11,497	374	11,727	6,722	3,816	22,639	1,988	19	2,007
55558	Mecklenburg Co School Board	8,379	0	4,050	18,014	30,443	560	17,535	10,052	8,865	37,012	2,973	5,231	8,204
55559	Middlesex County School Board	3,001	0	1,451	751	5,203	200	6,280	3,600	2,697	12,777	1,065	(363)	702
55560	Montgomery County School Board	31,737	0	15,340	17,607	64,684	2,120	66,415	38,072	60,057	166,664	11,259	(20,255)	(8,996)
55562	Nelson County Public Schools	9,322	0	4,506	0	13,828	623	19,508	11,183	17,270	48,584	3,307	(3,787)	(480)
55563	New Kent County School Board	9,096	0	4,397	4,748	18,241	608	19,035	10,912	2,475	33,030	3,227	552	3,779
55565	Northampton County Schools	5,883	0	2,843	251	8,977	393	12,310	7,057	8,769	28,529	2,087	(1,861)	226
55566	Northumberland Co School Bd	2,974	0	1,438	0	4,412	199	6,225	3,568	18,202	28,194	1,055	(3,895)	(2,840)
55567	Nottoway County School Board	5,869	0	2,837	0	8,706	392	12,283	7,041	6,545	26,261	2,082	(2,108)	(26)
55568	Orange County Public Schools	19,268	0	9,313	0	28,581	1,287	40,321	23,114	23,918	88,640	6,835	(6,025)	810
55569	Page County Public Schools	11,114	0	5,372	0	16,486	743	23,259	13,333	16,805	54,140	3,943	(4,931)	(988)
55570	Patrick County School Board	11,247	0	5,437	0	16,684	751	23,537	13,492	8,773	46,553	3,990	(2,222)	1,768
55571	Pittsylvania Co School Bd	17,674	0	8,543	0	26,217	1,181	36,987	21,202	19,670	79,040	6,270	(5,294)	976

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55572	Powhatan County School Board	11,672	0	5,642	6,403	23,717	780	24,426	14,002	10,103	49,311	4,141	(2,238)	1,903
55573	Prince Edward Co School Bd	4,130	0	1,996	2,333	8,459	276	8,642	4,954	18,222	1,465	(511)	954	
55574	Prince George Co School Bd	30,953	0	14,962	38,917	84,832	2,068	64,775	37,132	18,088	122,063	10,981	4,000	14,981
55576	Prince William Co School Bd	389,816	0	188,424	17,270	595,510	26,042	815,764	467,633	137,545	1,446,984	138,291	(20,844)	117,447
55577	Pulaski County School Board	14,819	0	7,163	0	21,982	990	31,012	17,778	12,727	62,507	5,257	(4,691)	566
55578	Rappahannock Co School Board	4,674	0	2,259	374	7,307	312	9,782	5,607	412	16,113	1,658	2	1,660
55579	Richmond County School Board	558	0	270	1,323	2,151	37	1,167	669	517	2,390	198	201	399
55580	Roanoke County School Board	18,883	0	9,127	0	28,010	1,261	39,515	22,652	24,942	88,370	6,699	(7,166)	(467)
55581	Rockbridge Co School Bd	7,821	0	3,781	0	11,602	523	16,368	9,383	16,617	42,891	2,775	(5,667)	(2,892)
55582	Rockingham Co School Bd	52,571	0	25,411	0	77,982	3,512	110,015	63,066	42,721	219,314	18,650	(12,370)	6,280
55583	Russell County School Board	16,240	0	7,850	0	24,090	1,085	33,986	19,482	21,816	76,369	5,761	(6,345)	(584)
55584	Scott County School Board	15,935	0	7,702	7,106	30,743	1,065	33,346	19,116	3,481	57,008	5,653	147	5,800
55585	Shenandoah County School Board	23,132	0	11,181	0	34,313	1,545	48,408	27,750	26,723	104,426	8,206	(8,886)	(680)
55586	Smyth County School Board	13,412	0	6,483	0	19,895	896	28,067	16,089	18,650	63,702	4,758	(5,955)	(1,197)
55587	Southampton Co School Bd	5,046	0	2,439	2,025	9,510	337	10,560	6,053	10,108	27,058	1,790	(2,079)	(289)
55588	Spotsylvania Co School Bd	63,473	0	30,681	9,999	104,153	4,240	132,830	76,144	36,062	249,276	22,518	(7,067)	15,451
55589	Stafford County School Board	61,309	0	29,635	19,916	110,860	4,096	128,300	73,547	19,676	225,619	21,750	658	22,408
55590	Surry County Schools	6,281	0	3,036	928	10,245	420	13,144	7,535	4,493	25,592	2,228	(796)	1,432
55591	Sussex County School Board	5,776	0	2,792	0	8,568	386	12,088	6,929	7,419	26,822	2,049	(3,137)	(1,088)
55592	Tazewell County Schools	22,176	0	10,719	0	32,895	1,481	46,407	26,603	42,419	116,910	7,867	(13,795)	(5,928)
55593	Warren County School Board	9,521	0	4,602	0	14,123	636	19,924	11,422	35,447	67,429	3,378	(9,013)	(5,635)
55595	Washington County School Board	18,166	0	8,781	1,661	28,608	1,214	38,015	21,792	8,878	69,899	6,444	(2,787)	3,657
55596	Westmoreland Co School Bd	4,661	0	2,253	123	7,037	311	9,754	5,591	3,281	18,937	1,654	(1,108)	546
55597	Wise County School Board	10,490	0	5,071	2,322	17,883	701	21,953	12,584	8,488	43,726	3,722	(3,311)	411
55598	Wythe County School Board	9,362	0	4,525	2,419	16,306	625	19,591	11,230	2,340	33,786	3,321	699	4,020
55599	York County School Board	41,218	0	19,923	0	61,141	2,754	86,256	49,446	42,708	181,164	14,622	(12,771)	1,851
55600	Accomack County School Board	17,714	0	8,562	0	26,276	1,183	37,070	21,250	26,734	86,237	6,284	(6,631)	(347)
55601	Bristol City School Bd	7,662	0	3,704	26,287	37,653	512	16,034	9,191	0	25,737	2,718	9,213	11,931
55602	Buena Vista City Schools	2,337	0	1,130	412	3,879	156	4,891	2,804	2,524	10,375	829	(550)	279
55603	Amelia County School Board	4,488	0	2,169	0	6,657	300	9,393	5,384	14,689	29,766	1,592	(3,709)	(2,117)
55605	Danville City Schools	16,107	0	7,786	22,329	46,222	1,076	33,708	19,323	1,303	55,410	5,714	5,520	11,234
55606	Franklin City Public Schools	3,492	0	1,688	5,088	10,268	233	7,308	4,190	0	11,731	1,239	1,136	2,375
55608	Harrisonburg City School Bd	15,749	0	7,612	12,047	35,408	1,052	32,957	18,893	2,717	55,619	5,587	3,098	8,685
55609	Hopewell City School Board	15,005	0	7,253	15,491	37,749	1,002	31,401	18,001	8,126	58,530	5,323	2,827	8,150
55610	Lynchburg Public Schools	26,332	0	12,728	12,599	51,659	1,759	55,105	31,589	16,914	105,367	9,342	(3,864)	5,478
55611	Fauquier County School Board	50,154	0	24,243	16,246	90,643	3,351	104,958	60,167	42,216	210,692	17,793	(4,043)	13,750
55612	Brunswick County Public Schools	7,091	0	3,428	2,064	12,583	474	14,839	8,506	9,137	32,956	2,516	(1,985)	531
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	2,213	2,213	0	(929)	(929)
55614	Portsmouth School Board	47,804	0	23,107	0	70,911	3,194	100,039	57,347	65,879	226,459	16,959	(20,232)	(3,273)
55615	Campbell County School Board	22,866	0	11,053	3,929	37,848	1,528	47,852	27,431	0	76,811	8,112	987	9,099
55616	Richmond Public Schools	72,769	0	35,174	54,319	162,262	4,861	152,282	87,295	51,427	295,865	25,815	(6,720)	19,095
55617	Roanoke City School Board	28,749	0	13,896	41,785	84,430	1,921	60,162	34,488	8,772	105,343	10,199	11,673	21,872
55619	Staunton City Schools	7,609	0	3,678	0	11,287	508	15,923	9,128	1,902	27,461	2,699	(467)	2,232
55620	Suffolk City School Board	48,707	0	23,543	29,842	102,092	3,254	101,929	58,430	17,543	181,156	17,279	3,812	21,091
55622	Craig County School Board	1,832	0	886	0	2,718	122	3,835	2,198	2,896	9,051	650	(714)	(64)
55623	Martinsville City Schools	2,457	0	1,187	0	3,644	164	5,141	2,947	7,526	15,778	872	(1,741)	(869)
55624	Appomattox Region Governor'S School	691	0	334	493	1,518	46	1,445	828	373	2,692	245	0	245
55625	Colonial Heights City Schools	8,565	0	4,140	1,998	14,703	572	17,924	10,275	3,068	31,839	3,038	382	3,420
55632	Manassas City Schools	24,101	0	11,650	9,728	45,479	1,610	50,436	28,912	22,091	103,049	8,550	(8,918)	(368)
55633	Franklin County Public Schools	36,012	0	17,407	1,956	55,375	2,406	75,363	43,201	22,539	143,509	12,776	(3,468)	9,308
55634	Frederick County School Board	63,301	0	30,597	13,002	106,900	4,229	132,469	75,937	3,915	216,550	22,457	3,024	25,481
55635	City Of Salem Schools	8,153	0	3,941	653	12,747	545	17,062	9,781	5,746	33,134	2,892	(1,092)	1,800
55636	Manassas Park City Schools	9,136	0	4,416	2,510	16,062	610	19,119	10,960	3,439	34,128	3,241	(563)	2,678
55637	Newport News Public Schools	77,363	0	37,395	136,182	250,940	5,168	161,897	92,807	2,217	262,089	27,445	55,185	82,630
55638	Town Of West Point School Bd	2,191	0	1,059	20,116	23,366	146	4,585	2,628	0	7,359	777	4,069	4,846
55708	Waynesboro Public Schools	5,989	0	2,895	1,993	10,877	400	12,533	7,184	0	20,117	2,125	744	2,869
55710	Valley Vo-Tech Center	518	0	250	1,072	1,840	35	1,084	621	517	2,257	184	126	310
55711	New Horizons Technical Ctr	2,311	0	1,117	2,893	6,321	154	4,835	2,772	0	7,761	820	1,076	1,896
55713	Galax City Schools	3,838	0	1,855	3,862	9,555	256	8,031	4,604	928	13,819	1,361	570	1,931
55714	Norton City Schools	2,032	0	982	4,430	7,444	136	4,252	2,437	0	6,825	721	989	1,710

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55802	Williamsburg-James City Co Sch	36,318	0	17,555	14,170	68,043	2,426	76,002	43,568	39,971	161,967	12,884	(6,163)	6,721
55803	Poquoson City Public Schools	3,320	0	1,605	517	5,442	222	6,947	3,982	3,822	14,973	1,178	(669)	509
55806	Fredericksburg City Schools	9,720	0	4,698	7,946	22,364	649	20,341	11,661	2,268	34,919	3,448	1,358	4,806
55807	Hampton City Schools	25,549	0	12,349	8,404	46,302	1,707	53,465	30,649	37,174	122,995	9,064	(7,973)	1,091
55813	Buchanan County School Board	12,907	0	6,239	104	19,250	862	27,011	15,484	21,084	64,441	4,579	(8,070)	(3,491)
55814	Jackson River Technical Ctr	398	0	193	0	591	27	834	478	684	2,023	141	(173)	(32)
55815	Northern Neck Reg Voc Ctr	239	0	116	0	355	16	500	287	104	907	85	(24)	61
55856	Blue Ridge Resource Authority	2,576	0	1,245	23,887	27,708	172	5,391	3,090	0	8,653	914	4,787	5,701
55858	Peumansend Creek Regional Jail Authority	29,253	0	14,140	242,885	286,278	1,954	61,218	35,093	28,442	126,707	10,378	53,947	64,325
55859	Williamsburg Area Transit Authority	13,332	0	6,444	93,984	113,760	891	27,900	15,993	0	44,784	4,730	24,810	29,540
55860	Middle Peninsula Juvenile Detention Commission	14,806	0	7,157	106,235	128,198	989	30,984	17,762	3,201	52,936	5,253	27,563	32,816
55862	Crater Criminal Justice Training Academy	1,886	0	911	10,016	12,813	126	3,946	2,262	2,374	8,708	669	3,723	4,392
55863	Central Shenandoah Criminal Justice Training Academy	2,696	0	1,303	11,360	15,359	180	5,641	3,234	370	9,425	956	5,696	6,652
55864	New River Valley Emergency Communications Regional Authority	12,442	0	6,014	47,391	65,847	831	26,038	14,926	417	42,212	4,414	25,203	29,617
55865	Maury Service Authority	6,122	0	2,959	28,011	37,092	409	12,811	7,344	4,679	25,243	2,172	12,524	14,696
55866	Hampton Roads Transportation Accountability Commission	2,244	0	1,085	7,524	10,853	150	4,696	2,692	84	7,622	796	3,375	4,171
55867	Pamunkey Regional Library	9,202	0	4,448	17,580	31,230	615	19,258	11,039	2,835	33,747	3,265	4,053	7,318
55868	Northern Virginia Transportation Authority	8,777	0	4,243	19,520	32,540	586	18,368	10,530	493	29,977	3,114	7,271	10,385
55869	Rsw Regional Jail Authority	30,966	0	14,968	14,680	60,614	2,069	64,803	37,148	37,594	141,614	10,986	(8,107)	2,879
55870	Bedford Regional Water Authority	23,477	0	11,348	33,674	68,499	1,568	49,130	28,164	0	78,862	8,329	10,062	18,391
55871	Portsmouth Redevelopment And Housing Authority	18,989	0	9,179	0	28,168	1,269	39,738	22,779	50,152	113,938	6,736	(15,866)	(9,130)
55872	Southwest Regional Recreation Authority	3,904	0	1,887	14,583	20,374	261	8,170	4,683	206	13,320	1,385	4,850	6,235
55873	Roanoke Redevelopment And Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55874	Meherrin River Regional Jail Authority	29,957	0	14,480	25,173	69,610	2,001	62,691	35,937	88,642	189,271	10,628	(17,362)	(6,734)
55875	Woodway Water Authority	1,487	0	719	370	2,576	99	3,112	1,784	373	5,368	528	(25)	503
55876	Bvu Authority	23,769	0	11,489	0	35,258	1,588	49,742	28,514	209,221	289,065	8,432	(65,186)	(56,754)
55877	Washington Metropolitan Area Transit Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55878	Mount Rogers Community Services Board	158,404	0	76,567	101,875	336,846	10,582	331,491	190,026	75,478	607,577	56,195	25,976	82,171
55879	Lonesome Pine Soil And Water Conservation District	332	0	160	311	803	22	695	398	0	1,115	118	74	192
55880	Big Sandy Soil And Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55881	Central Virginia Planning District Commission	10,650	0	5,148	7,411	23,209	711	22,287	12,776	19,189	54,963	3,778	(2,925)	853
55882	Middle Peninsula Planning Commission	1,726	0	834	3,811	6,371	115	3,613	2,071	3,784	9,583	612	(796)	(184)
55883	Western Virginia Regional Jail Authority	55,559	0	26,855	5,774	88,188	3,712	116,268	66,650	16,978	203,608	19,710	(2,346)	17,364
55884	Halifax Service Authority	8,193	0	3,960	1,001	13,154	547	17,146	9,829	3,367	30,889	2,907	(723)	2,184
55886	Russell County Psa	4,980	0	2,407	15,162	22,549	333	10,421	5,974	0	16,728	1,767	3,279	5,046
55887	Piedmont Community Services	84,799	0	40,989	91,886	217,674	5,665	177,458	101,727	1,956	286,806	30,083	25,482	55,565
55888	Blue Ridge Behavioral Healthcare	93,749	0	45,315	13,015	152,079	6,263	196,188	112,464	29,211	344,126	33,258	(1,256)	32,002
55889	Skyline Soil And Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55890	Middle River Regional Jail Authority	48,402	0	23,396	21,169	92,967	3,234	101,290	58,064	6,526	169,114	17,171	8,648	25,819
55891	Tidewater Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	1,952	0	944	12,493	15,389	130	4,085	2,342	0	6,557	692	3,673	4,365
55893	Eastern Shore Soil & Water Conservation District	1,102	0	533	2,164	3,799	74	2,306	1,322	2,167	5,869	391	(162)	229
55894	Town Of Boykins	0	0	0	0	0	0	0	0	0	0	0	0	0
55895	Town Of Gordonsville	4,515	0	2,182	751	7,448	302	9,448	5,416	3,510	18,676	1,602	(1,187)	415
55896	Virginia Resources Authority	9,640	0	4,660	5,084	19,384	644	20,175	11,565	5,214	37,598	3,420	(217)	3,203
55897	Prince William County Service Authority	165,296	0	79,899	97,157	342,352	11,043	345,913	198,293	93,207	648,456	58,640	18,842	77,482
55898	Western Virginia Water Authority	73,366	0	35,463	35,152	143,981	4,901	153,532	88,012	4,127	250,572	26,027	12,090	38,117
55899	Shenandoah Valley Regional Airport Commission	4,595	0	2,221	417	7,233	307	9,615	5,512	310	15,744	1,630	52	1,682
55900	Alleghany Highlands Comm Svcs	19,892	0	9,615	4,309	33,816	1,329	41,627	23,863	12,670	79,489	7,057	(3,009)	4,048
55901	Brunswick Industrial Development Authority	1,022	0	494	3,159	4,675	68	2,140	1,227	1,573	5,008	363	289	652
55902	Northern Neck Essex Co Home	0	0	0	0	0	0	0	0	0	0	0	0	0
55904	Appalachian Juvenile Commission	11,924	0	5,764	2,333	20,021	797	24,954	14,305	19,075	59,131	4,230	(4,108)	122
55905	Goochland Powhatan Comm Svcs	16,851	0	8,145	7,812	32,808	1,126	35,264	20,215	2,832	59,437	5,978	1,638	7,616
55906	Suffolk Redev & Housing Auth	6,971	0	3,370	2,213	12,554	466	14,589	8,363	15,155	38,573	2,473	(3,984)	(1,511)
55908	Lee Co Red/ Housing Auth	2,138	0	1,033	1,478	4,649	143	4,474	2,565	1,353	8,535	758	(104)	654
55909	Henry County Public Service Authority	15,988	0	7,728	1,416	25,132	1,068	33,458	19,179	4,707	58,412	5,672	(558)	5,114
55910	Southside Planning Dist Comm	3,134	0	1,515	2,931	7,580	209	6,558	3,759	5,263	15,789	1,112	(549)	563
55911	Economic Development Authority Of Henrico Co, Va	5,232	0	2,529	1,922	9,683	350	10,949	6,276	1,740	19,315	1,856	597	2,453
55912	Augusta County Public Service Auth	36,530	0	17,658	4,781	58,969	2,440	76,447	43,823	10,269	132,979	12,959	(104)	12,855
55914	Rappahannock Juvenile Center	23,636	0	11,425	11,848	46,909	1,579	49,464	28,355	14,652	94,050	8,385	963	9,348

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55915	Cumberland Plateau Reg Housing	3,413	0	1,650	862	5,925	228	7,142	4,094	3,454	14,918	1,211	(686)	525
55917	Bedford County Public Service Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55918	Amherst County Service Auth	7,476	0	3,614	9,169	20,259	499	15,645	8,968	4,689	29,801	2,652	1,144	3,796
55919	Pepper'S Ferry Reg Wastewater	8,206	0	3,967	9,244	21,417	548	17,173	9,845	5,495	33,061	2,911	(521)	2,390
55920	Rappahannock Regional Jail	94,187	0	45,527	15,995	155,709	6,292	197,105	112,989	72,819	389,205	33,414	(25,373)	8,041
55921	Thomas Jefferson Planning District Commission	4,528	0	2,189	12,013	18,730	303	9,476	5,432	6,820	22,031	1,606	1,325	2,931
55922	Piedmont Regional Jail Authority	25,164	0	12,163	10,012	47,339	1,681	52,660	30,187	65,039	149,567	8,927	(11,281)	(2,354)
55923	Nelson County Service Authority	5,949	0	2,876	0	8,825	397	12,449	7,137	3,770	23,753	2,110	(997)	1,113
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	3,453	0	1,669	0	5,122	231	7,225	4,142	4,137	15,735	1,225	(909)	316
55925	Fauquier Co Water & Sanitation Auth	22,919	0	11,078	20,490	54,487	1,531	47,963	27,495	1,326	78,315	8,131	5,526	13,657
55926	Scott County Soil & Water Conservation District	730	0	353	251	1,334	49	1,528	876	1,847	4,300	259	(295)	(36)
55927	New River Resource Authority	7,781	0	3,761	3,525	15,067	520	16,284	9,335	0	26,139	2,761	939	3,700
55928	Scott County Public Service Authority	7,861	0	3,800	15,114	26,775	525	16,451	9,430	167	26,573	2,789	3,168	5,957
55929	Greensville County Water And Sewer Authority	8,167	0	3,947	3,675	15,789	546	17,090	9,797	4,381	31,814	2,897	(572)	2,325
55930	Petersburg Redevelopment And Housing Authority	8,020	0	3,877	1,600	13,497	536	16,784	9,622	3,006	29,948	2,845	(1,049)	1,796
55931	Central Rappahannock Regional Library	29,572	0	14,294	13,318	57,184	1,976	61,885	35,475	21,895	121,231	10,491	(1,410)	9,081
55932	Va Coalfield Economic Dev Auth	2,178	0	1,053	123	3,354	145	4,557	2,612	394	7,708	773	(73)	700
55933	Central Virginia Regional Jail	43,462	0	21,008	38,966	103,436	2,904	90,952	52,138	3,335	149,329	15,419	15,935	31,354
55934	Thomas Jefferson Soil & Water Conservation Dist.	2,802	0	1,354	5,026	9,182	187	5,863	3,361	3,835	13,246	994	(25)	969
55936	Commonwealth Regional Council	0	0	0	0	0	0	0	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	1,832	0	886	1,390	4,108	122	3,835	2,198	537	6,692	650	648	1,298
55938	Colonial Soil & Water Conservation District	1,819	0	879	5,349	8,047	122	3,807	2,182	0	6,111	645	2,035	2,680
55939	Rivanna Solid Waste Authority	5,763	0	2,786	19,670	28,219	385	12,060	6,913	0	19,358	2,044	4,957	7,001
55940	Monacan Soil And Water Conservation District	1,341	0	648	2,587	4,576	90	2,807	1,609	0	4,506	476	518	994
55941	Robert E. Lee Soil And Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55942	Tri-County/City Soil And Water Conservation Dist.	1,169	0	565	351	2,085	78	2,445	1,402	333	4,258	415	(27)	388
55944	Central Virginia Waste Management Authority	3,745	0	1,810	1,195	6,750	250	7,836	4,492	722	13,300	1,328	102	1,430
55945	Lonesome Pine Regional Library	4,727	0	2,285	370	7,382	316	9,893	5,671	8,784	24,664	1,677	(2,973)	(1,296)
55946	Virginia Peninsulas Public Service Authority	9,587	0	4,634	0	14,221	640	20,063	11,501	10,470	42,674	3,401	(2,456)	945
55947	Tidewater Youth Services Commission	13,478	0	6,515	1,628	21,621	900	28,205	16,169	25,971	71,245	4,781	(6,329)	(1,548)
55948	Virginia Highlands Airport Authority	1,620	0	783	835	3,238	108	3,390	1,943	1,704	7,145	575	(95)	480
55949	Western Tidewater Regional Jail	44,763	0	21,637	4,959	71,359	2,990	93,676	53,699	48,061	198,426	15,880	(9,960)	5,920
55950	Scott County Redevelopment And Housing Authority	1,872	0	905	616	3,393	125	3,918	2,246	2,128	8,417	664	(1,151)	(487)
55951	Handley Regional Library	4,900	0	2,368	4,928	12,196	327	10,254	5,878	0	16,459	1,738	1,131	2,869
55952	Northern Neck Regional Jail	25,814	0	12,478	20,199	58,491	1,725	54,021	30,967	978	87,691	9,158	3,808	12,966
55953	Montgomery Regional Solid Waste Authority	3,731	0	1,804	1,084	6,619	249	7,809	4,476	10,742	23,276	1,324	(1,891)	(567)
55954	Potomac And Rappahannock Transportation Commission	57,020	0	27,561	13,686	98,267	3,809	119,325	68,402	39,245	230,781	20,228	219	20,447
55955	Giles County Public Service Authority	3,466	0	1,675	4,089	9,230	232	7,253	4,158	2,934	14,577	1,230	(1,042)	188
55956	South Central Wastewater Authority	11,261	0	5,443	2,213	18,917	752	23,565	13,508	6,483	44,308	3,995	(756)	3,239
55957	Wise County Redevelopment And Housing Authority	4,063	0	1,964	0	6,027	271	8,503	4,874	3,680	17,328	1,442	(918)	524
55958	Prince William Soil & Water Conservation District	1,408	0	680	747	2,835	94	2,946	1,689	0	4,729	499	199	698
55959	Hampton Roads Regional Jail	64,921	0	31,381	0	96,302	4,337	135,859	77,880	176,818	394,894	23,031	(43,064)	(20,033)
55960	Castlewood Water And Sewage Authority	0	0	0	653	653	0	0	0	18,676	18,676	0	(4,405)	(4,405)
55961	Pamunkey Regional Jail	36,969	0	17,869	7,328	62,166	2,470	77,364	44,348	39,783	163,965	13,115	(9,957)	3,158
55962	Charlottesville-Albemarle Airport Authority	15,828	0	7,651	27,692	51,171	1,057	33,124	18,988	5,664	58,833	5,615	6,775	12,390
55963	Virginia Peninsula Regional Jail	27,833	0	13,453	0	41,286	1,859	58,245	33,389	67,714	161,207	9,874	(17,140)	(7,266)
55964	Virginia Biotechnology Research Partnership Authority	5,046	0	2,439	9,715	17,200	337	10,560	6,053	0	16,950	1,790	2,604	4,394
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	148,677	148,677	0	(68,441)	(68,441)
55966	Blue Ridge Regional Jail Authority	92,820	0	44,866	0	137,686	6,201	194,243	111,349	104,255	416,048	32,929	(34,278)	(1,349)
55967	Massanutten Regional Library	5,285	0	2,555	4,801	12,641	353	11,060	6,340	826	18,579	1,875	1,729	3,604
55968	Albemarle-Charlottesville Regional Jail	49,079	0	23,723	2,606	75,408	3,279	102,707	58,876	42,416	207,278	17,411	(7,704)	9,707
55969	Culpeper Soil And Water Conservation District	3,506	0	1,695	4,994	10,195	234	7,336	4,205	1,416	13,191	1,244	1,539	2,783
55970	New River Valley Regional Jail	54,059	0	26,130	0	80,189	3,611	113,128	64,850	56,777	238,366	19,178	(17,936)	1,242
55971	Sussex Service Authority	6,108	0	2,953	619	9,680	408	12,783	7,328	2,973	23,492	2,167	(575)	1,592
55972	Big Walker Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55974	Peaks Of Otter Soil & Water Conservation District	279	0	135	123	537	19	584	335	1,326	2,264	99	(533)	(434)
55975	New River Soil & Water Conservation District	797	0	385	1,434	2,616	53	1,667	956	0	2,676	283	398	681
55977	Southside Regional Jail	12,801	0	6,188	4,977	23,966	855	26,788	15,356	7,964	50,963	4,541	(2,003)	2,538
55978	Evergreen Soil And Water Conservation District	677	0	327	0	1,004	45	1,417	812	1,068	3,342	240	(222)	18

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55979	Roanoke Higher Education Authority	6,161	0	2,978	1,943	11,082	412	12,894	7,391	722	21,419	2,186	301	2,487
55981	John Marshall Soil & Water Conservation District	1,740	0	841	1,652	4,233	116	3,640	2,087	3,422	9,265	617	(378)	239
55982	Daniel Boone Soil And Water Conservation District	797	0	385	206	1,388	53	1,667	956	1,724	4,400	283	(296)	(13)
55983	Southside Behavioral Health	48,468	0	23,428	11,192	83,088	3,238	101,429	58,143	12,641	175,451	17,195	(365)	16,830
55984	Northern Shenandoah Valley Regional Commission	4,170	0	2,015	4,713	10,898	279	8,726	5,002	0	14,007	1,479	1,159	2,638
55985	Tazewell Soil And Water Conservation District	744	0	359	0	1,103	50	1,556	892	477	2,975	264	(123)	141
55987	Richmond Regional Planning District Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55988	Henricopolis Soil And Water Conservation District	876	0	424	206	1,506	59	1,834	1,051	167	3,111	311	(1)	310
55989	Piedmont Regional Juvenile Detention Center	3,997	0	1,932	1,577	7,506	267	8,364	4,795	3,648	17,074	1,418	(199)	1,219
55990	Roanoke River Service Authority	2,470	0	1,194	4,873	8,537	165	5,169	2,963	1,600	9,897	876	853	1,729
55991	Lee County Public Service Authority	4,794	0	2,317	5,447	12,558	320	10,032	5,751	0	16,103	1,701	1,417	3,118
55992	Blue Ridge Juvenile Detention Center	12,110	0	5,854	4,634	22,598	809	25,343	14,528	15,321	56,001	4,296	(1,421)	2,875
55993	Ferrum Water And Sewage Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55994	Wise County Public Service Authority	6,493	0	3,139	1,023	10,655	434	13,589	7,790	4,127	25,940	2,304	(453)	1,851
55995	Holston River Soil And Water Conservation District	1,222	0	591	9,059	10,872	82	2,557	1,466	0	4,105	433	2,271	2,704
55996	New River Valley Community Services	0	0	0	0	0	0	0	0	0	0	0	0	0
55997	Institute For Advanced Learning And Research	0	0	0	0	0	0	0	0	0	0	0	0	0
55998	Southwest Va Regional Jail	101,624	0	49,122	0	150,746	6,789	212,667	121,910	53,850	395,216	36,052	(21,188)	14,864
55999	Clinch Valley Soil & Water Conservation District	890	0	430	2,453	3,773	59	1,862	1,067	251	3,239	316	488	804
59212	City Of Norfolk Local Plan	1,247,223	0	602,867	3,325	1,853,415	83,322	2,610,050	1,496,198	850,020	5,039,590	442,464	(246,010)	196,454
59214	City Of Portsmouth Local Plan	9,733	0	4,705	0	14,438	650	20,369	11,676	101,494	134,189	3,453	(37,851)	(34,398)
59216	City Of Richmond Local Plan	1,243,000	0	600,826	102,293	1,946,119	83,040	2,601,213	1,491,133	502,220	4,677,606	440,966	(207,568)	233,398
59217	City Of Roanoke Local Plan	473,686	0	228,964	0	702,650	31,645	991,277	568,245	326,492	1,917,659	168,045	(94,480)	73,565
59617	Roanoke City School Board Local Plan	8,884	0	4,294	0	13,178	593	18,591	10,657	50,865	80,706	3,152	(20,859)	(17,707)
70156	Department Of State Police	2,682	0	1,297	0	3,979	179	5,613	3,218	14,876	23,886	952	(3,233)	(2,281)
70203	Wilson Workforce And Rehabilitation Center	1,965	0	950	0	2,915	131	4,113	2,358	4,852	11,454	697	(1,156)	(459)
70204	College Of William And Mary	7,821	0	3,781	10,067	21,669	523	16,368	9,383	2,065	28,339	2,775	3,028	5,803
70207	University Of Va - Academic	23,291	0	11,258	42,886	77,435	1,556	48,741	27,941	1,499	79,737	8,263	10,384	18,647
70208	Vpi & Su - Academic	14,939	0	7,221	0	22,160	998	31,262	17,921	12,732	62,913	5,300	(4,295)	1,005
70211	Va Military Institute	3,665	0	1,772	5,060	10,497	245	7,670	4,397	1,326	13,638	1,300	1,140	2,440
70212	Virginia State University	6,918	0	3,344	13,005	23,267	462	14,478	8,299	0	23,239	2,454	3,581	6,035
70213	Norfolk State University	4,435	0	2,144	5,212	11,791	296	9,281	5,321	29,284	44,182	1,573	(3,573)	(2,000)
70214	Longwood University	4,661	0	2,253	737	7,651	311	9,754	5,591	5,316	20,972	1,654	(725)	929
70215	University Of Mary Washington	5,896	0	2,850	6,217	14,963	394	12,338	7,073	5,812	25,617	2,092	1,666	3,758
70216	James Madison University	10,251	0	4,955	3,668	18,874	685	21,453	12,298	8,272	42,708	3,637	(690)	2,947
70217	Radford University	6,613	0	3,196	5,237	15,046	442	13,839	7,933	11,872	34,086	2,346	(1,695)	651
70221	Old Dominion University	14,819	0	7,163	2,281	24,263	990	31,012	17,778	6,790	56,570	5,257	(37)	5,220
70236	Va Commonwealth University - Academic	28,072	0	13,569	29,036	70,677	1,875	58,745	33,675	52,207	146,502	9,959	(2,543)	7,416
70241	Richard Bland College	1,368	0	661	1,840	3,869	91	2,862	1,641	167	4,761	485	797	1,282
70242	Christopher Newport University	6,148	0	2,972	3,096	12,216	411	12,866	7,375	9,402	30,054	2,181	(2,604)	(423)
70246	Uva'S College At Wise	2,510	0	1,213	1,753	5,476	168	5,252	3,011	2,247	10,678	890	(235)	655
70247	George Mason University	19,069	0	9,217	17,462	45,748	1,274	39,905	22,875	17,284	81,338	6,765	87	6,852
70280	Northern Va Community College	17,661	0	8,537	1,238	27,436	1,180	36,959	21,187	24,305	83,631	6,265	(6,458)	(193)
70282	Piedmont Virginia Community College	916	0	443	1,753	3,112	61	1,917	1,099	2,684	5,761	325	(231)	94
70283	J Sargeant Reynolds Community College	3,784	0	1,829	206	5,819	253	7,920	4,540	5,370	18,083	1,343	(1,866)	(523)
70286	Va Western Community College	2,510	0	1,213	1,342	5,065	168	5,252	3,011	2,954	11,385	890	(533)	357
70291	Blue Ridge Community College	279	0	135	1,789	2,203	19	584	335	3,075	4,013	99	(577)	(478)
70292	Central Va Community College	1,288	0	623	0	1,911	86	2,695	1,545	3,433	7,759	457	(716)	(259)
70293	Thomas Nelson Community College	2,257	0	1,091	2,934	6,282	151	4,724	2,708	8,496	16,079	801	(458)	343
70294	Southwest Va Community College	890	0	430	1,168	2,488	59	1,862	1,067	3,132	6,120	316	(360)	(44)
70296	Va Highlands Community College	398	0	193	493	1,084	27	834	478	806	2,145	141	(97)	44
70297	Germanna Community College	863	0	417	493	1,773	58	1,806	1,035	3,244	6,143	306	(683)	(377)
70298	Lord Fairfax Community College	1,222	0	591	3,068	4,881	82	2,557	1,466	2,955	7,060	433	224	657
70299	Mountain Empire Comm College	544	0	263	123	930	36	1,139	653	1,528	3,356	193	(342)	(149)
70402	Marine Resources Commission	24,473	0	11,829	20,009	56,311	1,635	51,214	29,358	10,756	92,963	8,682	(948)	7,734
70403	Department Of Wildlife Resources	53,116	0	25,674	38,784	117,574	3,548	111,155	63,719	88,369	266,791	18,843	(2,752)	16,091
70701	Department Of Corrections	0	0	0	653	653	0	0	0	0	0	0	449	449
70716	Correctional Center For Women	52,717	0	25,482	96,683	174,882	3,522	110,321	63,241	23,336	200,420	18,702	12,213	30,915
70718	Bland Correctional Center	45,467	0	21,977	0	67,444	3,037	95,148	54,543	20,753	173,481	16,130	(7,072)	9,058
70733	Sussex I Correctional Center	56,090	0	27,112	0	83,202	3,747	117,379	67,287	183,276	371,689	19,899	(44,820)	(24,921)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN**



		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70734	Sussex Ii Correctional Center	57,657	0	27,870	50,622	136,149	3,852	120,658	69,167	133,807	327,484	20,454	(30,717)	(10,263)
70735	Wallen Ridge Correctional Center	83,445	0	40,334	0	123,779	5,575	174,624	100,102	40,589	320,890	29,603	(12,690)	16,913
70737	St Brides Correctional Center	43,249	0	20,905	8,404	72,558	2,889	90,508	51,883	51,235	196,515	15,343	(8,837)	6,506
70741	Red Onion Correctional Center	84,799	0	40,989	0	125,788	5,665	177,458	101,727	34,630	319,480	30,083	(11,268)	18,815
70743	Fluvanna Women'S Correctional Center	51,456	0	24,872	0	76,328	3,438	107,681	61,728	70,777	243,624	18,254	(27,361)	(9,107)
70745	Nottoway Correctional Center	71,414	0	34,519	15,614	121,547	4,771	149,447	85,670	64,460	304,348	25,335	(13,120)	12,215
70747	Marion Correctional Treatment Center	39,970	0	19,320	17,234	76,524	2,670	83,644	47,948	25,015	159,277	14,180	(2,593)	11,587
70749	Buckingham Correctional Center	60,791	0	29,384	34,728	124,903	4,061	127,216	72,926	143,810	348,013	21,566	(30,713)	(9,147)
70752	State Farm Correctional Complex	103,416	0	49,988	70,963	224,367	6,909	216,418	124,061	237,919	585,307	36,688	(28,891)	7,797
70753	Deerfield Correctional Center	63,314	0	30,604	0	93,918	4,230	132,496	75,953	186,414	399,093	22,461	(43,987)	(21,526)
70754	Augusta Correctional Center	61,043	0	29,506	99,673	190,222	4,078	127,744	73,229	86,736	291,787	21,656	2,527	24,183
70756	Department Of Corrections-Division Of Institutions	14,846	0	7,176	106,876	128,898	992	31,068	17,809	2,220	52,089	5,267	20,825	26,092
70757	Western Regional Field Units	27,793	0	13,434	3,817	45,044	1,857	58,162	33,341	22,297	115,657	9,860	(7,032)	2,828
70761	Eastern Reg Corr Field Unit	24,566	0	11,874	0	36,440	1,641	51,409	29,470	28,393	110,913	8,715	(7,718)	997
70767	Adult Community Service	326,476	0	157,808	161,388	645,672	21,810	683,212	391,648	89,097	1,185,767	115,820	(9,804)	106,016
70768	Keen Mtn Correctional Center	52,385	0	25,321	5,882	83,588	3,500	109,626	62,843	47,535	223,504	18,584	(12,256)	6,328
70769	Greensville Correctional Center	130,771	0	63,210	23,631	217,612	8,736	273,663	156,876	292,595	731,870	46,392	(76,488)	(30,096)
70770	Dillwyn Correctional Center	54,244	0	26,220	10,113	90,577	3,624	113,517	65,073	99,828	282,042	19,244	(24,975)	(5,731)
70771	Indian Creek Correctional Center	41,815	0	20,212	12,063	74,090	2,794	87,506	50,163	33,484	173,947	14,834	(7,902)	6,932
70772	Haynesville Correctional Center	62,809	0	30,360	11,943	105,112	4,196	131,440	75,348	70,255	281,239	22,282	(16,508)	5,774
70773	Coffeewood Correctional Center	46,821	0	22,632	0	69,453	3,128	97,983	56,168	47,913	205,192	16,610	(13,961)	2,649
70774	Lunenburg Correctional Center	46,835	0	22,638	1,303	70,776	3,129	98,011	56,184	49,011	206,335	16,615	(10,008)	6,607
70775	Pocahontas State Correctional Center	46,383	0	22,420	4,887	73,690	3,099	97,066	55,642	30,128	185,935	16,455	(4,550)	11,905
70776	Green Rock Correctional Center	44,750	0	21,631	7,739	74,120	2,990	93,648	53,683	49,536	199,857	15,875	(8,347)	7,528
70777	Department Of Juvenile Justice	67,377	0	32,568	0	99,945	4,501	141,000	80,827	353,857	580,185	23,903	(131,964)	(108,061)
70785	River North Correctional Center	57,843	0	27,959	21,302	107,104	3,864	121,047	69,390	27,416	221,717	20,520	3,550	24,070
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	4,237	4,237	0	(2,921)	(2,921)
70961	Virginia Capitol Police	24,181	0	11,688	20,111	55,980	1,615	50,603	29,008	41,025	122,251	8,578	(5,280)	3,298
70999	Alcoholic Beverage Control Bd	34,817	0	16,830	0	51,647	2,326	72,862	41,768	59,919	176,875	12,352	(20,831)	(8,479)
	Total for VRS Group Life Insurance	132,789,241	0	64,185,966	50,306,744	247,281,951	8,871,086	277,886,593	159,297,140	50,306,744	496,361,563	47,108,275	0	47,108,275

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court	(4,985)	(4,089)	(4,049)	(6,568)	(1,262)	0
11113	Circuit Court Judges	(90,369)	(69,010)	(65,764)	(116,893)	(21,726)	0
11114	District Courts	(62,280)	(47,996)	(43,161)	(78,972)	(17,746)	0
11115	Juvenile & Domestic Relation Dist Courts	(64,460)	(46,148)	(37,280)	(69,961)	(12,114)	0
11125	Court Of Appeals Judges	(8,800)	(7,631)	(7,579)	(10,810)	(2,151)	0
11171	State Corporation Commission	(2,207)	(1,877)	(1,289)	(1,245)	414	0
11191	Workers' Compensation Commission	(2,044)	(1,208)	(1,137)	(2,315)	(311)	0
21156	Department Of State Police	(397,792)	(269,125)	(303,764)	(597,457)	(143,607)	0
30100	General Assembly - Senate	(18,042)	(13,658)	(13,463)	(25,677)	(2,818)	0
30101	House Of Delegates	(28,346)	(22,350)	(22,655)	(46,006)	(5,171)	0
30103	Magistrate System	(71,466)	(57,549)	(53,493)	(81,425)	(12,947)	0
30107	Div Of Legislative Services	(24,821)	(20,718)	(18,077)	(25,903)	(5,240)	0
30109	Legislative Automated System	(5,228)	(3,267)	(3,316)	(6,693)	(852)	0
30110	Joint Legislative Audit & Review	(5,431)	(3,381)	(3,903)	(9,148)	(1,794)	0
30111	Supreme Court	(59,745)	(45,529)	(44,827)	(80,731)	(13,509)	0
30112	Judicial Inquiry And Review Commission	(862)	(594)	(582)	(1,304)	202	0
30114	District Courts	(112,794)	(82,572)	(81,912)	(148,751)	(30,943)	0
30115	Juvenile & Domestic Relation Dist Courts	(60,754)	(44,017)	(46,920)	(88,566)	(17,906)	0
30116	Combined District Courts	(33,068)	(27,910)	(27,456)	(35,275)	(9,394)	0
30117	Virginia State Bar	(28,494)	(23,484)	(19,478)	(28,522)	(5,770)	0
30119	Office Of Lieutenant Governor	(992)	(880)	(875)	(1,332)	(572)	0
30121	Office Of The Governor	(1,578)	1,702	(1,613)	(16,960)	(3,070)	0
30122	Department Of Planning & Budget	(17,305)	(12,855)	(11,130)	(18,279)	(4,984)	0
30123	Department Of Military Affairs	(41,136)	(29,566)	(25,835)	(54,091)	(9,401)	0
30125	Court Of Appeals Judges	(13,166)	(10,663)	(10,204)	(17,400)	(1,394)	0
30127	Va Dept Of Emergency Management	16,772	11,298	(8,479)	(28,040)	12,971	0
30128	Dept Of Veterans Services-Va Veterans Care Center	(20,587)	(13,948)	(13,652)	(30,937)	(6,264)	0
30129	Dept Of Human Resource Management	(17,194)	(11,809)	(14,451)	(33,292)	(6,487)	0
30132	Virginia Department Of Elections	15,036	12,061	4,267	(8,747)	(237)	0
30133	Auditor Of Public Accounts	(30,158)	(26,318)	(28,099)	(42,610)	(9,170)	0
30136	Virginia Information Technologies Agency	(60,236)	(48,380)	(46,828)	(83,740)	(11,759)	0
30140	Dept Of Criminal Justice Svcs	(6,961)	(1,663)	(2,466)	(19,625)	932	0
30141	Office Of The Attorney General	(109,974)	(84,997)	(76,953)	(125,757)	(19,107)	0
30143	Division Of Debt Collection	(7,889)	(6,273)	(6,570)	(9,287)	(3,490)	0
30146	Science Museum Of Virginia	(14,965)	(12,886)	(12,793)	(19,188)	(6,927)	0
30147	Office Of The State Inspector	(8,700)	(5,399)	(6,393)	(13,572)	(3,842)	0
30148	Commission For The Arts	(837)	(634)	(625)	(1,906)	(456)	0
30151	Department Of Accounts	(31,427)	(25,689)	(24,581)	(46,130)	(8,743)	0
30152	Department Of Treasury	(19,141)	(12,495)	(11,303)	(28,797)	(3,921)	0
30154	Department Of Motor Vehicles	(346,356)	(265,232)	(233,737)	(396,346)	(82,664)	0
30156	Department Of State Police	(90,161)	(60,585)	(60,056)	(136,660)	(2,949)	0
30157	Compensation Board	(4,239)	(2,871)	(1,429)	(3,534)	(225)	0
30160	Virginia Criminal Sentencing Commission	(1,998)	(1,578)	(1,212)	(2,437)	(498)	0
30161	Department Of Taxation	(179,200)	(148,190)	(141,900)	(225,372)	(59,800)	0
30162	Department Of Accounts Transfer Payments	(336)	(261)	(258)	(496)	(94)	0
30164	Virginia Management Fellows Program Administration	3,916	4,179	2,811	(819)	(2,741)	0
30165	Va Dept Of Housing & Comm Dev	(6,551)	(1,628)	(2,447)	(18,471)	7,434	0
30166	Secretary Of The Commonwealth	(1,828)	(1,160)	(782)	(2,225)	489	0
30171	State Corporation Commission	(146,323)	(123,962)	(132,948)	(218,451)	(42,877)	0
30172	Virginia State Lottery	(41,169)	(24,693)	(18,265)	(67,389)	4,692	0
30174	Va College Savings Plan	(2,073)	3,730	745	(23,166)	2,876	0
30180	Secretary Of Administration	1,794	2,620	2,309	(2,056)	1,343	0
30181	Department Of Labor & Industry	(23,998)	(18,458)	(16,368)	(30,271)	(664)	0
30182	Virginia Employment Commission	(64,539)	(21,242)	(9,344)	(81,421)	64,470	0
30183	Secretary Of Natural And Historic Resources	(1,862)	(1,565)	(1,203)	(2,054)	(406)	0
30184	Secretary Of Technology	(3,701)	(3,701)	(3,701)	(2,611)	(476)	0
30185	Secretary Of Education	(1,504)	(1,207)	(1,999)	(2,598)	(419)	0
30186	Secretary Of Transportation	(4,266)	(3,962)	(3,143)	(1,770)	113	0
30187	Secretary Of Public Safety	(5,502)	(4,056)	(3,129)	(4,048)	(1,888)	0
30188	Secretary Of Health And Human Resources	(2,934)	(2,704)	(2,120)	(2,868)	(1,460)	0
30190	Secretary Of Finance	(616)	326	38	(1,884)	(391)	0
30191	Workers' Compensation Commission	(59,934)	(47,878)	(48,092)	(79,600)	(17,248)	0
30192	Secretary Of Commerce And Trade	(779)	(480)	(1,157)	(5,133)	(2,625)	0
30193	Secretary Of Agriculture And Forestry	(838)	(646)	(1,211)	(2,782)	(637)	0
30194	Department Of General Services	(118,673)	(89,720)	(81,653)	(151,678)	(37,255)	0
30199	Conservation & Recreation	(65,663)	(51,472)	(58,826)	(109,637)	(21,776)	0
30200	Office Of Children'S Services	(879)	(1,235)	(2,705)	(4,743)	(1,211)	0
30201	Department Of Education	(31,165)	(17,041)	(24,759)	(76,324)	417	0
30202	Library Of Virginia	(20,440)	(15,220)	(14,413)	(28,221)	(4,234)	0
30203	Wilson Workforce And Rehabilitation Center	(73,578)	(67,339)	(67,752)	(75,118)	(23,796)	0
30204	College Of William And Mary	(490,988)	(403,809)	(439,547)	(738,632)	(169,788)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30207	University Of Va - Academic	(706,916)	(574,921)	(682,044)	(1,457,222)	(382,790)	0
30208	Vpi & Su - Academic	(1,310,396)	(942,168)	(1,064,801)	(2,448,543)	(457,040)	0
30209	University Of Virginia - Hospital	(173,918)	(154,455)	(150,824)	(189,587)	(47,319)	0
30211	Va Military Institute	(86,423)	(61,469)	(62,102)	(132,110)	(26,073)	0
30212	Virginia State University	(179,552)	(143,985)	(139,310)	(215,552)	(66,482)	0
30213	Norfolk State University	(169,944)	(126,073)	(123,696)	(226,582)	(36,600)	0
30214	Longwood University	(188,781)	(158,142)	(164,012)	(249,538)	(89,170)	0
30215	University Of Mary Washington	(194,742)	(162,217)	(160,007)	(232,776)	(77,305)	0
30216	James Madison University	(493,227)	(385,439)	(420,138)	(836,868)	(194,243)	0
30217	Radford University	(216,401)	(170,592)	(163,057)	(306,966)	(83,175)	0
30218	Va School For The Deaf & Blind	(22,414)	(16,556)	(13,846)	(25,190)	(4,608)	0
30221	Old Dominion University	(567,414)	(449,728)	(435,500)	(765,181)	(187,650)	0
30222	Dept Of Professional And Occupational Regulation	(45,984)	(35,485)	(34,531)	(55,851)	(15,980)	0
30223	Health Professions	(24,119)	(12,753)	(13,517)	(53,351)	(7,523)	0
30226	Board Of Accountancy	(2,517)	(2,003)	(1,980)	(3,466)	(1,373)	0
30233	State Board Of Bar Examiners	(2,819)	(2,486)	(2,471)	(3,431)	(891)	0
30234	Vsu-Coop Ext & Agr Research Services	(9,723)	(6,552)	(5,837)	(16,036)	(1,744)	0
30236	Va Commonwealth University - Academic	(1,186,054)	(880,675)	(939,190)	(1,990,856)	(474,489)	0
30238	Virginia Museum Of Fine Arts	(13,818)	(7,405)	(14,543)	(46,905)	(6,365)	0
30239	Frontier Culture Museum Of Va	(5,528)	(4,726)	(4,000)	(6,292)	(2,335)	0
30241	Richard Bland College	(19,420)	(24,046)	(30,275)	(35,104)	(12,349)	0
30242	Christopher Newport University	(144,988)	(104,365)	(112,037)	(242,967)	(52,121)	0
30245	Council Of Higher Education	(6,958)	(5,486)	(7,681)	(17,602)	(5,586)	0
30246	Uva'S College At Wise	(37,412)	(30,017)	(26,737)	(39,567)	(8,553)	0
30247	George Mason University	(671,041)	(417,607)	(460,277)	(1,250,292)	(130,395)	0
30261	Va Community College System	(52,785)	(55,060)	(59,609)	(86,937)	(8,491)	0
30262	Dept For Aging And Rehabilitative Services	(214,798)	(176,352)	(156,323)	(215,109)	(18,038)	0
30263	Va Rehab Center For The Blind	(3,223)	(3,535)	(5,119)	(6,946)	(1,581)	0
30268	Va Institute Marine Science	(85,078)	(68,459)	(59,544)	(94,246)	(18,827)	0
30270	Virginia Community College System - Shared Services Center	46,431	49,434	25,254	(12,615)	(5,531)	0
30275	New River Community College	(38,345)	(30,916)	(25,927)	(36,235)	(6,935)	0
30276	Southside Va Community College	(71,077)	(55,837)	(41,575)	(49,827)	(14,121)	0
30277	Paul D Camp Community College	(15,907)	(11,732)	(10,018)	(16,694)	(4,198)	0
30278	Rappahannock Community College	(21,320)	(15,741)	(13,193)	(25,829)	(6,463)	0
30279	Danville Community College	(52,180)	(44,417)	(34,750)	(37,884)	(8,159)	0
30280	Northern Va Community College	(615,831)	(459,870)	(345,004)	(529,658)	(145,280)	0
30282	Piedmont Virginia Community College	(37,145)	(29,844)	(32,053)	(54,075)	(7,941)	0
30283	J Sargeant Reynolds Community College	(169,909)	(140,878)	(111,153)	(120,671)	(27,594)	0
30284	Eastern Shore Comm College	(14,308)	(13,502)	(12,313)	(14,626)	(3,981)	0
30285	Patrick Henry Community College	(21,677)	(18,617)	(20,099)	(38,006)	(4,939)	0
30286	Va Western Community College	(71,513)	(55,404)	(48,761)	(67,142)	(15,277)	0
30287	Dabney S Lancaster Comm College	(20,548)	(17,399)	(14,436)	(17,573)	(2,750)	0
30288	Wytheville Community College	(36,002)	(32,124)	(31,282)	(37,177)	(16,569)	0
30290	John Tyler Community College	(77,859)	(61,477)	(46,885)	(72,023)	(18,236)	0
30291	Blue Ridge Community College	(47,697)	(35,906)	(27,371)	(45,388)	(10,247)	0
30292	Central Va Community College	(31,655)	(22,304)	(19,209)	(37,539)	(10,564)	0
30293	Thomas Nelson Community College	(158,099)	(145,649)	(131,470)	(133,464)	(47,295)	0
30294	Southwest Va Community College	(19,859)	(16,160)	(9,979)	(17,947)	2,976	0
30295	Tidewater Community College	(379,326)	(331,721)	(279,235)	(276,024)	(64,336)	0
30296	Va Highlands Community College	(32,623)	(29,324)	(26,985)	(33,103)	(11,876)	0
30297	Germanna Community College	(43,314)	(31,659)	(26,940)	(51,494)	(7,786)	0
30298	Lord Fairfax Community College	(53,543)	(44,896)	(35,522)	(52,778)	(7,006)	0
30299	Mountain Empire Comm College	(23,537)	(16,190)	(13,473)	(26,118)	(2,202)	0
30301	Va Dept Of Agriculture & Cons	(91,137)	(73,030)	(68,699)	(112,838)	(26,437)	0
30310	Virginia Economic Development Partnership	7,431	14,759	4,655	(24,949)	5,303	0
30320	Virginia Tourism Authority	(9,585)	(6,380)	(8,622)	(22,980)	(4,722)	0
30330	Virginia Israel Advisory Board	(497)	(434)	259	(137)	(86)	0
30350	Department Of Small Business And Supplier Diversity	(3,080)	(2,582)	(3,517)	(10,919)	(3,470)	0
30400	Jamestown-Yorktown Commemoration	607	(2,853)	(7,761)	(9,535)	(7,087)	0
30402	Marine Resources Commission	(10,989)	(9,340)	(10,030)	(18,812)	(4,487)	0
30403	Department Of Wildlife Resources	(49,939)	(46,419)	(53,408)	(78,765)	(16,135)	0
30405	Virginia Racing Commission	(821)	158	777	50	1,014	0
30407	Virginia Port Authority	(3,413)	(2,635)	(1,776)	(1,432)	(214)	0
30409	Dept Mines Minerals Energy	(65,369)	(55,252)	(48,205)	(60,959)	(16,760)	0
30411	Department Of Forestry	(48,703)	(41,557)	(38,015)	(55,256)	(15,073)	0
30413	Commission On Vasap	(2,650)	(2,291)	(2,275)	(3,162)	(901)	0
30417	Board Of Regents, Gunston Hall	(2,084)	(1,582)	(1,272)	(1,509)	(717)	0
30423	Department Of Historic Resources	(7,599)	(5,333)	(4,851)	(9,711)	(104)	0
30425	Jamestown-Yorktown Foundation	(19,860)	(15,437)	(18,007)	(32,857)	(8,619)	0
30440	Department Of Environmental Quality	(193,726)	(148,190)	(134,875)	(227,719)	(46,649)	0
30454	Office Of Commonwealth Preparedness	(1,754)	(1,302)	(1,282)	(2,249)	(395)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30505	Department Of Rail & Public Transportation	(2,078)	(1,766)	(5,507)	(15,352)	(274)	0
30506	Motor Vehicle Dealer Board	(5,158)	(4,347)	(4,311)	(6,238)	(1,508)	0
30510	Va Dept Of Transportation Central Office	(325,054)	(265,065)	(282,602)	(491,774)	(119,329)	0
30511	Va Dept Of Transportation Bristol	(83,860)	(72,053)	(89,287)	(156,337)	(38,808)	0
30512	Va Dept Of Transportation Salem	(159,426)	(127,630)	(113,391)	(177,393)	(36,800)	0
30513	Va Dept Of Transportation Lynchburg	(70,799)	(61,174)	(78,561)	(133,336)	(30,631)	0
30514	Va Dept Of Transportation Richmond	(155,318)	(130,048)	(128,953)	(200,634)	(35,976)	0
30515	Va Dept Of Transportation Hampton Roads	(131,842)	(114,860)	(126,550)	(212,408)	(44,033)	0
30516	Va Dept Of Transportation Fredericksburg	(52,248)	(49,814)	(79,772)	(137,294)	(32,464)	0
30517	Va Dept Of Transportation Culpeper	(45,670)	(42,708)	(61,163)	(116,327)	(20,066)	0
30518	Va Dept Of Transportation Staunton	(116,860)	(97,064)	(92,857)	(151,003)	(30,976)	0
30519	Va Dept Of Transportation Nova	(182,726)	(147,568)	(148,094)	(250,493)	(45,078)	0
30601	Department Of Health	(641,843)	(488,251)	(452,800)	(783,885)	(170,621)	0
30602	Dept Of Medical Assistance Services	(20,594)	(1,629)	(13,980)	(96,268)	4,150	0
30606	Virginia Board For People With Disabilities	(1,467)	(816)	(942)	(2,342)	(152)	0
30701	Department Of Corrections	(36,996)	(21,559)	(24,909)	(82,099)	(9,031)	0
30702	Virginia Department For The Blind And Vision Impaired	(26,976)	(24,223)	(26,550)	(37,134)	(7,083)	0
30703	Central State Hospital	(124,300)	(86,826)	(77,122)	(153,837)	(51,844)	0
30704	Eastern State Hospital	(162,099)	(113,065)	(78,579)	(111,621)	(8,723)	0
30705	Southwestern Virginia Mental Health Institute	(51,022)	(37,403)	(37,849)	(82,358)	(14,936)	0
30706	Western State Hospital	(78,120)	(63,375)	(73,188)	(140,720)	(33,915)	0
30707	Central Va Training Center	(439,604)	(378,162)	(273,990)	(185,825)	(91,897)	0
30708	Commonwealth Center For Children & Adolescents	(12,960)	(4,531)	(3,303)	(31,459)	(14,193)	0
30711	Virginia Correctional Enterprises	(35,073)	(33,273)	(40,939)	(59,702)	(15,589)	0
30716	Correctional Center For Women	(17,875)	(12,400)	(6,672)	(16,637)	3,584	0
30718	Bland Correctional Center	(15,062)	(9,811)	(7,855)	(15,246)	(2,625)	0
30720	Dept Of Behavioral Health & Developmental Services	25,683	23,876	(20,141)	(116,044)	(11,887)	0
30723	Southeastern Va Training Ctr	(47,503)	(34,230)	(24,728)	(45,961)	(13,966)	0
30724	Catawba Hospital	(27,188)	(16,662)	(16,720)	(44,121)	2,823	0
30725	Northern Va Training Center	(161,952)	(93,852)	(14,740)	(135)	0	0
30726	Southside Va Training Center	0	0	0	0	0	0
30728	Northern Va Mental Health Institute	(18,251)	635	(5,246)	(62,653)	(13,775)	0
30729	Piedmont Geriatric Hospital	(56,415)	(41,915)	(33,950)	(61,812)	(19,052)	0
30733	Sussex I Correctional Center	(13,387)	(11,089)	(11,294)	(12,508)	(812)	0
30734	Sussex Ii Correctional Center	(21,471)	(17,052)	(14,560)	(13,127)	(4,316)	0
30735	Wallen Ridge Correctional Center	(12,923)	(8,295)	(7,865)	(18,678)	(1,604)	0
30737	St Brides Correctional Center	(15,290)	(12,758)	(13,567)	(18,244)	(1,537)	0
30738	Southwestern Va Training Ctr	(158,078)	(144,211)	(121,822)	(64,045)	(12,708)	0
30739	Southern Va Mental Health Institute	(27,104)	(21,123)	(22,932)	(42,312)	(20,402)	0
30741	Red Onion Correctional Center	(10,552)	(6,010)	(5,678)	(17,065)	(183)	0
30742	Academy For Staff Development	(15,623)	(8,063)	(7,335)	(20,500)	(636)	0
30743	Fluvanna Women'S Correctional Center	16,787	26,477	27,679	(7,827)	(333)	0
30745	Nottoway Correctional Center	(9,851)	(6,861)	(12,007)	(24,259)	(5,682)	0
30747	Marion Correctional Treatment Center	(4,746)	(492)	(1,327)	(12,625)	1,700	0
30748	Hiram W Davis Medical Center	(19,399)	(11,851)	(8,354)	(25,076)	(358)	0
30749	Buckingham Correctional Center	(16,358)	(13,291)	(13,694)	(21,265)	(7,123)	0
30751	Dept Deaf & Hard Of Hearing	(2,791)	(2,214)	(1,995)	(2,614)	(972)	0
30752	State Farm Correctional Complex	(35,169)	(29,684)	(24,953)	(28,626)	(11,535)	0
30753	Deerfield Correctional Center	(22,944)	(22,025)	(21,266)	(30,361)	(10,011)	0
30754	Augusta Correctional Center	(14,559)	(11,062)	(8,723)	(13,832)	(2,274)	0
30756	Department Of Corrections-Division Of Institutions	(66,182)	(43,601)	(48,912)	(110,686)	(17,040)	0
30757	Western Regional Field Units	(4,148)	(2,337)	(918)	(3,547)	(275)	0
30761	Eastern Reg Corr Field Unit	(9,208)	(7,296)	(7,442)	(11,010)	(3,879)	0
30765	Department Of Social Services	(373,030)	(291,397)	(257,484)	(428,652)	(100,186)	0
30766	Virginia Parole Board	(5,205)	(4,815)	(3,527)	(3,506)	(742)	0
30767	Adult Community Service	(26,879)	(15,766)	(20,818)	(44,989)	(5,509)	0
30768	Keen Mtn Correctional Center	(12,204)	(9,740)	(7,097)	(12,791)	(232)	0
30769	Greensville Correctional Center	(42,582)	(35,938)	(29,884)	(44,668)	(11,520)	0
30770	Dillwyn Correctional Center	(17,841)	(14,164)	(13,426)	(21,725)	(4,991)	0
30771	Indian Creek Correctional Center	(11,094)	(9,091)	(7,622)	(13,627)	(2,527)	0
30772	Haynesville Correctional Center	(21,012)	(16,864)	(14,856)	(23,617)	(6,989)	0
30773	Coffeewood Correctional Center	(17,672)	(13,234)	(9,914)	(14,868)	(3,292)	0
30774	Lunenburg Correctional Center	(12,072)	(9,609)	(8,959)	(15,097)	(4,186)	0
30775	Pocahontas State Correctional Center	(10,018)	(4,316)	(3,843)	(12,758)	2,794	0
30776	Green Rock Correctional Center	(9,553)	(7,715)	(8,496)	(16,616)	(2,102)	0
30777	Department Of Juvenile Justice	(257,051)	(199,760)	(182,861)	(291,048)	(70,482)	0
30778	Department Of Forensic Science	(48,102)	(34,655)	(41,254)	(94,432)	(16,690)	0
30785	River North Correctional Center	(10,847)	(8,083)	(9,804)	(17,542)	(3,141)	0
30786	Culpeper Correctional Facility For Women	(899)	(404)	0	0	0	0
30794	Virginia Center For Behavioral Rehabilitation	(31,976)	(7,850)	(1,434)	(53,511)	(13,744)	0
30841	Department Of Aviation	(8,227)	(6,563)	(6,489)	(11,897)	(3,141)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30848	Virginia Indigent Defense Commission	(102,733)	(75,209)	(70,474)	(132,897)	(14,184)	0
30851	Virginia Tobacco Region Revitalization Commission	(2,788)	(2,631)	(3,006)	(5,014)	(1,135)	0
30852	Virginia Foundation For Healthy Youth	(3,931)	(3,176)	(3,143)	(5,210)	(821)	0
30912	Department Of Veterans Services	21,437	22,120	1,352	(37,507)	(8,041)	0
30913	Veterans Services Foundation	1,134	1,199	396	(289)	68	0
30922	Sitter-Barfoot Veterans Care Center	(26,795)	(28,792)	(39,256)	(61,123)	(11,993)	0
30937	Southern Virginia Higher Education Center	(8,618)	(7,364)	(7,309)	(11,361)	(3,874)	0
30938	The New College Institute	726	1,341	794	(1,954)	1,438	0
30942	Va Museum Of Natural History	(10,096)	(8,368)	(6,583)	(8,073)	(1,793)	0
30948	Southwest Virginia Higher Education Center	(6,282)	(5,645)	(5,268)	(6,448)	(2,096)	0
30957	Commonwealth Attorneys Services Council	(1,660)	(731)	(561)	(1,720)	(366)	0
30960	Department Of Fire Programs	(13,955)	(9,183)	(7,344)	(15,625)	(1,072)	0
30961	Virginia Capitol Police	(879)	(516)	(500)	(1,539)	(507)	0
30999	Alcoholic Beverage Control Bd	(59,597)	(28,682)	(44,292)	(169,563)	(1,592)	0
33010	Virginia Outdoors Foundation	(2,560)	(58)	243	(5,959)	541	0
35106	Arlington Co Health Department	(172)	(128)	(126)	(266)	(33)	0
35129	Fairfax County Personnel Payroll	(36,792)	(29,746)	(20,329)	(18,652)	(8,290)	0
35522	Virginia Passenger Rail Authority	1,171	1,251	1,254	1,000	1,413	0
35885	Fort Monroe Authority	(3,266)	(1,920)	(3,765)	(7,000)	(924)	0
40100	Accomack County School Board	(103,325)	(89,695)	(92,304)	(142,184)	(37,926)	0
40101	Albemarle County Schools	(257,886)	(200,848)	(204,417)	(428,209)	(101,150)	0
40102	Alleghany County School Board	(61,510)	(50,805)	(41,582)	(57,624)	(14,918)	0
40103	Amelia County School Board	(30,780)	(26,467)	(23,522)	(34,855)	(2,417)	0
40104	Amherst County School Board	(94,630)	(70,399)	(54,638)	(99,376)	(15,958)	0
40105	Appomattox County School Board	(32,540)	(28,452)	(30,854)	(52,327)	(9,153)	0
40106	Arlington Public Schools	(795,395)	(656,965)	(749,423)	(1,424,621)	(302,953)	0
40107	Augusta County School Board	(203,266)	(174,182)	(162,702)	(271,463)	(57,692)	0
40108	Bath County School Board	(21,107)	(17,882)	(15,955)	(22,693)	(4,927)	0
40109	Bedford County School Board	(169,845)	(127,179)	(122,561)	(235,939)	(47,448)	0
40110	Bland County School Board	(16,516)	(14,774)	(12,059)	(15,805)	(1,596)	0
40111	Botetourt County Schools	(106,163)	(88,455)	(78,487)	(129,362)	(31,812)	0
40112	Brunswick County Public Schools	(50,417)	(44,401)	(37,988)	(46,951)	(13,718)	0
40113	Buchanan County School Board	(79,948)	(64,308)	(51,382)	(68,650)	(14,969)	0
40114	Buckingham County School Board	(41,891)	(32,189)	(27,077)	(46,198)	(7,213)	0
40115	Campbell County School Board	(130,400)	(96,085)	(85,905)	(170,576)	(31,326)	0
40116	Caroline County School Board	(62,168)	(51,409)	(52,454)	(94,634)	(8,438)	0
40117	Carroll County School Board	(84,233)	(76,445)	(72,911)	(103,102)	(24,521)	0
40118	Charles City Co School Bd	(24,192)	(21,836)	(18,926)	(22,413)	(4,421)	0
40119	Charlotte County School Board	(44,156)	(34,812)	(32,868)	(50,503)	(5,280)	0
40120	Chesterfield Co School Bd	(718,919)	(552,581)	(613,781)	(1,306,249)	(127,879)	0
40121	Clarke County School Board	(48,186)	(40,513)	(40,171)	(63,249)	(19,660)	0
40122	Craig County School Board	(14,576)	(11,407)	(9,675)	(16,386)	(3,920)	0
40123	Culpeper County School Board	(149,095)	(121,312)	(118,207)	(210,809)	(46,449)	0
40124	Cumberland County School Board	(29,125)	(24,282)	(19,722)	(34,003)	(6,615)	0
40125	Dickenson County School Board	(58,430)	(41,642)	(29,906)	(44,455)	(11,115)	0
40126	Dinwiddie County School Board	(83,345)	(72,351)	(66,470)	(108,680)	(26,860)	0
40128	Essex County Public Schools	(39,439)	(32,308)	(25,297)	(36,859)	(5,484)	0
40129	Fairfax County Public Schools	(3,855,937)	(3,051,653)	(3,158,291)	(6,697,360)	(1,297,015)	0
40130	Fauquier County School Board	(289,981)	(233,861)	(205,310)	(349,007)	(87,657)	0
40131	Floyd County School Board	(37,733)	(28,359)	(27,397)	(51,912)	(10,859)	0
40132	Fluvanna County Public Schools	(95,797)	(77,627)	(73,336)	(118,195)	(27,613)	0
40133	Franklin County Public Schools	(152,848)	(133,712)	(144,287)	(222,613)	(55,292)	0
40134	Frederick County School Board	(271,094)	(204,426)	(198,271)	(406,152)	(72,620)	0
40135	Giles County Schools	(45,946)	(36,966)	(35,897)	(59,135)	(14,403)	0
40136	Gloucester County School Board	(101,722)	(90,511)	(87,643)	(148,825)	(43,849)	0
40137	Goochland County School Board	(48,110)	(38,631)	(39,706)	(72,030)	(16,204)	0
40138	Grayson County School Board	(27,748)	(23,841)	(23,566)	(36,931)	(5,055)	0
40139	Greene County Public Schools	(68,646)	(58,429)	(56,473)	(87,525)	(21,351)	0
40140	Greensville County Public Schools	(43,939)	(34,583)	(35,457)	(63,708)	(14,272)	0
40141	Halifax County School Board	(138,311)	(112,881)	(90,801)	(132,352)	(27,385)	0
40142	Hanover County Public Schools	(359,265)	(299,662)	(288,925)	(481,473)	(106,466)	0
40143	Henrico Co School Board	(779,398)	(595,766)	(580,389)	(1,189,053)	(216,896)	0
40144	Henry County Public Schools	(124,814)	(102,296)	(96,943)	(167,368)	(32,139)	0
40145	Highland County School Board	(6,865)	(6,299)	(6,751)	(9,598)	(1,737)	0
40146	Isle Of Wight County Schools	(96,803)	(75,911)	(72,352)	(139,601)	(33,291)	0
40148	King George Co School Board	(50,689)	(50,814)	(58,257)	(106,742)	(25,032)	0
40149	King And Queen County School Board	(12,880)	(10,490)	(10,958)	(19,906)	(2,178)	0
40150	King William Co School Board	(48,462)	(39,703)	(36,839)	(58,916)	(14,404)	0
40151	Lancaster County Public Schools	(38,027)	(34,385)	(33,186)	(44,322)	(13,491)	0
40152	Lee County School Board	(74,141)	(63,310)	(62,344)	(91,718)	(27,332)	0
40153	Loudoun County School Board	(267,882)	6,405	(306,421)	(2,100,314)	(172,334)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40154	Louisa County Public Schools	(63,752)	(43,362)	(48,677)	(115,183)	(5,848)	0
40155	Lunenburg County School Board	(33,559)	(21,354)	(15,074)	(33,312)	(7,975)	0
40156	Madison County School Board	(38,395)	(34,181)	(34,467)	(50,764)	(11,039)	0
40157	Mathews County School Board	(18,683)	(13,923)	(10,946)	(23,983)	(4,728)	0
40158	Mecklenburg Co School Board	(83,133)	(63,073)	(59,141)	(102,880)	(26,351)	0
40159	Middlesex County School Board	(14,764)	(9,073)	(10,780)	(37,976)	(9,170)	0
40160	Montgomery County School Board	(108,534)	(79,430)	(87,828)	(207,882)	(28,553)	0
40162	Nelson County Public Schools	(50,715)	(41,584)	(39,650)	(60,713)	(15,273)	0
40163	New Kent County School Board	(40,216)	(31,625)	(35,306)	(37,596)	(14,112)	0
40165	Northampton County Schools	(39,263)	(32,703)	(30,225)	(48,111)	(13,241)	0
40166	Northumberland Co School Bd	(24,091)	(19,542)	(21,969)	(37,905)	(5,988)	0
40167	Nottoway County School Board	(50,103)	(43,123)	(38,776)	(54,239)	(12,250)	0
40168	Orange County Public Schools	(110,479)	(89,227)	(82,837)	(130,067)	(29,910)	0
40169	Page County Public Schools	(79,657)	(64,928)	(57,483)	(88,965)	(15,795)	0
40170	Patrick County School Board	(62,581)	(54,864)	(49,414)	(64,204)	(13,757)	0
40171	Pittsylvania Co School Bd	(139,067)	(110,814)	(122,924)	(212,284)	(48,267)	0
40172	Powhatan County School Board	(88,460)	(73,459)	(64,953)	(111,779)	(23,699)	0
40173	Prince Edward Co School Bd	(59,303)	(47,847)	(44,564)	(62,259)	(15,558)	0
40174	Prince George Co School Bd	(129,995)	(103,408)	(92,793)	(149,663)	(30,988)	0
40176	Prince William Co School Bd	(1,219,716)	(931,671)	(1,042,935)	(2,268,158)	(283,379)	0
40177	Pulaski County School Board	(94,396)	(78,925)	(70,676)	(104,385)	(18,384)	0
40178	Rappahannock Co School Board	(21,236)	(16,605)	(13,632)	(24,531)	(2,961)	0
40179	Richmond County School Board	(19,441)	(15,838)	(14,713)	(29,986)	(5,095)	0
40180	Roanoke County School Board	(242,143)	(211,885)	(207,646)	(343,541)	(47,329)	0
40181	Rockbridge Co School Bd	(56,748)	(45,059)	(43,616)	(81,205)	(18,965)	0
40182	Rockingham Co School Bd	(214,721)	(168,039)	(165,259)	(300,177)	(44,200)	0
40183	Russell County School Board	(69,507)	(54,400)	(49,589)	(83,425)	(17,856)	0
40184	Scott County School Board	(64,987)	(53,283)	(50,508)	(88,579)	(13,551)	0
40185	Shenandoah County School Board	(113,394)	(86,653)	(79,099)	(166,034)	(36,560)	0
40186	Smyth County School Board	(101,317)	(81,664)	(68,242)	(105,356)	(19,556)	0
40187	Southampton Co School Bd	(50,970)	(42,161)	(40,697)	(67,264)	(18,387)	0
40188	Spotsylvania Co School Bd	(459,533)	(361,358)	(318,771)	(590,729)	(129,860)	0
40189	Stafford County School Board	(360,447)	(286,578)	(282,485)	(641,364)	(91,157)	0
40190	Surry County Schools	(39,236)	(34,678)	(32,748)	(42,825)	(9,942)	0
40191	Sussex County School Board	(33,092)	(25,554)	(23,304)	(38,000)	(9,246)	0
40192	Tazewell County Schools	(135,954)	(114,119)	(95,901)	(122,915)	(24,037)	0
40193	Warren County School Board	(87,735)	(69,468)	(70,184)	(130,995)	(19,526)	0
40195	Washington County School Board	(141,759)	(116,484)	(103,265)	(163,678)	(30,341)	0
40196	Westmoreland Co School Bd	(26,613)	(26,447)	(29,028)	(43,476)	(9,610)	0
40197	Wise County School Board	(109,111)	(78,054)	(47,789)	(105,871)	(3,066)	0
40198	Wythe County School Board	(84,712)	(70,166)	(62,667)	(98,562)	(19,291)	0
40199	York County School Board	(241,314)	(186,005)	(165,985)	(316,242)	(70,422)	0
40200	Alexandria City School Board	(465,310)	(385,656)	(370,671)	(703,957)	(142,334)	0
40201	Bristol City School Bd	(43,562)	(33,131)	(25,934)	(48,913)	(3,730)	0
40202	Buena Vista City Schools	(28,792)	(24,703)	(22,162)	(29,892)	(11,288)	0
40203	Charlottesville Public Schools	(126,479)	(103,221)	(101,893)	(185,719)	(46,674)	0
40205	Danville City Schools	(97,290)	(65,586)	(50,088)	(148,131)	(35,911)	0
40206	Fredericksburg City Schools	(83,524)	(69,556)	(67,264)	(112,257)	(24,908)	0
40207	Hampton City Schools	(414,733)	(348,206)	(322,970)	(501,095)	(86,487)	0
40208	Harrisonburg City School Bd	(66,032)	(52,080)	(71,233)	(170,608)	(25,240)	0
40209	Hopewell City School Board	(77,481)	(68,502)	(69,695)	(124,360)	(33,827)	0
40210	Lynchburg Public Schools	(269,251)	(229,669)	(205,147)	(278,263)	(71,629)	0
40211	Newport News Public Schools	(609,861)	(502,150)	(464,717)	(771,420)	(143,900)	0
40212	Norfolk Public Schools	(1,014,438)	(818,812)	(655,927)	(1,013,296)	(193,869)	0
40213	Petersburg City Schools	(96,359)	(65,544)	(49,241)	(101,389)	(18,597)	0
40214	Portsmouth School Board	(304,363)	(227,532)	(202,964)	(370,895)	(59,039)	0
40215	Radford City School Board	(30,958)	(27,825)	(27,407)	(43,433)	(10,986)	0
40216	Richmond Public Schools	(400,006)	(253,911)	(257,287)	(659,174)	129,889	0
40217	Roanoke City School Board	(260,809)	(212,810)	(199,170)	(362,830)	(54,498)	0
40219	Staunton City Schools	(68,007)	(55,325)	(50,849)	(81,239)	(17,474)	0
40220	Suffolk City School Board	(229,069)	(173,884)	(174,285)	(369,204)	(69,633)	0
40222	Winchester Public Schools	(111,690)	(88,908)	(80,916)	(133,624)	(24,683)	0
40223	Martinsville City Schools	(53,384)	(43,728)	(38,718)	(60,088)	(12,019)	0
40224	Falls Church Public Schools	(87,560)	(70,129)	(65,318)	(128,219)	(33,440)	0
40225	Colonial Heights City Schools	(68,284)	(54,459)	(51,043)	(88,757)	(16,309)	0
40230	Covington City School Board	(21,762)	(20,853)	(19,845)	(27,418)	(7,616)	0
40231	Fairfax City School Board	(346)	(286)	(283)	(460)	(86)	0
40232	Franklin City Public Schools	(43,223)	(36,916)	(28,422)	(33,625)	(1,103)	0
40233	Chesapeake Public Schools	(670,983)	(523,416)	(521,520)	(1,026,528)	(179,007)	0
40234	Va Beach City School Board	(1,492,366)	(1,215,132)	(1,161,121)	(1,951,615)	(412,457)	0
40236	Manassas Park City Schools	(72,993)	(50,989)	(46,382)	(95,373)	(13,751)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40306	Town Of West Point School Bd	(14,676)	(14,653)	(16,756)	(27,462)	(7,045)	0
40307	Lexington City School Board	(5,613)	(4,275)	(4,791)	(12,182)	(1,685)	0
40308	Waynesboro Public Schools	(67,728)	(56,800)	(52,721)	(83,930)	(12,644)	0
40309	Town Of Colonial Beach Schools	(11,847)	(10,439)	(10,218)	(16,122)	(2,406)	0
40313	Galax City Schools	(27,852)	(22,273)	(19,744)	(34,047)	(5,720)	0
40314	Norton City Schools	(16,741)	(13,159)	(9,371)	(14,025)	(313)	0
40332	Manassas City Schools	(199,350)	(153,299)	(112,553)	(229,532)	(10,128)	0
40335	City Of Salem Schools	(76,306)	(60,425)	(59,303)	(104,601)	(19,704)	0
40402	Williamsburg-James City Co Sch	(240,452)	(193,209)	(177,762)	(331,236)	(83,458)	0
40403	Poquoson City Public Schools	(43,272)	(36,112)	(33,547)	(55,045)	(12,229)	0
40410	Valley Vo-Tech Center	(8,023)	(6,767)	(6,022)	(9,789)	(2,864)	0
40412	Charlottesville/Albemarle Tech Edu Center	(2,619)	(2,553)	(1,513)	(4,482)	(816)	0
40413	The Pruden Center For Industry And Technology	(21,656)	(20,171)	(7,205)	0	0	0
40414	Jackson River Technical Ctr	(6,777)	(3,925)	(1,884)	(2,935)	(565)	0
40415	New Horizons Technical Ctr	(21,660)	(17,519)	(20,634)	(39,751)	(5,545)	0
40416	Northern Neck Reg Voc Ctr	(4,564)	(3,182)	(2,644)	(5,267)	(1,265)	0
40417	Rowanty Vo-Tech Center	(2,298)	(1,755)	(925)	(2,759)	(650)	0
40418	Amelia-Nottoway Technical Center	(725)	(583)	(577)	(1,417)	(647)	0
40421	Northern Neck Regional Special Education Program	(5,059)	(5,044)	(5,331)	(6,018)	(3,507)	0
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	(16,194)	(13,308)	(13,179)	(20,276)	(1,891)	0
40424	Appomattox Region Governor'S School	(4,711)	(2,479)	(1,020)	(6,065)	(56)	0
40425	Bridging Communities Regional Career And Tech Center	(1,970)	(1,689)	(2,250)	(3,014)	(987)	0
55100	Accomack County	(37,079)	(29,243)	(28,895)	(55,725)	(15,024)	0
55101	Albemarle County	(84,431)	(52,988)	(57,297)	(173,471)	(27,598)	0
55102	Alleghany County	(21,208)	(17,532)	(21,070)	(36,851)	(7,121)	0
55103	Amelia County	(9,347)	(5,794)	(6,176)	(16,566)	60	0
55104	Amherst County	(7,488)	(3,955)	(8,976)	(31,725)	1,884	0
55105	Appomattox County	(16,605)	(13,461)	(10,747)	(18,334)	(3,340)	0
55107	Augusta County	(42,196)	(32,608)	(39,292)	(90,563)	(14,455)	0
55108	Bath County	(10,611)	(7,430)	(5,889)	(12,137)	(2,577)	0
55109	Bedford County	(32,296)	(28,362)	(41,294)	(84,632)	(15,646)	0
55110	Bland County	(2,591)	(1,685)	(3,811)	(10,409)	(881)	0
55111	Botetourt County	(28,949)	(20,715)	(16,375)	(45,414)	(4,332)	0
55112	Brunswick County	(3,551)	(948)	(5,224)	(23,766)	(3,827)	0
55113	Buchanan County	(52,028)	(39,923)	(33,909)	(52,699)	(14,714)	0
55114	Buckingham County	(11,333)	(7,544)	(6,800)	(16,613)	(1,215)	0
55115	Campbell County	(41,501)	(29,361)	(27,387)	(62,503)	(12,349)	0
55116	Caroline County	(18,489)	(12,391)	(24,480)	(83,943)	(22,536)	0
55117	Carroll County	(38,666)	(33,027)	(31,914)	(45,125)	(13,385)	0
55118	Charles City County	(1,249)	807	422	(9,698)	1,892	0
55119	Charlotte County	(16,125)	(13,337)	(13,561)	(22,184)	(5,203)	0
55120	Chesterfield County	(581,741)	(444,942)	(422,653)	(827,335)	(136,996)	0
55121	Clarke County	(10,202)	(7,772)	(8,776)	(20,737)	(2,972)	0
55122	Craig County	(1,673)	(1,226)	(2,355)	(6,569)	(839)	0
55123	Culpeper County	(39,128)	(30,753)	(34,590)	(79,808)	(14,368)	0
55124	Cumberland County	(11,465)	(9,242)	(9,144)	(15,492)	(1,665)	0
55125	Dickenson County	0	0	0	0	0	0
55126	Dimwiddie County	(19,596)	(17,848)	(22,267)	(43,502)	(6,938)	0
55128	Essex County	(12,018)	(8,225)	(6,944)	(14,977)	942	0
55130	Fauquier County	(68,555)	(44,285)	(54,858)	(161,426)	(27,736)	0
55131	Floyd County	(3,113)	(1,661)	(4,663)	(18,173)	(2,691)	0
55132	Fluvanna County	(12,795)	(9,356)	(12,077)	(30,456)	(5,334)	0
55133	Franklin County	(29,307)	(23,705)	(25,838)	(66,152)	(12,422)	0
55134	Frederick County	(77,935)	(61,969)	(77,984)	(181,971)	(37,483)	0
55135	Giles County	(15,988)	(12,274)	(13,086)	(24,755)	(3,042)	0
55136	Gloucester County	(34,260)	(23,658)	(19,615)	(65,758)	(12,086)	0
55137	Goochland County	(4,550)	2,869	(5,803)	(42,921)	(3,858)	0
55138	Grayson County	(11,755)	(9,521)	(11,151)	(20,843)	(5,194)	0
55139	Greene County	(16,063)	(13,057)	(12,576)	(24,830)	(4,032)	0
55140	Greensville County	(11,279)	(8,916)	(10,171)	(20,643)	(1,981)	0
55141	Halifax County	(24,326)	(18,728)	(17,557)	(32,902)	(5,943)	0
55142	Hanover County	(163,726)	(127,066)	(136,916)	(283,517)	(55,743)	0
55143	Henrico County	(796,681)	(652,410)	(640,984)	(1,171,899)	(261,803)	0
55144	Henry County	(48,298)	(37,001)	(37,421)	(75,230)	(14,438)	0
55145	Highland County	(3,211)	(2,197)	(2,151)	(5,178)	(662)	0
55146	Isle Of Wight County	(35,984)	(26,694)	(29,047)	(61,207)	(10,861)	0
55147	James City County	(143,367)	(119,578)	(123,068)	(197,876)	(34,159)	0
55148	King George County	(19,301)	(13,155)	(16,986)	(46,427)	(5,894)	0
55149	King And Queen County	(2,676)	(703)	(964)	(9,339)	147	0
55150	King William County	(1,764)	1,511	966	(14,768)	(931)	0
55151	Lancaster County	(15,143)	(11,506)	(11,979)	(21,525)	(2,957)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55152	Lee County	(18,402)	(14,220)	(13,365)	(23,424)	(4,902)	0
55153	Loudoun County	(12,004)	164,769	132,307	(567,370)	176,582	0
55154	Louisa County	(22,802)	(14,527)	(15,424)	(47,365)	(3,502)	0
55155	Lunenburg County	(8,957)	(7,033)	(5,643)	(9,555)	(2,759)	0
55156	Madison County	(6,029)	(3,869)	(4,824)	(17,826)	(452)	0
55157	Mathews County	(4,483)	(1,683)	(983)	(9,246)	(627)	0
55158	Mecklenburg County	(19,796)	(14,073)	(14,201)	(34,276)	(5,929)	0
55159	Middlesex County	(5,280)	(3,091)	(3,342)	(12,041)	(1,236)	0
55160	Montgomery County	(54,766)	(39,917)	(35,808)	(80,457)	(13,653)	0
55162	Nelson County	(9,219)	(6,204)	(6,070)	(16,929)	(2,700)	0
55163	New Kent County	(12,119)	(7,033)	(9,162)	(32,302)	(117)	0
55165	Northampton County	(19,190)	(12,105)	(11,121)	(35,698)	(5,697)	0
55166	Northumberland County	(6,781)	(5,555)	(6,934)	(18,039)	(2,886)	0
55167	Nottoway County	(11,708)	(9,388)	(9,284)	(16,192)	(2,357)	0
55168	Orange County	(22,048)	(16,373)	(15,920)	(43,549)	(3,958)	0
55169	Page County	(18,339)	(13,020)	(12,590)	(29,914)	(2,915)	0
55170	Patrick County	(12,790)	(9,473)	(13,473)	(30,142)	(6,518)	0
55171	Pittsylvania County	(37,336)	(27,595)	(27,737)	(56,572)	3,639	0
55172	Powhatan County	(17,997)	(14,406)	(15,067)	(34,768)	(6,514)	0
55173	Prince Edward County	(18,178)	(13,824)	(12,961)	(23,872)	(4,524)	0
55174	Prince George County	(39,925)	(30,185)	(25,046)	(54,888)	(12,579)	0
55176	Prince William County	(407,502)	(213,443)	(278,916)	(1,014,089)	(63,407)	0
55177	Pulaski County	(25,442)	(18,349)	(20,432)	(49,654)	(6,106)	0
55178	Rappahannock County	(8,891)	(5,200)	(4,365)	(13,247)	(2,895)	0
55179	Richmond County	(6,667)	(4,662)	(5,727)	(12,271)	(637)	0
55180	Roanoke County	(158,407)	(130,493)	(132,891)	(227,246)	(49,909)	0
55181	Rockbridge County	(15,901)	(11,977)	(12,821)	(30,421)	(7,951)	0
55182	Rockingham County	(51,147)	(37,687)	(43,044)	(106,444)	(13,097)	0
55183	Russell County	(18,544)	(14,609)	(17,084)	(28,255)	(5,905)	0
55184	Scott County	(18,227)	(13,148)	(12,059)	(23,979)	(1,866)	0
55185	Shenandoah County	(35,872)	(24,923)	(23,097)	(55,683)	(8,676)	0
55186	Smyth County	(27,330)	(20,462)	(17,895)	(33,017)	(3,984)	0
55187	Southampton County	(22,373)	(17,792)	(18,258)	(33,849)	(2,379)	0
55188	Spotsylvania County	(49,145)	(17,521)	(35,313)	(183,325)	4,061	0
55189	Stafford County	(51,124)	(24,651)	(38,003)	(182,893)	(3,005)	0
55190	Surry County	(11,162)	(8,927)	(9,304)	(18,219)	(4,099)	0
55191	Sussex County	(22,486)	(16,262)	(12,768)	(22,829)	(4,500)	0
55192	Tazewell County	(48,148)	(37,294)	(32,036)	(50,812)	(7,647)	0
55193	Warren County	(17,356)	(11,096)	(14,922)	(43,464)	(801)	0
55195	Washington County	(36,300)	(26,891)	(25,420)	(47,125)	(8,386)	0
55196	Westmoreland County	(1,973)	(3,026)	(7,820)	(24,098)	(1,097)	0
55197	Wise County	(39,538)	(28,858)	(27,412)	(48,301)	(7,426)	0
55198	Wythe County	(18,673)	(15,108)	(14,527)	(25,802)	(3,997)	0
55199	York County	(123,993)	(94,811)	(100,632)	(202,520)	(54,342)	0
55200	City Of Alexandria	0	0	0	0	0	0
55201	City Of Bristol	(65,651)	(53,444)	(41,059)	(60,889)	(12,406)	0
55202	City Of Buena Vista	(10,184)	(9,201)	(8,619)	(15,607)	(3,448)	0
55203	Town Of St. Paul	(2,253)	(1,746)	(1,723)	(3,173)	(214)	0
55204	Town Of Clifton Forge	(9,305)	(7,583)	(6,743)	(8,680)	(2,881)	0
55205	City Of Danville	0	0	0	0	0	0
55206	City Of Fredericksburg	(72,525)	(53,294)	(53,081)	(106,142)	(16,747)	0
55207	City Of Hampton	(387,041)	(326,487)	(301,064)	(423,537)	(74,951)	0
55208	City Of Harrisonburg	(89,155)	(68,761)	(68,948)	(141,053)	(29,106)	0
55209	City Of Hopewell	(53,197)	(46,374)	(51,452)	(91,559)	(24,898)	0
55210	City Of Lynchburg	(208,329)	(169,408)	(160,157)	(259,032)	(58,021)	0
55211	Town Of Crewe	(1,906)	(1,430)	(1,602)	(4,366)	(406)	0
55212	City Of Norfolk	(115,314)	(87,024)	(74,319)	(129,917)	(28,411)	0
55213	City Of Petersburg	(107,263)	(55,687)	(32,500)	(104,853)	(31,702)	0
55214	City Of Portsmouth	(243,234)	(180,788)	(168,154)	(311,690)	(47,580)	0
55215	City Of Radford	(28,003)	(18,944)	(15,917)	(39,306)	(2,650)	0
55216	City Of Richmond	(122,247)	(98,574)	(87,100)	(126,540)	(27,806)	0
55217	City Of Roanoke	(32,542)	(26,648)	(24,310)	(40,377)	(9,174)	0
55218	Town Of Craigsville	(596)	(459)	(453)	(789)	(322)	0
55219	City Of Staunton	(44,137)	(32,894)	(33,262)	(67,346)	(17,910)	0
55220	City Of Suffolk	(172,392)	(156,592)	(180,077)	(306,748)	(58,925)	0
55221	City Of Williamsburg	(28,631)	(20,644)	(22,364)	(46,398)	(4,178)	0
55222	City Of Winchester	(81,074)	(60,302)	(54,508)	(117,170)	(26,597)	0
55223	City Of Martinsville	(51,872)	(39,791)	(34,192)	(61,128)	(11,570)	0
55224	City Of Falls Church	(7,460)	(6,709)	(5,870)	(7,010)	(1,828)	0
55225	City Of Colonial Heights	(53,376)	(41,538)	(35,855)	(59,276)	(8,483)	0
55226	Town Of Front Royal	(26,169)	(21,445)	(21,080)	(37,076)	(6,160)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55227	Town Of Boyce	0	0	0	0	0	0
55228	Town Of Middletown	0	0	0	0	0	0
55229	Town Of Chillhowie	(1,817)	(1,193)	(1,165)	(3,082)	52	0
55230	City Of Covington	(15,897)	(13,120)	(11,903)	(18,155)	(3,017)	0
55231	Town Of Floyd	(239)	(109)	(103)	(585)	3	0
55232	City Of Franklin	(38,726)	(32,958)	(30,612)	(43,508)	(12,510)	0
55233	City Of Chesapeake	(472,594)	(384,412)	(399,745)	(753,667)	(158,621)	0
55234	City Of Virginia Beach	(1,111,270)	(930,813)	(957,664)	(1,602,364)	(382,532)	0
55235	City Of Norton	(9,878)	(7,352)	(6,356)	(12,922)	(590)	0
55236	City Of Manassas Park	(26,510)	(20,443)	(21,034)	(39,529)	(4,471)	0
55237	Town Of Exmore	0	0	0	0	0	0
55238	Town Of Pound	0	0	0	0	0	0
55239	Town Of Grottoes	(4,263)	(3,839)	(3,820)	(4,416)	(1,900)	0
55240	Town Of Onley	(951)	(790)	(783)	(1,746)	(724)	0
55241	Town Of West Point	(4,325)	(3,283)	(3,236)	(6,717)	(1,012)	0
55242	Town Of South Hill	28,868	30,844	30,931	24,649	34,887	0
55243	Town Of Rural Retreat	0	0	0	0	0	0
55244	Town Of Dillwyn	0	0	0	0	0	0
55245	Town Of Scottsville	(926)	(816)	(463)	(718)	(262)	0
55246	Town Of Burkeville	(438)	(378)	(375)	(548)	(70)	0
55247	Town Of Madison	420	470	473	7	(38)	0
55248	Town Of Pennington Gap	0	0	0	0	0	0
55249	Town Of La Crosse	0	0	0	0	0	0
55250	Town Of Rich Creek	2,203	2,351	1,320	(357)	158	0
55251	Town Of White Stone	0	0	0	0	0	0
55252	Town Of Windsor	(1,995)	(1,593)	(1,575)	(3,069)	(1,017)	0
55253	Town Of Haysi	0	0	0	0	0	0
55254	Town Of Stephens City	(1,682)	(1,425)	(1,414)	(2,215)	145	0
55255	Town Of Brodnax	0	0	0	0	0	0
55256	Town Of Mineral	0	0	0	0	0	0
55257	Town Of Lebanon	(7,168)	(6,031)	(6,173)	(9,817)	(1,641)	0
55258	City Of Newport News	149,039	150,021	49,521	(197,982)	24,831	0
55259	Town Of Richlands	0	0	0	0	0	0
55260	Town Of Haymarket	(2,418)	(1,529)	(1,108)	(2,543)	(688)	0
55261	Town Of Lovettsville	(2,272)	(1,971)	(1,958)	(3,452)	(1,844)	0
55264	Town Of Eastville	2,516	2,690	2,698	2,143	883	0
55300	Town Of Abingdon	(31,553)	(27,711)	(22,725)	(28,207)	(9,071)	0
55301	Town Of Dumfries	(2,083)	1,426	272	(5,299)	764	0
55302	Town Of Iron Gate	(119)	(87)	(85)	(221)	(48)	0
55303	Town Of Montross	(265)	(205)	(202)	(474)	(180)	0
55304	Town Of South Boston	(8,866)	(6,686)	(7,163)	(14,045)	(2,808)	0
55305	Town Of Gretna	(1,282)	(968)	(954)	(2,085)	(506)	0
55306	Town Of Remington	(211)	(82)	(77)	(471)	56	0
55307	City Of Lexington	(24,538)	(16,830)	(14,446)	(23,924)	(5,866)	0
55308	City Of Waynesboro	(48,915)	(37,463)	(32,273)	(58,876)	(13,236)	0
55309	Town Of Colonial Beach	(4,821)	(3,199)	(1,779)	(5,670)	474	0
55310	Town Of Smithfield	(6,417)	(5,623)	(5,739)	(13,172)	(2,918)	0
55311	Town Of Brookneal	(936)	(744)	(736)	(1,377)	(662)	0
55312	Town Of Hamilton	(2,576)	(2,491)	(2,487)	(2,759)	(539)	0
55313	City Of Galax	(19,988)	(15,660)	(13,507)	(24,948)	(1,742)	0
55314	Town Of Jonesville	(1,980)	(1,770)	(1,761)	(2,095)	(687)	0
55315	Town Of Wytheville	(13,200)	(8,141)	(6,647)	(23,883)	66	0
55316	City Of Fairfax	0	0	0	0	0	0
55317	Town Of Vienna	(38,435)	(30,923)	(31,512)	(60,207)	(17,120)	0
55318	Town Of Vinton	(17,730)	(18,240)	(20,078)	(23,697)	(6,475)	0
55319	City Of Emporia	(9,727)	(8,249)	(11,134)	(22,071)	(2,759)	0
55320	Town Of Culpeper	(31,407)	(25,437)	(23,020)	(43,896)	(10,463)	0
55321	Town Of Woodstock	(7,015)	(5,132)	(5,971)	(13,125)	(3,112)	0
55322	Town Of Glasgow	(602)	(480)	(474)	(782)	(135)	0
55323	Town Of Marion	(11,869)	(10,886)	(11,357)	(18,323)	(6,249)	0
55324	Town Of Altavista	(3,960)	(2,347)	(3,429)	(9,427)	(597)	0
55325	Town Of Herndon	(58,147)	(48,356)	(46,322)	(80,939)	(18,811)	0
55326	Town Of Pearisburg	(5,399)	(4,521)	(3,908)	(6,459)	(1,426)	0
55327	Town Of Christiansburg	0	0	0	0	0	0
55328	Town Of Wakefield	0	0	0	0	0	0
55329	Town Of Leesburg	(66,519)	(42,568)	(39,261)	(102,532)	(17,932)	0
55330	Town Of Chatham	(6,558)	(6,140)	(4,775)	(3,497)	(1,677)	0
55331	Town Of Bowling Green	2,053	2,159	1,397	(951)	(430)	0
55332	City Of Manassas	(85,007)	(66,775)	(68,916)	(132,142)	(15,481)	0
55333	Town Of Alberta	0	0	0	0	0	0
55334	Town Of Boydton	(392)	(234)	(227)	(680)	(146)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55335	City Of Salem	(93,357)	(74,465)	(62,936)	(109,619)	(26,948)	0
55336	Town Of Mckeeney	(54)	(26)	(25)	(99)	25	0
55337	Town Of Narrows	0	0	0	0	0	0
55338	Town Of Quantico	(1,131)	(1,074)	(1,072)	(649)	(29)	0
55339	Town Of Halifax	(732)	(496)	(485)	(1,502)	(217)	0
55340	Town Of Blacksburg	(45,996)	(36,848)	(38,381)	(70,261)	(16,207)	0
55341	Town Of Chincoteague	(5,061)	(3,663)	(3,949)	(9,173)	(2,108)	0
55342	Town Of Lawrenceville	(3,653)	(3,009)	(2,175)	(3,842)	(1,190)	0
55343	Town Of Amherst	(1,315)	(679)	(651)	(3,125)	(142)	0
55344	Town Of Stanley	(1,909)	(1,457)	(1,437)	(2,504)	340	0
55345	Town Of Hillsville	(4,328)	(3,294)	(3,248)	(6,082)	(581)	0
55346	Town Of Elkton	(2,291)	(1,298)	(1,751)	(4,687)	(722)	0
55347	Town Of Bridgewater	(7,479)	(7,947)	(8,922)	(13,175)	(3,698)	0
55348	Town Of Purcellville	(11,494)	(8,521)	(7,275)	(19,225)	(4,104)	0
55349	Town Of Timberville	(1,060)	(1,113)	(1,497)	(2,853)	(511)	0
55350	Town Of Wise	(10,481)	(8,370)	(8,297)	(12,014)	(3,690)	0
55351	Town Of New Market	(2,056)	(1,472)	(1,446)	(3,254)	(298)	0
55352	Town Of Tappahannock	0	0	0	0	0	0
55353	Town Of Rocky Mount	(7,326)	(6,175)	(6,699)	(13,618)	(5,137)	0
55354	Town Of Big Stone Gap	0	0	0	0	0	0
55355	Town Of Luray	(8,061)	(5,998)	(4,641)	(8,992)	(1,935)	0
55357	Town Of Strasburg	(8,525)	(6,940)	(6,351)	(12,272)	(1,704)	0
55358	Town Of Appomattox	7,689	8,206	8,229	10	(599)	0
55359	Town Of Clarksville	(1,810)	(1,190)	(1,163)	(3,639)	(726)	0
55360	Town Of Dublin	(2,366)	(1,690)	(1,660)	(3,593)	323	0
55361	Town Of Middleburg	(1,091)	(408)	(1,068)	(3,994)	95	0
55362	Town Of Edinburg	0	0	0	0	0	0
55363	Town Of Chase City	(4,692)	(3,446)	(3,357)	(5,079)	(765)	0
55364	Town Of Bedford	(10,581)	(7,895)	(8,123)	(18,131)	(3,105)	0
55365	City Of Poquoson	(18,163)	(15,508)	(16,188)	(28,926)	(6,879)	0
55366	Town Of Ashland	(12,605)	(10,134)	(10,311)	(16,893)	(5,264)	0
55367	Town Of Broadway	(2,137)	(1,684)	(1,857)	(4,092)	(356)	0
55368	Town Of Berryville	(3,647)	(2,574)	(2,526)	(6,153)	(523)	0
55369	Town Of Tazewell	0	0	0	0	0	0
55370	Town Of Urbanna	(393)	(339)	(337)	(558)	(434)	0
55371	Town Of Bluefield	(7,371)	(5,766)	(5,695)	(10,466)	(1,348)	0
55372	Town Of Weber City	(714)	(625)	(621)	(1,004)	(254)	0
55374	Town Of Hurt	(793)	(723)	(720)	(1,274)	(553)	0
55375	Town Of Waverly	0	0	0	0	0	0
55376	Town Of Coeburn	(3,459)	(2,741)	(1,826)	(3,104)	(664)	0
55377	Town Of Dayton	(3,360)	(2,872)	(2,851)	(2,961)	(328)	0
55378	Town Of Courtland	(326)	(259)	(256)	(454)	(83)	0
55379	Town Of Cape Charles	(3,540)	(2,633)	(3,166)	(6,323)	(1,723)	0
55380	Town Of Independence	0	0	0	0	0	0
55381	Town Of Warsaw	(9)	435	(467)	(2,644)	(438)	0
55382	Town Of Grundy	(3,274)	(2,892)	(2,875)	(4,479)	(1,871)	0
55383	Town Of Warrenton	(12,148)	(10,000)	(12,470)	(23,853)	(3,011)	0
55384	Town Of Louisa	(3,783)	(3,448)	(3,433)	(4,481)	(1,803)	0
55385	Town Of Kenbridge	(1,431)	(1,138)	(1,125)	(2,174)	(281)	0
55386	Town Of Mt Jackson	(658)	(63)	(727)	(3,158)	117	0
55387	Town Of Pulaski	(15,274)	(14,278)	(13,866)	(19,752)	(5,060)	0
55388	Town Of Jarratt	0	0	0	0	0	0
55389	Town Of Pembroke	(188)	4	12	(745)	238	0
55390	Town Of Parksley	(1,633)	(1,289)	(506)	(1,237)	(947)	0
55391	Town Of Onancock	(2,041)	(1,391)	(1,169)	(2,488)	(412)	0
55392	Town Of Victoria	(1,744)	(1,411)	(1,396)	(2,340)	(529)	0
55393	Town Of Shenandoah	(1,350)	(562)	(334)	(2,259)	468	0
55394	Town Of Gate City	0	0	0	0	0	0
55395	Town Of Round Hill	(2,224)	(1,639)	(1,613)	(2,135)	670	0
55396	Town Of Kilmarnock	(2,720)	(2,172)	(2,722)	(4,315)	(856)	0
55397	Town Of Orange	(8,395)	(6,386)	(6,263)	(10,396)	(862)	0
55398	Town Of Saltville	0	0	0	0	0	0
55399	Town Of Blackstone	(7,020)	(4,401)	(2,848)	(6,960)	711	0
55401	Southeastern Public Svc Auth	(26,895)	(21,831)	(19,058)	(26,729)	(5,031)	0
55402	Pittsylvania Co Svc Auth	(4,823)	(4,453)	(4,149)	(4,957)	(5,056)	0
55403	Rappahannock Area Youth Services & Group Home Commission	(2,443)	(2,134)	(2,120)	(3,086)	(1,145)	0
55404	Appomattox Regional Library	(1,579)	(739)	(988)	(3,104)	(800)	0
55405	Staunton Red/Hous Auth	(563)	(266)	(252)	(1,518)	(189)	0
55406	Hampton Newport News Community Services Board	0	0	0	0	0	0
55408	Alleghany Highlands Regional Library, Inc.	(211)	(148)	(145)	(313)	(35)	0
55409	Southside Reg Juvenile Group Home	(371)	(288)	(284)	(547)	(104)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55411	Hampton Roads Sanitation Dist	(140,513)	(109,425)	(113,464)	(223,244)	(33,604)	0
55412	Peninsula Airport Commission	(12,151)	(9,491)	(7,610)	(12,571)	(4,400)	0
55413	Richmond Redevelopment And Housing Authority	(24,285)	(20,377)	(17,717)	(29,445)	(2,575)	0
55415	Chesapeake Red/Hous Auth	(7,756)	(6,419)	(6,360)	(9,894)	(1,785)	0
55416	Alexandria Renew Enterprises	0	0	0	0	0	0
55417	Norfolk Airport Authority	(35,276)	(30,517)	(32,602)	(57,783)	(14,692)	0
55418	Charlottesville Red/Hous Auth	(1,527)	(366)	(545)	(1,572)	1,533	0
55419	Hampton Red/Hous Authority	(13,106)	(11,359)	(10,592)	(16,093)	(4,916)	0
55420	Loudoun County Sanitation Authority	(36,834)	(27,107)	(34,454)	(90,340)	(6,481)	0
55421	Danville Red/Hous Auth	(3,345)	(2,416)	(2,375)	(5,882)	(1,519)	0
55422	Nrv Regional Water Authority	(559)	327	(671)	(4,810)	(306)	0
55423	Northern Virginia Juvenile Detention Center	(33,279)	(27,332)	(25,851)	(26,007)	(8,993)	0
55424	Hopewell Red/Hous Auth	0	0	0	0	0	0
55425	Colonial Behavioral Health	(23,352)	(22,984)	(27,174)	(42,371)	(9,012)	0
55426	Blacksburg-Vpi Sanitation Authority	(3,446)	(2,831)	(2,804)	(4,644)	(942)	0
55427	Potomac River Fisheries Comm	(785)	(600)	(592)	(963)	122	0
55428	Chesapeake Bridge/Tunnel	(27,213)	(22,352)	(22,423)	(37,969)	(6,684)	0
55429	Alexandria Red/Hous Auth	(21,511)	(18,859)	(18,934)	(23,833)	(4,067)	0
55430	Albemarle Co Service Auth	(7,747)	(4,835)	(5,053)	(16,920)	(2,969)	0
55431	Franklin Red/Hous Auth	(4,563)	(5,024)	(5,427)	(5,268)	(3,270)	0
55432	Bristol Redevelopment And Housing Authority	(3,154)	(2,453)	(2,422)	(4,954)	(1,018)	0
55433	Norfolk Red/Hous Auth	(54,242)	(49,564)	(50,858)	(72,484)	(23,276)	0
55435	Richmond Metropolitan Transportation Authority	(25,544)	(20,473)	(16,572)	(22,551)	(10,608)	0
55436	Riverside Regional Jail	(94,033)	(81,449)	(84,749)	(104,430)	(37,164)	0
55439	Rappahannock Rapidan Regional Commission	(1,318)	(848)	(982)	(1,742)	(208)	0
55440	Shenandoah Valley Juvenile Center	(9,403)	(8,949)	(11,940)	(19,024)	(7,074)	0
55442	Southside Regional Library Bd	0	0	0	0	0	0
55443	Bedford Public Library	(2,488)	(2,072)	(2,053)	(3,055)	(534)	0
55445	Chesterfield County Health Center Commission	(31,961)	(26,110)	(16,656)	(25,099)	457	0
55446	Washington County Service Authority	(13,457)	(10,752)	(10,344)	(18,206)	(4,344)	0
55447	Rappahannock Area Comm Svcs	(31,398)	(28,348)	(37,529)	(84,981)	(14,024)	0
55449	Hampton Roads Planning District Commission	(13,657)	(9,678)	(9,222)	(16,244)	(4,210)	0
55450	Meherrin Regional Library	(751)	(577)	(569)	(1,340)	(399)	0
55451	New River Valley Regional Commission	0	0	0	0	0	0
55452	Northern Virginia Health Care Center	0	0	0	0	0	0
55453	Rockbridge Area Comm Svc Bd	(17,944)	(15,131)	(17,964)	(21,966)	(5,563)	0
55454	Greensville - Emporia So Svcs	(3,407)	(2,693)	(2,662)	(5,285)	(1,168)	0
55455	James City Service Authority	(12,798)	(9,626)	(9,292)	(19,184)	(3,842)	0
55456	Accomack/Norhampton Plan	(3,220)	(2,395)	(2,071)	(3,649)	(656)	0
55457	Harrisonburg-Rockingham Regional Sewer Authority	(4,540)	(3,455)	(3,407)	(6,907)	(731)	0
55458	Wytheville Red/ Hous Auth	(1,475)	(1,163)	(1,149)	(2,176)	(475)	0
55459	Waynesboro Red/Hous Auth	(4,998)	(4,543)	(2,795)	(3,230)	(720)	0
55460	Region Ten Community Services Board	(102,794)	(93,349)	(97,510)	(140,216)	(59,707)	0
55462	Lenowisco Planning Dist Comm	(2,184)	(1,520)	(1,108)	(1,292)	(169)	0
55465	Rivanna Water & Sewer Auth	(7,374)	(4,629)	(6,099)	(19,399)	(1,980)	0
55466	Appomattox River Water Auth	(6,362)	(5,213)	(4,969)	(8,166)	(2,656)	0
55467	Campbell Co Utilities & Svcs	(3,663)	(2,804)	(2,766)	(5,830)	(717)	0
55469	Eastern Shore Comm Svcs Bd	(17,366)	(15,607)	(16,580)	(25,342)	(8,082)	0
55470	Anchor Commission	(189)	(38)	(31)	(561)	(110)	0
55471	Horizon Behavioral Health	(163,163)	(142,520)	(132,615)	(148,330)	(39,522)	0
55472	District 19 Community Services Board	(38,464)	(27,226)	(24,033)	(41,857)	(8,025)	0
55473	Hampton Roads Transit	(67,152)	(55,767)	(49,271)	(77,807)	(9,997)	0
55474	Upper Occoquan Sewage Auth	(52,773)	(43,696)	(40,527)	(67,142)	(11,028)	0
55475	New River Valley Juv Det Comm	(3,978)	(3,299)	(3,076)	(4,505)	(789)	0
55476	Rockbridge Regional Library	0	0	0	0	0	0
55477	Frederick Co Sanitation Auth	(3,011)	(1,706)	(3,969)	(13,624)	539	0
55478	Western Tidewater Comm Svcs	0	0	0	0	0	0
55479	Cumberland Mountain Comm Svcs	(25,433)	(22,908)	(31,058)	(51,483)	(12,171)	0
55482	Middle Pen/No Neck Comm Svcs_Board	(61,236)	(58,313)	(58,264)	(79,383)	(27,738)	0
55483	Rockbridge Co Public Svc Auth	(1,353)	(1,090)	(1,078)	(1,949)	(473)	0
55484	Danville-Pittsylvania Community Services	(26,738)	(23,299)	(26,111)	(47,194)	(5,962)	0
55485	Crater Juv Det Home Comm	(4,858)	(3,773)	(3,531)	(5,986)	(1,081)	0
55486	Hampton Roads Workforce Council	(6,500)	(4,272)	(2,234)	(5,744)	1,535	0
55487	Capital Region Airport Comm	(35,026)	(31,041)	(35,475)	(53,490)	(23,846)	0
55488	Northwestern Comm Svcs Bd	6,505	11,257	4,443	(25,813)	2,379	0
55489	Harrisonburg Rockingham Community Services Board	(5,314)	(3,112)	(7,673)	(24,957)	(1,520)	0
55491	Middle Peninsula Reg Security	(7,726)	(5,724)	(5,635)	(12,149)	(2,305)	0
55492	Northern Neck Planning District Commission	(377)	(151)	(141)	(893)	(73)	0
55493	Planning Dis One Behavioral Health Svcs	(525)	(336)	(328)	(944)	98	0
55494	Rockbridge Area Social Service Dept	(2,075)	(1,410)	(1,954)	(3,689)	(96)	0
55495	Dinwiddie Co Water Authority	(2,406)	(2,089)	(2,074)	(2,920)	(469)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55496	Rappahannock Rapidan Community Services Board	(34,893)	(26,675)	(21,510)	(42,609)	(3,116)	0
55498	Valley Community Services Bd	(57,557)	(50,994)	(49,745)	(67,009)	(35,509)	0
55499	Eastern Shore Public Library	(524)	(358)	(351)	(844)	(183)	0
55500	Alexandria City School Board	(38,173)	(33,363)	(31,421)	(41,461)	(7,162)	0
55501	Albemarle County Schools	(1,486)	3,230	1,329	(18,787)	(7,636)	0
55502	Alleghany County School Board	(7,654)	(6,483)	(5,741)	(8,668)	(2,004)	0
55503	Charlottesville Public Schools	(9,139)	(6,955)	(5,498)	(9,600)	(2,580)	0
55504	Amherst County School Board	(8,757)	(6,158)	(6,753)	(11,745)	(2,166)	0
55505	Appomattox County School Board	(2,292)	(1,824)	(1,803)	(2,554)	(73)	0
55506	Arlington Public Schools	(26,617)	(18,691)	(33,739)	(94,679)	(20,371)	0
55507	Augusta County School Board	(10,737)	(8,228)	(6,271)	(11,072)	(1,738)	0
55508	Bath County School Board	(3,598)	(3,203)	(2,611)	(3,142)	(756)	0
55509	Bedford County School Board	(27,137)	(23,030)	(21,372)	(28,369)	(7,301)	0
55510	Bland County School Board	(4,099)	(3,958)	(3,262)	(2,831)	(1,724)	0
55511	Botetourt County Schools	(6,746)	(5,493)	(5,819)	(12,956)	(3,427)	0
55512	Norfolk Public Schools	(66,990)	(56,307)	(55,335)	(90,817)	(23,657)	0
55513	Petersburg City Schools	(9,092)	(6,692)	(5,088)	(9,017)	(10)	0
55514	Buckingham County School Board	(3,045)	(2,497)	(2,473)	(4,182)	(922)	0
55515	Radford City School Board	(1,312)	(1,091)	(1,081)	(1,717)	(480)	0
55516	Caroline County School Board	(4,508)	(4,185)	(3,725)	(5,788)	794	0
55517	Carroll County School Board	(16,091)	(11,366)	(7,440)	(9,986)	(2,209)	0
55518	Charles City Co School Bd	(364)	(172)	(163)	(1,108)	(297)	0
55519	Charlotte County School Board	(2,728)	(2,732)	(3,020)	(3,375)	(530)	0
55520	Chesterfield Co School Bd	(92,418)	(39,704)	(14,752)	(91,031)	(30,782)	0
55521	Clarke County School Board	(3,017)	(2,627)	(2,609)	(3,363)	(913)	0
55522	Winchester Public Schools	(6,147)	(5,101)	(5,436)	(10,238)	(2,384)	0
55523	Culpeper County School Board	(12,955)	(11,922)	(13,310)	(22,814)	(7,505)	0
55524	Cumberland County School Board	(2,962)	(2,556)	(2,538)	(3,573)	(1,339)	0
55525	Dickenson County School Board	(6,603)	(4,789)	(3,944)	(6,648)	(2,212)	0
55526	Dinwiddie County School Board	(8,707)	(5,874)	(4,504)	(9,646)	(2,674)	0
55528	Essex County Public Schools	(2,952)	(2,581)	(2,565)	(3,175)	(469)	0
55530	Covington City School Board	(1,153)	(906)	(895)	(1,912)	(713)	0
55531	Floyd County School Board	(5,312)	(4,262)	(4,215)	(7,118)	(1,183)	0
55532	Fluvanna County Public Schools	(13,317)	(11,546)	(10,279)	(12,702)	(4,422)	0
55533	Chesapeake Public Schools	(99,548)	(84,273)	(73,173)	(104,181)	(27,134)	0
55534	Va Beach City School Board	(176,775)	(142,977)	(132,881)	(219,333)	(56,315)	0
55535	Giles County Schools	704	1,091	1,108	(170)	(219)	0
55536	Gloucester County School Board	(16,225)	(9,382)	(4,387)	(11,966)	(3,618)	0
55537	Goochland County School Board	(3,301)	(1,878)	(1,145)	(3,275)	(282)	0
55538	Grayson County School Board	(6,015)	(5,451)	(4,272)	(4,891)	(635)	0
55539	Greene County Public Schools	(8,897)	(7,873)	(6,905)	(9,243)	(3,154)	0
55540	Greensville County Public Schools	(2,575)	(1,962)	(1,935)	(4,114)	(1,274)	0
55541	Halifax County School Board	(12,729)	(10,565)	(7,900)	(8,690)	(2,345)	0
55542	Hanover County Public Schools	(33,692)	(24,823)	(18,186)	(26,742)	(7,667)	0
55543	Henrico Co School Board	(4,030)	(3,649)	(3,632)	(3,820)	(1,622)	0
55544	Henry County Public Schools	(9,736)	(8,750)	(9,757)	(15,946)	(3,004)	0
55545	Highland County School Board	(994)	(849)	(843)	(1,270)	(397)	0
55546	Isle Of Wight County Schools	(7,850)	(6,663)	(6,069)	(13,217)	(5,116)	0
55548	King George Co School Board	(4,258)	(5,160)	(6,635)	(12,133)	(3,169)	0
55549	King And Queen County School Board	(2,900)	(2,448)	(2,428)	(3,280)	(279)	0
55550	King William Co School Board	(6,678)	(5,372)	(4,358)	(6,212)	2,105	0
55551	Lancaster County Public Schools	(3,586)	(3,077)	(3,054)	(4,722)	(1,719)	0
55552	Lee County School Board	(6,329)	(5,415)	(5,661)	(9,645)	(3,147)	0
55553	Loudoun County School Board	(88,533)	(40,165)	(55,491)	(242,694)	(36,038)	0
55554	Louisa County Public Schools	(16,999)	(14,681)	(13,424)	(18,462)	(3,352)	0
55555	Lunenburg County School Board	(2,150)	(1,726)	(1,707)	(2,939)	(643)	0
55556	Madison County School Board	(2,873)	(2,361)	(2,686)	(4,235)	(1,010)	0
55557	Mathews County School Board	(2,426)	(1,881)	(1,857)	(3,691)	(1,287)	0
55558	Mecklenburg Co School Board	1,575	165	(1,619)	(4,499)	(2,191)	0
55559	Middlesex County School Board	(1,673)	(1,381)	(1,368)	(2,445)	(707)	0
55560	Montgomery County School Board	(34,104)	(31,016)	(17,855)	(18,438)	(567)	0
55562	Nelson County Public Schools	(7,855)	(6,948)	(6,907)	(9,593)	(3,453)	0
55563	New Kent County School Board	(3,417)	(2,532)	(2,493)	(5,158)	(1,189)	0
55565	Northampton County Schools	(4,428)	(3,856)	(3,830)	(5,699)	(1,739)	0
55566	Northumberland Co School Bd	(5,193)	(4,904)	(4,891)	(5,546)	(3,248)	0
55567	Nottoway County School Board	(4,669)	(4,098)	(3,383)	(4,403)	(1,002)	0
55568	Orange County Public Schools	(14,433)	(11,818)	(11,127)	(16,923)	(5,758)	0
55569	Page County Public Schools	(9,781)	(7,960)	(7,304)	(10,305)	(2,304)	0
55570	Patrick County School Board	(7,130)	(6,036)	(5,987)	(8,847)	(1,869)	0
55571	Pittsylvania Co School Bd	(13,007)	(11,287)	(10,172)	(14,502)	(3,855)	0
55572	Powhatan County School Board	(7,331)	(5,826)	(4,781)	(7,332)	(324)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55573	Prince Edward Co School Bd	(2,313)	(1,666)	(1,444)	(3,193)	(1,147)	0
55574	Prince George Co School Bd	(9,507)	(6,250)	(2,689)	(14,896)	(3,889)	0
55576	Prince William Co School Bd	(190,951)	(159,571)	(160,942)	(275,224)	(64,786)	0
55577	Pulaski County School Board	(11,158)	(8,231)	(6,955)	(11,341)	(2,840)	0
55578	Rappahannock Co School Board	(2,038)	(1,583)	(1,563)	(3,058)	(564)	0
55579	Richmond County School Board	(42)	12	14	(274)	51	0
55580	Roanoke County School Board	(15,406)	(12,829)	(12,139)	(16,089)	(3,897)	0
55581	Rockbridge Co School Bd	(9,080)	(7,329)	(5,681)	(7,086)	(2,113)	0
55582	Rockingham Co School Bd	(35,311)	(28,466)	(25,784)	(41,348)	(10,423)	0
55583	Russell County School Board	(13,432)	(11,357)	(9,960)	(13,512)	(4,018)	0
55584	Scott County School Board	(6,807)	(5,256)	(4,497)	(9,069)	(636)	0
55585	Shenandoah County School Board	(18,980)	(15,494)	(12,306)	(18,194)	(5,139)	0
55586	Smyth County School Board	(11,808)	(10,008)	(8,508)	(11,081)	(2,402)	0
55587	Southampton Co School Bd	(4,281)	(4,285)	(3,513)	(4,064)	(1,405)	0
55588	Spotsylvania Co School Bd	(34,765)	(27,599)	(25,021)	(44,797)	(12,941)	0
55589	Stafford County School Board	(26,096)	(20,130)	(19,865)	(38,618)	(10,050)	0
55590	Surry County Schools	(3,537)	(2,926)	(2,899)	(4,610)	(1,375)	0
55591	Sussex County School Board	(5,658)	(3,986)	(3,049)	(4,481)	(1,080)	0
55592	Tazewell County Schools	(23,472)	(20,079)	(16,779)	(19,146)	(4,539)	0
55593	Warren County School Board	(13,168)	(12,241)	(11,394)	(13,325)	(3,178)	0
55595	Washington County School Board	(10,714)	(8,946)	(7,256)	(12,118)	(2,257)	0
55596	Westmoreland Co School Bd	(3,142)	(2,688)	(2,320)	(3,197)	(553)	0
55597	Wise County School Board	(7,889)	(6,003)	(3,980)	(6,771)	(1,200)	0
55598	Wythe County School Board	(3,386)	(2,970)	(3,334)	(6,246)	(1,544)	0
55599	York County School Board	(30,758)	(25,262)	(22,144)	(32,647)	(9,212)	0
55600	Accomack County School Board	(14,361)	(12,637)	(11,871)	(16,225)	(4,867)	0
55601	Bristol City School Bd	5,869	6,370	2,053	(3,027)	651	0
55602	Buena Vista City Schools	(1,570)	(1,342)	(1,332)	(1,767)	(485)	0
55603	Amelia County School Board	(5,668)	(4,861)	(4,537)	(5,555)	(2,488)	0
55605	Danville City Schools	(1,509)	553	105	(7,724)	(613)	0
55606	Franklin City Public Schools	(388)	(48)	(33)	(1,279)	285	0
55608	Harrisonburg City School Bd	(3,774)	(1,997)	(3,221)	(9,732)	(1,487)	0
55609	Hopewell City School Board	(3,721)	(2,261)	(3,118)	(8,779)	(2,902)	0
55610	Lynchburg Public Schools	(15,355)	(11,433)	(9,859)	(15,384)	(1,677)	0
55611	Fauquier County School Board	(25,929)	(22,534)	(21,685)	(38,552)	(11,349)	0
55612	Brunswick County Public Schools	(5,079)	(4,389)	(4,011)	(5,293)	(1,601)	0
55613	The Pruden Center For Industry And Technology	(929)	(929)	(355)	0	0	0
55614	Portsmouth School Board	(41,093)	(34,216)	(29,655)	(40,191)	(10,393)	0
55615	Campbell County School Board	(8,991)	(6,766)	(6,667)	(13,997)	(2,542)	0
55616	Richmond Public Schools	(38,475)	(26,699)	(23,346)	(44,729)	(354)	0
55617	Roanoke City School Board	(872)	1,430	(1,848)	(17,023)	(2,600)	0
55619	Staunton City Schools	(3,787)	(3,047)	(3,014)	(5,285)	(1,041)	0
55620	Suffolk City School Board	(17,443)	(13,323)	(13,617)	(31,066)	(3,615)	0
55622	Craig County School Board	(1,514)	(1,335)	(1,327)	(1,745)	(412)	0
55623	Martinsville City Schools	(2,813)	(2,574)	(2,563)	(3,223)	(961)	0
55624	Appomattox Region Governor'S School	(301)	(234)	(231)	(412)	4	0
55625	Colonial Heights City Schools	(3,356)	(3,142)	(3,609)	(5,971)	(1,058)	0
55632	Manassas City Schools	(19,435)	(13,135)	(8,641)	(15,061)	(1,298)	0
55633	Franklin County Public Schools	(19,183)	(16,419)	(16,871)	(27,981)	(7,680)	0
55634	Frederick County School Board	(24,599)	(18,440)	(18,166)	(40,369)	(8,076)	0
55635	City Of Salem Schools	(4,650)	(4,102)	(4,270)	(6,091)	(1,274)	0
55636	Manassas Park City Schools	(4,550)	(3,416)	(3,172)	(6,082)	(846)	0
55637	Newport News Public Schools	21,425	20,053	(1,180)	(42,444)	(9,003)	0
55638	Town Of West Point School Bd	3,113	3,326	3,336	2,658	3,574	0
55708	Waynesboro Public Schools	(1,869)	(1,532)	(1,710)	(3,579)	(550)	0
55710	Valley Vo-Tech Center	(100)	(50)	(47)	(275)	55	0
55711	New Horizons Technical Ctr	68	293	(271)	(1,341)	(189)	0
55713	Galax City Schools	(1,105)	(731)	(715)	(1,935)	222	0
55714	Norton City Schools	102	300	309	(485)	393	0
55802	Williamsburg-James City Co Sch	(22,011)	(18,107)	(15,454)	(28,201)	(10,151)	0
55803	Poquoson City Public Schools	(2,118)	(1,795)	(1,780)	(2,758)	(1,080)	0
55806	Fredericksburg City Schools	(2,884)	(1,938)	(1,896)	(4,771)	(1,066)	0
55807	Hampton City Schools	(19,122)	(14,781)	(15,346)	(21,337)	(6,107)	0
55813	Buchanan County School Board	(13,702)	(10,716)	(7,749)	(10,070)	(2,954)	0
55814	Jackson River Technical Ctr	(347)	(308)	(306)	(363)	(108)	0
55815	Northern Neck Reg Voc Ctr	(128)	(105)	(104)	(178)	(37)	0
55856	Blue Ridge Resource Authority	3,663	3,914	3,925	3,128	4,425	0
55858	Peumansend Creek Regional Jail Authority	41,181	44,028	44,154	28,090	2,118	0
55859	Williamsburg Area Transit Authority	18,992	20,289	20,347	7,937	1,411	0
55860	Middle Peninsula Juvenile Detention Commission	21,102	22,543	22,607	8,296	714	0
55862	Crater Criminal Justice Training Academy	2,900	2,344	248	(1,372)	(15)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55863	Central Shenandoah Criminal Justice Training Academy	4,520	3,297	253	(1,744)	(392)	0
55864	New River Valley Emergency Communications Regional Authority	19,773	8,749	(1,209)	(4,976)	1,298	0
55865	Maury Service Authority	9,853	5,383	572	(2,688)	(1,271)	0
55866	Hampton Roads Transportation Accountability Commission	2,396	1,254	152	(527)	(44)	0
55867	Pamunkey Regional Library	37	313	(841)	(3,545)	1,519	0
55868	Northern Virginia Transportation Authority	3,441	2,565	265	(3,132)	(576)	0
55869	Rsw Regional Jail Authority	(21,620)	(14,527)	(12,211)	(23,770)	(8,872)	0
55870	Bedford Regional Water Authority	(183)	1,111	(517)	(9,824)	(950)	0
55871	Portsmouth Redevelopment And Housing Authority	(24,152)	(20,325)	(17,704)	(18,554)	(5,035)	0
55872	Southwest Regional Recreation Authority	3,146	3,281	1,366	(1,306)	567	0
55873	Roanoke Redevelopment And Housing Authority	0	0	0	0	0	0
55874	Meherrin River Regional Jail Authority	(30,435)	(23,935)	(19,261)	(32,603)	(13,427)	0
55875	Woodway Water Authority	(674)	(529)	(523)	(950)	(116)	0
55876	Bvu Authority	(75,558)	(69,166)	(61,233)	(39,803)	(8,047)	0
55877	Washington Metropolitan Area Transit Commission	0	0	0	0	0	0
55878	Mount Rogers Community Services Board	(43,148)	(36,140)	(48,211)	(109,727)	(33,505)	0
55879	Lonesome Pine Soil And Water Conservation District	(71)	(39)	(37)	(156)	(9)	0
55880	Big Sandy Soil And Water Conservation District	0	0	0	0	0	0
55881	Central Virginia Planning District Commission	(7,572)	(4,931)	(5,413)	(9,905)	(3,933)	0
55882	Middle Peninsula Planning District Commission	(1,549)	(1,136)	(351)	(348)	172	0
55883	Western Virginia Regional Jail Authority	(26,591)	(20,445)	(20,286)	(38,406)	(9,692)	0
55884	Halifax Service Authority	(4,298)	(3,501)	(3,118)	(5,642)	(1,176)	0
55886	Russell County Psa	1,106	1,591	1,612	(184)	1,696	0
55887	Piedmont Community Services	(11,523)	(2,531)	(5,592)	(43,560)	(5,926)	0
55888	Blue Ridge Behavioral Healthcare	(42,166)	(33,784)	(36,868)	(65,056)	(14,173)	0
55889	Skyline Soil And Water Conservation District	0	0	0	0	0	0
55890	Middle River Regional Jail Authority	(12,473)	(10,234)	(14,698)	(31,703)	(7,039)	0
55891	Tidewater Soil & Water Conservation District	0	0	0	0	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	2,821	3,011	3,020	120	(140)	0
55893	Eastern Shore Soil & Water Conservation District	(643)	(536)	(531)	(435)	75	0
55894	Town Of Boykins	0	0	0	0	0	0
55895	Town Of Gordonsville	(3,157)	(2,223)	(1,799)	(3,345)	(704)	0
55896	Virginia Resources Authority	(4,424)	(3,486)	(2,638)	(6,150)	(1,516)	0
55897	Prince William County Service Authority	(53,290)	(41,531)	(57,032)	(123,411)	(30,840)	0
55898	Western Virginia Water Authority	(19,925)	(17,112)	(20,334)	(43,926)	(5,294)	0
55899	Shenandoah Valley Regional Airport Commission	(1,953)	(1,506)	(1,486)	(2,991)	(575)	0
55900	Alleghany Highlands Comm Svcs	(11,689)	(9,134)	(8,544)	(14,261)	(2,045)	0
55901	Brunswick Industrial Development Authority	(157)	(58)	295	(283)	(130)	0
55902	Northern Neck Essex Co Home	0	0	0	0	0	0
55904	Appalachian Juvenile Commission	(9,312)	(7,656)	(6,853)	(10,803)	(4,486)	0
55905	Goochland Powhatan Comm Svcs	(5,715)	(4,816)	(4,777)	(10,024)	(1,297)	0
55906	Suffolk Redev & Housing Auth	(7,026)	(4,988)	(4,420)	(6,816)	(2,769)	0
55908	Lee Co Red/ Housing Auth	(1,037)	(829)	(820)	(1,226)	26	0
55909	Henry County Public Service Authority	(7,535)	(5,979)	(5,910)	(11,145)	(2,711)	0
55910	Southside Planning Dist Comm	(1,917)	(1,612)	(1,598)	(2,784)	(298)	0
55911	Economic Development Authority Of Henrico Co, Va	(1,686)	(1,672)	(2,053)	(3,473)	(748)	0
55912	Augusta County Public Service Auth	(16,045)	(13,601)	(14,354)	(25,441)	(4,569)	0
55914	Rappahannock Juvenile Center	(9,351)	(7,422)	(7,623)	(17,002)	(5,743)	0
55915	Cumberland Plateau Reg Housing	(2,175)	(1,843)	(1,828)	(2,752)	(395)	0
55917	Bedford County Public Service Authority	0	0	0	0	0	0
55918	Amherst County Service Auth	(2,118)	(1,886)	(1,684)	(4,013)	159	0
55919	Pepper'S Ferry Reg Wastewater	(4,102)	(2,564)	(998)	(3,896)	(84)	0
55920	Rappahannock Regional Jail	(66,474)	(51,995)	(41,359)	(61,366)	(12,302)	0
55921	Thomas Jefferson Planning District Commission	(651)	(210)	(881)	(2,542)	983	0
55922	Piedmont Regional Jail Authority	(22,262)	(20,923)	(23,570)	(27,621)	(7,852)	0
55923	Nelson County Service Authority	(3,593)	(3,014)	(2,988)	(4,358)	(975)	0
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(2,416)	(2,080)	(2,065)	(3,100)	(952)	0
55925	Fauquier Co Water & Sanitation Auth	(4,476)	(3,605)	(4,270)	(11,185)	(292)	0
55926	Scott County Soil & Water Conservation District	(614)	(543)	(539)	(814)	(456)	0
55927	New River Resource Authority	(2,457)	(1,699)	(1,666)	(4,405)	(845)	0
55928	Scott County Public Service Authority	(262)	502	537	(1,863)	1,288	0
55929	Greensville County Water And Sewer Authority	(4,136)	(3,341)	(2,732)	(5,169)	(647)	0
55930	Petersburg Redevelopment And Housing Authority	(4,549)	(3,274)	(2,835)	(5,100)	(693)	0
55931	Central Rappahannock Regional Library	(14,315)	(10,327)	(10,667)	(21,575)	(7,163)	0
55932	Va Coalfield Economic Dev Auth	(1,023)	(811)	(802)	(1,460)	(258)	0
55933	Central Virginia Regional Jail	(3,031)	(5,722)	(11,198)	(23,976)	(1,966)	0
55934	Thomas Jefferson Soil & Water Conservation Dist.	(1,248)	(975)	(963)	(1,061)	183	0
55936	Commonwealth Regional Council	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	(152)	(343)	(639)	(1,173)	(277)	0
55938	Colonial Soil & Water Conservation District	1,241	798	302	(443)	38	0
55939	Rivanna Solid Waste Authority	2,442	3,003	3,028	(433)	821	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55940	Monacan Soil And Water Conservation District	(67)	63	69	(346)	351	0
55941	Robert E. Lee Soil And Water Conservation District	0	0	0	0	0	0
55942	Tri-County/City Soil And Water Conservation Dist.	(537)	(423)	(418)	(713)	(82)	0
55944	Central Virginia Waste Management Authority	(1,532)	(1,168)	(1,152)	(2,377)	(321)	0
55945	Lonesome Pine Regional Library	(5,036)	(4,206)	(3,533)	(3,894)	(613)	0
55946	Virginia Peninsulas Public Service Authority	(6,640)	(5,707)	(5,317)	(8,025)	(2,764)	0
55947	Tidewater Youth Services Commission	(12,211)	(11,519)	(10,469)	(11,992)	(3,433)	0
55948	Virginia Highlands Airport Authority	(802)	(644)	(637)	(1,304)	(520)	0
55949	Western Tidewater Regional Jail	(29,494)	(25,508)	(26,656)	(36,963)	(8,446)	0
55950	Scott County Redevelopment And Housing Authority	(1,968)	(1,166)	(654)	(1,133)	(103)	0
55951	Handley Regional Library	(1,007)	(530)	(509)	(2,141)	(76)	0
55952	Northern Neck Regional Jail	(7,457)	(4,575)	(4,159)	(12,550)	(459)	0
55953	Montgomery Regional Solid Waste Authority	(3,519)	(3,156)	(3,140)	(4,511)	(2,331)	0
55954	Potomac And Rappahannock Transportation Commission	(24,663)	(24,305)	(28,306)	(45,213)	(10,027)	0
55955	Giles County Public Service Authority	(2,554)	(1,107)	(180)	(1,336)	(170)	0
55956	South Central Wastewater Authority	(5,670)	(4,574)	(5,099)	(8,319)	(1,729)	0
55957	Wise County Redevelopment And Housing Authority	(2,691)	(2,296)	(2,278)	(3,214)	(822)	0
55958	Prince William Soil & Water Conservation District	(415)	(278)	(272)	(808)	(121)	0
55959	Hampton Roads Regional Jail	(71,394)	(62,232)	(56,513)	(72,819)	(35,634)	0
55960	Castlewood Water And Sewage Authority	(4,405)	(4,650)	(3,932)	(3,168)	(1,868)	0
55961	Pamunkey Regional Jail	(26,089)	(20,512)	(18,736)	(27,827)	(8,635)	0
55962	Charlottesville-Albemarle Airport Authority	(132)	1,408	670	(7,224)	(2,384)	0
55963	Virginia Peninsula Regional Jail	(29,286)	(25,092)	(22,954)	(29,576)	(13,013)	0
55964	Virginia Biotechnology Research Partnership Authority	402	648	466	(1,681)	415	0
55965	Peumansend Creek Regional Jail	(68,441)	(60,036)	(20,200)	0	0	0
55966	Blue Ridge Regional Jail Authority	(74,783)	(59,696)	(52,146)	(72,718)	(19,019)	0
55967	Massanutten Regional Library	(577)	(558)	(939)	(3,227)	(637)	0
55968	Albemarle-Charlottesville Regional Jail	(29,121)	(25,335)	(25,583)	(39,451)	(12,380)	0
55969	Culpeper Soil And Water Conservation District	9	(390)	(983)	(1,779)	147	0
55970	New River Valley Regional Jail	(41,526)	(35,031)	(33,785)	(40,821)	(7,014)	0
55971	Sussex Service Authority	(3,241)	(2,646)	(2,620)	(4,255)	(1,050)	0
55972	Big Walker Soil & Water Conservation District	0	0	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0	0	0
55974	Peaks Of Otter Soil & Water Conservation District	(655)	(628)	(278)	(155)	(11)	0
55975	New River Soil & Water Conservation District	50	128	131	(314)	(55)	0
55977	Southside Regional Jail	(7,589)	(5,848)	(5,041)	(7,719)	(800)	0
55978	Evergreen Soil And Water Conservation District	(518)	(452)	(449)	(658)	(261)	0
55979	Roanoke Higher Education Authority	(2,388)	(1,788)	(1,762)	(3,833)	(566)	0
55981	John Marshall Soil & Water Conservation District	(1,137)	(968)	(960)	(1,334)	(633)	0
55982	Daniel Boone Soil And Water Conservation District	(644)	(566)	(563)	(809)	(430)	0
55983	Southside Behavioral Health	(21,515)	(17,664)	(16,087)	(30,565)	(6,532)	0
55984	Northern Shenandoah Valley Regional Commission	(661)	(255)	(237)	(1,792)	(164)	0
55985	Tazewell Soil And Water Conservation District	(447)	(375)	(372)	(569)	(109)	0
55987	Richmond Regional Planning District Commission	0	0	0	0	0	0
55988	Henricopolis Soil And Water Conservation District	(383)	(298)	(294)	(533)	(97)	0
55989	Piedmont Regional Juvenile Detention Center	(1,943)	(1,554)	(1,885)	(3,381)	(805)	0
55990	Roanoke River Service Authority	(225)	16	26	(805)	(372)	0
55991	Lee County Public Service Authority	(675)	(208)	(188)	(2,274)	(200)	0
55992	Blue Ridge Juvenile Detention Center	(6,706)	(5,772)	(6,962)	(10,907)	(3,056)	0
55993	Ferrum Water And Sewage Authority	0	0	0	0	0	0
55994	Wise County Public Service Authority	(3,287)	(2,900)	(3,076)	(5,085)	(937)	0
55995	Holston River Soil And Water Conservation District	1,738	1,857	1,862	881	429	0
55996	New River Valley Community Services	0	0	0	0	0	0
55997	Institute For Advanced Learning And Research	0	0	0	0	0	0
55998	Southwest Va Regional Jail	(65,534)	(49,961)	(44,869)	(70,356)	(13,750)	0
55999	Clinch Valley Soil & Water Conservation Distric	100	186	190	(36)	94	0
59212	City Of Norfolk Local Plan	(790,271)	(655,562)	(607,092)	(950,951)	(182,299)	0
59214	City Of Portsmouth Local Plan	(42,098)	(32,501)	(19,731)	(17,069)	(8,352)	0
59216	City Of Richmond Local Plan	(749,987)	(571,938)	(457,608)	(809,679)	(142,275)	0
59217	City Of Roanoke Local Plan	(301,186)	(248,670)	(225,571)	(352,312)	(87,270)	0
59617	Roanoke City School Board Local Plan	(24,736)	(18,186)	(10,962)	(10,329)	(3,315)	0
70156	Department Of State Police	(4,404)	(4,143)	(4,131)	(4,640)	(2,589)	0
70203	Wilson Workforce And Rehabilitation Center	(2,014)	(1,822)	(1,814)	(2,257)	(632)	0
70204	College Of William And Mary	(385)	(489)	(815)	(4,033)	(948)	0
70207	University Of Va - Academic	220	1,252	340	(6,561)	2,447	0
70208	Vpi & Su - Academic	(10,814)	(8,740)	(7,482)	(11,076)	(2,641)	0
70211	Va Military Institute	(459)	(348)	(188)	(1,848)	(298)	0
70212	Virginia State University	562	990	816	(2,132)	(208)	0
70213	Norfolk State University	(5,508)	(7,057)	(8,306)	(7,790)	(3,730)	0
70214	Longwood University	(2,759)	(2,550)	(2,734)	(4,192)	(1,086)	0
70215	University Of Mary Washington	(907)	(1,073)	(2,578)	(4,612)	(1,484)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70216	James Madison University	(5,163)	(4,166)	(4,122)	(8,029)	(2,354)	0
70217	Radford University	(4,581)	(4,182)	(3,088)	(5,283)	(1,906)	0
70221	Old Dominion University	(6,504)	(5,927)	(6,571)	(10,735)	(2,570)	0
70236	Va Commonwealth University - Academic	(14,793)	(12,431)	(12,614)	(23,226)	(12,761)	0
70241	Richard Bland College	200	(37)	(335)	(725)	5	0
70242	Christopher Newport University	(5,287)	(3,699)	(2,864)	(4,411)	(1,577)	0
70246	Uva'S College At Wise	(1,330)	(1,086)	(1,075)	(1,448)	(263)	0
70247	George Mason University	(8,234)	(5,389)	(7,380)	(13,235)	(1,352)	0
70280	Northern Va Community College	(14,165)	(11,826)	(10,556)	(14,587)	(5,061)	0
70282	Piedmont Virginia Community College	(631)	(542)	(538)	(605)	(333)	0
70283	J Sargeant Reynolds Community College	(3,517)	(2,529)	(2,009)	(3,097)	(1,112)	0
70286	Va Western Community College	(1,628)	(1,384)	(1,373)	(1,630)	(305)	0
70291	Blue Ridge Community College	(699)	(672)	(96)	(149)	(194)	0
70292	Central Va Community College	(1,278)	(1,153)	(1,147)	(1,497)	(773)	0
70293	Thomas Nelson Community College	(1,443)	(2,333)	(2,662)	(2,700)	(659)	0
70294	Southwest Va Community College	(748)	(662)	(658)	(1,165)	(399)	0
70296	Va Highlands Community College	(271)	(232)	(230)	(338)	10	0
70297	Germanna Community College	(1,060)	(976)	(972)	(1,190)	(172)	0
70298	Lord Fairfax Community College	(309)	(190)	(185)	(851)	(644)	0
70299	Mountain Empire Comm College	(580)	(527)	(524)	(677)	(118)	0
70402	Marine Resources Commission	(11,628)	(7,516)	(4,382)	(11,352)	(1,774)	0
70403	Department Of Wildlife Resources	(25,931)	(23,977)	(29,257)	(51,331)	(18,721)	0
70701	Department Of Corrections	449	204	0	0	0	0
70716	Correctional Center For Women	(10,792)	(3,312)	106	(19,569)	8,029	0
70718	Bland Correctional Center	(26,913)	(21,254)	(19,123)	(31,818)	(6,929)	0
70733	Sussex I Correctional Center	(69,297)	(63,839)	(56,452)	(66,206)	(32,693)	0
70734	Sussex Ii Correctional Center	(55,877)	(44,582)	(26,657)	(44,231)	(19,988)	0
70735	Wallen Ridge Correctional Center	(49,103)	(39,004)	(35,647)	(59,037)	(14,320)	0
70737	St Brides Correctional Center	(27,710)	(23,502)	(25,507)	(36,575)	(10,663)	0
70741	Red Onion Correctional Center	(48,273)	(38,661)	(35,570)	(58,406)	(12,782)	0
70743	Fluvanna Women'S Correctional Center	(49,815)	(39,618)	(30,080)	(39,670)	(8,113)	0
70745	Nottoway Correctional Center	(44,284)	(34,245)	(32,330)	(53,868)	(18,074)	0
70747	Marion Correctional Treatment Center	(20,035)	(15,651)	(15,074)	(25,393)	(6,600)	0
70749	Buckingham Correctional Center	(57,241)	(47,616)	(37,409)	(53,589)	(27,255)	0
70752	State Farm Correctional Complex	(74,020)	(70,757)	(71,949)	(95,896)	(48,318)	0
70753	Deerfield Correctional Center	(71,616)	(64,590)	(59,688)	(75,416)	(33,865)	0
70754	Augusta Correctional Center	(24,111)	(18,911)	(13,149)	(30,217)	(15,177)	0
70756	Department Of Corrections-Division Of Institutions	14,347	15,791	15,855	11,478	19,338	0
70757	Western Regional Field Units	(19,160)	(14,601)	(12,617)	(19,428)	(4,807)	0
70761	Eastern Reg Corr Field Unit	(18,438)	(15,183)	(13,446)	(20,415)	(6,991)	0
70767	Adult Community Service	(152,271)	(103,324)	(87,281)	(179,572)	(17,647)	0
70768	Keen Mtn Correctional Center	(35,116)	(28,659)	(26,746)	(38,807)	(10,588)	0
70769	Greensville Correctional Center	(133,554)	(111,314)	(90,742)	(121,992)	(56,656)	0
70770	Dillwyn Correctional Center	(48,646)	(40,403)	(35,090)	(47,631)	(19,695)	0
70771	Indian Creek Correctional Center	(26,149)	(20,226)	(16,337)	(28,555)	(8,590)	0
70772	Haynesville Correctional Center	(43,917)	(34,220)	(34,130)	(50,438)	(13,422)	0
70773	Coffeewood Correctional Center	(34,393)	(28,352)	(26,363)	(36,786)	(9,845)	0
70774	Lunenburg Correctional Center	(30,446)	(26,383)	(26,585)	(39,654)	(12,491)	0
70775	Pocahontas State Correctional Center	(24,791)	(22,132)	(23,448)	(34,966)	(6,908)	0
70776	Green Rock Correctional Center	(27,875)	(23,521)	(23,327)	(36,669)	(14,345)	0
70777	Department Of Juvenile Justice	(161,366)	(130,215)	(84,099)	(78,564)	(25,996)	0
70785	River North Correctional Center	(21,691)	(16,928)	(22,344)	(42,690)	(10,960)	0
70786	Culpeper Correctional Facility For Women	(2,921)	(1,316)	0	0	0	0
70961	Virginia Capitol Police	(15,832)	(10,019)	(10,197)	(21,227)	(8,996)	0
70999	Alcoholic Beverage Control Bd	(36,025)	(28,557)	(22,536)	(29,523)	(8,587)	0
	Total for VRS Group Life Insurance	(57,946,363)	(45,025,506)	(44,451,001)	(85,536,957)	(16,119,785)	0

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020	6/30/2021	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
		Net OPEB Liability	Net OPEB Liability		
11111	Supreme Court	116,151	80,801	118,053	50,718
11113	Circuit Court Judges	2,382,264	1,657,457	2,421,604	1,040,373
11114	District Courts	1,633,958	1,119,912	1,636,233	702,960
11115	Juvenile & Domestic Relation Dist Courts	1,698,208	1,182,434	1,727,579	742,205
11125	Court Of Appeals Judges	151,363	105,367	153,945	66,138
11171	State Corporation Commission	37,882	29,689	43,377	18,636
11191	Workers' Compensation Commission	43,056	30,737	44,908	19,293
21156	Department Of State Police	10,671,040	7,261,560	10,609,403	4,558,026
30100	General Assembly - Senate	551,217	395,037	577,164	247,962
30101	House Of Delegates	936,551	674,113	984,903	423,135
30103	Magistrate System	1,578,886	1,109,434	1,620,924	696,383
30107	Div Of Legislative Services	470,945	325,181	475,101	204,113
30109	Legislative Automated System	138,680	98,730	144,248	61,972
30110	Joint Legislative Audit & Review	235,806	162,649	237,636	102,094
30111	Supreme Court	1,602,917	1,125,151	1,643,887	706,249
30112	Judicial Inquiry And Review Commission	31,040	24,217	35,382	15,201
30114	District Courts	2,716,198	1,876,689	2,741,910	1,177,983
30115	Juvenile & Domestic Relation Dist Courts	1,646,641	1,140,520	1,666,342	715,896
30116	Combined District Courts	499,315	331,002	483,606	207,768
30117	Virginia State Bar	540,703	373,498	545,695	234,442
30119	Office Of Lieutenant Governor	17,022	10,129	14,799	6,358
30121	Office Of The Governor	322,085	228,896	334,425	143,676
30122	Department Of Planning & Budget	332,599	222,493	325,070	139,657
30123	Department Of Military Affairs	1,203,231	842,001	1,230,194	528,518
30125	Court Of Appeals Judges	306,732	225,520	329,492	141,557
30127	Va Dept Of Emergency Management	692,234	587,142	857,836	368,545
30128	Dept Of Veterans Services-Va Veterans Care Center	770,501	531,490	776,526	333,612
30129	Dept Of Human Resource Management	698,408	485,269	708,995	304,599
30132	Virginia Department Of Elections	305,564	222,142	324,558	139,437
30133	Auditor Of Public Accounts	698,074	479,796	700,999	301,164
30136	Virginia Information Technologies Agency	1,676,346	1,190,817	1,739,826	747,466
30140	Dept Of Criminal Justice Svcs	649,011	477,352	697,428	299,630
30141	Office Of The Attorney General	2,462,702	1,738,373	2,539,826	1,091,163
30143	Division Of Debt Collection	111,144	67,644	98,830	42,459
30146	Science Museum Of Virginia	296,218	187,331	273,697	117,586
30147	Office Of The State Inspector	262,174	174,873	255,496	109,766
30148	Commission For The Arts	26,201	18,279	26,707	11,474
30151	Department Of Accounts	967,090	672,949	983,202	422,405
30152	Department Of Treasury	637,996	454,182	663,577	285,087
30154	Department Of Motor Vehicles	7,657,789	5,282,881	7,718,481	3,316,024
30156	Department Of State Police	2,992,725	2,219,450	3,242,697	1,393,132
30157	Compensation Board	76,766	56,584	82,671	35,517
30160	Virginia Criminal Sentencing Commission	54,571	37,839	55,284	23,751
30161	Department Of Taxation	3,931,779	2,638,355	3,854,733	1,656,075
30162	Department Of Accounts Transfer Payments	9,679	6,753	9,866	4,238
30164	Virginia Management Fellows Program Administration	55,406	23,751	34,701	14,908
30165	Va Dept Of Housing & Comm Dev	544,207	443,588	648,097	278,437
30166	Secretary Of The Commonwealth	79,436	60,193	87,944	37,782
30171	State Corporation Commission	3,981,176	2,760,954	4,033,853	1,733,029
30172	Virginia State Lottery	1,739,262	1,317,490	1,924,900	826,978
30174	Va College Savings Plan	770,501	578,759	845,588	363,283
30180	Secretary Of Administration	90,952	74,397	108,697	46,699
30181	Department Of Labor & Industry	675,712	499,240	729,407	313,369
30182	Virginia Employment Commission	2,826,175	2,431,348	3,552,288	1,526,139
30183	Secretary Of Natural And Historic Resources	38,384	26,778	39,124	16,808
30184	Secretary Of Technology	0	0	0	0
30185	Secretary Of Education	38,384	26,778	39,124	16,808
30186	Secretary Of Transportation	37,215	27,361	39,975	17,174
30187	Secretary Of Public Safety	52,902	30,271	44,227	19,001
30188	Secretary Of Health And Human Resources	37,048	20,724	30,278	13,008
30190	Secretary Of Finance	41,554	28,990	42,356	18,197
30191	Workers' Compensation Commission	1,534,829	1,052,967	1,538,423	660,939
30192	Secretary Of Commerce And Trade	49,564	26,895	39,294	16,882

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30193	Secretary Of Agriculture And Forestry	24,698	17,347	25,345	10,889
30194	Department Of General Services	3,052,135	2,074,033	3,030,237	1,301,854
30199	Conservation & Recreation	2,002,103	1,390,024	2,030,875	872,507
30200	Office Of Children'S Services	84,943	57,166	83,521	35,882
30201	Department Of Education	1,946,531	1,439,854	2,103,679	903,785
30202	Library Of Virginia	569,908	403,653	589,751	253,370
30203	Wilson Workforce And Rehabilitation Center	891,993	562,110	821,263	352,832
30204	College Of William And Mary	13,350,857	9,113,916	13,315,762	5,720,735
30207	University Of Va - Academic	27,900,106	18,865,504	27,563,185	11,841,731
30208	Vpi & Su - Academic	50,293,552	35,129,326	51,325,219	22,050,408
30209	University Of Virginia - Hospital	2,616,068	1,753,742	2,562,281	1,100,811
30211	Va Military Institute	2,757,918	1,914,295	2,796,854	1,201,588
30212	Virginia State University	3,488,202	2,280,341	3,331,662	1,431,353
30213	Norfolk State University	4,277,895	3,017,791	4,409,102	1,894,244
30214	Longwood University	3,866,694	2,449,045	3,578,143	1,537,247
30215	University Of Mary Washington	3,609,025	2,318,064	3,386,776	1,455,031
30216	James Madison University	16,325,892	11,171,416	16,321,844	7,012,212
30217	Radford University	6,985,915	4,695,856	6,860,815	2,947,552
30218	Va School For The Deaf & Blind	500,150	349,398	510,483	219,315
30221	Old Dominion University	14,269,719	9,691,162	14,159,139	6,083,067
30222	Dept Of Professional And Occupational Regulation	857,281	567,582	829,258	356,267
30223	Health Professions	1,351,257	957,497	1,398,937	601,013
30226	Board Of Accountancy	72,928	46,338	67,702	29,086
30233	State Board Of Bar Examiners	44,892	30,039	43,887	18,855
30234	Vsu-Coop Ext & Agr Research Services	399,520	285,713	417,436	179,340
30236	Va Commonwealth University - Academic	39,952,108	27,283,302	39,861,893	17,125,518
30238	Virginia Museum Of Fine Arts	1,046,360	745,017	1,088,497	467,642
30239	Frontier Culture Museum Of Va	113,314	72,301	105,635	45,383
30241	Richard Bland College	559,060	351,726	513,885	220,776
30242	Christopher Newport University	4,802,410	3,315,379	4,843,889	2,081,038
30245	Council Of Higher Education	336,437	221,793	324,048	139,218
30246	Uva'S College At Wise	744,968	510,533	745,907	320,458
30247	George Mason University	29,463,806	21,132,456	30,875,285	13,264,680
30261	Va Community College System	1,458,897	1,064,610	1,555,433	668,247
30262	Dept For Aging And Rehabilitative Services	3,853,343	2,807,408	4,101,724	1,762,188
30263	Va Rehab Center For The Blind	89,950	61,125	89,305	38,368
30268	Va Institute Marine Science	1,776,643	1,230,286	1,797,492	772,241
30270	Virginia Community College System - Shared Services Center	405,027	270,577	395,323	169,839
30275	New River Community College	627,149	435,554	636,360	273,394
30276	Southside Va Community College	683,221	448,710	655,582	281,652
30277	Paul D Camp Community College	292,380	197,810	289,007	124,164
30278	Rappahannock Community College	543,206	368,958	539,061	231,592
30279	Danville Community College	534,361	365,232	533,617	229,254
30280	Northern Va Community College	9,624,680	6,435,627	9,402,684	4,039,593
30282	Piedmont Virginia Community College	923,701	657,930	961,259	412,978
30283	J Sargeant Reynolds Community College	1,710,223	1,157,053	1,690,496	726,273
30284	Eastern Shore Comm College	210,607	139,363	203,615	87,477
30285	Patrick Henry Community College	843,263	598,785	874,846	375,852
30286	Va Western Community College	1,118,287	760,851	1,111,631	477,580
30287	Dabney S Lancaster Comm College	259,003	183,722	268,425	115,321
30288	Wytheville Community College	471,613	271,508	396,683	170,423
30290	John Tyler Community College	1,342,412	908,016	1,326,644	569,955
30291	Blue Ridge Community College	834,084	572,356	836,233	359,263
30292	Central Va Community College	693,569	464,195	678,205	291,371
30293	Thomas Nelson Community College	1,450,386	876,813	1,281,055	550,369
30294	Southwest Va Community College	540,035	411,337	600,978	258,193
30295	Tidewater Community College	3,773,740	2,529,729	3,696,025	1,587,891
30296	Va Highlands Community College	475,117	297,238	434,276	186,574
30297	Germanna Community College	1,159,174	816,388	1,192,772	512,440
30298	Lord Fairfax Community College	997,797	712,534	1,041,038	447,252
30299	Mountain Empire Comm College	527,353	383,627	560,493	240,800
30301	Va Dept Of Agriculture & Cons	2,066,854	1,409,001	2,058,602	884,419
30310	Virginia Economic Development Partnership	916,024	693,673	1,013,482	435,414

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30320	Virginia Tourism Authority	446,915	310,860	454,178	195,124
30330	Virginia Israel Advisory Board	8,177	5,705	8,335	3,581
30350	Department Of Small Business And Supplier Diversity	234,639	156,129	228,110	98,001
30400	Jamestown-Yorktown Commemoration	43,056	0	0	0
30402	Marine Resources Commission	348,453	237,861	347,523	149,303
30403	Department Of Wildlife Resources	1,315,544	907,316	1,325,622	569,515
30405	Virginia Racing Commission	22,529	21,539	31,469	13,520
30407	Virginia Port Authority	20,360	14,204	20,752	8,915
30409	Dept Mines Minerals Energy	1,005,974	666,545	973,847	418,385
30411	Department Of Forestry	965,088	643,959	940,847	404,208
30413	Commission On Vasap	49,064	32,367	47,289	20,317
30417	Board Of Regents, Gunston Hall	20,860	11,876	17,351	7,455
30423	Department Of Historic Resources	214,779	159,505	233,043	100,120
30425	Jamestown-Yorktown Foundation	592,437	398,530	582,267	250,154
30440	Department Of Environmental Quality	4,326,792	2,989,383	4,367,597	1,876,412
30454	Office Of Commonwealth Preparedness	58,910	40,749	59,536	25,578
30505	Department Of Rail & Public Transportation	437,402	317,846	464,385	199,510
30506	Motor Vehicle Dealer Board	108,140	73,116	106,826	45,895
30510	Va Dept Of Transportation Central Office	9,471,647	6,430,037	9,394,518	4,036,085
30511	Va Dept Of Transportation Bristol	2,722,540	1,843,391	2,693,261	1,157,082
30512	Va Dept Of Transportation Salem	3,331,331	2,296,875	3,355,817	1,441,731
30513	Va Dept Of Transportation Lynchburg	2,464,705	1,680,043	2,454,604	1,054,550
30514	Va Dept Of Transportation Richmond	3,708,655	2,588,757	3,782,268	1,624,943
30515	Va Dept Of Transportation Hampton Roads	3,827,977	2,643,943	3,862,897	1,659,583
30516	Va Dept Of Transportation Fredericksburg	2,355,396	1,600,291	2,338,083	1,004,490
30517	Va Dept Of Transportation Culpeper	2,221,388	1,558,610	2,277,186	978,328
30518	Va Dept Of Transportation Staunton	2,757,418	1,906,378	2,785,287	1,196,619
30519	Va Dept Of Transportation Nova	4,708,956	3,290,580	4,807,657	2,065,472
30601	Department Of Health	14,739,996	10,131,490	14,802,473	6,359,458
30602	Dept Of Medical Assistance Services	2,978,706	2,199,076	3,212,929	1,380,343
30606	Virginia Board For People With Disabilities	50,065	36,558	53,412	22,947
30701	Department Of Corrections	1,938,186	1,390,955	2,032,236	873,092
30702	Virginia Department For The Blind And Vision Impaired	614,966	426,473	623,092	267,694
30703	Central State Hospital	3,140,082	2,051,213	2,996,897	1,287,530
30704	Eastern State Hospital	2,537,465	1,823,249	2,663,833	1,144,439
30705	Southwestern Virginia Mental Health Institute	1,938,854	1,349,739	1,972,018	847,221
30706	Western State Hospital	2,737,226	1,863,416	2,722,519	1,169,652
30707	Central Va Training Center	577,918	56,933	83,181	35,737
30708	Commonwealth Center For Children & Adolescents	621,308	391,893	572,571	245,988
30711	Virginia Correctional Enterprises	709,923	473,975	692,495	297,511
30716	Correctional Center For Women	426,221	337,406	492,962	211,787
30718	Bland Correctional Center	293,215	205,959	300,914	129,279
30720	Dept Of Behavioral Health & Developmental Services	2,942,492	2,109,310	3,081,779	1,323,998
30723	Southeastern Va Training Ctr	945,730	627,891	917,372	394,122
30724	Catawba Hospital	1,027,169	781,342	1,141,570	490,443
30725	Northern Va Training Center	0	0	0	0
30726	Southside Va Training Center	0	0	0	0
30728	Northern Va Mental Health Institute	1,772,638	1,222,834	1,786,605	767,563
30729	Piedmont Geriatric Hospital	1,234,438	816,388	1,192,772	512,440
30733	Sussex I Correctional Center	223,958	162,532	237,466	102,020
30734	Sussex Ii Correctional Center	208,938	130,980	191,367	82,215
30735	Wallen Ridge Correctional Center	389,340	283,150	413,693	177,731
30737	St Brides Correctional Center	313,574	228,198	333,405	143,238
30738	Southwestern Va Training Ctr	36,381	1,979	2,892	1,243
30739	Southern Va Mental Health Institute	783,519	472,228	689,943	296,414
30741	Red Onion Correctional Center	384,833	286,760	418,967	179,997
30742	Academy For Staff Development	521,344	380,717	556,241	238,973
30743	Fluvanna Women'S Correctional Center	642,502	460,935	673,443	289,325
30745	Nottoway Correctional Center	511,164	347,419	507,591	218,072
30747	Marion Correctional Treatment Center	339,107	260,796	381,033	163,700
30748	Hiram W Davis Medical Center	701,412	512,978	749,480	321,993
30749	Buckingham Correctional Center	359,635	231,806	338,678	145,503
30751	Dept Deaf & Hard Of Hearing	47,395	29,922	43,717	18,782

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30752	State Farm Correctional Complex	478,121	293,745	429,173	184,381
30753	Deerfield Correctional Center	456,927	294,560	430,363	184,893
30754	Augusta Correctional Center	257,334	181,277	264,852	113,786
30756	Department Of Corrections-Division Of Institutions	2,346,718	1,656,292	2,419,903	1,039,642
30757	Western Regional Field Units	102,967	74,047	108,186	46,479
30761	Eastern Reg Corr Field Unit	166,884	105,599	154,284	66,284
30765	Department Of Social Services	8,270,920	5,640,546	8,241,042	3,540,527
30766	Virginia Parole Board	51,233	35,161	51,371	22,070
30767	Adult Community Service	935,884	667,128	974,698	418,751
30768	Keen Mtn Correctional Center	300,725	222,027	324,389	139,365
30769	Greensville Correctional Center	788,859	531,956	777,207	333,905
30770	Dillwyn Correctional Center	387,503	264,639	386,647	166,111
30771	Indian Creek Correctional Center	257,668	180,463	263,662	113,275
30772	Haynesville Correctional Center	446,915	295,841	432,235	185,697
30773	Coffeewood Correctional Center	308,234	210,733	307,889	132,276
30774	Lunenburg Correctional Center	298,888	199,789	291,899	125,406
30775	Pocahontas State Correctional Center	310,237	246,593	360,281	154,784
30776	Green Rock Correctional Center	373,987	265,687	388,178	166,770
30777	Department Of Juvenile Justice	5,345,950	3,625,541	5,297,047	2,275,724
30778	Department Of Forensic Science	1,968,058	1,378,847	2,014,545	865,492
30785	River North Correctional Center	357,966	249,037	363,853	156,319
30786	Culpeper Correctional Facility For Women	0	0	0	0
30794	Virginia Center For Behavioral Rehabilitation	1,682,187	1,149,485	1,679,439	721,523
30841	Department Of Aviation	222,456	149,958	219,094	94,127
30848	Virginia Indigent Defense Commission	2,669,471	1,923,260	2,809,952	1,207,215
30851	Virginia Tobacco Region Revitalization Commission	85,778	58,796	85,903	36,906
30852	Virginia Foundation For Healthy Youth	96,292	67,993	99,340	42,678
30912	Department Of Veterans Services	990,121	685,057	1,000,893	430,005
30913	Veterans Services Foundation	7,343	5,822	8,506	3,654
30922	Sitter-Barfoot Veterans Care Center	1,058,376	733,375	1,071,487	460,334
30937	Southern Virginia Higher Education Center	176,062	112,934	165,001	70,888
30938	The New College Institute	63,749	55,420	80,970	34,787
30942	Va Museum Of Natural History	113,648	77,774	113,630	48,818
30948	Southwest Virginia Higher Education Center	89,950	57,398	83,861	36,028
30957	Commonwealth Attorneys Services Council	40,386	27,827	40,655	17,467
30960	Department Of Fire Programs	329,428	240,771	351,775	151,130
30961	Virginia Capitol Police	49,230	32,716	47,800	20,536
30999	Alcoholic Beverage Control Bd	4,267,048	3,153,313	4,607,104	1,979,310
33010	Virginia Outdoors Foundation	180,902	136,219	199,022	85,504
35106	Arlington Co Health Department	5,507	3,959	5,784	2,485
35129	Fairfax County Personnel Payroll	201,095	111,421	162,790	69,938
35522	Virginia Passenger Rail Authority	0	7,219	10,547	4,531
35885	Fort Monroe Authority	123,493	87,903	128,429	55,176
40100	Accomack County School Board	2,334,034	1,562,452	2,282,799	980,739
40101	Albemarle County Schools	8,271,754	5,663,132	8,274,041	3,554,704
40102	Alleghany County School Board	938,053	630,337	920,945	395,658
40103	Amelia County School Board	701,245	511,231	746,928	320,896
40104	Amherst County School Board	2,021,962	1,425,999	2,083,437	895,089
40105	Appomattox County School Board	953,406	668,874	977,249	419,847
40106	Arlington Public Schools	26,339,577	18,186,850	26,571,647	11,415,746
40107	Augusta County School Board	4,974,300	3,433,436	5,016,375	2,155,141
40108	Bath County School Board	374,654	257,304	375,931	161,508
40109	Bedford County School Board	4,363,507	3,031,763	4,429,516	1,903,015
40110	Bland County School Board	294,549	212,829	310,951	133,591
40111	Botetourt County Schools	2,315,677	1,573,513	2,298,960	987,682
40112	Brunswick County Public Schools	757,652	497,494	726,856	312,273
40113	Buchanan County School Board	1,112,946	763,180	1,115,033	479,042
40114	Buckingham County School Board	923,534	651,643	952,074	409,032
40115	Campbell County School Board	3,402,423	2,379,305	3,476,251	1,493,471
40116	Caroline County School Board	1,755,115	1,281,280	1,871,997	804,250
40117	Carroll County School Board	1,771,637	1,202,808	1,757,347	754,993
40118	Charles City Co School Bd	338,773	234,368	342,420	147,111
40119	Charlotte County School Board	918,694	663,635	969,594	416,559

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40120	Chesterfield Co School Bd	26,259,806	19,031,063	27,805,073	11,945,652
40121	Clarke County School Board	1,056,707	691,460	1,010,249	434,024
40122	Craig County School Board	304,563	207,590	303,296	130,302
40123	Culpeper County School Board	3,848,503	2,648,135	3,869,021	1,662,214
40124	Cumberland County School Board	691,732	481,077	702,871	301,968
40125	Dickenson County School Board	821,735	554,892	810,717	348,301
40126	Dinwiddie County School Board	2,016,956	1,369,066	2,000,256	859,352
40128	Essex County Public Schools	636,661	453,251	662,216	284,502
40129	Fairfax County Public Schools	132,610,252	92,480,874	135,117,899	58,049,533
40130	Fauquier County School Board	6,407,831	4,344,130	6,346,931	2,726,777
40131	Floyd County School Board	913,354	632,898	924,687	397,265
40132	Fluvanna County Public Schools	2,040,653	1,392,235	2,034,107	873,895
40133	Franklin County Public Schools	3,507,393	2,370,340	3,463,153	1,487,844
40134	Frederick County School Board	7,777,612	5,461,713	7,979,761	3,428,275
40135	Giles County Schools	1,077,734	731,279	1,068,425	459,018
40136	Gloucester County School Board	2,662,962	1,767,597	2,582,523	1,109,507
40137	Goochland County School Board	1,342,412	920,822	1,345,355	577,993
40138	Grayson County School Board	764,661	541,270	790,815	339,751
40139	Greene County Public Schools	1,455,393	987,302	1,442,484	619,722
40140	Greensville County Public Schools	1,114,115	765,159	1,117,925	480,285
40141	Halifax County School Board	2,250,760	1,556,631	2,274,294	977,085
40142	Hanover County Public Schools	8,694,637	5,972,130	8,725,498	3,748,660
40143	Henrico Co School Board	23,883,217	16,713,814	24,419,488	10,491,132
40144	Henry County Public Schools	3,171,456	2,207,459	3,225,177	1,385,605
40145	Highland County School Board	152,866	106,880	156,156	67,088
40146	Isle Of Wight County Schools	2,641,434	1,804,620	2,636,616	1,132,746
40148	King George Co School Board	2,035,480	1,392,235	2,034,107	873,895
40149	King And Queen County School Board	391,676	282,103	412,162	177,074
40150	King William Co School Board	1,015,486	689,248	1,007,017	432,636
40151	Lancaster County Public Schools	607,957	394,921	576,993	247,888
40152	Lee County School Board	1,601,916	1,053,898	1,539,783	661,523
40153	Loudoun County School Board	56,861,425	40,986,660	59,882,995	25,727,011
40154	Louisa County Public Schools	2,501,919	1,837,337	2,684,415	1,153,282
40155	Lunenburg County School Board	729,615	498,308	728,046	312,784
40156	Madison County School Board	828,244	568,863	831,129	357,071
40157	Mathews County School Board	619,806	428,918	626,665	269,229
40158	Mecklenburg Co School Board	2,034,812	1,373,258	2,006,379	861,983
40159	Middlesex County School Board	744,968	512,862	749,309	321,919
40160	Montgomery County School Board	4,699,777	3,335,288	4,872,977	2,093,535
40162	Nelson County Public Schools	954,575	644,425	941,528	404,501
40163	New Kent County School Board	1,462,401	1,019,203	1,489,093	639,746
40165	Northampton County Schools	784,854	524,388	766,150	329,155
40166	Northumberland Co School Bd	690,731	487,830	712,737	306,207
40167	Nottoway County School Board	920,864	628,939	918,903	394,780
40168	Orange County Public Schools	2,249,758	1,536,489	2,244,866	964,442
40169	Page County Public Schools	1,509,963	1,060,069	1,548,799	665,397
40170	Patrick County School Board	1,046,194	717,424	1,048,183	450,322
40171	Pittsylvania Co School Bd	3,722,006	2,545,796	3,719,500	1,597,977
40172	Powhatan County School Board	2,051,834	1,418,432	2,072,380	890,339
40173	Prince Edward Co School Bd	954,909	642,562	938,806	403,331
40174	Prince George Co School Bd	2,793,298	1,928,034	2,816,927	1,210,212
40176	Prince William Co School Bd	48,370,052	34,552,780	50,482,864	21,688,514
40177	Pulaski County School Board	1,764,627	1,238,203	1,809,059	777,210
40178	Rappahannock Co School Board	488,301	350,562	512,183	220,045
40179	Richmond County School Board	586,763	413,898	604,720	259,801
40180	Roanoke County School Board	6,497,448	4,630,890	6,765,898	2,906,774
40181	Rockbridge Co School Bd	1,440,540	986,603	1,441,463	619,283
40182	Rockingham Co School Bd	5,653,683	4,017,202	5,869,278	2,521,567
40183	Russell County School Board	1,589,734	1,094,065	1,598,469	686,736
40184	Scott County School Board	1,726,578	1,221,786	1,785,074	766,906
40185	Shenandoah County School Board	3,133,574	2,164,497	3,162,408	1,358,638
40186	Smyth County School Board	1,865,592	1,303,285	1,904,147	818,062
40187	Southampton Co School Bd	1,119,622	749,209	1,094,621	470,273

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40188	Spotsylvania Co School Bd	11,190,549	7,710,504	11,265,325	4,839,824
40189	Stafford County School Board	13,975,670	9,930,303	14,508,533	6,233,175
40190	Surry County Schools	603,952	410,639	599,958	257,755
40191	Sussex County School Board	673,041	456,744	667,319	286,694
40192	Tazewell County Schools	2,054,671	1,421,925	2,077,484	892,531
40193	Warren County School Board	2,573,846	1,824,413	2,665,534	1,145,170
40195	Washington County School Board	2,975,035	2,076,943	3,034,490	1,303,681
40196	Westmoreland Co School Bd	836,254	571,890	835,552	358,971
40197	Wise County School Board	2,327,026	1,729,292	2,526,558	1,085,463
40198	Wythe County School Board	1,741,431	1,210,725	1,768,914	759,963
40199	York County School Board	6,044,858	4,159,709	6,077,486	2,611,018
40200	Alexandria City School Board	13,275,760	9,226,501	13,480,253	5,791,404
40201	Bristol City School Bd	1,062,715	772,727	1,128,982	485,035
40202	Buena Vista City Schools	432,229	268,481	392,260	168,523
40203	Charlottesville Public Schools	3,434,631	2,329,590	3,403,616	1,462,266
40205	Danville City Schools	3,036,948	2,088,121	3,050,820	1,310,697
40206	Fredericksburg City Schools	1,977,571	1,358,588	1,984,947	852,775
40207	Hampton City Schools	9,233,171	6,473,465	9,457,968	4,063,345
40208	Harrisonburg City School Bd	3,561,130	2,526,818	3,691,773	1,586,065
40209	Hopewell City School Board	2,198,859	1,477,228	2,158,283	927,245
40210	Lynchburg Public Schools	4,585,461	3,076,470	4,494,835	1,931,076
40211	Newport News Public Schools	13,627,050	9,527,232	13,919,632	5,980,170
40212	Norfolk Public Schools	17,466,041	12,192,599	17,813,829	7,653,200
40213	Petersburg City Schools	2,058,343	1,440,437	2,104,530	904,151
40214	Portsmouth School Board	6,969,394	4,929,408	7,202,044	3,094,151
40215	Radford City School Board	746,804	504,945	737,742	316,950
40216	Richmond Public Schools	13,504,057	10,959,403	16,012,085	6,879,133
40217	Roanoke City School Board	6,904,142	4,904,027	7,164,961	3,078,220
40219	Staunton City Schools	1,466,407	1,008,957	1,474,123	633,315
40220	Suffolk City School Board	6,743,434	4,727,523	6,907,083	2,967,430
40222	Winchester Public Schools	2,528,120	1,763,173	2,576,059	1,106,730
40223	Martinsville City Schools	945,562	658,279	961,770	413,197
40224	Falls Church Public Schools	2,319,015	1,570,602	2,294,706	985,855
40225	Colonial Heights City Schools	1,621,608	1,134,466	1,657,496	712,096
40230	Covington City School Board	457,762	304,457	444,822	191,105
40231	Fairfax City School Board	7,844	5,473	7,995	3,435
40232	Franklin City Public Schools	515,003	389,915	569,680	244,747
40233	Chesapeake Public Schools	20,490,139	14,377,354	21,005,836	9,024,555
40234	Va Beach City School Board	34,833,286	24,045,696	35,131,634	15,093,298
40236	Manassas Park City Schools	1,912,320	1,359,171	1,985,798	853,141
40306	Town Of West Point School Bd	464,938	313,887	458,601	197,025
40307	Lexington City School Board	262,675	187,215	273,528	117,514
40308	Waynesboro Public Schools	1,496,446	1,062,630	1,552,541	667,005
40309	Town Of Colonial Beach Schools	305,230	216,088	315,713	135,637
40313	Galax City Schools	601,282	424,727	620,541	266,598
40314	Norton City Schools	300,891	222,725	325,409	139,803
40332	Manassas City Schools	4,690,598	3,481,404	5,086,457	2,185,250
40335	City Of Salem Schools	1,923,334	1,341,822	1,960,451	842,251
40402	Williamsburg-James City Co Sch	6,154,501	4,179,035	6,105,722	2,623,148
40403	Poquoson City Public Schools	988,118	678,538	991,368	425,913
40410	Valley Vo-Tech Center	170,555	113,167	165,341	71,034
40412	Charlottesville/Albemarle Tech Edu Center	102,801	72,650	106,145	45,602
40413	The Pruden Center For Industry And Technology	0	0	0	0
40414	Jackson River Technical Ctr	49,564	34,462	50,351	21,632
40415	New Horizons Technical Ctr	741,464	529,045	772,954	332,077
40416	Northern Neck Reg Voc Ctr	100,630	68,692	100,362	43,118
40417	Rowanty Vo-Tech Center	70,925	48,900	71,444	30,694
40418	Amelia-Nottoway Technical Center	21,194	12,807	18,711	8,039
40421	Northern Neck Regional Special Education Program	70,091	34,695	50,691	21,778
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	357,298	260,098	380,013	163,261
40424	Appomattox Region Governor'S School	166,884	123,180	179,971	77,319
40425	Bridging Communities Regional Career And Tech Center	40,219	25,381	37,083	15,932
55100	Accomack County	1,048,863	706,014	1,031,512	443,160

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55101	Albemarle County	3,866,694	2,733,244	3,993,368	1,715,636
55102	Alleghany County	652,682	453,833	663,067	284,868
55103	Amelia County	367,978	275,583	402,636	172,981
55104	Amherst County	773,172	585,512	855,454	367,521
55105	Appomattox County	340,276	238,676	348,714	149,815
55107	Augusta County	1,902,474	1,342,871	1,961,983	842,910
55108	Bath County	236,975	164,046	239,677	102,970
55109	Bedford County	1,755,783	1,223,184	1,787,116	767,783
55110	Bland County	219,452	159,505	233,043	100,120
55111	Botetourt County	1,073,563	775,288	1,132,724	486,642
55112	Brunswick County	502,987	357,082	521,710	224,137
55113	Buchanan County	901,839	600,531	877,397	376,948
55114	Buckingham County	377,991	274,768	401,447	172,470
55115	Campbell County	1,233,604	860,047	1,256,560	539,845
55116	Caroline County	1,064,550	727,902	1,063,492	456,899
55117	Carroll County	623,978	408,078	596,216	256,147
55118	Charles City County	313,908	241,120	352,286	151,349
55119	Charlotte County	368,312	251,250	367,085	157,708
55120	Chesterfield County	16,636,462	11,713,967	17,114,531	7,352,767
55121	Clarke County	433,230	308,182	450,266	193,444
55122	Craig County	150,195	106,997	156,326	67,161
55123	Culpeper County	1,681,185	1,177,661	1,720,605	739,209
55124	Cumberland County	276,359	200,254	292,579	125,698
55125	Dickenson County	0	0	0	0
55126	Dinwiddie County	870,131	613,920	896,960	385,353
55128	Essex County	330,430	252,530	368,956	158,511
55130	Fauquier County	3,370,214	2,376,161	3,471,658	1,491,498
55131	Floyd County	403,191	286,760	418,967	179,997
55132	Fluvanna County	631,487	443,704	648,268	278,510
55133	Franklin County	1,305,865	917,097	1,339,912	575,655
55134	Frederick County	3,762,725	2,608,318	3,810,846	1,637,221
55135	Giles County	515,670	368,026	537,699	231,007
55136	Gloucester County	1,353,426	955,285	1,395,706	599,625
55137	Goochland County	1,097,427	791,006	1,155,689	496,509
55138	Grayson County	395,514	268,015	391,580	168,231
55139	Greene County	477,120	337,522	493,132	211,860
55140	Greensville County	400,354	290,835	424,920	182,555
55141	Halifax County	724,275	504,479	737,062	316,657
55142	Hanover County	5,630,654	3,916,027	5,721,457	2,458,060
55143	Henrico County	21,913,823	15,060,316	22,003,667	9,453,245
55144	Henry County	1,459,898	1,017,922	1,487,221	638,942
55145	Highland County	129,001	91,396	133,532	57,368
55146	Isle Of Wight County	1,193,052	837,111	1,223,050	525,448
55147	James City County	3,282,601	2,310,729	3,376,059	1,450,427
55148	King George County	991,288	709,740	1,036,955	445,498
55149	King And Queen County	237,308	177,785	259,750	111,594
55150	King William County	404,025	295,026	431,044	185,186
55151	Lancaster County	413,538	294,328	430,024	184,747
55152	Lee County	432,729	298,869	436,658	187,598
55153	Loudoun County	21,015,655	16,329,604	23,858,143	10,249,966
55154	Louisa County	1,117,787	812,312	1,186,817	509,882
55155	Lunenburg County	193,085	128,768	188,135	80,827
55156	Madison County	428,891	317,148	463,364	199,071
55157	Mathews County	256,167	185,702	271,317	116,564
55158	Mecklenburg County	800,541	560,248	818,542	351,663
55159	Middlesex County	272,855	197,227	288,156	123,798
55160	Montgomery County	1,612,597	1,137,493	1,661,919	713,996
55162	Nelson County	384,833	271,625	396,853	170,497
55163	New Kent County	847,936	625,447	913,800	392,588
55165	Northampton County	791,363	560,480	818,882	351,809
55166	Northumberland County	393,010	277,679	405,699	174,297
55167	Nottoway County	293,715	209,103	305,507	131,253
55168	Orange County	949,234	689,831	1,007,868	433,002

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	631,321	457,209	668,000	286,987
55170	Patrick County	528,688	365,581	534,128	229,473
55171	Pittsylvania County	1,235,773	944,456	1,379,885	592,828
55172	Powhatan County	733,788	512,862	749,309	321,919
55173	Prince Edward County	450,753	314,353	459,281	197,317
55174	Prince George County	1,163,513	799,738	1,168,447	501,990
55176	Prince William County	24,735,158	18,009,765	26,312,919	11,304,591
55177	Pulaski County	1,096,592	783,788	1,145,142	491,978
55178	Rappahannock County	271,352	188,030	274,719	118,025
55179	Richmond County	244,985	180,695	264,002	113,421
55180	Roanoke County	4,081,139	2,804,962	4,098,152	1,760,653
55181	Rockbridge County	636,494	431,479	630,407	270,836
55182	Rockingham County	2,367,077	1,691,802	2,471,785	1,061,931
55183	Russell County	515,504	354,521	517,967	222,530
55184	Scott County	490,638	357,664	522,561	224,503
55185	Shenandoah County	1,173,192	830,708	1,213,694	521,429
55186	Smyth County	644,839	463,031	676,505	290,641
55187	Southampton County	670,372	490,740	716,989	308,034
55188	Spotsylvania County	4,727,480	3,529,023	5,156,031	2,215,141
55189	Stafford County	5,026,702	3,688,412	5,388,903	2,315,188
55190	Surry County	375,154	257,304	375,931	161,508
55191	Sussex County	421,882	293,629	429,003	184,309
55192	Tazewell County	957,411	677,489	989,836	425,255
55193	Warren County	968,259	719,985	1,051,925	451,929
55195	Washington County	942,058	658,628	962,280	413,416
55196	Westmoreland County	568,739	417,391	609,824	261,993
55197	Wise County	937,219	661,772	966,873	415,389
55198	Wythe County	617,637	432,527	631,937	271,494
55199	York County	3,638,898	2,451,140	3,581,205	1,538,562
55200	City Of Alexandria	0	0	0	0
55201	City Of Bristol	1,189,046	821,510	1,200,256	515,655
55202	City Of Buena Vista	289,710	199,789	291,899	125,406
55203	Town Of St. Paul	62,414	45,756	66,851	28,720
55204	Town Of Clifton Forge	104,470	65,898	96,279	41,363
55205	City Of Danville	0	0	0	0
55206	City Of Fredericksburg	2,122,593	1,498,999	2,190,092	940,910
55207	City Of Hampton	7,361,237	5,144,682	7,516,567	3,229,277
55208	City Of Harrisonburg	2,697,341	1,870,984	2,733,575	1,174,402
55209	City Of Hopewell	1,630,787	1,093,716	1,597,959	686,517
55210	City Of Lynchburg	4,664,064	3,195,343	4,668,512	2,005,692
55211	Town Of Crewe	89,116	64,966	94,918	40,778
55212	City Of Norfolk	2,309,670	1,591,327	2,324,986	998,864
55213	City Of Petersburg	2,186,009	1,462,092	2,136,170	917,744
55214	City Of Portsmouth	5,861,454	4,156,798	6,073,232	2,609,190
55215	City Of Radford	923,534	671,668	981,332	421,601
55216	City Of Richmond	2,103,902	1,442,416	2,107,422	905,394
55217	City Of Roanoke	776,176	531,141	776,016	333,393
55218	Town Of Craigsville	19,359	12,341	18,031	7,746
55219	City Of Staunton	1,254,297	845,959	1,235,977	531,002
55220	City Of Suffolk	5,632,823	3,918,355	5,724,859	2,459,522
55221	City Of Williamsburg	896,666	653,040	954,115	409,908
55222	City Of Winchester	2,266,113	1,559,891	2,279,057	979,132
55223	City Of Martinsville	1,177,865	821,393	1,200,085	515,582
55224	City Of Falls Church	101,465	67,644	98,830	42,459
55225	City Of Colonial Heights	1,108,107	788,212	1,151,606	494,754
55226	Town Of Front Royal	632,489	447,779	654,221	281,068
55227	Town Of Boyce	0	0	0	0
55228	Town Of Middletown	0	0	0	0
55229	Town Of Chilhowie	75,431	56,235	82,161	35,298
55230	City Of Covington	307,399	216,903	316,904	136,148
55231	Town Of Floyd	15,854	11,759	17,181	7,381
55232	City Of Franklin	602,951	397,249	580,396	249,350
55233	City Of Chesapeake	14,035,581	9,705,715	14,180,402	6,092,203

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55234	City Of Virginia Beach	27,858,552	18,967,028	27,711,516	11,905,457
55235	City Of Norton	279,363	205,610	300,404	129,060
55236	City Of Manassas Park	808,385	580,040	847,460	364,087
55237	Town Of Exmore	0	0	0	0
55238	Town Of Pound	0	0	0	0
55239	Town Of Grottoes	64,417	38,188	55,794	23,970
55240	Town Of Onley	23,531	14,437	21,093	9,062
55241	Town Of West Point	132,338	93,957	137,274	58,976
55242	Town Of South Hill	0	178,017	260,089	111,740
55243	Town Of Rural Retreat	0	0	0	0
55244	Town Of Dillwyn	0	0	0	0
55245	Town Of Scottsville	15,187	9,896	14,459	6,212
55246	Town Of Burkeville	7,343	5,356	7,825	3,362
55247	Town Of Madison	6,676	4,541	6,634	2,850
55248	Town Of Pennington Gap	0	0	0	0
55249	Town Of La Crosse	0	0	0	0
55250	Town Of Rich Creek	16,855	13,389	19,562	8,405
55251	Town Of White Stone	0	0	0	0
55252	Town Of Windsor	55,406	36,208	52,902	22,728
55253	Town Of Haysi	0	0	0	0
55254	Town Of Stephens City	28,036	23,169	33,851	14,543
55255	Town Of Brodnax	0	0	0	0
55256	Town Of Mineral	0	0	0	0
55257	Town Of Lebanon	177,230	124,577	182,011	78,196
55258	City Of Newport News	6,491,607	4,899,836	7,158,838	3,075,589
55259	Town Of Richlands	0	0	0	0
55260	Town Of Haymarket	52,568	35,510	51,882	22,289
55261	Town Of Lovettsville	48,396	27,127	39,634	17,027
55264	Town Of Eastville	19,525	15,718	22,965	9,866
55300	Town Of Abingdon	416,208	268,248	391,920	168,378
55301	Town Of Dumfries	118,821	93,608	136,764	58,757
55302	Town Of Iron Gate	4,172	2,910	4,252	1,827
55303	Town Of Montross	8,344	5,356	7,825	3,362
55304	Town Of South Boston	283,535	196,412	286,965	123,286
55305	Town Of Gretna	41,387	28,291	41,335	17,758
55306	Town Of Remington	15,521	11,642	17,010	7,308
55307	City Of Lexington	417,042	282,336	412,503	177,220
55308	City Of Waynesboro	1,179,700	809,401	1,182,565	508,055
55309	Town Of Colonial Beach	165,215	124,111	181,331	77,903
55310	Town Of Smithfield	264,510	182,790	267,063	114,736
55311	Town Of Brookneal	28,204	17,232	25,176	10,816
55312	Town Of Hamilton	10,346	7,684	11,227	4,824
55313	City Of Galax	535,196	390,031	569,849	244,819
55314	Town Of Jonesville	29,705	18,861	27,557	11,839
55315	Town Of Wytheville	614,299	455,813	665,959	286,110
55316	City Of Fairfax	0	0	0	0
55317	Town Of Vienna	1,112,780	743,504	1,086,286	466,692
55318	Town Of Vinton	253,496	165,792	242,228	104,066
55319	City Of Emporia	401,855	289,089	422,369	181,459
55320	Town Of Culpeper	852,108	582,485	851,032	365,621
55321	Town Of Woodstock	247,989	169,634	247,842	106,478
55322	Town Of Glasgow	15,854	11,061	16,160	6,943
55323	Town Of Marion	293,048	188,612	275,569	118,390
55324	Town Of Altavista	198,090	145,301	212,290	91,204
55325	Town Of Herndon	1,468,409	1,004,766	1,468,000	630,684
55326	Town Of Pearisburg	114,816	79,054	115,501	49,621
55327	Town Of Christiansburg	0	0	0	0
55328	Town Of Wakefield	0	0	0	0
55329	Town Of Leesburg	2,183,839	1,534,626	2,242,144	963,273
55330	Town Of Chatham	31,708	15,601	22,794	9,793
55331	Town Of Bowling Green	47,228	31,668	46,268	19,877
55332	City Of Manassas	2,595,040	1,865,396	2,725,411	1,170,894
55333	Town Of Alberta	0	0	0	0

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55334	Town Of Boydton	20,694	14,204	20,752	8,915
55335	City Of Salem	1,994,093	1,357,191	1,982,906	851,899
55336	Town Of Mckenney	3,338	2,561	3,742	1,608
55337	Town Of Narrows	0	0	0	0
55338	Town Of Quantico	7,010	5,122	7,484	3,215
55339	Town Of Halifax	29,705	21,306	31,129	13,374
55340	Town Of Blacksburg	1,319,048	902,311	1,318,308	566,374
55341	Town Of Chincoteague	183,405	125,974	184,052	79,073
55342	Town Of Lawrenceville	87,280	57,981	84,712	36,394
55343	Town Of Amherst	78,101	57,282	83,692	35,956
55344	Town Of Stanley	51,734	40,749	59,536	25,578
55345	Town Of Hillsville	129,168	93,142	136,083	58,464
55346	Town Of Elkton	95,123	67,411	98,490	42,314
55347	Town Of Bridgewater	205,100	136,219	199,022	85,504
55348	Town Of Purcellville	451,754	312,490	456,560	196,148
55349	Town Of Timberville	56,907	39,818	58,176	24,994
55350	Town Of Wise	172,891	112,236	163,981	70,450
55351	Town Of New Market	72,928	52,625	76,887	33,032
55352	Town Of Tappahannock	0	0	0	0
55353	Town Of Rocky Mount	265,679	170,333	248,862	106,916
55354	Town Of Big Stone Gap	0	0	0	0
55355	Town Of Luray	172,391	119,221	174,187	74,834
55357	Town Of Strasburg	247,154	176,154	257,368	110,571
55358	Town Of Appomattox	66,754	46,571	68,042	29,232
55359	Town Of Clarksville	80,104	55,885	81,650	35,078
55360	Town Of Dublin	78,936	60,891	88,964	38,221
55361	Town Of Middleburg	80,438	61,474	89,815	38,587
55362	Town Of Edinburg	0	0	0	0
55363	Town Of Chase City	96,125	67,644	98,830	42,459
55364	Town Of Bedford	342,779	242,052	353,647	151,934
55365	City Of Poquoson	547,045	373,032	545,014	234,150
55366	Town Of Ashland	289,210	189,310	276,589	118,829
55367	Town Of Broadway	86,612	62,871	91,856	39,463
55368	Town Of Berryville	133,006	96,635	141,187	60,657
55369	Town Of Tazewell	0	0	0	0
55370	Town Of Urbanna	9,846	4,890	7,144	3,069
55371	Town Of Bluefield	202,096	144,602	211,269	90,766
55372	Town Of Weber City	11,849	8,034	11,737	5,043
55374	Town Of Hurt	11,181	6,287	9,185	3,946
55375	Town Of Waverly	0	0	0	0
55376	Town Of Coeburn	61,580	42,612	62,258	26,747
55377	Town Of Dayton	62,414	43,893	64,129	27,551
55378	Town Of Courtland	8,677	6,054	8,845	3,800
55379	Town Of Cape Charles	121,825	81,732	119,413	51,302
55380	Town Of Independence	0	0	0	0
55381	Town Of Warsaw	56,741	40,051	58,516	25,139
55382	Town Of Grundy	57,407	34,462	50,351	21,632
55383	Town Of Warrenton	523,681	371,985	543,483	233,492
55384	Town Of Louisa	50,899	30,154	44,057	18,927
55385	Town Of Kenbridge	36,547	26,429	38,613	16,589
55386	Town Of Mt Jackson	70,592	53,557	78,248	33,617
55387	Town Of Pulaski	348,286	234,368	342,420	147,111
55388	Town Of Jarratt	0	0	0	0
55389	Town Of Pembroke	21,361	17,232	25,176	10,816
55390	Town Of Parksley	18,190	8,965	13,098	5,627
55391	Town Of Onancock	51,734	36,442	53,243	22,874
55392	Town Of Victoria	43,891	30,039	43,887	18,855
55393	Town Of Shenandoah	62,414	48,900	71,444	30,694
55394	Town Of Gate City	0	0	0	0
55395	Town Of Round Hill	68,089	52,742	77,057	33,106
55396	Town Of Kilmarnock	71,427	49,365	72,125	30,986
55397	Town Of Orange	186,576	136,453	199,362	85,651
55398	Town Of Saltville	0	0	0	0

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55399	Town Of Blackstone	178,399	135,987	198,682	85,358
55401	Southeastern Public Svc Auth	480,792	333,797	487,689	209,522
55402	Pittsylvania Co Svc Auth	34,044	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	44,558	27,827	40,655	17,467
55404	Appomattox Regional Library	62,414	42,379	61,918	26,601
55405	Staunton Red/Hous Auth	37,382	26,778	39,124	16,808
55406	Hampton Newport News Community Services Board	0	0	0	0
55408	Alleghany Highlands Regional Library, Inc.	8,011	5,705	8,335	3,581
55409	Southside Reg Juvenile Group Home	10,680	7,451	10,886	4,677
55411	Hampton Roads Sanitation Dist	4,307,934	3,057,609	4,467,278	1,919,238
55412	Peninsula Airport Commission	200,093	128,419	187,625	80,608
55413	Richmond Redevelopment And Housing Authority	725,277	519,265	758,665	325,939
55415	Chesapeake Red/Hous Auth	172,391	120,502	176,058	75,638
55416	Alexandria Renew Enterprises	0	0	0	0
55417	Norfolk Airport Authority	1,028,337	696,001	1,016,883	436,874
55418	Charlottesville Red/Hous Auth	39,385	37,955	55,454	23,824
55419	Hampton Red/Hous Authority	240,312	157,409	229,981	98,804
55420	Loudoun County Sanitation Authority	1,962,718	1,433,335	2,094,154	899,693
55421	Danville Red/Hous Auth	123,160	83,711	122,305	52,545
55422	Nrv Regional Water Authority	108,808	79,869	116,691	50,133
55423	Northern Virginia Juvenile Detention Center	296,385	179,531	262,301	112,690
55424	Hopewell Red/Hous Auth	0	0	0	0
55425	Colonial Behavioral Health	761,156	523,340	764,618	328,496
55426	Blacksburg-Vpi Sanitation Authority	79,938	55,420	80,970	34,787
55427	Potomac River Fisheries Comm	21,528	16,649	24,325	10,450
55428	Chesapeake Bridge/Tunnel	671,372	471,413	688,752	295,902
55429	Alexandria Red/Hous Auth	372,985	261,030	381,374	163,846
55430	Albemarle Co Service Auth	372,651	262,427	383,415	164,723
55431	Franklin Red/Hous Auth	23,030	3,027	4,423	1,900
55432	Bristol Redevelopment And Housing Authority	90,784	63,103	92,196	39,609
55433	Norfolk Red/Hous Auth	1,150,162	744,551	1,087,817	467,349
55435	Richmond Metropolitan Transportation Authority	325,257	189,776	277,270	119,121
55436	Riverside Regional Jail	1,065,218	643,725	940,506	404,061
55439	Rappahannock Rapidan Regional Commission	28,036	20,259	29,599	12,716
55440	Shenandoah Valley Juvenile Center	262,675	163,463	238,826	102,604
55442	Southside Regional Library Bd	0	0	0	0
55443	Bedford Public Library	53,569	37,490	54,774	23,532
55445	Chesterfield County Health Center Commission	503,488	382,580	558,963	240,142
55446	Washington County Service Authority	308,234	210,384	307,379	132,057
55447	Rappahannock Area Comm Svcs	1,797,670	1,266,028	1,849,713	794,676
55449	Hampton Roads Planning District Commission	284,203	191,407	279,652	120,145
55450	Meherrin Regional Library	23,531	15,718	22,965	9,866
55451	New River Valley Regional Commission	0	0	0	0
55452	Northern Virginia Health Care Center	0	0	0	0
55453	Rockbridge Area Comm Svc Bd	315,077	208,871	305,168	131,107
55454	Greensville - Emporia So Svcs	93,121	64,267	93,897	40,340
55455	James City Service Authority	379,494	263,708	385,286	165,527
55456	Accomack/Northampton Plan	58,075	40,983	59,877	25,725
55457	Harrisonburg-Rockingham Regional Sewer Authority	135,176	97,799	142,888	61,388
55458	Wytheville Red/ Hous Auth	40,886	28,176	41,166	17,686
55459	Waynesboro Red/Hous Auth	59,578	40,983	59,877	25,725
55460	Region Ten Community Services Board	1,793,165	1,062,863	1,552,882	667,151
55462	Lenowisco Planning Dist Comm	21,528	15,252	22,284	9,574
55465	Rivanna Water & Sewer Auth	451,754	325,297	475,271	204,187
55466	Appomattox River Water Auth	125,664	81,499	119,073	51,156
55467	Campbell Co Utilities & Svcs	107,139	77,424	113,120	48,599
55469	Eastern Shore Comm Svcs Bd	431,728	281,055	410,632	176,416
55470	Anchor Commission	19,692	13,622	19,902	8,550
55471	Horizon Behavioral Health	2,029,138	1,336,583	1,952,797	838,963
55472	District 19 Community Services Board	734,288	511,697	747,608	321,188
55473	Hampton Roads Transit	1,432,028	1,025,840	1,498,789	643,912
55474	Upper Occoquan Sewage Auth	1,155,836	817,901	1,194,983	513,390
55475	New River Valley Juv Det Comm	54,905	39,120	57,155	24,555

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55476	Rockbridge Regional Library	0	0	0	0
55477	Frederick Co Sanitation Auth	317,747	240,189	350,925	150,765
55478	Western Tidewater Comm Svcs	0	0	0	0
55479	Cumberland Mountain Comm Svcs	942,392	639,767	934,723	401,577
55482	Middle Pen/No Neck Comm Svcs_Board	1,071,726	675,626	987,115	424,085
55483	Rockbridge Co Public Svc Auth	34,878	23,751	34,701	14,908
55484	Danville-Pittsylvania Community Services	815,727	588,307	859,537	369,276
55485	Crater Juv Det Home Comm	108,140	75,677	110,568	47,502
55486	Hampton Roads Workforce Council	154,034	122,831	179,460	77,100
55487	Capital Region Airport Comm	724,108	425,774	622,071	267,255
55488	Northwestern Comm Svcs Bd	739,962	561,994	821,093	352,759
55489	Harrisonburg Rockingham Community Services Board	593,438	432,294	631,597	271,348
55491	Middle Peninsula Reg Security	258,837	180,346	263,492	113,202
55492	Northern Neck Planning District Commission	28,537	20,375	29,768	12,789
55493	Planning Dis One Behavioral Health Svcs	22,029	16,998	24,835	10,670
55494	Rockbridge Area Social Service Dept	81,607	59,960	87,604	37,637
55495	Dinwiddie Co Water Authority	40,219	28,641	41,845	17,977
55496	Rappahannock Rapidan Community Services Board	891,159	651,293	951,563	408,811
55498	Valley Community Services Bd	879,810	480,145	701,510	301,383
55499	Eastern Shore Public Library	21,695	14,903	21,774	9,355
55500	Alexandria City School Board	616,134	433,459	633,299	272,079
55501	Albemarle County Schools	812,223	536,263	783,500	336,608
55502	Alleghany County School Board	154,535	105,483	154,115	66,211
55503	Charlottesville Public Schools	176,563	118,872	173,676	74,615
55504	Amherst County School Board	224,792	156,245	228,279	98,073
55505	Appomattox County School Board	57,741	42,147	61,578	26,455
55506	Arlington Public Schools	2,016,956	1,393,633	2,036,149	874,773
55507	Augusta County School Board	225,626	159,389	232,873	100,047
55508	Bath County School Board	52,735	35,627	52,052	22,363
55509	Bedford County School Board	436,401	292,116	426,792	183,359
55510	Bland County School Board	28,537	12,690	18,541	7,965
55511	Botetourt County Schools	232,469	157,526	230,151	98,878
55512	Norfolk Public Schools	1,461,734	984,741	1,438,742	618,114
55513	Petersburg City Schools	200,928	149,609	218,584	93,908
55514	Buckingham County School Board	71,760	49,365	72,125	30,986
55515	Radford City School Board	29,872	19,909	29,087	12,496
55516	Caroline County School Board	105,637	84,992	124,177	53,349
55517	Carroll County School Board	166,550	113,982	166,532	71,546
55518	Charles City Co School Bd	25,366	17,347	25,345	10,889
55519	Charlotte County School Board	46,727	32,949	48,139	20,682
55520	Chesterfield Co School Bd	1,756,617	1,163,573	1,700,022	730,366
55521	Clarke County School Board	53,069	35,161	51,371	22,070
55522	Winchester Public Schools	203,265	138,897	202,934	87,185
55523	Culpeper County School Board	399,854	260,215	380,183	163,335
55524	Cumberland County School Board	58,242	36,558	53,412	22,947
55525	Dickenson County School Board	114,482	74,281	108,527	46,625
55526	Dinwiddie County School Board	164,380	110,606	161,599	69,426
55528	Essex County Public Schools	47,061	33,415	48,820	20,974
55530	Covington City School Board	34,712	22,237	32,490	13,958
55531	Floyd County School Board	134,675	94,655	138,295	59,414
55532	Fluvanna County Public Schools	182,571	115,030	168,063	72,203
55533	Chesapeake Public Schools	1,800,507	1,209,212	1,766,702	759,013
55534	Va Beach City School Board	3,885,384	2,622,404	3,831,428	1,646,063
55535	Giles County Schools	52,402	34,812	50,861	21,851
55536	Gloucester County School Board	305,063	204,330	298,533	128,257
55537	Goochland County School Board	68,923	50,296	73,485	31,571
55538	Grayson County School Board	70,425	50,879	74,336	31,936
55539	Greene County Public Schools	144,355	92,326	134,892	57,953
55540	Greensville County Public Schools	83,275	55,186	80,629	34,640
55541	Halifax County School Board	126,498	83,711	122,305	52,545
55542	Hanover County Public Schools	432,897	286,877	419,137	180,071
55543	Henrico Co School Board	57,741	34,346	50,180	21,558
55544	Henry County Public Schools	304,229	211,432	308,910	132,714

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55545	Highland County School Board	20,026	13,040	19,052	8,185
55546	Isle Of Wight County Schools	138,013	84,875	124,006	53,276
55548	King George Co School Board	225,626	152,519	222,836	95,735
55549	King And Queen County School Board	55,906	40,749	59,536	25,578
55550	King William Co School Board	75,765	73,116	106,826	45,895
55551	Lancaster County Public Schools	72,594	45,872	67,021	28,794
55552	Lee County School Board	177,398	115,728	169,083	72,641
55553	Loudoun County School Board	5,519,008	3,923,944	5,733,024	2,463,029
55554	Louisa County Public Schools	298,722	208,871	305,168	131,107
55555	Lunenburg County School Board	55,572	38,188	55,794	23,970
55556	Madison County School Board	67,921	46,105	67,361	28,940
55557	Mathews County School Board	75,598	49,132	71,784	30,840
55558	Mecklenburg Co School Board	117,319	73,465	107,336	46,114
55559	Middlesex County School Board	39,551	26,313	38,444	16,517
55560	Montgomery County School Board	374,988	278,261	406,549	174,662
55562	Nelson County Public Schools	130,670	81,732	119,413	51,302
55563	New Kent County School Board	116,651	79,752	116,521	50,060
55565	Northampton County Schools	79,103	51,577	75,356	32,375
55566	Northumberland Co School Bd	55,906	26,080	38,103	16,370
55567	Nottoway County School Board	75,431	51,461	75,186	32,301
55568	Orange County Public Schools	263,509	168,936	246,821	106,040
55569	Page County Public Schools	142,185	97,450	142,378	61,169
55570	Patrick County School Board	143,186	98,614	144,079	61,899
55571	Pittsylvania Co School Bd	231,467	154,965	226,409	97,270
55572	Powhatan County School Board	138,013	102,340	149,522	64,238
55573	Prince Edward Co School Bd	56,073	36,208	52,902	22,728
55574	Prince George Co School Bd	395,848	271,391	396,513	170,350
55576	Prince William Co School Bd	5,010,013	3,417,835	4,993,581	2,145,348
55577	Pulaski County School Board	192,083	129,933	189,836	81,558
55578	Rappahannock Co School Board	58,576	40,983	59,877	25,725
55579	Richmond County School Board	6,008	4,890	7,144	3,069
55580	Roanoke County School Board	245,485	165,559	241,888	103,920
55581	Rockbridge Co School Bd	104,970	68,576	100,191	43,044
55582	Rockingham Co School Bd	681,386	460,935	673,443	289,325
55583	Russell County School Board	216,949	142,390	208,037	89,377
55584	Scott County School Board	191,082	139,712	204,125	87,696
55585	Shenandoah County School Board	304,729	202,817	296,322	127,307
55586	Smyth County School Board	171,389	117,592	171,806	73,812
55587	Southampton Co School Bd	69,090	44,242	64,639	27,770
55588	Spotsylvania Co School Bd	835,252	556,522	813,099	349,325
55589	Stafford County School Board	795,701	537,544	785,372	337,413
55590	Surry County Schools	83,442	55,070	80,460	34,567
55591	Sussex County School Board	74,763	50,646	73,995	31,790
55592	Tazewell County Schools	288,375	194,434	284,074	122,045
55593	Warren County School Board	123,493	83,479	121,965	52,399
55595	Washington County School Board	227,629	159,272	232,702	99,974
55596	Westmoreland Co School Bd	58,409	40,866	59,706	25,651
55597	Wise County School Board	130,837	91,977	134,382	57,733
55598	Wythe County School Board	120,824	82,081	119,923	51,521
55599	York County School Board	544,207	361,390	528,004	226,842
55600	Accomack County School Board	237,642	155,314	226,919	97,489
55601	Bristol City School Bd	85,945	67,179	98,151	42,168
55602	Buena Vista City Schools	30,874	20,491	29,938	12,862
55603	Amelia County School Board	68,589	39,352	57,495	24,701
55605	Danville City Schools	193,585	141,226	206,336	88,646
55606	Franklin City Public Schools	39,385	30,620	44,737	19,220
55608	Harrisonburg City School Bd	194,252	138,082	201,743	86,673
55609	Hopewell City School Board	199,593	131,563	192,218	82,581
55610	Lynchburg Public Schools	323,086	230,875	337,316	144,918
55611	Fauquier County School Board	661,861	439,745	642,484	276,025
55612	Brunswick County Public Schools	94,957	62,172	90,836	39,025
55613	The Pruden Center For Industry And Technology	0	0	0	0
55614	Portsmouth School Board	625,146	419,137	612,375	263,089

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55615	Campbell County School Board	286,539	200,488	292,920	125,845
55616	Richmond Public Schools	845,098	638,020	932,171	400,480
55617	Roanoke City School Board	351,958	252,064	368,275	158,219
55619	Staunton City Schools	95,958	66,713	97,470	41,875
55620	Suffolk City School Board	589,933	427,054	623,942	268,058
55622	Craig County School Board	23,698	16,067	23,475	10,086
55623	Martinsville City Schools	33,543	21,539	31,469	13,520
55624	Appomattox Region Governor'S School	8,011	6,054	8,845	3,800
55625	Colonial Heights City Schools	107,139	75,096	109,718	47,137
55632	Manassas City Schools	289,710	211,315	308,739	132,641
55633	Franklin County Public Schools	472,281	315,750	461,322	198,194
55634	Frederick County School Board	797,203	555,008	810,887	348,375
55635	City Of Salem Schools	103,968	71,486	104,444	44,871
55636	Manassas Park City Schools	111,979	80,102	117,032	50,280
55637	Newport News Public Schools	975,268	678,304	991,027	425,766
55638	Town Of West Point School Bd	1,669	19,210	28,067	12,058
55708	Waynesboro Public Schools	74,263	52,508	76,717	32,959
55710	Valley Vo-Tech Center	5,507	4,541	6,634	2,850
55711	New Horizons Technical Ctr	28,537	20,259	29,599	12,716
55713	Galax City Schools	43,223	33,647	49,160	21,120
55714	Norton City Schools	21,361	17,813	26,026	11,181
55802	Williamsburg-James City Co Sch	494,810	318,428	465,235	199,875
55803	Poquoson City Public Schools	46,561	29,107	42,526	18,270
55806	Fredericksburg City Schools	124,328	85,225	124,516	53,495
55807	Hampton City Schools	341,110	224,006	327,281	140,607
55813	Buchanan County School Board	171,723	113,167	165,341	71,034
55814	Jackson River Technical Ctr	5,341	3,493	5,103	2,193
55815	Northern Neck Reg Voc Ctr	3,004	2,095	3,061	1,315
55856	Blue Ridge Resource Authority	0	22,586	33,000	14,177
55858	Peumansend Creek Regional Jail Authority	406,195	256,489	374,740	160,996
55859	Williamsburg Area Transit Authority	166,049	116,892	170,784	73,372
55860	Middle Peninsula Juvenile Detention Commission	190,414	129,816	189,666	81,484
55862	Crater Criminal Justice Training Academy	21,361	16,532	24,154	10,377
55863	Central Shenandoah Criminal Justice Training Academy	34,378	23,635	34,532	14,836
55864	New River Valley Emergency Communications Regional Authori	137,679	109,092	159,388	68,476
55865	Maury Service Authority	83,275	53,673	78,418	33,690
55866	Hampton Roads Transportation Accountability Commission	28,036	19,676	28,748	12,351
55867	Pamunkey Regional Library	97,627	80,684	117,882	50,645
55868	Northern Virginia Transportation Authority	110,978	76,959	112,439	48,306
55869	Rsw Regional Jail Authority	425,553	271,508	396,683	170,423
55870	Bedford Regional Water Authority	287,541	205,844	300,745	129,207
55871	Portsmouth Redevelopment And Housing Authority	254,498	166,490	243,249	104,505
55872	Southwest Regional Recreation Authority	41,888	34,230	50,011	21,486
55873	Roanoke Redevelopment And Housing Authority	0	0	0	0
55874	Meherrin River Regional Jail Authority	431,228	262,660	383,756	164,870
55875	Woodway Water Authority	18,190	13,040	19,052	8,185
55876	Bvu Authority	320,750	208,405	304,487	130,814
55877	Washington Metropolitan Area Transit Commission	0	0	0	0
55878	Mount Rogers Community Services Board	2,093,054	1,388,859	2,029,174	871,776
55879	Lonesome Pine Soil And Water Conservation District	4,005	2,910	4,252	1,827
55880	Big Sandy Soil And Water Conservation District	0	0	0	0
55881	Central Virginia Planning District Commission	151,029	93,374	136,423	58,610
55882	Middle Peninsula Planning District Commission	20,026	15,135	22,114	9,500
55883	Western Virginia Regional Jail Authority	718,601	487,131	711,716	305,769
55884	Halifax Service Authority	103,635	71,835	104,954	45,090
55886	Russell County Psa	48,062	43,660	63,789	27,405
55887	Piedmont Community Services	1,040,186	743,504	1,086,286	466,692
55888	Blue Ridge Behavioral Healthcare	1,196,055	821,976	1,200,936	515,948
55889	Skyline Soil And Water Conservation District	0	0	0	0
55890	Middle River Regional Jail Authority	617,135	424,377	620,030	266,379
55891	Tidewater Soil & Water Conservation District	0	0	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	24,198	17,115	25,006	10,743
55893	Eastern Shore Soil & Water Conservation District	13,017	9,663	14,118	6,065

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55894	Town Of Boykins	0	0	0	0
55895	Town Of Gordonsville	57,075	39,585	57,835	24,847
55896	Virginia Resources Authority	123,327	84,526	123,496	53,057
55897	Prince William County Service Authority	2,131,104	1,449,285	2,117,458	909,705
55898	Western Virginia Water Authority	895,831	643,260	939,826	403,770
55899	Shenandoah Valley Regional Airport Commission	57,741	40,284	58,856	25,286
55900	Alleghany Highlands Comm Svcs	244,151	174,408	254,817	109,475
55901	Brunswick Industrial Development Authority	13,184	8,965	13,098	5,627
55902	Northern Neck Essex Co Home	0	0	0	0
55904	Appalachian Juvenile Commission	170,054	104,552	152,754	65,626
55905	Goochland Powhatan Comm Svcs	206,435	147,746	215,862	92,739
55906	Suffolk Redev & Housing Auth	100,130	61,125	89,305	38,368
55908	Lee Co Red/ Housing Auth	24,866	18,745	27,387	11,766
55909	Henry County Public Service Authority	205,768	140,178	204,806	87,989
55910	Southside Planning Dist Comm	36,881	27,476	40,144	17,247
55911	Economic Development Authority Of Henrico Co, Va	66,754	45,872	67,021	28,794
55912	Augusta County Public Service Auth	456,594	320,291	467,956	201,044
55914	Rappahannock Juvenile Center	316,912	207,240	302,786	130,083
55915	Cumberland Plateau Reg Housing	41,720	29,922	43,717	18,782
55917	Bedford County Public Service Authority	0	0	0	0
55918	Amherst County Service Auth	85,778	65,549	95,769	41,144
55919	Pepper'S Ferry Reg Wastewater	96,960	71,952	105,124	45,164
55920	Rappahannock Regional Jail	1,195,554	825,818	1,206,550	518,360
55921	Thomas Jefferson Planning District Commission	44,224	39,701	58,005	24,920
55922	Piedmont Regional Jail Authority	340,442	220,629	322,347	138,487
55923	Nelson County Service Authority	76,432	52,159	76,206	32,740
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	46,393	30,271	44,227	19,001
55925	Fauquier Co Water & Sanitation Auth	273,189	200,953	293,600	126,136
55926	Scott County Soil & Water Conservation District	11,682	6,403	9,356	4,019
55927	New River Resource Authority	97,794	68,226	99,681	42,825
55928	Scott County Public Service Authority	85,445	68,925	100,702	43,264
55929	Greensville County Water And Sewer Authority	99,463	71,603	104,614	44,945
55930	Petersburg Redevelopment And Housing Authority	98,628	70,322	102,743	44,140
55931	Central Rappahannock Regional Library	397,350	259,283	378,822	162,750
55932	Va Coalfield Economic Dev Auth	27,202	19,094	27,898	11,986
55933	Central Virginia Regional Jail	525,684	381,066	556,751	239,192
55934	Thomas Jefferson Soil & Water Conservation Dist.	32,876	24,566	35,892	15,420
55936	Commonwealth Regional Council	0	0	0	0
55937	Wythe-Grayson Regional Library	23,531	16,067	23,475	10,086
55938	Colonial Soil & Water Conservation District	21,862	15,951	23,304	10,012
55939	Rivanna Solid Waste Authority	63,917	50,530	73,826	31,717
55940	Monacan Soil And Water Conservation District	13,351	11,759	17,181	7,381
55941	Robert E. Lee Soil And Water Conservation District	0	0	0	0
55942	Tri-County/City Soil And Water Conservation Dist.	14,352	10,246	14,969	6,431
55944	Central Virginia Waste Management Authority	45,893	32,832	47,969	20,608
55945	Lonesome Pine Regional Library	58,910	41,448	60,558	26,017
55946	Virginia Peninsulas Public Service Authority	131,003	84,060	122,815	52,764
55947	Tidewater Youth Services Commission	180,401	118,174	172,656	74,177
55948	Virginia Highlands Airport Authority	22,529	14,204	20,752	8,915
55949	Western Tidewater Regional Jail	576,916	392,476	573,422	246,354
55950	Scott County Redevelopment And Housing Authority	22,697	16,417	23,985	10,305
55951	Handley Regional Library	58,910	42,962	62,769	26,967
55952	Northern Neck Regional Jail	308,568	226,334	330,682	142,068
55953	Montgomery Regional Solid Waste Authority	59,076	32,716	47,800	20,536
55954	Potomac And Rappahannock Transportation Commission	727,613	499,938	730,428	313,807
55955	Giles County Public Service Authority	43,056	30,388	44,397	19,074
55956	South Central Wastewater Authority	143,186	98,730	144,248	61,972
55957	Wise County Redevelopment And Housing Authority	53,069	35,627	52,052	22,363
55958	Prince William Soil & Water Conservation District	17,356	12,341	18,031	7,746
55959	Hampton Roads Regional Jail	1,001,302	569,212	831,640	357,290
55960	Castlewood Water And Sewage Authority	10,346	0	0	0
55961	Pamunkey Regional Jail	495,645	324,133	473,570	203,456
55962	Charlottesville-Albemarle Airport Authority	206,602	138,782	202,765	87,112

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55963	Virginia Peninsula Regional Jail	413,204	244,032	356,539	153,177
55964	Virginia Biotechnology Research Partnership Authority	56,907	44,242	64,639	27,770
55965	Peumansend Creek Regional Jail	0	0	0	0
55966	Blue Ridge Regional Jail Authority	1,215,914	813,825	1,189,028	510,832
55967	Massanutten Regional Library	66,086	46,338	67,702	29,086
55968	Albemarle-Charlottesville Regional Jail	659,023	430,315	628,705	270,105
55969	Culpeper Soil And Water Conservation District	40,219	30,737	44,908	19,293
55970	New River Valley Regional Jail	680,885	473,975	692,495	297,511
55971	Sussex Service Authority	79,103	53,557	78,248	33,617
55972	Big Walker Soil & Water Conservation District	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0
55974	Peaks Of Otter Soil & Water Conservation District	3,338	2,445	3,573	1,535
55975	New River Soil & Water Conservation District	9,846	6,986	10,207	4,385
55977	Southside Regional Jail	156,370	112,236	163,981	70,450
55978	Evergreen Soil And Water Conservation District	9,679	5,937	8,675	3,727
55979	Roanoke Higher Education Authority	75,932	54,022	78,928	33,909
55981	John Marshall Soil & Water Conservation District	25,366	15,252	22,284	9,574
55982	Daniel Boone Soil And Water Conservation District	12,349	6,986	10,207	4,385
55983	Southside Behavioral Health	615,466	424,959	620,881	266,743
55984	Northern Shenandoah Valley Regional Commission	50,899	36,558	53,412	22,947
55985	Tazewell Soil And Water Conservation District	9,345	6,520	9,526	4,093
55987	Richmond Regional Planning District Commission	0	0	0	0
55988	Henricopolis Soil And Water Conservation District	11,014	7,684	11,227	4,824
55989	Piedmont Regional Juvenile Detention Center	51,400	35,044	51,201	21,997
55990	Roanoke River Service Authority	33,209	21,656	31,640	13,593
55991	Lee County Public Service Authority	57,909	42,030	61,408	26,382
55992	Blue Ridge Juvenile Detention Center	160,375	106,182	155,135	66,650
55993	Ferrum Water And Sewage Authority	0	0	0	0
55994	Wise County Public Service Authority	81,105	56,933	83,181	35,737
55995	Holston River Soil And Water Conservation District	13,017	10,712	15,650	6,724
55996	New River Valley Community Services	0	0	0	0
55997	Institute For Advanced Learning And Research	0	0	0	0
55998	Southwest Va Regional Jail	1,285,671	891,017	1,301,808	559,285
55999	Clinch Valley Soil & Water Conservation District	10,514	7,800	11,397	4,896
59212	City Of Norfolk Local Plan	15,670,039	10,935,418	15,977,043	6,864,078
59214	City Of Portsmouth Local Plan	166,216	85,341	124,687	53,568
59216	City Of Richmond Local Plan	15,520,678	10,898,395	15,922,950	6,840,839
59217	City Of Roanoke Local Plan	6,131,638	4,153,189	6,067,960	2,606,925
59617	Roanoke City School Board Local Plan	123,995	77,889	113,799	48,890
70156	Department Of State Police	48,230	23,518	34,361	14,762
70203	Wilson Workforce And Rehabilitation Center	26,367	17,232	25,176	10,816
70204	College Of William And Mary	99,295	68,576	100,191	43,044
70207	University Of Va - Academic	263,342	204,213	298,363	128,183
70208	Vpi & Su - Academic	192,751	130,980	191,367	82,215
70211	Va Military Institute	45,058	32,134	46,949	20,170
70212	Virginia State University	85,277	60,659	88,624	38,075
70213	Norfolk State University	75,765	38,886	56,814	24,409
70214	Longwood University	60,745	40,866	59,706	25,651
70215	University Of Mary Washington	79,604	51,694	75,527	32,448
70216	James Madison University	135,009	89,882	131,321	56,418
70217	Radford University	89,950	57,981	84,712	36,394
70221	Old Dominion University	191,082	129,933	189,836	81,558
70236	Va Commonwealth University - Academic	423,551	246,127	359,600	154,492
70241	Richard Bland College	16,021	11,992	17,520	7,527
70242	Christopher Newport University	84,109	53,906	78,759	33,837
70246	Uva'S College At Wise	31,875	22,005	32,150	13,812
70247	George Mason University	230,967	167,190	244,270	104,944
70280	Northern Va Community College	242,315	154,848	226,239	97,197
70282	Piedmont Virginia Community College	13,684	8,034	11,737	5,043
70283	J Sargeant Reynolds Community College	52,068	33,181	48,479	20,828
70286	Va Western Community College	32,042	22,005	32,150	13,812
70291	Blue Ridge Community College	4,673	2,445	3,573	1,535
70292	Central Va Community College	20,360	11,293	16,500	7,089

**SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70293	Thomas Nelson Community College	29,539	19,793	28,918	12,424
70294	Southwest Va Community College	12,349	7,800	11,397	4,896
70296	Va Highlands Community College	4,339	3,493	5,103	2,193
70297	Germanna Community College	10,180	7,568	11,057	4,750
70298	Lord Fairfax Community College	19,359	10,712	15,650	6,724
70299	Mountain Empire Comm College	6,676	4,773	6,974	2,996
70402	Marine Resources Commission	305,564	214,575	313,502	134,687
70403	Department Of Wildlife Resources	737,792	465,708	680,417	292,321
70701	Department Of Corrections	0	0	0	0
70716	Correctional Center For Women	559,394	462,216	675,314	290,130
70718	Bland Correctional Center	579,587	398,646	582,437	250,227
70733	Sussex I Correctional Center	876,974	491,789	718,521	308,692
70734	Sussex Ii Correctional Center	817,896	505,526	738,592	317,315
70735	Wallen Ridge Correctional Center	1,076,733	731,628	1,068,935	459,237
70737	St Brides Correctional Center	577,584	379,203	554,030	238,023
70741	Red Onion Correctional Center	1,082,574	743,504	1,086,286	466,692
70743	Fluvanna Women'S Correctional Center	653,182	451,155	659,154	283,187
70745	Nottoway Correctional Center	966,256	626,145	914,821	393,027
70747	Marion Correctional Treatment Center	520,677	350,446	512,014	219,972
70749	Buckingham Correctional Center	909,683	533,004	778,738	334,562
70752	State Farm Correctional Complex	1,563,699	906,734	1,324,772	569,150
70753	Deerfield Correctional Center	959,247	555,124	811,057	348,447
70754	Augusta Correctional Center	852,942	535,216	781,969	335,951
70756	Department Of Corrections-Division Of Institutions	41,720	130,165	190,176	81,704
70757	Western Regional Field Units	360,469	243,682	356,029	152,958
70761	Eastern Reg Corr Field Unit	335,103	215,390	314,693	135,198
70767	Adult Community Service	3,978,672	2,862,477	4,182,183	1,796,755
70768	Keen Mtn Correctional Center	689,396	459,305	671,061	288,302
70769	Greensville Correctional Center	1,930,844	1,146,575	1,675,187	719,696
70770	Dillwyn Correctional Center	775,008	475,605	694,876	298,533
70771	Indian Creek Correctional Center	552,886	366,629	535,658	230,130
70772	Haynesville Correctional Center	825,573	550,700	804,593	345,670
70773	Coffeewood Correctional Center	615,634	410,522	599,788	257,681
70774	Lunenburg Correctional Center	631,153	410,639	599,958	257,755
70775	Pocahontas State Correctional Center	586,763	406,680	594,174	255,270
70776	Green Rock Correctional Center	626,148	392,359	573,251	246,281
70777	Department Of Juvenile Justice	944,061	590,751	863,109	370,810
70785	River North Correctional Center	751,477	507,157	740,974	318,338
70786	Culpeper Correctional Facility For Women	0	0	0	0
70961	Virginia Capitol Police	344,614	212,014	309,760	133,079
70999	Alcoholic Beverage Control Bd	464,103	305,272	446,013	191,617
	Total for VRS Group Life Insurance	1,668,836,297	1,164,271,353	1,701,042,655	730,804,164

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - STATE**



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court	\$ 16,764	0.01989%	\$ 16,047	0.01988%
11113	Circuit Court Judges	343,718	0.40776%	329,193	0.40787%
11114	District Courts	235,764	0.27969%	222,439	0.27560%
11115	Juvenile & Domestic Relation Dist Courts	245,022	0.29068%	234,846	0.29098%
11125	Court Of Appeals Judges	21,847	0.02592%	20,913	0.02591%
11171	State Corporation Commission	5,463	0.00648%	5,903	0.00731%
11191	Workers' Compensation Commission	6,216	0.00737%	6,114	0.00758%
21156	Department Of State Police	1,529,886	1.81494%	1,436,425	1.77974%
30100	General Assembly - Senate	79,527	0.09434%	78,466	0.09722%
30101	House Of Delegates	135,139	0.16032%	133,879	0.16588%
30103	Magistrate System	227,672	0.27009%	219,865	0.27241%
30107	Div Of Legislative Services	67,950	0.08061%	64,582	0.08002%
30109	Legislative Automated System	20,003	0.02373%	19,618	0.02431%
30110	Joint Legislative Audit & Review	34,019	0.04036%	32,303	0.04002%
30111	Supreme Court	230,820	0.27383%	223,410	0.27681%
30112	Judicial Inquiry And Review Commission	4,470	0.00530%	4,814	0.00596%
30114	District Courts	391,175	0.46406%	372,343	0.46134%
30115	Juvenile & Domestic Relation Dist Courts	237,435	0.28167%	226,388	0.28050%
30116	Combined District Courts	71,973	0.08538%	65,703	0.08141%
30117	Virginia State Bar	78,012	0.09255%	74,184	0.09191%
30119	Office Of Lieutenant Governor	2,463	0.00292%	2,003	0.00248%
30121	Office Of The Governor	46,478	0.05514%	43,524	0.05393%
30122	Department Of Planning & Budget	47,994	0.05694%	44,196	0.05476%
30123	Department Of Military Affairs	172,999	0.20523%	166,438	0.20622%
30125	Court Of Appeals Judges	44,265	0.05251%	44,792	0.05550%
30127	Va Dept Of Emergency Management	99,881	0.11849%	116,394	0.14421%
30128	Dept Of Veterans Services-Va Veterans Care Center	109,444	0.12984%	104,844	0.12990%
30129	Dept Of Human Resource Management	100,765	0.11954%	95,963	0.11890%
30132	Virginia Department Of Elections	44,084	0.05230%	44,121	0.05467%
30133	Auditor Of Public Accounts	100,718	0.11948%	95,305	0.11808%
30136	Virginia Information Technologies Agency	241,753	0.28680%	236,518	0.29305%
30140	Dept Of Criminal Justice Svcs	93,639	0.11109%	94,806	0.11747%
30141	Office Of The Attorney General	354,739	0.42084%	345,128	0.42762%
30143	Division Of Debt Collection	16,034	0.01902%	13,449	0.01666%
30146	Science Museum Of Virginia	42,413	0.05032%	32,223	0.03992%
30147	Office Of The State Inspector	37,833	0.04488%	34,723	0.04302%
30148	Commission For The Arts	3,773	0.00448%	3,621	0.00449%
30151	Department Of Accounts	139,537	0.16554%	133,655	0.16560%
30152	Department Of Treasury	91,808	0.10891%	90,195	0.11175%
30154	Department Of Motor Vehicles	1,102,516	1.30794%	1,046,599	1.29674%
30156	Department Of State Police	430,937	0.51123%	440,413	0.54568%
30157	Compensation Board	11,083	0.01315%	11,237	0.01392%
30160	Virginia Criminal Sentencing Commission	7,869	0.00934%	7,503	0.00930%
30161	Department Of Taxation	566,856	0.67248%	523,224	0.64828%
30162	Department Of Accounts Transfer Payments	1,389	0.00165%	1,330	0.00165%
30164	Virginia Management Fellows Program Administration	7,985	0.00947%	4,704	0.00583%
30165	Va Dept Of Housing & Comm Dev	78,527	0.09316%	88,089	0.10914%
30166	Secretary Of The Commonwealth	11,449	0.01358%	11,962	0.01482%
30171	State Corporation Commission	575,007	0.68214%	548,844	0.68002%
30172	Virginia State Lottery	250,111	0.29671%	261,681	0.32422%
30174	Va College Savings Plan	111,180	0.13190%	114,957	0.14243%
30180	Secretary Of Administration	13,122	0.01557%	14,773	0.01830%
30181	Department Of Labor & Industry	97,445	0.11560%	99,152	0.12285%
30182	Virginia Employment Commission	407,095	0.48295%	482,899	0.59832%
30183	Secretary Of Natural And Historic Resources	5,538	0.00657%	5,327	0.00660%
30184	Secretary Of Technology	0	0.00000%	0	0.00000%
30185	Secretary Of Education	5,540	0.00657%	5,313	0.00658%
30186	Secretary Of Transportation	5,360	0.00636%	5,425	0.00672%
30187	Secretary Of Public Safety	7,619	0.00904%	6,009	0.00745%
30188	Secretary Of Health And Human Resources	5,334	0.00633%	4,115	0.00510%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - STATE**



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30190	Secretary Of Finance	6,004	0.00712%	5,759	0.00714%
30191	Workers' Compensation Commission	221,420	0.26268%	209,134	0.25912%
30192	Secretary Of Commerce And Trade	7,156	0.00849%	5,355	0.00663%
30193	Secretary Of Agriculture And Forestry	3,558	0.00422%	3,452	0.00428%
30194	Department Of General Services	440,320	0.52236%	411,345	0.50966%
30199	Conservation & Recreation	288,783	0.34259%	276,039	0.34201%
30200	Office Of Children'S Services	12,256	0.01454%	11,365	0.01408%
30201	Department Of Education	280,850	0.33318%	285,981	0.35433%
30202	Library Of Virginia	82,122	0.09742%	79,932	0.09904%
30203	Wilson Workforce And Rehabilitation Center	128,391	0.15231%	104,346	0.12929%
30204	College Of William And Mary	1,921,474	2.27949%	1,806,080	2.23775%
30206	Mcv Hospitals Authority	519,215	0.61596%	436,371	0.54067%
30207	University Of Va - Academic	10,188,499	12.08681%	9,729,769	12.05531%
30208	Vpi & Su - Academic	7,248,577	8.59916%	6,962,666	8.62680%
30209	University Of Virginia - Hospital	4,857,117	5.76212%	5,300,228	6.56702%
30211	Va Military Institute	396,576	0.47047%	378,161	0.46854%
30212	Virginia State University	501,158	0.59454%	452,380	0.56050%
30213	Norfolk State University	616,255	0.73108%	598,065	0.74101%
30214	Longwood University	557,235	0.66106%	483,919	0.59958%
30215	University Of Mary Washington	518,381	0.61497%	459,743	0.56963%
30216	James Madison University	2,352,784	2.79117%	2,214,870	2.74424%
30217	Radford University	1,007,085	1.19473%	932,574	1.15547%
30218	Va School For The Deaf & Blind	72,165	0.08561%	69,394	0.08598%
30221	Old Dominion University	2,051,251	2.43345%	1,916,196	2.37418%
30222	Dept Of Professional And Occupational Regulation	123,682	0.14673%	112,727	0.13967%
30223	Health Professions	194,341	0.23055%	189,578	0.23489%
30226	Board Of Accountancy	9,896	0.01174%	8,783	0.01088%
30233	State Board Of Bar Examiners	6,474	0.00768%	5,975	0.00740%
30234	Vsu-Coop Ext & Agr Research Services	57,657	0.06840%	56,742	0.07030%
30236	Va Commonwealth University - Academic	5,738,853	6.80814%	5,393,381	6.68244%
30238	Virginia Museum Of Fine Arts	150,932	0.17905%	147,967	0.18333%
30239	Frontier Culture Museum Of Va	16,302	0.01934%	14,361	0.01779%
30241	Richard Bland College	80,660	0.09569%	69,823	0.08651%
30242	Christopher Newport University	691,722	0.82061%	658,280	0.81561%
30245	Council Of Higher Education	48,318	0.05732%	44,058	0.05459%
30246	Uva'S College At Wise	209,536	0.24858%	199,011	0.24658%
30247	George Mason University	4,234,748	5.02379%	4,187,290	5.18809%
30261	Va Community College System	210,310	0.24950%	211,446	0.26198%
30262	Dept For Aging And Rehabilitative Services	555,242	0.65870%	555,577	0.68836%
30263	Va Rehab Center For The Blind	12,880	0.01528%	12,099	0.01499%
30268	Va Institute Marine Science	255,559	0.30318%	243,853	0.30214%
30270	Virginia Community College System - Shared Services Center	58,440	0.06933%	53,694	0.06653%
30275	New River Community College	90,487	0.10735%	86,500	0.10717%
30276	Southside Va Community College	97,069	0.11516%	87,610	0.10855%
30277	Paul D Camp Community College	42,178	0.05004%	39,274	0.04866%
30278	Rappahannock Community College	78,371	0.09297%	73,288	0.09080%
30279	Danville Community College	76,571	0.09084%	72,533	0.08987%
30280	Northern Va Community College	1,386,503	1.64484%	1,275,921	1.58088%
30282	Piedmont Virginia Community College	133,266	0.15810%	130,667	0.16190%
30283	J Sargeant Reynolds Community College	242,434	0.28761%	229,322	0.28413%
30284	Eastern Shore Comm College	29,624	0.03514%	27,618	0.03422%
30285	Patrick Henry Community College	122,163	0.14492%	118,924	0.14735%
30286	Va Western Community College	160,629	0.19056%	151,112	0.18723%
30287	Dabney S Lancaster Comm College	37,369	0.04433%	36,480	0.04520%
30288	Wytheville Community College	65,631	0.07786%	51,844	0.06424%
30290	John Tyler Community College	193,689	0.22978%	180,339	0.22344%
30291	Blue Ridge Community College	120,237	0.14264%	113,666	0.14083%
30292	Central Va Community College	100,067	0.11871%	92,194	0.11423%
30293	Thomas Nelson Community College	196,028	0.23255%	166,489	0.20628%
30294	Southwest Va Community College	77,920	0.09244%	81,700	0.10123%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - STATE**



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30295	Tidewater Community College	543,618	0.64491%	501,666	0.62157%
30296	Va Highlands Community College	68,546	0.08132%	59,037	0.07315%
30297	Germanna Community College	166,328	0.19732%	161,928	0.20063%
30298	Lord Fairfax Community College	143,980	0.17081%	141,516	0.17534%
30299	Mountain Empire Comm College	76,083	0.09026%	76,204	0.09442%
30301	Va Dept Of Agriculture & Cons	297,296	0.35269%	279,528	0.34634%
30310	Virginia Economic Development Partnership	132,066	0.15667%	137,731	0.17065%
30320	Virginia Tourism Authority	64,491	0.07651%	61,743	0.07650%
30330	Virginia Israel Advisory Board	1,178	0.00140%	1,128	0.00140%
30350	Department Of Small Business And Supplier Diversity	32,910	0.03904%	30,938	0.03833%
30400	Jamestown-Yorktown Commemoration	6,205	0.00736%	0	0.00000%
30402	Marine Resources Commission	50,288	0.05966%	47,233	0.05852%
30403	Department Of Wildlife Resources	189,811	0.22518%	180,204	0.22327%
30405	Virginia Racing Commission	3,253	0.00386%	4,286	0.00531%
30407	Virginia Port Authority	2,930	0.00348%	2,819	0.00349%
30409	Dept Mines Minerals Energy	145,156	0.17220%	132,390	0.16403%
30411	Department Of Forestry	139,244	0.16519%	127,739	0.15827%
30413	Commission On Vasap	7,076	0.00839%	6,439	0.00798%
30417	Board Of Regents, Gunston Hall	3,009	0.00357%	2,357	0.00292%
30423	Department Of Historic Resources	31,003	0.03678%	31,672	0.03924%
30425	Jamestown-Yorktown Foundation	84,338	0.10005%	73,847	0.09150%
30440	Department Of Environmental Quality	622,294	0.73824%	592,541	0.73416%
30454	Office Of Commonwealth Preparedness	8,506	0.01009%	8,090	0.01002%
30505	Department Of Rail & Public Transportation	63,113	0.07487%	63,128	0.07822%
30506	Motor Vehicle Dealer Board	15,612	0.01852%	14,230	0.01763%
30510	Va Dept Of Transportation Central Office	1,364,339	1.61855%	1,275,400	1.58023%
30511	Va Dept Of Transportation Bristol	392,784	0.46597%	366,129	0.45364%
30512	Va Dept Of Transportation Salem	479,799	0.56920%	455,915	0.56488%
30513	Va Dept Of Transportation Lynchburg	355,592	0.42185%	333,031	0.41263%
30514	Va Dept Of Transportation Richmond	535,074	0.63477%	514,057	0.63692%
30515	Va Dept Of Transportation Hampton Roads	551,882	0.65471%	524,394	0.64973%
30516	Va Dept Of Transportation Fredericksburg	339,590	0.40286%	317,596	0.39350%
30517	Va Dept Of Transportation Culpeper	320,337	0.38002%	309,393	0.38334%
30518	Va Dept Of Transportation Staunton	397,865	0.47200%	378,369	0.46880%
30519	Va Dept Of Transportation Nova	679,449	0.80605%	653,434	0.80961%
30601	Department Of Health	2,124,174	2.51996%	2,010,509	2.49104%
30602	Dept Of Medical Assistance Services	428,179	0.50796%	435,809	0.53997%
30606	Virginia Board For People With Disabilities	7,226	0.00857%	7,255	0.00899%
30701	Department Of Corrections	279,418	0.33148%	276,064	0.34205%
30702	Virginia Department For The Blind And Vision Impaired	88,524	0.10502%	84,324	0.10448%
30703	Central State Hospital	452,201	0.53646%	406,464	0.50361%
30704	Eastern State Hospital	365,771	0.43392%	361,062	0.44736%
30705	Southwestern Virginia Mental Health Institute	279,485	0.33156%	267,828	0.33184%
30706	Western State Hospital	394,645	0.46818%	369,706	0.45807%
30707	Central Va Training Center	66,636	0.07905%	3,445	0.00427%
30708	Commonwealth Center For Children & Adolescents	89,516	0.10620%	77,649	0.09621%
30711	Virginia Correctional Enterprises	102,438	0.12152%	94,090	0.11658%
30716	Correctional Center For Women	61,502	0.07296%	66,913	0.08291%
30718	Bland Correctional Center	42,305	0.05019%	40,903	0.05068%
30720	Dept Of Behavioral Health & Developmental Services	424,553	0.50366%	418,932	0.51906%
30723	Southeastern Va Training Ctr	136,452	0.16188%	124,496	0.15425%
30724	Catawba Hospital	148,048	0.17563%	154,854	0.19187%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30726	Southside Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Va Mental Health Institute	255,138	0.30268%	241,987	0.29982%
30729	Piedmont Geriatric Hospital	177,735	0.21085%	162,080	0.20082%
30733	Sussex I Correctional Center	32,304	0.03832%	32,283	0.04000%
30734	Sussex Ii Correctional Center	30,075	0.03568%	25,951	0.03215%
30735	Wallen Ridge Correctional Center	56,133	0.06659%	56,234	0.06967%
30737	St Brides Correctional Center	45,239	0.05367%	45,329	0.05616%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - STATE**



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30738	Southwestern Va Training Ctr	1,611	0.00191%	0	0.00000%
30739	Southern Va Mental Health Institute	113,045	0.13411%	93,716	0.11611%
30741	Red Onion Correctional Center	55,415	0.06574%	56,967	0.07058%
30742	Academy For Staff Development	75,229	0.08925%	75,625	0.09370%
30743	Fluvanna Women'S Correctional Center	92,493	0.10973%	91,232	0.11304%
30745	Nottoway Correctional Center	73,723	0.08746%	68,960	0.08544%
30747	Marion Correctional Treatment Center	48,920	0.05803%	51,577	0.06390%
30748	Hiram W Davis Medical Center	101,185	0.12004%	101,886	0.12624%
30749	Buckingham Correctional Center	51,844	0.06150%	45,990	0.05698%
30751	Dept Deaf & Hard Of Hearing	6,843	0.00812%	5,944	0.00736%
30752	State Farm Correctional Complex	68,876	0.08171%	58,271	0.07220%
30753	Deerfield Correctional Center	65,896	0.07817%	58,507	0.07249%
30754	Augusta Correctional Center	37,128	0.04405%	36,005	0.04461%
30756	Department Of Corrections-Division Of Institutions	338,073	0.40106%	328,827	0.40742%
30757	Western Regional Field Units	14,863	0.01763%	14,698	0.01821%
30761	Eastern Reg Corr Field Unit	23,956	0.02842%	20,612	0.02554%
30765	Department Of Social Services	1,191,207	1.41316%	1,118,747	1.38614%
30766	Virginia Parole Board	7,394	0.00877%	6,985	0.00865%
30767	Adult Community Service	134,820	0.15994%	132,474	0.16414%
30768	Keen Mtn Correctional Center	43,332	0.05141%	44,103	0.05464%
30769	Greensville Correctional Center	113,599	0.13477%	105,660	0.13091%
30770	Dillwyn Correctional Center	55,903	0.06632%	52,375	0.06489%
30771	Indian Creek Correctional Center	37,176	0.04410%	35,572	0.04407%
30772	Haynesville Correctional Center	64,196	0.07616%	58,517	0.07250%
30773	Coffeewood Correctional Center	44,416	0.05269%	41,779	0.05176%
30774	Lunenburg Correctional Center	43,122	0.05116%	39,672	0.04915%
30775	Pocahontas State Correctional Center	44,660	0.05298%	48,590	0.06020%
30776	Green Rock Correctional Center	53,822	0.06385%	52,781	0.06540%
30777	Department Of Juvenile Justice	770,703	0.91430%	719,382	0.89132%
30778	Department Of Forensic Science	283,969	0.33688%	273,865	0.33932%
30785	River North Correctional Center	51,599	0.06121%	49,458	0.06128%
30794	Virginia Center For Behavioral Rehabilitation	242,343	0.28750%	228,033	0.28253%
30841	Department Of Aviation	32,091	0.03807%	29,780	0.03690%
30848	Virginia Indigent Defense Commission	385,012	0.45675%	381,420	0.47258%
30851	Virginia Tobacco Region Revitalization Commission	12,373	0.01468%	11,668	0.01446%
30852	Virginia Foundation For Healthy Youth	13,892	0.01648%	13,499	0.01673%
30912	Department Of Veterans Services	142,076	0.16855%	135,118	0.16741%
30913	Veterans Services Foundation	1,052	0.00125%	1,153	0.00143%
30922	Sitter-Barfoot Veterans Care Center	152,318	0.18070%	145,075	0.17975%
30937	Southern Virginia Higher Education Center	25,392	0.03012%	22,369	0.02772%
30938	The New College Institute	9,189	0.01090%	11,004	0.01363%
30942	Va Museum Of Natural History	16,393	0.01945%	15,453	0.01915%
30948	Southwest Virginia Higher Education Center	12,530	0.01486%	11,303	0.01400%
30957	Commonwealth Attorneys Services Council	5,829	0.00692%	5,519	0.00684%
30960	Department Of Fire Programs	47,534	0.05639%	47,713	0.05912%
30961	Virginia Capitol Police	7,092	0.00841%	6,493	0.00804%
30999	Alcoholic Beverage Control Bd	614,488	0.72898%	625,230	0.77466%
33010	Virginia Outdoors Foundation	26,094	0.03096%	27,069	0.03354%
35106	Arlington Co Health Department	791	0.00094%	789	0.00098%
35129	Fairfax County Personnel Payroll	29,015	0.03442%	22,136	0.02743%
35522	Virginia Passenger Rail Authority	0	0.00000%	1,429	0.00177%
35885	Fort Monroe Authority	17,809	0.02113%	17,464	0.02164%
70156	Department Of State Police	6,963	0.00826%	4,662	0.00578%
70203	Wilson Workforce And Rehabilitation Center	3,805	0.00451%	2,928	0.00363%
70204	College Of William And Mary	13,764	0.01633%	12,958	0.01606%
70207	University Of Va - Academic	37,998	0.04508%	40,570	0.05027%
70208	Vpi & Su - Academic	27,819	0.03300%	25,715	0.03186%
70211	Va Military Institute	6,492	0.00770%	6,390	0.00792%
70212	Virginia State University	12,136	0.01440%	12,049	0.01493%
70213	Norfolk State University	10,789	0.01280%	7,735	0.00958%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - STATE**



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70214	Longwood University	8,769	0.01040%	8,105	0.01004%
70215	University Of Mary Washington	11,451	0.01358%	10,260	0.01271%
70216	James Madison University	19,495	0.02313%	17,846	0.02211%
70217	Radford University	12,974	0.01539%	11,520	0.01427%
70221	Old Dominion University	27,112	0.03216%	25,511	0.03161%
70236	Va Commonwealth University - Academic	60,103	0.07130%	48,367	0.05993%
70241	Richard Bland College	2,307	0.00274%	2,376	0.00294%
70242	Christopher Newport University	11,841	0.01405%	10,714	0.01327%
70246	Uva'S College At Wise	4,587	0.00544%	4,362	0.00540%
70247	George Mason University	32,535	0.03860%	32,641	0.04044%
70280	Northern Va Community College	34,957	0.04147%	30,745	0.03809%
70282	Piedmont Virginia Community College	1,972	0.00234%	1,600	0.00198%
70283	J Sargeant Reynolds Community College	7,508	0.00891%	6,602	0.00818%
70286	Va Western Community College	4,626	0.00549%	4,361	0.00540%
70291	Blue Ridge Community College	676	0.00080%	485	0.00060%
70292	Central Va Community College	2,928	0.00347%	2,238	0.00277%
70293	Thomas Nelson Community College	4,252	0.00504%	3,938	0.00488%
70294	Southwest Va Community College	1,781	0.00211%	1,544	0.00191%
70296	Va Highlands Community College	637	0.00076%	694	0.00086%
70297	Germanna Community College	1,455	0.00173%	1,495	0.00185%
70298	Lord Fairfax Community College	2,800	0.00332%	2,139	0.00265%
70299	Mountain Empire Comm College	973	0.00115%	953	0.00118%
70402	Marine Resources Commission	44,089	0.05230%	42,147	0.05222%
70403	Department Of Wildlife Resources	105,850	0.12557%	91,588	0.11348%
70701	Department Of Corrections	0	0.00000%	0	0.00000%
70716	Correctional Center For Women	80,032	0.09494%	91,430	0.11328%
70718	Bland Correctional Center	83,559	0.09913%	78,776	0.09760%
70733	Sussex I Correctional Center	126,122	0.14962%	96,765	0.11989%
70734	Sussex Ii Correctional Center	116,508	0.13822%	98,063	0.12150%
70735	Wallen Ridge Correctional Center	155,314	0.18425%	144,998	0.17965%
70737	St Brides Correctional Center	82,576	0.09796%	75,087	0.09303%
70741	Red Onion Correctional Center	155,708	0.18472%	146,753	0.18183%
70743	Fluvanna Women'S Correctional Center	94,222	0.11178%	89,500	0.11089%
70745	Nottoway Correctional Center	139,152	0.16508%	123,638	0.15319%
70747	Marion Correctional Treatment Center	75,134	0.08913%	68,706	0.08513%
70749	Buckingham Correctional Center	131,056	0.15547%	105,052	0.13016%
70752	State Farm Correctional Complex	224,269	0.26606%	178,652	0.22135%
70753	Deerfield Correctional Center	138,198	0.16395%	109,892	0.13616%
70754	Augusta Correctional Center	122,287	0.14507%	106,081	0.13144%
70756	Department Of Corrections-Division Of Institutions	6,025	0.00715%	25,670	0.03181%
70757	Western Regional Field Units	52,018	0.06171%	48,399	0.05997%
70761	Eastern Reg Corr Field Unit	48,301	0.05730%	42,778	0.05300%
70767	Adult Community Service	573,605	0.68048%	568,017	0.70378%
70768	Keen Mtn Correctional Center	98,828	0.11724%	90,724	0.11241%
70769	Greensville Correctional Center	277,091	0.32872%	226,197	0.28026%
70770	Dillwyn Correctional Center	111,584	0.13237%	94,177	0.11669%
70771	Indian Creek Correctional Center	79,546	0.09437%	72,732	0.09012%
70772	Haynesville Correctional Center	118,960	0.14113%	108,038	0.13386%
70773	Coffeewood Correctional Center	88,197	0.10463%	80,982	0.10034%
70774	Lunenburg Correctional Center	91,004	0.10796%	81,270	0.10069%
70775	Pocahontas State Correctional Center	83,550	0.09912%	80,349	0.09955%
70776	Green Rock Correctional Center	90,229	0.10704%	77,895	0.09651%
70777	Department Of Juvenile Justice	135,980	0.16132%	116,235	0.14402%
70785	River North Correctional Center	108,256	0.12843%	100,697	0.12476%
70786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%
70961	Virginia Capitol Police	49,648	0.05890%	42,101	0.05216%
70999	Alcoholic Beverage Control Bd	66,614	0.07903%	59,925	0.07425%
Total for VRS Health Insurance Credit - State		\$ 84,293,967	100.00000%	\$ 80,709,729	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
11111	Supreme Court	52	0	4,348	0	4,400	5,467	3,187	474	4,754	13,882	14,358	(1,258)	13,100
11113	Circuit Court Judges	1,066	0	89,211	51,578	141,855	112,168	65,379	9,718	47,689	234,954	294,587	(9,457)	285,130
11114	District Courts	720	0	60,280	57,053	118,053	75,792	44,177	6,567	62,269	188,805	199,054	(7,995)	191,059
11115	Juvenile & Domestic Relation Dist Courts	760	0	63,644	138,817	203,221	80,022	46,642	6,933	74,874	208,471	210,162	(4,397)	205,765
11125	Court Of Appeals Judges	68	0	5,667	0	5,735	7,125	4,153	617	24,305	36,200	18,714	(6,802)	11,912
11171	State Corporation Commission	19	0	1,599	10,446	12,064	2,010	1,172	174	8,713	12,069	5,280	(969)	4,311
11191	Workers' Compensation Commission	20	0	1,658	4,116	5,794	2,085	1,215	181	3,402	6,883	5,475	(388)	5,087
21156	Department Of State Police	4,649	0	389,271	449,148	843,068	489,444	285,282	42,405	688,268	1,505,399	1,285,429	(56,824)	1,228,605
30100	General Assembly - Senate	254	0	21,264	32,054	53,572	26,736	15,584	2,316	10,824	55,460	70,218	2,495	72,713
30101	House Of Delegates	433	0	36,282	60,106	96,821	45,618	26,590	3,952	20,823	96,983	119,808	9,339	129,147
30103	Magistrate System	712	0	59,582	28,941	89,235	74,915	43,666	6,491	81,614	206,686	196,750	(25,414)	171,336
30107	Div Of Legislative Services	209	0	17,502	0	17,711	22,006	12,827	1,907	37,536	74,276	57,795	(14,183)	43,612
30109	Legislative Automated System	64	0	5,317	9,926	15,307	6,685	3,897	579	5,603	16,764	17,558	(276)	17,282
30110	Joint Legislative Audit & Review	105	0	8,753	27,328	36,186	11,006	6,415	954	7,325	25,700	28,905	4,806	33,711
30111	Supreme Court	723	0	60,545	27,547	88,815	76,125	44,371	6,595	19,868	146,959	199,928	(3,864)	196,064
30112	Judicial Inquiry And Review Commission	16	0	1,304	5,043	6,363	1,639	955	142	1,432	4,168	4,305	271	4,576
30114	District Courts	1,205	0	100,906	38,730	140,841	126,873	73,950	10,992	109,205	321,020	333,206	(28,127)	305,079
30115	Juvenile & Domestic Relation Dist Courts	733	0	61,352	32,900	94,985	77,140	44,962	6,683	44,814	173,599	202,593	(3,559)	199,034
30116	Combined District Courts	213	0	17,806	2,093	20,112	22,388	13,050	1,940	103,148	140,526	58,799	(28,051)	30,748
30117	Virginia State Bar	240	0	20,103	2,328	22,671	25,276	14,733	2,190	38,856	81,055	66,383	(15,697)	50,686
30119	Office Of Lieutenant Governor	6	0	542	2,851	3,399	682	398	59	5,444	6,583	1,791	(42)	1,749
30121	Office Of The Governor	141	0	11,796	59,717	71,654	14,831	8,645	1,285	11,831	36,592	38,951	13,264	52,215
30122	Department Of Planning & Budget	143	0	11,977	736	12,856	15,059	8,778	1,305	26,354	51,496	39,551	(10,021)	29,530
30123	Department Of Military Affairs	539	0	45,105	63,198	108,842	56,712	33,056	4,914	23,405	118,087	148,944	2,668	151,612
30125	Court Of Appeals Judges	145	0	12,139	23,363	35,647	15,263	8,896	1,322	27,727	53,208	40,085	(3,072)	37,013
30127	Va Dept Of Emergency Management	377	0	31,542	287,064	318,983	39,659	23,116	3,436	64,835	131,046	104,157	76,089	180,246
30128	Dept Of Veterans Services-Va Veterans Care Center	339	0	28,412	64,983	93,734	35,724	20,822	3,095	14,322	73,963	93,821	9,874	103,695
30129	Dept Of Human Resource Management	311	0	26,006	42,975	69,292	32,699	19,059	2,833	6,537	61,128	85,876	12,308	98,184
30132	Virginia Department Of Elections	143	0	11,958	114,962	127,063	15,035	8,763	1,303	0	25,101	39,486	43,705	83,191
30133	Auditor Of Public Accounts	308	0	25,827	5,254	31,389	32,473	18,928	2,813	57,183	111,397	85,284	(10,903)	74,381
30136	Virginia Information Technologies Agency	766	0	64,097	62,696	127,559	80,591	46,974	6,982	31,257	165,804	211,657	8,664	220,321
30140	Dept Of Criminal Justice Svcs	307	0	25,693	131,717	157,717	32,305	18,830	2,799	2,250	56,184	84,843	30,189	115,032
30141	Office Of The Attorney General	1,117	0	93,530	51,925	146,572	117,599	68,545	10,189	97,385	293,718	308,851	(35,787)	273,064
30143	Division Of Debt Collection	44	0	3,644	5,443	9,131	4,582	2,670	397	36,786	44,435	12,033	(7,348)	4,685
30146	Science Museum Of Virginia	104	0	8,731	2,823	11,658	10,978	6,399	951	92,880	111,208	28,832	(18,275)	10,557
30147	Office Of The State Inspector	112	0	9,409	19,161	28,682	11,831	6,896	1,025	19,383	39,133	31,071	276	31,347
30148	Commission For The Arts	12	0	982	5,534	6,528	1,235	720	107	7,071	9,133	3,243	(352)	2,891
30151	Department Of Accounts	433	0	36,221	36,518	73,172	45,541	26,545	3,946	18,419	94,451	119,606	4,245	123,851
30152	Department Of Treasury	292	0	24,442	49,752	74,486	30,732	17,913	2,663	6,718	58,026	80,712	7,590	88,302
30154	Department Of Motor Vehicles	3,388	0	283,627	35,234	322,249	356,615	207,860	30,897	290,858	886,230	936,579	(128,207)	808,372
30156	Department Of State Police	1,426	0	119,353	282,678	403,457	150,067	87,469	13,002	36,115	286,653	394,121	40,761	434,882
30157	Compensation Board	36	0	3,045	10,919	14,000	3,828	2,231	332	9,422	15,813	10,054	(2,394)	7,660
30160	Virginia Criminal Sentencing Commission	24	0	2,034	3,587	5,645	2,558	1,491	222	3,234	7,505	6,717	(412)	6,305
30161	Department Of Taxation	1,694	0	141,794	4,375	147,863	178,283	103,915	15,446	307,050	604,694	468,225	(80,120)	388,105
30162	Department Of Accounts Transfer Payments	4	0	361	142	507	454	264	39	62	819	1,192	30	1,222
30164	Virginia Management Fellows Program Administration	15	0	1,275	45,962	47,252	1,603	935	139	27,811	30,488	4,211	8,806	13,017
30165	Va Dept Of Housing & Comm Dev	285	0	23,871	132,385	156,541	30,014	17,494	2,600	0	50,108	78,827	27,907	106,734
30166	Secretary Of The Commonwealth	39	0	3,241	19,033	22,313	4,076	2,376	353	5,286	12,091	10,704	2,242	12,946
30171	State Corporation Commission	1,777	0	148,736	27,880	178,393	187,012	109,003	16,203	132,315	444,533	491,149	(13,953)	477,196
30172	Virginia State Lottery	847	0	70,914	301,373	373,134	89,163	51,970	7,725	33,813	182,671	234,170	49,285	283,455
30174	Va College Savings Plan	372	0	31,153	182,902	214,427	39,170	22,831	3,394	0	65,395	102,871	46,845	149,716
30180	Secretary Of Administration	48	0	4,003	38,335	42,386	5,033	2,933	436	861	9,263	13,217	9,078	22,295
30181	Department Of Labor & Industry	321	0	26,870	67,651	94,842	33,785	19,692	2,927	28,202	84,606	88,729	3,484	92,213
30182	Virginia Employment Commission	1,563	0	130,866	909,972	1,042,401	164,543	95,907	14,256	136,838	411,544	432,141	109,999	542,140
30183	Secretary Of Natural And Historic Resources	17	0	1,444	1,782	3,243	1,815	1,058	157	3,858	6,888	4,767	(962)	3,805
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	19,731	19,731	0	(7,676)	(7,676)
30185	Secretary Of Education	17	0	1,439	2,170	3,626	1,810	1,055	157	5,098	8,120	4,752	(517)	4,235
30186	Secretary Of Transportation	18	0	1,470	8,572	10,060	1,848	1,077	160	18,302	21,387	4,854	(4,434)	420
30187	Secretary Of Public Safety	19	0	1,629	1,741	3,389	2,049	1,194	178	18,887	22,308	5,381	(5,703)	(322)
30188	Secretary Of Health And Human Resources	13	0	1,115	3,530	4,658	1,403	817	122	16,241	18,583	3,684	(3,171)	513

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30190	Secretary Of Finance	19	0	1,562	7,840	9,421	1,964	1,144	170	2,011	5,289	5,157	1,360	6,517
30191	Workers' Compensation Commission	677	0	56,676	22,735	80,088	71,260	41,535	6,174	60,316	179,285	187,151	(11,615)	175,536
30192	Secretary Of Commerce And Trade	17	0	1,450	14,190	15,657	1,823	1,063	158	15,886	18,930	4,789	844	5,633
30193	Secretary Of Agriculture And Forestry	11	0	936	3,093	4,040	1,177	686	102	2,707	4,672	3,091	(190)	2,901
30194	Department Of General Services	1,331	0	111,474	111,518	224,323	140,161	81,695	12,143	150,955	384,954	368,105	(21,988)	346,117
30199	Conservation & Recreation	893	0	74,806	44,125	119,824	94,056	54,822	8,149	54,984	212,011	247,019	6,220	253,239
30200	Office Of Children'S Services	37	0	3,080	7,148	10,265	3,872	2,257	335	5,444	11,908	10,169	3,338	13,507
30201	Department Of Education	926	0	77,500	281,101	359,527	97,444	56,797	8,442	0	162,683	255,917	71,778	327,695
30202	Library Of Virginia	259	0	21,662	20,518	42,439	27,237	15,876	2,360	8,426	53,899	71,532	(529)	71,003
30203	Wilson Workforce And Rehabilitation Center	338	0	28,279	0	28,617	35,556	20,724	3,081	378,072	437,433	93,381	(93,191)	190
30204	College Of William And Mary	5,846	0	489,448	136,684	631,978	615,401	358,698	53,318	592,909	1,620,326	1,616,230	(60,421)	1,555,809
30206	Mcv Hospitals Authority	1,412	0	118,257	0	119,669	148,689	86,666	12,882	2,004,648	2,252,885	390,503	(630,268)	(239,765)
30207	University Of Va - Academic	31,492	0	2,636,784	4,447,312	7,115,588	3,315,321	1,932,386	287,233	654,605	6,189,545	8,707,023	1,874,369	10,581,392
30208	Vpi & Su - Academic	22,537	0	1,886,882	2,233,576	4,142,995	2,372,447	1,382,824	205,547	0	3,960,818	6,230,764	762,025	6,992,789
30209	University Of Virginia - Hospital	17,156	0	1,436,360	7,877,833	9,331,349	1,805,989	1,052,653	156,469	3,811,365	6,826,476	4,743,074	1,315,955	6,059,029
30211	Va Military Institute	1,224	0	102,481	98,772	202,477	128,853	75,104	11,164	27,968	243,089	338,406	15,154	353,560
30212	Virginia State University	1,464	0	122,594	5,693	129,751	154,142	89,845	13,355	418,044	675,386	404,825	(107,346)	297,479
30213	Norfolk State University	1,936	0	162,076	100,197	264,209	203,784	118,779	17,656	122,499	462,718	535,199	(26,015)	509,184
30214	Longwood University	1,566	0	131,142	38,247	170,955	164,890	96,109	14,286	603,509	878,794	433,051	(113,858)	319,193
30215	University Of Mary Washington	1,488	0	124,591	8,372	134,451	156,653	91,308	13,572	560,659	822,192	411,419	(135,662)	275,757
30216	James Madison University	7,169	0	600,229	495,918	1,103,316	754,690	439,885	65,386	358,566	1,618,527	1,982,046	116,075	2,098,121
30217	Radford University	3,019	0	252,728	575,549	831,296	317,765	185,215	27,531	424,351	954,862	834,546	42,925	877,471
30218	Va School For The Deaf & Blind	225	0	18,806	18,806	26,470	23,645	13,782	2,049	13,908	53,384	62,100	(7,370)	54,730
30221	Old Dominion University	6,202	0	519,288	115,174	640,664	652,921	380,567	56,568	652,396	1,742,452	1,714,767	(138,104)	1,576,663
30222	Dept Of Professional And Occupational Regulation	365	0	30,549	20,074	50,988	38,410	22,388	3,328	128,342	192,468	100,878	(29,596)	71,282
30223	Health Professions	614	0	51,376	164,117	216,107	64,597	37,651	5,597	3,161	111,006	169,651	40,961	210,612
30226	Board Of Accountancy	28	0	2,380	1,899	4,307	2,992	1,744	259	6,665	11,660	7,858	(857)	7,001
30233	State Board Of Bar Examiners	19	0	1,619	0	1,638	2,035	1,186	176	9,639	13,036	5,345	(2,644)	2,701
30234	Vsu-Coop Ext & Agr Research Services	184	0	15,376	44,388	59,948	19,333	11,269	1,675	5,443	37,720	50,775	8,515	59,290
30236	Va Commonwealth University - Academic	17,458	0	1,461,605	1,651,941	3,131,004	1,837,731	1,071,155	159,219	992,595	4,060,700	4,826,437	305,696	5,132,133
30238	Virginia Museum Of Fine Arts	479	0	40,099	120,891	161,469	50,417	29,387	4,368	0	84,172	132,411	41,034	173,445
30239	Frontier Culture Museum Of Va	46	0	3,891	5,001	8,938	4,892	2,852	424	15,193	23,361	12,849	(2,407)	10,442
30241	Richard Bland College	226	0	18,922	41,977	61,125	23,791	13,867	2,061	125,714	165,433	62,482	(5,634)	56,848
30242	Christopher Newport University	2,131	0	178,393	165,992	346,516	224,300	130,737	19,433	61,336	435,806	589,080	37,721	626,801
30245	Council Of Higher Education	143	0	11,940	26,138	38,221	15,013	8,750	1,301	20,859	45,923	39,428	6,630	46,058
30246	Uva'S College At Wise	644	0	53,933	34,769	89,346	67,812	39,525	5,875	88,994	202,206	178,094	(18,978)	159,116
30247	George Mason University	13,554	0	1,134,756	3,032,756	4,181,066	1,426,771	831,619	123,614	91,398	2,473,402	3,747,133	705,225	4,452,358
30261	Va Community College System	684	0	57,301	142,201	200,186	72,047	41,994	6,242	195,123	315,406	189,217	(2,621)	186,596
30262	Dept For Aging And Rehabilitative Services	1,798	0	150,560	226,616	378,974	189,305	110,340	16,401	473,194	789,240	497,173	(124,013)	373,160
30263	Va Rehab Center For The Blind	39	0	3,279	7,086	10,404	4,122	2,403	357	19,251	26,133	10,827	(805)	10,022
30268	Va Institute Marine Science	789	0	66,085	0	66,874	83,091	48,431	7,199	87,803	226,524	218,223	(37,417)	180,806
30270	Virginia Community College System - Shared Services Center	174	0	14,552	268,991	283,717	18,296	10,664	1,585	21,394	51,939	48,052	99,971	148,023
30275	New River Community College	280	0	23,441	0	23,721	29,473	17,179	2,553	66,454	115,659	77,404	(26,789)	50,615
30276	Southside Va Community College	284	0	23,742	0	24,026	29,852	17,400	2,586	219,814	269,652	78,401	(82,792)	(4,391)
30277	Paul D Camp Community College	127	0	10,643	7,857	18,627	13,382	7,800	1,159	28,851	51,192	35,145	(9,120)	26,025
30278	Rappahannock Community College	237	0	19,860	34,217	54,314	24,971	14,555	2,163	34,285	75,974	65,581	(3,434)	62,147
30279	Danville Community College	235	0	19,657	0	19,892	24,715	14,406	2,141	142,897	184,159	64,909	(56,316)	8,593
30280	Northern Va Community College	4,130	0	345,775	27,630	377,535	434,756	253,405	37,667	1,078,320	1,804,148	1,141,801	(468,890)	672,911
30282	Piedmont Virginia Community College	423	0	35,411	36,988	72,822	44,524	25,952	3,858	66,546	140,880	116,933	(7,802)	109,131
30283	J Sargeant Reynolds Community College	742	0	62,146	0	62,888	78,138	45,544	6,770	485,808	616,260	205,215	(185,604)	19,611
30284	Eastern Shore Comm College	89	0	7,485	2,300	9,874	9,411	5,485	815	49,023	64,734	24,716	(13,066)	11,650
30285	Patrick Henry Community College	385	0	32,229	79,920	112,534	40,523	23,619	3,511	27,209	94,862	106,425	14,760	121,185
30286	Va Western Community College	489	0	40,952	0	41,441	51,490	30,012	4,461	141,394	227,357	135,228	(53,803)	81,425
30287	Dabney S Lancaster Comm College	118	0	9,886	6,647	16,651	12,430	7,245	1,077	56,341	77,093	32,646	(18,276)	14,370
30288	Wytheville Community College	168	0	14,051	0	14,219	17,667	10,297	1,531	173,689	203,184	46,398	(41,053)	5,345
30290	John Tyler Community College	584	0	48,872	17,710	67,166	61,448	35,816	5,324	132,918	235,506	161,381	(51,243)	110,138
30291	Blue Ridge Community College	368	0	30,803	13,691	44,862	38,730	22,574	3,355	75,378	140,037	101,715	(30,090)	71,625
30292	Central Va Community College	298	0	24,985	23,007	48,290	31,414	18,310	2,722	55,782	108,228	82,503	(13,570)	68,933
30293	Thomas Nelson Community College	539	0	45,118	0	45,657	56,729	33,065	4,915	751,751	846,460	148,987	(210,992)	(62,005)
30294	Southwest Va Community College	264	0	22,141	111,052	133,457	27,839	16,227	2,412	53,068	99,546	73,114	3,549	76,663

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30295	Tidewater Community College	1,624	0	135,952	0	137,576	170,937	99,634	14,810	1,219,901	1,505,282	448,933	(424,933)	24,000
30296	Va Highlands Community College	191	0	16,000	0	16,191	20,117	11,726	1,743	115,913	149,499	52,833	(30,486)	22,347
30297	Germanna Community College	524	0	43,882	88,466	132,872	55,175	32,160	4,780	46,925	139,040	144,906	(1,115)	143,791
30298	Lord Fairfax Community College	458	0	38,351	34,611	73,420	48,220	28,106	4,178	85,239	165,743	126,640	(29,115)	97,525
30299	Mountain Empire Comm College	247	0	20,652	32,724	53,623	25,966	15,135	2,250	23,085	66,436	68,195	(5,197)	62,998
30301	Va Dept Of Agriculture & Cons	905	0	75,753	0	76,658	95,247	55,516	8,252	103,390	262,405	250,146	(33,156)	217,990
30310	Virginia Economic Development Partnership	446	0	37,325	269,881	307,652	46,930	27,354	4,066	0	78,350	123,253	73,926	197,179
30320	Virginia Tourism Authority	200	0	16,732	32,338	49,270	21,038	12,262	1,823	6,879	42,002	55,253	10,858	66,111
30330	Virginia Israel Advisory Board	4	0	306	5,035	5,345	385	224	33	3,594	4,236	1,011	(4)	1,007
30350	Department Of Small Business And Supplier Diversity	100	0	8,384	22,607	31,091	10,541	6,144	913	8,775	26,373	27,684	6,619	34,303
30400	Jamestown-Yorktown Commemoration	0	0	0	28,600	28,600	0	0	0	81,235	81,235	0	(452)	(452)
30402	Marine Resources Commission	153	0	12,800	22,422	35,375	16,094	9,380	1,394	19,626	46,494	42,266	2,080	44,346
30403	Department Of Wildlife Resources	583	0	48,834	25,769	75,186	61,401	35,789	5,320	110,223	212,733	161,258	(9,794)	151,464
30405	Virginia Racing Commission	14	0	1,161	15,682	16,857	1,460	851	127	3,161	5,599	3,835	1,104	4,939
30407	Virginia Port Authority	9	0	763	77	849	960	559	83	10,429	12,031	2,521	(4,708)	(2,187)
30409	Dept Mines Minerals Energy	429	0	35,877	0	36,306	45,110	26,293	3,908	160,877	236,188	118,472	(52,753)	65,719
30411	Department Of Forestry	413	0	34,617	0	35,030	43,526	25,370	3,771	98,148	170,815	114,312	(28,035)	86,277
30413	Commission On Vasap	21	0	1,745	575	2,341	2,195	1,279	190	6,712	10,376	5,764	(1,126)	4,638
30417	Board Of Regents, Gunston Hall	8	0	639	1,737	2,384	803	468	70	7,531	8,872	2,109	(1,746)	363
30423	Department Of Historic Resources	103	0	8,583	19,838	28,524	10,791	6,290	935	4,645	22,661	28,341	1,494	29,835
30425	Jamestown-Yorktown Foundation	239	0	20,013	13,416	33,668	25,163	14,667	2,180	78,995	121,005	66,086	(10,959)	55,127
30440	Department Of Environmental Quality	1,918	0	160,578	0	162,496	201,901	117,681	17,492	147,834	484,908	530,252	(71,294)	458,958
30454	Office Of Commonwealth Preparedness	26	0	2,192	7,231	9,449	2,756	1,606	239	3,198	7,799	7,237	624	7,861
30505	Department Of Rail & Public Transportation	204	0	17,109	84,658	101,971	21,511	12,538	1,864	11,199	47,112	56,495	23,891	80,386
30506	Motor Vehicle Dealer Board	46	0	3,856	0	3,902	4,848	2,826	420	13,526	21,620	12,733	(3,726)	9,007
30510	Va Dept Of Transportation Central Office	4,128	0	345,633	195,865	545,626	434,577	253,301	37,651	340,394	1,065,923	1,141,332	(4,089)	1,137,243
30511	Va Dept Of Transportation Bristol	1,185	0	99,222	81,720	182,127	124,755	72,716	10,809	163,020	371,300	327,645	12,202	339,847
30512	Va Dept Of Transportation Salem	1,476	0	123,552	0	125,028	155,347	90,547	13,459	170,741	430,094	407,988	(70,895)	337,093
30513	Va Dept Of Transportation Lynchburg	1,078	0	90,252	88,812	180,142	113,477	66,142	9,832	122,196	311,647	298,025	19,197	317,222
30514	Va Dept Of Transportation Richmond	1,664	0	139,309	28,210	169,183	175,159	102,094	15,176	164,429	456,858	460,020	(42,701)	417,319
30515	Va Dept Of Transportation Hampton Roads	1,697	0	142,111	42,824	186,632	178,682	104,148	15,481	148,587	446,898	469,272	(2,621)	466,651
30516	Va Dept Of Transportation Fredericksburg	1,028	0	86,068	139,380	226,476	108,216	63,076	9,376	172,560	353,228	284,208	40,925	325,133
30517	Va Dept Of Transportation Culpeper	1,001	0	83,845	104,261	189,107	105,422	61,447	9,134	29,211	205,214	276,870	52,178	329,048
30518	Va Dept Of Transportation Staunton	1,225	0	102,537	5,172	108,934	128,924	75,146	11,170	124,723	339,963	338,594	(35,514)	303,080
30519	Va Dept Of Transportation Nova	2,115	0	177,081	30,361	209,557	222,650	129,776	19,290	118,631	490,347	584,746	(29,590)	555,156
30601	Department Of Health	6,508	0	544,848	0	551,356	685,058	399,299	59,353	485,434	1,629,144	1,799,170	(204,176)	1,594,994
30602	Dept Of Medical Assistance Services	1,411	0	118,104	591,092	710,607	148,497	86,554	12,866	0	247,917	389,997	155,991	545,988
30606	Virginia Board For People With Disabilities	23	0	1,966	5,302	7,291	2,472	1,441	214	1,259	5,386	6,493	627	7,120
30701	Department Of Corrections	894	0	74,814	220,601	296,309	94,067	54,829	8,150	2,300	159,346	247,048	57,556	304,604
30702	Virginia Department For The Blind And Vision Impaired	273	0	22,852	6,322	29,447	28,733	16,748	2,489	58,033	106,003	75,461	(11,491)	63,970
30703	Central State Hospital	1,316	0	110,151	227,245	338,712	138,497	80,726	11,999	304,924	536,146	363,736	(31,636)	332,100
30704	Eastern State Hospital	1,169	0	97,848	256,248	355,265	123,028	71,709	10,659	334,055	539,451	323,109	(107,843)	215,266
30705	Southwestern Virginia Mental Health Institute	867	0	72,581	133,120	206,568	91,259	53,192	7,907	10,883	163,241	239,674	31,419	271,093
30706	Western State Hospital	1,197	0	100,191	97,663	199,051	125,973	73,426	10,914	77,245	287,558	330,844	26,444	357,288
30707	Central Va Training Center	11	0	934	0	945	1,174	684	102	2,178,386	2,180,346	3,084	(734,092)	(731,008)
30708	Commonwealth Center For Children & Adolescents	251	0	21,043	122,574	143,868	26,459	15,422	2,292	96,927	141,100	69,488	12,435	81,923
30711	Virginia Correctional Enterprises	305	0	25,499	39,775	65,579	32,061	18,687	2,778	185,912	239,438	84,201	(22,807)	61,394
30716	Correctional Center For Women	217	0	18,134	86,515	104,866	22,801	13,290	1,975	38,869	76,935	59,882	(117)	59,765
30718	Bland Correctional Center	132	0	11,085	8,007	19,224	13,937	8,124	1,208	14,408	37,677	36,604	(7,064)	29,540
30720	Dept Of Behavioral Health & Developmental Services	1,356	0	113,530	570,193	685,079	142,746	83,202	12,367	0	238,315	374,895	219,499	594,394
30723	Southeastern Va Training Ctr	403	0	33,738	63,951	98,092	42,420	24,725	3,675	109,442	180,262	111,408	(25,327)	86,081
30724	Catawba Hospital	501	0	41,966	133,778	176,245	52,766	30,756	4,572	12,433	100,527	138,579	21,377	159,956
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	239,307	239,307	0	(191,231)	(191,231)
30726	Southside Va Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Va Mental Health Institute	783	0	65,578	313,255	379,616	82,453	48,059	7,144	40,820	178,476	216,547	76,096	292,643
30729	Piedmont Geriatric Hospital	525	0	43,924	66,423	110,872	55,227	32,190	4,785	120,172	212,374	145,044	(23,918)	121,126
30733	Sussex I Correctional Center	104	0	8,749	16,953	25,806	11,000	6,412	953	37,334	55,699	28,890	(8,627)	20,263
30734	Sussex Ii Correctional Center	84	0	7,032	17,526	24,642	8,842	5,153	766	84,028	98,789	23,221	(24,879)	(1,658)
30735	Wallen Ridge Correctional Center	182	0	15,238	34,842	50,262	19,160	11,168	1,660	11,096	43,084	50,320	3,216	53,536
30737	St Brides Correctional Center	147	0	12,283	21,692	34,122	15,445	9,002	1,338	38,739	64,524	40,562	(6,391)	34,171

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30738	Southwestern Va Training Ctr	0	0	0	0	0	0	0	0	768,802	768,802	0	(268,471)	(268,471)
30739	Southern Va Mental Health Institute	303	0	25,396	79,602	105,301	31,931	18,612	2,766	140,689	193,998	83,861	(6,717)	77,144
30741	Red Onion Correctional Center	184	0	15,437	51,620	67,241	19,410	11,314	1,682	10,381	42,787	50,977	6,922	57,899
30742	Academy For Staff Development	245	0	20,494	73,716	94,455	25,768	15,020	2,233	16,806	59,827	67,675	7,742	75,417
30743	Fluvanna Women'S Correctional Center	295	0	24,724	287,133	312,152	31,087	18,120	2,693	15,519	67,419	81,644	70,956	152,600
30745	Nottoway Correctional Center	223	0	18,688	55,812	74,723	23,497	13,696	2,036	30,443	69,672	61,710	12,617	74,327
30747	Marion Correctional Treatment Center	167	0	13,976	70,610	84,753	17,573	10,243	1,523	5,172	34,511	46,152	13,821	59,973
30748	Hiram W Davis Medical Center	330	0	27,612	107,247	135,189	34,717	20,236	3,008	21,130	79,091	91,178	12,688	103,866
30749	Buckingham Correctional Center	149	0	12,463	3,350	15,962	15,670	9,134	1,358	40,261	66,423	41,154	(8,167)	32,987
30751	Dept Deaf & Hard Of Hearing	19	0	1,610	3,186	4,815	2,024	1,180	175	9,585	12,964	5,316	(1,997)	3,319
30752	State Farm Correctional Complex	189	0	15,792	25,735	41,716	19,856	11,573	1,720	132,388	165,537	52,147	(33,750)	18,397
30753	Deerfield Correctional Center	189	0	15,855	17,505	33,549	19,935	11,620	1,727	91,015	124,297	52,356	(14,573)	37,783
30754	Augusta Correctional Center	117	0	9,757	4,279	14,153	12,268	7,151	1,063	19,459	39,941	32,220	(8,283)	23,937
30756	Department Of Corrections-Division Of Institutions	1,064	0	89,112	143,633	233,809	112,044	65,307	9,707	14,083	201,141	294,262	31,527	325,789
30757	Western Regional Field Units	48	0	3,983	16,985	21,016	5,008	2,919	434	6,511	14,872	13,152	170	13,322
30761	Eastern Reg Corr Field Unit	67	0	5,586	3,350	9,003	7,024	4,094	609	33,664	45,391	18,446	(7,264)	11,182
30765	Department Of Social Services	3,621	0	303,181	90,568	397,370	381,201	222,190	33,027	430,730	1,067,148	1,001,149	(142,619)	858,530
30766	Virginia Parole Board	23	0	1,892	0	1,915	2,379	1,387	206	15,664	19,636	6,248	(5,728)	520
30767	Adult Community Service	429	0	35,901	90,617	126,947	45,140	26,311	3,911	35,460	110,822	118,551	12,364	130,915
30768	Keen Mtn Correctional Center	143	0	11,951	31,297	43,391	15,026	8,758	1,302	16,562	41,648	39,464	(1,060)	38,404
30769	Greensville Correctional Center	342	0	28,633	6,023	34,998	36,001	20,984	3,119	80,879	140,983	94,551	(25,514)	69,037
30770	Dillwyn Correctional Center	170	0	14,193	0	14,363	17,845	10,401	1,546	25,996	55,788	46,867	(8,723)	38,144
30771	Indian Creek Correctional Center	115	0	9,639	7,716	17,470	12,120	7,064	1,050	17,548	37,782	31,830	(4,777)	27,053
30772	Haynesville Correctional Center	189	0	15,857	11,397	27,443	19,938	11,621	1,727	42,115	75,401	52,364	(9,783)	42,581
30773	Coffeeewood Correctional Center	135	0	11,321	14,031	25,487	14,234	8,297	1,233	32,205	55,969	37,384	(11,066)	26,318
30774	Lunenburg Correctional Center	128	0	10,750	11,275	22,153	13,517	7,878	1,171	22,082	44,648	35,499	(3,375)	32,124
30775	Poahontas State Correctional Center	157	0	13,167	64,793	78,117	16,556	9,650	1,434	20,543	48,183	43,480	4,049	47,529
30776	Green Rock Correctional Center	171	0	14,305	29,772	44,248	17,986	10,483	1,558	4,706	34,733	47,236	7,184	54,420
30777	Department Of Juvenile Justice	2,329	0	194,952	10,355	207,636	245,121	142,873	21,237	331,531	740,762	643,762	(117,057)	526,705
30778	Department Of Forensic Science	886	0	74,217	107,366	182,469	93,316	54,391	8,085	0	155,792	245,076	36,761	281,837
30785	River North Correctional Center	160	0	13,403	19,765	33,328	16,853	9,823	1,460	12,186	40,322	44,260	2,735	46,995
30794	Virginia Center For Behavioral Rehabilitation	738	0	61,796	321,754	384,288	177,698	45,288	6,732	75,911	205,629	204,059	50,956	255,015
30841	Department Of Aviation	96	0	8,071	12,011	20,178	10,148	5,915	879	14,648	31,590	26,651	(1,407)	25,244
30848	Virginia Indigent Defense Commission	1,235	0	103,364	120,949	225,548	129,964	75,752	11,260	66,116	283,092	341,324	(6,243)	335,081
30851	Virginia Tobacco Region Revitalization Commission	38	0	3,163	2,524	5,725	3,977	2,318	345	5,543	12,183	10,444	375	10,819
30852	Virginia Foundation For Healthy Youth	44	0	3,659	1,910	5,613	4,601	2,682	399	3,584	11,266	12,083	(612)	11,471
30912	Department Of Veterans Services	437	0	36,616	235,358	272,411	46,039	26,835	3,989	8,710	85,573	120,913	92,215	213,128
30913	Veterans Services Foundation	4	0	313	5,562	5,879	393	229	34	109	765	1,033	2,181	3,214
30922	Sitter-Barfoot Veterans Care Center	470	0	39,316	42,549	82,335	49,433	28,813	4,283	70,887	153,416	129,826	12,448	142,274
30937	Southern Virginia Higher Education Center	72	0	6,063	3,294	9,429	7,623	4,443	660	26,977	39,703	20,021	(4,769)	15,252
30938	The New College Institute	36	0	2,981	27,887	30,904	3,748	2,185	325	4,130	10,388	9,844	5,383	15,227
30942	Va Museum Of Natural History	50	0	4,189	0	4,239	5,266	3,070	456	26,112	34,904	13,831	(9,347)	4,484
30948	Southwest Virginia Higher Education Center	37	0	3,062	861	3,960	3,850	2,244	334	23,149	29,577	10,112	(5,724)	4,388
30957	Commonwealth Attorneys Services Council	18	0	1,496	5,073	6,587	1,881	1,096	163	2,336	5,476	4,940	191	5,131
30960	Department Of Fire Programs	154	0	12,931	23,542	36,627	16,259	9,477	1,409	8,861	36,006	42,700	(1,847)	40,853
30961	Virginia Capitol Police	21	0	1,759	8,640	10,420	2,211	1,289	192	3,157	6,849	5,807	1,509	7,316
30999	Alcoholic Beverage Control Bd	2,024	0	169,436	645,080	816,540	213,038	124,173	18,457	0	355,668	559,503	169,869	729,372
33010	Virginia Outdoors Foundation	88	0	7,336	40,972	48,396	9,224	5,376	799	3,450	18,849	24,224	7,508	31,732
35106	Arlington Co Health Department	3	0	214	399	616	270	157	23	123	573	708	60	768
35129	Fairfax County Personnel Payroll	72	0	6,000	0	6,072	7,543	4,397	654	142,979	155,573	19,811	(51,838)	(32,027)
35522	Virginia Passenger Rail Authority	5	0	387	13,524	13,916	487	284	42	0	813	1,278	2,689	3,967
35885	Fort Monroe Authority	57	0	4,733	15,618	20,408	5,951	3,469	516	12,476	22,412	15,630	1,714	17,344
70156	Department Of State Police	15	0	1,264	0	1,279	1,590	926	138	28,362	31,016	4,175	(7,194)	(3,019)
70203	Wilson Workforce And Rehabilitation Center	9	0	794	1,257	2,060	998	582	86	12,612	14,278	2,622	(2,307)	315
70204	College Of William And Mary	42	0	3,513	12,238	15,793	4,417	2,574	383	5,475	12,849	11,599	3,391	14,990
70207	University Of Va - Academic	131	0	10,995	73,193	84,319	13,825	8,058	1,198	0	23,081	36,308	18,409	54,717
70208	Vpi & Su - Academic	83	0	6,969	0	7,052	8,762	5,107	759	22,459	37,087	23,011	(7,626)	15,385
70211	Va Military Institute	21	0	1,732	9,420	11,173	2,178	1,270	189	2,940	6,577	5,720	2,117	7,837
70212	Virginia State University	39	0	3,266	22,940	26,245	4,106	2,393	356	1,257	8,112	10,783	6,143	16,926
70213	Norfolk State University	25	0	2,095	6,611	8,731	2,635	1,536	228	49,499	53,898	6,919	(7,192)	(273)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70214	Longwood University	26	0	2,196	4,334	6,556	2,761	1,609	239	9,612	14,221	7,251	78	7,329
70215	University Of Mary Washington	33	0	2,780	7,497	10,310	3,495	2,037	303	8,247	14,082	9,180	2,514	11,694
70216	James Madison University	58	0	4,836	8,860	13,754	6,080	3,544	527	15,025	25,176	15,969	(102)	15,867
70217	Radford University	37	0	3,121	8,703	11,861	3,924	2,287	340	18,943	25,494	10,307	(2,861)	7,446
70221	Old Dominion University	83	0	6,914	4,362	11,359	8,693	5,067	753	10,148	24,661	22,831	83	22,914
70236	Va Commonwealth University - Academic	157	0	13,108	49,133	62,398	16,481	9,606	1,428	90,221	117,736	43,285	(5,052)	38,233
70241	Richard Bland College	8	0	643	3,253	3,904	809	471	70	109	1,459	2,123	1,699	3,822
70242	Christopher Newport University	35	0	2,902	4,841	7,778	3,649	2,127	316	13,082	19,174	9,584	(4,136)	5,448
70246	Uva'S College At Wise	14	0	1,181	2,574	3,769	1,485	866	129	2,986	5,466	3,900	(270)	3,630
70247	George Mason University	106	0	8,845	28,291	37,242	11,121	6,482	964	27,997	46,564	29,208	(559)	28,649
70280	Northern Va Community College	100	0	8,331	2,205	10,636	10,475	6,106	908	38,739	56,228	27,511	(10,446)	17,065
70282	Piedmont Virginia Community College	5	0	433	3,680	4,118	545	317	47	4,350	5,259	1,430	365	1,795
70283	J Sargeant Reynolds Community College	21	0	1,789	47	1,857	2,250	1,311	195	7,650	11,406	5,908	(2,772)	3,136
70286	Va Western Community College	14	0	1,181	2,082	3,277	1,485	866	129	4,450	6,930	3,900	(815)	3,085
70291	Blue Ridge Community College	2	0	131	2,955	3,088	165	96	14	4,457	4,732	433	(741)	(308)
70292	Central Va Community College	7	0	606	0	613	762	444	66	5,920	7,192	2,001	(1,216)	785
70293	Thomas Nelson Community College	13	0	1,067	2,586	3,666	1,342	782	116	9,555	11,795	3,525	(286)	3,239
70294	Southwest Va Community College	5	0	418	2,210	2,633	525	306	46	5,571	6,448	1,380	(616)	764
70296	Va Highlands Community College	2	0	188	764	954	237	138	20	1,151	1,546	621	(141)	480
70297	Germanna Community College	5	0	405	918	1,328	509	297	44	5,412	6,262	1,336	(1,190)	146
70298	Lord Fairfax Community College	7	0	580	6,098	6,685	729	425	63	6,794	8,011	1,914	411	2,325
70299	Mountain Empire Comm College	3	0	258	1,904	2,165	325	189	28	2,437	2,979	852	203	1,055
70402	Marine Resources Commission	136	0	11,422	34,714	46,272	14,361	8,371	1,244	17,973	41,949	37,716	(1,342)	36,374
70403	Department Of Wildlife Resources	296	0	24,821	64,669	89,786	31,208	18,190	2,704	160,268	212,370	81,962	(7,560)	74,402
70701	Department Of Corrections	0	0	0	1,150	1,150	0	0	0	2,093	2,093	0	(19)	(19)
70716	Correctional Center For Women	296	0	24,777	179,412	204,485	31,153	18,158	2,699	44,280	96,290	81,817	22,158	103,975
70718	Bland Correctional Center	255	0	21,347	2,257	23,859	26,841	15,645	2,325	34,108	78,919	70,492	(11,569)	58,923
70733	Sussex I Correctional Center	313	0	26,223	0	26,536	32,971	19,218	2,857	306,109	361,155	86,591	(75,963)	10,628
70734	Sussex Ii Correctional Center	317	0	26,575	80,667	107,559	33,414	19,476	2,895	225,287	281,072	87,754	(52,375)	35,379
70735	Wallen Ridge Correctional Center	469	0	39,294	0	39,763	49,405	28,797	4,280	60,385	142,867	129,753	(21,151)	108,602
70737	St Brides Correctional Center	243	0	20,348	9,629	30,220	25,584	14,912	2,217	76,925	119,638	67,192	(14,199)	52,993
70741	Red Onion Correctional Center	475	0	39,770	0	40,245	50,005	29,146	4,332	55,159	138,642	131,328	(18,676)	112,652
70743	Fluvanna Women'S Correctional Center	290	0	24,254	0	24,544	30,496	17,775	2,642	103,340	154,253	80,091	(43,489)	36,602
70745	Nottoway Correctional Center	400	0	33,506	23,219	57,125	42,129	24,555	3,650	103,702	174,036	110,642	(21,898)	88,744
70747	Marion Correctional Treatment Center	222	0	18,620	26,778	45,620	23,412	13,646	2,028	44,182	83,268	61,486	(5,087)	56,399
70749	Buckingham Correctional Center	340	0	28,469	64,779	93,588	35,795	20,864	3,101	249,875	309,635	94,009	(51,613)	42,396
70752	State Farm Correctional Complex	578	0	48,414	101,230	150,222	60,873	35,481	5,274	393,801	495,429	159,872	(49,664)	110,208
70753	Deerfield Correctional Center	356	0	29,781	6,164	36,301	37,445	21,826	3,244	322,046	384,561	98,342	(75,475)	22,867
70754	Augusta Correctional Center	343	0	28,749	167,732	196,824	36,147	21,069	3,132	138,884	199,232	94,933	7,114	102,047
70756	Department Of Corrections-Division Of Institutions	83	0	6,958	188,413	195,454	8,748	5,099	758	4,543	19,148	22,975	35,975	58,950
70757	Western Regional Field Units	157	0	13,117	3,861	17,135	16,492	9,613	1,429	26,736	54,270	43,314	(7,587)	35,727
70761	Eastern Reg Corr Field Unit	138	0	11,592	4,517	16,247	14,575	8,496	1,263	50,863	75,197	38,280	(12,866)	25,414
70767	Adult Community Service	1,839	0	153,933	267,302	423,074	193,546	112,812	16,769	89,457	412,584	508,310	(2,535)	505,775
70768	Keen Mtn Correctional Center	294	0	24,587	5,393	30,274	30,914	18,019	2,678	71,073	122,684	81,189	(21,156)	60,033
70769	Greensville Correctional Center	732	0	61,299	41,916	103,947	77,074	44,924	6,678	483,467	612,143	202,420	(126,918)	75,502
70770	Dillwyn Correctional Center	305	0	25,523	12,440	38,268	32,091	18,705	-2,780	159,553	213,129	84,280	(40,954)	43,326
70771	Indian Creek Correctional Center	235	0	19,711	22,900	42,846	24,784	14,446	2,147	53,287	94,664	65,090	(11,576)	53,514
70772	Haynesville Correctional Center	350	0	29,278	11,722	41,350	36,813	21,457	3,189	115,264	176,723	96,681	(30,097)	66,584
70773	Coffeewood Correctional Center	262	0	21,947	0	22,209	27,594	16,084	2,391	76,529	122,598	72,471	(23,019)	49,452
70774	Lunenburg Correctional Center	263	0	22,023	2,011	24,297	27,691	16,140	2,399	81,454	127,684	72,724	(16,590)	56,134
70775	Poahontas State Correctional Center	260	0	21,774	10,182	32,216	27,377	15,957	2,372	48,741	94,447	71,901	(7,494)	64,407
70776	Green Rock Correctional Center	252	0	21,109	14,704	36,065	26,541	15,470	2,299	84,640	128,950	69,705	(13,348)	56,357
70777	Department Of Juvenile Justice	376	0	31,501	0	31,877	39,607	23,086	3,431	555,554	621,678	104,019	(218,242)	(114,223)
70785	River North Correctional Center	326	0	27,288	30,696	58,310	34,310	19,998	2,973	42,071	99,352	90,109	5,252	95,361
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Virginia Capitol Police	136	0	11,409	31,903	43,448	14,344	8,361	1,243	67,226	91,174	37,673	(8,826)	28,847
70999	Alcoholic Beverage Control Bd	194	0	16,240	0	16,434	20,419	11,902	1,769	98,650	132,740	53,628	(35,521)	18,107
Total for VRS Health Insurance Credit - State		261,246	0	21,872,325	36,162,849	58,296,420	27,500,892	16,029,393	2,382,653	36,162,849	82,075,787	72,225,665	0	72,225,665

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - STATE**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court	(2,492)	(2,192)	(2,161)	(2,351)	(275)	(11)
11113	Circuit Court Judges	(34,780)	(21,871)	(14,216)	(16,908)	(5,172)	(152)
11114	District Courts	(25,106)	(16,818)	(5,680)	(13,032)	(9,819)	(297)
11115	Juvenile & Domestic Relation Dist Courts	(22,463)	(3,062)	11,323	12,407	(3,353)	(102)
11125	Court Of Appeals Judges	(8,411)	(7,645)	(7,018)	(7,027)	(354)	(10)
11171	State Corporation Commission	(1,423)	(1,313)	(1)	1,534	1,165	33
11191	Workers' Compensation Commission	(859)	381	(285)	(552)	220	6
21156	Department Of State Police	(167,320)	(31,443)	(147,938)	(236,565)	(76,764)	(2,301)
30100	General Assembly - Senate	(3,541)	(1,699)	347	(189)	3,102	92
30101	House Of Delegates	(960)	(1,272)	1,335	(5,730)	6,274	191
30103	Magistrate System	(42,327)	(34,837)	(25,204)	(15,041)	(42)	0
30107	Div Of Legislative Services	(19,151)	(16,819)	(10,530)	(8,062)	(1,943)	(60)
30109	Legislative Automated System	(1,785)	456	(305)	(403)	563	17
30110	Joint Legislative Audit & Review	2,321	3,675	2,961	2,603	(1,040)	(34)
30111	Supreme Court	(21,050)	(13,308)	(10,621)	(14,093)	904	24
30112	Judicial Inquiry And Review Commission	(99)	366	475	501	925	27
30114	District Courts	(56,770)	(28,604)	(34,610)	(49,722)	(10,171)	(302)
30115	Juvenile & Domestic Relation Dist Courts	(20,974)	(7,922)	(17,343)	(26,763)	(5,449)	(163)
30116	Combined District Courts	(33,105)	(28,687)	(28,524)	(22,787)	(7,096)	(215)
30117	Virginia State Bar	(21,403)	(18,142)	(9,356)	(7,242)	(2,175)	(66)
30119	Office Of Lieutenant Governor	(196)	(159)	(805)	(1,300)	(700)	(24)
30121	Office Of The Governor	9,916	12,419	12,953	2,394	(2,544)	(76)
30122	Department Of Planning & Budget	(13,421)	(8,090)	(5,993)	(6,985)	(4,028)	(123)
30123	Department Of Military Affairs	(10,135)	(1,584)	6,053	(2,346)	(1,195)	(38)
30125	Court Of Appeals Judges	(6,518)	(5,680)	(4,128)	(5,163)	3,816	112
30127	Va Dept Of Emergency Management	67,136	44,356	17,599	20,550	37,180	1,116
30128	Dept Of Veterans Services-Va Veterans Care Center	1,809	6,209	7,063	6,347	(1,609)	(48)
30129	Dept Of Human Resource Management	4,926	6,345	1,550	(2,051)	(2,528)	(78)
30132	Virginia Department Of Elections	40,311	28,751	19,683	10,246	2,884	87
30133	Auditor Of Public Accounts	(18,234)	(18,517)	(19,692)	(19,784)	(3,673)	(108)
30136	Virginia Information Technologies Agency	(9,530)	(14,869)	(7,392)	(12,281)	5,658	169
30140	Dept Of Criminal Justice Svcs	22,896	25,043	25,980	19,215	8,153	246
30141	Office Of The Attorney General	(62,336)	(41,434)	(26,661)	(21,555)	4,702	138
30143	Division Of Debt Collection	(8,382)	(6,441)	(8,081)	(8,485)	(3,803)	(112)
30146	Science Museum Of Virginia	(20,753)	(20,151)	(20,088)	(21,746)	(16,320)	(492)
30147	Office Of The State Inspector	(2,395)	1,634	(1,958)	(4,243)	(3,388)	(103)
30148	Commission For The Arts	(631)	(188)	(81)	(1,661)	(44)	0
30151	Department Of Accounts	(6,036)	(7,103)	(626)	(5,377)	(2,077)	(60)
30152	Department Of Treasury	652	5,903	7,514	(545)	2,851	85
30154	Department Of Motor Vehicles	(208,716)	(137,546)	(82,700)	(100,012)	(33,985)	(1,022)
30156	Department Of State Police	6,882	25,810	27,564	10,007	45,186	1,355
30157	Compensation Board	(3,258)	(1,173)	1,463	139	988	28
30160	Virginia Criminal Sentencing Commission	(989)	(849)	308	(141)	(183)	(6)
30161	Department Of Taxation	(120,369)	(105,333)	(85,650)	(98,879)	(45,245)	(1,355)
30162	Department Of Accounts Transfer Payments	(72)	(48)	(45)	(125)	(22)	0
30164	Virginia Management Fellows Program Administration	8,444	8,532	5,449	113	(5,605)	(169)
30165	Va Dept Of Housing & Comm Dev	21,131	22,778	21,809	17,184	22,844	687
30166	Secretary Of The Commonwealth	1,322	1,545	2,547	3,070	1,690	48
30171	State Corporation Commission	(56,172)	(64,112)	(64,289)	(69,080)	(12,121)	(366)
30172	Virginia State Lottery	29,156	41,367	52,616	28,655	37,543	1,126
30174	Va College Savings Plan	38,002	39,026	34,554	22,897	14,131	422
30180	Secretary Of Administration	7,942	8,783	8,474	3,899	3,907	118
30181	Department Of Labor & Industry	(4,143)	(2,855)	2,890	4,655	9,404	285
30182	Virginia Employment Commission	72,852	118,844	129,622	137,104	167,412	5,023
30183	Secretary Of Natural And Historic Resources	(1,372)	(1,272)	(284)	(678)	(41)	2
30184	Secretary Of Technology	(7,676)	(7,301)	(4,273)	(481)	0	0
30185	Secretary Of Education	(926)	(826)	(1,630)	(1,039)	(71)	(2)
30186	Secretary Of Transportation	(4,851)	(4,750)	(3,111)	913	459	13
30187	Secretary Of Public Safety	(6,166)	(3,613)	(2,953)	(3,597)	(2,513)	(77)
30188	Secretary Of Health And Human Resources	(3,488)	(3,411)	(2,103)	(2,928)	(1,935)	(60)
30190	Secretary Of Finance	917	2,339	1,235	(292)	(64)	(3)
30191	Workers' Compensation Commission	(27,703)	(22,668)	(20,657)	(19,105)	(8,799)	(265)
30192	Secretary Of Commerce And Trade	432	532	1,193	(2,430)	(2,912)	(88)
30193	Secretary Of Agriculture And Forestry	(456)	(391)	430	(252)	35	2
30194	Department Of General Services	(53,631)	(32,056)	(14,859)	(33,344)	(25,962)	(779)
30199	Conservation & Recreation	(15,014)	(12,294)	(22,817)	(36,544)	(5,358)	(160)
30200	Office Of Children'S Services	2,464	236	(1,689)	(1,747)	(883)	(24)
30201	Department Of Education	49,779	50,810	39,643	28,297	27,488	827
30202	Library Of Virginia	(6,678)	(1,244)	(38)	(4,698)	1,165	33
30203	Wilson Workforce And Rehabilitation Center	(101,218)	(99,267)	(97,762)	(72,811)	(36,659)	(1,099)
30204	College Of William And Mary	(199,353)	(198,805)	(237,456)	(257,260)	(92,693)	(2,781)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - STATE**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30206	Mcv Hospitals Authority	(663,836)	(585,498)	(469,452)	(289,347)	(121,441)	(3,642)
30207	University Of Va - Academic	1,125,919	688,589	204,833	(881,485)	(205,643)	(6,170)
30208	Vpi & Su - Academic	226,426	317,365	158,981	(447,530)	(70,934)	(2,131)
30209	University Of Virginia - Hospital	908,238	187,110	(203,965)	442,726	1,136,665	34,099
30211	Va Military Institute	(13,936)	1,764	1,547	(20,652)	(9,065)	(270)
30212	Virginia State University	(142,145)	(113,608)	(107,383)	(121,686)	(59,043)	(1,770)
30213	Norfolk State University	(72,021)	(39,076)	(35,204)	(57,757)	5,384	165
30214	Longwood University	(151,083)	(138,472)	(147,804)	(166,209)	(101,235)	(3,036)
30215	University Of Mary Washington	(171,028)	(147,423)	(145,783)	(144,889)	(76,326)	(2,292)
30216	James Madison University	(54,303)	(47,613)	(76,092)	(226,784)	(107,206)	(3,213)
30217	Radford University	(28,813)	(23,764)	11,565	(5,552)	(74,759)	(2,243)
30218	Va School For The Deaf & Blind	(12,708)	(6,156)	(2,345)	(5,125)	(563)	(17)
30221	Old Dominion University	(285,506)	(232,045)	(188,429)	(271,069)	(121,106)	(3,633)
30222	Dept Of Professional And Occupational Regulation	(38,267)	(27,155)	(28,279)	(34,850)	(12,552)	(377)
30223	Health Professions	26,378	31,987	32,422	10,689	3,517	108
30226	Board Of Accountancy	(1,532)	(1,368)	(1,351)	(1,608)	(1,448)	(46)
30233	State Board Of Bar Examiners	(3,103)	(2,617)	(2,505)	(2,635)	(522)	(16)
30234	Vsu-Coop Ext & Agr Research Services	4,150	5,211	7,437	3,406	1,966	58
30236	Va Commonwealth University - Academic	(109,187)	12,652	(56,455)	(489,950)	(278,403)	(8,353)
30238	Virginia Museum Of Fine Arts	29,652	28,478	15,675	(735)	4,101	126
30239	Frontier Culture Museum Of Va	(3,512)	(3,243)	(1,915)	(3,086)	(2,587)	(80)
30241	Richard Bland College	(11,005)	(28,465)	(30,545)	(18,764)	(15,076)	(453)
30242	Christopher Newport University	(12,917)	8,769	(4,698)	(61,628)	(18,271)	(545)
30245	Council Of Higher Education	3,241	1,999	(1,068)	(6,867)	(4,862)	(145)
30246	Uva'S College At Wise	(34,287)	(26,252)	(16,086)	(29,782)	(6,266)	(187)
30247	George Mason University	383,120	521,067	445,377	170,993	181,660	5,447
30261	Va Community College System	(18,886)	(45,518)	(35,977)	(30,830)	15,528	463
30262	Dept For Aging And Rehabilitative Services	(166,750)	(140,414)	(95,852)	(44,373)	36,043	1,080
30263	Va Rehab Center For The Blind	(1,736)	(3,949)	(5,874)	(3,513)	(636)	(21)
30268	Va Institute Marine Science	(56,176)	(45,802)	(26,516)	(25,457)	(5,535)	(164)
30270	Virginia Community College System - Shared Services Center	95,840	96,844	43,718	653	(5,124)	(153)
30275	New River Community College	(33,443)	(26,196)	(17,204)	(13,367)	(1,676)	(52)
30276	Southside Va Community College	(89,531)	(64,439)	(42,078)	(37,772)	(11,461)	(345)
30277	Paul D Camp Community College	(12,141)	(6,717)	(3,928)	(6,964)	(2,733)	(82)
30278	Rappahannock Community College	(9,071)	(4,886)	1,218	(4,299)	(4,485)	(137)
30279	Danville Community College	(61,896)	(49,470)	(32,223)	(17,948)	(2,649)	(81)
30280	Northern Va Community College	(567,040)	(352,538)	(183,603)	(202,053)	(117,847)	(3,532)
30282	Piedmont Virginia Community College	(17,854)	(15,411)	(18,246)	(20,310)	3,653	110
30283	J Sargeant Reynolds Community College	(203,244)	(160,487)	(110,741)	(69,624)	(9,005)	(271)
30284	Eastern Shore Comm College	(15,191)	(16,174)	(12,122)	(9,475)	(1,846)	(52)
30285	Patrick Henry Community College	5,612	(420)	8,200	2,464	1,762	54
30286	Va Western Community College	(65,427)	(46,462)	(38,135)	(28,155)	(7,509)	(228)
30287	Dabney S Lancaster Comm College	(21,082)	(18,150)	(12,759)	(9,201)	730	20
30288	Wytheville Community College	(45,041)	(42,947)	(41,895)	(36,904)	(21,529)	(649)
30290	John Tyler Community College	(65,115)	(47,859)	(19,229)	(23,204)	(12,555)	(378)
30291	Blue Ridge Community College	(38,834)	(24,514)	(10,950)	(16,145)	(4,592)	(140)
30292	Central Va Community College	(20,662)	(9,369)	(6,157)	(15,201)	(8,300)	(249)
30293	Thomas Nelson Community College	(223,799)	(214,117)	(180,463)	(138,541)	(42,603)	(1,280)
30294	Southwest Va Community College	(2,736)	(3,459)	12,054	15,666	12,027	359
30295	Tidewater Community College	(463,524)	(410,800)	(296,060)	(152,427)	(43,589)	(1,306)
30296	Va Highlands Community College	(35,028)	(33,924)	(27,460)	(23,128)	(13,367)	(401)
30297	Germanna Community College	(13,571)	(4,539)	3,887	5,582	2,402	71
30298	Lord Fairfax Community College	(40,001)	(32,666)	(12,745)	(11,634)	4,586	137
30299	Mountain Empire Comm College	(11,059)	(3,820)	(494)	(2,676)	5,083	153
30301	Va Dept Of Agriculture & Cons	(53,659)	(44,118)	(33,953)	(39,412)	(14,178)	(427)
30310	Virginia Economic Development Partnership	63,331	64,781	45,866	35,752	19,001	571
30320	Virginia Tourism Authority	6,108	6,138	2,217	(6,147)	(1,016)	(32)
30330	Virginia Israel Advisory Board	(91)	(70)	1,232	55	(18)	1
30350	Department Of Small Business And Supplier Diversity	4,239	2,193	2,853	(2,942)	(1,581)	(44)
30400	Jamestown-Yorktown Commemoration	(452)	(8,522)	(15,064)	(17,084)	(11,180)	(333)
30402	Marine Resources Commission	(1,553)	(2,545)	(2,952)	(1,498)	(2,498)	(73)
30403	Department Of Wildlife Resources	(23,656)	(34,922)	(39,760)	(33,209)	(5,823)	(177)
30405	Virginia Racing Commission	774	2,919	2,826	2,539	2,132	68
30407	Virginia Port Authority	(4,925)	(3,557)	(2,061)	(609)	(31)	1
30409	Dept Mines Minerals Energy	(62,937)	(54,647)	(39,329)	(27,976)	(14,557)	(436)
30411	Department Of Forestry	(37,861)	(35,473)	(25,618)	(23,869)	(12,583)	(381)
30413	Commission On Vasap	(1,621)	(1,876)	(1,963)	(1,826)	(727)	(22)
30417	Board Of Regents, Gunston Hall	(1,927)	(943)	(1,341)	(1,219)	(1,025)	(33)
30423	Department Of Historic Resources	(942)	965	1,375	1,146	3,223	96
30425	Jamestown-Yorktown Foundation	(16,640)	(14,694)	(18,957)	(22,433)	(14,185)	(428)
30440	Department Of Environmental Quality	(116,875)	(76,338)	(53,017)	(59,904)	(15,808)	(470)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - STATE**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30454	Office Of Commonwealth Preparedness	2	153	819	923	(237)	(10)
30505	Department Of Rail & Public Transportation	19,035	12,895	9,119	9,626	4,065	119
30506	Motor Vehicle Dealer Board	(4,821)	(4,555)	(3,713)	(3,002)	(1,583)	(44)
30510	Va Dept Of Transportation Central Office	(102,198)	(96,556)	(106,214)	(134,070)	(78,891)	(2,368)
30511	Va Dept Of Transportation Bristol	(15,962)	(28,448)	(52,236)	(67,120)	(24,667)	(740)
30512	Va Dept Of Transportation Salem	(105,966)	(82,618)	(53,198)	(48,910)	(13,956)	(418)
30513	Va Dept Of Transportation Lynchburg	(6,421)	(20,651)	(42,690)	(41,756)	(19,406)	(581)
30514	Va Dept Of Transportation Richmond	(82,245)	(80,330)	(66,061)	(53,815)	(5,071)	(153)
30515	Va Dept Of Transportation Hampton Roads	(42,960)	(61,117)	(64,590)	(75,050)	(16,070)	(479)
30516	Va Dept Of Transportation Fredericksburg	16,494	(11,719)	(54,034)	(57,546)	(19,369)	(578)
30517	Va Dept Of Transportation Culpeper	28,378	1,512	(17,792)	(28,231)	25	1
30518	Va Dept Of Transportation Staunton	(64,620)	(60,927)	(44,634)	(49,523)	(10,997)	(328)
30519	Va Dept Of Transportation Nova	(79,855)	(69,705)	(60,178)	(65,709)	(5,190)	(153)
30601	Department Of Health	(358,834)	(233,804)	(178,445)	(227,876)	(76,535)	(2,294)
30602	Dept Of Medical Assistance Services	122,467	118,979	102,906	75,536	41,554	1,248
30606	Virginia Board For People With Disabilities	69	954	355	(9)	520	16
30701	Department Of Corrections	36,320	42,980	37,575	8,165	11,579	344
30702	Virginia Department For The Blind And Vision Impaired	(17,978)	(20,531)	(21,461)	(14,331)	(2,188)	(67)
30703	Central State Hospital	(62,903)	(22,280)	(11,400)	(42,665)	(56,490)	(1,696)
30704	Eastern State Hospital	(135,618)	(64,318)	(19,100)	19,853	14,559	438
30705	Southwestern Virginia Mental Health Institute	10,817	12,443	16,308	7,795	(3,919)	(117)
30706	Western State Hospital	(1,996)	(8,594)	(18,299)	(37,626)	(21,353)	(639)
30707	Central Va Training Center	(734,357)	(605,193)	(439,496)	(283,302)	(113,645)	(3,408)
30708	Commonwealth Center For Children & Adolescents	6,462	16,918	15,233	(18,919)	(16,434)	(492)
30711	Virginia Correctional Enterprises	(30,045)	(35,791)	(47,042)	(51,681)	(9,030)	(270)
30716	Correctional Center For Women	(5,265)	(449)	11,049	8,145	14,029	422
30718	Bland Correctional Center	(10,210)	(2,876)	(1,701)	(3,749)	81	2
30720	Dept Of Behavioral Health & Developmental Services	187,273	138,434	76,332	27,627	16,598	500
30723	Southeastern Va Training Ctr	(34,904)	(18,316)	(2,884)	(12,051)	(13,609)	(406)
30724	Catawba Hospital	9,465	16,675	16,663	10,095	22,157	663
30725	Northern Va Training Center	(191,231)	(46,741)	(1,335)	0	0	0
30726	Southside Va Training Center	0	0	0	0	0	0
30728	Northern Va Mental Health Institute	57,482	74,390	56,994	20,791	(8,268)	(249)
30729	Piedmont Geriatric Hospital	(36,386)	(20,786)	(7,683)	(18,246)	(17,864)	(537)
30733	Sussex I Correctional Center	(11,110)	(9,567)	(10,069)	(1,236)	2,028	61
30734	Sussex Ii Correctional Center	(26,875)	(19,820)	(16,397)	(5,099)	(5,783)	(173)
30735	Wallen Ridge Correctional Center	(1,109)	2,942	2,874	(1,409)	3,766	114
30737	St Brides Correctional Center	(9,878)	(9,405)	(10,230)	(4,027)	3,047	91
30738	Southwestern Va Training Ctr	(268,471)	(237,511)	(202,745)	(57,086)	(2,901)	(88)
30739	Southern Va Mental Health Institute	(13,926)	(10,109)	(12,633)	(22,301)	(28,861)	(867)
30741	Red Onion Correctional Center	2,540	6,985	6,693	1,618	6,428	190
30742	Academy For Staff Development	1,925	10,658	9,009	7,336	5,533	167
30743	Fluvanna Women'S Correctional Center	63,938	75,778	73,116	28,248	3,548	105
30745	Nottoway Correctional Center	7,312	6,727	(2,428)	(2,245)	(4,186)	(129)
30747	Marion Correctional Treatment Center	9,854	14,198	11,775	6,092	8,080	243
30748	Hiram W Davis Medical Center	4,850	11,260	18,190	13,801	7,766	231
30749	Buckingham Correctional Center	(11,705)	(9,530)	(10,391)	(10,996)	(7,612)	(227)
30751	Dept Deaf & Hard OfHearing	(2,454)	(1,778)	(1,618)	(1,013)	(1,251)	(35)
30752	State Farm Correctional Complex	(38,233)	(32,453)	(22,787)	(14,495)	(15,390)	(463)
30753	Deerfield Correctional Center	(19,074)	(23,235)	(17,840)	(20,736)	(9,577)	(286)
30754	Augusta Correctional Center	(11,053)	(7,565)	(3,654)	(3,791)	267	8
30756	Department Of Corrections-Division Of Institutions	6,232	21,574	8,877	(8,471)	4,328	128
30757	Western Regional Field Units	(961)	1,379	3,256	1,808	643	19
30761	Eastern Reg Corr Field Unit	(8,850)	(6,964)	(7,824)	(7,901)	(4,709)	(140)
30765	Department Of Social Services	(228,678)	(164,604)	(98,836)	(116,698)	(59,187)	(1,775)
30766	Virginia Parole Board	(6,265)	(6,135)	(3,029)	(1,986)	(295)	(11)
30767	Adult Community Service	2,173	12,720	(1,156)	(1,968)	4,232	124
30768	Keen Mtn Correctional Center	(4,452)	(3,628)	2,807	2,696	4,191	129
30769	Greensville Correctional Center	(33,642)	(29,791)	(16,224)	(18,523)	(7,577)	(228)
30770	Dillwyn Correctional Center	(12,752)	(9,708)	(7,429)	(8,426)	(3,021)	(89)
30771	Indian Creek Correctional Center	(7,513)	(5,533)	(2,023)	(4,599)	(622)	(22)
30772	Haynesville Correctional Center	(14,284)	(11,500)	(7,517)	(7,951)	(6,508)	(198)
30773	Coffeewood Correctional Center	(14,280)	(8,619)	(3,498)	(1,935)	(2,091)	(59)
30774	Lunenburg Correctional Center	(6,427)	(5,310)	(3,176)	(3,775)	(3,696)	(111)
30775	Pocahontas State Correctional Center	311	7,975	6,124	5,040	10,179	305
30776	Green Rock Correctional Center	3,124	2,045	1,601	1,199	1,498	48
30777	Department Of Juvenile Justice	(172,395)	(125,172)	(91,171)	(96,417)	(46,573)	(1,398)
30778	Department Of Forensic Science	15,694	16,874	7,738	(12,872)	(735)	(22)
30785	River North Correctional Center	(1,070)	(145)	(3,140)	(1,924)	(696)	(19)
30794	Virginia Center For Behavioral Rehabilitation	33,415	62,448	64,760	29,622	(11,247)	(339)
30841	Department Of Aviation	(3,698)	(2,766)	(1,144)	(1,474)	(2,260)	(70)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - STATE**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30848	Virginia Indigent Defense Commission	(35,583)	(15,883)	(8,047)	(16,428)	17,859	538
30851	Virginia Tobacco Region Revitalization Commission	(523)	(1,430)	(1,707)	(2,258)	(523)	(17)
30852	Virginia Foundation For Healthy Youth	(1,651)	(1,398)	(1,372)	(1,396)	161	3
30912	Department Of Veterans Services	81,821	68,022	33,016	8,019	(3,923)	(117)
30913	Veterans Services Foundation	2,092	2,114	488	154	254	12
30922	Sitter-Barfoot Veterans Care Center	1,288	(17,765)	(26,852)	(23,844)	(3,796)	(112)
30937	Southern Virginia Higher Education Center	(6,490)	(6,072)	(6,028)	(7,554)	(4,008)	(122)
30938	The New College Institute	4,537	5,117	4,261	2,513	3,969	119
30942	Va Museum Of Natural History	(10,536)	(8,747)	(5,547)	(5,111)	(707)	(17)
30948	Southwest Virginia Higher Education Center	(6,593)	(6,947)	(5,773)	(4,768)	(1,489)	(47)
30957	Commonwealth Attorneys Services Council	(234)	995	491	73	(212)	(2)
30960	Department Of Fire Programs	(5,517)	64	2,056	545	3,373	100
30961	Virginia Capitol Police	1,010	1,131	1,144	974	(667)	(21)
30999	Alcoholic Beverage Control Bd	121,774	125,582	102,415	50,077	59,247	1,777
33010	Virginia Outdoors Foundation	5,426	8,182	8,185	4,169	3,480	105
35106	Arlington Co Health Department	(1)	14	15	(33)	48	0
35129	Fairfax County Personnel Payroll	(53,541)	(39,992)	(25,711)	(18,953)	(10,977)	(327)
35522	Virginia Passenger Rail Authority	2,579	2,606	2,609	2,565	2,666	78
35885	Fort Monroe Authority	370	1,637	(2,637)	(1,879)	492	13
70156	Department Of State Police	(7,553)	(6,901)	(5,929)	(5,395)	(3,843)	(116)
70203	Wilson Workforce And Rehabilitation Center	(2,532)	(2,478)	(2,958)	(2,826)	(1,385)	(39)
70204	College Of William And Mary	2,394	761	1,587	(1,158)	(620)	(20)
70207	University Of Va - Academic	15,288	13,796	13,276	11,438	7,226	214
70208	Vpi & Su - Academic	(9,604)	(7,808)	(5,296)	(5,115)	(2,149)	(63)
70211	Va Military Institute	1,625	995	1,785	(48)	230	9
70212	Virginia State University	5,216	4,691	5,001	2,597	610	18
70213	Norfolk State University	(7,787)	(11,957)	(11,790)	(8,464)	(5,016)	(153)
70214	Longwood University	(545)	(1,334)	(2,216)	(2,873)	(678)	(19)
70215	University Of Mary Washington	1,725	227	(1,993)	(2,200)	(1,488)	(43)
70216	James Madison University	(1,475)	(1,706)	(1,819)	(4,527)	(1,838)	(57)
70217	Radford University	(3,747)	(3,532)	(1,067)	(3,341)	(1,888)	(58)
70221	Old Dominion University	(1,880)	(2,718)	(3,015)	(4,401)	(1,249)	(39)
70236	Va Commonwealth University - Academic	(8,773)	(8,244)	(6,948)	(12,779)	(18,055)	(539)
70241	Richard Bland College	1,516	436	140	80	266	7
70242	Christopher Newport University	(4,960)	(2,320)	(1,651)	(1,069)	(1,359)	(37)
70246	Uva'S College At Wise	(605)	(524)	(515)	82	(132)	(3)
70247	George Mason University	(3,070)	(210)	(5,079)	(3,296)	2,266	67
70280	Northern Va Community College	(12,811)	(10,921)	(8,557)	(7,500)	(5,633)	(170)
70282	Piedmont Virginia Community College	242	(293)	(438)	(63)	(573)	(16)
70283	J Sargeant Reynolds Community College	(3,280)	(1,841)	(1,480)	(1,695)	(1,216)	(37)
70286	Va Western Community College	(1,150)	(1,069)	(1,060)	(161)	(208)	(5)
70291	Blue Ridge Community College	(778)	(769)	374	(151)	(312)	(8)
70292	Central Va Community College	(1,388)	(1,346)	(1,342)	(1,368)	(1,099)	(36)
70293	Thomas Nelson Community College	(589)	(2,205)	(2,646)	(2,373)	(307)	(9)
70294	Southwest Va Community College	(735)	(706)	(703)	(1,334)	(329)	(8)
70296	Va Highlands Community College	(194)	(181)	(180)	(180)	141	2
70297	Germanna Community College	(1,305)	(1,277)	(1,274)	(1,243)	158	7
70298	Lord Fairfax Community College	246	(279)	228	(439)	(1,053)	(29)
70299	Mountain Empire Comm College	130	148	(501)	(623)	30	2
70402	Marine Resources Commission	(4,584)	709	6,058	2,968	(806)	(22)
70403	Department Of Wildlife Resources	(14,605)	(20,213)	(26,211)	(41,111)	(19,850)	(594)
70701	Department Of Corrections	(19)	(769)	(155)	0	0	0
70716	Correctional Center For Women	15,125	22,089	28,221	15,593	26,375	792
70718	Bland Correctional Center	(17,629)	(13,156)	(9,109)	(11,457)	(3,602)	(107)
70733	Sussex I Correctional Center	(83,406)	(80,848)	(62,877)	(59,355)	(46,728)	(1,405)
70734	Sussex Ii Correctional Center	(59,918)	(45,515)	(11,538)	(28,741)	(26,987)	(814)
70735	Wallen Ridge Correctional Center	(32,305)	(24,339)	(16,960)	(19,881)	(9,338)	(281)
70737	St Brides Correctional Center	(19,975)	(18,571)	(22,166)	(19,740)	(8,707)	(259)
70741	Red Onion Correctional Center	(29,965)	(24,222)	(17,599)	(19,640)	(6,770)	(201)
70743	Fluvanna Women'S Correctional Center	(50,374)	(37,066)	(21,588)	(17,796)	(2,803)	(82)
70745	Nottoway Correctional Center	(31,409)	(22,343)	(19,325)	(23,168)	(20,066)	(600)
70747	Marion Correctional Treatment Center	(10,372)	(7,588)	(6,403)	(5,880)	(7,190)	(215)
70749	Buckingham Correctional Center	(59,694)	(48,725)	(29,521)	(36,753)	(40,149)	(1,205)
70752	State Farm Correctional Complex	(63,407)	(75,827)	(67,622)	(65,414)	(70,810)	(2,127)
70753	Deerfield Correctional Center	(83,929)	(80,374)	(68,198)	(70,443)	(43,994)	(1,322)
70754	Augusta Correctional Center	(1,047)	937	14,655	6,142	(22,424)	(671)
70756	Department Of Corrections-Division Of Institutions	34,000	34,480	35,016	34,657	37,042	1,111
70757	Western Regional Field Units	(11,310)	(9,090)	(7,019)	(6,185)	(3,428)	(103)
70761	Eastern Reg Corr Field Unit	(16,157)	(13,482)	(9,970)	(11,900)	(7,226)	(215)
70767	Adult Community Service	(46,230)	979	21,106	7,670	26,180	785
70768	Keen Mtn Correctional Center	(28,135)	(22,499)	(18,017)	(14,688)	(8,808)	(263)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70769	Greensville Correctional Center	(144,318)	(117,010)	(80,147)	(87,126)	(77,278)	(2,317)
70770	Dillwyn Correctional Center	(48,199)	(40,248)	(30,925)	(29,382)	(25,344)	(763)
70771	Indian Creek Correctional Center	(17,171)	(12,056)	(5,055)	(9,672)	(7,636)	(228)
70772	Haynesville Correctional Center	(38,408)	(27,943)	(30,043)	(25,801)	(12,795)	(383)
70773	Coffeewood Correctional Center	(29,249)	(24,920)	(21,084)	(17,070)	(7,829)	(237)
70774	Lunenburg Correctional Center	(22,841)	(22,637)	(21,847)	(23,329)	(12,361)	(372)
70775	Pocahontas State Correctional Center	(13,675)	(16,678)	(17,066)	(14,144)	(650)	(18)
70776	Green Rock Correctional Center	(19,340)	(18,449)	(16,816)	(20,506)	(17,258)	(516)
70777	Department Of Juvenile Justice	(227,184)	(169,466)	(96,029)	(68,113)	(28,163)	(846)
70785	River North Correctional Center	(2,494)	(2,301)	(11,341)	(17,483)	(7,208)	(215)
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0
70961	Virginia Capitol Police	(12,064)	(3,207)	(7,165)	(14,042)	(10,921)	(327)
70999	Alcoholic Beverage Control Bd	(40,131)	(29,631)	(20,505)	(17,561)	(8,233)	(245)
	Total for VRS Health Insurance Credit - State	(6,208,553)	(4,699,771)	(4,541,059)	(6,981,786)	(1,308,930)	(39,268)

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
11111	Supreme Court	182,592	167,895	188,345	150,375
11113	Circuit Court Judges	3,743,261	3,444,628	3,864,182	3,085,174
11114	District Courts	2,567,571	2,327,554	2,611,049	2,084,669
11115	Juvenile & Domestic Relation Dist Courts	2,668,460	2,457,444	2,756,759	2,201,005
11125	Court Of Appeals Judges	237,947	218,821	245,473	195,986
11171	State Corporation Commission	59,487	61,735	59,255	55,293
11191	Workers' Compensation Commission	67,657	64,016	71,813	57,336
21156	Department Of State Police	16,661,260	15,030,628	16,861,348	13,462,151
30100	General Assembly - Senate	866,047	821,062	921,067	735,383
30101	House Of Delegates	1,471,748	1,400,924	1,571,555	1,254,735
30103	Magistrate System	2,479,443	2,300,613	2,580,827	2,060,540
30107	Div Of Legislative Services	740,005	675,801	758,114	605,280
30109	Legislative Automated System	217,843	205,307	230,314	183,883
30110	Joint Legislative Audit & Review	370,507	337,985	379,152	302,716
30111	Supreme Court	2,513,776	2,337,773	2,622,512	2,093,822
30112	Judicial Inquiry And Review Commission	48,654	50,335	56,466	45,083
30114	District Courts	4,260,099	3,896,204	4,370,759	3,489,628
30115	Juvenile & Domestic Relation Dist Courts	2,585,748	2,368,937	2,657,471	2,121,733
30116	Combined District Courts	783,793	687,541	771,283	615,794
30117	Virginia State Bar	849,615	776,218	870,760	695,218
30119	Office Of Lieutenant Governor	26,806	20,945	23,496	18,759
30121	Office Of The Governor	506,188	455,461	510,936	407,933
30122	Department Of Planning & Budget	522,712	462,470	518,799	414,210
30123	Department Of Military Affairs	1,884,024	1,741,612	1,953,739	1,559,871
30125	Court Of Appeals Judges	482,045	468,720	525,810	419,808
30127	Va Dept Of Emergency Management	1,087,745	1,217,912	1,366,253	1,090,820
30128	Dept Of Veterans Services-Va Veterans Care Center	1,191,939	1,097,058	1,230,679	982,578
30129	Dept Of Human Resource Management	1,097,384	1,004,158	1,126,464	899,372
30132	Virginia Department Of Elections	480,117	461,710	517,946	413,530
30133	Auditor Of Public Accounts	1,096,834	997,234	1,118,696	893,170
30136	Virginia Information Technologies Agency	2,632,841	2,474,927	2,776,371	2,216,663
30140	Dept Of Criminal Justice Svcs	1,019,813	992,082	1,112,917	888,556
30141	Office Of The Attorney General	3,863,337	3,611,425	4,051,294	3,234,566
30143	Division Of Debt Collection	174,604	140,701	157,838	126,018
30146	Science Museum Of Virginia	461,940	337,141	378,205	301,960
30147	Office Of The State Inspector	412,001	363,321	407,574	325,408
30148	Commission For The Arts	41,127	37,920	42,538	33,963
30151	Department Of Accounts	1,519,667	1,398,559	1,568,903	1,252,617
30152	Department Of Treasury	999,800	943,774	1,058,725	845,289
30154	Department Of Motor Vehicles	12,006,968	10,951,497	12,285,382	9,808,686
30156	Department Of State Police	4,693,123	4,608,489	5,169,800	4,127,584
30157	Compensation Board	120,718	117,560	131,879	105,292
30160	Virginia Criminal Sentencing Commission	85,742	78,542	88,109	70,346
30161	Department Of Taxation	6,173,407	5,474,989	6,141,839	4,903,662
30162	Department Of Accounts Transfer Payments	15,147	13,935	15,632	12,480
30164	Virginia Management Fellows Program Administration	86,935	49,237	55,234	44,099
30165	Va Dept Of Housing & Comm Dev	855,215	921,732	1,033,998	825,548
30166	Secretary Of The Commonwealth	124,665	125,161	140,405	112,100
30171	State Corporation Commission	6,262,087	5,743,045	6,442,545	5,143,747
30172	Virginia State Lottery	2,723,816	2,738,170	3,071,677	2,452,436
30174	Va College Savings Plan	1,210,850	1,202,879	1,349,389	1,077,356
30180	Secretary Of Administration	142,934	154,551	173,375	138,423
30181	Department Of Labor & Industry	1,061,215	1,037,518	1,163,887	929,251
30182	Virginia Employment Commission	4,433,510	5,053,056	5,668,515	4,525,759
30183	Secretary Of Natural And Historic Resources	60,313	55,739	62,528	49,923
30184	Secretary Of Technology	0	0	0	0
30185	Secretary Of Education	60,313	55,571	62,339	49,772
30186	Secretary Of Transportation	58,385	56,753	63,666	50,831
30187	Secretary Of Public Safety	82,988	62,918	70,581	56,352
30188	Secretary Of Health And Human Resources	58,110	43,071	48,317	38,577
30190	Secretary Of Finance	65,362	60,300	67,645	54,008
30191	Workers' Compensation Commission	2,411,418	2,188,373	2,454,916	1,960,012
30192	Secretary Of Commerce And Trade	77,939	55,993	62,813	50,150

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30193	Secretary Of Agriculture And Forestry	38,740	36,147	40,549	32,375
30194	Department Of General Services	4,795,296	4,304,286	4,828,545	3,855,125
30199	Conservation & Recreation	3,144,997	2,888,414	3,240,221	2,587,002
30200	Office Of Children'S Services	133,478	118,911	133,394	106,502
30201	Department Of Education	3,058,612	2,992,461	3,356,941	2,680,192
30202	Library Of Virginia	894,322	836,433	938,310	749,149
30203	Wilson Workforce And Rehabilitation Center	1,398,215	1,091,907	1,224,900	977,964
30204	College Of William And Mary	20,925,857	18,898,708	21,200,559	16,926,589
30206	Mcv Hospitals Authority	5,654,550	4,566,178	5,122,336	4,089,688
30207	University Of Va - Academic	110,957,648	101,811,989	114,212,612	91,187,693
30208	Vpi & Su - Academic	78,940,812	72,856,834	81,730,749	65,254,075
30209	University Of Virginia - Hospital	52,896,613	55,461,155	62,216,287	49,673,670
30211	Va Military Institute	4,318,943	3,957,011	4,438,973	3,544,089
30212	Virginia State University	5,457,913	4,733,650	5,310,206	4,239,684
30213	Norfolk State University	6,711,359	6,258,131	7,020,367	5,605,082
30214	Longwood University	6,068,571	5,063,697	5,680,452	4,535,290
30215	University Of Mary Washington	5,645,462	4,810,757	5,396,704	4,308,745
30216	James Madison University	25,623,111	23,176,222	25,999,071	20,757,736
30217	Radford University	10,967,695	9,758,414	10,946,983	8,740,104
30218	Va School For The Deaf & Blind	785,905	726,136	814,579	650,363
30221	Old Dominion University	22,339,219	20,050,915	22,493,104	17,958,561
30222	Dept Of Professional And Occupational Regulation	1,346,990	1,179,570	1,323,241	1,056,479
30223	Health Professions	2,116,463	1,983,742	2,225,360	1,776,734
30226	Board Of Accountancy	107,774	91,886	103,078	82,298
30233	State Board Of Bar Examiners	70,503	62,496	70,108	55,974
30234	Vsu-Coop Ext & Agr Research Services	627,916	593,712	666,026	531,757
30236	Va Commonwealth University - Academic	62,499,139	56,435,924	63,309,782	50,546,720
30238	Virginia Museum Of Fine Arts	1,643,690	1,548,297	1,736,878	1,386,729
30239	Frontier Culture Museum Of Va	177,542	150,244	168,544	134,566
30241	Richard Bland College	878,440	730,612	819,600	654,371
30242	Christopher Newport University	7,533,250	6,888,158	7,727,131	6,169,365
30245	Council Of Higher Education	526,201	461,035	517,189	412,925
30246	Uva'S College At Wise	2,281,979	2,082,469	2,336,112	1,865,159
30247	George Mason University	46,118,698	43,815,530	49,152,232	39,243,290
30261	Va Community College System	2,290,426	2,212,528	2,482,013	1,981,646
30262	Dept For Aging And Rehabilitative Services	6,046,906	5,813,481	6,521,559	5,206,832
30263	Va Rehab Center For The Blind	140,271	126,597	142,016	113,386
30268	Va Institute Marine Science	2,783,211	2,551,695	2,862,490	2,285,420
30270	Virginia Community College System - Shared Services Center	636,453	561,873	630,308	503,240
30275	New River Community College	985,480	905,094	1,015,334	810,645
30276	Southside Va Community College	1,057,176	916,749	1,028,408	821,084
30277	Paul D Camp Community College	459,370	410,954	461,008	368,070
30278	Rappahannock Community College	853,470	766,843	860,244	686,821
30279	Danville Community College	833,917	758,989	851,433	679,787
30280	Northern Va Community College	15,099,732	13,351,175	14,977,339	11,957,952
30282	Piedmont Virginia Community College	1,451,367	1,367,311	1,533,849	1,224,630
30283	J Sargeant Reynolds Community College	2,640,278	2,399,594	2,691,863	2,149,191
30284	Eastern Shore Comm College	322,588	289,002	324,202	258,844
30285	Patrick Henry Community College	1,330,375	1,244,431	1,396,002	1,114,572
30286	Va Western Community College	1,749,353	1,581,233	1,773,826	1,416,228
30287	Dabney S Lancaster Comm College	406,952	381,733	428,227	341,898
30288	Wytheville Community College	714,760	542,533	608,613	485,918
30290	John Tyler Community College	2,109,394	1,887,041	2,116,882	1,690,125
30291	Blue Ridge Community College	1,309,443	1,189,367	1,334,231	1,065,254
30292	Central Va Community College	1,089,765	964,718	1,082,220	864,048
30293	Thomas Nelson Community College	2,134,823	1,742,118	1,954,307	1,560,325
30294	Southwest Va Community College	848,605	854,928	959,058	765,715
30295	Tidewater Community College	5,920,313	5,249,412	5,888,787	4,701,625
30296	Va Highlands Community College	746,523	617,781	693,027	553,315
30297	Germanna Community College	1,811,409	1,694,402	1,900,779	1,517,587
30298	Lord Fairfax Community College	1,568,046	1,480,818	1,661,180	1,326,292
30299	Mountain Empire Comm College	828,592	797,415	894,540	714,203
30301	Va Dept Of Agriculture & Cons	3,237,715	2,924,983	3,281,243	2,619,755

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30310	Virginia Economic Development Partnership	1,438,240	1,441,208	1,616,747	1,290,815
30320	Virginia Tourism Authority	702,366	646,074	724,765	578,655
30330	Virginia Israel Advisory Board	12,852	11,824	13,264	10,590
30350	Department Of Small Business And Supplier Diversity	358,390	323,713	363,141	289,933
30400	Jamestown-Yorktown Commemoration	67,565	0	0	0
30402	Marine Resources Commission	547,682	494,225	554,422	442,652
30403	Department Of Wildlife Resources	2,067,166	1,885,606	2,115,272	1,688,839
30405	Virginia Racing Commission	35,435	44,845	50,308	40,166
30407	Virginia Port Authority	31,947	29,475	33,065	26,399
30409	Dept Mines Minerals Energy	1,580,807	1,385,300	1,554,029	1,240,742
30411	Department Of Forestry	1,516,454	1,336,654	1,499,458	1,197,172
30413	Commission On Vasap	77,021	67,395	75,603	60,362
30417	Board Of Regents, Gunston Hall	32,773	24,661	27,665	22,088
30423	Department Of Historic Resources	337,642	331,398	371,762	296,816
30425	Jamestown-Yorktown Foundation	918,465	772,755	866,876	692,116
30440	Department Of Environmental Quality	6,777,089	6,200,280	6,955,470	5,553,268
30454	Office Of Commonwealth Preparedness	92,626	84,623	94,930	75,793
30505	Department Of Rail & Public Transportation	687,311	660,600	741,061	591,665
30506	Motor Vehicle Dealer Board	170,015	148,892	167,027	133,355
30510	Va Dept Of Transportation Central Office	14,858,387	13,345,685	14,971,181	11,953,035
30511	Va Dept Of Transportation Bristol	4,277,633	3,831,175	4,297,809	3,431,384
30512	Va Dept Of Transportation Salem	5,225,291	4,770,641	5,351,702	4,272,815
30513	Va Dept Of Transportation Lynchburg	3,872,609	3,484,828	3,909,278	3,121,180
30514	Va Dept Of Transportation Richmond	5,827,227	5,379,048	6,034,213	4,817,733
30515	Va Dept Of Transportation Hampton Roads	6,010,278	5,487,234	6,155,576	4,914,630
30516	Va Dept Of Transportation Fredericksburg	3,698,280	3,323,267	3,728,039	2,976,478
30517	Va Dept Of Transportation Culpeper	3,488,607	3,237,463	3,631,783	2,899,627
30518	Va Dept Of Transportation Staunton	4,332,989	3,959,206	4,441,435	3,546,055
30519	Va Dept Of Transportation Nova	7,399,589	6,837,485	7,670,287	6,123,980
30601	Department Of Health	23,133,386	21,037,846	23,600,242	18,842,504
30602	Dept Of Medical Assistance Services	4,663,104	4,560,266	5,115,704	4,084,393
30606	Virginia Board For People With Disabilities	78,673	75,924	85,171	68,001
30701	Department Of Corrections	3,043,007	2,888,752	3,240,600	2,587,305
30702	Virginia Department For The Blind And Vision Impaired	964,090	882,376	989,849	790,299
30703	Central State Hospital	4,924,735	4,253,191	4,771,227	3,809,362
30704	Eastern State Hospital	3,983,412	3,778,137	4,238,312	3,383,881
30705	Southwestern Virginia Mental Health Institute	3,043,741	2,802,524	3,143,869	2,510,075
30706	Western State Hospital	4,297,920	3,868,587	4,339,778	3,464,892
30707	Central Va Training Center	725,684	36,061	40,454	32,298
30708	Commonwealth Center For Children & Adolescents	974,923	812,533	911,499	727,743
30711	Virginia Correctional Enterprises	1,115,561	984,566	1,104,485	881,824
30716	Correctional Center For Women	669,777	700,209	785,494	627,140
30718	Bland Correctional Center	460,747	428,013	480,145	383,349
30720	Dept Of Behavioral Health & Developmental Services	4,623,630	4,383,673	4,917,601	3,926,227
30723	Southeastern Va Training Ctr	1,486,068	1,302,704	1,461,372	1,166,764
30724	Catawba Hospital	1,612,295	1,620,421	1,817,787	1,451,326
30725	Northern Va Training Center	0	0	0	0
30726	Southside Va Training Center	0	0	0	0
30728	Northern Va Mental Health Institute	2,778,621	2,532,102	2,840,511	2,267,872
30729	Piedmont Geriatric Hospital	1,935,616	1,696,006	1,902,579	1,519,025
30733	Sussex I Correctional Center	351,780	337,816	378,962	302,564
30734	Sussex Ii Correctional Center	327,545	271,520	304,590	243,186
30735	Wallen Ridge Correctional Center	611,301	588,392	660,058	526,992
30737	St Brides Correctional Center	492,694	474,294	532,062	424,800
30738	Southwestern Va Training Ctr	17,534	0	0	0
30739	Southern Va Mental Health Institute	1,231,138	980,596	1,100,032	878,269
30741	Red Onion Correctional Center	603,497	596,077	668,679	533,875
30742	Academy For Staff Development	819,320	791,335	887,719	708,757
30743	Fluvanna Women'S Correctional Center	1,007,328	954,669	1,070,947	855,047
30745	Nottoway Correctional Center	802,888	721,575	809,463	646,278
30747	Marion Correctional Treatment Center	532,719	539,661	605,392	483,347
30748	Hiram W Davis Medical Center	1,101,975	1,066,149	1,196,005	954,894
30749	Buckingham Correctional Center	564,574	481,219	539,832	431,003

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30751	Dept Deaf & Hard Of Hearing	74,542	62,159	69,729	55,672
30752	State Farm Correctional Complex	750,103	609,759	684,027	546,129
30753	Deerfield Correctional Center	717,605	612,208	686,774	548,323
30754	Augusta Correctional Center	404,381	376,750	422,637	337,435
30756	Department Of Corrections-Division Of Institutions	3,681,755	3,440,827	3,859,918	3,081,770
30757	Western Regional Field Units	161,844	153,791	172,523	137,743
30761	Eastern Reg Corr Field Unit	260,897	215,696	241,968	193,188
30765	Department Of Social Services	12,972,895	11,706,516	13,132,362	10,484,917
30766	Virginia Parole Board	80,509	73,053	81,950	65,429
30767	Adult Community Service	1,468,259	1,386,229	1,555,071	1,241,573
30768	Keen Mtn Correctional Center	471,947	461,457	517,662	413,303
30769	Greensville Correctional Center	1,237,197	1,105,589	1,240,249	990,218
30770	Dillwyn Correctional Center	608,822	548,022	614,771	490,835
30771	Indian Creek Correctional Center	404,841	372,189	417,521	333,350
30772	Haynesville Correctional Center	699,153	612,292	686,869	548,398
30773	Coffeewood Correctional Center	483,697	437,134	490,377	391,518
30774	Lunenburg Correctional Center	469,652	415,092	465,649	371,776
30775	Pocahontas State Correctional Center	486,359	508,414	570,338	455,360
30776	Green Rock Correctional Center	586,147	552,329	619,603	494,693
30777	Department Of Juvenile Justice	8,393,330	7,527,560	8,444,412	6,742,044
30778	Department Of Forensic Science	3,092,579	2,865,695	3,214,735	2,566,654
30785	River North Correctional Center	561,912	517,535	580,570	463,529
30794	Virginia Center For Behavioral Rehabilitation	2,639,267	2,386,080	2,676,703	2,137,088
30841	Department Of Aviation	349,485	311,636	349,593	279,116
30848	Virginia Indigent Defense Commission	4,192,993	3,991,130	4,477,247	3,574,648
30851	Virginia Tobacco Region Revitalization Commission	134,764	122,121	136,995	109,377
30852	Virginia Foundation For Healthy Youth	151,288	141,291	158,501	126,547
30912	Department Of Veterans Services	1,547,299	1,413,846	1,586,051	1,266,308
30913	Veterans Services Foundation	11,475	12,077	13,548	10,817
30922	Sitter-Barfoot Veterans Care Center	1,658,837	1,518,062	1,702,961	1,359,649
30937	Southern Virginia Higher Education Center	276,503	234,106	262,620	209,677
30938	The New College Institute	100,063	115,111	129,132	103,099
30942	Va Museum Of Natural History	178,552	161,730	181,428	144,853
30948	Southwest Virginia Higher Education Center	136,416	118,236	132,637	105,898
30957	Commonwealth Attorneys Services Council	63,526	57,766	64,802	51,738
30960	Department Of Fire Programs	517,664	499,293	560,106	447,191
30961	Virginia Capitol Police	77,205	67,901	76,171	60,815
30999	Alcoholic Beverage Control Bd	6,692,080	6,542,319	7,339,169	5,859,614
33010	Virginia Outdoors Foundation	284,214	283,259	317,760	253,700
35106	Arlington Co Health Department	8,629	8,277	9,285	7,413
35129	Fairfax County Personnel Payroll	315,977	231,657	259,873	207,483
35522	Virginia Passenger Rail Authority	0	14,948	16,769	13,389
35885	Fort Monroe Authority	193,975	182,758	205,018	163,687
70156	Department Of State Police	75,827	48,815	54,760	43,721
70203	Wilson Workforce And Rehabilitation Center	41,403	30,657	34,391	27,458
70204	College Of William And Mary	149,910	135,633	152,153	121,480
70207	University Of Va - Academic	413,837	424,550	476,260	380,248
70208	Vpi & Su - Academic	302,942	269,071	301,843	240,993
70211	Va Military Institute	70,686	66,888	75,035	59,908
70212	Virginia State University	132,193	126,090	141,448	112,933
70213	Norfolk State University	117,505	80,907	90,761	72,464
70214	Longwood University	95,473	84,792	95,120	75,944
70215	University Of Mary Washington	124,665	107,341	120,415	96,140
70216	James Madison University	212,334	186,728	209,471	167,242
70217	Radford University	141,281	120,515	135,194	107,939
70221	Old Dominion University	295,231	266,960	299,475	239,102
70236	Va Commonwealth University - Academic	654,538	506,133	567,780	453,317
70241	Richard Bland College	25,154	24,830	27,854	22,239
70242	Christopher Newport University	128,980	112,070	125,721	100,376
70246	Uva'S College At Wise	49,939	45,606	51,160	40,847
70247	George Mason University	354,351	341,532	383,131	305,893
70280	Northern Va Community College	380,697	321,685	360,866	288,117
70282	Piedmont Virginia Community College	21,481	16,722	18,758	14,977

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70283	J Sargeant Reynolds Community College	81,794	69,083	77,498	61,874
70286	Va Western Community College	50,399	45,606	51,160	40,847
70291	Blue Ridge Community College	7,344	5,067	5,685	4,539
70292	Central Va Community College	31,854	23,393	26,243	20,952
70293	Thomas Nelson Community College	46,268	41,213	46,233	36,912
70294	Southwest Va Community College	19,370	16,131	18,096	14,448
70296	Va Highlands Community College	6,977	7,263	8,147	6,505
70297	Germanna Community College	15,882	15,624	17,527	13,994
70298	Lord Fairfax Community College	30,477	22,381	25,107	20,045
70299	Mountain Empire Comm College	10,557	9,965	11,179	8,925
70402	Marine Resources Commission	480,117	441,019	494,735	394,998
70403	Department Of Wildlife Resources	1,152,740	958,384	1,075,115	858,375
70701	Department Of Corrections	0	0	0	0
70716	Correctional Center For Women	871,555	956,696	1,073,220	856,862
70718	Bland Correctional Center	910,020	824,271	924,667	738,257
70733	Sussex I Correctional Center	1,373,521	1,012,520	1,135,844	906,862
70734	Sussex Ii Correctional Center	1,268,868	1,026,117	1,151,097	919,039
70735	Wallen Ridge Correctional Center	1,691,426	1,517,217	1,702,013	1,358,893
70737	St Brides Correctional Center	899,279	785,677	881,371	703,690
70741	Red Onion Correctional Center	1,695,741	1,535,629	1,722,667	1,375,383
70743	Fluvanna Women'S Correctional Center	1,026,148	936,511	1,050,578	838,784
70745	Nottoway Correctional Center	1,515,445	1,293,752	1,451,330	1,158,747
70747	Marion Correctional Treatment Center	818,219	718,957	806,526	643,932
70749	Buckingham Correctional Center	1,427,225	1,099,255	1,233,143	984,545
70752	State Farm Correctional Complex	2,442,447	1,869,391	2,097,082	1,674,316
70753	Deerfield Correctional Center	1,505,071	1,149,927	1,289,987	1,029,929
70754	Augusta Correctional Center	1,331,752	1,110,064	1,245,269	994,227
70756	Department Of Corrections-Division Of Institutions	65,638	268,648	301,370	240,614
70757	Western Regional Field Units	566,502	506,471	568,159	453,620
70761	Eastern Reg Corr Field Unit	526,017	447,607	502,125	400,898
70767	Adult Community Service	6,246,848	5,943,709	6,667,648	5,323,470
70768	Keen Mtn Correctional Center	1,076,270	949,349	1,064,979	850,282
70769	Greensville Correctional Center	3,017,670	2,366,910	2,655,198	2,119,918
70770	Dillwyn Correctional Center	1,215,165	985,494	1,105,527	882,656
70771	Indian Creek Correctional Center	866,323	761,100	853,801	681,677
70772	Haynesville Correctional Center	1,295,582	1,130,502	1,268,197	1,012,532
70773	Coffewood Correctional Center	960,510	847,412	950,626	758,983
70774	Lunenburg Correctional Center	991,079	850,368	953,943	761,631
70775	Pocahontas State Correctional Center	909,927	840,740	943,142	753,007
70776	Green Rock Correctional Center	982,634	815,066	914,341	730,012
70777	Department Of Juvenile Justice	1,480,927	1,216,307	1,364,453	1,089,383
70785	River North Correctional Center	1,178,995	1,053,649	1,181,983	943,699
70786	Culpeper Correctional Facility For Women	0	0	0	0
70961	Virginia Capitol Police	540,706	440,513	494,167	394,544
70999	Alcoholic Beverage Control Bd	725,501	627,072	703,449	561,636
	Total for VRS Health Insurance Credit - State	918,006,087	844,540,668	947,405,164	756,411,121

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 345,158	0.32809%	\$ 333,130	0.31130%
40101	Albemarle County Schools	1,224,100	1.16358%	1,215,153	1.13553%
40102	Alleghany County School Board	138,831	0.13197%	135,111	0.12626%
40103	Amelia County School Board	103,777	0.09865%	109,470	0.10230%
40104	Amherst County School Board	298,991	0.28421%	305,272	0.28527%
40105	Appomattox County School Board	141,085	0.13411%	143,524	0.13412%
40106	Arlington Public Schools	3,874,720	3.68316%	3,867,802	3.61437%
40107	Augusta County School Board	735,673	0.69930%	735,746	0.68754%
40108	Bath County School Board	55,453	0.05271%	55,201	0.05158%
40109	Bedford County School Board	644,449	0.61259%	649,258	0.60672%
40110	Bland County School Board	43,579	0.04142%	45,657	0.04267%
40111	Botetourt County Schools	342,691	0.32575%	337,631	0.31551%
40112	Brunswick County Public Schools	112,059	0.10652%	106,733	0.09974%
40113	Buchanan County School Board	164,109	0.15600%	163,496	0.15278%
40114	Buckingham County School Board	136,666	0.12991%	139,823	0.13066%
40115	Campbell County School Board	503,498	0.47861%	510,165	0.47674%
40116	Caroline County School Board	259,437	0.24661%	274,750	0.25675%
40117	Carroll County School Board	261,752	0.24881%	258,067	0.24116%
40118	Charles City Co School Bd	50,134	0.04766%	50,277	0.04698%
40119	Charlotte County School Board	135,898	0.12918%	141,928	0.13263%
40120	Chesterfield Co School Bd	3,881,627	3.68972%	4,074,292	3.80733%
40121	Clarke County School Board	156,260	0.14853%	148,362	0.13864%
40122	Craig County School Board	45,072	0.04284%	44,535	0.04162%
40123	Culpeper County School Board	567,665	0.53960%	565,534	0.52848%
40124	Cumberland County School Board	102,359	0.09730%	103,238	0.09647%
40125	Dickenson County School Board	121,602	0.11559%	119,054	0.11125%
40126	Dinwiddie County School Board	297,785	0.28306%	292,913	0.27372%
40128	Essex County Public Schools	93,859	0.08922%	96,914	0.09056%
40129	Fairfax County Public Schools	19,517,590	18.55265%	19,679,363	18.38992%
40130	Fauquier County School Board	945,274	0.89854%	927,396	0.86663%
40131	Floyd County School Board	134,547	0.12790%	135,781	0.12688%
40132	Fluvanna County Public Schools	301,810	0.28689%	298,319	0.27877%
40133	Franklin County Public Schools	517,927	0.49232%	508,260	0.47496%
40134	Frederick County School Board	1,150,520	1.09364%	1,167,632	1.09113%
40135	Giles County Schools	159,483	0.15160%	156,910	0.14663%
40136	Gloucester County School Board	393,506	0.37405%	378,511	0.35371%
40137	Goochland County School Board	198,405	0.18860%	197,246	0.18432%
40138	Grayson County School Board	112,978	0.10739%	116,063	0.10846%
40139	Greene County Public Schools	215,244	0.20460%	211,847	0.19797%
40140	Greensville County Public Schools	164,800	0.15665%	164,111	0.15336%
40141	Halifax County School Board	332,151	0.31573%	332,426	0.31064%
40142	Hanover County Public Schools	1,282,959	1.21953%	1,272,970	1.18956%
40143	Henrico Co School Board	3,513,433	3.33973%	3,562,754	3.32931%
40144	Henry County Public Schools	469,099	0.44591%	473,489	0.44246%
40145	Highland County School Board	22,506	0.02139%	22,928	0.02143%
40146	Isle Of Wight County Schools	389,938	0.37066%	386,115	0.36082%
40148	King George Co School Board	300,609	0.28575%	298,556	0.27899%
40149	King And Queen County School Board	57,966	0.05510%	59,490	0.05559%
40150	King William Co School Board	150,273	0.14284%	147,891	0.13820%
40151	Lancaster County Public Schools	89,700	0.08527%	84,744	0.07919%
40152	Lee County School Board	236,832	0.22512%	226,045	0.21123%
40153	Loudoun County School Board	8,415,034	7.99900%	8,793,743	8.21755%
40154	Louisa County Public Schools	370,248	0.35194%	393,814	0.36801%
40155	Lunenburg County School Board	107,988	0.10265%	106,911	0.09991%
40156	Madison County School Board	122,577	0.11652%	122,067	0.11407%
40157	Mathews County School Board	91,712	0.08718%	91,255	0.08528%
40158	Mecklenburg Co School Board	300,977	0.28610%	294,583	0.27528%
40159	Middlesex County School Board	110,248	0.10480%	110,043	0.10283%
40160	Montgomery County School Board	695,393	0.66101%	714,680	0.66785%
40162	Nelson County Public Schools	141,269	0.13428%	138,282	0.12922%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40163	New Kent County School Board	216,133	0.20545%	218,241	0.20394%
40165	Northampton County Schools	116,140	0.11040%	112,467	0.10510%
40166	Northumberland Co School Bd	102,046	0.09700%	103,535	0.09675%
40167	Nottoway County School Board	136,125	0.12940%	134,650	0.12583%
40168	Orange County Public Schools	332,807	0.31635%	329,281	0.30771%
40169	Page County Public Schools	223,459	0.21241%	227,461	0.21256%
40170	Patrick County School Board	154,838	0.14718%	153,962	0.14387%
40171	Pittsylvania Co School Bd	549,854	0.52267%	545,677	0.50992%
40172	Powhatan County School Board	302,210	0.28727%	302,894	0.28305%
40173	Prince Edward Co School Bd	140,816	0.13385%	137,853	0.12882%
40174	Prince George Co School Bd	412,882	0.39247%	412,838	0.38579%
40176	Prince William Co School Bd	7,137,097	6.78424%	7,390,161	6.90594%
40177	Pulaski County School Board	261,098	0.24819%	265,684	0.24828%
40178	Rappahannock Co School Board	71,948	0.06839%	75,233	0.07030%
40179	Richmond County School Board	86,833	0.08254%	88,811	0.08299%
40180	Roanoke County School Board	964,531	0.91684%	991,436	0.92647%
40181	Rockbridge Co School Bd	213,181	0.20264%	211,463	0.19761%
40182	Rockingham Co School Bd	836,299	0.79495%	860,557	0.80417%
40183	Russell County School Board	234,902	0.22329%	234,519	0.21915%
40184	Scott County School Board	254,943	0.24234%	261,496	0.24436%
40185	Shenandoah County School Board	463,656	0.44073%	464,781	0.43433%
40186	Smyth County School Board	275,349	0.26174%	277,817	0.25961%
40187	Southampton Co School Bd	165,609	0.15742%	160,549	0.15003%
40188	Spotsylvania Co School Bd	1,654,659	1.57285%	1,652,855	1.54456%
40189	Stafford County School Board	2,064,533	1.96246%	2,128,717	1.98924%
40190	Surry County Schools	89,069	0.08467%	88,123	0.08235%
40191	Sussex County School Board	99,289	0.09438%	97,841	0.09143%
40192	Tazewell County Schools	302,692	0.28773%	304,273	0.28434%
40193	Warren County School Board	380,674	0.36185%	391,220	0.36559%
40195	Washington County School Board	440,188	0.41843%	445,046	0.41589%
40196	Westmoreland Co School Bd	123,747	0.11763%	122,671	0.11463%
40197	Wise County School Board	344,218	0.32720%	370,842	0.34654%
40198	Wythe County School Board	257,079	0.24437%	258,028	0.24112%
40199	York County School Board	892,376	0.84826%	890,686	0.83233%
40200	Alexandria City School Board	1,966,591	1.86936%	1,986,737	1.85656%
40201	Bristol City School Bd	157,267	0.14949%	165,812	0.15495%
40202	Buena Vista City Schools	63,968	0.06081%	57,621	0.05385%
40203	Charlottesville Public Schools	508,293	0.48316%	499,855	0.46710%
40205	Danville City Schools	448,191	0.42603%	446,978	0.41769%
40206	Fredericksburg City Schools	292,279	0.27783%	291,308	0.27222%
40207	Hampton City Schools	1,353,905	1.28697%	1,385,578	1.29479%
40208	Harrisonburg City School Bd	526,753	0.50071%	542,192	0.50667%
40209	Hopewell City School Board	324,418	0.30838%	316,770	0.29601%
40210	Lynchburg Public Schools	677,764	0.64426%	659,490	0.61628%
40211	Newport News Public Schools	2,004,244	1.90515%	2,033,816	1.90055%
40212	Norfolk Public Schools	2,569,407	2.44238%	2,596,128	2.42602%
40213	Petersburg City Schools	304,614	0.28955%	309,078	0.28883%
40214	Portsmouth School Board	1,026,736	0.97597%	1,052,700	0.98372%
40215	Radford City School Board	110,529	0.10506%	108,348	0.10125%
40216	Richmond Public Schools	1,983,284	1.88523%	2,342,805	2.18930%
40217	Roanoke City School Board	1,021,360	0.97086%	1,051,162	0.98229%
40219	Staunton City Schools	216,602	0.20589%	216,504	0.20232%
40220	Suffolk City School Board	993,676	0.94455%	1,010,627	0.94441%
40222	Winchester Public Schools	373,332	0.35487%	377,353	0.35263%
40223	Martinsville City Schools	139,552	0.13265%	141,147	0.13190%
40224	Falls Church Public Schools	343,062	0.32610%	335,896	0.31389%
40225	Colonial Heights City Schools	239,657	0.22781%	243,417	0.22747%
40230	Covington City School Board	67,696	0.06435%	64,940	0.06068%
40231	Fairfax City School Board	1,171	0.00111%	1,181	0.00110%
40232	Franklin City Public Schools	76,055	0.07229%	82,682	0.07726%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40233	Chesapeake Public Schools	3,025,386	2.87581%	3,074,717	2.87325%
40234	Va Beach City School Board	5,132,992	4.87922%	5,142,695	4.80573%
40236	Manassas Park City Schools	282,994	0.26900%	291,637	0.27253%
40306	Town Of West Point School Bd	68,797	0.06540%	67,355	0.06294%
40307	Lexington City School Board	38,840	0.03692%	40,187	0.03755%
40308	Waynesboro Public Schools	221,248	0.21031%	227,807	0.21288%
40309	Town Of Colonial Beach Schools	45,157	0.04292%	46,364	0.04333%
40313	Galax City Schools	88,831	0.08444%	90,391	0.08447%
40314	Norton City Schools	44,527	0.04233%	47,800	0.04467%
40332	Manassas City Schools	693,945	0.65964%	746,552	0.69764%
40335	City Of Salem Schools	284,584	0.27051%	287,218	0.26840%
40402	Williamsburg-James City Co Sch	905,336	0.86058%	890,615	0.83226%
40403	Poquoson City Public Schools	146,239	0.13901%	145,595	0.13606%
40410	Valley Vo-Tech Center	25,039	0.02380%	24,283	0.02269%
40412	Charlottesville/Albemarle Tech Edu Center	15,202	0.01445%	15,600	0.01458%
40413	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Ctr	7,343	0.00698%	7,404	0.00692%
40415	New Horizons Technical Ctr	109,247	0.10385%	113,316	0.10589%
40416	Northern Neck Reg Voc Ctr	14,891	0.01415%	14,745	0.01378%
40417	Rowanty Vo-Tech Center	10,495	0.00998%	10,492	0.00980%
40418	Amelia-Nottoway Technical Center	3,130	0.00298%	2,733	0.00255%
40421	Northern Neck Regional Special Education Program	10,381	0.00987%	7,448	0.00696%
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	52,884	0.05027%	55,807	0.05215%
40424	Appomattox Region Governor'S School	24,701	0.02348%	26,433	0.02470%
40425	Bridging Communities Regional Career And Tech Center	5,949	0.00565%	5,443	0.00509%
Total for VRS Health Insurance Credit - Teachers		\$ 105,201,109	100.00000%	\$ 107,011,691	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40100	Accomack County School Board	0	0	108,012	24,917	132,929	69,726	52,636	16,059	340,901	479,322	320,680	(53,163)	267,517
40101	Albemarle County Schools	0	0	393,347	293,347	687,344	254,338	192,001	58,577	313,188	818,104	1,169,745	16,056	1,185,801
40102	Alleghany County School Board	0	0	43,809	0	43,809	28,280	21,349	6,513	212,018	268,160	130,064	(49,434)	80,630
40103	Amelia County School Board	0	0	35,495	54,115	89,610	22,913	17,297	5,277	79,733	125,220	105,382	(9,531)	95,851
40104	Amherst County School Board	0	0	98,981	43,557	142,538	63,895	48,235	14,716	150,122	276,968	293,866	(40,212)	253,654
40105	Appomattox County School Board	0	0	46,536	22,787	69,323	30,040	22,678	6,919	49,037	108,674	138,161	(2,194)	135,967
40106	Arlington Public Schools	0	0	1,254,086	925,496	2,179,582	809,553	611,135	186,450	1,137,382	2,744,520	3,723,276	100,938	3,824,214
40107	Augusta County School Board	0	0	238,557	34,033	272,590	153,997	116,253	35,467	373,044	678,761	708,257	(66,726)	641,531
40108	Bath County School Board	0	0	17,897	0	17,897	11,553	8,721	2,661	64,062	86,997	53,134	(14,339)	38,795
40109	Bedford County School Board	0	0	210,515	58,058	268,573	135,894	102,587	31,298	217,024	486,803	625,001	(39,582)	585,419
40110	Bland County School Board	0	0	14,805	16,286	31,091	9,557	7,215	2,201	53,758	72,731	43,956	(10,106)	33,850
40111	Botetourt County Schools	0	0	109,473	0	109,473	70,669	53,348	16,276	234,994	375,287	325,017	(50,299)	274,718
40112	Brunswick County Public Schools	0	0	34,607	0	34,607	22,340	16,865	5,145	196,370	240,720	102,745	(42,875)	59,870
40113	Buchanan County School Bd	0	0	53,010	0	53,010	34,220	25,833	7,881	263,817	331,751	157,383	(66,579)	90,804
40114	Buckingham County School Board	0	0	45,335	25,556	70,891	29,265	22,093	6,740	71,302	129,400	134,597	(15,920)	118,677
40115	Campbell County School Board	0	0	165,415	41,200	206,615	106,781	80,609	24,593	97,557	309,540	491,105	(24,414)	466,691
40116	Caroline County School Board	0	0	89,085	132,797	221,882	57,507	43,413	13,245	131,969	246,134	264,486	(423)	264,063
40117	Carroll County School Board	0	0	83,676	26,108	109,784	54,015	40,776	12,440	256,575	363,806	248,427	(43,971)	204,456
40118	Charles City Co School Bd	0	0	16,301	0	16,301	10,523	7,944	2,423	94,315	115,205	48,396	(20,901)	27,495
40119	Charlotte County School Board	0	0	46,019	38,521	84,540	29,707	22,426	6,842	112,365	171,340	136,626	(20,662)	115,964
40120	Chesterfield Co School Bd	0	0	1,321,037	1,885,025	3,206,062	852,773	643,762	196,404	528,942	2,221,881	3,922,051	285,298	4,207,349
40121	Clarke County School Board	0	0	48,104	5,428	53,532	31,053	23,442	7,152	150,256	211,903	142,817	(25,448)	117,369
40122	Craig County School Board	0	0	14,441	1,228	15,669	9,322	7,037	2,147	31,155	49,661	42,874	(7,595)	35,279
40123	Culpeper County School Board	0	0	183,368	0	183,368	118,370	89,358	27,262	227,888	462,878	544,404	(42,554)	501,850
40124	Cumberland County School Board	0	0	33,472	18,032	51,504	21,608	16,312	4,976	49,498	92,394	99,377	(9,318)	90,059
40125	Dickenson County School Board	0	0	38,601	21,525	60,126	24,918	18,811	5,739	184,439	233,907	114,602	(47,366)	67,236
40126	Dinwiddie County School Board	0	0	94,973	32,486	127,459	61,308	46,282	14,120	192,149	313,859	281,968	(29,941)	252,027
40128	Essex County Public Schools	0	0	31,422	14,962	46,384	20,284	15,312	4,672	120,190	160,458	93,289	(28,072)	65,217
40129	Fairfax County Public Schools	0	0	6,380,792	4,060,024	10,440,816	4,119,011	3,109,452	948,661	1,816,937	9,994,061	18,944,040	726,993	19,671,033
40130	Fauquier County School Board	0	0	300,696	0	300,696	194,109	146,534	44,706	602,343	987,692	982,743	(132,339)	760,404
40131	Floyd County School Board	0	0	44,024	25,407	69,431	28,419	21,453	6,545	78,078	134,495	130,703	(11,479)	119,224
40132	Fluvanna County Public Schools	0	0	96,725	3,799	100,524	62,439	47,136	14,381	232,084	356,040	287,170	(48,200)	238,970
40133	Franklin County Public Schools	0	0	164,798	98,460	263,258	106,382	80,309	24,501	542,046	753,238	489,271	(68,867)	420,404
40134	Frederick County School Board	0	0	378,592	161,975	540,567	244,393	184,493	56,287	229,751	714,924	1,124,007	(20,488)	1,103,519
40135	Giles County Schools	0	0	50,877	17,463	68,340	32,842	24,793	7,564	101,875	167,074	151,048	(16,996)	134,052
40136	Gloucester County School Board	0	0	122,728	74,369	197,097	79,225	59,807	18,246	287,884	445,162	364,368	(31,138)	333,230
40137	Goochland County School Board	0	0	63,954	20,931	84,885	41,284	31,166	9,508	65,204	147,162	189,874	(6,874)	183,000
40138	Grayson County School Board	0	0	37,633	57,967	95,600	24,293	18,339	5,595	66,933	115,160	111,728	(2,743)	108,985
40139	Greene County Public Schools	0	0	68,690	0	68,690	44,342	33,474	10,212	185,574	273,602	203,935	(35,265)	168,670
40140	Greensville County Public Schools	0	0	53,212	27,134	80,346	34,350	25,931	7,911	93,778	161,970	157,981	(11,887)	146,094
40141	Halifax County School Board	0	0	107,783	0	107,783	69,578	52,524	16,025	410,527	548,654	320,000	(101,216)	218,784
40142	Hanover County Public Schools	0	0	412,744	0	412,744	266,440	201,136	61,364	690,642	1,219,582	1,225,403	(133,445)	1,091,958
40143	Henrico Co School Board	0	0	1,155,178	464,075	1,619,253	745,705	562,936	171,745	206,317	1,686,703	3,429,627	43,992	3,473,619
40144	Henry County Public Schools	0	0	153,521	0	153,521	99,103	74,813	22,825	139,767	336,508	455,792	(30,982)	424,810
40145	Highland County School Board	0	0	7,436	4,178	11,614	4,800	3,623	1,105	23,258	32,786	22,076	(3,221)	18,855
40146	Isle Of Wight County Schools	0	0	125,194	35,939	161,133	80,817	61,009	18,613	130,846	291,285	371,692	(18,116)	353,576
40148	King George Co School Board	0	0	96,802	126,694	223,496	62,489	47,173	14,392	110,209	234,263	287,396	21,177	308,573
40149	King And Queen County School Board	0	0	19,288	8,725	28,013	12,451	9,399	2,868	12,965	37,683	57,265	(971)	56,294
40150	King William Co School Board	0	0	47,952	0	47,952	30,954	23,368	7,129	120,414	181,865	142,364	(25,260)	117,104
40151	Lancaster County Public Schools	0	0	27,477	1,864	29,341	17,737	13,390	4,085	173,970	209,182	81,576	(31,948)	49,628
40152	Lee County School Board	0	0	73,291	39,722	113,013	47,312	35,716	10,896	244,888	338,812	217,595	(37,406)	180,189
40153	Loudoun County School Board	0	0	2,851,261	12,652,769	15,504,039	1,840,582	1,389,463	423,908	0	3,653,953	8,465,157	2,769,346	11,234,503
40154	Louisa County Public Schools	0	0	127,689	274,240	401,929	82,428	62,225	18,984	52,429	216,066	379,099	39,059	418,158
40155	Lunenburg County School Board	0	0	34,666	56,887	91,553	22,378	16,893	5,154	79,545	123,970	102,920	(12,877)	90,043
40156	Madison County School Board	0	0	39,579	9,789	49,368	25,550	19,288	5,884	117,023	167,745	117,507	(19,271)	98,236
40157	Mathews County School Board	0	0	29,590	82,231	111,821	19,101	14,420	4,399	55,158	93,078	87,850	2,461	90,311
40158	Mecklenburg Co School Board	0	0	95,514	125,511	221,025	61,658	46,546	14,201	234,481	356,886	283,575	(26,935)	256,640
40159	Middlesex County School Board	0	0	35,679	100,753	136,432	23,032	17,387	5,305	46,492	92,216	105,928	14,589	120,517
40160	Montgomery County School Board	0	0	231,725	419,818	651,543	149,586	112,923	34,452	28,078	325,039	687,973	80,882	768,855
40162	Nelson County Public Schools	0	0	44,836	3,799	48,635	28,943	21,849	6,666	165,461	222,919	133,114	(32,695)	100,419

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40163	New Kent County School Board	0	0	70,761	60,423	131,184	45,679	34,483	10,520	16,860	107,542	210,085	12,425	222,510
40165	Northampton County Schools	0	0	36,467	0	36,467	23,540	17,771	5,422	117,923	164,656	108,267	(23,337)	84,930
40166	Northumberland Co School Bd	0	0	33,570	23,811	57,381	21,670	16,359	4,991	49,772	92,792	99,665	(3,216)	96,449
40167	Nottoway County School Board	0	0	43,660	0	43,660	28,184	21,276	6,491	147,826	203,777	129,621	(31,991)	97,630
40168	Orange County Public Schools	0	0	106,767	0	106,767	68,921	52,029	15,873	269,595	406,418	316,982	(58,249)	258,733
40169	Page County Public Schools	0	0	73,752	1,675	75,427	47,610	35,941	10,965	194,343	288,859	218,965	(46,051)	172,914
40170	Patrick County School Board	0	0	49,919	0	49,919	32,224	24,326	7,422	208,046	272,018	148,205	(45,432)	102,773
40171	Pittsylvania Co School Bd	0	0	176,928	129,160	306,088	114,213	86,220	26,305	340,144	566,882	525,285	(30,010)	495,275
40172	Powhatan County School Board	0	0	98,210	5,027	103,237	63,398	47,859	14,601	159,360	285,218	291,579	(34,225)	257,354
40173	Prince Edward Co School Bd	0	0	44,697	8,139	52,836	28,853	21,782	6,645	211,226	268,506	132,702	(44,452)	88,250
40174	Prince George Co School Bd	0	0	133,858	22,846	156,704	86,410	65,231	19,901	265,867	437,409	397,414	(60,522)	336,892
40176	Prince William Co School Bd	0	0	2,396,169	3,791,766	6,187,935	1,546,805	1,167,689	356,248	522,869	3,593,611	7,114,026	697,564	7,811,590
40177	Pulaski County School Board	0	0	86,146	1,005	87,151	55,610	41,980	12,808	241,419	351,817	255,761	(56,329)	199,432
40178	Rappahannock Co School Board	0	0	24,392	21,326	45,718	15,746	11,887	3,626	33,864	65,123	72,418	(5,649)	66,769
40179	Richmond County School Board	0	0	28,795	24,225	53,020	18,588	14,032	4,281	21,119	58,020	85,491	452	85,943
40180	Roanoke County School Board	0	0	321,459	215,679	537,138	207,512	156,652	47,793	410,654	822,611	954,386	(36,613)	917,773
40181	Rockbridge Co School Bd	0	0	68,565	27,071	95,636	44,261	33,413	10,194	104,943	192,811	203,564	(13,975)	189,589
40182	Rockingham Co School Bd	0	0	279,025	144,188	423,213	180,120	135,973	41,484	279,019	636,596	828,401	(36,222)	792,179
40183	Russell County School Board	0	0	76,039	23,602	99,641	49,086	37,055	11,305	129,985	227,431	225,753	(26,823)	198,930
40184	Scott County School Board	0	0	84,786	23,952	108,738	54,732	41,318	12,605	61,255	169,910	251,723	(10,563)	241,160
40185	Shenandoah County School Board	0	0	150,700	122,133	272,833	97,282	73,439	22,405	191,550	384,676	447,417	(15,784)	431,633
40186	Smyth County School Board	0	0	90,077	0	90,077	58,148	43,896	13,392	247,066	362,502	267,432	(62,737)	204,695
40187	Southampton Co School Bd	0	0	52,056	0	52,056	33,604	25,368	7,739	138,751	205,462	154,551	(25,761)	128,790
40188	Spotsylvania Co School Bd	0	0	535,919	117,722	653,641	345,953	261,162	79,677	695,251	1,382,043	1,591,100	(141,090)	1,450,010
40189	Stafford County School Board	0	0	690,211	1,068,657	1,758,868	445,554	336,350	102,616	179,085	1,063,605	2,049,179	182,224	2,231,403
40190	Surry County Schools	0	0	28,573	0	28,573	18,445	13,924	4,248	158,938	195,555	84,831	(32,017)	52,814
40191	Sussex County School Board	0	0	31,724	4,340	36,064	20,479	15,459	4,716	79,417	120,071	94,185	(17,480)	76,705
40192	Tazewell County Schools	0	0	98,658	0	98,658	63,687	48,078	14,668	439,088	565,521	292,908	(106,522)	186,386
40193	Warren County School Board	0	0	126,850	56,600	183,450	81,886	61,816	18,859	54,456	217,017	376,606	(1,511)	375,095
40195	Washington County School Board	0	0	144,302	0	144,302	93,152	70,321	21,454	280,137	465,064	428,421	(67,703)	360,718
40196	Westmoreland Co School Bd	0	0	39,773	72,876	112,649	25,675	19,382	5,913	102,135	153,105	118,084	(485)	117,599
40197	Wise County School Board	0	0	120,240	299,240	419,480	77,619	58,595	17,877	294,273	448,364	356,982	(35,155)	321,827
40198	Wythe County School Board	0	0	83,662	0	83,662	54,007	40,770	12,438	201,714	308,929	248,385	(45,828)	202,557
40199	York County School Board	0	0	288,795	90,947	379,742	186,427	140,734	42,936	342,584	712,681	857,409	(64,986)	792,423
40200	Alexandria City School Board	0	0	644,175	235,686	879,861	415,836	313,916	95,772	282,527	1,108,051	1,912,501	5,122	1,917,623
40201	Bristol City School Bd	0	0	53,763	82,771	136,534	34,706	26,200	7,993	76,902	145,801	159,619	(8,435)	151,184
40202	Buena Vista City Schools	0	0	18,684	0	18,684	12,061	9,105	2,778	131,757	155,701	55,473	(26,034)	29,439
40203	Charlottesville Public Schools	0	0	162,071	13,087	175,158	104,622	78,980	24,096	182,571	390,269	481,174	(27,171)	454,003
40205	Danville City Schools	0	0	144,927	299,953	444,880	93,555	70,625	21,547	231,141	416,868	430,276	6,091	436,367
40206	Fredericksburg City Schools	0	0	94,453	0	94,453	60,972	46,028	14,043	153,078	274,121	280,422	(30,015)	250,407
40207	Hampton City Schools	0	0	449,256	87,313	536,569	290,009	218,929	66,793	778,338	1,354,069	1,333,804	(168,960)	1,164,844
40208	Harrisonburg City School Bd	0	0	175,800	325,272	501,072	113,485	85,670	26,137	0	225,292	521,937	84,590	606,527
40209	Hopewell City School Board	0	0	102,707	71,950	174,657	66,301	50,051	15,270	200,490	332,112	304,929	(14,306)	290,623
40210	Lynchburg Public Schools	0	0	213,832	0	213,832	138,036	104,204	31,791	896,418	1,170,449	634,849	(194,427)	440,422
40211	Newport News Public Schools	0	0	659,438	0	659,438	425,689	321,354	98,041	1,092,377	1,937,461	1,957,816	(242,861)	1,714,955
40212	Norfolk Public Schools	0	0	841,761	0	841,761	543,385	410,203	125,148	2,607,914	3,686,650	2,499,120	(660,306)	1,838,814
40213	Petersburg City Schools	0	0	100,216	57,649	157,865	64,693	48,837	14,900	130,148	258,578	297,533	(34,917)	262,616
40214	Portsmouth School Board	0	0	341,323	86,531	427,854	220,335	166,332	50,746	407,634	845,047	1,013,361	(101,454)	911,907
40215	Radford City School Board	0	0	35,131	14,452	49,583	22,678	17,120	5,223	132,594	104,301	111,545	(11,545)	97,756
40216	Richmond Public Schools	0	0	759,626	3,674,526	4,434,152	490,364	370,177	112,937	1,783,498	2,756,976	2,255,267	254,534	2,509,801
40217	Roanoke City School Board	0	0	340,827	134,147	474,974	220,015	166,090	50,672	298,339	735,116	1,011,888	(43,852)	968,036
40219	Staunton City Schools	0	0	70,199	0	70,199	45,316	34,209	10,437	135,614	225,576	208,416	(31,151)	177,265
40220	Suffolk City School Board	0	0	327,684	301,402	629,086	211,531	159,685	48,718	348,498	768,432	972,866	(3,137)	969,729
40222	Winchester Public Schools	0	0	122,353	4,721	127,074	78,983	59,624	18,191	175,826	332,624	362,255	(43,697)	319,558
40223	Martinsville City Schools	0	0	45,766	0	45,766	29,543	22,302	6,804	155,761	214,410	135,874	(35,008)	100,866
40224	Falls Church Public Schools	0	0	108,911	101,402	210,313	70,306	53,074	16,192	220,722	360,294	332,348	(19,342)	304,006
40225	Colonial Heights City Schools	0	0	78,926	0	78,926	50,949	38,462	11,734	90,413	191,558	234,324	(21,765)	212,559
40230	Covington City School Board	0	0	21,054	13,986	35,040	13,591	10,260	3,130	90,220	117,201	62,508	(13,312)	49,196
40231	Fairfax City School Board	0	0	382	0	382	246	186	57	688	1,177	1,133	(139)	994
40232	Franklin City Public Schools	0	0	26,807	55,491	82,298	17,305	13,063	3,986	202,216	236,570	79,588	(38,992)	40,596

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40233	Chesapeake Public Schools	0	0	996,938	307,922	1,304,860	643,556	485,823	148,219	175,787	1,453,385	2,959,825	22,245	2,982,070
40234	Va Beach City School Board	0	0	1,667,454	0	1,667,454	1,076,396	812,576	247,907	2,629,883	4,766,762	4,950,534	(550,560)	4,399,974
40236	Manassas Park City Schools	0	0	94,560	68,695	163,255	61,042	46,081	14,059	67,227	188,409	280,742	(9,377)	271,365
40306	Town Of West Point School Bd	0	0	21,838	20,979	42,817	14,097	10,642	3,247	49,801	77,787	64,836	(917)	63,919
40307	Lexington City School Board	0	0	13,029	23,229	36,258	8,411	6,349	1,937	0	16,697	38,681	5,171	43,852
40308	Waynesboro Public Schools	0	0	73,863	28,695	102,558	47,681	35,995	10,982	139,800	234,458	219,294	(26,021)	193,273
40309	Town Of Colonial Beach Schools	0	0	15,034	9,708	24,742	9,705	7,326	2,235	21,961	41,227	44,636	(2,466)	42,170
40313	Galax City Schools	0	0	29,309	335	29,644	18,920	14,283	4,357	54,034	91,594	87,015	(12,776)	74,239
40314	Norton City Schools	0	0	15,499	31,224	46,723	10,005	7,553	2,304	49,672	69,534	46,016	(8,597)	37,419
40332	Manassas City Schools	0	0	242,062	552,062	794,124	156,259	117,960	35,988	505,087	815,294	718,661	(33,497)	685,164
40335	City Of Salem Schools	0	0	93,127	14,111	107,238	60,117	45,382	13,846	110,387	229,732	276,487	(20,753)	255,734
40402	Williamsburg-James City Co Sch	0	0	288,771	100,012	388,783	186,411	140,722	42,933	451,259	821,325	857,337	(68,436)	788,901
40403	Poquoson City Public Schools	0	0	47,209	0	47,209	30,475	23,006	7,019	81,344	141,844	140,160	(16,414)	123,746
40410	Valley Vo-Tech Center	0	0	7,873	1,084	8,957	5,082	3,837	1,170	23,650	33,739	23,374	(4,742)	18,632
40412	Charlottesville/Albemarle Tech Edu Center	0	0	5,059	20,414	25,473	3,266	2,465	752	13,023	19,506	15,019	1,437	16,456
40413	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	112,356	112,356	0	(32,548)	(32,548)
40414	Jackson River Technical Ctr	0	0	2,401	2,714	5,115	1,550	1,170	357	21,884	24,961	7,129	(6,654)	475
40415	New Horizons Technical Ctr	0	0	36,741	53,571	90,312	23,717	17,904	5,462	37,937	85,020	109,081	5,549	114,630
40416	Northern Neck Reg Voc Ctr	0	0	4,781	2,018	6,799	3,086	2,330	711	8,328	14,455	14,195	(1,840)	12,355
40417	Rowanty Vo-Tech Center	0	0	3,400	12,624	16,024	2,195	1,657	506	7,978	12,336	10,095	563	10,658
40418	Amelia-Nottoway Technical Center	0	0	885	4,255	5,140	571	431	132	7,067	8,201	2,627	(256)	2,371
40421	Northern Neck Regional Special Education Program	0	0	2,415	4,034	6,449	1,559	1,177	359	37,755	40,850	7,170	(5,065)	2,105
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	0	0	18,095	22,620	40,715	11,681	8,818	2,690	44,014	67,203	53,721	(5,332)	48,389
40424	Appomattox Region Governor'S School	0	0	8,570	34,748	43,318	5,532	4,176	1,274	11,489	22,471	25,444	2,701	28,145
40425	Bridging Communities Regional Career And Tech Center	0	0	1,766	4,884	6,650	1,140	861	263	14,747	17,011	5,243	(1,420)	3,823
	Total for VRS Health Insurance Credit - Teachers	0	0	34,697,211	35,906,674	70,603,885	22,398,188	16,908,478	5,158,575	35,906,674	80,371,915	103,013,150	0	103,013,150

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40100	Accomack County School Board	(62,794)	(63,391)	(63,530)	(67,288)	(49,358)	(40,032)
40101	Albemarle County Schools	(19,074)	(21,254)	(14,611)	(18,356)	(5,389)	(52,076)
40102	Alleghany County School Board	(53,340)	(53,583)	(48,584)	(35,249)	(19,306)	(14,289)
40103	Amelia County School Board	(12,696)	(12,892)	(12,832)	(9,949)	3,957	8,802
40104	Amherst County School Board	(49,037)	(49,585)	(37,844)	(13,044)	9,501	5,579
40105	Appomattox County School Board	(6,343)	(6,601)	(8,320)	(12,702)	(4,830)	(555)
40106	Arlington Public Schools	(10,881)	(17,820)	(51,647)	(199,018)	(135,762)	(149,810)
40107	Augusta County School Board	(87,997)	(89,317)	(90,228)	(81,385)	(30,328)	(26,916)
40108	Bath County School Board	(15,935)	(16,034)	(14,990)	(12,291)	(6,522)	(3,328)
40109	Bedford County School Board	(58,352)	(59,517)	(43,460)	(28,102)	(14,085)	(14,714)
40110	Bland County School Board	(11,426)	(11,508)	(11,598)	(8,813)	(704)	2,409
40111	Botetourt County Schools	(60,060)	(60,666)	(56,724)	(44,257)	(21,238)	(22,869)
40112	Brunswick County Public Schools	(45,961)	(46,152)	(44,283)	(36,281)	(18,944)	(14,492)
40113	Buchanan County School Board	(71,306)	(71,599)	(62,185)	(41,828)	(21,535)	(10,288)
40114	Buckingham County School Board	(19,962)	(20,213)	(16,271)	(8,313)	2,949	3,301
40115	Campbell County School Board	(39,163)	(40,078)	(26,877)	(7,983)	10,566	610
40116	Caroline County School Board	(8,366)	(8,859)	(10,195)	(13,725)	763	16,130
40117	Carroll County School Board	(51,432)	(51,895)	(54,268)	(53,416)	(25,944)	(17,067)
40118	Charles City Co School Bd	(22,354)	(22,445)	(22,170)	(19,022)	(9,677)	(3,236)
40119	Charlotte County School Board	(24,765)	(25,020)	(21,542)	(16,765)	(4,570)	5,862
40120	Chesterfield Co School Bd	167,510	160,200	159,819	81,877	177,530	237,245
40121	Clarke County School Board	(29,737)	(30,003)	(28,518)	(27,703)	(21,011)	(21,399)
40122	Craig County School Board	(8,883)	(8,963)	(7,501)	(4,599)	(1,713)	(2,333)
40123	Culpeper County School Board	(58,904)	(59,918)	(55,405)	(50,774)	(27,960)	(26,549)
40124	Cumberland County School Board	(12,303)	(12,488)	(11,923)	(6,963)	2,903	(116)
40125	Dickenson County School Board	(50,808)	(51,021)	(39,217)	(18,498)	(6,996)	(7,241)
40126	Dinwiddie County School Board	(38,409)	(38,935)	(40,511)	(36,835)	(13,735)	(17,975)
40128	Essex County Public Schools	(30,874)	(31,048)	(27,816)	(18,123)	(6,357)	144
40129	Fairfax County Public Schools	158,060	122,757	107,121	(71,808)	349,427	(218,802)
40130	Fauquier County School Board	(159,150)	(160,814)	(143,774)	(105,854)	(51,512)	(65,892)
40131	Floyd County School Board	(15,404)	(15,648)	(12,068)	(9,097)	(7,851)	(4,996)
40132	Fluvanna County Public Schools	(56,824)	(57,360)	(50,931)	(42,804)	(27,379)	(20,218)
40133	Franklin County Public Schools	(83,561)	(84,473)	(86,764)	(101,588)	(81,759)	(51,835)
40134	Frederick County School Board	(54,245)	(56,340)	(37,652)	(19,292)	2,560	(9,388)
40135	Giles County Schools	(21,532)	(21,814)	(19,336)	(17,359)	(9,354)	(9,339)
40136	Gloucester County School Board	(42,081)	(42,760)	(46,639)	(47,873)	(27,612)	(41,100)
40137	Goochland County School Board	(12,576)	(12,930)	(11,444)	(11,958)	(5,531)	(7,838)
40138	Grayson County School Board	(6,098)	(6,307)	(7,360)	(8,417)	3,516	5,106
40139	Greene County Public Schools	(41,390)	(41,770)	(40,408)	(38,329)	(25,268)	(17,747)
40140	Greensville County Public Schools	(16,632)	(16,926)	(14,001)	(13,626)	(11,439)	(9,000)
40141	Halifax County School Board	(110,826)	(111,423)	(100,139)	(69,223)	(32,071)	(17,189)
40142	Hanover County Public Schools	(170,247)	(172,531)	(165,367)	(153,272)	(78,580)	(66,841)
40143	Henrico Co School Board	(59,008)	(65,400)	(32,871)	(10,413)	90,840	9,402
40144	Henry County Public Schools	(44,670)	(45,520)	(42,592)	(36,677)	(7,769)	(5,759)
40145	Highland County School Board	(3,884)	(3,925)	(4,338)	(5,164)	(3,162)	(699)
40146	Isle Of Wight County Schools	(29,279)	(29,972)	(24,819)	(18,869)	(8,296)	(18,917)
40148	King George Co School Board	12,546	12,010	(492)	(18,493)	(4,099)	(12,239)
40149	King And Queen County School Board	(2,691)	(2,798)	(2,472)	(2,726)	(29)	1,046
40150	King William Co School Board	(29,536)	(29,801)	(27,100)	(22,560)	(13,750)	(11,166)
40151	Lancaster County Public Schools	(34,398)	(34,550)	(34,359)	(33,375)	(25,779)	(17,380)
40152	Lee County School Board	(43,941)	(44,346)	(43,111)	(42,868)	(25,549)	(25,984)
40153	Loudoun County School Board	2,515,118	2,499,340	2,387,569	1,914,308	1,686,341	847,401
40154	Louisa County Public Schools	27,674	26,967	31,216	27,454	35,099	37,453
40155	Lunenburg County School Board	(15,968)	(16,160)	(8,477)	3,380	6,586	(1,778)
40156	Madison County School Board	(22,800)	(23,019)	(23,774)	(25,109)	(15,721)	(7,954)
40157	Mathews County School Board	(177)	(341)	764	4,472	11,912	2,113
40158	Mecklenburg Co School Board	(35,451)	(35,980)	(27,809)	(18,639)	(3,684)	(14,298)
40159	Middlesex County School Board	11,408	11,210	12,418	11,213	3,178	(5,211)
40160	Montgomery County School Board	60,221	58,938	58,789	46,950	66,310	35,296
40162	Nelson County Public Schools	(36,693)	(36,941)	(33,613)	(29,539)	(22,573)	(14,925)
40163	New Kent County School Board	6,116	5,724	5,971	1,629	4,868	(666)
40165	Northampton County Schools	(26,589)	(26,790)	(24,753)	(21,015)	(15,481)	(13,561)
40166	Northumberland Co School Bd	(6,209)	(6,395)	(6,367)	(9,468)	(5,650)	(1,322)
40167	Nottoway County School Board	(35,884)	(36,125)	(34,783)	(29,956)	(14,816)	(8,553)
40168	Orange County Public Schools	(67,769)	(68,360)	(61,353)	(51,081)	(30,107)	(20,981)
40169	Page County Public Schools	(52,627)	(53,035)	(47,600)	(36,357)	(18,595)	(5,218)
40170	Patrick County School Board	(49,883)	(50,159)	(48,779)	(42,542)	(21,396)	(9,340)
40171	Pittsylvania Co School Bd	(45,786)	(46,765)	(41,753)	(53,012)	(42,773)	(30,705)
40172	Powhatan County School Board	(42,982)	(43,525)	(41,461)	(31,843)	(11,266)	(10,904)
40173	Prince Edward Co School Bd	(48,437)	(48,685)	(43,133)	(35,956)	(25,286)	(14,173)
40174	Prince George Co School Bd	(72,457)	(73,198)	(63,435)	(45,980)	(14,578)	(11,057)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40176	Prince William Co School Bd	483,913	470,654	450,809	293,689	513,025	382,234
40177	Pulaski County School Board	(64,010)	(64,487)	(59,856)	(48,025)	(22,731)	(5,557)
40178	Rappahannock Co School Board	(7,824)	(7,959)	(6,738)	(3,210)	2,525	3,801
40179	Richmond County School Board	(2,115)	(2,275)	(2,327)	(1,309)	2,286	740
40180	Roanoke County School Board	(65,275)	(67,054)	(77,320)	(85,429)	(8,629)	18,234
40181	Rockbridge Co School Bd	(20,089)	(20,468)	(18,162)	(15,414)	(10,450)	(12,592)
40182	Rockingham Co School Bd	(61,101)	(62,645)	(51,652)	(44,293)	(7,801)	14,109
40183	Russell County School Board	(33,603)	(34,024)	(28,278)	(19,931)	(5,697)	(6,257)
40184	Scott County School Board	(18,123)	(18,592)	(17,366)	(14,415)	2,270	5,054
40185	Shenandoah County School Board	(29,221)	(30,055)	(22,444)	(10,234)	(3,562)	(16,327)
40186	Smyth County School Board	(70,769)	(71,267)	(62,378)	(42,873)	(17,694)	(7,444)
40187	Southampton Co School Bd	(30,403)	(30,691)	(28,459)	(25,845)	(19,837)	(18,171)
40188	Spotsylvania Co School Bd	(188,874)	(191,840)	(162,790)	(101,910)	(25,681)	(57,307)
40189	Stafford County School Board	120,682	116,863	103,281	89,693	172,060	92,684
40190	Surry County Schools	(34,565)	(34,723)	(33,833)	(31,541)	(22,203)	(10,117)
40191	Sussex County School Board	(20,309)	(20,484)	(17,043)	(12,589)	(7,390)	(6,192)
40192	Tazewell County Schools	(115,319)	(115,865)	(106,831)	(81,623)	(35,926)	(11,299)
40193	Warren County School Board	(12,821)	(13,523)	(11,248)	(11,573)	6,116	9,482
40195	Washington County School Board	(80,569)	(81,368)	(74,539)	(57,046)	(19,585)	(7,655)
40196	Westmoreland Co School Bd	(4,031)	(4,251)	(9,127)	(16,047)	(3,537)	(3,463)
40197	Wise County School Board	(45,876)	(46,541)	(30,652)	12,699	41,943	39,543
40198	Wythe County School Board	(53,288)	(53,751)	(49,904)	(39,911)	(18,542)	(9,871)
40199	York County School Board	(90,736)	(92,334)	(73,807)	(40,532)	(6,100)	(29,430)
40200	Alexandria City School Board	(52,315)	(55,879)	(52,796)	(51,832)	9,580	(24,948)
40201	Bristol City School Bd	(13,229)	(13,526)	(9,980)	(226)	14,000	13,694
40202	Buena Vista City Schools	(27,700)	(27,803)	(25,998)	(22,154)	(17,265)	(16,097)
40203	Charlottesville Public Schools	(41,622)	(42,519)	(39,786)	(38,107)	(21,048)	(32,029)
40205	Danville City Schools	(6,831)	(7,633)	5,562	30,950	22,703	(16,739)
40206	Fredericksburg City Schools	(38,437)	(38,959)	(36,557)	(33,686)	(18,302)	(13,727)
40207	Hampton City Schools	(209,017)	(211,503)	(201,424)	(170,803)	(39,879)	15,126
40208	Harrisonburg City School Bd	68,915	67,942	59,684	30,345	30,631	18,263
40209	Hopewell City School Board	(23,464)	(24,032)	(27,778)	(32,886)	(21,553)	(27,742)
40210	Lynchburg Public Schools	(213,493)	(214,676)	(202,013)	(169,046)	(93,437)	(63,952)
40211	Newport News Public Schools	(301,659)	(305,308)	(282,967)	(235,456)	(110,458)	(42,175)
40212	Norfolk Public Schools	(735,360)	(740,018)	(655,841)	(433,157)	(190,149)	(90,364)
40213	Petersburg City Schools	(43,853)	(44,407)	(27,371)	473	12,045	2,400
40214	Portsmouth School Board	(131,888)	(133,776)	(101,651)	(55,473)	(6,282)	11,877
40215	Radford City School Board	(14,677)	(14,872)	(16,375)	(17,643)	(10,352)	(9,092)
40216	Richmond Public Schools	186,803	182,600	226,514	248,690	289,787	542,782
40217	Roanoke City School Board	(74,241)	(76,127)	(71,327)	(57,046)	1,307	17,292
40219	Staunton City Schools	(37,410)	(37,799)	(33,641)	(26,756)	(11,948)	(7,823)
40220	Suffolk City School Board	(32,354)	(34,168)	(20,797)	(16,624)	(18,034)	(17,369)
40222	Winchester Public Schools	(54,606)	(55,283)	(48,286)	(35,851)	(8,469)	(3,055)
40223	Martinsville City Schools	(39,089)	(39,342)	(35,324)	(27,658)	(19,110)	(8,121)
40224	Falls Church Public Schools	(29,053)	(29,656)	(26,465)	(20,519)	(15,986)	(28,302)
40225	Colonial Heights City Schools	(28,802)	(29,239)	(25,336)	(19,389)	(7,192)	(2,674)
40230	Covington City School Board	(15,189)	(15,306)	(16,979)	(17,238)	(9,336)	(8,113)
40231	Fairfax City School Board	(173)	(175)	(169)	(166)	(81)	(31)
40232	Franklin City Public Schools	(41,382)	(41,531)	(38,779)	(27,776)	(10,189)	5,385
40233	Chesapeake Public Schools	(66,645)	(72,162)	(52,515)	(47,082)	66,570	23,309
40234	Va Beach City School Board	(699,236)	(708,463)	(642,756)	(558,178)	(294,544)	(196,131)
40236	Manassas Park City Schools	(17,808)	(18,332)	(8,823)	1,670	9,356	8,783
40306	Town Of West Point School Bd	(2,864)	(2,985)	(5,659)	(10,182)	(7,117)	(6,163)
40307	Lexington City School Board	4,009	3,937	3,619	2,836	3,374	1,786
40308	Waynesboro Public Schools	(32,607)	(33,016)	(31,770)	(27,366)	(9,146)	2,005
40309	Town Of Colonial Beach Schools	(3,807)	(3,890)	(4,378)	(4,736)	(595)	921
40313	Galax City Schools	(15,389)	(15,551)	(13,771)	(10,174)	(5,134)	(1,931)
40314	Norton City Schools	(9,979)	(10,065)	(8,517)	(3,487)	3,751	5,486
40332	Manassas City Schools	(55,080)	(56,420)	(42,600)	5,843	57,377	69,710
40335	City Of Salem Schools	(29,057)	(29,572)	(25,498)	(22,426)	(10,304)	(5,637)
40402	Williamsburg-James City Co Sch	(94,184)	(95,782)	(85,775)	(65,597)	(32,836)	(58,368)
40403	Poquoson City Public Schools	(20,623)	(20,885)	(20,089)	(17,770)	(8,379)	(6,889)
40410	Valley Vo-Tech Center	(5,444)	(5,488)	(5,083)	(3,913)	(2,314)	(2,540)
40412	Charlottesville/Albemarle Tech Edu Center	986	958	437	1,095	2,130	361
40413	The Pruden Center For Industry And Technology	(32,548)	(32,548)	(31,126)	(16,134)	0	0
40414	Jackson River Technical Ctr	(6,868)	(6,881)	(4,405)	(750)	(682)	(260)
40415	New Horizons Technical Ctr	2,273	2,070	1,607	(2,754)	(918)	3,014
40416	Northern Neck Reg Voc Ctr	(2,266)	(2,293)	(1,606)	(574)	(221)	(696)
40417	Rowanty Vo-Tech Center	260	241	298	1,064	1,708	117
40418	Amelia-Nottoway Technical Center	(335)	(340)	(325)	(318)	(681)	(1,062)
40421	Northern Neck Regional Special Education Program	(5,280)	(5,294)	(5,525)	(6,216)	(5,861)	(6,225)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	(6,945)	(7,046)	(6,740)	(6,797)	(2,019)	3,059
40424	Appomattox Region Governor'S School	1,937	1,889	2,912	5,082	5,653	3,374
40425	Bridging Communities Regional Career And Tech Center	(1,577)	(1,587)	(1,557)	(2,148)	(2,116)	(1,376)
Total for VRS Health Insurance Credit - Teachers		(3,093,723)	(3,285,725)	(2,700,699)	(2,427,856)	1,357,022	382,951

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40100	Accomack County School Board	4,279,988	3,995,751	4,498,108	3,570,637
40101	Albemarle County Schools	15,179,094	14,575,313	16,407,763	13,024,624
40102	Alleghany County School Board	1,721,571	1,620,635	1,824,386	1,448,213
40103	Amelia County School Board	1,286,905	1,313,091	1,478,177	1,173,390
40104	Amherst County School Board	3,707,566	3,661,638	4,121,990	3,272,071
40105	Appomattox County School Board	1,749,487	1,721,523	1,937,957	1,538,367
40106	Arlington Public Schools	48,047,430	46,392,938	52,225,590	41,457,124
40107	Augusta County School Board	9,122,484	8,825,051	9,934,562	7,886,141
40108	Bath County School Board	687,610	662,065	745,302	591,627
40109	Bedford County School Board	7,991,338	7,787,671	8,766,759	6,959,129
40110	Bland County School Board	540,331	547,699	616,557	489,428
40111	Botetourt County Schools	4,249,462	4,049,789	4,558,940	3,618,926
40112	Brunswick County Public Schools	1,389,571	1,280,232	1,441,186	1,144,026
40113	Buchanan County School Board	2,035,045	1,961,037	2,207,584	1,752,399
40114	Buckingham County School Board	1,694,697	1,677,111	1,887,962	1,498,681
40115	Campbell County School Board	6,243,546	6,119,287	6,888,621	5,468,247
40116	Caroline County School Board	3,217,068	3,295,564	3,709,891	2,944,944
40117	Carroll County School Board	3,245,767	3,095,455	3,484,625	2,766,125
40118	Charles City Co School Bd	621,732	603,021	678,834	538,865
40119	Charlotte County School Board	1,685,175	1,702,397	1,916,428	1,521,277
40120	Chesterfield Co School Bd	48,133,006	48,869,714	55,013,752	43,670,392
40121	Clarke County School Board	1,937,598	1,779,541	2,003,269	1,590,213
40122	Craig County School Board	558,855	534,222	601,386	477,385
40123	Culpeper County School Board	7,039,171	6,783,406	7,636,235	6,061,709
40124	Cumberland County School Board	1,269,294	1,238,259	1,393,937	1,106,519
40125	Dickenson County School Board	1,507,891	1,427,971	1,607,500	1,276,047
40126	Dinwiddie County School Board	3,692,564	3,513,386	3,955,099	3,139,592
40128	Essex County Public Schools	1,163,889	1,162,400	1,308,540	1,038,731
40129	Fairfax County Public Schools	242,022,384	236,047,340	265,723,873	210,933,911
40130	Fauquier County School Board	11,721,602	11,123,796	12,522,311	9,940,318
40131	Floyd County School Board	1,668,477	1,628,593	1,833,344	1,455,324
40132	Fluvanna County Public Schools	3,742,527	3,578,205	4,028,068	3,197,515
40133	Franklin County Public Schools	6,422,396	6,096,440	6,862,902	5,447,831
40134	Frederick County School Board	14,266,715	14,005,408	15,766,208	12,515,352
40135	Giles County Schools	1,977,647	1,882,098	2,118,720	1,681,858
40136	Gloucester County School Board	4,879,544	4,540,113	5,110,909	4,057,083
40137	Goochland County School Board	2,460,318	2,365,875	2,663,320	2,114,166
40138	Grayson County School Board	1,400,921	1,392,159	1,567,186	1,244,046
40139	Greene County Public Schools	2,669,041	2,541,082	2,860,554	2,270,732
40140	Greensville County Public Schools	2,043,525	1,968,482	2,215,965	1,759,052
40141	Halifax County School Board	4,118,750	3,987,280	4,488,572	3,563,067
40142	Hanover County Public Schools	15,908,970	15,268,825	17,188,465	13,644,352
40143	Henrico Co School Board	43,567,329	42,733,997	48,106,635	38,187,463
40144	Henry County Public Schools	5,816,970	5,679,280	6,393,295	5,075,053
40145	Highland County School Board	279,036	275,069	309,652	245,804
40146	Isle Of Wight County Schools	4,835,321	4,631,375	5,213,644	4,138,636
40148	King George Co School Board	3,727,656	3,581,030	4,031,247	3,200,039
40149	King And Queen County School Board	718,789	713,536	803,244	637,622
40150	King William Co School Board	1,863,372	1,773,893	1,996,912	1,585,166
40151	Lancaster County Public Schools	1,112,361	1,016,459	1,144,251	908,316
40152	Lee County School Board	2,936,727	2,711,283	3,052,153	2,422,825
40153	Loudoun County School Board	104,348,276	105,477,938	118,738,922	94,255,982
40154	Louisa County Public Schools	4,591,115	4,723,663	5,317,535	4,221,105
40155	Lunenburg County School Board	1,339,086	1,282,414	1,443,643	1,145,976
40156	Madison County School Board	1,520,023	1,464,167	1,648,246	1,308,392
40157	Mathews County School Board	1,137,277	1,094,627	1,232,247	978,168
40158	Mecklenburg Co School Board	3,732,222	3,533,409	3,977,639	3,157,484
40159	Middlesex County School Board	1,367,133	1,319,894	1,485,835	1,179,469
40160	Montgomery County School Board	8,622,985	8,572,317	9,650,053	7,660,295
40162	Nelson County Public Schools	1,751,705	1,658,628	1,867,155	1,482,164
40163	New Kent County School Board	2,680,129	2,617,711	2,946,817	2,339,209
40165	Northampton County Schools	1,440,187	1,349,031	1,518,635	1,205,505
40166	Northumberland Co School Bd	1,265,381	1,241,853	1,397,983	1,109,731

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40167	Nottoway County School Board	1,688,044	1,615,115	1,818,172	1,443,281
40168	Orange County Public Schools	4,126,838	3,949,671	4,446,235	3,529,460
40169	Page County Public Schools	2,770,924	2,728,355	3,071,371	2,438,081
40170	Patrick County School Board	1,919,987	1,846,671	2,078,840	1,650,201
40171	Pittsylvania Co School Bd	6,818,316	6,545,176	7,368,054	5,848,825
40172	Powhatan County School Board	3,747,484	3,633,142	4,089,911	3,246,607
40173	Prince Edward Co School Bd	1,746,095	1,653,493	1,861,375	1,477,576
40174	Prince George Co School Bd	5,119,836	4,951,882	5,574,446	4,425,043
40176	Prince William Co School Bd	88,501,531	88,642,517	99,786,904	79,211,707
40177	Pulaski County School Board	3,237,679	3,186,846	3,587,505	2,847,793
40178	Rappahannock Co School Board	892,159	902,349	1,015,795	806,347
40179	Richmond County School Board	1,076,748	1,065,234	1,199,158	951,902
40180	Roanoke County School Board	11,960,329	11,891,883	13,386,964	10,626,688
40181	Rockbridge Co School Bd	2,643,472	2,536,461	2,855,353	2,266,604
40182	Rockingham Co School Bd	10,370,255	10,322,078	11,619,799	9,223,897
40183	Russell County School Board	2,912,854	2,812,941	3,166,592	2,513,668
40184	Scott County School Board	3,161,365	3,136,529	3,530,863	2,802,829
40185	Shenandoah County School Board	5,749,395	5,574,926	6,275,822	4,981,802
40186	Smyth County School Board	3,414,442	3,332,274	3,751,217	2,977,748
40187	Southampton Co School Bd	2,053,570	1,925,738	2,167,848	1,720,856
40188	Spotsylvania Co School Bd	20,518,088	19,825,496	22,318,014	17,716,232
40189	Stafford County School Board	25,600,615	25,533,271	28,743,386	22,816,749
40190	Surry County Schools	1,104,534	1,057,020	1,189,911	944,562
40191	Sussex County School Board	1,231,203	1,173,568	1,321,112	1,048,710
40192	Tazewell County Schools	3,753,485	3,649,701	4,108,552	3,261,404
40193	Warren County School Board	4,720,393	4,692,600	5,282,567	4,193,347
40195	Washington County School Board	5,458,488	5,338,235	6,009,373	4,770,293
40196	Westmoreland Co School Bd	1,534,503	1,471,355	1,656,338	1,314,816
40197	Wise County School Board	4,268,378	4,448,080	5,007,305	3,974,842
40198	Wythe County School Board	3,187,847	3,094,942	3,484,047	2,765,667
40199	York County School Board	11,065,692	10,683,531	12,026,695	9,546,894
40200	Alexandria City School Board	24,386,110	23,830,232	26,826,236	21,294,898
40201	Bristol City School Bd	1,950,122	1,988,891	2,238,940	1,777,290
40202	Buena Vista City Schools	793,276	691,202	778,102	617,664
40203	Charlottesville Public Schools	6,302,902	5,995,551	6,749,329	5,357,676
40205	Danville City Schools	5,557,631	5,361,340	6,035,383	4,790,939
40206	Fredericksburg City Schools	3,624,339	3,494,132	3,933,424	3,122,386
40207	Hampton City Schools	16,788,736	16,619,525	18,708,979	14,851,349
40208	Harrisonburg City School Bd	6,531,844	6,503,460	7,321,093	5,811,547
40209	Hopewell City School Board	4,022,868	3,799,493	4,277,176	3,395,259
40210	Lynchburg Public Schools	8,404,478	7,910,380	8,904,895	7,068,783
40211	Newport News Public Schools	24,852,997	24,394,874	27,461,866	21,799,466
40212	Norfolk Public Schools	31,861,250	31,139,645	35,054,609	27,826,651
40213	Petersburg City Schools	3,777,227	3,707,333	4,173,429	3,312,904
40214	Portsmouth School Board	12,731,690	12,626,727	14,214,194	11,283,350
40215	Radford City School Board	1,370,526	1,299,614	1,463,005	1,161,346
40216	Richmond Public Schools	24,593,137	28,101,180	31,634,139	25,111,453
40217	Roanoke City School Board	12,665,029	12,608,372	14,193,532	11,266,948
40219	Staunton City Schools	2,685,869	2,596,917	2,923,409	2,320,627
40220	Suffolk City School Board	12,321,811	12,122,156	13,646,187	10,832,461
40222	Winchester Public Schools	4,629,337	4,526,250	5,095,303	4,044,695
40223	Martinsville City Schools	1,730,441	1,693,028	1,905,880	1,512,904
40224	Falls Church Public Schools	4,254,029	4,028,996	4,535,532	3,600,345
40225	Colonial Heights City Schools	2,971,820	2,919,734	3,286,812	2,609,100
40230	Covington City School Board	839,456	778,870	876,791	696,004
40231	Fairfax City School Board	14,480	14,120	15,895	12,617
40232	Franklin City Public Schools	943,035	991,686	1,116,363	886,179
40233	Chesapeake Public Schools	37,515,416	36,880,152	41,516,828	32,956,417
40234	Va Beach City School Board	63,650,230	61,684,868	69,440,064	55,122,123
40236	Manassas Park City Schools	3,509,150	3,498,111	3,937,904	3,125,942
40306	Town Of West Point School Bd	853,154	807,878	909,447	721,927
40307	Lexington City School Board	481,628	481,980	542,576	430,702
40308	Waynesboro Public Schools	2,743,528	2,732,462	3,075,995	2,441,751

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - TEACHERS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40309	Town Of Colonial Beach Schools	559,898	556,171	626,094	496,999
40313	Galax City Schools	1,101,534	1,084,231	1,220,543	968,878
40314	Norton City Schools	552,202	573,370	645,456	512,368
40332	Manassas City Schools	8,605,113	8,954,692	10,080,501	8,001,988
40335	City Of Salem Schools	3,528,848	3,445,100	3,878,228	3,078,571
40402	Williamsburg-James City Co Sch	11,226,409	10,682,633	12,025,683	9,546,091
40403	Poquoson City Public Schools	1,813,409	1,746,424	1,965,990	1,560,620
40410	Valley Vo-Tech Center	310,475	291,241	327,857	260,256
40412	Charlottesville/Albemarle Tech Edu Center	188,502	187,144	210,672	167,233
40413	The Pruden Center For Industry And Technology	0	0	0	0
40414	Jackson River Technical Ctr	91,055	88,823	99,990	79,373
40415	New Horizons Technical Ctr	1,354,741	1,359,171	1,530,050	1,214,567
40416	Northern Neck Reg Voc Ctr	184,589	176,876	199,113	158,058
40417	Rowanty Vo-Tech Center	130,191	125,790	141,604	112,407
40418	Amelia-Nottoway Technical Center	38,875	32,731	36,846	29,248
40421	Northern Neck Regional Special Education Program	128,756	89,336	100,568	79,831
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	655,781	669,381	753,537	598,164
40424	Appomattox Region Governor'S School	306,301	317,042	356,901	283,311
40425	Bridging Communities Regional Career And Tech Center	73,705	65,334	73,548	58,383
	Total for VRS Health Insurance Credit - Teachers	1,304,516,511	1,283,569,166	1,444,943,102	1,147,008,320

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources					
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5100	Accomack County	3,778	0	10,071	13,849	15,933	7,678	2,143	25,754	17,230
5103	Amelia County	3,139	0	1,611	4,750	5,558	2,171	281	8,010	2,082
5104	Amherst County	2,188	0	3,309	5,497	12,629	14,738	955	28,322	4,845
5110	Bland County	2,128	0	775	2,903	9,008	1,079	221	10,308	1,243
5122	Craig County	3,447	0	798	4,245	0	3,238	0	3,238	2,558
5128	Essex County	6,285	0	2,479	8,764	2,875	3,265	194	6,334	4,967
5132	Fluvanna County	2,490	0	3,196	5,686	14,351	13,131	181	27,663	548
5136	Gloucester County	18,180	0	7,166	25,346	7,920	35,496	1,909	45,325	2,847
5139	Greene County	0	0	2,127	2,127	13,346	10,442	713	24,501	(5,259)
5140	Greensville County	3,584	0	2,801	6,385	1,527	9,979	288	11,794	1,229
5141	Halifax County	3,852	0	2,622	6,474	8,751	11,548	1,251	21,550	3,540
5142	Hanover County	3,161	0	37,559	40,720	9,400	81,224	14,702	105,326	65,133
5144	Henry County	13,331	0	7,901	21,232	5,392	37,204	2,458	45,054	(6,513)
5146	Isle Of Wight County	4,624	0	7,938	12,562	12,895	23,576	865	37,336	5,812
5147	James City County	46,323	0	42,958	89,281	8,617	91,897	3,076	103,590	69,151
5149	King & Queen County	13,681	0	209	13,890	545	256	267	1,068	4,260
5154	Louisa County	0	0	2,205	2,205	15,551	14,112	1,857	31,520	(468)
5156	Madison County	18,860	0	1,242	20,102	6,847	8,593	832	16,272	2,413
5157	Mathews County	1,465	0	930	2,395	2,657	843	104	3,604	2,646
5163	New Kent County	6,061	0	2,262	8,323	22,625	6,918	2,376	31,919	4,377
5166	Northumberland County	0	0	558	558	6,545	6,397	1,079	14,021	(1,989)
5170	Patrick County	29,890	0	12,217	42,107	11,685	15	0	11,700	13,436
5171	Pittsylvania County	4,102	0	9,902	14,004	42,756	55,128	0	97,884	10,644
5172	Powhatan County	888	0	2,234	3,122	15,426	5,797	755	21,978	1,948
5176	Prince William County	246,011	0	280,415	526,426	0	481,519	53,219	534,738	426,929
5177	Pulaski County	3,669	0	4,242	7,911	28,528	21,931	2,176	52,635	(1,778)
5178	Rappahannock County	4,369	0	1,155	5,524	1,487	3,199	386	5,072	2,073
5180	Roanoke County	44,195	0	56,938	101,133	1,590	87,317	11,711	100,618	98,986
5183	Russell County	3,812	0	1,329	5,141	2,760	8,855	106	11,721	1,009
5185	Shenandoah County	9,014	0	7,363	16,377	13,825	29,551	3,791	47,167	(2,864)
5187	Southampton County	0	0	1,889	1,889	11,275	16,515	0	27,790	(6,562)
5189	Stafford County	16,638	0	32,792	49,430	0	103,635	9,228	112,863	17,100
5192	Tazewell County	7,473	0	6,460	13,933	5,981	32,913	1,508	40,402	(3,694)
5195	Washington County	3,327	0	4,610	7,937	11,594	26,061	35	37,690	(6,490)
5196	Westmoreland County	13,261	0	1,777	15,038	215	3,621	351	4,187	6,918
5197	Wise County	7,659	0	3,638	11,297	3,856	23,030	1,471	28,357	(4,279)
5198	Wythe County	2,295	0	3,449	5,744	16,229	15,389	200	31,818	(7,165)
5199	York County	28,697	0	36,104	64,801	7,351	123,546	9,466	140,363	22,294
5215	City Of Radford	0	0	15,562	15,562	20,524	25,495	2,325	48,344	17,035
5217	City Of Roanoke	0	0	7,549	7,549	31,808	20,268	0	52,076	16,685
5222	City Of Winchester	6,436	0	14,974	21,410	61,469	57,935	7,697	127,101	(5,926)
5228	Town Of Middletown	984	0	362	1,346	420	917	89	1,426	1,025
5230	City Of Covington	4,800	0	7,825	12,625	10,686	11,197	374	22,257	16,666

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5300	Town Of Abingdon	159,465	0	4,652	164,117	0	774	0	774	44,288
5301	Town Of Dumfries	3,179	0	861	4,040	2,702	3,146	81	5,929	1,440
5312	Town Of Hamilton	289	0	379	668	1,493	330	34	1,857	(334)
5321	Town Of Woodstock	5,736	0	3,591	9,327	32	8,974	1,088	10,094	7,718
5326	Town Of Pearisburg	3,595	0	3,194	6,789	8,598	5,066	508	14,172	3,222
5332	City Of Manassas	24,520	0	29,587	54,107	5,480	69,734	8,012	83,226	42,866
5342	Town Of Lawrenceville	1,402	0	1,911	3,313	6,378	4,759	554	11,691	995
5344	Town Of Stanley	1,893	0	1,652	3,545	409	2,930	155	3,494	1,997
5357	Town Of Strasburg	5,005	0	3,366	8,371	9,266	10,027	1,397	20,690	698
5365	City Of Poquoson	10,343	0	9,064	19,407	20,850	19,479	2,641	42,970	11,295
5385	Town Of Kenbridge	634	0	463	1,097	1,240	1,461	0	2,701	225
5393	Town Of Shenandoah	2,538	0	835	3,373	1,298	3,169	283	4,750	976
5396	Town Of Kilmarnock	0	0	915	915	4,731	4,102	200	9,033	(1,402)
5411	Hampton Roads Sanitation District	40,200	0	40,176	80,376	0	113,561	5,679	119,240	95,174
5425	Colonial Behavioral Health	19,749	0	5,599	25,348	34,195	26,279	1,507	61,981	5,477
5440	Shenandoah Valley Juvenile Center	3,302	0	1,124	4,426	6,660	7,165	493	14,318	1,328
5447	Rappahannock Area Community Services Board	9,136	0	5,064	14,200	2,458	41,825	6,518	50,801	3,099
5450	Meherrin Regional Library	1,809	0	209	2,018	570	2,191	1,039	3,800	558
5454	Greensville-Emporia Social Services	3,271	0	1,463	4,734	1,927	2,069	14	4,010	6,024
5455	James City Service Authority	0	0	3,036	3,036	17,048	14,634	1,143	32,825	(644)
5456	Accomack/Northampton Planning District Commission	45,538	0	8,470	54,008	32,570	199	0	32,769	10,438
5472	District 19 Community Services Board	6,308	0	9,514	15,822	12,057	37,674	2,478	52,209	3,644
5477	Frederick County Sanitation Authority	6,725	0	2,044	8,769	5,875	9,854	1,193	16,922	2,427
5478	Western Tidewater Community Services Board	0	0	6,142	6,142	27,015	49,657	6,365	83,037	(3,932)
5487	Capital Region Airport Commission	89,721	0	9,709	99,430	0	4,289	3,807	8,096	47,387
5489	Harrisonburg-Rockingham Community Services Bd	30,214	0	6,441	36,655	2,773	24,850	1,016	28,639	9,249
5493	Planning District One Behavioral Health Services	747	0	220	967	0	57	0	57	1,199
5500	Alexandria City School Board	0	0	12,203	12,203	0	3,165	0	3,165	49,436
5501	Albemarle County Schools	0	0	11,132	11,132	1	2,842	0	2,843	40,153
5502	Alleghany County School Board	36,848	0	3,434	40,282	11,840	4,293	0	16,133	23,439
5503	Charlottesville Public Schools	0	0	5,731	5,731	0	1,331	0	1,331	16,732
5504	Amherst County School Board	0	0	5,384	5,384	0	1,414	0	1,414	19,868
5505	Appomattox County School Board	3,854	0	1,198	5,052	1,166	4,891	341	6,398	3,498
5506	Arlington Public Schools	0	0	8,072	8,072	0	4,231	0	4,231	61,717
5507	Augusta County School Board	0	0	3,283	3,283	0	1,390	0	1,390	16,075
5508	Bath County School Board	6,577	0	2,994	9,571	1,128	878	0	2,006	13,034
5509	Bedford County School Board	0	0	11,474	11,474	0	3,870	0	3,870	53,148
5510	Bland County School Board	0	0	424	424	0	168	0	168	4,012
5511	Botetourt County School Board	7,276	0	8,798	16,074	0	9,528	0	9,528	24,082
5512	Norfolk Public Schools	0	0	38,814	38,814	0	10,809	0	10,809	163,222
5513	Petersburg City Public Schools	0	0	5,656	5,656	0	2,207	0	2,207	23,490
5514	Buckingham County School Board	0	0	614	614	0	912	0	912	9,651
5515	Radford City School Board	0	0	674	674	0	326	0	326	3,515

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources					
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5516	Caroline County School Board	0	0	3,396	3,396	1	830	0	831	12,974
5517	Carroll County School Board	4,790	0	36,638	41,428	131,999	2,503	0	134,502	2,222
5518	Charles City County School Board	0	0	984	984	0	176	0	176	2,800
5519	Charlotte County School Board	1	0	1,454	1,455	0	487	0	487	6,195
5520	Chesterfield County School Board	0	0	48,478	48,478	0	12,862	0	12,862	176,587
5521	Clarke County School Board	0	0	1,102	1,102	1	333	0	334	5,117
5522	Winchester Public Schools	3,722	0	4,123	7,845	12,187	11,070	130	23,387	3,005
5523	Culpeper County School Board	8,414	0	8,522	16,936	15,558	32,289	722	48,569	(1,755)
5524	Cumberland County School Board	0	0	1,034	1,034	0	657	0	657	7,549
5525	Dickenson County School Board	0	0	3,363	3,363	0	1,766	0	1,766	24,797
5526	Dinwiddie County School Board	0	0	3,803	3,803	0	986	0	986	12,941
5528	Essex County Public Schools	0	0	2,955	2,955	1	623	0	624	10,132
5530	Covington City School Board	1,957	0	1,196	3,153	609	1,428	0	2,037	2,789
5531	Floyd County School Board	0	0	2,691	2,691	0	1,210	0	1,210	15,324
5532	Fluvanna County Public Schools	0	0	1,357	1,357	0	926	0	926	11,781
5533	Chesapeake Public Schools	0	0	48,016	48,016	0	14,172	0	14,172	209,706
5534	Virginia Beach City School Board	0	0	115,606	115,606	0	27,298	0	27,298	433,888
5535	Giles County Schools	0	0	1,934	1,934	0	802	0	802	6,829
5536	Gloucester County School Board	7,427	0	7,530	14,957	17,032	17,413	0	34,445	17,853
5537	Goochland County School Board	0	0	1,240	1,240	0	437	0	437	4,837
5538	Grayson County School Board	0	0	5,525	5,525	0	1,036	0	1,036	15,731
5539	Greene County Public Schools	0	0	6,004	6,004	1	1,066	0	1,067	17,831
5540	Greensville County Public Schools	0	0	2,490	2,490	0	961	0	961	12,432
5541	Halifax County School Board	13,422	0	4,895	18,317	5,478	7,026	0	12,504	14,947
5542	Hanover County Public Schools	0	0	12,439	12,439	0	2,958	0	2,958	42,619
5543	Henrico County School Board	0	0	2,871	2,871	0	330	0	330	8,444
5544	Henry County Public Schools	1	0	9,769	9,770	0	3,019	0	3,019	38,898
5545	Highland County School Board	0	0	427	427	0	174	0	174	2,411
5546	Isle Of Wight County Schools	0	0	6,635	6,635	0	552	0	552	10,241
5548	King George County School Board	0	0	5,852	5,852	0	1,302	0	1,302	16,834
5549	King & Queen County School Board	0	0	2,676	2,676	0	495	0	495	6,268
5550	King William County School Board	0	0	5,309	5,309	0	613	0	613	7,813
5551	Lancaster County Public Schools	0	0	2,869	2,869	0	742	0	742	9,726
5552	Lee County School Board	193,507	0	9,473	202,980	827	727	0	1,554	79,736
5553	Loudoun County School Board	37,935	0	70,068	108,003	4,273	231,651	15,294	251,218	75,005
5554	Louisa County Public Schools	0	0	9,347	9,347	21,443	32,610	218	54,271	(3,450)
5555	Lunenburg County School Board	1	0	2,099	2,100	0	523	0	523	7,396
5556	Madison County School Board	2	0	2,028	2,030	0	726	0	726	8,227
5557	Mathews County School Board	1	0	1,297	1,298	0	694	0	694	8,384
5558	Mecklenburg County School Board	0	0	5,610	5,610	0	1,053	0	1,053	14,219
5559	Middlesex County School Board	0	0	1,269	1,269	0	716	0	716	10,058
5560	Montgomery County School Board	0	0	6,181	6,181	0	2,880	0	2,880	31,881
5562	Nelson County Public Schools	0	0	5,149	5,149	0	1,282	0	1,282	17,601

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources					
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5563	New Kent County School Board	0	0	1,985	1,985	0	711	0	711	10,737
5565	Northampton County Schools	0	0	1,056	1,056	0	334	0	334	4,490
5566	Northumberland County School Board	0	0	1,662	1,662	0	379	0	379	9,734
5567	Nottoway County School Board	0	0	2,883	2,883	0	550	0	550	9,128
5568	Orange County Public Schools	0	0	5,447	5,447	0	1,914	0	1,914	23,539
5569	Page County Public Schools	0	0	7,357	7,357	0	1,493	0	1,493	21,169
5570	Patrick County School Board	0	0	5,484	5,484	0	1,344	0	1,344	17,352
5571	Pittsylvania Coutry School Board	9,561	0	10,229	19,790	39,592	373	0	39,965	(1,983)
5572	Powhatan County School Board	0	0	5,393	5,393	0	1,669	0	1,669	18,373
5573	Prince Edward County School Board	1	0	2,085	2,086	0	570	0	570	7,586
5574	Prince George County School Board	83,408	0	5,202	88,610	2,681	3,476	0	6,157	73,487
5576	Prince William County School Board	0	0	53,414	53,414	111,314	217,537	16,208	345,059	40,699
5577	Pulaski County School Board	0	0	5,109	5,109	1	1,445	0	1,446	20,381
5578	Rappahannock County School Board	733	0	622	1,355	3,440	6,015	0	9,455	(2,653)
5579	Richmond County School Board	0	0	361	361	0	46	0	46	650
5580	Roanoke County School Board	0	0	10,976	10,976	0	3,302	0	3,302	54,632
5581	Rockbridge County School Board	0	0	4,070	4,070	0	948	0	948	15,461
5582	Rockingham County School Board	3,944	0	24,192	28,136	24,515	54,323	0	78,838	57,933
5583	Russell County School Board	10,073	0	56,760	66,833	205,685	4,321	0	210,006	3,371
5584	Scott County School Board	0	0	3,518	3,518	1	1,409	0	1,410	18,494
5585	Shenandoah County School Board	0	0	6,675	6,675	1	2,400	0	2,401	28,601
5586	Smyth County School Board	0	0	8,752	8,752	0	2,025	0	2,025	28,629
5587	Southampton County School Board	0	0	2,104	2,104	0	534	0	534	7,774
5588	Spotsylvania County School Board	1	0	17,795	17,796	0	4,238	0	4,238	49,405
5589	Stafford County School Board	23,484	0	11,529	35,013	5,318	34,384	1,525	41,227	18,372
5590	Surry County Schools	0	0	3,895	3,895	0	787	0	787	14,152
5591	Sussex County School Board	0	0	2,051	2,051	0	498	0	498	8,148
5592	Tazewell County Schools	0	0	13,530	13,530	0	4,458	0	4,458	61,345
5593	Warren County School Board	0	0	5,634	5,634	0	1,030	0	1,030	13,240
5595	Washington County School Board	43,615	0	32,421	76,036	121,314	46	0	121,360	26,585
5596	Westmoreland County School Board	0	0	3,661	3,661	0	857	0	857	10,741
5597	Wise County School Board	2,625	0	3,868	6,493	5,860	18,460	0	24,320	6,380
5598	Wythe County School Board	4,148	0	2,541	6,689	2,855	955	0	3,810	13,461
5599	York County School Board	238,968	0	9,459	248,427	7,448	5,526	0	12,974	116,672
5600	Accomack County School Board	0	0	5,500	5,500	0	1,818	0	1,818	25,789
5601	Bristol Virginia School Board	0	0	955	955	0	449	0	449	5,649
5602	Buena Vista City Public Schools	0	0	1,123	1,123	0	251	0	251	3,563
5603	Amelia County School Board	0	0	1,012	1,012	0	510	0	510	6,614
5605	Danville School Board	0	0	4,094	4,094	1	975	0	976	12,161
5606	Franklin City Public Schools	371	0	267	638	4,925	3,873	170	8,968	(1,336)
5608	Harrisonburg City School Board	0	0	5,123	5,123	0	1,409	0	1,409	16,321
5609	Hopewell City School Board	0	0	3,934	3,934	0	1,445	0	1,445	15,817
5610	Lynchburg City Schools	0	0	5,160	5,160	1	2,172	0	2,173	26,922

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources					
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5611	Fauquier County School Board	0	0	12,685	12,685	0	3,160	0	3,160	40,923
5612	Brunswick County Public Schools	0	0	2,328	2,328	7,273	6,556	0	13,829	(1,284)
5614	Portsmouth School Board	0	0	16,223	16,223	0	5,076	0	5,076	74,478
5615	Campbell County School Board	9,236	0	8,705	17,941	4,004	20,369	0	24,373	22,614
5616	Richmond Public Schools	0	0	25,267	25,267	0	6,606	0	6,606	98,360
5617	Roanoke City School Board	2,797	0	763	3,560	7,471	9,212	2,192	18,875	(737)
5619	Staunton City Schools	4,044	0	2,618	6,662	3,525	1,996	0	5,521	7,986
5620	Suffolk City School Board	0	0	14,252	14,252	0	3,994	0	3,994	53,964
5622	Craig County School Board	0	0	551	551	0	279	0	279	3,417
5623	Martinsville City Schools	0	0	1,248	1,248	0	549	0	549	7,452
5624	Appomattox Regional Governor'S School	0	0	213	213	0	53	0	53	567
5625	Colonial Heights City Schools	0	0	2,874	2,874	0	750	0	750	9,160
5632	Manassas City Schools	8,581	0	4,985	13,566	2,235	22,568	577	25,380	5,898
5633	Franklin County Public Schools	6,616	0	12,995	19,611	25,583	43,037	682	69,302	11,756
5634	Frederick County School Board	0	0	14,863	14,863	0	3,658	0	3,658	45,054
5635	City Of Salem Schools	0	0	2,844	2,844	9,380	6,987	0	16,367	(2,311)
5636	Manassas Park City Schools	3,712	0	635	4,347	5,027	6,685	233	11,945	(1,184)
5637	Newport News Public Schools	0	0	1,438	1,438	16,762	13,249	3,463	33,474	9,376
5638	Town Of West Point School Board	0	0	12	12	0	348	0	348	464
5708	Waynesboro Public Schools	0	0	2,270	2,270	0	502	0	502	6,383
5710	Valley Vocational-Technical Center	2	0	190	192	0	21	0	21	479
5711	New Horizons Technical Center	0	0	317	317	1	169	0	170	1,816
5713	Galax City Schools	0	0	735	735	1	382	0	383	3,767
5714	Norton City Schools	0	0	650	650	0	243	0	243	2,224
5802	Williamsburg-James City County Schools	5,501	0	11,437	16,938	6,250	42,138	1,445	49,833	(2,557)
5803	Poquoson City Public Schools	1,254	0	1,491	2,745	4,476	835	0	5,311	4,905
5806	Fredericksburg City Public Schools	0	0	2,420	2,420	0	640	0	640	6,767
5807	Hampton City Schools	0	0	10,455	10,455	0	2,557	0	2,557	43,573
5813	Buchanan County School Board	0	0	4,403	4,403	0	2,443	0	2,443	38,412
5814	Jackson River Technical Center	539	0	646	1,185	1,723	126	0	1,849	306
5815	Northern Neck Regional Vocational Center	0	0	96	96	0	24	0	24	295
5859	Williamsburg Area Transit Authority	1,864	0	250	2,114	0	1,970	0	1,970	2,594
5860	Middle Peninsula Juvenile Detention Commission	2,669	0	0	2,669	0	2,336	75	2,411	3,778
5866	Hampton Roads Transportation Accountability Commission	0	0	11	11	1,651	413	583	2,647	108
5867	Pamunkey Regional Library	1,996	0	815	2,811	3,891	1,451	273	5,615	2,328
5868	Northern Virginia Transportation Authority	2,642	0	198	2,840	1,358	1,087	81	2,526	611
5874	Meherrin River Regional Jail Authority	6,367	0	3,025	9,392	15,998	12,273	1,490	29,761	2,634
5883	Western Virginia Regional Jail Authority	3,412	0	8,798	12,210	21,068	20,728	2,062	43,858	355
5886	Russell County Psa	910	0	531	1,441	1,172	1,959	260	3,391	600
5897	Prince William County Service Authority	31,009	0	12,348	43,357	32,996	53,172	7,016	93,184	24,054
5904	Appalachian Juvenile Commission	5,913	0	1,798	7,711	1,656	3,976	778	6,410	8,519
5909	Henry County Public Service Authority	7,246	0	3,531	10,777	3,789	5,866	1,219	10,874	8,727
5914	Rappahannock Juvenile Center	9,001	0	1,928	10,929	235	6,089	884	7,208	8,688

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5918	Amherst County Service Authority	0	0	1,402	1,402	5,958	4,926	0	10,884	(943)
5919	Pepper'S Ferry Regional Wastewater Treatment Authority	2,005	0	1,489	3,494	6,903	4,516	150	11,569	1,323
5926	Scott County Soil & Water Conservation District	2,296	0	110	2,406	130	95	0	225	583
5927	New River Resource Authority	42	0	407	449	3,183	3,339	782	7,304	(1,021)
5929	Greensville County Water & Sewer Authority	0	0	1,323	1,323	6,021	6,251	600	12,872	(1,387)
5930	Petersburg Redevelopment & Housing Authority	2,404	0	1,235	3,639	916	3,147	167	4,230	2,708
5932	Virginia Coalfield Economic Development Authority	53	0	229	282	275	612	148	1,035	555
5940	Monacan Soil & Water Conservation District	0	0	156	156	755	1,203	185	2,143	(158)
5944	Central Virginia Waste Management Authority	0	0	218	218	1,723	1,422	268	3,413	118
5947	Tidewater Youth Services Commission	10,310	0	2,133	12,443	1,287	5,096	669	7,052	8,619
5957	Wise County Redevelopment & Housing Authority	0	0	815	815	3,280	2,017	0	5,297	1,474
5961	Pamunkey Regional Jail	86,244	0	1,381	87,625	0	2,934	0	2,934	27,411
5964	Virginia Biotechnology Research Partnership Authority	263	0	400	663	666	280	11	957	680
5977	Southside Regional Jail	18,240	0	5,609	23,849	7,253	6,547	547	14,347	8,558
5978	Evergreen Soil & Water Conservation District	126	0	64	190	112	62	222	396	128
5979	Roanoke Higher Education Authority	4,620	0	420	5,040	8,873	3,253	791	12,917	1,339
5982	Daniel Boone Soil & Water Conservation District	2,623	0	278	2,901	171	147	0	318	776
5983	Southside Behavioral Health	684	0	6,070	6,754	15,559	27,915	1,965	45,439	304
5995	Holston River Soil & Water Conservation District	2,264	0	82	2,346	320	119	205	644	525
	Total for VRS Health Insurance Credit - Locals	2,063,568	0	1,985,324	4,048,892	1,687,469	3,261,205	251,476	5,200,150	4,558,445

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5100	Accomack County	(3,498)	(2,557)	(2,855)	(3,216)	1	220
5103	Amelia County	(585)	(500)	(1,328)	(1,004)	157	0
5104	Amherst County	(4,856)	(4,167)	(5,048)	(7,094)	(1,355)	(305)
5110	Bland County	(1,794)	(1,328)	(1,190)	(1,882)	(1,069)	(142)
5122	Craig County	1,650	902	(491)	(1,054)	0	0
5128	Essex County	557	812	1,154	(587)	429	65
5132	Fluvanna County	(4,090)	(5,221)	(5,822)	(6,096)	(748)	0
5136	Gloucester County	(6,278)	(4,977)	(3,139)	(7,154)	1,569	0
5139	Greene County	(7,062)	(6,190)	(5,044)	(4,078)	0	0
5140	Greensville County	(1,537)	(836)	(785)	(2,343)	92	0
5141	Halifax County	(4,614)	(4,154)	(2,276)	(3,698)	(334)	0
5142	Hanover County	(18,378)	(18,310)	(14,979)	(19,174)	2,839	3,396
5144	Henry County	(7,129)	(6,673)	(5,598)	(8,319)	2,244	1,653
5146	Isle Of Wight County	(6,425)	(5,651)	(7,443)	(6,441)	1,186	0
5147	James City County	(3,306)	(3,097)	(2,361)	(13,006)	5,443	2,018
5149	King & Queen County	2,276	2,277	2,276	2,267	2,338	1,388
5154	Louisa County	(6,836)	(6,816)	(6,582)	(6,892)	(1,490)	(699)
5156	Madison County	(313)	(289)	(350)	(741)	2,866	2,657
5157	Mathews County	104	(513)	(640)	(160)	0	0
5163	New Kent County	(4,746)	(4,759)	(4,756)	(4,949)	(2,479)	(1,907)
5166	Northumberland County	(3,270)	(3,208)	(2,952)	(3,050)	(707)	(276)
5170	Patrick County	7,826	7,816	7,808	7,707	578	(1,328)
5171	Pittsylvania County	(17,970)	(17,847)	(18,323)	(22,910)	(6,506)	(324)
5172	Powhatan County	(4,188)	(3,885)	(3,927)	(4,095)	(1,639)	(1,122)
5176	Prince William County	(34,623)	(33,222)	(33,087)	(56,313)	76,307	72,626
5177	Pulaski County	(10,887)	(10,702)	(9,883)	(9,899)	(1,846)	(1,507)
5178	Rappahannock County	1,305	390	(107)	(1,052)	(84)	0
5180	Roanoke County	(4,829)	(4,113)	1,056	(7,706)	9,812	6,295
5183	Russell County	(1,772)	(970)	(1,570)	(2,268)	0	0
5185	Shenandoah County	(8,399)	(8,328)	(8,582)	(9,545)	956	3,108
5187	Southampton County	(6,709)	(6,718)	(6,782)	(5,692)	0	0
5189	Stafford County	(17,530)	(17,242)	(13,995)	(22,678)	4,899	3,113
5192	Tazewell County	(7,377)	(6,520)	(4,041)	(8,914)	383	0
5195	Washington County	(7,466)	(6,558)	(6,507)	(9,222)	0	0
5196	Westmoreland County	2,122	2,478	2,529	1,909	1,813	0
5197	Wise County	(4,924)	(4,493)	(3,460)	(5,140)	957	0
5198	Wythe County	(6,477)	(6,043)	(6,541)	(6,992)	(21)	0
5199	York County	(20,996)	(16,081)	(14,491)	(31,958)	7,030	934
5215	City Of Radford	(8,650)	(7,651)	(6,503)	(9,045)	(727)	(206)
5217	City Of Roanoke	(8,732)	(8,722)	(8,859)	(10,055)	(3,433)	(4,726)
5222	City Of Winchester	(25,112)	(24,973)	(25,196)	(26,836)	(4,379)	805
5228	Town Of Middletown	(77)	(78)	(29)	1	103	0
5230	City Of Covington	(1,272)	(710)	(3,904)	(3,746)	0	0
5300	Town Of Abingdon	27,441	27,441	27,449	27,427	27,633	25,952
5301	Town Of Dumfries	(742)	(655)	58	(853)	251	52
5312	Town Of Hamilton	(798)	(347)	34	(78)	0	0
5321	Town Of Woodstock	(530)	(494)	(28)	(923)	976	232
5326	Town Of Pearisburg	(1,490)	(1,484)	(1,309)	(2,478)	(494)	(128)
5332	City Of Manassas	(9,316)	(9,141)	(6,356)	(11,473)	5,770	1,397
5342	Town Of Lawrenceville	(1,821)	(1,503)	(2,116)	(2,652)	(286)	0
5344	Town Of Stanley	216	282	205	(721)	69	0
5357	Town Of Strasburg	(2,969)	(2,945)	(3,027)	(3,326)	(12)	(40)
5365	City Of Poquoson	(5,045)	(4,203)	(3,344)	(7,916)	(1,952)	(1,103)
5385	Town Of Kenbridge	(318)	(312)	(347)	(547)	(80)	0
5393	Town Of Shenandoah	(657)	(450)	(177)	(301)	208	0
5396	Town Of Kilmarnock	(2,211)	(1,998)	(1,784)	(1,904)	(208)	(13)
5411	Hampton Roads Sanitation District	(7,643)	(6,489)	(6,525)	(21,884)	3,677	0
5425	Colonial Behavioral Health	(8,647)	(7,433)	(7,224)	(10,051)	(3,278)	0
5440	Shenandoah Valley Juvenile Center	(2,098)	(1,903)	(2,051)	(3,107)	(538)	(195)
5447	Rappahannock Area Community Services Board	(9,370)	(9,288)	(8,236)	(11,018)	905	406
5450	Meherrin Regional Library	(335)	(446)	(413)	(588)	0	0
5454	Greensville-Emporia Social Services	1,114	236	(401)	(225)	0	0
5455	James City Service Authority	(7,234)	(7,214)	(6,705)	(6,737)	(1,899)	0
5456	Accomack/Norhampton Planning District Commission	4,879	4,879	4,880	4,887	1,714	0
5472	District 19 Community Services Board	(8,259)	(7,992)	(7,319)	(12,146)	(671)	0
5477	Frederick County Sanitation Authority	(1,945)	(1,920)	(1,634)	(2,713)	(18)	77
5478	Western Tidewater Community Services Board	(17,978)	(17,888)	(16,029)	(19,637)	(4,451)	(912)
5487	Capital Region Airport Commission	22,396	22,439	22,716	17,963	4,140	1,680
5489	Harrisonburg-Rockingham Community Services Bd	719	1,119	1,454	(742)	5,466	0
5493	Planning District One Behavioral Health Services	437	297	198	(22)	0	0
5500	Alexandria City School Board	2,489	2,489	2,489	1,571	0	0
5501	Albemarle County Schools	1,984	1,984	1,984	1,986	351	0
5502	Alleghany County School Board	14,290	12,503	(3,049)	(646)	1,051	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5503	Charlottesville Public Schools	1,597	1,597	1,538	(332)	0	0
5504	Amherst County School Board	960	960	960	958	132	0
5505	Appomattox County School Board	394	717	(817)	(1,640)	0	0
5506	Arlington Public Schools	407	407	407	408	1,465	747
5507	Augusta County School Board	496	496	496	405	0	0
5508	Bath County School Board	5,232	2,369	178	(214)	0	0
5509	Bedford County School Board	3,145	3,145	2,280	(966)	0	0
5510	Bland County School Board	137	137	24	(42)	0	0
5511	Botetourt County School Board	5,305	2,829	79	(1,667)	0	0
5512	Norfolk Public Schools	9,465	9,465	9,465	(390)	0	0
5513	Petersburg City Public Schools	1,267	1,267	1,267	(352)	0	0
5514	Buckingham County School Board	(67)	(67)	(67)	(97)	0	0
5515	Radford City School Board	153	153	125	(83)	0	0
5516	Caroline County School Board	951	951	869	(206)	0	0
5517	Carroll County School Board	(23,556)	(30,160)	(39,210)	(148)	0	0
5518	Charles City County School Board	292	292	268	(44)	0	0
5519	Charlotte County School Board	407	407	275	(121)	0	0
5520	Chesterfield County School Board	11,609	11,609	11,609	789	0	0
5521	Clarke County School Board	175	175	175	174	69	0
5522	Winchester Public Schools	(3,064)	(2,920)	(4,805)	(4,434)	(319)	0
5523	Culpeper County School Board	(8,007)	(6,267)	(7,179)	(10,564)	384	0
5524	Cumberland County School Board	116	116	116	29	0	0
5525	Dickenson County School Board	1,184	1,184	(328)	(443)	0	0
5526	Dinwiddie County School Board	834	834	834	315	0	0
5528	Essex County Public Schools	981	981	524	(155)	0	0
5530	Covington City School Board	373	771	402	(430)	0	0
5531	Floyd County School Board	548	548	548	(163)	0	0
5532	Fluvanna County Public Schools	62	62	62	60	185	0
5533	Chesapeake Public Schools	9,983	9,983	9,983	3,895	0	0
5534	Virginia Beach City School Board	27,479	27,479	27,479	5,871	0	0
5535	Giles County Schools	424	424	424	(140)	0	0
5536	Gloucester County School Board	(4,826)	(4,254)	(4,062)	(6,346)	0	0
5537	Goochland County School Board	232	232	232	107	0	0
5538	Grayson County School Board	1,978	1,978	792	(259)	0	0
5539	Greene County Public Schools	1,485	1,485	1,485	482	0	0
5540	Greensville County Public Schools	828	828	114	(241)	0	0
5541	Halifax County School Board	2,618	5,653	(10)	(2,448)	0	0
5542	Hanover County Public Schools	2,887	2,887	2,887	820	0	0
5543	Henrico County School Board	1,171	1,171	280	(81)	0	0
5544	Henry County Public Schools	3,031	3,031	1,443	(754)	0	0
5545	Highland County School Board	129	129	37	(42)	0	0
5546	Isle Of Wight County Schools	1,780	1,780	1,780	743	0	0
5548	King George County School Board	1,186	1,186	1,186	992	0	0
5549	King & Queen County School Board	566	566	566	483	0	0
5550	King William County School Board	864	864	864	863	1,017	224
5551	Lancaster County Public Schools	744	744	744	(105)	0	0
5552	Lee County School Board	64,089	62,299	60,565	14,473	0	0
5553	Loudoun County School Board	(33,864)	(30,911)	(28,179)	(57,949)	6,515	1,173
5554	Louisa County Public Schools	(15,098)	(11,784)	(9,068)	(8,974)	0	0
5555	Lunenburg County School Board	486	486	486	119	0	0
5556	Madison County School Board	327	327	327	323	0	0
5557	Mathews County School Board	203	203	203	(5)	0	0
5558	Mecklenburg County School Board	1,727	1,727	1,367	(264)	0	0
5559	Middlesex County School Board	526	385	(179)	(179)	0	0
5560	Montgomery County School Board	1,098	1,098	1,098	7	0	0
5562	Nelson County Public Schools	1,268	1,268	1,268	63	0	0
5563	New Kent County School Board	328	328	328	290	0	0
5565	Northampton County Schools	190	190	190	152	0	0
5566	Northumberland County School Board	1,567	(95)	(95)	(94)	0	0
5567	Nottoway County School Board	792	792	792	(43)	0	0
5568	Orange County Public Schools	944	944	944	701	0	0
5569	Page County Public Schools	1,857	1,857	1,857	293	0	0
5570	Patrick County School Board	1,588	1,588	1,300	(336)	0	0
5571	Pittsylvania County School Board	(19,736)	(8,052)	4,470	3,143	0	0
5572	Powhatan County School Board	1,090	1,090	1,090	454	0	0
5573	Prince Edward County School Board	565	565	530	(144)	0	0
5574	Prince George County School Board	49,383	34,146	(195)	(895)	14	0
5576	Prince William County School Board	(76,022)	(70,338)	(61,640)	(76,956)	(5,934)	(755)
5577	Pulaski County School Board	1,146	1,146	1,146	225	0	0
5578	Rappahannock County School Board	(2,560)	(2,196)	(1,668)	(1,676)	0	0
5579	Richmond County School Board	122	122	81	(10)	0	0
5580	Roanoke County School Board	9,629	(303)	(825)	(827)	0	0
5581	Rockbridge County School Board	1,604	1,604	151	(237)	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5582	Rockingham County School Board	(6,311)	(13,303)	(13,857)	(17,231)	0	0
5583	Russell County School Board	(37,228)	(39,243)	(55,646)	(11,056)	0	0
5584	Scott County School Board	622	622	622	242	0	0
5585	Shenandoah County School Board	1,387	1,387	1,387	113	0	0
5586	Smyth County School Board	2,481	2,481	2,272	(507)	0	0
5587	Southampton County School Board	589	589	524	(132)	0	0
5588	Spotsylvania County School Board	2,767	2,767	2,767	2,769	2,488	0
5589	Stafford County School Board	(2,900)	(1,461)	690	(5,194)	2,651	0
5590	Surry County Schools	1,393	1,393	518	(196)	0	0
5591	Sussex County School Board	458	458	458	179	0	0
5592	Tazewell County Schools	4,618	4,618	949	(1,113)	0	0
5593	Warren County School Board	1,633	1,633	1,594	(256)	0	0
5595	Washington County School Board	(3,184)	(3,662)	(37,692)	(786)	0	0
5596	Westmoreland County School Board	1,589	1,589	(159)	(215)	0	0
5597	Wise County School Board	(3,421)	(3,661)	(4,813)	(5,932)	0	0
5598	Wythe County School Board	474	585	1,460	360	0	0
5599	York County School Board	76,494	76,492	76,581	6,189	(303)	0
5600	Accomack County School Board	1,149	1,149	1,149	235	0	0
5601	Bristol Virginia School Board	154	154	154	44	0	0
5602	Buena Vista City Public Schools	312	312	310	(62)	0	0
5603	Amelia County School Board	121	121	121	123	16	0
5605	Danville School Board	865	865	865	523	0	0
5606	Franklin City Public Schools	(1,815)	(2,061)	(2,293)	(2,015)	(146)	0
5608	Harrisonburg City School Board	942	942	942	888	0	0
5609	Hopewell City School Board	677	677	677	458	0	0
5610	Lynchburg City Schools	953	953	953	128	0	0
5611	Fauquier County School Board	1,903	1,903	1,903	1,903	1,913	0
5612	Brunswick County Public Schools	(5,523)	(2,853)	(1,309)	(1,816)	0	0
5614	Portsmouth School Board	3,503	3,503	3,503	638	0	0
5615	Campbell County School Board	2,863	558	(3,701)	(6,152)	0	0
5616	Richmond Public Schools	6,294	6,294	6,294	(221)	0	0
5617	Roanoke City School Board	(3,356)	(3,341)	(3,208)	(3,314)	(1,272)	(824)
5619	Staunton City Schools	1,094	823	166	(942)	0	0
5620	Suffolk City School Board	2,565	2,565	2,565	2,563	0	0
5622	Craig County School Board	86	86	86	14	0	0
5623	Martinsville City Schools	690	284	(137)	(138)	0	0
5624	Appomattox Regional Governor'S School	45	45	45	25	0	0
5625	Colonial Heights City Schools	631	631	631	231	0	0
5632	Manassas City Schools	(2,643)	(1,965)	(2,172)	(5,270)	236	0
5633	Franklin County Public Schools	(10,605)	(8,585)	(13,943)	(16,558)	0	0
5634	Frederick County School Board	2,434	2,434	2,434	2,432	1,471	0
5635	City Of Salem Schools	(5,578)	(3,887)	(1,954)	(2,104)	0	0
5636	Manassas Park City Schools	(2,312)	(2,223)	(1,227)	(1,541)	(141)	(154)
5637	Newport News Public Schools	(7,816)	(7,657)	(6,712)	(6,880)	(2,400)	(571)
5638	Town Of West Point School Board	(84)	(84)	(82)	(90)	4	0
5708	Waynesboro Public Schools	427	427	427	425	62	0
5710	Valley Vocational-Technical Center	35	35	35	34	32	0
5711	New Horizons Technical Center	38	38	38	33	0	0
5713	Galax City Schools	90	90	90	82	0	0
5714	Norton City Schools	99	99	99	100	10	0
5802	Williamsburg-James City County Schools	(10,072)	(7,220)	(6,538)	(10,041)	976	0
5803	Poquoson City Public Schools	(458)	(617)	(1,160)	(331)	0	0
5806	Fredericksburg City Public Schools	445	445	445	445	0	0
5807	Hampton City Schools	3,611	3,611	1,316	(640)	0	0
5813	Buchanan County School Board	1,809	1,372	(611)	(610)	0	0
5814	Jackson River Technical Center	(201)	(219)	(248)	4	0	0
5815	Northern Neck Regional Vocational Center	32	32	14	(6)	0	0
5859	Williamsburg Area Transit Authority	(88)	(88)	(148)	(258)	347	379
5860	Middle Peninsula Juvenile Detention Commission	(99)	(98)	(178)	(309)	413	529
5866	Hampton Roads Transportation Accountability Commission	(520)	(519)	(510)	(525)	(330)	(232)
5867	Pamunkey Regional Library	(812)	(693)	(218)	(528)	(496)	(57)
5868	Northern Virginia Transportation Authority	15	14	13	94	203	(25)
5874	Meherrin River Regional Jail Authority	(3,804)	(3,800)	(3,850)	(4,671)	(630)	(3,614)
5883	Western Virginia Regional Jail Authority	(6,305)	(6,276)	(6,392)	(7,815)	(1,515)	(3,345)
5886	Russell County Psa	(417)	(413)	(423)	(487)	(9)	(201)
5897	Prince William County Service Authority	(10,450)	(10,226)	(8,007)	(17,026)	(4,118)	0
5904	Appalachian Juvenile Commission	325	417	448	(387)	498	0
5909	Henry County Public Service Authority	270	634	931	(1,826)	(106)	0
5914	Rappahannock Juvenile Center	817	871	1,255	255	523	0
5918	Amherst County Service Authority	(2,970)	(2,150)	(2,247)	(2,115)	0	0
5919	Pepper'S Ferry Regional Wastewater Treatment Authority	(2,189)	(1,750)	(1,816)	(2,320)	0	0
5926	Scott County Soil & Water Conservation District	332	332	329	329	355	501
5927	New River Resource Authority	(1,447)	(1,442)	(1,463)	(1,626)	(489)	(388)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5929	Greensville County Water & Sewer Authority	(3,132)	(2,694)	(2,468)	(2,876)	(379)	0
5930	Petersburg Redevelopment & Housing Authority	(296)	79	139	(513)	0	0
5932	Virginia Coalfield Economic Development Authority	(207)	(180)	(128)	(218)	(21)	1
5940	Monacan Soil & Water Conservation District	(479)	(477)	(468)	(496)	(67)	0
5944	Central Virginia Waste Management Authority	(719)	(717)	(664)	(734)	(285)	(76)
5947	Tidewater Youth Services Commission	1,023	1,465	1,864	940	99	0
5957	Wise County Redevelopment & Housing Authority	(1,176)	(1,165)	(1,337)	(804)	0	0
5961	Pamunkey Regional Jail	12,822	12,822	12,824	12,754	13,539	19,930
5964	Virginia Biotechnology Research Partnership Authority	(26)	(35)	(66)	(162)	(9)	4
5977	Southside Regional Jail	2,202	2,215	2,245	944	1,473	423
5978	Evergreen Soil & Water Conservation District	(31)	(30)	(30)	(31)	(15)	(69)
5979	Roanoke Higher Education Authority	(1,205)	(1,198)	(1,557)	(2,737)	(1,096)	(84)
5982	Daniel Boone Soil & Water Conservation District	407	406	408	400	442	520
5983	Southside Behavioral Health	(10,139)	(9,794)	(8,738)	(10,529)	515	0
5995	Holston River Soil & Water Conservation District	228	229	227	225	257	536
	Total for VRS Health Insurance Credit - Locals	(226,309)	(214,394)	(310,947)	(679,054)	151,733	127,713

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net O Liabi 1% Increase Discount Rate (7.75%)
5100	Accomack County	237,992	219,209	252,047	191,344
5103	Amelia County	24,437	22,589	28,010	18,024
5104	Amherst County	64,613	32,739	51,265	16,947
5110	Bland County	38,607	28,684	32,936	25,084
5122	Craig County	558	(614)	1,907	(2,842)
5128	Essex County	41,140	34,345	41,051	28,594
5132	Fluvanna County	31,467	1,037	13,073	(9,319)
5136	Gloucester County	27,414	(4,429)	31,724	(35,272)
5139	Greene County	5,725	(14,618)	(5,115)	(22,664)
5140	Greensville County	15,394	2,534	12,994	(6,425)
5141	Halifax County	65,674	44,426	61,001	30,298
5142	Hanover County	730,081	628,421	798,245	485,412
5144	Henry County	(45,319)	(88,763)	(56,192)	(116,287)
5146	Isle Of Wight County	75,203	42,977	72,342	17,917
5147	James City County	719,169	592,802	763,559	448,661
5149	King & Queen County	17,446	15,519	17,722	13,689
5154	Louisa County	11,972	(11,037)	4,440	(24,018)
5156	Madison County	(2)	(11,252)	(2,928)	(18,253)
5157	Mathews County	22,743	20,719	23,856	18,029
5163	New Kent County	35,306	27,011	40,488	15,782
5166	Northumberland County	(9,842)	(23,192)	(18,503)	(27,143)
5170	Patrick County	88,830	79,210	93,923	70,322
5171	Pittsylvania County	286,839	161,166	738,784	527,679
5172	Powhatan County	40,802	21,990	30,626	14,669
5176	Prince William County	4,458,360	3,901,725	4,878,834	3,075,407
5177	Pulaski County	53,665	2,489	28,660	(19,568)
5178	Rappahannock County	4,066	(2,013)	1,474	(4,965)
5180	Roanoke County	1,092,495	961,533	1,167,417	787,416
5183	Russell County	23,219	13,889	23,394	5,686
5185	Shenandoah County	(4,400)	(35,800)	(3,652)	(62,683)
5187	Southampton County	(9,283)	(38,815)	(27,292)	(48,767)
5189	Stafford County	207,824	69,304	191,105	(33,697)
5192	Tazewell County	11,481	(34,392)	(4,416)	(60,012)
5195	Washington County	(5,841)	(52,426)	(32,601)	(69,456)
5196	Westmoreland County	40,146	48,918	58,184	41,030
5197	Wise County	(30,483)	(62,360)	(44,162)	(77,847)
5198	Wythe County	(24,514)	(53,109)	(43,355)	(61,465)
5199	York County	374,831	203,798	358,302	72,640
5215	City Of Radford	286,935	239,469	291,274	195,429
5217	City Of Roanoke	310,187	255,034	303,276	214,326
5222	City Of Winchester	91,609	16,324	90,415	(45,542)
5228	Town Of Middletown	3,916	2,432	3,738	1,342
5230	City Of Covington	221,019	202,054	232,154	176,186
5300	Town Of Abingdon	199,772	215,617	242,627	192,993
5301	Town Of Dumfries	1,938	(1,523)	1,186	(3,860)
5312	Town Of Hamilton	9,200	5,371	6,213	4,651
5321	Town Of Woodstock	69,874	58,095	73,808	44,800
5326	Town Of Pearisburg	52,739	47,596	59,507	37,632
5332	City Of Manassas	524,243	425,045	550,358	319,427
5342	Town Of Lawrenceville	21,412	7,981	13,258	3,421
5344	Town Of Stanley	17,151	13,183	17,594	9,416
5357	Town Of Strasburg	17,031	(1,571)	10,649	(11,775)
5365	City Of Poquoson	157,035	117,738	151,381	89,177
5385	Town Of Kenbridge	1,401	(2,086)	(938)	(3,066)
5393	Town Of Shenandoah	13,244	9,361	13,533	5,779
5396	Town Of Kilmarnock	(9,024)	(15,114)	(12,181)	(17,571)
5411	Hampton Roads Sanitation District	1,221,787	1,060,907	1,300,368	858,166
5425	Colonial Behavioral Health	113,422	37,827	68,447	11,656
5440	Shenandoah Valley Juvenile Center	28,058	18,341	26,744	11,174
5447	Rappahannock Area Community Services Board	7,198	(51,511)	(7,068)	(88,598)
5450	Meherrin Regional Library	6,722	3,893	6,573	1,592
5454	Greensville-Emporia Social Services	68,327	67,788	76,485	60,381
5455	James City Service Authority	58,695	22,073	40,888	6,158
5456	Accomack/Northampton Planning District Commission	80,372	39,293	43,295	35,878

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net O Liabi 1% Increase Discount Rate (7.75%)
5472	District 19 Community Services Board	60,017	(1,920)	37,730	(35,608)
5477	Frederick County Sanitation Authority	30,527	21,107	33,442	10,617
5478	Western Tidewater Community Services Board	18,285	(73,299)	(22,667)	(115,815)
5487	Capital Region Airport Commission	272,521	291,253	328,726	259,507
5489	Harrisonburg-Rockingham Community Services Bd	51,279	51,354	81,482	25,790
5493	Planning District One Behavioral Health Services	8,031	8,507	9,239	7,865
5500	Alexandria City School Board	598,618	607,984	672,155	552,898
5501	Albemarle County Schools	441,604	447,248	497,216	404,648
5502	Alleghany County School Board	80,976	78,745	93,165	66,456
5503	Charlottesville Public Schools	202,721	208,251	228,017	191,188
5504	Amherst County School Board	223,652	227,820	254,183	205,304
5505	Appomattox County School Board	36,391	27,167	35,066	20,430
5506	Arlington Public Schools	623,954	631,290	720,297	556,588
5507	Augusta County School Board	196,803	199,229	220,313	181,247
5508	Bath County School Board	105,627	105,859	116,649	96,562
5509	Bedford County School Board	647,931	661,725	728,268	604,247
5510	Bland County School Board	51,679	53,467	58,752	48,912
5511	Botetourt County School Board	201,372	194,560	223,620	169,635
5512	Norfolk Public Schools	1,988,499	2,032,684	2,239,647	1,854,574
5513	Petersburg City Public Schools	262,182	262,571	290,420	238,591
5514	Buckingham County School Board	115,319	114,617	128,116	103,091
5515	Radford City School Board	35,594	35,885	39,029	33,126
5516	Caroline County School Board	158,778	162,283	177,905	148,808
5517	Carroll County School Board	484,308	312,956	342,007	287,779
5518	Charles City County School Board	31,621	32,704	35,969	29,882
5519	Charlotte County School Board	74,996	75,803	82,930	69,614
5520	Chesterfield County School Board	2,093,533	2,143,732	2,365,270	1,953,619
5521	Clarke County School Board	57,351	58,749	65,252	53,157
5522	Winchester Public Schools	41,495	18,795	32,542	7,011
5523	Culpeper County School Board	4,523	(42,636)	(13,535)	(67,466)
5524	Cumberland County School Board	89,327	89,733	99,706	81,165
5525	Dickenson County School Board	320,438	323,776	352,661	298,657
5526	Dinwiddie County School Board	146,843	150,332	165,378	137,324
5528	Essex County Public Schools	123,010	125,535	137,612	115,049
5530	Covington City School Board	50,824	51,081	56,709	46,188
5531	Floyd County School Board	191,327	193,530	211,820	177,659
5532	Fluvanna County Public Schools	135,375	136,428	152,758	122,562
5533	Chesapeake Public Schools	2,516,734	2,562,866	2,841,322	2,324,671
5534	Virginia Beach City School Board	5,249,993	5,371,285	5,933,716	4,888,660
5535	Giles County Schools	82,988	80,205	88,418	73,108
5536	Gloucester County School Board	269,154	230,167	271,337	194,895
5537	Goochland County School Board	55,510	56,157	62,403	50,785
5538	Grayson County School Board	184,985	192,108	211,313	175,511
5539	Greene County Public Schools	209,968	217,722	240,486	198,148
5540	Greensville County Public Schools	152,937	155,055	169,553	142,413
5541	Halifax County School Board	184,590	197,121	219,998	177,138
5542	Hanover County Public Schools	486,125	501,343	554,047	456,003
5543	Henrico County School Board	97,415	102,772	110,140	96,302
5544	Henry County Public Schools	467,860	475,428	518,659	437,772
5545	Highland County School Board	29,651	30,195	33,162	27,623
5546	Isle Of Wight County Schools	95,695	104,760	115,767	95,287
5548	King George County School Board	189,782	193,858	215,128	175,618
5549	King & Queen County School Board	69,482	71,799	79,441	65,201
5550	King William County School Board	68,012	71,539	80,753	63,728
5551	Lancaster County Public Schools	108,146	111,138	122,936	100,964
5552	Lee County School Board	252,063	498,696	572,037	456,474
5553	Loudoun County School Board	736,430	407,839	736,594	131,321
5554	Louisa County Public Schools	122,254	77,320	118,619	41,878
5555	Lunenburg County School Board	90,502	93,176	102,629	85,027
5556	Madison County School Board	100,300	101,822	113,095	92,191
5557	Mathews County School Board	100,396	100,140	110,665	91,039
5558	Mecklenburg County School Board	157,704	164,110	179,602	150,688
5559	Middlesex County School Board	101,580	102,657	111,652	94,803
5560	Montgomery County School Board	393,796	396,414	437,968	360,826

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net O Liabi 1% Increase Discount Rate (7.75%)
5562	Nelson County Public Schools	213,125	219,523	242,077	200,052
5563	New Kent County School Board	132,151	134,282	149,229	121,515
5565	Northampton County Schools	46,800	47,545	52,252	43,479
5566	Northumberland County School Board	116,524	122,463	132,454	113,718
5567	Nottoway County School Board	111,701	115,586	127,611	105,241
5568	Orange County Public Schools	261,858	265,581	293,792	241,371
5569	Page County Public Schools	252,670	260,171	286,359	237,621
5570	Patrick County School Board	202,921	208,503	228,910	190,866
5571	Pittsylvania County School Board	285,753	302,190	331,858	276,642
5572	Powhatan County School Board	215,693	218,691	243,961	197,149
5573	Prince Edward County School Board	90,498	92,394	101,691	84,369
5574	Prince George County School Board	261,920	252,292	282,364	226,577
5576	Prince William County School Board	883,993	523,898	848,454	250,594
5577	Pulaski County School Board	248,622	253,826	280,660	230,855
5578	Rappahannock County School Board	9,078	796	6,321	(3,990)
5579	Richmond County School Board	7,366	7,810	8,430	7,263
5580	Roanoke County School Board	610,084	630,123	683,884	583,115
5581	Rockbridge County School Board	180,219	185,059	201,706	170,575
5582	Rockingham County School Board	677,602	599,867	707,342	507,201
5583	Russell County School Board	706,607	399,885	437,877	367,248
5584	Scott County School Board	226,622	227,977	252,776	206,718
5585	Shenandoah County School Board	319,890	326,208	359,625	297,298
5586	Smyth County School Board	348,524	358,750	394,407	328,007
5587	Southampton County School Board	92,119	94,445	103,958	86,232
5588	Spotsylvania County School Board	505,490	521,253	586,323	466,016
5589	Stafford County School Board	168,727	138,791	192,172	93,498
5590	Surry County Schools	171,824	177,390	195,340	161,977
5591	Sussex County School Board	97,756	101,437	111,333	92,874
5592	Tazewell County Schools	782,665	796,857	872,522	731,369
5593	Warren County School Board	148,183	153,730	168,809	140,724
5595	Washington County School Board	441,103	289,537	314,896	267,508
5596	Westmoreland County School Board	124,231	128,235	140,555	117,539
5597	Wise County School Board	93,298	61,453	83,716	42,188
5598	Wythe County School Board	130,816	136,312	149,978	124,455
5599	York County School Board	435,877	423,722	478,724	376,899
5600	Accomack County School Board	303,085	310,353	342,084	282,955
5601	Bristol Virginia School Board	67,264	66,865	72,751	61,749
5602	Buena Vista City Public Schools	39,477	40,854	44,379	37,786
5603	Amelia County School Board	70,882	72,558	80,120	66,052
5605	Danville School Board	139,399	141,660	157,067	128,427
5606	Franklin City Public Schools	3,432	(6,688)	(3,690)	(9,264)
5608	Harrisonburg City School Board	183,944	186,842	207,049	169,469
5609	Hopewell City School Board	176,032	177,640	195,906	161,897
5610	Lynchburg City Schools	314,969	318,759	351,742	290,371
5611	Fauquier County School Board	420,083	431,455	483,242	387,485
5612	Brunswick County Public Schools	54,173	44,872	55,469	35,743
5614	Portsmouth School Board	897,571	919,568	1,015,221	837,401
5615	Campbell County School Board	252,215	223,513	262,735	189,651
5616	Richmond Public Schools	1,204,706	1,224,701	1,355,090	1,112,678
5617	Roanoke City School Board	(22,820)	(40,688)	(33,703)	(46,460)
5619	Staunton City Schools	86,896	81,072	90,092	73,243
5620	Suffolk City School Board	622,573	634,275	709,170	570,412
5622	Craig County School Board	41,616	42,189	46,715	38,287
5623	Martinsville City Schools	80,326	82,345	89,273	76,298
5624	Appomattox Regional Governor'S School	6,201	6,338	6,991	5,768
5625	Colonial Heights City Schools	104,483	107,111	118,115	97,599
5632	Manassas City Schools	83,255	53,665	84,495	27,508
5633	Franklin County Public Schools	249,479	168,741	230,869	115,573
5634	Frederick County School Board	451,894	462,189	517,048	415,344
5635	City Of Salem Schools	65,923	56,465	68,810	45,883
5636	Manassas Park City Schools	(10,394)	(22,199)	(16,057)	(27,310)
5637	Newport News Public Schools	(4,118)	(33,266)	(16,756)	(46,721)
5638	Town Of West Point School Board	1,072	343	907	(133)
5708	Waynesboro Public Schools	72,376	74,760	82,427	68,153

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net O Liabi 1% Increase Discount Rate (7.75%)
5710	Valley Vocational-Technical Center	2,482	2,897	3,171	2,658
5711	New Horizons Technical Center	20,682	20,640	22,965	18,641
5713	Galax City Schools	43,520	42,922	47,728	38,785
5714	Norton City Schools	26,829	26,560	29,416	24,104
5802	Williamsburg-James City County Schools	19,073	(28,741)	11,764	(63,417)
5803	Poquoson City Public Schools	63,146	57,767	63,569	52,733
5806	Fredericksburg City Public Schools	73,419	74,865	83,270	67,627
5807	Hampton City Schools	529,779	542,857	594,109	498,546
5813	Buchanan County School Board	511,503	515,577	560,584	476,371
5814	Jackson River Technical Center	7,647	4,018	4,329	3,736
5815	Northern Neck Regional Vocational Center	3,391	3,490	3,850	3,174
5859	Williamsburg Area Transit Authority	3,661	2,693	5,881	16
5860	Middle Peninsula Juvenile Detention Commission	10,472	9,827	14,999	5,547
5866	Hampton Roads Transportation Accountability Commission	(1,773)	(3,706)	(3,649)	(3,756)
5867	Pamunkey Regional Library	30,820	24,485	28,924	20,713
5868	Northern Virginia Transportation Authority	1,045	(2,520)	(1,683)	(3,240)
5874	Meherrin River Regional Jail Authority	(12,648)	(42,949)	(31,438)	(52,436)
5883	Western Virginia Regional Jail Authority	(34,382)	(72,456)	(51,197)	(89,818)
5886	Russell County Psa	1,786	(2,412)	(203)	(4,262)
5897	Prince William County Service Authority	279,930	165,939	235,353	106,949
5904	Appalachian Juvenile Commission	94,237	90,812	104,243	79,428
5909	Henry County Public Service Authority	103,942	92,083	108,860	77,884
5914	Rappahannock Juvenile Center	81,858	76,568	90,811	64,496
5918	Amherst County Service Authority	28,525	16,602	22,997	11,110
5919	Pepper'S Ferry Regional Wastewater Treatment Authority	33,530	21,787	27,717	16,659
5926	Scott County Soil & Water Conservation District	3,232	3,013	3,667	2,486
5927	New River Resource Authority	(6,178)	(12,189)	(9,161)	(14,707)
5929	Greensville County Water & Sewer Authority	18,501	4,665	12,280	(1,740)
5930	Petersburg Redevelopment & Housing Authority	32,645	29,931	36,024	24,698
5932	Virginia Coalfield Economic Development Authority	8,502	7,453	8,963	6,166
5940	Monacan Soil & Water Conservation District	615	(1,691)	(351)	(2,818)
5944	Central Virginia Waste Management Authority	2,635	(102)	1,581	(1,518)
5947	Tidewater Youth Services Commission	81,420	75,496	88,393	64,482
5957	Wise County Redevelopment & Housing Authority	35,810	32,051	36,837	27,909
5961	Pamunkey Regional Jail	104,994	104,724	123,800	88,888
5964	Virginia Biotechnology Research Partnership Authority	7,669	7,003	7,936	6,203
5977	Southside Regional Jail	49,903	41,043	53,419	30,665
5978	Evergreen Soil & Water Conservation District	1,940	1,466	1,909	1,115
5979	Roanoke Higher Education Authority	13,857	6,373	9,409	3,747
5982	Daniel Boone Soil & Water Conservation District	3,782	3,588	4,378	2,931
5983	Southside Behavioral Health	55,376	16,838	49,373	(10,681)
5995	Holston River Soil & Water Conservation District	2,838	2,288	2,794	1,874
	Total for VRS Health Insurance Credit - Locals	53,021,780	48,788,857	57,869,568	41,934,609

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
5100	Accomack County	5,581	19,030	0	(5,912)	7,392	(24,934)	1,157	294,392	295,549
5103	Amelia County	1,172	2,659	0	1,195	1,245	(2,664)	3,607	40,730	44,337
5104	Amherst County	6,359	12,049	0	(9,279)	1,354	(18,416)	(7,933)	187,708	179,775
5110	Bland County	838	3,003	0	(6,375)	293	(3,492)	(5,733)	46,238	40,505
5122	Craig County	1,121	1,837	0	3,211	995	(6,438)	726	30,439	31,165
5128	Essex County	1,954	4,201	0	523	2,116	(4,447)	4,347	64,471	68,818
5132	Fluvanna County	3,509	8,982	0	(12,778)	2,420	(8,448)	(6,315)	137,296	130,981
5136	Gloucester County	9,106	20,637	0	20,291	4,373	(26,797)	27,610	319,141	346,751
5139	Greene County	2,176	5,987	0	(5,052)	1,375	(9,488)	(5,002)	93,452	88,450
5140	Greensville County	2,615	6,313	0	541	2,326	(8,301)	3,494	97,664	101,158
5141	Halifax County	4,617	10,601	0	(4,118)	869	(20,570)	(8,601)	167,331	158,730
5142	Hanover County	38,929	89,461	0	(124)	20,177	(84,317)	64,126	1,367,516	1,431,642
5144	Henry County	5,553	17,124	0	10,577	5,002	(27,844)	10,412	267,613	278,025
5146	Isle Of Wight County	8,576	17,166	0	1,551	5,815	(21,471)	11,637	265,045	276,682
5147	James City County	29,856	94,908	0	(10,093)	26,493	(97,936)	43,228	1,455,016	1,498,244
5149	King & Queen County	886	1,208	0	(617)	(302)	(1,331)	(156)	18,558	18,402
5154	Louisa County	6,215	8,106	0	(915)	307	(11,152)	2,561	125,669	128,230
5156	Madison County	3,147	4,511	0	1,513	435	(5,296)	4,310	69,482	73,792
5157	Mathews County	1,168	1,782	0	481	795	(2,800)	1,426	27,802	29,228
5163	New Kent County	7,060	5,353	0	5,978	434	(2,732)	16,093	80,660	96,753
5166	Northumberland County	2,241	2,664	0	(2,602)	(650)	(2,562)	(909)	40,757	39,848
5170	Patrick County	3,668	1,896	0	(13,676)	3,198	(3,980)	(8,894)	87,767	78,873
5171	Pittsylvania County	12,098	47,379	0	(51,223)	11,863	(22,978)	(2,861)	713,402	710,541
5172	Powhatan County	3,691	5,316	0	(7,120)	1,300	(2,751)	436	80,125	80,561
5176	Prince William County	194,439	539,945	0	41,037	181,938	(591,074)	366,285	8,294,728	8,661,013
5177	Pulaski County	6,655	15,023	0	(16,616)	1,049	(18,781)	(12,670)	231,951	219,281
5178	Rappahannock County	722	2,016	0	(1,817)	903	(4,636)	(2,812)	32,197	29,385
5180	Roanoke County	36,903	114,770	0	4,441	38,904	(142,933)	52,085	1,771,760	1,823,845
5183	Russell County	2,042	6,453	0	3,616	543	(13,469)	(815)	102,337	101,522
5185	Shenandoah County	7,148	15,336	0	10,343	3,978	(15,188)	21,617	234,789	256,406
5187	Southampton County	2,255	8,398	0	(4,034)	1,135	(16,186)	(8,432)	132,518	124,086
5189	Stafford County	25,682	68,030	0	592	22,165	(60,790)	55,679	1,038,246	1,093,925
5192	Tazewell County	4,683	18,563	0	1,749	3,924	(28,957)	(38)	289,489	289,451
5195	Washington County	3,575	13,684	0	(9,511)	3,737	(18,679)	(7,194)	212,065	204,871
5196	Westmoreland County	2,361	4,416	0	14,598	1,185	(6,406)	16,154	68,616	84,770
5197	Wise County	3,932	10,515	0	3,052	1,909	(20,574)	(1,166)	166,064	164,898
5198	Wythe County	2,069	6,764	0	(6,620)	2,804	(14,121)	(9,104)	107,278	98,174
5199	York County	24,526	89,015	0	20,487	23,533	(95,167)	62,394	1,366,322	1,428,716
5215	City Of Radford	8,460	32,279	0	(14,821)	11,471	(38,116)	(727)	497,264	496,537
5217	City Of Roanoke	5,560	30,381	0	(32,714)	8,716	(570)	11,373	450,377	461,750
5222	City Of Winchester	15,695	36,438	0	7,419	6,332	(37,660)	28,224	558,648	586,872
5228	Town Of Middletown	910	713	0	(70)	273	(738)	1,088	10,932	12,020
5230	City Of Covington	5,598	20,442	0	(7,664)	6,370	(24,752)	(6)	315,221	315,215

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Actual Experience	Changes of Assumptions				
5300	Town Of Abingdon	4,047	13,231	0	19,269	2,478	(12,526)	26,499	202,284	228,783
5301	Town Of Dumfries	2,309	1,761	0	1,071	631	(4,637)	1,135	28,406	29,541
5312	Town Of Hamilton	126	713	0	(2,492)	434	(846)	(2,065)	10,983	8,918
5321	Town Of Woodstock	4,133	9,173	0	(37)	2,069	(11,108)	4,230	141,446	145,676
5326	Town Of Pearisburg	1,503	6,121	0	1,226	2,051	(5,514)	5,387	93,433	98,820
5332	City Of Manassas	21,494	70,872	0	(6,144)	17,387	(77,576)	26,033	1,088,745	1,114,778
5342	Town Of Lawrenceville	1,659	3,869	0	(7,882)	1,661	(2,718)	(3,411)	58,678	55,267
5344	Town Of Stanley	811	2,666	0	(472)	1,486	(2,877)	1,614	40,923	42,537
5357	Town Of Strasburg	2,972	6,356	0	(5,766)	2,158	(4,413)	1,307	96,377	97,684
5365	City Of Poquoson	6,950	20,550	0	(16,211)	6,168	(17,950)	(493)	313,417	312,924
5385	Town Of Kenbridge	532	865	0	(1,512)	362	(775)	(528)	13,212	12,684
5393	Town Of Shenandoah	922	2,531	0	721	491	(2,717)	1,948	38,855	40,803
5396	Town Of Kilmarnock	1,588	1,541	0	(1,029)	692	(1,025)	1,767	23,342	25,109
5411	Hampton Roads Sanitation District	28,287	140,176	0	4,615	15,283	(136,971)	51,390	2,145,171	2,196,561
5425	Colonial Behavioral Health	7,832	21,223	0	(37,538)	2,770	(17,450)	(23,163)	323,140	299,977
5440	Shenandoah Valley Juvenile Center	1,967	5,681	0	1,709	(19)	(7,981)	1,357	88,146	89,503
5447	Rappahannock Area Community Services Board	13,786	22,344	0	10,825	(3,946)	(20,381)	22,628	341,218	363,846
5450	Meherrin Regional Library	269	1,593	0	1,769	(919)	(1,421)	1,291	24,304	25,595
5454	Greensville-Emporia Social Services	733	5,597	0	2,197	957	(7,016)	2,468	86,416	88,884
5455	James City Service Authority	3,338	11,465	0	(13,932)	919	(8,357)	(6,567)	174,022	167,455
5456	Accomack/Northampton Planning District Commission	370	5,224	0	(39,666)	596	(3,632)	(37,108)	79,201	42,093
5472	District 19 Community Services Board	9,713	23,826	0	(9,964)	5,978	(25,264)	4,289	365,608	369,897
5477	Frederick County Sanitation Authority	2,804	7,068	0	5,979	752	(5,041)	11,562	107,228	118,790
5478	Western Tidewater Community Services Board	14,712	27,176	0	(13,261)	(2,483)	(18,910)	7,234	412,065	419,299
5487	Capital Region Airport Commission	7,340	20,026	0	16,924	6,680	(20,793)	30,177	307,070	337,247
5489	Harrisonburg-Rockingham Community Services Bd	6,273	16,589	0	34,769	4,016	(18,958)	42,689	255,241	297,930
5493	Planning District One Behavioral Health Services	141	550	0	791	266	(958)	790	8,622	9,412
5500	Alexandria City School Board	7,976	40,407	0	0	15,483	0	63,866	598,618	662,484
5501	Albemarle County Schools	9,612	29,808	0	(1)	13,827	0	53,246	441,604	494,850
5502	Alleghany County School Board	3,957	7,185	0	3,913	2,533	(5,616)	11,972	109,254	121,226
5503	Charlottesville Public Schools	1,905	13,684	0	0	7,661	0	23,250	202,721	225,971
5504	Amherst County School Board	4,386	15,097	0	0	6,697	0	26,180	223,652	249,832
5505	Appomattox County School Board	1,134	4,970	0	(1,495)	631	(6,011)	(771)	76,633	75,862
5506	Arlington Public Schools	20,893	42,117	0	0	9,537	0	72,547	623,954	696,501
5507	Augusta County School Board	2,747	13,284	0	0	4,127	0	20,158	196,803	216,961
5508	Bath County School Board	949	7,403	0	(1,481)	3,108	(7,951)	2,028	113,648	115,676
5509	Bedford County School Board	7,637	43,735	0	0	15,587	0	66,959	647,931	714,890
5510	Bland County School Board	459	3,488	0	0	603	0	4,550	51,679	56,229
5511	Botetourt County School Board	7,161	18,022	0	101	8,468	(21,483)	12,269	277,735	290,004
5512	Norfolk Public Schools	23,828	134,222	0	0	50,981	(38)	208,993	1,988,499	2,197,492
5513	Petersburg City Public Schools	5,300	17,697	0	0	7,475	0	30,472	262,182	292,654
5514	Buckingham County School Board	2,227	7,784	0	0	775	0	10,786	115,319	126,105
5515	Radford City School Board	1,063	2,403	0	0	908	0	4,374	35,594	39,968

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Serice Cost	Interest	Benefit Changes	Difference Between Expected and		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Actual Expearence	Changes of Assumptions				
5516	Caroline County School Board	1,657	10,717	0	(1)	4,555	0	16,928	158,778	175,706
5517	Carroll County School Board	4,170	30,343	0	(162,760)	6,551	(25,838)	(147,534)	462,450	314,916
5518	Charles City County School Board	447	2,135	0	0	1,320	0	3,902	31,621	35,523
5519	Charlotte County School Board	912	5,062	0	1	1,983	0	7,958	74,996	82,954
5520	Chesterfield County School Board	28,389	141,314	0	0	63,303	0	233,006	2,093,533	2,326,539
5521	Clarke County School Board	1,202	3,871	0	(1)	1,360	0	6,432	57,351	63,783
5522	Winchester Public Schools	4,582	8,481	0	(9,106)	3,752	(7,738)	(29)	129,515	129,486
5523	Culpeper County School Board	7,629	17,343	0	(3,824)	7,113	(15,772)	12,489	264,819	277,308
5524	Cumberland County School Board	1,623	6,029	0	0	1,314	0	8,966	89,327	98,293
5525	Dickenson County School Board	2,656	21,630	0	0	4,988	0	29,274	320,438	349,712
5526	Dinwiddie County School Board	2,553	9,912	0	0	4,883	0	17,348	146,843	164,191
5528	Essex County Public Schools	1,139	8,303	0	(1)	4,092	0	13,533	123,010	136,543
5530	Covington City School Board	697	3,990	0	2,324	1,522	(4,673)	3,860	61,447	65,307
5531	Floyd County School Board	2,288	12,914	0	0	3,542	0	18,744	191,327	210,071
5532	Fluvanna County Public Schools	2,906	9,138	0	0	1,650	0	13,694	135,375	149,069
5533	Chesapeake Public Schools	35,611	169,879	0	0	61,542	0	267,032	2,516,734	2,783,766
5534	Virginia Beach City School Board	63,751	354,375	0	0	149,910	0	568,036	5,249,993	5,818,029
5535	Giles County Schools	1,118	5,601	0	0	2,558	0	9,277	82,988	92,265
5536	Gloucester County School Board	6,324	26,769	0	(11,423)	5,935	(33,349)	(5,744)	413,258	407,514
5537	Goochland County School Board	1,005	3,746	0	0	1,581	0	6,332	55,510	61,842
5538	Grayson County School Board	1,648	12,487	0	0	7,762	0	21,897	184,985	206,882
5539	Greene County Public Schools	2,611	14,173	0	(1)	7,755	0	24,538	209,968	234,506
5540	Greensville County Public Schools	1,626	10,323	0	0	3,558	0	15,507	152,937	168,444
5541	Halifax County School Board	2,550	16,380	0	19,523	6,218	(37,575)	7,096	261,449	268,545
5542	Hanover County Public Schools	7,993	32,814	0	0	16,065	0	56,872	486,125	542,997
5543	Henrico County School Board	863	6,575	0	0	4,125	0	11,563	97,415	108,978
5544	Henry County Public Schools	5,398	31,577	0	1	13,555	(120)	50,411	467,860	518,271
5545	Highland County School Board	343	2,001	0	0	600	0	2,944	29,651	32,595
5546	Isle Of Wight County Schools	2,214	6,459	0	0	8,553	0	17,226	95,695	112,921
5548	King George County School Board	3,343	12,811	0	0	7,364	0	23,518	189,782	213,300
5549	King & Queen County School Board	1,191	4,690	0	0	3,366	0	9,247	69,482	78,729
5550	King William County School Board	2,621	4,591	0	0	6,326	0	13,538	68,012	81,550
5551	Lancaster County Public Schools	1,941	7,300	0	0	3,798	0	13,039	108,146	121,185
5552	Lee County School Board	9,181	4,662	0	243,509	9,593	(82,321)	184,624	252,137	436,761
5553	Loudoun County School Board	70,444	169,692	0	(5,096)	43,313	(134,969)	143,384	2,581,440	2,724,824
5554	Louisa County Public Schools	6,529	25,286	0	(1,245)	7,708	(17,917)	20,361	383,567	403,928
5555	Lunenburg County School Board	985	6,109	0	1	2,716	0	9,811	90,502	100,313
5556	Madison County School Board	1,363	6,770	0	2	2,536	0	10,671	100,300	110,971
5557	Mathews County School Board	1,674	6,777	0	1	1,673	0	10,125	100,396	110,521
5558	Mecklenburg County School Board	2,208	10,645	0	0	7,600	0	20,453	157,704	178,157
5559	Middlesex County School Board	2,954	6,856	0	0	1,974	0	11,784	101,580	113,364
5560	Montgomery County School Board	5,150	26,581	0	0	7,999	0	39,730	393,796	433,526
5562	Nelson County Public Schools	2,386	14,386	0	0	6,738	0	23,510	213,125	236,635

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and		Changes of Assumptions	Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Actual Experience	Benefit Changes					
5563	New Kent County School Board	1,777	8,921	0	0	2,491	0	13,189	132,151	145,340	
5565	Northampton County Schools	1,271	3,159	0	0	1,329	0	5,759	46,800	52,559	
5566	Northumberland County School Board	434	7,866	0	(1)	3,341	0	11,640	116,524	128,164	
5567	Nottoway County School Board	1,018	7,540	0	0	3,813	0	12,371	111,701	124,072	
5568	Orange County Public Schools	5,600	17,676	0	0	6,869	0	30,145	261,858	292,003	
5569	Page County Public Schools	2,827	17,055	0	0	9,587	0	29,469	252,670	282,139	
5570	Patrick County School Board	2,531	13,697	0	0	7,408	0	23,636	202,921	226,557	
5571	Pittsylvania County School Board	4,932	18,480	0	12,173	10,434	(28,461)	17,558	288,016	305,574	
5572	Powhatan County School Board	3,280	14,560	0	0	6,900	0	24,740	215,693	240,433	
5573	Prince Edward County School Board	1,122	6,109	0	1	2,792	0	10,024	90,498	100,522	
5574	Prince George County School Board	7,288	18,524	0	(3,322)	3,721	(15,722)	10,489	282,291	292,780	
5576	Prince William County School Board	67,755	172,377	0	(43,735)	23,234	(135,434)	84,197	2,621,451	2,705,648	
5577	Pulaski County School Board	3,003	16,782	0	(1)	6,616	0	26,400	248,622	275,022	
5578	Rappahannock County School Board	1,263	3,803	0	928	325	(3,715)	2,604	58,194	60,798	
5579	Richmond County School Board	47	497	0	0	495	0	1,039	7,366	8,405	
5580	Roanoke County School Board	5,056	41,180	0	0	21,430	0	67,666	610,084	677,750	
5581	Rockbridge County School Board	2,094	12,165	0	0	5,911	0	20,170	180,219	200,389	
5582	Rockingham County School Board	22,330	73,245	0	(24,874)	22,301	(74,952)	18,050	1,122,587	1,140,637	
5583	Russell County School Board	3,775	43,658	0	(270,374)	5,340	(33,506)	(251,107)	663,550	412,443	
5584	Scott County School Board	3,137	15,297	0	(1)	4,492	0	22,925	226,622	249,547	
5585	Shenandoah County School Board	6,394	21,593	0	(1)	8,662	0	36,648	319,890	356,538	
5586	Smyth County School Board	3,355	23,526	0	0	11,739	0	38,620	348,524	387,144	
5587	Southampton County School Board	1,172	6,218	0	0	2,827	0	10,217	92,119	102,336	
5588	Spotsylvania County School Board	13,892	34,120	0	1	21,622	(27)	69,608	505,490	575,098	
5589	Stafford County School Board	11,927	29,033	0	16,069	7,927	(31,603)	33,353	445,923	479,276	
5590	Surry County Schools	1,503	11,598	0	0	5,485	0	18,586	171,824	190,410	
5591	Sussex County School Board	1,266	6,599	0	0	2,634	0	10,499	97,756	108,255	
5592	Tazewell County Schools	5,537	52,830	0	0	19,263	0	77,630	782,665	860,295	
5593	Warren County School Board	1,963	10,002	0	0	7,525	0	19,490	148,183	167,673	
5595	Washington County School Board	3,808	28,675	0	(160,146)	5,979	(26,708)	(148,392)	438,170	289,778	
5596	Westmoreland County School Board	1,044	8,386	0	0	5,464	0	14,894	124,231	139,125	
5597	Wise County School Board	2,354	16,370	0	(5,954)	3,585	(29,225)	(12,870)	257,139	244,269	
5598	Wythe County School Board	3,552	9,270	0	5,347	2,170	(21,068)	(729)	147,870	147,141	
5599	York County School Board	11,959	30,977	0	(9,103)	5,800	(23,179)	16,454	470,512	486,966	
5600	Accomack County School Board	4,828	20,459	0	0	7,103	0	32,390	303,085	335,475	
5601	Bristol Virginia School Board	1,145	4,541	0	0	1,221	0	6,907	67,264	74,171	
5602	Buena Vista City Public Schools	676	2,664	0	0	1,498	0	4,838	39,477	44,315	
5603	Amelia County School Board	1,867	4,785	0	0	1,261	0	7,913	70,882	78,795	
5605	Danville School Board	2,266	9,410	0	(1)	5,203	0	16,878	139,399	156,277	
5606	Franklin City Public Schools	562	2,311	0	(3,825)	(211)	(2,766)	(3,929)	35,626	31,697	
5608	Harrisonburg City School Board	3,463	12,416	0	0	6,417	0	22,296	183,944	206,240	
5609	Hopewell City School Board	3,744	11,882	0	0	4,972	0	20,598	176,032	196,630	
5610	Lynchburg City Schools	5,471	21,260	0	(1)	6,656	0	33,386	314,969	348,355	

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Actual Experience	Changes of Assumptions				
5611	Fauquier County School Board	11,804	28,356	0	0	15,378	0	55,538	420,083	475,621
5612	Brunswick County Public Schools	1,872	6,946	0	(603)	2,160	(7,552)	2,823	106,680	109,503
5614	Portsmouth School Board	12,245	60,586	0	0	20,995	0	93,826	897,571	991,397
5615	Campbell County School Board	6,927	27,432	0	(4,589)	8,578	(36,168)	2,180	424,484	426,664
5616	Richmond Public Schools	13,584	81,318	0	0	33,213	0	128,115	1,204,706	1,332,821
5617	Roanoke City School Board	4,449	3,118	0	(1,284)	(2,097)	(141)	4,045	46,252	50,297
5619	Staunton City Schools	1,826	6,834	0	(4,156)	2,402	(11,889)	(4,983)	107,185	102,202
5620	Suffolk City School Board	10,909	42,022	0	0	17,815	(35)	70,711	622,573	693,284
5622	Craig County School Board	613	2,809	0	0	707	0	4,129	41,616	45,745
5623	Martinsville City Schools	1,519	5,422	0	0	2,075	0	9,016	80,326	89,342
5624	Appomattox Regional Governor'S School	121	418	0	0	271	0	810	6,201	7,011
5625	Colonial Heights City Schools	1,728	7,053	0	0	3,693	0	12,474	104,483	116,957
5632	Manassas City Schools	4,211	17,541	0	2,254	2,847	(20,378)	6,475	270,052	276,527
5633	Franklin County Public Schools	10,676	39,089	0	(26,032)	10,159	(35,926)	(2,034)	597,058	595,024
5634	Frederick County School Board	13,457	30,502	0	0	18,211	(30)	62,140	451,894	514,034
5635	City Of Salem Schools	4,085	8,118	0	(750)	2,663	(15,100)	(984)	127,808	126,824
5636	Manassas Park City Schools	2,103	2,825	0	(1,096)	(162)	(2,220)	1,450	42,958	44,408
5637	Newport News Public Schools	17,877	5,770	0	(6,351)	(2,248)	(123)	14,925	85,543	100,468
5638	Town Of West Point School Board	484	245	0	0	14	0	743	3,642	4,385
5708	Waynesboro Public Schools	1,238	4,886	0	0	2,822	0	8,946	72,376	81,322
5710	Valley Vocational-Technical Center	284	167	0	2	230	0	683	2,482	3,165
5711	New Horizons Technical Center	440	1,396	0	(1)	397	0	2,232	20,682	22,914
5713	Galax City Schools	876	2,938	0	(1)	921	0	4,734	43,520	48,254
5714	Norton City Schools	398	1,811	0	0	810	0	3,019	26,829	29,848
5802	Williamsburg-James City County Schools	8,696	23,703	0	6,777	9,929	(25,544)	23,561	363,936	387,497
5803	Poquoson City Public Schools	1,253	4,606	0	(5,524)	1,630	(6,604)	(4,639)	71,536	66,897
5806	Fredericksburg City Public Schools	1,573	4,956	0	0	3,025	0	9,554	73,419	82,973
5807	Hampton City Schools	5,324	35,760	0	0	14,705	0	55,789	529,779	585,568
5813	Buchanan County School Board	3,137	34,527	0	0	6,823	0	44,487	511,503	555,990
5814	Jackson River Technical Center	45	496	0	(2,369)	243	(249)	(1,834)	7,472	5,638
5815	Northern Neck Regional Vocational Center	42	229	0	0	134	0	405	3,391	3,796
5859	Williamsburg Area Transit Authority	2,480	1,183	0	2,170	291	0	6,124	17,523	23,647
5860	Middle Peninsula Juvenile Detention Commission	3,230	1,815	0	3,094	(87)	0	8,052	26,880	34,932
5866	Hampton Roads Transportation Accountability Commission	762	62	0	(598)	(637)	0	(411)	918	507
5867	Pamunkey Regional Library	1,202	2,686	0	(3,489)	456	(2,365)	(1,510)	40,969	39,459
5868	Northern Virginia Transportation Authority	584	529	0	(605)	178	(35)	651	7,857	8,508
5874	Meherrin River Regional Jail Authority	7,648	5,292	0	(13,611)	1,891	(927)	293	78,877	79,170
5883	Western Virginia Regional Jail Authority	9,647	8,158	0	(13,223)	6,694	(2,014)	9,262	121,861	131,123
5886	Russell County Psa	984	1,101	0	(1,351)	326	(226)	834	16,418	17,252
5897	Prince William County Service Authority	18,094	45,533	0	(39,227)	5,247	(14,534)	15,113	681,821	696,934
5904	Appalachian Juvenile Commission	2,202	8,175	0	1,860	347	(6,884)	5,700	124,552	130,252
5909	Henry County Public Service Authority	1,976	9,926	0	(4,683)	2,125	(9,868)	(524)	151,986	151,462
5914	Rappahannock Juvenile Center	2,843	8,513	0	4,265	348	(10,974)	4,995	131,615	136,610

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Changes of Assumptions	Actual Experience				
5918	Amherst County Service Authority	983	4,492	0	(5,416)	1,036	(3,880)	(2,785)	68,489	65,704
5919	Pepper'S Ferry Regional Wastewater Treatment Authority	1,592	4,562	0	(5,769)	1,131	(3,650)	(2,134)	69,411	67,277
5926	Scott County Soil & Water Conservation District	37	256	0	(147)	26	0	172	3,783	3,955
5927	New River Resource Authority	948	1,316	0	(685)	(208)	0	1,371	19,498	20,869
5929	Greensville County Water & Sewer Authority	749	4,491	0	(4,724)	592	(2,234)	(1,126)	67,644	66,518
5930	Petersburg Redevelopment & Housing Authority	1,166	3,808	0	1,659	874	(4,950)	2,557	58,887	61,444
5932	Virginia Coalfield Economic Development Authority	221	871	0	(213)	88	(389)	578	13,096	13,674
5940	Monacan Soil & Water Conservation District	320	647	0	(429)	15	(270)	283	9,722	10,005
5944	Central Virginia Waste Management Authority	719	896	0	(541)	(51)	(609)	414	13,578	13,992
5947	Tidewater Youth Services Commission	2,528	7,982	0	133	1,106	(9,310)	2,439	122,909	125,348
5957	Wise County Redevelopment & Housing Authority	545	3,389	0	(654)	487	(4,050)	(283)	52,230	51,947
5961	Pamunkey Regional Jail	7,846	7,942	0	696	1,535	(450)	17,569	117,876	135,445
5964	Virginia Biotechnology Research Partnership Authority	240	615	0	(255)	349	(719)	230	9,472	9,702
5977	Southside Regional Jail	3,414	6,551	0	(3,357)	5,154	(5,229)	6,533	99,662	106,195
5978	Evergreen Soil & Water Conservation District	32	155	0	(126)	(251)	0	(190)	2,298	2,108
5979	Roanoke Higher Education Authority	1,782	2,548	0	(2,108)	(232)	(2,374)	(384)	38,944	38,560
5982	Daniel Boone Soil & Water Conservation District	123	310	0	(194)	203	0	442	4,602	5,044
5983	Southside Behavioral Health	7,908	18,179	0	824	3,162	(14,981)	15,092	276,809	291,901
5995	Holston River Soil & Water Conservation District	116	230	0	10	(237)	0	119	3,403	3,522
Total for VRS Health Insurance Credit - Locals		1,532,076	5,112,552	0	(668,893)	1,656,094	(3,098,375)	4,533,454	77,490,244	82,023,698

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
5100	Accomack County	29,694	0	15,377	(24,934)	(197)	0	19,940	56,400	76,340	219,209
5103	Amelia County	3,745	0	4,430	(2,664)	(56)	0	5,455	16,293	21,748	22,589
5104	Amherst County	11,464	0	31,246	(18,416)	(353)	0	23,941	123,095	147,036	32,739
5110	Bland County	5,534	0	2,181	(3,492)	(33)	0	4,190	7,631	11,821	28,684
5122	Craig County	1,287	0	7,119	(6,438)	(70)	0	1,898	29,881	31,779	(614)
5128	Essex County	9,070	0	6,612	(4,447)	(93)	0	11,142	23,331	34,473	34,345
5132	Fluvanna County	5,442	0	27,439	(8,448)	(318)	0	24,115	105,829	129,944	1,037
5136	Gloucester County	12,495	0	74,603	(26,797)	(848)	0	59,453	291,727	351,180	(4,429)
5139	Greene County	2,969	0	22,105	(9,488)	(245)	0	15,341	87,727	103,068	(14,618)
5140	Greensville County	3,869	0	21,024	(8,301)	(238)	0	16,354	82,270	98,624	2,534
5141	Halifax County	8,569	0	24,912	(20,570)	(264)	0	12,647	101,657	114,304	44,426
5142	Hanover County	84,385	0	167,713	(84,317)	(1,995)	0	165,786	637,435	803,221	628,421
5144	Henry County	3,679	0	78,892	(27,844)	(871)	0	53,856	312,932	366,788	(88,763)
5146	Isle Of Wight County	16,699	0	49,207	(21,471)	(572)	0	43,863	189,842	233,705	42,977
5147	James City County	78,543	0	191,205	(97,936)	(2,217)	0	169,595	735,847	905,442	592,802
5149	King & Queen County	2,641	0	470	(1,331)	(9)	0	1,771	1,112	2,883	15,519
5154	Louisa County	7,686	0	29,376	(11,152)	(340)	0	25,570	113,697	139,267	(11,037)
5156	Madison County	3,082	0	17,982	(5,296)	(208)	0	15,560	69,484	85,044	(11,252)
5157	Mathews County	4,680	0	1,594	(2,800)	(24)	0	3,450	5,059	8,509	20,719
5163	New Kent County	13,805	0	13,506	(2,732)	(191)	0	24,388	45,354	69,742	27,011
5166	Northumberland County	1,914	0	13,245	(2,562)	(156)	0	12,441	50,599	63,040	(23,192)
5170	Patrick County	4,706	0	0	(3,980)	0	0	726	(1,063)	(337)	79,210
5171	Pittsylvania County	33,414	0	113,757	(22,978)	(1,381)	0	122,812	426,563	549,375	161,166
5172	Powhatan County	10,715	0	11,442	(2,751)	(158)	0	19,248	39,323	58,571	21,990
5176	Prince William County	523,009	0	1,002,696	(591,074)	(11,711)	0	922,920	3,836,368	4,759,288	3,901,725
5177	Pulaski County	11,955	0	45,859	(18,781)	(527)	0	38,506	178,286	216,792	2,489
5178	Rappahannock County	1,080	0	6,895	(4,636)	(72)	0	3,267	28,131	31,398	(2,013)
5180	Roanoke County	148,766	0	179,365	(142,933)	(2,151)	0	183,047	679,265	862,312	961,533
5183	Russell County	2,966	0	19,218	(13,469)	(200)	0	8,515	79,118	87,633	13,889
5185	Shenandoah County	7,131	0	61,786	(15,188)	(712)	0	53,017	239,189	292,206	(35,800)
5187	Southampton County	2,355	0	35,313	(16,186)	(382)	0	21,100	141,801	162,901	(38,815)
5189	Stafford County	41,645	0	215,857	(60,790)	(2,513)	0	194,199	830,422	1,024,621	69,304
5192	Tazewell County	5,682	0	69,876	(28,957)	(766)	0	45,835	278,008	323,843	(34,392)
5195	Washington County	3,477	0	55,207	(18,679)	(614)	0	39,391	217,906	257,297	(52,426)
5196	Westmoreland County	6,407	0	7,470	(6,406)	(89)	0	7,382	28,470	35,852	48,918
5197	Wise County	2,712	0	49,108	(20,574)	(535)	0	30,711	196,547	227,258	(62,360)
5198	Wythe County	1,148	0	32,818	(14,121)	(354)	0	19,491	131,792	151,283	(53,109)
5199	York County	74,001	0	257,600	(95,167)	(3,007)	0	233,427	991,491	1,224,918	203,798
5215	City Of Radford	31,608	0	53,874	(38,116)	(627)	0	46,739	210,329	257,068	239,469
5217	City Of Roanoke	27,165	0	40,488	(570)	(557)	0	66,526	140,190	206,716	255,034
5222	City Of Winchester	21,794	0	120,766	(37,660)	(1,391)	0	103,509	467,039	570,548	16,324
5228	Town Of Middletown	1,430	0	1,905	(738)	(25)	0	2,572	7,016	9,588	2,432
5230	City Of Covington	20,084	0	23,900	(24,752)	(273)	0	18,959	94,202	113,161	202,054
5300	Town Of Abingdon	21,711	0	1,516	(12,526)	(47)	0	10,654	2,512	13,166	215,617
5301	Town Of Dumfries	2,618	0	6,689	(4,637)	(74)	0	4,596	26,468	31,064	(1,523)
5312	Town Of Hamilton	1,983	0	638	(846)	(11)	0	1,764	1,783	3,547	5,371
5321	Town Of Woodstock	8,726	0	18,605	(11,108)	(214)	0	16,009	71,572	87,581	58,095
5326	Town Of Pearisburg	5,576	0	10,595	(5,514)	(127)	0	10,530	40,694	51,224	47,596
5332	City Of Manassas	58,501	0	145,988	(77,576)	(1,682)	0	125,231	564,502	689,733	425,045
5342	Town Of Lawrenceville	2,983	0	9,873	(2,718)	(118)	0	10,020	37,266	47,286	7,981

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
5344	Town Of Stanley	2,385	0	6,146	(2,877)	(72)	0	5,582	23,772	29,354	13,183
5357	Town Of Strasburg	3,765	0	20,802	(4,413)	(245)	0	19,909	79,346	99,255	(1,571)
5365	City Of Poquoson	16,546	0	40,690	(17,950)	(482)	0	38,804	156,382	195,186	117,738
5385	Town Of Kenbridge	702	0	3,069	(775)	(37)	0	2,959	11,811	14,770	(2,086)
5393	Town Of Shenandoah	1,994	0	6,631	(2,717)	(77)	0	5,831	25,611	31,442	9,361
5396	Town Of Kilmarnock	523	0	8,458	(1,025)	(99)	0	7,857	32,366	40,223	(15,114)
5411	Hampton Roads Sanitation District	113,664	0	238,357	(136,971)	(2,780)	0	212,270	923,384	1,135,654	1,060,907
5425	Colonial Behavioral Health	15,752	0	54,778	(17,450)	(648)	0	52,432	209,718	262,150	37,827
5440	Shenandoah Valley Juvenile Center	4,044	0	15,181	(7,981)	(170)	0	11,074	60,088	71,162	18,341
5447	Rappahannock Area Community Services Board	15,680	0	87,062	(20,381)	(1,024)	0	81,337	334,020	415,357	(51,511)
5450	Meherrin Regional Library	1,032	0	4,562	(1,421)	(53)	0	4,120	17,582	21,702	3,893
5454	Greensville-Emporia Social Services	5,587	0	4,486	(7,016)	(50)	0	3,007	18,089	21,096	67,788
5455	James City Service Authority	8,417	0	30,356	(8,357)	(361)	0	30,055	115,327	145,382	22,073
5456	Accomack/Northampton Planning District Commission	7,340	0	274	(3,632)	(11)	0	3,971	(1,171)	2,800	39,293
5472	District 19 Community Services Board	13,605	0	78,789	(25,264)	(904)	0	66,226	305,591	371,817	(1,920)
5477	Frederick County Sanitation Authority	5,925	0	20,342	(5,041)	(244)	0	20,982	76,701	97,683	21,107
5478	Western Tidewater Community Services Board	15,832	0	103,114	(18,910)	(1,218)	0	98,818	393,780	492,598	(73,299)
5487	Capital Region Airport Commission	23,343	0	9,013	(20,793)	(118)	0	11,445	34,549	45,994	291,253
5489	Harrisonburg-Rockingham Community Services Bd	9,951	0	52,218	(18,958)	(597)	0	42,614	203,962	246,576	51,354
5493	Planning District One Behavioral Health Services	1,115	0	159	(958)	(2)	0	314	591	905	8,507
5500	Alexandria City School Board	49,108	0	5,606	0	(214)	0	54,500	0	54,500	607,984
5501	Albemarle County Schools	42,798	0	4,991	0	(187)	0	47,602	0	47,602	447,248
5502	Alleghany County School Board	11,584	0	8,350	(5,616)	(115)	0	14,203	28,278	42,481	78,745
5503	Charlottesville Public Schools	15,602	0	2,188	0	(70)	0	17,720	0	17,720	208,251
5504	Amherst County School Board	19,670	0	2,428	0	(86)	0	22,012	0	22,012	227,820
5505	Appomattox County School Board	4,257	0	10,325	(6,011)	(118)	0	8,453	40,242	48,695	27,167
5506	Arlington Public Schools	58,222	0	7,245	0	(256)	0	65,211	0	65,211	631,290
5507	Augusta County School Board	15,542	0	2,260	0	(70)	0	17,732	0	17,732	199,229
5508	Bath County School Board	7,779	0	1,992	(7,951)	(24)	0	1,796	8,021	9,817	105,859
5509	Bedford County School Board	46,958	0	6,416	0	(209)	0	53,165	0	53,165	661,725
5510	Bland County School Board	2,480	0	293	0	(11)	0	2,762	0	2,762	53,467
5511	Botetourt County School Board	20,944	0	19,856	(21,483)	(236)	0	19,081	76,363	95,444	194,560
5512	Norfolk Public Schools	147,042	0	18,451	(38)	(647)	0	164,808	0	164,808	2,032,684
5513	Petersburg City Public Schools	26,550	0	3,651	0	(118)	0	30,083	0	30,083	262,571
5514	Buckingham County School Board	10,055	0	1,478	0	(45)	0	11,488	0	11,488	114,617
5515	Radford City School Board	3,572	0	527	0	(16)	0	4,083	0	4,083	35,885
5516	Caroline County School Board	12,034	0	1,442	0	(53)	0	13,423	0	13,423	162,283
5517	Carroll County School Board	49,602	0	62	(25,838)	(8)	0	23,818	(21,858)	1,960	312,956
5518	Charles City County School Board	2,525	0	305	0	(11)	0	2,819	0	2,819	32,704
5519	Charlotte County School Board	6,356	0	823	0	(28)	0	7,151	0	7,151	75,803
5520	Chesterfield County School Board	162,004	0	21,521	0	(718)	0	182,807	0	182,807	2,143,732
5521	Clarke County School Board	4,487	0	567	0	(20)	0	5,034	0	5,034	58,749
5522	Winchester Public Schools	7,621	0	23,063	(7,738)	(275)	0	22,671	88,020	110,691	18,795
5523	Culpeper County School Board	8,712	0	67,491	(15,772)	(783)	0	59,648	260,296	319,944	(42,636)
5524	Cumberland County School Board	7,520	0	1,074	0	(34)	0	8,560	0	8,560	89,733
5525	Dickenson County School Board	23,056	0	2,982	0	(102)	0	25,936	0	25,936	323,776
5526	Dinwiddie County School Board	12,269	0	1,644	0	(54)	0	13,859	0	13,859	150,332
5528	Essex County Public Schools	9,938	0	1,113	0	(43)	0	11,008	0	11,008	125,535
5530	Covington City School Board	5,418	0	2,895	(4,673)	(37)	0	3,603	10,623	14,226	51,081
5531	Floyd County School Board	14,602	0	2,004	0	(65)	0	16,541	0	16,541	193,530

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
5532	Fluvanna County Public Schools	11,159	0	1,532	0	(50)	0	12,641	0	12,641	136,428
5533	Chesapeake Public Schools	197,418	0	24,349	0	(867)	0	220,900	0	220,900	2,562,866
5534	Virginia Beach City School Board	400,904	0	47,594	0	(1,754)	0	446,744	0	446,744	5,371,285
5535	Giles County Schools	10,744	0	1,363	0	(47)	0	12,060	0	12,060	80,205
5536	Gloucester County School Board	30,016	0	37,010	(33,349)	(434)	0	33,243	144,104	177,347	230,167
5537	Goochland County School Board	4,993	0	714	0	(22)	0	5,685	0	5,685	56,157
5538	Grayson County School Board	13,097	0	1,735	0	(58)	0	14,774	0	14,774	192,108
5539	Greene County Public Schools	15,014	0	1,836	0	(66)	0	16,784	0	16,784	217,722
5540	Greensville County Public Schools	11,843	0	1,599	0	(53)	0	13,389	0	13,389	155,055
5541	Halifax County School Board	15,592	0	16,689	(37,575)	(141)	0	(5,435)	76,859	71,424	197,121
5542	Hanover County Public Schools	36,882	0	4,936	0	(164)	0	41,654	0	41,654	501,343
5543	Henrico County School Board	5,628	0	602	0	(24)	0	6,206	0	6,206	102,772
5544	Henry County Public Schools	38,081	0	5,050	(120)	(168)	0	42,843	0	42,843	475,428
5545	Highland County School Board	2,120	0	289	0	(9)	0	2,400	0	2,400	30,195
5546	Isle Of Wight County Schools	7,259	0	934	0	(32)	0	8,161	0	8,161	104,760
5548	King George County School Board	17,308	0	2,210	0	(76)	0	19,442	0	19,442	193,858
5549	King & Queen County School Board	6,132	0	825	0	(27)	0	6,930	0	6,930	71,799
5550	King William County School Board	8,982	0	1,068	0	(39)	0	10,011	0	10,011	71,539
5551	Lancaster County Public Schools	8,861	0	1,225	0	(39)	0	10,047	0	10,047	111,138
5552	Lee County School Board	20,311	0	1	(82,321)	0	0	(62,009)	74	(61,935)	498,696
5553	Loudoun County School Board	129,986	0	482,701	(134,969)	(5,743)	0	471,975	1,845,010	2,316,985	407,839
5554	Louisa County Public Schools	15,899	0	68,120	(17,917)	(807)	0	65,295	261,313	326,608	77,320
5555	Lunenburg County School Board	6,299	0	866	0	(28)	0	7,137	0	7,137	93,176
5556	Madison County School Board	8,009	0	1,176	0	(36)	0	9,149	0	9,149	101,822
5557	Mathews County School Board	9,244	0	1,178	0	(41)	0	10,381	0	10,381	100,140
5558	Mecklenburg County School Board	12,370	0	1,732	0	(55)	0	14,047	0	14,047	164,110
5559	Middlesex County School Board	9,534	0	1,215	0	(42)	0	10,707	0	10,707	102,657
5560	Montgomery County School Board	32,564	0	4,694	0	(146)	0	37,112	0	37,112	396,414
5562	Nelson County Public Schools	15,070	0	2,109	0	(67)	0	17,112	0	17,112	219,523
5563	New Kent County School Board	9,880	0	1,221	0	(43)	0	11,058	0	11,058	134,282
5565	Northampton County Schools	4,467	0	567	0	(20)	0	5,014	0	5,014	47,545
5566	Northumberland County School Board	5,078	0	645	0	(22)	0	5,701	0	5,701	122,463
5567	Nottoway County School Board	7,576	0	943	0	(33)	0	8,486	0	8,486	115,586
5568	Orange County Public Schools	23,349	0	3,177	0	(104)	0	26,422	0	26,422	265,581
5569	Page County Public Schools	19,532	0	2,522	0	(86)	0	21,968	0	21,968	260,171
5570	Patrick County School Board	15,910	0	2,215	0	(71)	0	18,054	0	18,054	208,503
5571	Pittsylvania County School Board	29,124	0	467	(28,461)	(9)	0	1,121	2,263	3,384	302,190
5572	Powhatan County School Board	19,099	0	2,728	0	(85)	0	21,742	0	21,742	218,691
5573	Prince Edward County School Board	7,206	0	954	0	(32)	0	8,128	0	8,128	92,394
5574	Prince George County School Board	29,269	0	6,692	(15,722)	(122)	0	20,117	20,371	40,488	252,292
5576	Prince William County School Board	131,353	0	453,780	(135,434)	(5,407)	0	444,292	1,737,458	2,181,750	523,898
5577	Pulaski County School Board	18,840	0	2,439	0	(83)	0	21,196	0	21,196	253,826
5578	Rappahannock County School Board	2,106	0	12,641	(3,715)	(146)	0	10,886	49,116	60,002	796
5579	Richmond County School Board	521	0	76	0	(2)	0	595	0	595	7,810
5580	Roanoke County School Board	42,267	0	5,547	0	(187)	0	47,627	0	47,627	630,123
5581	Rockbridge County School Board	13,743	0	1,647	0	(60)	0	15,330	0	15,330	185,059
5582	Rockingham County School Board	57,893	0	114,158	(74,952)	(1,314)	0	95,785	444,985	540,770	599,867
5583	Russell County School Board	88,957	0	213	(33,506)	(49)	0	55,615	(43,057)	12,558	399,885
5584	Scott County School Board	19,247	0	2,408	0	(85)	0	21,570	0	21,570	227,977
5585	Shenandoah County School Board	26,557	0	3,892	0	(119)	0	30,330	0	30,330	326,208

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
5586	Smyth County School Board	25,130	0	3,375	0	(111)	0	28,394	0	28,394	358,750
5587	Southampton County School Board	7,018	0	904	0	(31)	0	7,891	0	7,891	94,445
5588	Spotsylvania County School Board	47,200	0	6,883	(27)	(211)	0	53,845	0	53,845	521,253
5589	Stafford County School Board	23,815	0	71,910	(31,603)	(833)	0	63,289	277,196	340,485	138,791
5590	Surry County Schools	11,694	0	1,377	0	(51)	0	13,020	0	13,020	177,390
5591	Sussex County School Board	6,020	0	825	0	(27)	0	6,818	0	6,818	101,437
5592	Tazewell County Schools	56,225	0	7,462	0	(249)	0	63,438	0	63,438	796,857
5593	Warren County School Board	12,297	0	1,701	0	(55)	0	13,943	0	13,943	153,730
5595	Washington County School Board	29,875	0	8	(26,708)	(1)	0	3,174	(2,933)	241	289,537
5596	Westmoreland County School Board	9,541	0	1,392	0	(43)	0	10,890	0	10,890	128,235
5597	Wise County School Board	8,611	0	40,009	(29,225)	(420)	0	18,975	163,841	182,816	61,453
5598	Wythe County School Board	11,951	0	2,904	(21,068)	(12)	0	(6,225)	17,054	10,829	136,312
5599	York County School Board	41,300	0	10,673	(23,179)	(185)	0	28,609	34,635	63,244	423,722
5600	Accomack County School Board	22,203	0	3,018	0	(99)	0	25,122	0	25,122	310,353
5601	Bristol Virginia School Board	6,554	0	781	0	(29)	0	7,306	0	7,306	66,865
5602	Buena Vista City Public Schools	3,058	0	417	0	(14)	0	3,461	0	3,461	40,854
5603	Amelia County School Board	5,440	0	821	0	(24)	0	6,237	0	6,237	72,558
5605	Danville School Board	13,018	0	1,656	0	(57)	0	14,617	0	14,617	141,660
5606	Franklin City Public Schools	860	0	8,189	(2,766)	(92)	0	6,191	32,194	38,385	(6,688)
5608	Harrisonburg City School Board	17,137	0	2,337	0	(76)	0	19,398	0	19,398	186,842
5609	Hopewell City School Board	16,698	0	2,367	0	(75)	0	18,990	0	18,990	177,640
5610	Lynchburg City Schools	26,119	0	3,593	0	(116)	0	29,596	0	29,596	318,759
5611	Fauquier County School Board	39,076	0	5,263	0	(173)	0	44,166	0	44,166	431,455
5612	Brunswick County Public Schools	6,173	0	13,661	(7,552)	(158)	0	12,124	52,507	64,631	44,872
5614	Portsmouth School Board	63,628	0	8,483	0	(282)	0	71,829	0	71,829	919,568
5615	Campbell County School Board	24,120	0	43,414	(36,168)	(484)	0	30,882	172,269	203,151	223,513
5616	Richmond Public Schools	97,026	0	11,518	0	(424)	0	108,120	0	108,120	1,224,701
5617	Roanoke City School Board	3,573	0	18,713	(141)	(232)	0	21,913	69,072	90,985	(40,688)
5619	Staunton City Schools	8,162	0	4,614	(11,889)	(46)	0	841	20,289	21,130	81,072
5620	Suffolk City School Board	52,520	0	6,756	(35)	(232)	0	59,009	0	59,009	634,275
5622	Craig County School Board	3,116	0	454	0	(14)	0	3,556	0	3,556	42,189
5623	Martinsville City Schools	6,132	0	892	0	(27)	0	6,997	0	6,997	82,345
5624	Appomattox Regional Governor'S School	590	0	86	0	(3)	0	673	0	673	6,338
5625	Colonial Heights City Schools	8,656	0	1,229	0	(39)	0	9,846	0	9,846	107,111
5632	Manassas City Schools	9,376	0	47,602	(20,378)	(535)	0	36,065	186,797	222,862	53,665
5633	Franklin County Public Schools	25,686	0	89,986	(35,926)	(1,042)	0	78,704	347,579	426,283	168,741
5634	Frederick County School Board	45,964	0	6,115	(30)	(204)	0	51,845	0	51,845	462,189
5635	City Of Salem Schools	8,589	0	15,149	(15,100)	(164)	0	8,474	61,885	70,359	56,465
5636	Manassas Park City Schools	1,705	0	13,935	(2,220)	(165)	0	13,255	53,352	66,607	(22,199)
5637	Newport News Public Schools	18,416	0	26,142	(123)	(362)	0	44,073	89,661	133,734	(33,266)
5638	Town Of West Point School Board	835	0	657	0	(20)	0	1,472	2,570	4,042	343
5708	Waynesboro Public Schools	5,767	0	821	0	(26)	0	6,562	0	6,562	74,760
5710	Valley Vocational-Technical Center	235	0	34	0	(1)	0	268	0	268	2,897
5711	New Horizons Technical Center	2,005	0	278	0	(9)	0	2,274	0	2,274	20,640
5713	Galax City Schools	4,717	0	636	0	(21)	0	5,332	0	5,332	42,922
5714	Norton City Schools	2,900	0	401	0	(13)	0	3,288	0	3,288	26,560
5802	Williamsburg-James City County Schools	9,444	0	88,482	(25,544)	(1,007)	0	71,375	344,863	416,238	(28,741)
5803	Poquoson City Public Schools	5,422	0	1,943	(6,604)	(21)	0	740	8,390	9,130	57,767
5806	Fredericksburg City Public Schools	7,101	0	1,039	0	(32)	0	8,108	0	8,108	74,865
5807	Hampton City Schools	38,393	0	4,486	0	(168)	0	42,711	0	42,711	542,857

**SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS**



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
5813	Buchanan County School Board	36,298	0	4,274	0	(159)	0	40,413	0	40,413	515,577
5814	Jackson River Technical Center	1,865	0	185	(249)	(6)	0	1,795	(175)	1,620	4,018
5815	Northern Neck Regional Vocational Center	268	0	39	0	(1)	0	306	0	306	3,490
5859	Williamsburg Area Transit Authority	3,082	0	4,067	0	(57)	0	7,092	13,862	20,954	2,693
5860	Middle Peninsula Juvenile Detention Commission	3,915	0	4,851	0	(69)	0	8,697	16,408	25,105	9,827
5866	Hampton Roads Transportation Accountability Commission	732	0	802	0	(12)	0	1,522	2,691	4,213	(3,706)
5867	Pamunkey Regional Library	4,308	0	2,922	(2,365)	(40)	0	4,825	10,149	14,974	24,485
5868	Northern Virginia Transportation Authority	2,192	0	2,090	(35)	(31)	0	4,216	6,812	11,028	(2,520)
5874	Meherrin River Regional Jail Authority	6,928	0	24,906	(927)	(313)	0	30,594	91,525	122,119	(42,949)
5883	Western Virginia Regional Jail Authority	7,654	0	42,211	(2,014)	(515)	0	47,336	156,243	203,579	(72,456)
5886	Russell County Psa	1,315	0	3,994	(226)	(51)	0	5,032	14,632	19,664	(2,412)
5897	Prince William County Service Authority	35,981	0	109,011	(14,534)	(1,354)	0	129,104	401,891	530,995	165,939
5904	Appalachian Juvenile Commission	7,973	0	8,136	(6,884)	(100)	0	9,125	30,315	39,440	90,812
5909	Henry County Public Service Authority	8,951	0	12,398	(9,868)	(146)	0	11,335	48,044	59,379	92,083
5914	Rappahannock Juvenile Center	8,713	0	12,691	(10,974)	(145)	0	10,285	49,757	60,042	76,568
5918	Amherst County Service Authority	2,791	0	10,347	(3,880)	(120)	0	9,138	39,964	49,102	16,602
5919	Pepper'S Ferry Regional Wastewater Treatment Authority	3,954	0	9,418	(3,650)	(113)	0	9,609	35,881	45,490	21,787
5926	Scott County Soil & Water Conservation District	216	0	178	0	(3)	0	391	551	942	3,013
5927	New River Resource Authority	605	0	6,860	0	(83)	0	7,382	25,676	33,058	(12,189)
5929	Greensville County Water & Sewer Authority	2,159	0	12,938	(2,234)	(153)	0	12,710	49,143	61,853	4,665
5930	Petersburg Redevelopment & Housing Authority	3,619	0	6,678	(4,950)	(76)	0	5,271	26,242	31,513	29,931
5932	Virginia Coalfield Economic Development Authority	779	0	1,253	(389)	(16)	0	1,627	4,594	6,221	7,453
5940	Monacan Soil & Water Conservation District	439	0	2,449	(270)	(29)	0	2,589	9,107	11,696	(1,691)
5944	Central Virginia Waste Management Authority	872	0	2,923	(609)	(35)	0	3,151	10,943	14,094	(102)
5947	Tidewater Youth Services Commission	7,116	0	10,677	(9,310)	(120)	0	8,363	41,489	49,852	75,496
5957	Wise County Redevelopment & Housing Authority	3,345	0	4,229	(4,050)	(48)	0	3,476	16,420	19,896	32,051
5961	Pamunkey Regional Jail	13,169	0	5,217	(450)	(97)	0	17,839	12,882	30,721	104,724
5964	Virginia Biotechnology Research Partnership Authority	1,085	0	537	(719)	(7)	0	896	1,803	2,699	7,003
5977	Southside Regional Jail	7,364	0	13,423	(5,229)	(165)	0	15,393	49,759	65,152	41,043
5978	Evergreen Soil & Water Conservation District	168	0	118	0	(2)	0	284	358	642	1,466
5979	Roanoke Higher Education Authority	2,875	0	6,680	(2,374)	(81)	0	7,100	25,087	32,187	6,373
5982	Daniel Boone Soil & Water Conservation District	370	0	270	0	(4)	0	636	820	1,456	3,588
5983	Southside Behavioral Health	11,435	0	57,853	(14,981)	(677)	0	53,630	221,433	275,063	16,838
5995	Holston River Soil & Water Conservation District	456	0	217	0	(4)	0	669	565	1,234	2,288
	Total for VRS Health Insurance Credit - Locals	5,239,485	0	6,711,389	(3,098,375)	(86,122)	0	8,766,377	24,468,464	33,234,841	48,788,857

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 4,023,612	0.55932%	\$ 3,870,450	0.52737%
55101	Albemarle County	2,339,937	0.32528%	2,426,887	0.33068%
55102	Alleghany County	4,415,956	0.61386%	4,515,852	0.61529%
55103	Amelia County	2,007,991	0.27911%	2,215,219	0.30184%
55104	Amherst County	3,521,946	0.48956%	3,897,519	0.53104%
55105	Appomattox County	1,734,122	0.24107%	1,677,454	0.22856%
55107	Augusta County	6,254,806	0.86945%	6,549,544	0.89238%
55108	Bath County	1,309,475	0.18203%	1,291,332	0.17595%
55109	Bedford County	6,872,775	0.95538%	6,545,849	0.89188%
55110	Bland County	1,126,538	0.15660%	1,256,975	0.17126%
55111	Botetourt County	6,870,272	0.95501%	7,192,423	0.97999%
55112	Brunswick County	3,231,027	0.44914%	3,242,707	0.44184%
55113	Buchanan County	1,642,915	0.22837%	1,720,693	0.23443%
55114	Buckingham County	2,103,888	0.29246%	2,090,427	0.28484%
55115	Campbell County	5,472,832	0.76077%	5,540,398	0.75488%
55116	Caroline County	5,054,766	0.70264%	4,807,331	0.65499%
55117	Carroll County	2,816,369	0.39149%	2,811,942	0.38313%
55118	Charles City County	1,394,879	0.19391%	1,421,105	0.19363%
55119	Charlotte County	2,510,480	0.34898%	2,432,487	0.33143%
55120	Chesterfield County	23,233,538	3.22960%	23,990,421	3.26877%
55121	Clarke County	2,219,376	0.30852%	2,116,517	0.28836%
55122	Craig County	1,018,946	0.14164%	1,010,345	0.13765%
55123	Culpeper County	7,111,419	0.98852%	7,435,710	1.01315%
55124	Cumberland County	1,685,408	0.23430%	1,810,238	0.24665%
55125	Dickenson County	2,189,448	0.30435%	2,336,261	0.31834%
55126	Dinwiddie County	4,019,705	0.55877%	4,106,352	0.55950%
55128	Essex County	1,558,772	0.21667%	1,623,504	0.22122%
55130	Fauquier County	13,753,021	1.91174%	13,886,055	1.89201%
55131	Floyd County	2,387,991	0.33193%	2,374,345	0.32352%
55132	Fluvanna County	3,716,442	0.51659%	3,849,854	0.52453%
55133	Franklin County	6,246,306	0.86828%	6,338,459	0.86361%
55134	Frederick County	12,795,193	1.77863%	12,605,852	1.71757%
55135	Giles County	2,647,746	0.36804%	2,690,499	0.36659%
55136	Gloucester County	6,636,936	0.92256%	6,694,493	0.91213%
55137	Goochland County	4,377,171	0.60845%	4,521,229	0.61601%
55138	Grayson County	2,363,876	0.32860%	2,254,847	0.30721%
55139	Greene County	2,836,859	0.39434%	2,965,095	0.40399%
55140	Greensville County	2,628,283	0.36533%	2,687,652	0.36622%
55141	Halifax County	2,982,542	0.41461%	3,068,418	0.41807%
55142	Hanover County	21,304,083	2.96143%	21,703,134	2.95709%
55143	Henrico County	21,376,919	2.97152%	21,863,644	2.97897%
55144	Henry County	8,190,550	1.13854%	8,220,973	1.12014%
55145	Highland County	884,614	0.12298%	877,067	0.11949%
55146	Isle Of Wight County	4,754,630	0.66094%	4,672,353	0.63660%
55147	James City County	2,890,309	0.40177%	2,805,411	0.38223%
55148	King George County	3,951,354	0.54926%	4,079,488	0.55583%
55149	King And Queen County	1,431,421	0.19896%	1,438,582	0.19601%
55150	King William County	2,221,895	0.30885%	2,291,242	0.31217%
55151	Lancaster County	2,424,341	0.33698%	2,486,342	0.33878%
55152	Lee County	2,557,617	0.35553%	2,451,850	0.33408%
55153	Loudoun County	64,394,846	8.95131%	70,082,321	9.54895%
55154	Louisa County	5,109,576	0.71025%	5,459,333	0.74386%
55155	Lunenburg County	1,422,432	0.19772%	1,357,773	0.18500%
55156	Madison County	2,157,171	0.29985%	2,258,754	0.30778%
55157	Mathews County	1,526,934	0.21224%	1,567,161	0.21354%
55158	Mecklenburg County	4,017,957	0.55851%	4,044,636	0.55110%
55159	Middlesex County	1,710,574	0.23777%	1,779,078	0.24242%
55160	Montgomery County	8,887,481	1.23540%	8,863,652	1.20769%
55162	Nelson County	1,923,228	0.26733%	1,948,585	0.26550%
55163	New Kent County	3,759,789	0.52263%	3,949,581	0.53812%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55165	Northampton County	4,241,925	0.58964%	4,266,551	0.58134%
55166	Northumberland County	2,477,451	0.34437%	2,501,244	0.34078%
55167	Nottoway County	1,726,022	0.23993%	1,900,667	0.25895%
55168	Orange County	3,121,884	0.43396%	2,979,576	0.40596%
55169	Page County	3,676,817	0.51111%	3,809,628	0.51908%
55170	Patrick County	3,927,861	0.54600%	3,923,662	0.53460%
55171	Pittsylvania County	7,670,039	1.06618%	7,850,129	1.06958%
55172	Powhatan County	4,495,802	0.62494%	3,867,499	0.52696%
55173	Prince Edward County	2,503,485	0.34799%	2,506,909	0.34158%
55174	Prince George County	2,019,987	0.28079%	2,077,583	0.28306%
55176	Prince William County	11,209,711	1.55823%	10,913,646	1.48700%
55177	Pulaski County	4,373,801	0.60797%	4,395,042	0.59883%
55178	Rappahannock County	1,827,547	0.25405%	1,890,040	0.25752%
55179	Richmond County	1,559,463	0.21678%	1,629,858	0.22205%
55180	Roanoke County	6,613,516	0.91931%	6,716,819	0.91520%
55181	Rockbridge County	2,915,707	0.40531%	2,893,155	0.39419%
55182	Rockingham County	10,818,366	1.50383%	11,059,425	1.50687%
55183	Russell County	3,413,410	0.47449%	3,489,984	0.47552%
55184	Scott County	2,842,785	0.39518%	2,979,996	0.40603%
55185	Shenandoah County	4,618,442	0.64199%	4,659,113	0.63482%
55186	Smyth County	2,994,647	0.41629%	3,134,179	0.42704%
55187	Southampton County	4,578,300	0.63643%	4,723,062	0.64353%
55188	Spotsylvania County	18,736,084	2.60444%	20,827,627	2.83779%
55189	Stafford County	22,032,294	3.06264%	23,653,770	3.22290%
55190	Surry County	1,539,489	0.21400%	1,536,341	0.20934%
55191	Sussex County	2,912,302	0.40484%	3,021,278	0.41167%
55192	Tazewell County	4,576,247	0.63614%	4,647,272	0.63319%
55193	Warren County	5,281,418	0.73414%	5,683,764	0.77444%
55195	Washington County	6,147,418	0.85452%	6,163,110	0.83973%
55196	Westmoreland County	3,082,309	0.42847%	3,306,231	0.45047%
55197	Wise County	4,890,065	0.67974%	4,922,695	0.67074%
55198	Wythe County	3,219,345	0.44753%	3,215,106	0.43805%
55199	York County	9,767,824	1.35780%	9,461,642	1.28917%
55200	City Of Alexandria	18,586,748	2.58369%	18,146,950	2.47256%
55201	City Of Bristol	3,097,671	0.43059%	3,232,207	0.44040%
55202	City Of Buena Vista	942,801	0.13107%	933,266	0.12717%
55205	City Of Danville	5,624,238	0.78180%	5,489,867	0.74802%
55206	City Of Fredericksburg	3,864,632	0.53722%	3,987,879	0.54334%
55207	City Of Hampton	9,109,986	1.26635%	8,653,304	1.17904%
55208	City Of Harrisonburg	847,050	0.11775%	867,946	0.11827%
55209	City Of Hopewell	1,818,890	0.25285%	1,947,330	0.26531%
55210	City Of Lynchburg	3,867,278	0.53759%	3,944,880	0.53752%
55212	City Of Norfolk	22,894,994	3.18256%	21,933,384	2.98847%
55213	City Of Petersburg	2,736,468	0.38040%	2,632,167	0.35865%
55214	City Of Portsmouth	10,989,321	1.52757%	11,293,482	1.53878%
55215	City Of Radford	1,471,607	0.20456%	1,529,857	0.20843%
55216	City Of Richmond	23,869,651	3.31805%	23,569,025	3.21131%
55217	City Of Roanoke	9,571,771	1.33055%	9,361,804	1.27555%
55219	City Of Staunton	1,683,003	0.23393%	1,702,535	0.23197%
55220	City Of Suffolk	5,801,495	0.80646%	5,769,451	0.78610%
55221	City Of Williamsburg	234,094	0.03256%	214,679	0.02926%
55222	City Of Winchester	3,116,025	0.43315%	3,196,255	0.43552%
55223	City Of Martinsville	3,673,249	0.51059%	3,647,183	0.49694%
55224	City Of Falls Church	1,173,723	0.16315%	1,085,890	0.14795%
55225	City Of Colonial Heights	1,685,854	0.23434%	1,730,613	0.23579%
55230	City Of Covington	258,158	0.03589%	267,551	0.03645%
55232	City Of Franklin	259,070	0.03600%	259,887	0.03543%
55233	City Of Chesapeake	30,185,435	4.19599%	29,750,736	4.05362%
55234	City Of Virginia Beach	24,084,342	3.34786%	24,319,627	3.31362%
55235	City Of Norton	368,410	0.05121%	368,410	0.05019%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55236	City Of Manassas Park	560,506	0.07792%	534,118	0.07278%
55258	City Of Newport News	7,839,149	1.08970%	9,341,351	1.27279%
55307	City Of Lexington	225,741	0.03139%	225,741	0.03077%
55308	City Of Waynesboro	1,217,741	0.16926%	1,295,038	0.17645%
55313	City Of Galax	113,119	0.01573%	116,657	0.01590%
55316	City Of Fairfax	437,288	0.06080%	482,169	0.06570%
55319	City Of Emporia	465,432	0.06471%	430,274	0.05863%
55332	City Of Manassas	727,317	0.10111%	771,204	0.10507%
55335	City Of Salem	1,728,458	0.24026%	1,789,305	0.24378%
55364	Town Of Bedford	43,376	0.00604%	43,957	0.00598%
55365	City Of Poquoson	393,127	0.05465%	386,409	0.05265%
Total for VRS Health Insurance Credit - Constitutional Officers		\$ 719,390,262	100.00000%	\$ 733,932,691	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	2,356	0	4,814	0	7,170	1,099	1,681	826	11,025	14,631	14,065	(2,799)	11,266
55101	Albemarle County	1,477	0	3,018	10,612	15,107	689	1,054	518	0	2,261	8,819	3,026	11,845
55102	Alleghany County	2,748	0	5,616	9,253	17,617	1,283	1,962	963	2,957	7,165	16,409	3,784	20,193
55103	Amelia County	1,348	0	2,755	5,198	9,301	629	962	473	2,568	4,632	8,050	(73)	7,977
55104	Amherst County	2,372	0	4,847	9,416	16,635	1,107	1,693	831	7,910	11,541	14,163	(663)	13,500
55105	Appomattox County	1,021	0	2,086	0	3,107	476	729	358	7,051	8,614	6,096	(1,330)	4,766
55107	Augusta County	3,986	0	8,146	10,441	22,573	1,860	2,845	1,397	0	6,102	23,799	1,936	25,735
55108	Bath County	786	0	1,606	3,398	5,790	367	561	275	1,381	2,584	4,693	587	5,280
55109	Bedford County	3,984	0	8,141	3,391	15,516	1,859	2,844	1,396	26,907	33,006	23,786	(3,936)	19,850
55110	Bland County	765	0	1,563	3,327	5,655	357	546	268	4,206	5,377	4,567	(423)	4,144
55111	Botetourt County	4,377	0	8,945	11,085	24,407	2,043	3,124	1,534	3,391	10,092	26,136	1,078	27,214
55112	Brunswick County	1,974	0	4,033	7,518	13,525	921	1,409	692	2,851	5,873	11,784	1,778	13,562
55113	Buchanan County	1,047	0	2,140	1,376	4,563	489	747	367	2,495	4,098	6,252	(411)	5,841
55114	Buckingham County	1,272	0	2,600	1,161	5,033	594	908	446	1,730	3,678	7,597	17	7,614
55115	Campbell County	3,375	0	6,891	6,140	16,403	1,574	2,407	1,182	6,034	11,197	20,132	(459)	19,673
55116	Caroline County	2,926	0	5,979	1,235	10,140	1,365	2,088	1,025	12,679	17,157	17,468	(1,916)	15,552
55117	Carroll County	1,711	0	3,497	1,101	6,309	799	1,222	600	2,136	4,757	10,218	(56)	10,162
55118	Charles City County	865	0	1,767	764	3,396	404	617	303	1,014	2,338	5,164	193	5,357
55119	Charlotte County	1,480	0	3,025	0	4,505	691	1,057	519	8,175	10,442	8,839	(1,494)	7,345
55120	Chesterfield County	14,601	0	29,837	17,689	62,127	6,814	10,422	5,118	23,347	45,701	87,176	(5,565)	81,611
55121	Clarke County	1,288	0	2,632	0	3,920	601	919	451	5,640	7,611	7,690	(947)	6,743
55122	Craig County	615	0	1,256	0	1,871	287	439	216	1,299	2,241	3,671	(235)	3,436
55123	Culpeper County	4,526	0	9,248	17,280	31,054	2,112	3,230	1,586	0	6,928	27,020	4,333	31,353
55124	Cumberland County	1,102	0	2,251	2,803	6,156	514	786	386	2,305	3,991	6,578	(60)	6,518
55125	Dickenson County	1,422	0	2,906	7,391	11,719	664	1,015	498	931	3,108	8,490	1,125	9,615
55126	Dinwiddie County	2,499	0	5,107	1,974	9,580	1,166	1,784	876	2,402	6,228	14,922	26	14,948
55128	Essex County	988	0	2,019	1,033	4,040	461	590	346	4,980	6,492	5,900	(1,128)	4,772
55130	Fauquier County	8,451	0	17,270	29,733	55,454	3,944	6,032	2,962	14,366	27,304	50,459	9,779	60,238
55131	Floyd County	1,445	0	2,953	5,156	9,554	674	1,031	507	1,909	4,121	8,628	1,122	9,750
55132	Fluvanna County	2,343	0	4,788	2,951	10,082	1,093	1,672	821	2,470	6,056	13,989	367	14,356
55133	Franklin County	3,858	0	7,883	18,037	29,778	1,800	2,753	1,352	7,487	13,392	23,032	3,222	26,254
55134	Frederick County	7,672	0	15,678	15,312	38,662	3,580	5,476	2,689	13,860	25,605	45,807	3,273	49,080
55135	Giles County	1,638	0	3,346	0	4,984	764	1,169	574	2,464	4,971	9,777	(602)	9,175
55136	Gloucester County	4,074	0	8,326	10,883	23,283	1,901	2,908	1,428	15,901	22,138	24,326	(1,118)	23,208
55137	Goochland County	2,752	0	5,623	6,320	14,695	1,284	1,964	964	1,370	5,582	16,429	1,367	17,796
55138	Grayson County	1,372	0	2,804	1,760	5,936	640	979	481	7,179	9,279	8,193	(786)	7,407
55139	Greene County	1,805	0	3,688	3,588	9,081	842	1,288	633	2,299	5,062	10,774	16	10,790
55140	Greensville County	1,636	0	3,343	202	5,181	763	1,168	573	2,066	4,570	9,767	(465)	9,302
55141	Halifax County	1,867	0	3,816	8,637	14,320	872	1,333	655	540	3,400	11,150	2,621	13,771
55142	Hanover County	13,209	0	26,992	3,747	43,948	6,164	9,428	4,630	4,149	24,371	78,864	804	79,668
55143	Henrico County	13,307	0	27,192	15,266	55,765	6,210	9,498	4,664	14,596	34,968	79,448	2,455	81,903
55144	Henry County	5,003	0	10,225	0	15,228	2,335	3,571	1,754	12,360	20,020	26,874	(2,892)	26,982
55145	Highland County	534	0	1,091	0	1,625	249	381	187	1,210	2,027	3,187	(211)	2,976
55146	Isle Of Wight County	2,844	0	5,811	2,468	11,123	1,327	2,030	997	10,172	14,526	16,978	(954)	16,024
55147	James City County	1,707	0	3,489	0	5,196	797	1,219	598	7,932	10,546	10,194	(1,530)	8,664
55148	King George County	2,483	0	5,074	8,161	15,718	1,159	1,772	870	1,467	5,268	14,824	2,412	17,236
55149	King And Queen County	876	0	1,789	3,989	6,654	409	625	307	2,481	3,822	5,227	699	5,926
55150	King William County	1,394	0	2,849	4,234	8,477	651	995	489	188	2,323	8,325	1,412	9,737
55151	Lancaster County	1,513	0	3,092	408	5,013	706	1,080	530	5,903	8,219	9,035	(2,057)	6,978
55152	Lee County	1,492	0	3,049	0	4,541	696	1,065	523	6,876	9,160	8,910	(1,222)	7,688
55153	Loudoun County	42,655	0	87,165	229,449	359,269	19,910	30,449	14,946	29,822	95,127	254,662	27,847	282,509
55154	Louisa County	3,323	0	6,790	7,630	17,743	1,551	2,372	1,165	3,183	8,271	19,838	129	19,967
55155	Lunenburg County	826	0	1,689	2,617	5,132	386	590	290	2,888	4,154	4,934	135	5,069
55156	Madison County	1,375	0	2,809	2,815	6,999	642	981	482	1,455	3,560	8,208	5	8,213
55157	Mathews County	954	0	1,949	1,054	3,957	445	681	334	0	1,460	5,695	220	5,915
55158	Mecklenburg County	2,462	0	5,030	1,455	8,947	1,149	1,757	863	5,216	8,985	14,698	(1,124)	13,574
55159	Middlesex County	1,083	0	2,213	5,215	8,511	505	773	380	0	1,658	6,465	1,105	7,570
55160	Montgomery County	5,395	0	11,024	14,680	31,099	2,518	3,850	1,891	13,609	21,868	32,209	(825)	31,384

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55162	Nelson County	1,186	0	2,423	7,797	11,406	553	846	416	414	2,229	7,081	2,590	9,671
55163	New Kent County	2,404	0	4,912	6,495	13,811	1,122	1,716	843	0	3,681	14,351	1,254	15,605
55165	Northampton County	2,597	0	5,306	1,895	9,798	1,212	1,853	910	2,909	6,884	15,504	(380)	15,124
55166	Northumberland County	1,522	0	3,111	0	4,633	710	1,086	534	3,970	6,300	9,088	(851)	8,237
55167	Nottoway County	1,157	0	2,364	4,317	7,838	540	826	405	1,461	3,232	6,906	318	7,224
55168	Orange County	1,813	0	3,706	2,391	7,910	846	1,294	636	11,732	14,508	10,827	(1,480)	9,347
55169	Page County	2,319	0	4,738	14,362	21,419	1,082	1,655	813	1,382	4,932	13,844	6,457	20,301
55170	Patrick County	2,388	0	4,880	14,710	21,978	1,114	1,704	837	7,301	10,956	14,258	3,820	18,078
55171	Pittsylvania County	4,778	0	9,763	772	15,313	2,230	3,410	1,675	5,314	12,629	28,525	(1,156)	27,369
55172	Powhatan County	2,354	0	4,810	1,522	8,686	1,099	1,680	825	22,241	25,845	14,054	(3,134)	10,920
55173	Prince Edward County	1,526	0	3,118	0	4,644	712	1,089	535	6,595	8,931	9,110	(1,669)	7,441
55174	Prince George County	1,264	0	2,584	515	4,363	590	902	443	3,668	5,603	7,549	(1,081)	6,468
55176	Prince William County	6,642	0	13,573	31,811	52,026	3,100	4,741	2,328	16,169	26,338	39,658	4,332	43,990
55177	Pulaski County	2,675	0	5,466	617	8,758	1,248	1,909	938	8,416	12,511	15,971	(3,543)	12,428
55178	Rappahannock County	1,150	0	2,351	1,865	5,366	537	821	403	1,701	3,462	6,868	53	6,921
55179	Richmond County	992	0	2,027	1,196	4,215	463	708	348	1,843	3,362	5,922	(233)	5,689
55180	Roanoke County	4,088	0	8,354	0	12,442	1,908	2,918	1,433	18,286	24,545	24,408	(5,588)	18,820
55181	Rockbridge County	1,761	0	3,598	346	5,705	822	1,257	617	2,832	5,528	10,513	(401)	10,112
55182	Rockingham County	6,731	0	13,755	4,948	25,434	3,141	4,804	2,359	4,074	14,378	40,187	714	40,901
55183	Russell County	2,124	0	4,341	2,010	8,475	991	1,516	744	2,780	6,031	12,682	(324)	12,358
55184	Scott County	1,814	0	3,706	8,133	13,653	846	1,295	636	2,175	4,952	10,829	1,632	12,461
55185	Shenandoah County	2,836	0	5,795	138	8,769	1,323	2,024	994	4,839	9,180	16,930	(884)	16,046
55186	Smyth County	1,908	0	3,898	3,075	8,881	890	1,362	669	2,242	5,163	11,389	(75)	11,314
55187	Southampton County	2,875	0	5,874	2,376	11,125	1,342	2,052	1,008	9,738	14,140	17,163	(1,726)	15,437
55188	Spotsylvania County	12,676	0	25,903	79,567	118,146	5,916	9,048	4,443	1,913	21,320	75,682	14,699	90,381
55189	Stafford County	14,396	0	29,418	65,523	109,337	6,719	10,275	5,046	2,065	24,105	85,953	12,816	98,769
55190	Surry County	935	0	1,911	1,328	4,174	436	667	328	1,198	2,629	5,583	452	6,035
55191	Sussex County	1,839	0	3,758	2,544	8,141	858	1,313	645	4,848	7,664	10,979	(884)	10,095
55192	Tazewell County	2,828	0	5,780	0	8,608	1,320	2,019	991	5,763	10,093	16,887	(1,564)	15,323
55193	Warren County	3,459	0	7,069	12,401	22,929	1,614	2,469	1,212	3,146	8,441	20,654	1,624	22,278
55195	Washington County	3,751	0	7,665	4,513	15,929	1,751	2,677	1,315	5,354	11,097	22,395	35	22,430
55196	Westmoreland County	2,012	0	4,112	9,913	16,037	939	1,436	705	433	3,513	12,014	2,445	14,459
55197	Wise County	2,996	0	6,122	2,672	11,790	1,398	2,138	1,050	2,044	6,630	17,888	252	18,140
55198	Wythe County	1,957	0	3,998	6,336	12,291	913	1,397	686	10,743	13,739	11,683	(1,870)	9,813
55199	York County	5,759	0	11,767	4,074	21,600	2,687	4,110	2,018	24,050	32,865	34,382	(3,868)	30,514
55200	City Of Alexandria	11,045	0	22,569	0	33,614	5,154	7,883	3,871	83,309	100,217	65,942	(22,709)	43,233
55201	City Of Bristol	1,967	0	4,020	6,865	12,852	918	1,404	690	6,224	9,236	11,745	(321)	11,424
55202	City Of Buena Vista	568	0	1,161	764	2,493	265	405	199	1,933	2,802	3,392	53	3,445
55205	City Of Danville	3,341	0	6,828	0	10,169	1,559	2,385	1,171	12,702	17,817	19,949	(2,373)	17,576
55206	City Of Fredericksburg	2,427	0	4,960	5,492	12,879	1,133	1,732	851	1,280	4,996	14,491	520	15,011
55207	City Of Hampton	5,267	0	10,762	0	16,029	2,458	3,759	1,846	65,697	73,760	31,444	(15,268)	16,176
55208	City Of Harrisonburg	528	0	1,080	2,985	4,593	247	377	185	504	1,313	3,154	664	3,818
55209	City Of Hopewell	1,185	0	2,422	3,707	7,314	553	846	415	609	2,423	7,076	545	7,621
55210	City Of Lynchburg	2,401	0	4,906	923	8,230	1,121	1,714	842	2,647	6,324	14,335	(498)	13,837
55212	City Of Norfolk	13,349	0	27,279	1,313	41,941	6,230	9,528	4,679	93,443	113,880	79,701	(22,073)	57,628
55213	City Of Petersburg	1,602	0	3,274	1,045	5,921	748	1,143	562	14,179	16,632	9,565	(4,034)	5,531
55214	City Of Portsmouth	6,873	0	14,046	2,545	23,464	3,208	4,906	2,409	32,475	42,998	41,039	(9,969)	31,070
55215	City Of Radford	931	0	1,903	1,874	4,708	434	665	326	681	2,106	5,559	166	5,725
55216	City Of Richmond	14,344	0	29,313	0	43,657	6,694	10,238	5,028	96,885	118,845	85,644	(25,826)	59,818
55217	City Of Roanoke	5,698	0	11,643	2,293	19,634	2,659	4,067	1,997	21,158	29,881	34,018	(4,143)	29,875
55219	City Of Staunton	1,036	0	2,117	2,678	5,831	484	740	363	881	2,468	6,187	374	6,561
55220	City Of Suffolk	3,511	0	7,175	3,824	14,510	1,639	2,506	1,231	10,202	15,578	20,965	(1,161)	19,804
55221	City Of Williamsburg	131	0	267	2,343	2,741	61	93	46	749	949	780	462	1,242
55222	City Of Winchester	1,945	0	3,975	3,929	9,849	908	1,389	682	852	3,831	11,615	1,105	12,720
55223	City Of Martinsville	2,220	0	4,536	2,826	9,582	1,036	1,584	778	3,099	6,497	13,253	141	13,394
55224	City Of Falls Church	661	0	1,350	0	2,011	308	472	232	7,881	8,893	3,946	(1,575)	2,371
55225	City Of Colonial Heights	1,053	0	2,152	329	3,534	492	752	369	1,748	3,361	6,288	(398)	5,890
55230	City Of Covington	163	0	333	127	623	76	116	57	583	832	972	(110)	862

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense			
			Change of Assumptions	Changes in Proportionate Share		Differences Between Expected and Actual Experience	Changes in Proportionate Share							
55232	City Of Franklin	158	0	323	0	481	74	113	55	545	787	945	(109)	836
55233	City Of Chesapeake	18,107	0	37,001	10,174	65,282	8,450	12,924	6,347	54,215	81,936	108,108	(5,696)	102,412
55234	City Of Virginia Beach	14,801	0	30,247	54,725	99,773	6,908	10,565	5,188	7,772	30,433	88,373	17,811	106,184
55235	City Of Norton	224	0	458	0	682	105	160	79	744	1,088	1,339	(159)	1,180
55236	City Of Manassas Park	325	0	664	1,326	2,315	152	232	114	1,205	1,703	1,941	83	2,024
55258	City Of Newport News	5,685	0	11,618	120,108	137,411	2,653	4,058	1,993	0	8,704	33,945	31,063	65,008
55307	City Of Lexington	137	0	281	0	418	64	98	48	584	794	821	(126)	695
55308	City Of Waynesboro	788	0	1,611	2,101	4,500	368	563	276	811	2,018	4,706	138	4,844
55313	City Of Galax	71	0	145	38	254	33	51	25	112	221	424	(19)	405
55316	City Of Fairfax	293	0	600	1,586	2,479	137	209	103	82	531	1,752	249	2,001
55319	City Of Emporia	262	0	535	0	797	122	187	92	2,459	2,860	1,564	(447)	1,117
55332	City Of Manassas	469	0	959	1,294	2,722	219	335	165	65	784	2,802	230	3,032
55335	City Of Salem	1,089	0	2,225	799	4,113	508	777	382	1,142	2,809	6,501	(130)	6,371
55364	Town Of Bedford	27	0	55	0	82	12	19	9	2,372	2,412	159	(566)	(407)
55365	City Of Poquoson	235	0	481	0	716	110	168	82	1,228	1,588	1,404	(268)	1,136
Total for VRS Health Insurance Credit - Constitutional Officers		446,685	0	912,795	1,077,528	2,437,008	208,463	318,826	156,564	1,077,528	1,761,381	2,666,951	0	2,666,951

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(2,069)	(1,817)	(301)	(1,059)	(941)	(1,274)
55101	Albemarle County	3,484	3,431	2,983	1,825	646	477
55102	Alleghany County	4,636	4,206	1,367	(215)	1	457
55103	Amelia County	345	434	945	598	1,020	1,327
55104	Amherst County	72	184	815	252	1,359	2,412
55105	Appomattox County	(1,014)	(991)	(871)	(1,186)	(958)	(487)
55107	Augusta County	3,171	3,259	3,727	2,408	2,198	1,708
55108	Bath County	831	848	940	604	180	(197)
55109	Bedford County	(2,701)	(2,614)	(2,364)	(4,372)	(2,806)	(2,633)
55110	Bland County	(186)	(169)	(79)	(269)	138	843
55111	Botetourt County	2,435	2,531	3,263	2,596	1,625	1,865
55112	Brunswick County	2,390	2,433	2,447	632	(157)	(93)
55113	Buchanan County	(86)	(64)	60	(183)	286	452
55114	Buckingham County	411	439	589	137	(14)	(207)
55115	Campbell County	586	860	2,496	1,116	(26)	174
55116	Caroline County	(1,009)	(945)	(601)	(1,460)	(1,020)	(1,982)
55117	Carroll County	474	512	713	106	(73)	(180)
55118	Charles City County	461	420	170	(96)	(4)	107
55119	Charlotte County	(1,035)	(1,003)	(829)	(1,303)	(1,088)	(679)
55120	Chesterfield County	(1,040)	(290)	4,826	3,779	5,149	4,002
55121	Clarke County	(548)	(520)	(368)	(775)	(649)	(831)
55122	Craig County	(44)	(31)	41	(148)	(72)	(116)
55123	Culpeper County	5,736	5,750	5,531	2,950	2,291	1,868
55124	Cumberland County	281	306	435	99	272	772
55125	Dickenson County	1,566	1,597	1,764	1,350	1,435	899
55126	Dinwiddie County	801	795	737	45	590	384
55128	Essex County	(822)	(800)	(594)	(453)	(150)	367
55130	Fauquier County	12,398	11,548	5,521	(435)	(1,070)	188
55131	Floyd County	1,570	1,602	1,681	672	130	(222)
55132	Fluvanna County	1,093	1,059	803	66	280	725
55133	Franklin County	4,417	4,502	4,955	2,864	(657)	305
55134	Frederick County	5,651	5,359	3,428	752	(140)	(1,993)
55135	Giles County	(95)	(59)	134	(302)	180	155
55136	Gloucester County	145	349	1,658	395	(1,449)	47
55137	Goochland County	2,220	2,280	2,481	906	460	766
55138	Grayson County	(361)	(331)	(259)	(1,019)	(490)	(883)
55139	Greene County	575	615	917	697	477	738
55140	Greensville County	42	78	270	(201)	146	276
55141	Halifax County	3,200	3,011	1,814	1,236	1,226	433
55142	Hanover County	4,897	5,012	5,504	1,175	1,359	1,630
55143	Henrico County	6,579	5,950	2,594	1,617	1,824	2,233
55144	Henry County	(1,341)	(1,117)	179	(1,405)	(886)	(222)
55145	Highland County	(46)	(34)	29	(142)	(106)	(103)
55146	Isle Of Wight County	(73)	(10)	170	(1,456)	(1,210)	(824)
55147	James City County	(1,001)	(963)	(763)	(1,214)	(667)	(742)
55148	King George County	3,181	3,036	2,088	1,096	370	679
55149	King And Queen County	970	990	1,002	173	(275)	(28)
55150	King William County	1,844	1,760	1,216	671	301	362
55151	Lancaster County	(1,588)	(1,355)	63	(412)	(213)	299
55152	Lee County	(760)	(727)	(551)	(990)	(719)	(872)
55153	Loudoun County	41,066	43,295	57,063	46,142	40,615	35,961
55154	Louisa County	1,159	1,317	2,239	1,185	1,420	2,152
55155	Lunenburg County	391	409	506	202	(7)	(523)
55156	Madison County	431	461	713	667	575	592
55157	Mathews County	516	537	649	327	271	197
55158	Mecklenburg County	(361)	(162)	921	(289)	(117)	(30)
55159	Middlesex County	1,441	1,464	1,592	1,172	797	387
55160	Montgomery County	847	1,225	3,701	2,794	1,301	(637)
55162	Nelson County	2,958	2,784	1,683	1,166	510	76
55163	New Kent County	1,999	2,052	2,334	1,483	1,152	1,110
55165	Northampton County	425	542	1,199	372	433	(57)
55166	Northumberland County	(379)	(346)	(167)	(596)	(212)	33
55167	Nottoway County	676	702	838	508	768	1,114
55168	Orange County	(918)	(878)	(665)	(1,363)	(1,622)	(1,152)
55169	Page County	7,176	6,391	1,442	286	471	721
55170	Patrick County	4,560	4,612	3,963	(1,041)	(833)	(239)
55171	Pittsylvania County	325	429	991	(400)	501	838
55172	Powhatan County	(2,405)	(2,353)	(2,076)	(2,850)	(2,883)	(4,592)
55173	Prince Edward County	(1,196)	(1,163)	(893)	(820)	(108)	(107)
55174	Prince George County	(689)	(661)	(359)	(25)	202	292
55176	Prince William County	6,390	6,536	7,226	4,628	3,560	(2,652)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55177	Pulaski County	(2,714)	(2,195)	951	95	197	(87)
55178	Rappahannock County	409	435	570	145	12	333
55179	Richmond County	74	96	213	(73)	139	404
55180	Roanoke County	(4,321)	(4,002)	(1,919)	(2,040)	(183)	362
55181	Rockbridge County	145	183	390	(166)	(62)	(313)
55182	Rockingham County	2,800	2,832	2,793	247	1,287	1,097
55183	Russell County	334	381	630	77	670	352
55184	Scott County	2,194	2,234	2,171	417	890	795
55185	Shenandoah County	(5)	57	390	(535)	(358)	40
55186	Smyth County	516	558	782	273	783	806
55187	Southampton County	(835)	(832)	(846)	(1,457)	198	757
55188	Spotsylvania County	18,627	19,050	20,648	12,887	12,132	13,482
55189	Stafford County	17,277	17,218	16,609	12,061	12,011	10,057
55190	Surry County	742	677	255	(39)	11	(101)
55191	Sussex County	(314)	(189)	559	(80)	(101)	602
55192	Tazewell County	(687)	(626)	(139)	(306)	28	245
55193	Warren County	2,696	2,772	3,178	1,907	1,428	2,507
55195	Washington County	1,197	1,340	1,978	123	413	(219)
55196	Westmoreland County	3,069	2,938	2,114	1,484	1,534	1,385
55197	Wise County	1,181	1,246	1,598	621	550	(36)
55198	Wythe County	(1,264)	(1,106)	(46)	128	1,045	(205)
55199	York County	(2,083)	(1,757)	69	(2,334)	(2,522)	(2,638)
55200	City Of Alexandria	(19,286)	(18,009)	(9,749)	(9,922)	(5,597)	(4,040)
55201	City Of Bristol	289	332	563	224	1,442	766
55202	City Of Buena Vista	229	181	(104)	(287)	(215)	(113)
55205	City Of Danville	(1,338)	(1,264)	(872)	(1,833)	(1,110)	(1,231)
55206	City Of Fredericksburg	1,272	1,385	2,023	1,264	1,292	647
55207	City Of Hampton	(13,636)	(13,290)	(10,794)	(9,874)	(6,488)	(3,649)
55208	City Of Harrisonburg	828	839	901	598	12	102
55209	City Of Hopewell	912	938	1,077	654	520	790
55210	City Of Lynchburg	246	299	581	(73)	526	327
55212	City Of Norfolk	(17,936)	(16,434)	(7,433)	(11,798)	(10,460)	(7,878)
55213	City Of Petersburg	(3,538)	(3,212)	(1,102)	(961)	(1,029)	(869)
55214	City Of Portsmouth	(7,839)	(7,143)	(2,754)	(3,355)	32	1,525
55215	City Of Radford	455	475	584	315	449	324
55216	City Of Richmond	(21,381)	(20,116)	(11,911)	(12,360)	(6,064)	(3,356)
55217	City Of Roanoke	(2,377)	(2,252)	(1,307)	(1,675)	(672)	(1,964)
55219	City Of Staunton	695	718	840	522	546	42
55220	City Of Suffolk	(73)	4	539	(209)	(797)	(532)
55221	City Of Williamsburg	503	505	521	399	10	(146)
55222	City Of Winchester	1,708	1,751	1,761	154	257	387
55223	City Of Martinsville	829	878	1,138	392	221	(373)
55224	City Of Falls Church	(1,370)	(1,356)	(1,278)	(1,389)	(814)	(675)
55225	City Of Colonial Heights	(72)	(49)	75	(188)	185	222
55230	City Of Covington	(60)	(56)	(37)	(82)	(25)	51
55232	City Of Franklin	(60)	(56)	(38)	(84)	(59)	(9)
55233	City Of Chesapeake	(85)	(353)	(1,767)	(5,280)	(4,550)	(4,619)
55234	City Of Virginia Beach	22,398	21,542	15,192	6,124	3,736	348
55235	City Of Norton	(90)	(85)	(58)	(115)	(38)	(20)
55236	City Of Manassas Park	184	191	229	125	94	(211)
55258	City Of Newport News	32,825	31,854	24,683	16,980	12,381	9,984
55307	City Of Lexington	(83)	(80)	(64)	(97)	(41)	(11)
55308	City Of Waynesboro	382	400	492	279	457	472
55313	City Of Galax	3	5	13	(9)	4	17
55316	City Of Fairfax	340	346	381	292	301	288
55319	City Of Emporia	(366)	(360)	(329)	(405)	(333)	(270)
55332	City Of Manassas	375	386	441	271	200	265
55335	City Of Salem	207	231	359	21	154	332
55364	Town Of Bedford	(558)	(557)	(554)	(498)	(166)	3
55365	City Of Poquoson	(195)	(190)	(162)	(208)	(51)	(66)
Total for VRS Health Insurance Credit - Constitutional Officers		138,430	148,217	200,704	56,617	69,308	62,351

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	152,664	141,927	161,411	125,446
55101	Albemarle County	88,783	88,993	101,211	78,659
55102	Alleghany County	167,550	165,588	188,321	146,360
55103	Amelia County	76,182	81,232	92,384	71,800
55104	Amherst County	133,624	142,915	162,536	126,320
55105	Appomattox County	65,800	61,511	69,956	54,368
55107	Augusta County	237,312	240,160	273,131	212,273
55108	Bath County	49,685	47,352	53,853	41,854
55109	Bedford County	260,767	240,025	272,978	212,154
55110	Bland County	42,743	46,090	52,418	40,738
55111	Botetourt County	260,666	263,737	299,945	233,113
55112	Brunswick County	122,591	118,909	135,233	105,101
55113	Buchanan County	62,333	63,090	71,752	55,764
55114	Buckingham County	79,826	76,656	87,180	67,755
55115	Campbell County	207,649	203,155	231,046	179,565
55116	Caroline County	191,783	176,273	200,473	155,805
55117	Carroll County	106,856	103,109	117,265	91,137
55118	Charles City County	52,927	52,110	59,264	46,059
55119	Charlotte County	95,252	89,195	101,440	78,838
55120	Chesterfield County	881,506	879,700	1,000,472	777,551
55121	Clarke County	84,209	77,604	88,259	68,593
55122	Craig County	38,660	37,044	42,130	32,743
55123	Culpeper County	269,813	272,662	310,095	241,001
55124	Cumberland County	63,951	66,379	75,492	58,671
55125	Dickenson County	83,071	85,672	97,434	75,724
55126	Dinwiddie County	152,514	150,574	171,246	133,090
55128	Essex County	59,139	59,535	67,709	52,622
55130	Fauquier County	521,802	509,183	579,087	450,058
55131	Floyd County	90,599	87,067	99,020	76,957
55132	Fluvanna County	141,001	141,163	160,543	124,771
55133	Franklin County	236,993	232,417	264,325	205,429
55134	Frederick County	485,470	462,237	525,696	408,563
55135	Giles County	100,455	98,658	112,202	87,202
55136	Gloucester County	251,809	245,474	279,175	216,970
55137	Goochland County	166,074	165,782	188,542	146,532
55138	Grayson County	89,690	82,677	94,028	73,077
55139	Greene County	107,634	108,723	123,650	96,099
55140	Greensville County	99,715	98,558	112,089	87,113
55141	Halifax County	113,166	112,513	127,959	99,448
55142	Hanover County	808,310	795,819	905,076	703,411
55143	Henrico County	811,064	801,708	911,772	708,616
55144	Henry County	310,760	301,455	342,841	266,451
55145	Highland County	33,567	32,157	36,572	28,423
55146	Isle Of Wight County	180,401	171,323	194,844	151,430
55147	James City County	109,662	102,867	116,989	90,922
55148	King George County	149,918	149,587	170,123	132,217
55149	King And Queen County	54,305	52,750	59,992	46,625
55150	King William County	84,300	84,012	95,546	74,257
55151	Lancaster County	91,977	91,173	103,690	80,586
55152	Lee County	97,040	89,909	102,252	79,469
55153	Loudoun County	2,443,222	2,569,840	2,922,639	2,271,434
55154	Louisa County	193,859	200,189	227,673	176,944
55155	Lunenburg County	53,967	49,788	56,623	44,007
55156	Madison County	81,843	82,831	94,203	73,213
55157	Mathews County	57,930	57,468	65,358	50,795
55158	Mecklenburg County	152,443	148,313	168,675	131,092
55159	Middlesex County	64,898	65,240	74,197	57,665
55160	Montgomery County	337,197	325,017	369,637	287,276
55162	Nelson County	72,967	71,452	81,261	63,155
55163	New Kent County	142,650	144,821	164,703	128,004
55165	Northampton County	160,940	156,451	177,930	138,285
55166	Northumberland County	93,994	91,712	104,303	81,062
55167	Nottoway County	65,488	69,689	79,257	61,597
55168	Orange County	118,448	109,253	124,252	96,567
55169	Page County	139,506	139,696	158,874	123,475
55170	Patrick County	149,029	143,873	163,625	127,166
55171	Pittsylvania County	291,009	287,848	327,366	254,424
55172	Powhatan County	170,575	141,817	161,287	125,350
55173	Prince Edward County	94,982	91,927	104,548	81,253

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55174	Prince George County	76,640	76,178	86,636	67,332
55176	Prince William County	425,313	400,185	455,125	353,716
55177	Pulaski County	165,943	161,159	183,284	142,445
55178	Rappahannock County	69,342	69,304	78,819	61,257
55179	Richmond County	59,170	59,759	67,963	52,820
55180	Roanoke County	250,922	246,301	280,115	217,701
55181	Rockbridge County	110,628	106,085	120,650	93,767
55182	Rockingham County	410,465	405,533	461,207	358,443
55183	Russell County	129,510	127,973	145,542	113,113
55184	Scott County	107,863	109,271	124,273	96,583
55185	Shenandoah County	175,229	170,845	194,299	151,007
55186	Smyth County	113,624	114,926	130,704	101,581
55187	Southampton County	173,711	173,188	196,965	153,078
55188	Spotsylvania County	710,871	763,713	868,561	675,033
55189	Stafford County	835,935	867,355	986,432	766,640
55190	Surry County	58,411	56,338	64,072	49,796
55191	Sussex County	110,499	110,789	125,999	97,925
55192	Tazewell County	173,632	170,406	193,801	150,619
55193	Warren County	200,381	208,419	237,033	184,218
55195	Washington County	233,238	225,991	257,016	199,749
55196	Westmoreland County	116,950	121,232	137,875	107,155
55197	Wise County	185,533	180,511	205,293	159,550
55198	Wythe County	122,152	117,889	134,074	104,200
55199	York County	370,606	346,944	394,576	306,658
55200	City Of Alexandria	705,207	665,422	756,776	588,155
55201	City Of Bristol	117,528	118,521	134,793	104,759
55202	City Of Buena Vista	35,775	34,224	38,923	30,250
55205	City Of Danville	213,390	201,309	228,947	177,934
55206	City Of Fredericksburg	146,632	146,225	166,299	129,245
55207	City Of Hampton	345,645	317,307	360,869	280,462
55208	City Of Harrisonburg	32,140	31,829	36,199	28,133
55209	City Of Hopewell	69,014	71,401	81,203	63,110
55210	City Of Lynchburg	146,733	144,659	164,519	127,862
55212	City Of Norfolk	868,666	804,264	914,680	710,875
55213	City Of Petersburg	103,829	96,521	109,772	85,313
55214	City Of Portsmouth	416,944	414,120	470,974	366,034
55215	City Of Radford	55,834	56,093	63,794	49,580
55216	City Of Richmond	905,648	864,236	982,885	763,883
55217	City Of Roanoke	363,168	343,280	390,408	303,419
55219	City Of Staunton	63,851	62,428	70,999	55,179
55220	City Of Suffolk	220,120	211,557	240,601	186,992
55221	City Of Williamsburg	8,887	7,875	8,956	6,960
55222	City Of Winchester	118,226	117,208	133,300	103,598
55223	City Of Martinsville	139,363	133,738	152,098	118,209
55224	City Of Falls Church	44,531	39,816	45,283	35,193
55225	City Of Colonial Heights	63,962	63,457	72,169	56,088
55230	City Of Covington	9,796	9,809	11,156	8,670
55232	City Of Franklin	9,826	9,535	10,844	8,428
55233	City Of Chesapeake	1,145,278	1,090,920	1,240,690	964,245
55234	City Of Virginia Beach	913,785	891,770	1,014,199	788,220
55235	City Of Norton	13,977	13,507	15,362	11,939
55236	City Of Manassas Park	21,267	19,586	22,275	17,312
55258	City Of Newport News	297,429	342,537	389,563	302,762
55307	City Of Lexington	8,568	8,281	9,418	7,319
55308	City Of Waynesboro	46,199	47,487	54,006	41,973
55313	City Of Galax	4,294	4,279	4,867	3,783
55316	City Of Fairfax	16,595	17,682	20,109	15,629
55319	City Of Emporia	17,662	15,779	17,945	13,946
55332	City Of Manassas	27,598	28,277	32,159	24,993
55335	City Of Salem	65,578	65,607	74,614	57,989
55364	Town Of Bedford	1,648	1,609	1,830	1,422
55365	City Of Poquoson	14,916	14,169	16,115	12,524
Total for VRS Health Insurance Credit - Constitutional Officers		27,294,592	26,912,252	30,606,971	23,787,267

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 2,001,168	0.67095%	\$ 1,909,550	0.63495%
55101	Albemarle County	6,616,428	2.21839%	6,684,872	2.22295%
55102	Alleghany County	1,074,972	0.36039%	1,082,478	0.35992%
55103	Amelia County	857,343	0.28748%	920,180	0.30601%
55104	Amherst County	1,531,352	0.51345%	1,597,614	0.53126%
55105	Appomattox County	708,056	0.23743%	694,415	0.23093%
55107	Augusta County	6,358,080	2.13177%	6,521,682	2.16861%
55108	Bath County	363,578	0.12187%	354,693	0.11796%
55109	Bedford County	4,146,525	1.39025%	4,152,769	1.38095%
55110	Bland County	467,260	0.15665%	475,061	0.15795%
55111	Botetourt County	710,102	0.23805%	752,696	0.25027%
55112	Brunswick County	1,163,562	0.39010%	1,182,170	0.39308%
55113	Buchanan County	1,949,067	0.65349%	1,875,269	0.62358%
55114	Buckingham County	808,655	0.27111%	851,918	0.28326%
55115	Campbell County	2,920,244	0.97910%	2,899,500	0.96416%
55116	Caroline County	1,558,919	0.52265%	1,515,198	0.50387%
55117	Carroll County	1,362,664	0.45684%	1,344,241	0.44699%
55118	Charles City County	412,935	0.13848%	566,477	0.18840%
55119	Charlotte County	957,841	0.32117%	969,777	0.32246%
55120	Chesterfield County	9,725,486	3.26081%	9,347,217	3.10817%
55121	Clarke County	633,579	0.21240%	696,849	0.23172%
55122	Craig County	294,147	0.09864%	331,775	0.11035%
55123	Culpeper County	3,638,593	1.21996%	3,545,204	1.17890%
55124	Cumberland County	699,904	0.23470%	732,337	0.24353%
55125	Dickenson County	1,600,658	0.53668%	1,569,388	0.52189%
55126	Dinwiddie County	1,245,756	0.41770%	1,294,303	0.43036%
55128	Essex County	767,694	0.25739%	912,731	0.30348%
55130	Fauquier County	3,170,274	1.06292%	3,186,422	1.05954%
55131	Floyd County	603,949	0.20249%	681,147	0.22647%
55132	Fluvanna County	1,545,961	0.51836%	1,459,177	0.48523%
55133	Franklin County	2,659,526	0.89169%	2,862,001	0.95173%
55134	Frederick County	3,656,535	1.22596%	3,895,896	1.29546%
55135	Giles County	1,181,469	0.39610%	1,296,226	0.43106%
55136	Gloucester County	2,221,978	0.74503%	2,322,824	0.77243%
55137	Goochland County	1,090,923	0.36577%	1,128,632	0.37532%
55138	Grayson County	971,598	0.32577%	1,013,324	0.33699%
55139	Greene County	829,737	0.27821%	851,243	0.28309%
55141	Halifax County	2,011,798	0.67454%	2,070,553	0.68851%
55142	Hanover County	3,034,142	1.01731%	3,007,916	1.00021%
55143	Henrico County	10,954,525	3.67281%	10,488,639	3.48778%
55144	Henry County	3,634,064	1.21840%	3,618,032	1.20314%
55145	Highland County	195,971	0.06573%	180,457	0.06003%
55146	Isle Of Wight County	1,619,567	0.54300%	1,715,730	0.57055%
55147	James City County	2,264,566	0.75930%	2,286,879	0.76044%
55148	King George County	856,815	0.28725%	825,539	0.27451%
55149	King And Queen County	572,547	0.19197%	550,861	0.18315%
55150	King William County	685,670	0.22986%	631,783	0.21010%
55151	Lancaster County	966,427	0.32405%	972,395	0.32334%
55152	Lee County	1,745,071	0.58510%	1,817,526	0.60441%
55153	Loudoun County	17,599,716	5.90087%	16,119,699	5.36026%
55154	Louisa County	1,821,456	0.61068%	1,839,154	0.61159%
55155	Lunenburg County	354,849	0.11899%	329,221	0.10947%
55156	Madison County	855,078	0.28670%	892,951	0.29691%
55157	Mathews County	700,955	0.23501%	720,232	0.23951%
55158	Mecklenburg County	1,905,698	0.63891%	1,858,595	0.61806%
55159	Middlesex County	544,553	0.18261%	607,754	0.20205%
55160	Montgomery County	2,694,159	0.90331%	2,626,944	0.87350%
55162	Nelson County	596,955	0.20016%	585,645	0.19470%
55163	New Kent County	795,273	0.26667%	766,850	0.25500%
55165	Northampton County	1,126,264	0.37762%	1,077,942	0.35843%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	776,164	0.26027%	765,867	0.25465%
55167	Nottoway County	794,507	0.26635%	815,095	0.27101%
55168	Orange County	1,419,071	0.47579%	1,623,611	0.53992%
55169	Page County	1,072,105	0.35945%	1,028,633	0.34207%
55170	Patrick County	1,094,973	0.36709%	1,123,345	0.37357%
55171	Pittsylvania County	2,126,828	0.71306%	2,252,559	0.74906%
55172	Powhatan County	1,000,761	0.33552%	1,000,971	0.33288%
55173	Prince Edward County	1,326,574	0.44475%	1,295,411	0.43080%
55174	Prince George County	1,391,159	0.46643%	1,362,012	0.45294%
55176	Prince William County	15,854,622	5.31577%	16,939,361	5.63284%
55177	Pulaski County	2,039,415	0.68374%	1,974,462	0.65657%
55178	Rappahannock County	618,042	0.20725%	566,205	0.18832%
55179	Richmond County	561,485	0.18823%	599,431	0.19934%
55180	Roanoke County	4,570,759	1.53247%	4,641,634	1.54345%
55182	Rockingham County	5,799,899	1.94463%	5,858,310	1.94809%
55183	Russell County	1,574,212	0.52780%	1,531,209	0.50920%
55184	Scott County	1,332,247	0.44670%	1,377,050	0.45793%
55185	Shenandoah County	2,119,081	0.71048%	2,089,666	0.69490%
55186	Smyth County	2,062,454	0.69154%	2,081,760	0.69227%
55187	Southampton County	1,244,444	0.41723%	1,279,635	0.42555%
55188	Spotsylvania County	4,871,897	1.63344%	5,230,555	1.73929%
55189	Stafford County	3,964,834	1.32935%	3,745,259	1.24540%
55190	Surry County	845,846	0.28359%	865,428	0.28781%
55191	Sussex County	1,015,471	0.34051%	987,099	0.32824%
55192	Tazewell County	2,428,190	0.81411%	2,529,959	0.84130%
55193	Warren County	1,590,568	0.53325%	1,645,210	0.54710%
55195	Washington County	2,228,297	0.74713%	2,220,607	0.73839%
55196	Westmoreland County	1,106,454	0.37099%	1,127,585	0.37497%
55197	Wise County	2,885,390	0.96740%	2,884,891	0.95934%
55198	Wythe County	2,111,936	0.70807%	2,065,956	0.68702%
55199	York County	3,250,948	1.08998%	3,152,782	1.04842%
55200	City Of Alexandria	20,147,586	6.75502%	21,646,829	7.19760%
55201	City Of Bristol	1,365,815	0.45793%	1,348,261	0.44830%
55206	City Of Fredericksburg	1,818,715	0.60974%	1,926,241	0.64055%
55207	City Of Hampton	7,676,074	2.57364%	7,509,682	2.49720%
55209	City Of Hopewell	2,062,524	0.69154%	1,902,737	0.63268%
55210	City Of Lynchburg	4,585,361	1.53738%	4,160,981	1.38367%
55213	City Of Petersburg	3,751,904	1.25793%	3,562,283	1.18459%
55214	City Of Portsmouth	5,528,339	1.85356%	5,630,362	1.87222%
55215	City Of Radford	758,311	0.25427%	713,882	0.23741%
55220	City Of Suffolk	4,541,953	1.52280%	4,451,806	1.48036%
55221	City Of Williamsburg	459,759	0.15415%	638,416	0.21229%
55222	City Of Winchester	2,470,164	0.82822%	2,472,820	0.82231%
55224	City Of Falls Church	78,182	0.02620%	78,182	0.02599%
55232	City Of Franklin	601,695	0.20171%	700,319	0.23286%
55233	City Of Chesapeake	9,429,501	3.16155%	9,642,387	3.20635%
55234	City Of Virginia Beach	14,537,886	4.87429%	14,487,479	4.81745%
55235	City Of Norton	485,068	0.16265%	520,674	0.17318%
55236	City Of Manassas Park	877,490	0.29419%	936,628	0.31144%
55258	City Of Newport News	9,279,085	3.11110%	9,579,204	3.18535%
55313	City Of Galax	702,029	0.23540%	818,227	0.27206%
55332	City Of Manassas	854,105	0.28639%	1,135,720	0.37768%
55454	Greensville - Emporia So Svcs	117,814	0.03953%	70,258	0.02336%
55482	Middle Pen/No Neck Comm Svcs Board	0	0.00000%	0	0.00000%
55494	Rockbridge Area Social Service Dept	1,006,378	0.33739%	1,063,227	0.35353%
Total for VRS Health Insurance Credit - Social Services		\$ 298,257,011	100.00000%	\$ 300,726,720	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	381	0	2,214	1,313	3,908	1,856	604	159	7,638	10,257	7,279	(2,932)	4,347
55101	Albemarle County	1,334	0	7,751	13,346	22,431	6,499	2,115	556	3,477	12,647	25,485	3,766	29,251
55102	Alleghany County	216	0	1,255	2,377	3,848	1,052	342	90	2,338	3,822	4,126	700	4,826
55103	Amelia County	184	0	1,067	2,333	3,584	895	291	76	193	1,455	3,508	451	3,959
55104	Amherst County	319	0	1,852	4,399	6,570	1,553	505	133	557	2,748	6,091	1,414	7,505
55105	Appomattox County	139	0	805	4,561	5,505	675	220	58	1,926	2,879	2,647	332	2,979
55107	Augusta County	1,302	0	7,561	8,906	17,769	6,340	2,063	542	2,073	11,018	24,862	4,228	29,090
55108	Bath County	71	0	411	277	759	345	112	29	408	894	1,352	9	1,361
55109	Bedford County	829	0	4,815	6,285	11,929	4,037	1,314	345	2,272	7,968	15,832	2,794	18,626
55110	Bland County	95	0	551	892	1,538	462	150	39	494	1,145	1,811	51	1,862
55111	Botetourt County	150	0	873	3,404	4,427	732	238	63	0	1,033	2,869	887	3,756
55112	Brunswick County	236	0	1,371	1,870	3,477	1,149	374	98	2,305	3,926	4,506	(293)	4,213
55113	Buchanan County	374	0	2,174	0	2,548	1,823	593	156	9,612	12,184	7,149	(2,994)	4,155
55114	Buckingham County	170	0	988	1,265	2,423	828	269	71	2,421	3,589	3,247	(693)	2,554
55115	Campbell County	579	0	3,362	255	4,196	2,819	917	241	3,379	7,356	11,054	(1,023)	10,031
55116	Caroline County	302	0	1,757	1,509	3,568	1,473	479	126	2,887	4,965	5,777	(132)	5,645
55117	Carroll County	268	0	1,559	66	1,893	1,307	425	112	1,828	3,672	5,125	(402)	4,723
55118	Charles City County	113	0	657	6,480	7,250	551	179	47	851	1,628	2,160	1,345	3,505
55119	Charlotte County	194	0	1,124	283	1,601	943	307	81	235	1,566	3,697	(181)	3,516
55120	Chesterfield County	1,865	0	10,837	2,334	15,036	9,087	2,957	777	21,364	34,185	35,634	(4,095)	31,539
55121	Clarke County	139	0	808	2,012	2,959	677	220	58	4,697	5,652	2,657	(1,185)	1,472
55122	Craig County	66	0	385	2,201	2,652	323	105	28	0	456	1,265	530	1,795
55123	Culpeper County	708	0	4,111	705	5,524	3,447	1,122	295	11,748	16,612	13,515	(2,430)	11,085
55124	Cumberland County	146	0	849	2,369	3,364	712	232	61	1,883	2,888	2,792	(88)	2,704
55125	Dickenson County	313	0	1,820	0	2,133	1,526	497	130	2,678	4,831	5,983	(1,219)	4,764
55126	Dinwiddie County	258	0	1,501	1,319	3,078	1,258	409	108	3,433	5,208	4,934	(687)	4,247
55128	Essex County	182	0	1,058	4,801	6,041	887	289	76	862	2,114	3,479	749	4,228
55130	Fauquier County	636	0	3,694	6,867	11,197	3,098	1,008	265	1,131	5,502	12,147	2,640	14,787
55131	Floyd County	136	0	790	2,920	3,846	662	215	57	1,334	2,268	2,596	375	2,971
55132	Fluvanna County	291	0	1,692	6,626	8,609	1,419	462	121	3,451	5,453	5,563	1,777	7,340
55133	Franklin County	571	0	3,318	12,168	16,057	2,782	905	238	2,417	6,342	10,911	3,055	13,966
55134	Frederick County	778	0	4,517	9,573	14,868	3,787	1,232	324	8,386	13,729	14,852	602	15,454
55135	Giles County	259	0	1,503	6,128	7,890	1,260	410	108	0	1,778	4,942	1,536	6,478
55136	Gloucester County	464	0	2,693	9,798	12,955	2,258	735	193	683	3,869	8,856	2,849	11,705
55137	Goochland County	225	0	1,309	1,933	3,467	1,097	357	94	0	1,548	4,303	489	4,792
55138	Grayson County	202	0	1,175	4,620	5,997	985	321	84	1,167	2,557	3,863	687	4,550
55139	Greene County	170	0	987	1,296	2,453	828	269	71	2,352	3,520	3,245	(217)	3,028
55141	Halifax County	413	0	2,401	2,362	5,176	2,013	655	172	3,089	5,929	7,893	(1,393)	6,500
55142	Hanover County	600	0	3,487	1,430	5,517	2,924	952	250	4,516	8,642	11,467	(986)	10,481
55143	Henrico County	2,093	0	12,161	23,955	38,209	10,197	3,318	872	24,782	39,169	39,986	7,604	47,590
55144	Henry County	722	0	4,195	4,944	9,861	3,517	1,145	301	1,589	6,552	13,793	1,824	15,617
55145	Highland County	36	0	209	310	555	176	57	15	1,077	1,325	688	(142)	546
55146	Isle Of Wight County	342	0	1,989	2,870	5,201	1,668	543	143	2,478	4,832	6,541	(279)	6,262
55147	James City County	456	0	2,651	3,118	6,225	2,223	723	190	1,511	4,647	8,718	(98)	8,620
55148	King George County	165	0	957	0	1,122	803	261	69	2,960	4,093	3,147	(1,539)	1,608
55149	King And Queen County	110	0	639	0	749	535	174	46	1,161	1,916	2,100	(279)	1,821
55150	King William County	126	0	733	2,308	3,167	614	200	53	2,058	2,925	2,409	339	2,748
55151	Lancaster County	194	0	1,127	612	1,933	945	308	81	1,088	2,422	3,707	(63)	3,644
55152	Lee County	363	0	2,107	2,011	4,481	1,767	575	151	2,939	5,432	6,929	(1,205)	5,724
55153	Loudoun County	3,217	0	18,690	37,602	59,509	15,671	5,100	1,340	80,878	102,989	61,453	(11,045)	50,408
55154	Louisa County	367	0	2,132	2,676	5,175	1,788	582	153	1,024	3,547	7,012	321	7,333
55155	Lunenburg County	66	0	382	834	1,282	320	104	27	1,405	1,856	1,255	(145)	1,110
55156	Madison County	178	0	1,035	1,530	2,743	868	282	74	88	1,312	3,404	367	3,771
55157	Mathews County	144	0	835	2,407	3,386	700	228	60	0	988	2,746	629	3,375
55158	Mecklenburg County	371	0	2,155	10,894	13,420	1,807	588	155	3,436	5,986	7,086	2,442	9,528
55159	Middlesex County	121	0	704	2,025	2,850	591	192	51	1,612	2,446	2,316	(54)	2,262
55160	Montgomery County	524	0	3,046	6,742	10,312	2,554	831	218	4,273	7,876	10,014	511	10,525
55162	Nelson County	117	0	679	879	1,675	569	185	49	2,377	3,180	2,232	(277)	1,955

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense			
			Change of Assumptions	Changes in Proportionate Share		Differences Between Expected and Actual Experience	Changes in Proportionate Share							
55163	New Kent County	153	0	889	1,408	2,450	746	243	64	2,001	3,054	2,923	(175)	2,748
55165	Northampton County	215	0	1,250	0	1,465	1,048	341	90	8,173	9,652	4,109	(2,884)	1,225
55166	Northumberland County	153	0	888	0	1,041	744	242	64	1,493	2,543	2,919	(359)	2,560
55167	Nottoway County	163	0	945	485	1,593	792	258	68	2,297	3,415	3,107	(770)	2,337
55168	Orange County	324	0	1,883	10,556	12,763	1,578	514	135	1,346	3,573	6,190	3,269	9,459
55169	Page County	205	0	1,193	2,128	3,526	1,000	325	86	2,562	3,973	3,922	1,723	5,645
55170	Patrick County	224	0	1,303	3,550	5,077	1,092	355	93	0	1,540	4,283	1,807	6,090
55171	Pittsylvania County	450	0	2,612	3,750	6,812	2,190	713	187	21,452	24,542	8,588	(5,878)	2,710
55172	Powhatan County	200	0	1,161	420	1,781	973	317	83	1,442	2,815	3,816	(557)	3,259
55173	Prince Edward County	259	0	1,502	0	1,761	1,259	410	108	3,934	5,711	4,939	(1,014)	3,925
55174	Prince George County	272	0	1,579	892	2,743	1,324	431	113	2,473	4,341	5,193	(445)	4,748
55176	Prince William County	3,381	0	19,640	56,000	79,021	16,468	5,359	1,408	3,287	26,522	64,578	11,559	76,137
55177	Pulaski County	394	0	2,289	0	2,683	1,920	625	164	5,786	8,495	7,527	(2,554)	4,973
55178	Rappahannock County	113	0	657	1,625	2,395	551	179	47	2,442	3,219	2,159	(490)	1,669
55179	Richmond County	120	0	695	2,392	3,207	583	190	50	884	1,707	2,285	589	2,874
55180	Roanoke County	926	0	5,382	3,090	9,398	4,512	1,468	386	11,801	18,167	17,695	(3,030)	14,665
55182	Rockingham County	1,169	0	6,792	7,449	15,410	5,695	1,853	487	3,492	11,527	22,334	1,657	23,991
55183	Russell County	306	0	1,775	1,010	3,091	1,489	484	127	2,408	4,508	5,838	(670)	5,168
55184	Scott County	275	0	1,597	2,724	4,596	1,339	436	114	1,781	3,670	5,250	349	5,599
55185	Shenandoah County	417	0	2,423	5,989	8,829	2,032	661	174	1,623	4,490	7,967	1,513	9,480
55186	Smyth County	415	0	2,414	76	2,905	2,024	659	173	1,296	4,152	7,937	(430)	7,507
55187	Stafford County	255	0	1,484	911	2,650	1,244	405	106	851	2,606	4,879	(99)	4,780
55188	Spotsylvania County	1,044	0	6,064	17,616	24,724	5,085	1,655	435	2,018	9,193	19,940	3,865	23,805
55189	Stafford County	747	0	4,342	20,081	25,170	3,641	1,185	311	10,228	15,365	14,278	2,872	17,150
55190	Surry County	173	0	1,004	1,174	2,351	841	274	72	2,794	3,981	3,300	(1,209)	2,091
55191	Sussex County	197	0	1,144	1,904	3,245	960	312	82	3,276	4,630	3,763	(1,177)	2,586
55192	Tazewell County	505	0	2,933	2,832	6,270	2,460	800	210	6,339	9,809	9,645	(2,398)	7,247
55193	Warren County	328	0	1,908	1,677	3,913	1,599	520	137	4,800	7,056	6,272	(819)	5,453
55195	Washington County	443	0	2,575	3,366	6,384	2,159	702	185	6,294	9,340	8,465	(2,488)	5,977
55196	Westmoreland County	225	0	1,307	1,209	2,741	1,096	357	94	4,767	6,314	4,299	(1,056)	3,243
55197	Wise County	576	0	3,345	1,167	5,088	2,805	913	240	9,916	13,874	10,998	(4,307)	6,691
55198	Wythe County	412	0	2,395	5,794	8,601	2,009	654	172	7,441	10,276	7,876	(955)	6,921
55199	York County	629	0	3,656	2,500	6,785	3,065	997	262	16,069	20,393	12,020	(2,912)	9,108
55200	City Of Alexandria	4,322	0	25,096	47,986	77,404	21,040	6,853	1,797	54,586	84,276	82,515	(9,051)	73,464
55201	City Of Bristol	269	0	1,563	0	1,832	1,311	427	112	8,553	10,403	5,140	(3,169)	1,971
55206	City Of Fredericksburg	384	0	2,233	3,210	5,827	1,873	609	160	4,753	7,395	7,344	(932)	6,412
55207	City Of Hampton	1,499	0	8,707	1,407	11,613	7,301	2,376	624	19,284	29,585	28,629	(3,767)	24,862
55209	City Of Hopewell	380	0	2,206	2,535	5,121	1,850	602	158	9,014	11,624	7,253	(686)	6,567
55210	City Of Lynchburg	830	0	4,824	0	5,654	4,045	1,316	346	31,074	36,781	15,863	(8,897)	6,966
55213	City Of Petersburg	711	0	4,130	19,403	24,244	3,463	1,127	296	15,909	20,795	13,581	(2,588)	10,993
55214	City Of Portsmouth	1,124	0	6,528	1,943	9,595	5,474	1,781	468	36,179	43,902	21,464	(12,748)	8,716
55215	City Of Radford	142	0	828	838	1,808	694	226	59	1,903	2,882	2,722	222	2,944
55220	City Of Suffolk	888	0	5,162	1,407	7,457	4,328	1,408	370	21,793	27,899	16,972	(5,634)	11,338
55221	City Of Williamsburg	127	0	740	6,056	6,923	621	202	53	3,167	4,043	2,434	304	2,738
55222	City Of Winchester	494	0	2,867	4,275	7,636	2,404	782	206	615	4,007	9,427	1,546	10,973
55224	City Of Falls Church	16	0	91	0	107	76	25	6	124	231	298	(34)	264
55232	City Of Franklin	140	0	812	4,062	5,014	681	222	58	5,607	6,568	2,670	(1,621)	1,049
55233	City Of Chesapeake	1,924	0	11,180	21,428	34,532	9,374	3,050	802	34,407	47,633	36,759	(7,111)	29,648
55234	City Of Virginia Beach	2,891	0	16,797	0	19,688	14,084	4,583	1,204	52,597	72,468	55,230	(22,202)	33,028
55235	City Of Norton	104	0	604	1,551	2,259	506	165	43	849	1,563	1,985	57	2,042
55236	City Of Manassas Park	187	0	1,086	3,280	4,553	911	296	78	2,229	3,514	3,571	929	4,500
55258	City Of Newport News	1,912	0	11,106	171,363	184,381	9,313	3,030	796	4,623	17,762	36,518	68,960	105,478
55313	City Of Galax	163	0	949	7,595	8,707	795	259	68	0	1,122	3,119	1,894	5,013
55332	City Of Manassas	227	0	1,317	16,632	18,176	1,104	359	94	779	2,336	4,330	4,061	8,391
55454	Greensville - Emporia So Svcs	14	0	81	0	95	68	22	6	3,789	3,885	268	(901)	(633)
55482	Middle Pen/No Neck Comm Svcs Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55494	Rockbridge Area Social Service Dept	212	0	1,233	2,236	3,681	1,034	336	88	2,561	4,019	4,053	(386)	3,667

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense		
			Change of Assumptions	Changes in Proportionate Share			Change of Assumptions	Changes in Proportionate Share						
	Total for VRS Health Insurance Credit - Social Services	60,018	0	348,674	727,982	1,136,674	292,355	95,138	24,999	727,982	1,140,474	1,146,449	0	1,146,449

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(2,692)	(1,081)	(614)	(1,413)	(549)	0
55101	Albemarle County	4,191	4,804	2,819	(2,032)	2	0
55102	Alleghany County	706	19	(569)	(114)	(16)	0
55103	Amelia County	507	569	468	320	265	0
55104	Amherst County	1,511	1,544	578	(60)	249	0
55105	Appomattox County	414	966	1,152	198	(104)	0
55107	Augusta County	4,420	2,384	353	(887)	481	0
55108	Bath County	31	55	0	(158)	(63)	0
55109	Bedford County	3,006	2,562	(459)	(971)	(177)	0
55110	Bland County	80	112	76	110	15	0
55111	Botetourt County	933	984	865	440	172	0
55112	Brunswick County	(221)	(86)	270	(443)	31	0
55113	Buchanan County	(2,840)	(2,243)	(2,335)	(1,759)	(459)	0
55114	Buckingham County	(641)	(529)	(54)	(111)	169	0
55115	Campbell County	(847)	(596)	(388)	(1,081)	(248)	0
55116	Caroline County	(40)	62	(176)	(952)	(291)	0
55117	Carroll County	(320)	(230)	(385)	(684)	(160)	0
55118	Charles City County	1,379	1,418	1,297	797	731	0
55119	Charlotte County	(102)	198	84	(153)	8	0
55120	Chesterfield County	(3,508)	(2,751)	(4,800)	(5,747)	(2,343)	0
55121	Clarke County	(1,143)	(1,041)	(515)	(272)	278	0
55122	Craig County	550	573	528	378	167	0
55123	Culpeper County	(2,275)	(2,685)	(2,510)	(2,979)	(639)	0
55124	Cumberland County	(44)	6	0	393	121	0
55125	Dickenson County	(1,064)	(253)	(429)	(721)	(231)	0
55126	Dinwiddie County	(609)	(521)	(625)	(551)	176	0
55128	Essex County	804	866	790	794	673	0
55130	Fauquier County	2,709	1,553	1,467	50	(84)	0
55131	Floyd County	396	207	184	443	348	0
55132	Fluvanna County	1,865	1,854	480	(538)	(505)	0
55133	Franklin County	3,229	3,347	2,096	185	858	0
55134	Frederick County	838	992	(552)	(1,126)	987	0
55135	Giles County	1,615	1,702	1,495	794	506	0
55136	Gloucester County	2,990	3,147	2,589	(24)	384	0
55137	Goochland County	557	634	488	107	133	0
55138	Grayson County	748	872	1,237	428	155	0
55139	Greene County	(165)	(108)	(238)	(620)	64	0
55141	Halifax County	(1,207)	(272)	437	102	187	0
55142	Hanover County	(784)	(310)	(344)	(1,404)	(283)	0
55143	Henrico County	7,504	(325)	(2,239)	(3,069)	(2,831)	0
55144	Henry County	2,043	2,158	367	(1,000)	(259)	0
55145	Highland County	(131)	(119)	(154)	(278)	(88)	0
55146	Isle Of Wight County	(155)	196	27	(87)	388	0
55147	James City County	121	1,215	824	(575)	(7)	0
55148	King George County	(1,409)	(413)	(483)	(472)	(194)	0
55149	King And Queen County	(246)	(208)	(265)	(313)	(135)	0
55150	King William County	377	420	262	(521)	(296)	0
55151	Lancaster County	(4)	62	(75)	(453)	(19)	0
55152	Lee County	(1,035)	(172)	33	(43)	266	0
55153	Loudoun County	(10,331)	(11,613)	(6,202)	(7,203)	(8,131)	0
55154	Louisa County	433	557	388	255	(5)	0
55155	Lunenburg County	(125)	(103)	(122)	(82)	(142)	0
55156	Madison County	421	482	359	26	143	0
55157	Mathews County	673	721	624	323	57	0
55158	Mecklenburg County	2,475	1,715	2,061	1,509	(326)	0
55159	Middlesex County	(17)	24	(13)	133	277	0
55160	Montgomery County	670	903	1,124	206	(467)	0
55162	Nelson County	(241)	(202)	(306)	(670)	(86)	0
55163	New Kent County	(128)	(77)	(132)	(87)	(180)	0
55165	Northampton County	(2,779)	(2,161)	(1,510)	(1,444)	(293)	0
55166	Northumberland County	(313)	(261)	(347)	(494)	(87)	0
55167	Nottoway County	(721)	(630)	(319)	(214)	62	0
55168	Orange County	3,243	1,981	2,063	969	934	0
55169	Page County	1,601	(441)	(562)	(777)	(268)	0
55170	Patrick County	1,835	1,351	285	(20)	86	0
55171	Pittsylvania County	(5,721)	(5,334)	(5,133)	(2,051)	509	0
55172	Powhatan County	(496)	(374)	62	(178)	(48)	0
55173	Prince Edward County	(935)	(848)	(967)	(983)	(217)	0
55174	Prince George County	(362)	(270)	(383)	(368)	(215)	0
55176	Prince William County	12,870	17,173	13,259	4,681	4,516	0
55177	Pulaski County	(2,310)	(770)	(988)	(1,321)	(423)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55178	Rappahannock County	(416)	93	14	(230)	(285)	0
55179	Richmond County	625	631	168	(84)	160	0
55180	Roanoke County	(2,625)	(994)	(2,408)	(2,863)	121	0
55182	Rockingham County	1,932	1,353	451	150	(3)	0
55183	Russell County	(537)	36	(140)	(490)	(286)	0
55184	Scott County	453	726	(8)	(398)	153	0
55185	Shenandoah County	1,640	1,781	1,390	(220)	(252)	0
55186	Smyth County	(304)	(163)	(354)	(418)	(8)	0
55187	Southampton County	(21)	65	(46)	(65)	111	0
55188	Spotsylvania County	4,182	4,446	2,995	2,398	1,510	0
55189	Stafford County	3,159	4,152	3,726	40	(1,272)	0
55190	Surry County	(1,097)	(333)	(344)	91	53	0
55191	Sussex County	(1,037)	(30)	(102)	(24)	(192)	0
55192	Tazewell County	(2,165)	(978)	(443)	(328)	375	0
55193	Warren County	(739)	(863)	(982)	(745)	186	0
55195	Washington County	(2,249)	(817)	117	146	(153)	0
55196	Westmoreland County	(988)	(876)	(671)	(1,085)	47	0
55197	Wise County	(3,928)	(1,441)	(2,117)	(1,152)	(148)	0
55198	Wythe County	(830)	(655)	(335)	480	(335)	0
55199	York County	(2,721)	(2,543)	(3,349)	(4,353)	(642)	0
55200	City Of Alexandria	(7,889)	(7,688)	(2,318)	4,683	6,340	0
55201	City Of Bristol	(3,067)	(2,686)	(2,053)	(608)	(157)	0
55206	City Of Fredericksburg	(795)	(430)	(558)	(220)	435	0
55207	City Of Hampton	(3,436)	(4,335)	(4,886)	(4,113)	(1,202)	0
55209	City Of Hopewell	(611)	(987)	(1,634)	(2,387)	(884)	0
55210	City Of Lynchburg	(8,585)	(7,488)	(6,671)	(6,076)	(2,307)	0
55213	City Of Petersburg	(2,024)	2,406	3,723	463	(1,119)	0
55214	City Of Portsmouth	(12,327)	(10,786)	(8,349)	(3,066)	221	0
55215	City Of Radford	225	(196)	(292)	(556)	(255)	0
55220	City Of Suffolk	(5,488)	(6,374)	(4,425)	(3,487)	(668)	0
55221	City Of Williamsburg	343	386	398	904	849	0
55222	City Of Winchester	1,696	1,808	840	(605)	(110)	0
55224	City Of Falls Church	(29)	(24)	(32)	(38)	(1)	0
55232	City Of Franklin	(1,455)	0	(113)	(440)	454	0
55233	City Of Chesapeake	(6,834)	(8,801)	(200)	2,165	569	0
55234	City Of Virginia Beach	(20,975)	(15,217)	(8,374)	(7,233)	(981)	0
55235	City Of Norton	89	124	100	236	147	0
55236	City Of Manassas Park	926	249	(201)	(177)	242	0
55258	City Of Newport News	69,541	67,074	30,394	(1,390)	1,000	0
55313	City Of Galax	1,944	1,999	1,854	1,253	535	0
55332	City Of Manassas	4,090	3,732	3,873	2,810	1,335	0
55454	Greensville - Emporia So Svcs	(897)	(892)	(896)	(864)	(241)	0
55482	Middle Pen/No Neck Comm Svcs_Board	0	0	0	0	0	0
55494	Rockbridge Area Social Service Dept	(322)	(250)	(267)	274	227	0
	Total for VRS Health Insurance Credit - Social Services	18,238	38,575	3,773	(61,484)	(2,902)	0

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	86,444	80,223	89,732	72,107
55101	Albemarle County	285,814	280,859	314,151	252,446
55102	Alleghany County	46,432	45,475	50,865	40,874
55103	Amelia County	37,038	38,663	43,246	34,752
55104	Amherst County	66,152	67,123	75,079	60,332
55105	Appomattox County	30,590	29,177	32,636	26,226
55107	Augusta County	274,654	273,994	306,472	246,276
55108	Bath County	15,702	14,904	16,671	13,396
55109	Bedford County	179,118	174,477	195,159	156,826
55110	Bland County	20,183	19,956	22,322	17,937
55111	Botetourt County	30,670	31,620	35,369	28,422
55112	Brunswick County	50,260	49,664	55,551	44,640
55113	Buchanan County	84,195	78,787	88,126	70,816
55114	Buckingham County	34,929	35,788	40,030	32,168
55115	Campbell County	126,145	121,817	136,257	109,494
55116	Caroline County	67,337	63,662	71,208	57,221
55117	Carroll County	58,858	56,475	63,170	50,762
55118	Charles City County	17,841	23,804	26,625	21,395
55119	Charlotte County	41,379	40,741	45,571	36,620
55120	Chesterfield County	420,119	392,702	439,252	352,975
55121	Clarke County	27,366	29,277	32,747	26,315
55122	Craig County	12,709	13,942	15,595	12,532
55123	Culpeper County	157,177	148,948	166,604	133,880
55124	Cumberland County	30,238	30,769	34,416	27,656
55125	Dickenson County	69,145	65,938	73,754	59,267
55126	Dinwiddie County	53,815	54,374	60,819	48,873
55128	Essex County	33,161	38,343	42,888	34,464
55130	Fauquier County	136,945	133,868	149,736	120,325
55131	Floyd County	26,088	28,613	32,005	25,719
55132	Fluvanna County	66,784	61,306	68,574	55,104
55133	Franklin County	114,884	120,246	134,500	108,082
55134	Frederick County	157,951	163,675	183,077	147,118
55135	Giles County	51,033	54,462	60,918	48,952
55136	Gloucester County	95,989	97,593	109,161	87,720
55137	Goochland County	47,125	47,419	53,040	42,622
55138	Grayson County	41,972	42,577	47,624	38,269
55139	Greene County	35,845	35,767	40,006	32,148
55141	Halifax County	86,906	86,990	97,302	78,190
55142	Hanover County	131,068	126,371	141,351	113,587
55143	Henrico County	473,199	440,664	492,899	396,085
55144	Henry County	156,977	152,011	170,030	136,633
55145	Highland County	8,469	7,584	8,483	6,817
55146	Isle Of Wight County	69,960	72,086	80,631	64,794
55147	James City County	97,827	96,078	107,467	86,358
55148	King George County	37,009	34,683	38,795	31,175
55149	King And Queen County	24,733	23,140	25,883	20,799
55150	King William County	29,615	26,545	29,692	23,860
55151	Lancaster County	41,750	40,852	45,695	36,719
55152	Lee County	75,383	76,364	85,416	68,639
55153	Loudoun County	760,260	677,242	757,521	608,730
55154	Louisa County	78,679	77,272	86,431	69,455
55155	Lunenburg County	15,330	13,831	15,471	12,432
55156	Madison County	36,938	37,513	41,960	33,718
55157	Mathews County	30,278	30,261	33,848	27,199
55158	Mecklenburg County	82,317	78,089	87,345	70,189
55159	Middlesex County	23,527	25,528	28,554	22,946
55160	Montgomery County	116,381	110,363	123,445	99,198
55162	Nelson County	25,788	24,599	27,515	22,111
55163	New Kent County	34,358	32,218	36,037	28,959
55165	Northampton County	48,652	45,286	50,654	40,705
55166	Northumberland County	33,533	32,174	35,987	28,919
55167	Nottoway County	34,316	34,241	38,300	30,777
55168	Orange County	61,300	68,217	76,303	61,316
55169	Page County	46,311	43,219	48,342	38,846
55170	Patrick County	47,295	47,199	52,794	42,424
55171	Pittsylvania County	91,869	94,640	105,858	85,066
55172	Powhatan County	43,228	42,058	47,043	37,803
55173	Prince Edward County	57,301	54,429	60,881	48,923
55174	Prince George County	60,094	57,227	64,010	51,437

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICES**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55176	Prince William County	684,877	711,682	796,043	639,686
55177	Pulaski County	88,092	82,954	92,788	74,562
55178	Rappahannock County	26,702	23,794	26,614	21,387
55179	Richmond County	24,251	25,185	28,171	22,637
55180	Roanoke County	197,442	195,007	218,123	175,280
55182	Rockingham County	250,543	246,132	275,308	221,232
55183	Russell County	68,001	64,335	71,961	57,827
55184	Scott County	57,553	57,857	64,715	52,004
55185	Shenandoah County	91,537	87,797	98,204	78,915
55186	Smyth County	89,097	87,465	97,833	78,617
55187	Southampton County	53,756	53,767	60,140	48,327
55188	Spotsylvania County	210,451	219,750	245,799	197,520
55189	Stafford County	171,272	157,351	176,003	141,433
55190	Surry County	36,538	36,364	40,674	32,685
55191	Sussex County	43,871	41,472	46,388	37,277
55192	Tazewell County	104,889	106,294	118,894	95,541
55193	Warren County	68,703	69,123	77,317	62,131
55195	Washington County	96,259	93,292	104,350	83,854
55196	Westmoreland County	47,798	47,376	52,992	42,583
55197	Wise County	124,639	121,208	135,576	108,946
55198	Wythe County	91,227	86,802	97,091	78,021
55199	York County	140,432	132,463	148,165	119,063
55200	City Of Alexandria	870,308	909,377	1,017,175	817,379
55201	City Of Bristol	58,999	56,640	63,355	50,911
55206	City Of Fredericksburg	78,558	80,931	90,524	72,744
55207	City Of Hampton	331,584	315,509	352,909	283,591
55209	City Of Hopewell	89,097	79,936	89,411	71,849
55210	City Of Lynchburg	198,074	174,820	195,543	157,135
55213	City Of Petersburg	162,070	149,668	167,409	134,527
55214	City Of Portsmouth	238,810	236,546	264,585	212,616
55215	City Of Radford	32,760	29,996	33,552	26,962
55220	City Of Suffolk	196,196	187,037	209,208	168,116
55221	City Of Williamsburg	19,860	26,822	30,002	24,109
55222	City Of Winchester	106,707	103,895	116,210	93,384
55224	City Of Falls Church	3,375	3,284	3,673	2,952
55232	City Of Franklin	25,988	29,420	32,908	26,444
55233	City Of Chesapeake	407,329	405,107	453,127	364,125
55234	City Of Virginia Beach	627,996	608,662	680,811	547,088
55235	City Of Norton	20,956	21,881	24,474	19,667
55236	City Of Manassas Park	37,904	39,349	44,014	35,369
55258	City Of Newport News	400,829	402,453	450,159	361,740
55313	City Of Galax	30,329	34,373	38,448	30,896
55332	City Of Manassas	36,898	47,718	53,374	42,891
55454	Greensville - Emporia So Svcs	5,093	2,951	3,301	2,653
55482	Middle Pen/No Neck Comm Svcs_Board	0	0	0	0
55494	Rockbridge Area Social Service Dept	43,469	44,666	49,961	40,148
Total for VRS Health Insurance Credit - Social Services		12,883,857	12,634,513	14,132,181	11,356,364

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 126,865	0.99586%	\$ 126,865	0.94780%
55101	Albemarle County	40,632	0.31787%	53,939	0.40210%
55102	Alleghany County	54,186	0.42450%	54,186	0.40401%
55103	Amelia County	47,057	0.37018%	49,256	0.36763%
55104	Amherst County	86,919	0.68201%	97,682	0.72952%
55105	Appomattox County	58,114	0.45669%	49,256	0.36763%
55107	Augusta County	59,317	0.46473%	59,317	0.44231%
55108	Bath County	0	0.00000%	0	0.00000%
55109	Bedford County	137,650	1.08035%	137,650	1.02822%
55110	Bland County	49,256	0.38627%	49,256	0.36763%
55111	Botetourt County	103,845	0.81479%	105,664	0.78888%
55112	Brunswick County	82,892	0.64982%	82,892	0.61847%
55113	Buchanan County	96,982	0.76047%	96,982	0.72378%
55114	Buckingham County	53,362	0.41846%	49,256	0.36763%
55115	Campbell County	117,646	0.92343%	122,041	0.91142%
55116	Caroline County	99,278	0.77858%	99,278	0.74101%
55117	Carroll County	127,149	0.99787%	128,374	0.95929%
55118	Charles City County	80,164	0.62970%	80,164	0.59932%
55119	Charlotte County	54,268	0.42651%	50,091	0.37338%
55120	Chesterfield County	451,195	3.54082%	489,887	3.65910%
55122	Craig County	49,256	0.38627%	41,047	0.30636%
55123	Culpeper County	109,784	0.86106%	111,079	0.82909%
55124	Cumberland County	53,183	0.41645%	53,183	0.39635%
55125	Dickenson County	97,256	0.76248%	97,256	0.72569%
55126	Dinwiddie County	85,739	0.67195%	85,739	0.63953%
55128	Essex County	52,785	0.41444%	53,196	0.39635%
55130	Fauquier County	140,261	1.10047%	138,030	1.03014%
55131	Floyd County	59,762	0.46876%	88,327	0.65868%
55132	Fluvanna County	91,778	0.72023%	85,102	0.63570%
55133	Franklin County	100,924	0.79266%	100,924	0.75441%
55134	Frederick County	122,165	0.95763%	133,762	0.99950%
55135	Giles County	84,091	0.65988%	84,091	0.62804%
55136	Gloucester County	99,880	0.78461%	95,875	0.71612%
55137	Goochland County	72,100	0.56532%	72,100	0.53805%
55138	Grayson County	50,242	0.39432%	45,234	0.33700%
55139	Greene County	49,256	0.38627%	49,256	0.36763%
55140	Greensville County	51,718	0.40639%	51,718	0.38678%
55141	Halifax County	81,352	0.63775%	75,209	0.56102%
55142	Hanover County	201,894	1.58331%	198,453	1.48202%
55143	Henrico County	484,311	3.80035%	494,907	3.69548%
55144	Henry County	108,471	0.85100%	76,843	0.57443%
55145	Highland County	49,256	0.38627%	49,256	0.36763%
55146	Isle Of Wight County	103,227	0.81077%	104,087	0.77739%
55147	James City County	106,009	0.83089%	125,600	0.93823%
55148	King George County	106,326	0.83491%	131,235	0.98035%
55149	King And Queen County	49,256	0.38627%	49,256	0.36763%
55150	King William County	49,918	0.39231%	83,571	0.62421%
55151	Lancaster County	54,879	0.43053%	98,459	0.73527%
55152	Lee County	84,786	0.66592%	84,786	0.63378%
55153	Loudoun County	678,648	5.33136%	780,545	5.84006%
55154	Louisa County	98,784	0.77455%	111,257	0.83100%
55155	Lunenburg County	49,256	0.38627%	49,256	0.36763%
55156	Madison County	49,024	0.38426%	51,537	0.38487%
55157	Mathews County	50,185	0.39432%	50,185	0.37529%
55158	Mecklenburg County	0	0.00000%	85,954	0.64144%
55159	Middlesex County	78,470	0.61562%	78,470	0.58592%
55160	Montgomery County	182,982	1.43645%	188,474	1.40735%
55162	Nelson County	82,429	0.64580%	91,349	0.68165%
55163	New Kent County	101,466	0.79668%	101,466	0.75824%
55165	Northampton County	27,710	0.21728%	28,288	0.21062%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	58,283	0.45669%	58,283	0.43465%
55167	Nottoway County	52,794	0.41444%	60,169	0.44997%
55168	Orange County	0	0.00000%	0	0.00000%
55169	Page County	53,687	0.42047%	55,297	0.41359%
55170	Patrick County	52,538	0.41243%	52,538	0.39252%
55171	Pittsylvania County	102,606	0.80473%	103,429	0.77165%
55172	Powhatan County	86,496	0.67799%	109,019	0.81377%
55173	Prince Edward County	67,178	0.52710%	76,139	0.56868%
55174	Prince George County	87,457	0.68603%	94,123	0.70272%
55176	Prince William County	456,291	3.58106%	511,871	3.82185%
55177	Pulaski County	58,238	0.45669%	58,238	0.43465%
55178	Rappahannock County	106,516	0.83491%	106,516	0.79462%
55179	Richmond County	49,749	0.39029%	49,749	0.37146%
55180	Roanoke County	107,318	0.84296%	107,318	0.80228%
55181	Rockbridge County	74,935	0.58745%	77,018	0.57443%
55182	Rockingham County	95,890	0.75242%	62,085	0.46337%
55183	Russell County	84,758	0.66592%	73,600	0.54953%
55184	Scott County	82,918	0.64982%	84,513	0.63187%
55185	Shenandoah County	56,829	0.44663%	56,829	0.42508%
55186	Smyth County	89,857	0.70414%	95,525	0.71420%
55187	Southampton County	80,321	0.62970%	80,321	0.59932%
55188	Spotsylvania County	126,128	0.98982%	155,143	1.15843%
55189	Stafford County	179,689	1.41029%	185,040	1.38245%
55190	Surry County	49,256	0.38627%	49,256	0.36763%
55191	Sussex County	77,961	0.61160%	87,810	0.65485%
55192	Tazewell County	82,755	0.64982%	89,358	0.66633%
55193	Warren County	89,906	0.70615%	90,815	0.67782%
55195	Washington County	132,133	1.03609%	132,133	0.98610%
55196	Westmoreland County	49,256	0.38627%	49,256	0.36763%
55197	Wise County	80,102	0.62769%	57,395	0.42891%
55198	Wythe County	52,080	0.40840%	52,080	0.38870%
55199	York County	150,358	1.17893%	165,036	1.23310%
55200	City Of Alexandria	307,480	2.41218%	216,714	1.61797%
55201	City Of Bristol	85,713	0.67195%	85,713	0.63953%
55202	City Of Buena Vista	49,254	0.38627%	49,254	0.36763%
55206	City Of Fredericksburg	116,298	0.91337%	146,218	1.09141%
55207	City Of Hampton	219,234	1.72011%	139,150	1.03971%
55208	City Of Harrisonburg	62,754	0.49290%	59,608	0.44422%
55209	City Of Hopewell	78,683	0.61763%	87,949	0.65676%
55210	City Of Lynchburg	106,502	0.83491%	129,979	0.97078%
55213	City Of Petersburg	94,259	0.74035%	107,001	0.79845%
55214	City Of Portsmouth	267,272	2.09633%	327,657	2.44706%
55215	City Of Radford	65,728	0.51503%	65,728	0.49018%
55216	City Of Richmond	419,663	3.29336%	452,009	3.37571%
55219	City Of Staunton	49,781	0.39029%	49,781	0.37146%
55220	City Of Suffolk	110,985	0.87112%	115,379	0.86164%
55221	City Of Williamsburg	49,256	0.38627%	49,256	0.36763%
55222	City Of Winchester	91,374	0.71621%	91,374	0.68165%
55223	City Of Martinsville	0	0.00000%	58,608	0.43848%
55225	City Of Colonial Heights	81,381	0.63775%	82,398	0.61464%
55230	City Of Covington	49,256	0.38627%	50,487	0.37721%
55233	City Of Chesapeake	268,941	2.11041%	271,802	2.02964%
55234	City Of Virginia Beach	188,926	1.48272%	194,185	1.44947%
55235	City Of Norton	49,256	0.38627%	49,256	0.36763%
55236	City Of Manassas Park	70,359	0.55124%	70,711	0.52847%
55258	City Of Newport News	44,257	0.34805%	85,659	0.63953%
55307	City Of Lexington	49,256	0.38627%	49,256	0.36763%
55308	City Of Waynesboro	54,189	0.42450%	54,189	0.40401%
55313	City Of Galax	49,256	0.38627%	49,379	0.36955%
55316	City Of Fairfax	172,569	1.35396%	210,412	1.57201%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55319	City Of Emporia	49,529	0.38828%	50,174	0.37529%
55332	City Of Manassas	125,658	0.98580%	130,458	0.97461%
55335	City Of Salem	75,246	0.58947%	75,246	0.56102%
55365	City Of Poquoson	92,988	0.73029%	93,918	0.70080%
Total for VRS Health Insurance Credit - Registrars		\$ 12,745,182	100.00000%	\$ 13,391,211	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	7	0	104	653	764	515	91	6	200	812	289	151	440
55101	Albemarle County	3	0	44	369	416	218	38	3	50	309	123	74	197
55102	Alleghany County	3	0	45	0	48	219	39	3	116	377	123	(27)	96
55103	Amelia County	3	0	41	0	44	200	35	2	247	484	112	(79)	33
55104	Amherst County	5	0	80	625	710	396	70	5	0	471	223	230	453
55105	Appomattox County	3	0	41	19	63	200	35	2	371	608	112	(80)	32
55107	Augusta County	3	0	49	0	52	240	42	3	149	434	135	(41)	94
55108	Bath County	0	0	0	0	0	0	0	0	1,390	1,390	0	(406)	(406)
55109	Bedford County	7	0	113	0	120	559	98	6	430	1,093	314	(119)	195
55110	Bland County	3	0	41	0	44	200	35	2	122	359	112	(34)	78
55111	Botetourt County	6	0	87	59	152	429	75	5	191	700	241	(22)	219
55112	Brunswick County	4	0	68	30	102	336	59	4	199	598	189	(37)	152
55113	Buchanan County	5	0	80	0	85	393	69	5	286	753	221	(74)	147
55114	Buckingham County	3	0	41	0	44	200	35	2	355	592	112	(91)	21
55115	Campbell County	6	0	100	886	992	495	87	6	351	939	278	115	393
55116	Caroline County	5	0	82	76	163	403	71	5	224	703	226	(22)	204
55117	Carroll County	7	0	106	0	113	521	92	6	337	956	293	(92)	201
55118	Charles City County	4	0	66	595	665	326	57	4	126	513	183	148	331
55119	Charlotte County	3	0	41	0	44	203	36	2	272	513	114	(69)	45
55120	Chesterfield County	26	0	403	1,783	2,212	1,988	350	23	1,047	3,408	1,116	31	1,147
55122	Craig County	2	0	34	0	36	166	29	2	377	574	93	(92)	1
55123	Culpeper County	6	0	91	44	141	450	79	5	211	745	253	(32)	221
55124	Cumberland County	3	0	44	8	55	215	38	3	103	359	121	(25)	96
55125	Dickenson County	5	0	80	610	695	394	69	5	178	646	221	131	352
55126	Dinwiddie County	4	0	71	464	539	347	61	4	182	594	195	159	354
55128	Essex County	3	0	44	0	47	215	38	3	159	415	121	(42)	79
55130	Fauquier County	7	0	114	0	121	560	99	7	917	1,583	314	(275)	39
55131	Floyd County	5	0	73	897	975	358	63	4	18	443	201	202	403
55132	Fluvanna County	4	0	70	129	203	345	61	4	517	927	194	(71)	123
55133	Franklin County	5	0	83	139	227	410	72	5	274	761	230	(8)	222
55134	Frederick County	7	0	110	364	481	543	96	6	449	1,094	305	(9)	296
55135	Giles County	4	0	69	0	73	341	60	4	181	586	192	(49)	143
55136	Gloucester County	5	0	79	55	139	389	68	5	285	747	218	(41)	177
55137	Goochland County	4	0	59	0	63	292	51	3	279	625	164	(91)	73
55138	Grayson County	2	0	37	0	39	183	32	2	284	501	103	(70)	33
55139	Greene County	3	0	41	0	44	200	35	2	122	359	112	(34)	78
55140	Greensville County	3	0	43	0	46	210	37	2	126	375	118	(35)	83
55141	Halifax County	4	0	62	580	646	305	54	4	322	685	171	94	265
55142	Hanover County	10	0	163	885	1,058	805	142	9	507	1,463	452	125	577
55143	Henrico County	26	0	407	224	657	2,008	353	23	707	3,091	1,127	(154)	973
55144	Henry County	4	0	63	0	67	312	55	4	1,293	1,664	175	(304)	(129)
55145	Highland County	3	0	41	0	44	200	35	2	130	367	112	(38)	74
55146	Isle Of Wight County	5	0	86	14	105	422	74	5	300	801	237	(71)	166
55147	James City County	7	0	103	679	789	510	90	6	685	1,291	286	3	289
55148	King George County	7	0	108	745	860	533	94	6	430	1,063	299	74	373
55149	King And Queen County	3	0	41	0	44	200	35	2	122	359	112	(34)	78
55150	King William County	4	0	69	2,006	2,079	339	60	4	0	403	190	593	783
55151	Lancaster County	5	0	81	1,265	1,351	399	70	5	32	506	224	278	502
55152	Lee County	4	0	70	0	74	344	61	4	232	641	193	(64)	129
55153	Loudoun County	31	0	638	3,356	4,025	3,176	559	41	97	3,873	1,785	674	2,459
55154	Louisa County	6	0	92	265	363	451	79	5	132	667	253	28	281
55155	Lunenburg County	3	0	41	0	44	200	35	2	131	368	112	(34)	78
55156	Madison County	3	0	42	2	47	209	37	2	167	415	117	(48)	69
55157	Mathews County	3	0	41	0	44	204	36	2	108	350	114	(27)	87
55158	Mecklenburg County	4	0	71	2,663	2,738	348	61	4	0	413	196	607	803
55159	Middlesex County	4	0	65	481	550	318	56	4	147	525	179	175	354
55160	Montgomery County	10	0	155	45	210	765	135	9	283	1,192	429	(84)	345
55162	Nelson County	5	0	75	755	835	370	65	4	0	439	208	210	418

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55163	New Kent County	5	0	84	0	89	412	73	5	263	753	231	(71)	160
55165	Northampton County	1	0	23	0	24	114	20	1	50	185	64	(13)	51
55166	Northumberland County	3	0	48	0	51	236	42	3	172	453	133	(44)	89
55167	Nottoway County	3	0	50	147	200	244	43	3	55	345	137	18	155
55168	Orange County	0	0	0	0	0	0	0	0	647	647	0	(284)	(284)
55169	Page County	3	0	46	0	49	225	40	3	101	369	126	(29)	97
55170	Patrick County	3	0	43	0	46	213	38	2	134	387	120	(37)	83
55171	Pittsylvania County	5	0	85	0	90	419	74	5	227	725	235	(57)	178
55172	Powhatan County	6	0	90	1,040	1,136	442	78	5	0	525	248	291	539
55173	Prince Edward County	4	0	63	592	659	309	54	4	17	384	173	154	327
55174	Prince George County	5	0	77	69	151	382	67	4	746	1,199	214	(257)	(43)
55176	Prince William County	27	0	421	1,814	2,262	2,076	365	24	537	3,002	1,166	230	1,396
55177	Pulaski County	3	0	48	0	51	236	42	3	152	433	133	(42)	91
55178	Rappahannock County	6	0	88	0	94	432	76	5	234	747	242	(58)	184
55179	Richmond County	3	0	41	0	44	202	36	2	119	359	113	(33)	80
55180	Roanoke County	6	0	88	0	94	436	77	5	1,029	1,547	245	(395)	(150)
55181	Rockbridge County	4	0	63	424	491	312	55	4	55	426	175	143	318
55182	Rockingham County	3	0	51	3	57	252	44	3	1,305	1,604	141	(301)	(160)
55183	Russell County	4	0	61	48	113	299	53	3	549	904	168	(109)	59
55184	Scott County	4	0	70	0	74	343	60	4	175	582	193	(50)	143
55185	Shenandoah County	3	0	47	0	50	231	41	3	141	416	130	(37)	93
55186	Smyth County	5	0	79	42	126	388	68	5	111	572	218	(28)	190
55187	Southampton County	4	0	66	0	70	326	57	4	226	613	183	(63)	120
55188	Spotsylvania County	8	0	128	742	878	629	111	7	160	907	353	132	485
55189	Stafford County	10	0	152	10	172	751	132	9	1,267	2,159	422	(359)	63
55190	Surry County	3	0	41	0	44	200	35	2	122	359	112	(34)	78
55191	Sussex County	5	0	72	179	256	356	63	4	207	630	200	(25)	175
55192	Tazewell County	5	0	73	68	146	362	64	4	95	525	203	(16)	187
55193	Warren County	5	0	75	0	80	368	65	4	174	611	207	(47)	160
55195	Washington County	7	0	109	0	116	536	94	6	385	1,021	301	(104)	197
55196	Westmoreland County	3	0	41	0	44	200	35	2	383	620	112	(122)	(10)
55197	Wise County	3	0	47	386	436	233	41	3	890	1,167	131	(36)	95
55198	Wythe County	3	0	43	0	46	211	37	2	266	516	119	(77)	42
55199	York County	9	0	136	274	419	670	118	8	891	1,687	376	(188)	188
55200	City Of Alexandria	11	0	178	0	189	879	155	10	5,677	6,721	493	(1,520)	(1,027)
55201	City Of Bristol	4	0	71	0	75	347	61	4	235	647	195	(64)	131
55202	City Of Buena Vista	3	0	41	0	44	200	35	2	131	368	112	(35)	77
55206	City Of Fredericksburg	8	0	120	1,711	1,839	593	104	7	0	704	333	580	913
55207	City Of Hampton	7	0	115	1,968	2,090	565	99	7	2,853	3,524	317	(81)	236
55208	City Of Harrisonburg	3	0	49	0	52	241	42	3	257	543	135	(66)	69
55209	City Of Hopewell	5	0	72	174	251	357	63	4	89	513	200	17	217
55210	City Of Lynchburg	7	0	107	615	729	527	93	6	196	822	296	94	390
55213	City Of Petersburg	6	0	88	708	802	434	76	5	207	722	244	199	443
55214	City Of Portsmouth	17	0	270	1,534	1,821	1,329	234	15	812	2,390	746	128	874
55215	City Of Radford	3	0	54	0	57	266	47	3	195	511	150	(50)	100
55216	City Of Richmond	24	0	372	1,290	1,686	1,834	323	21	146	2,324	1,030	292	1,322
55219	City Of Staunton	3	0	41	5	49	202	36	2	134	374	113	(31)	82
55220	City Of Suffolk	6	0	95	5	106	468	82	5	133	688	263	(33)	230
55221	City Of Williamsburg	3	0	41	205	249	200	35	2	77	314	112	44	156
55222	City Of Winchester	5	0	75	0	80	370	65	4	226	665	208	(58)	150
55223	City Of Martinsville	3	0	48	1,821	1,872	238	42	3	0	283	134	415	549
55225	City Of Colonial Heights	4	0	68	0	72	334	59	4	242	639	187	(68)	119
55230	City Of Covington	3	0	42	0	45	205	36	2	82	325	115	(25)	90
55233	City Of Chesapeake	14	0	224	246	484	1,103	194	13	487	1,797	619	(71)	548
55234	City Of Virginia Beach	10	0	160	23	193	787	139	9	226	1,161	442	(46)	396
55235	City Of Norton	3	0	41	0	44	200	35	2	122	359	112	(34)	78
55236	City Of Manassas Park	4	0	58	0	62	287	51	3	218	559	161	(62)	99
55258	City Of Newport News	4	0	71	1,556	1,631	347	61	4	4	416	195	376	571

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense			
			Change of Assumptions	Changes in Proportionate Share		Change of Assumptions	Changes in Proportionate Share							
55307	City Of Lexington	3	0	41	0	44	200	35	2	122	359	112	(34)	78
55308	City Of Waynesboro	3	0	45	0	48	219	39	3	137	398	123	(37)	86
55313	City Of Galax	3	0	41	0	44	201	35	2	114	352	113	(32)	81
55316	City Of Fairfax	11	0	173	2,923	3,107	854	150	10	0	1,014	479	798	1,277
55319	City Of Emporia	3	0	41	0	44	204	36	2	113	355	114	(30)	84
55332	City Of Manassas	7	0	107	136	250	529	93	6	171	799	297	271	568
55335	City Of Salem	4	0	62	28	94	305	54	4	118	481	171	(18)	153
55365	City Of Poquoson	5	0	77	9	91	381	67	4	206	658	214	(48)	166
Total for VRS Health Insurance Credit - Registrars		699	0	11,025	42,565	54,289	54,328	9,562	631	42,565	107,086	30,501	0	30,501

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	5	18	16	(56)	(31)	0
55101	Albemarle County	12	17	13	39	26	0
55102	Alleghany County	(89)	(84)	(81)	(60)	(15)	0
55103	Amelia County	(136)	(131)	(109)	(59)	(5)	0
55104	Amherst County	117	127	2	(18)	11	0
55105	Appomattox County	(137)	(132)	(128)	(113)	(35)	0
55107	Augusta County	(109)	(103)	(93)	(63)	(14)	0
55108	Bath County	(406)	(406)	(406)	(172)	0	0
55109	Bedford County	(278)	(264)	(240)	(161)	(30)	0
55110	Bland County	(91)	(86)	(79)	(52)	(7)	0
55111	Botetourt County	(144)	(133)	(148)	(104)	(19)	0
55112	Brunswick County	(133)	(124)	(128)	(95)	(16)	0
55113	Buchanan County	(186)	(176)	(170)	(117)	(19)	0
55114	Buckingham County	(148)	(142)	(138)	(99)	(21)	0
55115	Campbell County	(26)	(13)	92	16	(16)	0
55116	Caroline County	(137)	(126)	(146)	(111)	(20)	0
55117	Carroll County	(240)	(227)	(211)	(144)	(21)	0
55118	Charles City County	55	64	63	(13)	(17)	0
55119	Charlotte County	(127)	(121)	(110)	(86)	(25)	0
55120	Chesterfield County	(534)	(483)	(123)	(59)	3	0
55122	Craig County	(139)	(135)	(129)	(105)	(30)	0
55123	Culpeper County	(160)	(149)	(158)	(116)	(21)	0
55124	Cumberland County	(86)	(81)	(71)	(55)	(11)	0
55125	Dickenson County	19	29	45	(24)	(20)	0
55126	Dinwiddie County	60	69	(71)	(97)	(16)	0
55128	Essex County	(102)	(97)	(93)	(65)	(11)	0
55130	Fauquier County	(434)	(420)	(355)	(217)	(36)	0
55131	Floyd County	100	109	124	136	63	0
55132	Fluvanna County	(169)	(160)	(197)	(159)	(39)	0
55133	Franklin County	(125)	(114)	(152)	(120)	(23)	0
55134	Frederick County	(163)	(150)	(199)	(103)	2	0
55135	Giles County	(146)	(137)	(120)	(90)	(20)	0
55136	Gloucester County	(152)	(142)	(153)	(130)	(31)	0
55137	Goochland County	(174)	(167)	(128)	(80)	(13)	0
55138	Grayson County	(122)	(117)	(107)	(89)	(27)	0
55139	Greene County	(91)	(86)	(79)	(52)	(7)	0
55140	Greensville County	(95)	(89)	(79)	(58)	(8)	0
55141	Halifax County	7	16	22	(51)	(33)	0
55142	Hanover County	(104)	(83)	(43)	(122)	(53)	0
55143	Henrico County	(725)	(674)	(554)	(404)	(77)	0
55144	Henry County	(393)	(385)	(380)	(333)	(106)	0
55145	Highland County	(95)	(90)	(79)	(52)	(7)	0
55146	Isle Of Wight County	(191)	(180)	(181)	(122)	(22)	0
55147	James City County	(142)	(129)	(194)	(69)	32	0
55148	King George County	(78)	(64)	(101)	(2)	42	0
55149	King And Queen County	(91)	(86)	(79)	(52)	(7)	0
55150	King William County	497	505	362	232	80	0
55151	Lancaster County	164	176	182	218	105	0
55152	Lee County	(162)	(153)	(137)	(98)	(17)	0
55153	Loudoun County	(24)	151	(64)	(2)	91	0
55154	Louisa County	(100)	(89)	(91)	(40)	16	0
55155	Lunenburg County	(91)	(86)	(83)	(57)	(7)	0
55156	Madison County	(107)	(102)	(100)	(55)	(4)	0
55157	Mathews County	(84)	(79)	(76)	(57)	(10)	0
55158	Mecklenburg County	508	517	522	549	229	0
55159	Middlesex County	84	93	(52)	(84)	(16)	0
55160	Montgomery County	(301)	(282)	(222)	(148)	(29)	0
55162	Nelson County	106	115	121	47	7	0
55163	New Kent County	(188)	(178)	(159)	(114)	(25)	0
55165	Northampton County	(46)	(43)	(41)	(27)	(4)	0
55166	Northumberland County	(111)	(105)	(102)	(72)	(12)	0
55167	Nottoway County	(52)	(45)	(42)	(14)	8	0
55168	Orange County	(284)	(284)	(79)	0	0	0
55169	Page County	(93)	(85)	(82)	(50)	(10)	0
55170	Patrick County	(98)	(92)	(85)	(56)	(10)	0
55171	Pittsylvania County	(176)	(165)	(159)	(113)	(22)	0
55172	Powhatan County	165	177	134	91	44	0
55173	Prince Edward County	66	74	86	42	7	0
55174	Prince George County	(366)	(356)	(232)	(92)	(2)	0
55176	Prince William County	(361)	(307)	(105)	(17)	50	0
55177	Pulaski County	(109)	(103)	(92)	(66)	(12)	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55178	Rappahannock County	(181)	(169)	(161)	(119)	(23)	0
55179	Richmond County	(90)	(85)	(75)	(55)	(10)	0
55180	Roanoke County	(519)	(508)	(277)	(127)	(22)	0
55181	Rockbridge County	54	62	1	(39)	(13)	0
55182	Rockingham County	(373)	(367)	(364)	(329)	(114)	0
55183	Russell County	(194)	(186)	(194)	(170)	(47)	0
55184	Scott County	(148)	(139)	(125)	(85)	(11)	0
55185	Shenandoah County	(103)	(97)	(88)	(63)	(15)	0
55186	Smyth County	(138)	(128)	(112)	(66)	(2)	0
55187	Southampton County	(156)	(147)	(133)	(90)	(17)	0
55188	Spotsylvania County	(47)	(31)	(36)	36	49	0
55189	Stafford County	(573)	(553)	(544)	(292)	(25)	0
55190	Surry County	(91)	(86)	(79)	(52)	(7)	0
55191	Sussex County	(126)	(117)	(100)	(39)	8	0
55192	Tazewell County	(119)	(110)	(95)	(52)	(3)	0
55193	Warren County	(152)	(142)	(130)	(91)	(16)	0
55195	Washington County	(256)	(243)	(223)	(154)	(29)	0
55196	Westmoreland County	(179)	(174)	(140)	(76)	(7)	0
55197	Wise County	(102)	(96)	(217)	(237)	(79)	0
55198	Wythe County	(137)	(132)	(120)	(73)	(8)	0
55199	York County	(379)	(361)	(368)	(168)	8	0
55200	City Of Alexandria	(1,770)	(1,747)	(1,576)	(1,127)	(312)	0
55201	City Of Bristol	(163)	(154)	(142)	(97)	(16)	0
55202	City Of Buena Vista	(91)	(86)	(83)	(57)	(7)	0
55206	City Of Fredericksburg	411	427	161	80	56	0
55207	City Of Hampton	(242)	(227)	(210)	(495)	(260)	0
55208	City Of Harrisonburg	(135)	(128)	(117)	(89)	(22)	0
55209	City Of Hopewell	(84)	(75)	(76)	(33)	6	0
55210	City Of Lynchburg	(56)	(42)	(53)	19	39	0
55213	City Of Petersburg	76	87	(52)	(44)	13	0
55214	City Of Portsmouth	(250)	(216)	(220)	13	104	0
55215	City Of Radford	(126)	(119)	(114)	(79)	(16)	0
55216	City Of Richmond	(230)	(183)	(112)	(110)	(3)	0
55219	City Of Staunton	(88)	(84)	(83)	(60)	(10)	0
55220	City Of Suffolk	(166)	(155)	(150)	(100)	(11)	0
55221	City Of Williamsburg	(13)	(9)	(8)	(28)	(7)	0
55222	City Of Winchester	(163)	(153)	(146)	(106)	(17)	0
55223	City Of Martinsville	347	353	357	375	157	0
55225	City Of Colonial Heights	(163)	(154)	(143)	(91)	(16)	0
55230	City Of Covington	(83)	(78)	(71)	(44)	(4)	0
55233	City Of Chesapeake	(385)	(356)	(290)	(229)	(53)	0
55234	City Of Virginia Beach	(270)	(250)	(248)	(172)	(28)	0
55235	City Of Norton	(91)	(86)	(79)	(52)	(7)	0
55236	City Of Manassas Park	(144)	(136)	(124)	(81)	(12)	0
55258	City Of Newport News	277	286	290	261	101	0
55307	City Of Lexington	(91)	(86)	(79)	(52)	(7)	0
55308	City Of Waynesboro	(99)	(94)	(84)	(58)	(15)	0
55313	City Of Galax	(89)	(84)	(77)	(50)	(8)	0
55316	City Of Fairfax	555	575	588	310	65	0
55319	City Of Emporia	(88)	(82)	(78)	(53)	(10)	0
55332	City Of Manassas	(84)	(167)	(171)	(116)	(11)	0
55335	City Of Salem	(105)	(97)	(94)	(75)	(16)	0
55365	City Of Poquoson	(156)	(147)	(144)	(103)	(17)	0
Total for VRS Health Insurance Credit - Registrars		(15,454)	(14,059)	(13,239)	(9,025)	(1,020)	0

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	4,668	4,108	4,673	3,624
55101	Albemarle County	1,489	1,743	1,982	1,537
55102	Alleghany County	1,990	1,751	1,992	1,545
55103	Amelia County	1,735	1,593	1,812	1,405
55104	Amherst County	3,196	3,163	3,598	2,790
55105	Appomattox County	2,140	1,593	1,812	1,405
55107	Augusta County	2,178	1,917	2,181	1,691
55108	Bath County	0	0	0	0
55109	Bedford County	5,063	4,456	5,070	3,931
55110	Bland County	1,810	1,593	1,812	1,405
55111	Botetourt County	3,819	3,419	3,890	3,016
55112	Brunswick County	3,046	2,681	3,050	2,365
55113	Buchanan County	3,564	3,137	3,569	2,767
55114	Buckingham County	1,961	1,593	1,812	1,405
55115	Campbell County	4,328	3,950	4,494	3,484
55116	Caroline County	3,649	3,212	3,654	2,833
55117	Carroll County	4,677	4,158	4,731	3,668
55118	Charles City County	2,951	2,597	2,955	2,291
55119	Charlotte County	1,999	1,619	1,841	1,428
55120	Chesterfield County	16,596	15,860	18,043	13,990
55122	Craig County	1,810	1,328	1,511	1,172
55123	Culpeper County	4,035	3,593	4,088	3,170
55124	Cumberland County	1,952	1,718	1,954	1,515
55125	Dickenson County	3,574	3,145	3,578	2,775
55126	Dinwiddie County	3,149	2,772	3,153	2,445
55128	Essex County	1,942	1,718	1,954	1,515
55130	Fauquier County	5,158	4,465	5,079	3,939
55131	Floyd County	2,197	2,855	3,248	2,518
55132	Fluvanna County	3,375	2,756	3,135	2,431
55133	Franklin County	3,715	3,270	3,720	2,885
55134	Frederick County	4,488	4,333	4,929	3,822
55135	Giles County	3,092	2,722	3,097	2,401
55136	Gloucester County	3,678	3,104	3,531	2,738
55137	Goochland County	2,650	2,332	2,653	2,057
55138	Grayson County	1,848	1,461	1,662	1,288
55139	Greene County	1,810	1,593	1,812	1,405
55140	Greensville County	1,905	1,676	1,907	1,479
55141	Halifax County	2,989	2,432	2,766	2,145
55142	Hanover County	7,421	6,424	7,307	5,666
55143	Henrico County	17,812	16,018	18,222	14,130
55144	Henry County	3,989	2,490	2,832	2,196
55145	Highland County	1,810	1,593	1,812	1,405
55146	Isle Of Wight County	3,800	3,370	3,834	2,973
55147	James City County	3,894	4,067	4,626	3,587
55148	King George County	3,913	4,249	4,834	3,748
55149	King And Queen County	1,810	1,593	1,812	1,405
55150	King William County	1,838	2,705	3,078	2,386
55151	Lancaster County	2,018	3,187	3,626	2,811
55152	Lee County	3,121	2,747	3,125	2,423
55153	Loudoun County	24,998	25,328	28,820	22,348
55154	Louisa County	3,630	3,602	4,097	3,177
55155	Lunenburg County	1,810	1,593	1,812	1,405
55156	Madison County	1,801	1,668	1,897	1,471
55157	Mathews County	1,848	1,626	1,850	1,434
55158	Mecklenburg County	0	2,780	3,163	2,452
55159	Middlesex County	2,885	2,540	2,889	2,240
55160	Montgomery County	6,732	6,100	6,939	5,381
55162	Nelson County	3,027	2,954	3,361	2,606
55163	New Kent County	3,733	3,287	3,739	2,899
55165	Northampton County	1,018	912	1,038	805
55166	Northumberland County	2,140	1,884	2,143	1,662
55167	Nottoway County	1,942	1,950	2,218	1,720
55168	Orange County	0	0	0	0
55169	Page County	1,971	1,793	2,040	1,581
55170	Patrick County	1,933	1,701	1,935	1,500
55171	Pittsylvania County	3,771	3,344	3,805	2,950
55172	Powhatan County	3,177	3,527	4,012	3,111
55173	Prince Edward County	2,470	2,465	2,804	2,174
55174	Prince George County	3,215	3,046	3,465	2,687

**SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - REGISTRARS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55176	Prince William County	16,784	16,565	18,845	14,612
55177	Pulaski County	2,140	1,884	2,143	1,662
55178	Rappahannock County	3,913	3,445	3,919	3,039
55179	Richmond County	1,829	1,610	1,832	1,420
55180	Roanoke County	3,951	3,478	3,956	3,068
55181	Rockbridge County	2,753	2,490	2,832	2,196
55182	Rockingham County	3,526	2,009	2,285	1,772
55183	Russell County	3,121	2,382	2,709	2,101
55184	Scott County	3,046	2,738	3,115	2,416
55185	Shenandoah County	2,094	1,842	2,096	1,625
55186	Smyth County	3,300	3,095	3,521	2,730
55187	Southampton County	2,951	2,597	2,955	2,291
55188	Spotsylvania County	4,639	5,021	5,712	4,429
55189	Stafford County	6,609	5,992	6,816	5,285
55190	Surry County	1,810	1,593	1,812	1,405
55191	Sussex County	2,866	2,839	3,229	2,504
55192	Tazewell County	3,046	2,888	3,285	2,547
55193	Warren County	3,310	2,938	3,342	2,592
55195	Washington County	4,856	4,274	4,862	3,770
55196	Westmoreland County	1,810	1,593	1,812	1,405
55197	Wise County	2,942	1,859	2,115	1,640
55198	Wythe County	1,914	1,685	1,917	1,486
55199	York County	5,526	5,344	6,080	4,714
55200	City Of Alexandria	11,306	7,013	7,978	6,186
55201	City Of Bristol	3,149	2,772	3,153	2,445
55202	City Of Buena Vista	1,810	1,593	1,812	1,405
55206	City Of Fredericksburg	4,281	4,731	5,382	4,173
55207	City Of Hampton	8,062	4,507	5,127	3,975
55208	City Of Harrisonburg	2,310	1,925	2,190	1,698
55209	City Of Hopewell	2,895	2,846	3,238	2,511
55210	City Of Lynchburg	3,913	4,208	4,787	3,711
55213	City Of Petersburg	3,470	3,461	3,937	3,053
55214	City Of Portsmouth	9,826	10,606	12,066	9,356
55215	City Of Radford	2,414	2,125	2,418	1,875
55216	City Of Richmond	15,435	14,632	16,646	12,907
55219	City Of Staunton	1,829	1,610	1,832	1,420
55220	City Of Suffolk	4,082	3,734	4,248	3,294
55221	City Of Williamsburg	1,810	1,593	1,812	1,405
55222	City Of Winchester	3,357	2,954	3,361	2,606
55223	City Of Martinsville	0	1,901	2,162	1,677
55225	City Of Colonial Heights	2,989	2,664	3,030	2,350
55230	City Of Covington	1,810	1,635	1,860	1,442
55233	City Of Chesapeake	9,891	8,798	10,008	7,760
55234	City Of Virginia Beach	6,949	6,282	7,147	5,542
55235	City Of Norton	1,810	1,593	1,812	1,405
55236	City Of Manassas Park	2,584	2,291	2,606	2,021
55258	City Of Newport News	1,631	2,772	3,153	2,445
55307	City Of Lexington	1,810	1,593	1,812	1,405
55308	City Of Waynesboro	1,990	1,751	1,992	1,545
55313	City Of Galax	1,810	1,602	1,822	1,413
55316	City Of Fairfax	6,345	6,813	7,751	6,010
55319	City Of Emporia	1,819	1,626	1,850	1,434
55332	City Of Manassas	4,621	4,225	4,806	3,727
55335	City Of Salem	2,762	2,432	2,766	2,145
55365	City Of Poquoson	3,422	3,038	3,456	2,679
Total for VRS Health Insurance Credit - Registrars		468,681	433,446	493,093	382,342

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
21156	Department Of State Police	\$ 588,375	2.18998%	\$ 593,292	2.25032%
30100	General Assembly - Senate	36,356	0.13532%	36,432	0.13818%
30101	House Of Delegates	57,879	0.21543%	58,411	0.22155%
30103	Magistrate System	114,481	0.42611%	113,870	0.43190%
30107	Div Of Legislative Services	34,185	0.12724%	34,137	0.12948%
30109	Legislative Automated System	10,600	0.03945%	10,685	0.04053%
30110	Joint Legislative Audit & Review	18,027	0.06710%	17,593	0.06673%
30111	Supreme Court	112,421	0.41844%	112,565	0.42695%
30112	Judicial Inquiry And Review Commission	2,369	0.00882%	2,622	0.00995%
30114	District Courts	181,260	0.67467%	180,406	0.68427%
30115	Juvenile & Domestic Relation Dist Courts	117,407	0.43700%	115,943	0.43976%
30116	Combined District Courts	33,120	0.12328%	31,096	0.11795%
30117	Virginia State Bar	41,339	0.15387%	40,404	0.15325%
30119	Office Of Lieutenant Governor	540	0.00201%	588	0.00223%
30121	Office Of The Governor	8,423	0.03135%	8,171	0.03099%
30122	Department Of Planning & Budget	24,867	0.09256%	23,573	0.08941%
30123	Department Of Military Affairs	87,935	0.32730%	87,143	0.33053%
30125	Court Of Appeals Judges	23,081	0.08591%	24,025	0.09113%
30127	Va Dept Of Emergency Management	50,716	0.18877%	61,686	0.23397%
30128	Dept Of Veterans Services-Va Veterans Care Center	57,996	0.21587%	57,103	0.21659%
30129	Dept Of Human Resource Management	51,961	0.19340%	51,136	0.19396%
30132	Virginia Department Of Elections	23,361	0.08695%	23,868	0.09053%
30133	Auditor Of Public Accounts	53,372	0.19866%	51,907	0.19688%
30136	Virginia Information Technologies Agency	122,773	0.45697%	124,033	0.47045%
30140	Dept Of Criminal Justice Svcs	47,428	0.17653%	49,495	0.18773%
30141	Office Of The Attorney General	177,606	0.66106%	178,036	0.67528%
30143	Division Of Debt Collection	8,496	0.03162%	7,325	0.02778%
30146	Science Museum Of Virginia	22,475	0.08365%	17,550	0.06657%
30147	Office Of The State Inspector	19,932	0.07419%	18,911	0.07173%
30148	Commission For The Arts	1,242	0.00462%	1,355	0.00514%
30151	Department Of Accounts	71,218	0.26508%	70,016	0.26557%
30152	Department Of Treasury	48,090	0.17900%	48,596	0.18432%
30154	Department Of Motor Vehicles	525,828	1.95718%	521,281	1.97719%
30156	Department Of State Police	205,178	0.76369%	218,228	0.82772%
30157	Compensation Board	4,891	0.01820%	5,075	0.01925%
30160	Virginia Criminal Sentencing Commission	4,170	0.01552%	4,087	0.01550%
30161	Department Of Taxation	269,441	1.00288%	259,105	0.98277%
30162	Department Of Accounts Transfer Payments	736	0.00274%	724	0.00275%
30164	Virginia Management Fellows Program Administration	4,231	0.01575%	2,562	0.00972%
30165	Va Dept Of Housing & Comm Dev	40,331	0.15012%	47,112	0.17869%
30166	Secretary Of The Commonwealth	3,088	0.01149%	2,882	0.01093%
30171	State Corporation Commission	259,142	0.96455%	257,537	0.97682%
30172	Virginia State Lottery	126,079	0.46928%	136,562	0.51797%
30174	Va College Savings Plan	58,586	0.21806%	62,278	0.23622%
30180	Secretary Of Administration	3,808	0.01417%	5,267	0.01998%
30181	Department Of Labor & Industry	46,467	0.17295%	48,916	0.18554%
30182	Virginia Employment Commission	203,907	0.75896%	252,180	0.95650%
30183	Secretary Of Natural And Historic Resources	0	0.00000%	0	0.00000%
30184	Secretary Of Technology	0	0.00000%	0	0.00000%
30185	Secretary Of Education	1,070	0.00398%	865	0.00328%
30186	Secretary Of Transportation	931	0.00347%	916	0.00347%
30187	Secretary Of Public Safety	3,113	0.01159%	2,634	0.00999%
30188	Secretary Of Health And Human Resources	0	0.00000%	128	0.00049%
30190	Secretary Of Finance	2,061	0.00767%	2,027	0.00769%
30191	Workers' Compensation Commission	115,075	0.42832%	111,681	0.42360%
30192	Secretary Of Commerce And Trade	427	0.00159%	427	0.00162%
30193	Secretary Of Agriculture And Forestry	1,617	0.00602%	1,603	0.00608%
30194	Department Of General Services	218,099	0.81178%	210,823	0.79964%
30199	Conservation & Recreation	142,743	0.53130%	140,639	0.53343%
30200	Office Of Children'S Services	6,495	0.02417%	6,190	0.02348%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Contributions	Employer Allocation Percentage	Contributions	Employer Allocation Percentage
30201	Department Of Education	146,742	0.54619%	153,583	0.58253%
30202	Library Of Virginia	41,522	0.15455%	41,717	0.15823%
30203	Wilson Workforce And Rehabilitation Center	65,145	0.24248%	54,389	0.20629%
30204	College Of William And Mary	262,792	0.97813%	253,664	0.96213%
30206	Mcv Hospitals Authority	0	0.00000%	0	0.00000%
30207	University Of Va - Academic	2,016,806	7.50682%	1,926,826	7.30828%
30208	Vpi & Su - Academic	986,217	3.67078%	958,954	3.63725%
30209	University Of Virginia - Hospital	0	0.00000%	0	0.00000%
30211	Va Military Institute	86,085	0.32042%	88,676	0.33634%
30212	Virginia State University	199,797	0.74366%	187,929	0.71280%
30213	Norfolk State University	213,513	0.79471%	214,357	0.81304%
30214	Longwood University	103,816	0.38641%	92,788	0.35194%
30215	University Of Mary Washington	104,439	0.38873%	96,096	0.36449%
30216	James Madison University	643,619	2.39560%	631,503	2.39525%
30217	Radford University	311,227	1.15841%	295,535	1.12095%
30218	Va School For The Deaf & Blind	36,706	0.13662%	36,284	0.13762%
30221	Old Dominion University	475,921	1.77142%	467,799	1.77433%
30222	Dept Of Professional And Occupational Regulation	57,873	0.21541%	54,052	0.20502%
30223	Health Professions	95,365	0.35496%	96,552	0.36622%
30226	Board Of Accountancy	5,244	0.01952%	4,784	0.01815%
30233	State Board Of Bar Examiners	3,431	0.01277%	3,254	0.01234%
30234	Vsu-Coop Ext & Agr Research Services	21,364	0.07952%	22,662	0.08596%
30236	Va Commonwealth University - Academic	1,454,098	5.41228%	1,402,554	5.31980%
30238	Virginia Museum Of Fine Arts	75,625	0.28148%	76,328	0.28951%
30239	Frontier Culture Museum Of Va	8,638	0.03215%	7,822	0.02967%
30241	Richard Bland College	15,586	0.05801%	13,714	0.05202%
30242	Christopher Newport University	185,599	0.69082%	182,191	0.69104%
30245	Council Of Higher Education	25,605	0.09530%	23,996	0.09102%
30246	Uva'S College At Wise	48,303	0.17979%	46,907	0.17792%
30247	George Mason University	850,507	3.16566%	881,643	3.34402%
30261	Va Community College System	95,637	0.35597%	102,208	0.38767%
30262	Dept For Aging And Rehabilitative Services	277,343	1.03229%	287,446	1.09026%
30263	Va Rehab Center For The Blind	6,825	0.02540%	6,589	0.02499%
30268	Va Institute Marine Science	56,045	0.20860%	55,163	0.20923%
30270	Virginia Community College System - Shared Services Center	30,096	0.11202%	28,558	0.10832%
30275	New River Community College	35,319	0.13146%	34,969	0.13264%
30276	Southside Va Community College	40,719	0.15156%	38,166	0.14476%
30277	Paul D Camp Community College	20,808	0.07745%	20,074	0.07614%
30278	Rappahannock Community College	34,436	0.12817%	33,301	0.12631%
30279	Danville Community College	32,794	0.12206%	32,079	0.12167%
30280	Northern Va Community College	552,409	2.05611%	524,991	1.99126%
30282	Piedmont Virginia Community College	55,010	0.20475%	54,566	0.20697%
30283	J Sargeant Reynolds Community College	109,384	0.40714%	105,730	0.40103%
30284	Eastern Shore Comm College	12,253	0.04561%	11,225	0.04258%
30285	Patrick Henry Community College	60,484	0.22513%	60,816	0.23067%
30286	Va Western Community College	67,664	0.25185%	65,651	0.24901%
30287	Dabney S Lancaster Comm College	16,826	0.06263%	17,059	0.06470%
30288	Wytheville Community College	28,062	0.10445%	23,206	0.08802%
30290	John Tyler Community College	82,970	0.30882%	80,722	0.30617%
30291	Blue Ridge Community College	52,013	0.19360%	50,394	0.19114%
30292	Central Va Community College	45,008	0.16752%	42,585	0.16152%
30293	Thomas Nelson Community College	86,288	0.32117%	75,689	0.28708%
30294	Southwest Va Community College	27,779	0.10340%	31,298	0.11871%
30295	Tidewater Community College	230,060	0.85630%	222,904	0.84546%
30296	Va Highlands Community College	28,452	0.10590%	26,078	0.09891%
30297	Germanna Community College	76,621	0.28519%	77,453	0.29377%
30298	Lord Fairfax Community College	66,533	0.24764%	66,042	0.25049%
30299	Mountain Empire Comm College	27,824	0.10356%	28,725	0.10895%
30301	Va Dept Of Agriculture & Cons	151,140	0.56256%	146,301	0.55491%
30310	Virginia Economic Development Partnership	67,839	0.25250%	72,980	0.27681%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30320	Virginia Tourism Authority	32,573	0.12124%	32,051	0.12157%
30330	Virginia Israel Advisory Board	624	0.00232%	614	0.00233%
30350	Department Of Small Business And Supplier Diversity	15,240	0.05672%	15,039	0.05704%
30400	Jamestown-Yorktown Commemoration	3,288	0.01224%	0	0.00000%
30402	Marine Resources Commission	20,808	0.07745%	20,780	0.07882%
30403	Department Of Wildlife Resources	84,157	0.31324%	82,923	0.31452%
30405	Virginia Racing Commission	1,724	0.00642%	2,334	0.00885%
30407	Virginia Port Authority	418	0.00156%	414	0.00157%
30409	Dept Mines Minerals Energy	68,206	0.25387%	65,767	0.24945%
30411	Department Of Forestry	57,533	0.21414%	55,939	0.21217%
30413	Commission On Vasap	3,750	0.01396%	3,507	0.01330%
30417	Board Of Regents, Gunston Hall	826	0.00307%	500	0.00190%
30423	Department Of Historic Resources	16,022	0.05964%	16,849	0.06391%
30425	Jamestown-Yorktown Foundation	43,948	0.16358%	39,505	0.14984%
30440	Department Of Environmental Quality	301,181	1.12102%	296,085	1.12303%
30454	Office Of Commonwealth Preparedness	0	0.00000%	0	0.00000%
30505	Department Of Rail & Public Transportation	32,784	0.12202%	33,733	0.12795%
30506	Motor Vehicle Dealer Board	7,044	0.02622%	6,981	0.02648%
30510	Va Dept Of Transportation Central Office	676,966	2.51972%	653,674	2.47934%
30511	Va Dept Of Transportation Bristol	170,752	0.63555%	166,589	0.63186%
30512	Va Dept Of Transportation Salem	224,901	0.83710%	222,175	0.84270%
30513	Va Dept Of Transportation Lynchburg	146,035	0.54355%	142,468	0.54037%
30514	Va Dept Of Transportation Richmond	237,205	0.88290%	238,765	0.90562%
30515	Va Dept Of Transportation Hampton Roads	263,970	0.98252%	260,154	0.98675%
30516	Va Dept Of Transportation Fredericksburg	163,545	0.60873%	158,378	0.60072%
30517	Va Dept Of Transportation Culpeper	141,490	0.52664%	142,456	0.54033%
30518	Va Dept Of Transportation Staunton	187,975	0.69966%	185,786	0.70467%
30519	Va Dept Of Transportation Nova	349,168	1.29963%	346,150	1.31292%
30601	Department Of Health	1,074,185	3.99821%	1,051,637	3.98879%
30602	Dept Of Medical Assistance Services	221,954	0.82613%	232,983	0.88369%
30606	Virginia Board For People With Disabilities	3,829	0.01425%	3,951	0.01499%
30701	Department Of Corrections	133,974	0.49866%	137,044	0.51980%
30702	Virginia Department For The Blind And Vision Impaired	44,194	0.16449%	43,380	0.16454%
30703	Central State Hospital	222,178	0.82697%	205,847	0.78076%
30704	Eastern State Hospital	180,137	0.67049%	185,245	0.70262%
30705	Southwestern Virginia Mental Health Institute	137,047	0.51010%	136,741	0.51865%
30706	Western State Hospital	197,577	0.73540%	192,179	0.72892%
30707	Central Va Training Center	20,994	0.07814%	1,276	0.00484%
30708	Commonwealth Center For Children & Adolescents	45,688	0.17005%	40,857	0.15497%
30711	Virginia Correctional Enterprises	50,127	0.18658%	47,803	0.18131%
30716	Correctional Center For Women	31,112	0.11580%	34,724	0.13171%
30718	Bland Correctional Center	19,975	0.07435%	20,078	0.07615%
30720	Dept Of Behavioral Health & Developmental Services	216,256	0.80492%	219,387	0.83212%
30723	Southeastern Va Training Ctr	69,153	0.25739%	65,356	0.24789%
30724	Catawba Hospital	74,398	0.27692%	80,526	0.30543%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30726	Southside Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Va Mental Health Institute	132,924	0.49475%	129,820	0.49240%
30729	Piedmont Geriatric Hospital	84,427	0.31424%	79,311	0.30082%
30733	Sussex I Correctional Center	15,261	0.05680%	15,370	0.05830%
30734	Sussex Ii Correctional Center	14,313	0.05327%	12,729	0.04828%
30735	Wallen Ridge Correctional Center	28,590	0.10641%	29,483	0.11183%
30737	St Brides Correctional Center	22,729	0.08460%	23,262	0.08823%
30738	Southwestern Va Training Ctr	525	0.00195%	0	0.00000%
30739	Southern Va Mental Health Institute	56,553	0.21050%	48,107	0.18247%
30741	Red Onion Correctional Center	29,042	0.10810%	30,679	0.11636%
30742	Academy For Staff Development	35,449	0.13194%	36,847	0.13976%
30743	Fluvanna Women'S Correctional Center	46,695	0.17380%	47,424	0.17988%
30745	Nottoway Correctional Center	34,894	0.12988%	33,230	0.12604%
30747	Marion Correctional Treatment Center	24,221	0.09015%	26,679	0.10119%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30748	Hiram W Davis Medical Center	51,655	0.19226%	53,557	0.20314%
30749	Buckingham Correctional Center	25,192	0.09377%	23,163	0.08786%
30751	Dept Deaf & Hard Of Hearing	3,626	0.01350%	3,237	0.01228%
30752	State Farm Correctional Complex	34,100	0.12692%	29,401	0.11152%
30753	Deerfield Correctional Center	30,276	0.11269%	27,809	0.10548%
30754	Augusta Correctional Center	17,830	0.06636%	17,809	0.06755%
30756	Department Of Corrections-Division Of Institutions	159,580	0.59397%	161,384	0.61212%
30757	Western Regional Field Units	6,994	0.02603%	6,900	0.02617%
30761	Eastern Reg Corr Field Unit	10,356	0.03855%	9,652	0.03661%
30765	Department Of Social Services	610,554	2.27253%	590,571	2.24000%
30766	Virginia Parole Board	3,202	0.01192%	2,500	0.00948%
30767	Adult Community Service	60,528	0.22529%	62,821	0.23828%
30768	Keen Mtn Correctional Center	19,834	0.07382%	21,215	0.08047%
30769	Greensville Correctional Center	52,265	0.19453%	51,256	0.19441%
30770	Dillwyn Correctional Center	28,218	0.10503%	27,196	0.10315%
30771	Indian Creek Correctional Center	18,022	0.06708%	18,203	0.06904%
30772	Haynesville Correctional Center	32,778	0.12200%	31,114	0.11801%
30773	Coffeewood Correctional Center	21,180	0.07883%	21,007	0.07968%
30774	Lunenburg Correctional Center	20,663	0.07691%	19,045	0.07224%
30775	Pocahontas State Correctional Center	22,760	0.08471%	25,573	0.09700%
30776	Green Rock Correctional Center	27,238	0.10138%	27,440	0.10408%
30777	Department Of Juvenile Justice	362,623	1.34971%	352,068	1.33537%
30778	Department Of Forensic Science	139,615	0.51966%	139,683	0.52981%
30785	River North Correctional Center	25,656	0.09549%	26,470	0.10040%
30794	Virginia Center For Behavioral Rehabilitation	126,761	0.47182%	122,378	0.46417%
30841	Department Of Aviation	16,508	0.06144%	15,730	0.05966%
30848	Virginia Indigent Defense Commission	201,950	0.75167%	205,686	0.78015%
30851	Virginia Tobacco Region Revitalization Commission	4,805	0.01788%	4,632	0.01757%
30852	Virginia Foundation For Healthy Youth	7,361	0.02740%	7,352	0.02789%
30912	Department Of Veterans Services	73,320	0.27290%	71,851	0.27253%
30913	Veterans Services Foundation	558	0.00208%	628	0.00238%
30922	Sitter-Barfoot Veterans Care Center	80,716	0.30043%	79,014	0.29970%
30937	Southern Virginia Higher Education Center	12,859	0.04786%	11,596	0.04398%
30938	The New College Institute	4,869	0.01812%	5,993	0.02273%
30942	Va Museum Of Natural History	7,905	0.02942%	8,046	0.03052%
30948	Southwest Virginia Higher Education Center	6,295	0.02343%	5,817	0.02206%
30957	Commonwealth Attorneys Services Council	3,089	0.01150%	3,006	0.01140%
30960	Department Of Fire Programs	23,504	0.08748%	24,983	0.09476%
30961	Virginia Capitol Police	3,758	0.01399%	3,536	0.01341%
30999	Alcoholic Beverage Control Bd	324,479	1.20774%	339,392	1.28729%
33010	Virginia Outdoors Foundation	0	0.00000%	0	0.00000%
35106	Arlington Co Health Department	0	0.00000%	0	0.00000%
35129	Fairfax County Personnel Payroll	0	0.00000%	0	0.00000%
35522	Virginia Passenger Rail Authority	0	0.00000%	779	0.00295%
35885	Fort Monroe Authority	9,437	0.03513%	9,512	0.03608%
70156	Department Of State Police	2,097	0.00781%	1,653	0.00627%
70203	Wilson Workforce And Rehabilitation Center	2,016	0.00750%	1,595	0.00605%
70204	College Of William And Mary	7,294	0.02715%	7,058	0.02677%
70207	University Of Va - Academic	16,113	0.05997%	18,421	0.06987%
70208	Vpi & Su - Academic	13,594	0.05060%	13,090	0.04965%
70211	Va Military Institute	2,855	0.01063%	2,902	0.01101%
70212	Virginia State University	5,861	0.02182%	6,002	0.02277%
70213	Norfolk State University	5,668	0.02110%	4,213	0.01598%
70214	Longwood University	4,272	0.01590%	4,045	0.01534%
70215	University Of Mary Washington	6,068	0.02259%	5,588	0.02119%
70216	James Madison University	9,398	0.03498%	9,311	0.03532%
70217	Radford University	6,875	0.02559%	6,274	0.02380%
70221	Old Dominion University	13,971	0.05200%	13,505	0.05122%
70236	Va Commonwealth University - Academic	29,413	0.10948%	25,162	0.09544%
70241	Richard Bland College	1,222	0.00455%	1,294	0.00491%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70242	Christopher Newport University	6,275	0.02336%	5,835	0.02213%
70246	Uva'S College At Wise	2,045	0.00761%	2,059	0.00781%
70247	George Mason University	17,241	0.06417%	17,778	0.06743%
70280	Northern Va Community College	17,376	0.06467%	15,616	0.05923%
70282	Piedmont Virginia Community College	1,045	0.00389%	872	0.00331%
70283	J Sargeant Reynolds Community College	3,979	0.01481%	3,596	0.01364%
70286	Va Western Community College	2,451	0.00912%	2,375	0.00901%
70291	Blue Ridge Community College	358	0.00133%	264	0.00100%
70292	Central Va Community College	1,105	0.00411%	1,219	0.00462%
70293	Thomas Nelson Community College	2,085	0.00776%	2,145	0.00814%
70294	Southwest Va Community College	435	0.00162%	504	0.00191%
70296	Va Highlands Community College	337	0.00125%	378	0.00143%
70297	Germanna Community College	771	0.00287%	814	0.00309%
70298	Lord Fairfax Community College	1,484	0.00552%	1,165	0.00442%
70299	Mountain Empire Comm College	516	0.00192%	519	0.00197%
70402	Marine Resources Commission	20,616	0.07673%	20,374	0.07728%
70403	Department Of Wildlife Resources	44,160	0.16437%	40,322	0.15294%
70701	Department Of Corrections	0	0.00000%	0	0.00000%
70716	Correctional Center For Women	40,556	0.15095%	47,222	0.17911%
70718	Bland Correctional Center	39,350	0.14646%	38,699	0.14678%
70733	Sussex I Correctional Center	63,440	0.23613%	50,246	0.19058%
70734	Sussex Ii Correctional Center	59,702	0.22222%	51,597	0.19570%
70735	Wallen Ridge Correctional Center	80,527	0.29973%	77,499	0.29395%
70737	St Brides Correctional Center	42,749	0.15912%	39,952	0.15154%
70741	Red Onion Correctional Center	82,199	0.30595%	79,620	0.30199%
70743	Fluvanna Women'S Correctional Center	45,499	0.16935%	44,489	0.16874%
70745	Nottoway Correctional Center	66,916	0.24907%	61,269	0.23239%
70747	Marion Correctional Treatment Center	35,888	0.13358%	34,275	0.13000%
70749	Buckingham Correctional Center	67,772	0.25225%	56,326	0.21364%
70752	State Farm Correctional Complex	108,928	0.40544%	91,074	0.34544%
70753	Deerfield Correctional Center	64,356	0.23954%	54,067	0.20507%
70754	Augusta Correctional Center	64,677	0.24073%	57,776	0.21914%
70756	Department Of Corrections-Division Of Institutions	2,223	0.00827%	11,778	0.04467%
70757	Western Regional Field Units	24,603	0.09157%	23,536	0.08927%
70761	Eastern Reg Corr Field Unit	22,335	0.08313%	20,743	0.07868%
70767	Adult Community Service	278,618	1.03704%	286,270	1.08580%
70768	Keen Mtn Correctional Center	48,100	0.17903%	46,526	0.17647%
70769	Greensville Correctional Center	130,859	0.48707%	109,761	0.41632%
70770	Dillwyn Correctional Center	54,427	0.20258%	48,300	0.18320%
70771	Indian Creek Correctional Center	40,031	0.14900%	37,780	0.14330%
70772	Haynesville Correctional Center	60,388	0.22477%	57,234	0.21708%
70773	Coffeewood Correctional Center	46,087	0.17154%	43,495	0.16497%
70774	Lunenburg Correctional Center	43,170	0.16068%	40,374	0.15314%
70775	Pocahontas State Correctional Center	43,575	0.16219%	43,081	0.16340%
70776	Green Rock Correctional Center	46,975	0.17484%	41,573	0.15768%
70777	Department Of Juvenile Justice	69,954	0.26037%	61,752	0.23422%
70785	River North Correctional Center	56,095	0.20879%	53,619	0.20337%
70786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%
70961	Virginia Capitol Police	25,848	0.09621%	22,476	0.08525%
70999	Alcoholic Beverage Control Bd	35,300	0.13139%	32,637	0.12379%
Total for VRS Virginia Sickness and Disability Program		\$ 26,866,667	100.00000%	\$ 26,364,799	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
21156	Department Of State Police	368,659	0	52,259	32,742	453,660	1,257,816	1,452,407	182,802	339,268	3,232,293	(85,170)	(88,353)	(173,523)
30100	General Assembly - Senate	22,637	0	3,209	3,182	29,028	77,226	89,184	11,225	10,275	187,920	(5,230)	(1,173)	(6,403)
30101	House Of Delegates	36,295	0	5,145	2,467	43,907	123,835	142,993	17,997	11,973	296,798	(8,385)	(1,766)	(10,151)
30103	Magistrate System	70,756	0	10,030	31,691	112,477	241,410	278,758	35,085	10,388	565,641	(16,346)	7,366	(8,980)
30107	Div Of Legislative Services	21,212	0	3,007	11,189	35,408	72,373	83,569	10,518	4,225	170,685	(4,901)	2,634	(2,267)
30109	Legislative Automated System	6,640	0	941	1,619	9,200	22,654	26,159	3,292	1,981	54,086	(1,534)	68	(1,466)
30110	Joint Legislative Audit & Review	10,932	0	1,550	2,930	15,412	37,299	43,069	5,421	8,332	94,121	(2,526)	(1,034)	(3,560)
30111	Supreme Court	69,945	0	9,915	8,925	88,785	238,644	275,563	34,683	14,737	563,627	(16,159)	(416)	(16,575)
30112	Judicial Inquiry And Review Commission	1,630	0	231	237	2,098	5,562	6,422	808	3,879	16,671	(377)	(817)	(1,194)
30114	District Courts	112,101	0	15,891	22,471	150,463	382,473	441,643	55,586	37,573	917,275	(25,898)	(5,168)	(31,066)
30115	Juvenile & Domestic Relation Dist Courts	72,044	0	10,213	17,905	100,162	245,804	283,831	35,723	17,165	582,523	(16,644)	(1,179)	(17,823)
30116	Combined District Courts	19,323	0	2,739	24,061	46,123	65,928	76,128	9,582	3,334	154,972	(4,464)	3,827	(637)
30117	Virginia State Bar	25,106	0	3,559	17,166	45,831	85,659	98,911	12,449	0	197,019	(5,800)	5,194	(606)
30119	Office Of Lieutenant Governor	365	0	52	655	1,072	1,246	1,439	181	1,149	4,015	(84)	(135)	(219)
30121	Office Of The Governor	5,077	0	720	2,715	8,512	17,322	20,002	2,517	9,734	49,575	(1,173)	(1,940)	(3,113)
30122	Department Of Planning & Budget	14,648	0	2,076	13,665	30,389	49,976	57,707	7,263	0	114,946	(3,384)	3,204	(180)
30123	Department Of Military Affairs	54,149	0	7,676	10,470	72,295	184,750	213,331	26,850	23,883	448,814	(12,510)	(1,576)	(14,086)
30125	Court Of Appeals Judges	14,929	0	2,116	13,258	30,303	50,937	58,817	7,403	9,039	126,196	(3,449)	1,454	(1,995)
30127	Va Dept Of Emergency Management	38,330	0	5,433	23,835	67,598	130,778	151,009	19,006	124,052	424,845	(8,855)	(23,596)	(32,451)
30128	Dept Of Veterans Services-Va Veterans Care Center	35,483	0	5,030	7,017	47,530	121,063	139,792	17,594	22,159	300,608	(8,197)	(2,776)	(10,973)
30129	Dept Of Human Resource Management	31,776	0	4,504	0	36,280	108,414	125,186	15,756	22,277	271,633	(7,341)	(6,319)	(13,660)
30132	Virginia Department Of Elections	14,831	0	2,102	0	16,933	50,602	58,430	7,354	50,512	166,898	(3,426)	(13,394)	(16,820)
30133	Auditor Of Public Accounts	32,254	0	4,572	27,473	64,299	110,046	127,071	15,993	3,138	256,248	(7,451)	5,136	(2,315)
30136	Virginia Information Technologies Agency	77,072	0	10,925	27,297	115,294	262,958	303,639	38,216	31,711	636,524	(17,806)	965	(16,841)
30140	Dept Of Criminal Justice Svcs	30,755	0	4,360	0	35,115	104,932	121,165	15,250	44,003	285,350	(7,105)	(8,767)	(15,872)
30141	Office Of The Attorney General	110,628	0	15,682	52,883	179,193	377,448	435,841	54,855	24,624	892,768	(25,558)	10,927	(14,631)
30143	Division Of Debt Collection	4,551	0	645	13,926	19,122	15,528	17,930	2,257	1,906	37,621	(1,051)	2,096	1,045
30146	Science Museum Of Virginia	10,906	0	1,546	36,437	48,889	37,209	42,966	5,408	0	85,583	(2,520)	6,821	4,301
30147	Office Of The State Inspector	11,751	0	1,666	6,875	20,292	40,093	46,296	5,827	8,736	100,952	(2,715)	(910)	(3,625)
30148	Commission For The Arts	842	0	119	95	1,056	2,873	3,317	418	2,197	8,805	(195)	(412)	(607)
30151	Department Of Accounts	43,507	0	6,167	7,967	57,641	148,440	171,405	21,573	7,305	348,723	(10,051)	690	(9,361)
30152	Department Of Treasury	30,196	0	4,280	0	34,476	103,026	118,964	14,973	19,830	256,793	(6,976)	(4,563)	(11,539)
30154	Department Of Motor Vehicles	323,913	0	45,916	54,686	424,515	1,105,150	1,276,123	160,614	57,305	2,599,192	(74,832)	6,312	(68,520)
30156	Department Of State Police	135,601	0	19,222	1,908	156,731	462,654	534,229	67,239	131,071	1,195,193	(31,327)	(25,982)	(57,309)
30157	Compensation Board	3,154	0	447	4,045	7,646	10,760	12,424	1,564	4,632	29,380	(729)	216	(513)
30160	Virginia Criminal Sentencing Commission	2,539	0	360	35	2,934	8,664	10,004	1,259	863	20,790	(587)	(195)	(782)
30161	Department Of Taxation	161,002	0	22,823	59,706	243,531	549,319	634,302	79,834	14,713	1,278,168	(37,196)	7,992	(29,204)
30162	Department Of Accounts Transfer Payments	451	0	64	69	584	1,537	1,775	223	28	3,563	(104)	9	(95)
30164	Virginia Management Fellows Program Administration	1,592	0	226	10,442	12,260	5,433	6,274	790	17,447	29,944	(368)	(2,642)	(3,010)
30165	Va Dept Of Housing & Comm Dev	29,274	0	4,150	2,131	35,555	99,879	115,331	14,516	51,286	281,012	(6,763)	(8,777)	(15,540)
30166	Secretary Of The Commonwealth	1,791	0	254	4,137	6,182	6,109	7,054	888	4,118	18,169	(414)	194	(220)
30171	State Corporation Commission	160,028	0	22,685	38,081	220,794	545,993	630,461	79,351	58,486	1,314,291	(36,971)	(6,551)	(43,522)
30172	Virginia State Lottery	84,856	0	12,029	10,425	107,310	289,519	334,309	42,077	104,437	770,342	(16,904)	(36,546)	(53,450)
30174	Va College Savings Plan	38,699	0	5,486	0	44,185	132,035	152,462	19,189	64,221	367,907	(8,940)	(13,715)	(22,655)
30180	Secretary Of Administration	3,273	0	464	1,879	5,616	11,168	12,896	1,623	10,061	35,748	(756)	(1,416)	(2,172)
30181	Department Of Labor & Industry	30,396	0	4,309	10,352	45,057	103,708	119,752	15,072	28,470	267,002	(7,022)	(2,273)	(9,295)
30182	Virginia Employment Commission	156,699	0	22,213	60,195	239,107	534,636	617,346	77,700	354,106	1,583,788	(36,201)	(48,136)	(84,337)
30183	Secretary Of Natural And Historic Resources	0	0	0	6,672	6,672	0	0	0	0	0	0	0	2,064
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	0	0	0	0	0
30185	Secretary Of Education	537	0	76	5,350	5,963	1,833	2,117	266	557	4,773	(124)	1,206	1,082
30186	Secretary Of Transportation	568	0	81	4,508	5,157	1,940	2,240	282	0	4,462	(131)	1,095	964
30187	Secretary Of Public Safety	1,637	0	232	4,622	6,491	5,584	6,448	812	1,682	14,526	(378)	446	68
30188	Secretary Of Health And Human Resources	80	0	11	1,964	2,055	274	316	40	848	1,478	(19)	370	351
30190	Secretary Of Finance	1,260	0	179	1,333	2,772	4,298	4,963	625	104	9,990	(291)	335	44
30191	Workers' Compensation Commission	69,396	0	9,837	27,066	106,299	236,771	273,401	34,411	1,268	545,851	(10,032)	6,440	(9,592)
30192	Secretary Of Commerce And Trade	265	0	38	459	762	905	1,046	132	2,068	4,151	(61)	(451)	(512)
30193	Secretary Of Agriculture And Forestry	996	0	141	278	1,415	3,398	3,924	494	4,809	12,625	(230)	(1,215)	(1,445)
30194	Department Of General Services	131,001	0	18,570	34,503	184,074	446,959	516,106	64,958	31,749	1,059,772	(30,265)	1,676	(28,589)
30199	Conservation & Recreation	87,389	0	12,388	24,214	123,991	298,161	344,288	43,332	26,192	711,973	(20,189)	(3,144)	(23,333)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30200	Office Of Children'S Services	3,847	0	545	2,713	7,105	13,124	15,155	1,907	2,092	32,278	(889)	(38)	(927)
30201	Department Of Education	95,433	0	13,528	1,944	110,905	110,905	375,978	47,321	104,281	853,185	(22,048)	(21,804)	(43,852)
30202	Library Of Virginia	25,922	0	3,675	4,885	34,482	88,443	102,125	12,854	7,098	210,520	(5,989)	(169)	(6,158)
30203	Wilson Workforce And Rehabilitation Center	33,795	0	4,791	141,105	179,691	115,306	133,144	16,758	1,569	266,777	(7,808)	29,591	21,783
30204	College Of William And Mary	157,621	0	22,344	198,658	378,623	537,782	620,980	78,157	0	1,236,919	(36,415)	56,159	19,744
30206	Mev Hospitals Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
30207	University Of Va - Academic	1,197,282	0	169,718	422,173	1,789,173	4,084,959	4,716,923	593,679	495,543	9,891,104	(276,604)	(62,606)	(339,210)
30208	Vpi & Su - Academic	595,873	0	84,468	191,394	871,735	2,033,040	2,347,563	295,467	11,911	4,687,981	(137,662)	36,877	(100,785)
30209	University Of Virginia - Hospital	0	0	0	0	0	0	0	0	0	0	0	0	0
30211	Va Military Institute	55,101	0	7,811	1,313	64,225	187,997	217,081	27,322	33,131	465,531	(12,730)	(6,262)	(18,992)
30212	Virginia State University	116,775	0	16,553	111,675	245,003	398,419	460,507	57,903	12,159	928,538	(26,978)	18,624	(8,354)
30213	Norfolk State University	133,196	0	18,881	57,008	209,085	454,449	524,754	66,046	56,428	1,101,677	(30,772)	1,522	(29,250)
30214	Longwood University	57,657	0	8,173	97,822	163,652	196,717	227,150	28,589	15,713	468,169	(13,320)	13,738	418
30215	University Of Mary Washington	59,713	0	8,465	98,176	166,354	203,732	235,250	29,609	0	468,591	(13,795)	21,240	7,445
30216	James Madison University	392,402	0	55,625	605	448,632	1,338,825	1,545,948	194,575	201,526	3,280,874	(90,655)	(56,174)	(146,829)
30217	Radford University	183,640	0	26,032	72,014	281,686	626,555	723,486	91,059	202,939	1,644,039	(42,426)	(31,879)	(74,305)
30218	Va School For The Deaf & Blind	22,546	0	3,196	5,215	30,957	76,923	88,823	11,179	1,731	178,656	(5,209)	1,194	(4,015)
30221	Old Dominion University	290,680	0	41,205	27,445	359,330	991,762	1,145,192	144,135	78,413	2,359,502	(67,155)	(17,392)	(84,547)
30222	Dept Of Professional And Occupational Regulation	33,587	0	4,761	46,302	84,650	114,596	132,324	16,655	4,287	267,862	(7,760)	8,098	338
30223	Health Professions	59,996	0	8,505	0	68,501	204,699	236,367	29,749	54,212	525,027	(13,861)	(11,542)	(25,403)
30226	Board Of Accountancy	2,973	0	421	2,371	5,765	10,145	11,714	1,474	2,082	25,415	(687)	(23)	(710)
30233	State Board Of Bar Examiners	2,022	0	287	3,829	6,138	6,897	7,965	1,002	0	15,864	(467)	801	334
30234	Vsu-Coop Ext & Agr Research Services	14,082	0	1,996	1,281	17,359	48,047	55,481	6,983	13,242	123,753	(3,253)	(2,120)	(5,373)
30236	Va Commonwealth University - Academic	871,517	0	123,542	170,605	1,165,664	2,973,502	3,433,518	432,147	455,787	7,294,954	(201,343)	(87,579)	(288,922)
30238	Virginia Museum Of Fine Arts	47,429	0	6,723	0	54,152	161,822	186,856	23,518	43,548	415,744	(10,957)	(11,640)	(22,597)
30239	Frontier Culture Museum Of Va	4,861	0	689	4,295	9,845	16,584	19,150	2,410	861	39,005	(1,123)	548	(575)
30241	Richard Bland College	8,522	0	1,208	25,017	34,747	29,077	33,575	4,226	22,029	88,907	(1,969)	314	(1,655)
30242	Christopher Newport University	113,210	0	16,048	7,732	136,990	386,257	446,013	56,136	44,275	932,681	(26,154)	(10,692)	(36,846)
30245	Council Of Higher Education	14,911	0	2,114	8,317	25,342	50,876	58,746	7,394	8,486	125,502	(3,445)	(1,045)	(4,490)
30246	Uva'S College At Wise	29,148	0	4,132	30,118	63,398	99,448	114,834	14,453	0	228,735	(6,734)	7,672	938
30247	George Mason University	547,834	0	77,658	28,245	653,737	1,869,140	2,158,305	271,647	593,401	4,892,493	(126,564)	(116,375)	(242,939)
30261	Va Community College System	63,510	0	9,003	62,059	134,572	216,688	250,211	31,492	79,478	577,869	(14,672)	(2,054)	(16,726)
30262	Dept For Aging And Rehabilitative Services	178,612	0	25,319	177,460	381,391	609,401	703,678	88,566	100,384	1,502,029	(41,264)	29,018	(12,246)
30263	Va Rehab Center For The Blind	4,094	0	580	8,072	12,746	13,968	16,129	2,030	2,092	34,219	(946)	1,294	348
30268	Va Institute Marine Science	34,277	0	4,859	23,882	63,018	116,949	135,042	16,997	1,090	270,078	(7,919)	6,390	(1,529)
30270	Virginia Community College System - Shared Services Center	17,746	0	2,516	6,406	26,668	60,545	69,912	8,799	97,271	236,527	(4,100)	(28,882)	(32,982)
30275	New River Community College	21,730	0	3,080	11,702	36,512	74,139	85,609	10,775	4,974	175,497	(5,020)	2,353	(2,667)
30276	Southside Va Community College	23,715	0	3,362	67,928	95,005	80,914	93,431	11,759	0	186,104	(5,479)	17,177	11,698
30277	Paul D Camp Community College	12,474	0	1,768	6,030	20,272	42,558	49,142	6,185	5,538	103,423	(2,882)	(555)	(3,437)
30278	Rappahannock Community College	20,693	0	2,933	3,221	26,847	70,601	81,523	10,261	9,134	171,519	(4,781)	(1,529)	(6,310)
30279	Danville Community College	19,933	0	2,826	41,398	64,157	68,007	78,529	9,884	0	156,420	(4,605)	11,091	6,486
30280	Northern Va Community College	326,218	0	46,243	341,870	714,331	1,113,015	1,285,204	161,757	5,357	2,565,333	(75,365)	93,053	17,688
30282	Piedmont Virginia Community College	33,907	0	4,806	21,288	60,001	115,686	133,583	16,813	13,074	279,156	(7,833)	441	(7,392)
30283	J Sargeant Reynolds Community College	65,699	0	9,313	155,269	230,281	224,156	258,834	32,577	0	515,567	(15,178)	40,984	25,806
30284	Eastern Shore Comm College	6,976	0	989	25,290	33,255	23,800	27,482	3,459	2,092	56,833	(1,612)	5,364	3,752
30285	Patrick Henry Community College	37,790	0	5,357	6,193	49,340	128,933	148,880	18,738	27,344	323,895	(8,730)	(4,102)	(12,832)
30286	Va Western Community College	40,794	0	5,783	45,257	91,834	139,184	160,717	20,228	0	320,129	(9,425)	11,366	1,941
30287	Dabney S Lancaster Comm College	10,599	0	1,503	14,371	26,473	36,164	41,759	5,256	3,584	86,763	(2,449)	2,842	393
30288	Wytheville Community College	14,420	0	2,044	45,667	62,131	49,199	56,810	7,150	0	113,159	(3,331)	9,161	5,830
30290	John Tyler Community College	50,158	0	7,110	46,859	104,127	171,134	197,609	24,871	7,573	401,187	(11,588)	12,283	695
30291	Blue Ridge Community College	31,314	0	4,439	22,668	58,421	106,838	123,366	15,527	8,529	254,260	(7,234)	4,100	(3,134)
30292	Central Va Community College	26,641	0	3,751	19,042	49,254	90,282	104,249	13,121	11,020	218,622	(6,113)	1,500	(4,613)
30293	Thomas Nelson Community College	47,031	0	6,667	248,276	301,974	160,463	185,288	23,321	0	369,072	(10,865)	57,968	47,103
30294	Southwest Va Community College	19,448	0	2,757	5,907	28,112	66,353	76,618	9,643	48,781	201,395	(4,493)	(8,136)	(12,629)
30295	Tidewater Community College	138,508	0	19,634	328,704	486,846	472,570	545,679	68,680	0	1,086,929	(31,999)	90,658	58,659
30296	Va Highlands Community College	16,204	0	2,297	31,715	50,216	55,286	63,839	8,035	5,230	132,390	(3,744)	5,765	2,021
30297	Germana Community College	48,127	0	6,822	11,350	66,299	164,203	189,606	23,864	33,818	411,491	(11,119)	(3,263)	(14,382)
30298	Lord Fairfax Community College	41,037	0	5,817	36,038	82,892	140,011	161,672	20,348	4,936	326,967	(9,481)	10,245	764
30299	Mountain Empire Comm College	17,849	0	2,530	1,058	21,437	60,898	70,319	8,850	14,418	154,485	(4,124)	(3,251)	(7,375)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30301	Va Dept Of Agriculture & Cons	90,908	0	12,887	41,908	145,703	310,167	358,151	45,077	0	713,395	(21,002)	10,008	(10,994)
30310	Virginia Economic Development Partnership	45,348	0	6,428	1,396	53,172	154,723	178,659	22,486	99,265	455,133	(10,477)	(22,069)	(32,546)
30320	Virginia Tourism Authority	19,916	0	2,823	4,667	27,406	67,952	78,464	9,876	9,957	166,249	(4,601)	(1,952)	(6,553)
30330	Virginia Israel Advisory Board	382	0	54	140	576	1,302	1,504	189	1,900	4,895	(88)	(475)	(563)
30350	Department Of Small Business And Supplier Diversity	9,345	0	1,325	4,378	15,048	31,883	36,815	4,634	11,501	84,833	(2,159)	(1,752)	(3,911)
30400	Jamestown-Yorktown Commemoration	0	0	0	30,975	30,975	0	0	0	14,261	14,261	0	1,364	1,364
30402	Marine Resources Commission	12,913	0	1,830	0	14,743	44,056	50,872	6,403	19,433	120,764	(2,983)	(5,374)	(8,357)
30403	Department Of Wildlife Resources	51,526	0	7,304	24,785	83,615	175,801	202,998	25,550	21,336	425,685	(11,904)	(299)	(12,203)
30405	Virginia Racing Commission	1,450	0	206	73	1,729	4,947	5,712	719	5,198	16,576	(335)	(951)	(1,286)
30407	Virginia Port Authority	257	0	36	1,994	2,287	878	1,013	128	18	2,037	(59)	525	466
30409	Dept Mines Minerals Energy	40,866	0	5,793	27,024	73,683	139,430	161,001	20,264	2,522	323,217	(9,441)	6,545	(2,896)
30411	Department Of Forestry	34,759	0	4,927	10,381	50,067	118,592	136,939	17,235	5,230	277,996	(8,030)	975	(7,055)
30413	Commission On Vasap	2,179	0	309	2,963	5,451	7,434	8,584	1,080	0	17,098	(503)	629	126
30417	Board Of Regents, Gunston Hall	311	0	44	2,604	2,959	1,062	1,226	154	0	2,442	(72)	521	449
30423	Department Of Historic Resources	10,470	0	1,484	2,508	14,462	35,722	41,249	5,192	7,394	89,557	(2,419)	(706)	(3,125)
30425	Jamestown-Yorktown Foundation	24,548	0	3,480	33,371	61,399	83,753	96,710	12,172	4,765	197,400	(5,671)	4,693	(978)
30440	Department Of Environmental Quality	183,981	0	26,080	54,220	264,281	627,717	724,829	91,228	3,480	1,447,254	(42,504)	15,268	(27,236)
30454	Office Of Commonwealth Preparedness	0	0	0	1,619	1,619	0	0	0	0	0	0	431	431
30505	Department Of Rail & Public Transportation	20,961	0	2,971	5,924	29,856	71,518	82,582	10,394	32,395	196,889	(4,843)	(5,684)	(10,527)
30506	Motor Vehicle Dealer Board	4,338	0	615	2,575	7,528	14,801	17,091	2,151	450	34,493	(1,002)	557	(445)
30510	Va Dept Of Transportation Central Office	406,178	0	57,578	97,448	561,204	1,385,827	1,600,221	201,406	110,561	3,298,015	(93,838)	(10,133)	(103,971)
30511	Va Dept Of Transportation Bristol	103,515	0	14,674	25,391	143,580	353,178	407,817	51,328	58,552	870,875	(23,915)	(14,025)	(37,940)
30512	Va Dept Of Transportation Salem	138,055	0	19,570	27,283	184,908	471,027	543,897	68,456	14,866	1,098,246	(31,894)	5,138	(26,756)
30513	Va Dept Of Transportation Lynchburg	88,526	0	12,549	9,215	110,290	302,040	348,767	43,896	74,281	768,984	(20,452)	(19,994)	(40,446)
30514	Va Dept Of Transportation Richmond	148,363	0	21,031	19,989	189,383	506,196	584,507	73,567	80,801	1,245,071	(34,276)	(13,908)	(48,184)
30515	Va Dept Of Transportation Hampton Roads	161,654	0	22,915	48,309	232,878	551,544	636,871	80,157	51,026	1,319,598	(37,346)	(4,250)	(41,596)
30516	Va Dept Of Transportation Fredericksburg	98,413	0	13,950	57,516	169,879	335,772	387,718	48,799	58,401	830,690	(22,736)	(6,679)	(29,415)
30517	Va Dept Of Transportation Culpeper	88,520	0	12,548	4,346	105,414	302,017	348,741	43,893	85,359	780,010	(20,450)	(23,068)	(43,518)
30518	Va Dept Of Transportation Staunton	115,443	0	16,365	26,331	158,139	393,875	454,810	57,243	20,181	926,109	(26,670)	1,975	(24,695)
30519	Va Dept Of Transportation Nova	215,089	0	30,490	63,415	308,994	733,856	847,388	106,653	36,611	1,724,508	(49,691)	7,295	(42,396)
30601	Department Of Health	653,464	0	92,632	161,734	907,830	2,229,534	2,574,454	324,024	0	5,128,012	(150,967)	42,099	(108,868)
30602	Dept Of Medical Assistance Services	144,771	0	20,522	0	165,293	493,938	570,353	71,785	215,459	1,351,535	(33,446)	(45,991)	(79,437)
30606	Virginia Board For People With Disabilities	2,456	0	348	495	3,299	8,379	9,675	1,218	1,281	20,553	(567)	(114)	(681)
30701	Department Of Corrections	85,156	0	12,071	0	97,227	290,542	335,491	42,225	71,074	739,332	(19,673)	(15,704)	(35,377)
30702	Virginia Department For The Blind And Vision Impaired	26,956	0	3,821	22,957	53,734	91,970	106,198	13,366	4,793	216,327	(6,227)	4,173	(2,054)
30703	Central State Hospital	127,900	0	18,132	95,190	241,230	436,406	503,920	63,424	77,456	1,081,206	(29,550)	1,003	(28,547)
30704	Eastern State Hospital	115,107	0	16,317	124,254	255,678	392,729	453,487	57,076	115,922	1,019,214	(26,593)	14,245	(12,348)
30705	Southwestern Virginia Mental Health Institute	84,968	0	12,045	5,508	102,521	289,899	334,748	42,132	68,183	734,962	(19,630)	(13,228)	(32,858)
30706	Western State Hospital	119,415	0	16,928	11,221	147,564	407,430	470,461	59,213	56,359	993,463	(27,588)	(13,864)	(41,452)
30707	Central Va Training Center	793	0	112	580,585	581,490	2,705	3,124	393	0	6,222	(183)	149,060	148,877
30708	Commonwealth Center For Children & Adolescents	25,388	0	3,599	36,285	65,272	86,620	100,021	12,589	46,395	245,625	(5,865)	(5,335)	(11,200)
30711	Virginia Correctional Enterprises	29,703	0	4,211	59,615	93,529	101,343	117,022	14,728	18,631	251,724	(6,862)	6,307	(555)
30716	Correctional Center For Women	21,577	0	3,059	15,758	40,394	73,619	85,009	10,699	32,730	202,057	(4,985)	(1,620)	(6,605)
30718	Bland Correctional Center	12,475	0	1,768	4,707	18,950	42,564	49,149	6,186	11,845	109,744	(2,882)	(1,711)	(4,593)
30720	Dept Of Behavioral Health & Developmental Services	136,322	0	19,324	0	155,646	465,113	537,069	67,596	226,339	1,296,117	(31,494)	(60,309)	(91,803)
30723	Southeastern Va Training Ctr	40,611	0	5,757	31,163	77,531	138,558	159,994	20,137	20,475	339,164	(9,382)	3,241	(6,141)
30724	Catawba Hospital	50,037	0	7,093	6,075	63,205	170,720	197,131	24,811	57,488	450,150	(11,560)	(10,633)	(22,193)
30725	Northern Va Training Center	0	0	0	129,633	129,633	0	0	0	0	0	0	39,789	39,789
30726	Southside Va Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Va Mental Health Institute	80,667	0	11,435	13,484	105,586	275,227	317,806	39,999	105,537	738,569	(18,636)	(23,370)	(42,006)
30729	Piedmont Geriatric Hospital	49,282	0	6,986	35,755	92,023	168,143	194,156	24,437	27,543	414,279	(11,385)	1,816	(9,569)
30733	Sussex I Correctional Center	9,551	0	1,354	17,185	28,090	32,587	37,628	4,736	2,806	77,757	(2,207)	4,068	1,861
30734	Sussex II Correctional Center	7,909	0	1,121	29,288	38,318	26,986	31,161	3,922	7,287	69,356	(1,827)	5,953	4,126
30735	Wallen Ridge Correctional Center	18,321	0	2,597	3,060	23,978	62,507	72,178	9,084	11,393	155,162	(4,233)	(1,443)	(5,676)
30737	St Brides Correctional Center	14,454	0	2,049	10,505	27,008	49,316	56,946	7,167	6,286	119,715	(3,339)	1,561	(1,778)
30738	Southwestern Va Training Ctr	0	0	0	242,045	242,045	0	0	0	0	0	0	65,429	65,429
30739	Southern Va Mental Health Institute	29,893	0	4,237	48,539	82,669	101,992	117,770	14,823	28,085	262,670	(6,906)	1,783	(5,123)
30741	Red Onion Correctional Center	19,063	0	2,702	6,863	28,628	65,039	75,101	9,452	18,627	168,219	(4,404)	(2,337)	(6,741)
30742	Academy For Staff Development	22,896	0	3,246	8,368	34,510	78,119	90,204	11,353	28,464	208,140	(5,290)	(3,738)	(9,028)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30743	Fluvanna Women'S Correctional Center	29,469	0	4,177	7,322	40,968	100,544	116,099	14,612	108,463	339,718	(6,808)	(24,295)	(31,103)
30745	Nottoway Correctional Center	20,649	0	2,927	10,284	33,860	70,450	81,349	10,239	20,487	182,525	(4,770)	(3,997)	(8,767)
30747	Marion Correctional Treatment Center	16,577	0	2,350	2,092	21,019	56,560	65,310	8,220	33,237	163,327	(3,830)	(6,846)	(10,676)
30748	Hiram W Davis Medical Center	33,279	0	4,718	8,388	46,385	113,545	131,111	16,502	35,643	296,801	(7,688)	(4,088)	(11,776)
30749	Buckingham Correctional Center	14,394	0	2,040	13,356	29,790	49,109	56,707	7,137	0	112,953	(3,325)	2,587	(738)
30751	Dept Deaf & Hard Of Hearing	2,012	0	285	3,416	5,713	6,864	7,926	998	975	16,763	(465)	524	59
30752	State Farm Correctional Complex	18,270	0	2,590	49,386	70,246	62,334	71,978	9,059	11,606	154,977	(4,221)	9,368	5,147
30753	Deerfield Correctional Center	17,280	0	2,450	31,990	51,720	58,958	68,079	8,569	7,246	142,852	(3,992)	5,365	1,373
30754	Augusta Correctional Center	11,066	0	1,569	5,956	18,591	37,757	43,598	5,487	2,891	89,733	(2,557)	887	(1,670)
30756	Department Of Corrections-Division Of Institutions	100,281	0	14,215	3,138	117,634	342,144	395,076	49,725	69,314	856,259	(23,167)	(15,762)	(38,929)
30757	Western Regional Field Units	4,287	0	608	0	4,895	14,628	16,891	2,126	7,452	41,097	(990)	(1,728)	(2,718)
30761	Eastern Reg Corr Field Unit	5,998	0	850	5,101	11,949	20,463	23,629	2,974	62	47,128	(1,386)	960	(426)
30765	Department Of Social Services	366,968	0	52,019	148,807	567,794	1,252,048	1,445,746	181,963	4,179	2,883,936	(84,779)	38,929	(45,850)
30766	Virginia Parole Board	1,553	0	220	9,330	11,103	5,299	6,119	770	1,894	10,926	(359)	2,154	1,795
30767	Adult Community Service	39,036	0	5,534	12,344	56,914	133,187	153,791	19,356	45,044	351,378	(9,018)	(7,986)	(17,004)
30768	Keen Mtn Correctional Center	13,183	0	1,869	5,338	20,390	44,979	51,937	6,537	12,715	116,168	(3,046)	(488)	(3,534)
30769	Greensville Correctional Center	31,849	0	4,515	6,649	43,013	108,665	125,477	15,793	6,450	256,385	(7,358)	565	(6,793)
30770	Dillwyn Correctional Center	16,899	0	2,395	9,915	29,209	57,656	66,575	8,379	2,988	135,598	(3,904)	1,143	(2,761)
30771	Indian Creek Correctional Center	11,310	0	1,603	5,830	18,743	38,590	44,560	5,608	4,317	93,075	(2,613)	593	(2,020)
30772	Haynesville Correctional Center	19,333	0	2,741	11,233	33,307	65,962	76,166	9,586	5,726	157,440	(4,466)	1,432	(3,034)
30773	Coffeewood Correctional Center	13,054	0	1,850	8,043	22,947	44,537	51,427	6,473	6,042	108,479	(3,016)	1,322	(1,694)
30774	Lunenburg Correctional Center	11,835	0	1,678	8,087	21,600	40,379	46,625	5,868	6,200	99,072	(2,734)	137	(2,597)
30775	Pocahontas State Correctional Center	15,851	0	2,253	11,349	29,493	54,218	62,606	7,880	25,094	149,798	(3,671)	(2,265)	(5,936)
30776	Green Rock Correctional Center	17,071	0	2,417	2,197	21,665	58,176	67,176	8,455	10,655	144,462	(3,939)	(1,720)	(5,659)
30777	Department Of Juvenile Justice	218,767	0	31,011	70,451	320,229	746,405	861,878	108,477	2,995	1,719,755	(50,541)	17,487	(33,054)
30778	Department Of Forensic Science	86,796	0	12,304	0	99,100	296,137	341,951	43,038	55,812	736,938	(20,052)	(14,932)	(34,984)
30785	River North Correctional Center	16,448	0	2,332	6,134	24,914	56,119	64,800	8,156	13,288	142,363	(3,800)	(1,138)	(4,938)
30794	Virginia Center For Behavioral Rehabilitation	76,043	0	10,779	34,170	120,992	259,448	299,586	37,706	108,510	705,250	(17,568)	(16,470)	(34,038)
30841	Department Of Aviation	9,774	0	1,385	3,608	14,767	33,347	38,506	4,846	5,002	81,701	(2,258)	(359)	(2,617)
30848	Virginia Indigent Defense Commission	127,808	0	18,117	46,303	192,228	436,065	503,526	63,374	49,318	1,052,283	(29,527)	2,885	(26,642)
30851	Virginia Tobacco Region Revitalization Commission	2,878	0	408	4,554	7,840	9,821	11,340	1,427	0	22,588	(665)	1,073	408
30852	Virginia Foundation For Healthy Youth	4,569	0	648	2,260	7,477	15,589	18,001	2,266	848	36,704	(1,056)	376	(680)
30912	Department Of Veterans Services	44,647	0	6,329	641	51,617	152,331	175,897	22,139	88,326	438,693	(10,315)	(25,635)	(35,950)
30913	Veterans Services Foundation	390	0	55	108	553	1,330	1,536	193	519	3,578	(90)	(68)	(158)
30922	Sitter-Barfoot Veterans Care Center	49,098	0	6,960	33,212	89,270	167,517	193,433	24,346	25,351	410,647	(11,343)	(164)	(11,507)
30937	Southern Virginia Higher Education Center	7,205	0	1,021	10,830	19,056	24,583	28,386	3,573	516	57,058	(1,665)	1,949	284
30938	The New College Institute	3,724	0	528	1,673	5,925	12,705	14,670	1,846	9,411	38,632	(860)	(1,474)	(2,334)
30942	Va Museum Of Natural History	5,000	0	709	8,353	14,062	17,059	19,698	2,479	1,906	41,142	(1,155)	1,912	757
30948	Southwest Virginia Higher Education Center	3,614	0	512	8,212	12,338	12,330	14,238	1,792	0	28,360	(835)	1,763	928
30957	Commonwealth Attorneys Services Council	1,868	0	265	227	2,360	6,372	7,358	926	822	15,478	(431)	(129)	(560)
30960	Department Of Fire Programs	15,524	0	2,201	1,569	19,294	52,966	61,160	7,698	18,875	140,699	(3,586)	(3,660)	(7,246)
30961	Virginia Capitol Police	2,197	0	311	1,297	3,805	7,496	8,655	1,089	3,064	20,304	(508)	(387)	(895)
30999	Alcoholic Beverage Control Bd	210,890	0	29,895	0	240,785	719,531	830,846	104,571	323,720	1,978,668	(48,721)	(74,748)	(123,469)
33010	Virginia Outdoors Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0
35106	Arlington Co Health Department	0	0	0	0	0	0	0	0	0	0	0	0	0
35129	Fairfax County Personnel Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
35522	Virginia Passenger Rail Authority	483	0	69	0	552	1,649	1,904	240	5,109	8,902	(112)	(925)	(1,037)
35885	Fort Monroe Authority	5,911	0	838	5,386	12,135	20,167	23,287	2,931	5,933	52,318	(1,366)	(538)	(1,904)
70156	Department Of State Police	1,027	0	146	4,354	5,527	3,505	4,047	509	62	8,123	(237)	822	585
70203	Wilson Workforce And Rehabilitation Center	991	0	140	5,033	6,164	3,382	3,905	491	0	7,778	(229)	1,016	787
70204	College Of William And Mary	4,386	0	622	1,160	6,168	14,963	17,278	2,175	4,722	39,138	(1,013)	(1,092)	(2,105)
70207	University Of Va - Academic	11,446	0	1,623	95	13,164	39,054	45,096	5,676	33,818	123,644	(2,644)	(7,042)	(9,686)
70208	Vpi & Su - Academic	8,134	0	1,153	3,137	12,424	27,752	32,045	4,033	1,086	64,916	(1,879)	466	(1,413)
70211	Va Military Institute	1,804	0	256	361	2,421	6,154	7,106	894	3,024	17,178	(417)	(672)	(1,089)
70212	Virginia State University	3,730	0	529	0	4,259	12,727	14,696	1,850	9,456	38,729	(862)	(2,091)	(2,953)
70213	Norfolk State University	2,618	0	371	16,485	19,474	8,932	10,314	1,298	4,184	24,728	(605)	2,210	1,605
70214	Longwood University	2,514	0	356	3,867	6,736	8,574	9,901	1,246	190	19,911	(581)	739	158
70215	University Of Mary Washington	3,471	0	492	3,646	7,609	11,844	13,677	1,721	1,428	28,670	(802)	226	(576)
70216	James Madison University	5,786	0	820	0	6,606	19,742	22,796	2,869	3,378	48,785	(1,337)	(833)	(2,170)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70217	Radford University	3,899	0	553	6,121	10,573	13,303	15,361	1,933	3,444	34,041	(901)	651	(250)
70221	Old Dominion University	8,391	0	1,189	4,512	14,092	28,629	33,059	4,161	115	65,964	(1,939)	883	(1,056)
70236	Va Commonwealth University - Academic	15,635	0	2,216	24,313	42,164	53,346	61,599	7,753	23,517	146,215	(3,612)	(1,104)	(4,716)
70241	Richard Bland College	804	0	114	181	1,099	2,744	3,169	399	623	6,935	(186)	(70)	(256)
70242	Christopher Newport University	3,625	0	514	5,840	9,979	12,370	14,283	1,798	1,449	29,900	(838)	1,147	309
70246	Uva'S College At Wise	1,279	0	181	1,103	2,563	4,365	5,041	634	1,265	11,305	(296)	37	(259)
70247	George Mason University	11,047	0	1,566	10,483	23,096	37,690	43,521	5,478	13,269	99,958	(2,552)	(1,317)	(3,869)
70280	Northern Va Community College	9,703	0	1,375	13,228	24,306	33,107	38,228	4,811	0	76,146	(2,242)	2,908	666
70282	Piedmont Virginia Community College	542	0	77	1,654	2,273	1,850	2,136	269	1,003	5,258	(125)	144	19
70283	J Sargeant Reynolds Community College	2,235	0	317	2,514	5,066	7,624	8,804	1,108	0	17,536	(516)	482	(34)
70286	Va Western Community College	1,476	0	209	1,744	3,429	5,036	5,815	732	626	12,209	(341)	317	(24)
70291	Blue Ridge Community College	164	0	23	571	758	559	645	81	1,087	2,372	(38)	(181)	(219)
70292	Central Va Community College	757	0	107	314	1,178	2,582	2,982	375	883	6,822	(175)	(88)	(263)
70293	Thomas Nelson Community College	1,334	0	189	2,540	4,063	4,550	5,254	661	659	11,124	(308)	450	142
70294	Southwest Va Community College	313	0	44	1,547	1,904	1,068	1,233	155	1,448	3,904	(72)	(16)	(88)
70296	Va Highlands Community College	234	0	33	517	784	799	923	116	312	2,150	(54)	55	1
70297	Germanna Community College	506	0	72	651	73	1,727	1,994	251	408	4,380	(117)	(55)	(172)
70298	Lord Fairfax Community College	724	0	103	1,906	2,733	2,471	2,853	359	1,837	7,520	(167)	(93)	(260)
70299	Mountain Empire Comm College	323	0	46	996	1,365	1,101	1,271	160	86	2,618	(75)	198	123
70402	Marine Resources Commission	12,660	0	1,795	2,092	16,547	43,196	49,878	6,278	16,545	115,897	(2,925)	(3,133)	(6,058)
70403	Department Of Wildlife Resources	25,055	0	3,552	42,279	70,886	85,486	98,711	12,424	32,958	229,579	(5,788)	(1,610)	(7,398)
70701	Department Of Corrections	0	0	0	0	0	0	0	0	0	0	0	0	0
70716	Correctional Center For Women	29,343	0	4,159	15,203	48,705	100,114	115,602	14,550	61,610	291,876	(6,779)	(8,755)	(15,534)
70718	Bland Correctional Center	24,046	0	3,409	4,415	31,870	82,043	94,735	11,923	10,634	199,335	(5,555)	(2,344)	(7,899)
70733	Sussex I Correctional Center	31,222	0	4,426	107,349	142,997	106,525	123,005	15,482	0	245,012	(7,213)	22,648	15,435
70734	Sussex II Correctional Center	32,061	0	4,545	85,446	122,052	109,386	126,309	15,897	27,348	278,940	(7,407)	14,906	7,499
70735	Wallen Ridge Correctional Center	48,156	0	6,826	20,102	75,084	164,303	189,722	23,879	20	377,924	(11,125)	4,674	(6,451)
70737	St Brides Correctional Center	24,826	0	3,519	33,527	61,872	84,703	97,807	12,310	7,855	202,675	(5,735)	4,537	(1,198)
70741	Red Onion Correctional Center	49,474	0	7,013	28,498	84,985	168,797	194,911	24,532	0	388,240	(11,430)	7,128	(4,302)
70743	Fluvanna Women'S Correctional Center	27,644	0	3,919	29,162	60,725	94,317	108,909	13,707	0	216,933	(6,386)	8,353	1,967
70745	Nottoway Correctional Center	38,071	0	5,397	28,884	72,352	129,894	149,990	18,878	19,230	317,992	(8,795)	(45)	(8,840)
70747	Marion Correctional Treatment Center	21,297	0	3,019	9,582	33,898	72,663	83,905	10,560	13,889	181,017	(4,920)	(1,574)	(6,494)
70749	Buckingham Correctional Center	35,000	0	4,961	82,526	122,487	119,414	137,888	17,355	22,263	296,920	(8,086)	12,369	4,283
70752	State Farm Correctional Complex	56,592	0	8,022	114,416	179,030	193,084	222,955	28,061	53,540	497,640	(13,074)	8,986	(4,088)
70753	Deerfield Correctional Center	33,596	0	4,762	78,168	116,526	114,624	132,357	16,659	14,990	278,630	(7,761)	11,045	3,284
70754	Augusta Correctional Center	35,901	0	5,089	49,773	90,763	122,488	141,438	17,802	61,716	343,444	(8,294)	(2,298)	(10,592)
70756	Department Of Corrections-Division Of Institutions	7,318	0	1,037	2,899	11,254	24,968	28,831	3,629	63,033	120,461	(1,691)	(10,775)	(12,466)
70757	Western Regional Field Units	14,625	0	2,073	6,284	22,982	49,897	57,617	7,252	4,447	119,213	(3,379)	103	(3,276)
70761	Eastern Reg Corr Field Unit	12,890	0	1,827	8,709	23,426	43,978	50,782	6,391	7,641	108,792	(2,978)	(567)	(3,545)
70767	Adult Community Service	177,881	0	25,215	11,506	214,602	606,908	700,800	88,203	142,852	1,538,763	(41,095)	(25,853)	(66,948)
70768	Keen Mtn Correctional Center	28,910	0	4,098	8,289	41,297	98,638	113,898	14,335	4,486	231,357	(6,679)	883	(5,796)
70769	Greensville Correctional Center	68,204	0	9,668	138,947	216,819	232,702	268,702	33,819	24,659	559,882	(15,757)	22,000	6,243
70770	Dillwyn Correctional Center	30,013	0	4,254	34,987	69,254	102,400	118,241	14,882	11,785	247,308	(6,934)	4,063	(2,871)
70771	Indian Creek Correctional Center	23,476	0	3,328	15,726	42,530	80,098	92,489	11,641	12,484	196,712	(5,424)	718	(4,706)
70772	Haynesville Correctional Center	35,563	0	5,041	40,902	81,506	121,337	140,108	17,634	6,671	285,750	(8,216)	7,178	(1,038)
70773	Coffeewood Correctional Center	27,026	0	3,831	30,093	60,950	92,210	106,475	13,401	0	212,086	(6,244)	6,889	645
70774	Lunenburg Correctional Center	25,088	0	3,556	20,651	49,295	85,598	98,840	12,440	12,102	208,980	(5,796)	120	(5,676)
70775	Pocahontas State Correctional Center	26,769	0	3,795	17,416	47,980	91,332	105,462	13,274	8,371	218,439	(6,184)	1,866	(4,318)
70776	Green Rock Correctional Center	25,832	0	3,662	32,074	61,568	88,135	101,770	12,809	1,569	204,283	(5,968)	5,724	(244)
70777	Department Of Juvenile Justice	38,371	0	5,439	227,981	271,791	130,917	151,171	19,027	0	301,115	(8,865)	61,329	52,464
70785	River North Correctional Center	33,317	0	4,723	18,347	56,387	113,674	131,260	16,520	13,236	274,690	(7,697)	(941)	(8,638)
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Virginia Capitol Police	13,966	0	1,980	29,792	45,738	47,650	55,022	6,925	11,214	120,811	(3,227)	2,842	(385)
70999	Alcoholic Beverage Control Bd	20,280	0	2,875	15,776	38,931	69,192	79,897	10,056	18,004	177,149	(4,685)	(1,230)	(5,915)
Total for VRS Virginia Sickness and Disability Program		16,382,511	0	2,322,296	8,829,105	27,533,912	55,894,989	64,542,237	8,123,361	8,829,105	137,389,692	(3,784,788)	0	(3,784,788)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
21156	Department Of State Police	(635,661)	(628,861)	(611,520)	(640,184)	(210,487)	(51,920)
30100	General Assembly - Senate	(34,780)	(34,363)	(34,218)	(38,826)	(13,653)	(3,052)
30101	House Of Delegates	(55,650)	(54,980)	(54,748)	(61,701)	(20,671)	(5,141)
30103	Magistrate System	(97,678)	(96,373)	(96,722)	(114,198)	(39,171)	(9,022)
30107	Div Of Legislative Services	(28,857)	(28,466)	(28,756)	(34,477)	(11,937)	(2,784)
30109	Legislative Automated System	(9,789)	(9,667)	(9,624)	(11,018)	(3,854)	(934)
30110	Joint Legislative Audit & Review	(17,264)	(17,062)	(16,992)	(19,269)	(6,935)	(1,187)
30111	Supreme Court	(104,256)	(102,966)	(102,518)	(116,541)	(39,190)	(9,371)
30112	Judicial Inquiry And Review Commission	(3,237)	(3,207)	(3,196)	(3,383)	(1,237)	(374)
30114	District Courts	(171,592)	(169,524)	(167,065)	(184,908)	(59,366)	(14,357)
30115	Juvenile & Domestic Relation Dist Courts	(108,134)	(106,806)	(105,117)	(116,758)	(36,875)	(8,671)
30116	Combined District Courts	(24,860)	(24,504)	(24,048)	(27,200)	(6,901)	(1,336)
30117	Virginia State Bar	(32,078)	(31,615)	(32,257)	(39,711)	(12,765)	(2,762)
30119	Office Of Lieutenant Governor	(677)	(671)	(668)	(691)	(159)	(77)
30121	Office Of The Governor	(9,477)	(9,384)	(9,207)	(9,773)	(2,701)	(521)
30122	Department Of Planning & Budget	(18,542)	(18,272)	(18,178)	(22,038)	(6,371)	(1,156)
30123	Department Of Military Affairs	(81,965)	(80,967)	(81,140)	(93,931)	(31,809)	(6,707)
30125	Court Of Appeals Judges	(20,710)	(20,435)	(20,483)	(23,843)	(7,864)	(2,558)
30127	Va Dept Of Emergency Management	(80,501)	(79,794)	(77,712)	(75,060)	(32,434)	(11,746)
30128	Dept Of Veterans Services-Va Veterans Care Center	(55,454)	(54,799)	(54,572)	(61,927)	(22,160)	(4,166)
30129	Dept Of Human Resource Management	(53,493)	(52,907)	(51,995)	(55,066)	(18,177)	(3,715)
30132	Virginia Department Of Elections	(35,412)	(35,139)	(34,292)	(31,852)	(10,993)	(2,277)
30133	Auditor Of Public Accounts	(42,748)	(42,153)	(41,947)	(47,982)	(13,732)	(3,387)
30136	Virginia Information Technologies Agency	(113,455)	(112,033)	(112,530)	(128,861)	(43,357)	(10,994)
30140	Dept Of Criminal Justice Svcs	(54,425)	(53,858)	(53,661)	(59,567)	(23,384)	(5,340)
30141	Office Of The Attorney General	(153,310)	(151,270)	(151,740)	(180,345)	(61,965)	(14,945)
30143	Division Of Debt Collection	(4,660)	(4,577)	(4,359)	(4,798)	(213)	108
30146	Science Museum Of Virginia	(9,370)	(9,169)	(9,099)	(11,229)	630	1,543
30147	Office Of The State Inspector	(18,356)	(18,139)	(17,688)	(19,465)	(6,072)	(940)
30148	Commission For The Arts	(1,662)	(1,647)	(1,641)	(1,810)	(807)	(182)
30151	Department Of Accounts	(63,900)	(63,098)	(63,383)	(72,376)	(23,281)	(5,044)
30152	Department Of Treasury	(49,392)	(48,835)	(48,498)	(53,465)	(17,812)	(4,315)
30154	Department Of Motor Vehicles	(474,567)	(468,592)	(468,732)	(542,013)	(180,538)	(40,235)
30156	Department Of State Police	(227,294)	(224,793)	(223,174)	(245,997)	(91,282)	(25,922)
30157	Compensation Board	(4,466)	(4,408)	(4,576)	(5,847)	(1,906)	(531)
30160	Virginia Criminal Sentencing Commission	(3,965)	(3,918)	(3,902)	(4,375)	(1,412)	(284)
30161	Department Of Taxation	(231,031)	(228,061)	(227,501)	(257,483)	(75,463)	(15,098)
30162	Department Of Accounts Transfer Payments	(660)	(652)	(649)	(734)	(232)	(52)
30164	Virginia Management Fellows Program Administration	(5,006)	(4,977)	(4,634)	(3,656)	(210)	799
30165	Va Dept Of Housing & Comm Dev	(52,237)	(51,697)	(51,510)	(57,337)	(24,676)	(8,000)
30166	Secretary Of The Commonwealth	(2,464)	(2,431)	(2,608)	(3,209)	(1,161)	(114)
30171	State Corporation Commission	(244,127)	(241,175)	(239,725)	(263,539)	(84,666)	(20,265)
30172	Virginia State Lottery	(142,919)	(141,354)	(141,375)	(159,262)	(60,492)	(17,630)
30174	Va College Savings Plan	(71,167)	(70,453)	(69,829)	(75,556)	(29,338)	(7,379)
30180	Secretary Of Administration	(6,275)	(6,215)	(6,194)	(6,843)	(3,284)	(1,321)
30181	Department Of Labor & Industry	(47,399)	(46,838)	(47,208)	(54,379)	(20,600)	(5,521)
30182	Virginia Employment Commission	(280,769)	(277,879)	(276,501)	(313,576)	(145,847)	(50,109)
30183	Secretary Of Natural And Historic Resources	2,064	2,064	1,782	762	0	0
30184	Secretary Of Technology	0	0	0	0	0	0
30185	Secretary Of Education	408	418	422	39	(148)	51
30186	Secretary Of Transportation	251	262	265	(16)	(1)	(66)
30187	Secretary Of Public Safety	(1,984)	(1,954)	(1,943)	(2,151)	(77)	74
30188	Secretary Of Health And Human Resources	251	252	253	105	(196)	(88)
30190	Secretary Of Finance	(1,535)	(1,512)	(1,504)	(1,840)	(679)	(148)
30191	Workers' Compensation Commission	(96,585)	(95,305)	(95,049)	(110,160)	(35,300)	(7,153)
30192	Secretary Of Commerce And Trade	(845)	(840)	(838)	(754)	(79)	(33)
30193	Secretary Of Agriculture And Forestry	(2,694)	(2,675)	(2,669)	(2,548)	(502)	(122)
30194	Department Of General Services	(192,807)	(190,391)	(190,731)	(219,371)	(69,429)	(12,969)
30199	Conservation & Recreation	(132,881)	(131,269)	(129,438)	(141,069)	(43,000)	(10,325)
30200	Office Of Children'S Services	(5,749)	(5,678)	(5,653)	(6,023)	(1,747)	(323)
30201	Department Of Education	(163,483)	(161,723)	(160,122)	(174,632)	(65,499)	(16,821)
30202	Library Of Virginia	(38,653)	(38,175)	(38,009)	(43,334)	(14,308)	(3,559)
30203	Wilson Workforce And Rehabilitation Center	(20,581)	(19,958)	(19,742)	(28,534)	(317)	2,046
30204	College Of William And Mary	(177,844)	(174,937)	(179,868)	(238,678)	(71,594)	(15,375)
30206	Mcv Hospitals Authority	0	0	0	0	0	0
30207	University Of Va - Academic	(1,840,067)	(1,817,990)	(1,809,075)	(1,973,748)	(556,788)	(104,263)
30208	Vpi & Su - Academic	(847,750)	(836,760)	(831,769)	(948,945)	(288,481)	(62,541)
30209	University Of Virginia - Hospital	0	0	0	0	0	0
30211	Va Military Institute	(88,064)	(87,048)	(86,413)	(96,432)	(34,461)	(8,888)
30212	Virginia State University	(154,738)	(152,585)	(150,991)	(172,822)	(44,106)	(8,293)
30213	Norfolk State University	(196,220)	(193,763)	(193,381)	(221,353)	(69,680)	(18,195)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30214	Longwood University	(71,858)	(70,795)	(69,392)	(77,005)	(14,513)	(954)
30215	University Of Mary Washington	(67,409)	(66,307)	(66,207)	(80,637)	(18,819)	(2,858)
30216	James Madison University	(638,731)	(631,493)	(626,482)	(679,486)	(211,319)	(44,731)
30217	Radford University	(304,509)	(301,122)	(300,655)	(331,291)	(109,925)	(14,851)
30218	Va School For The Deaf & Blind	(32,277)	(31,861)	(31,717)	(37,018)	(12,093)	(2,733)
30221	Old Dominion University	(448,933)	(443,571)	(440,389)	(483,707)	(149,922)	(33,650)
30222	Dept Of Professional And Occupational Regulation	(41,766)	(41,146)	(40,505)	(46,830)	(10,823)	(2,142)
30223	Health Professions	(100,612)	(99,505)	(99,121)	(109,960)	(38,642)	(8,686)
30226	Board Of Accountancy	(4,437)	(4,382)	(4,363)	(4,928)	(1,421)	(119)
30233	State Board Of Bar Examiners	(2,200)	(2,163)	(2,150)	(2,560)	(492)	(161)
30234	Vsu-Coop Ext & Agr Research Services	(23,027)	(22,767)	(22,677)	(25,497)	(9,766)	(2,660)
30236	Va Commonwealth University - Academic	(1,381,425)	(1,365,350)	(1,351,953)	(1,488,776)	(457,402)	(84,384)
30238	Virginia Museum Of Fine Arts	(82,053)	(81,178)	(79,696)	(83,955)	(27,986)	(6,724)
30239	Frontier Culture Museum Of Va	(6,668)	(6,578)	(6,547)	(7,432)	(1,784)	(151)
30241	Richard Bland College	(12,338)	(12,181)	(11,374)	(13,934)	(4,338)	5
30242	Christopher Newport University	(178,762)	(176,674)	(175,806)	(192,932)	(58,560)	(12,957)
30245	Council Of Higher Education	(23,182)	(22,907)	(22,574)	(24,114)	(6,376)	(1,007)
30246	Uva'S College At Wise	(35,601)	(35,063)	(35,302)	(43,216)	(13,132)	(3,023)
30247	George Mason University	(929,685)	(919,580)	(912,685)	(1,011,684)	(373,499)	(91,623)
30261	Va Community College System	(96,340)	(95,169)	(95,703)	(106,202)	(37,460)	(12,423)
30262	Dept For Aging And Rehabilitative Services	(236,148)	(232,853)	(234,818)	(283,877)	(103,102)	(29,840)
30263	Va Rehab Center For The Blind	(4,784)	(4,708)	(4,682)	(5,318)	(1,578)	(403)
30268	Va Institute Marine Science	(44,498)	(43,865)	(44,166)	(53,915)	(16,603)	(4,013)
30270	Virginia Community College System - Shared Services Center	(55,227)	(54,900)	(50,168)	(38,418)	(9,724)	(1,422)
30275	New River Community College	(29,907)	(29,506)	(29,931)	(35,820)	(11,147)	(2,674)
30276	Southside Va Community College	(18,031)	(17,593)	(18,669)	(29,457)	(5,753)	(1,596)
30277	Paul D Camp Community College	(19,073)	(18,843)	(18,481)	(19,961)	(5,583)	(1,210)
30278	Rappahannock Community College	(32,249)	(31,868)	(31,735)	(35,534)	(11,225)	(2,061)
30279	Danville Community College	(18,501)	(18,133)	(18,758)	(26,746)	(7,917)	(2,208)
30280	Northern Va Community College	(391,248)	(385,231)	(391,671)	(506,260)	(149,937)	(26,655)
30282	Piedmont Virginia Community College	(49,897)	(49,271)	(48,158)	(52,307)	(15,287)	(4,235)
30283	J Sargeant Reynolds Community College	(56,552)	(55,340)	(57,226)	(84,704)	(24,960)	(6,504)
30284	Eastern Shore Comm College	(4,992)	(4,863)	(5,245)	(7,469)	(705)	(304)
30285	Patrick Henry Community College	(60,204)	(59,507)	(59,879)	(66,826)	(22,923)	(5,216)
30286	Va Western Community College	(49,197)	(48,444)	(48,183)	(59,598)	(18,680)	(4,193)
30287	Dabney S Lancaster Comm College	(12,894)	(12,698)	(12,869)	(15,660)	(4,620)	(1,549)
30288	Wytheville Community College	(12,247)	(11,981)	(11,888)	(15,133)	(816)	1,037
30290	John Tyler Community College	(62,182)	(61,256)	(63,242)	(80,863)	(24,226)	(5,291)
30291	Blue Ridge Community College	(42,388)	(41,810)	(42,268)	(51,143)	(15,057)	(3,173)
30292	Central Va Community College	(37,784)	(37,296)	(37,126)	(43,226)	(11,945)	(2,041)
30293	Thomas Nelson Community College	(11,854)	(10,986)	(13,323)	(33,803)	2,673	195
30294	Southwest Va Community College	(37,008)	(36,649)	(36,807)	(40,417)	(17,688)	(4,714)
30295	Tidewater Community College	(114,969)	(112,414)	(118,784)	(180,306)	(59,567)	(14,043)
30296	Va Highlands Community College	(18,291)	(17,992)	(18,409)	(22,070)	(4,700)	(712)
30297	Germanna Community College	(74,712)	(73,824)	(73,848)	(84,929)	(30,989)	(6,890)
30298	Lord Fairfax Community College	(50,677)	(49,921)	(51,494)	(65,421)	(21,413)	(5,149)
30299	Mountain Empire Comm College	(29,749)	(29,420)	(28,880)	(31,146)	(10,939)	(2,914)
30301	Va Dept Of Agriculture & Cons	(124,953)	(123,277)	(123,353)	(143,405)	(43,576)	(9,128)
30310	Virginia Economic Development Partnership	(89,393)	(88,556)	(86,524)	(90,708)	(37,636)	(9,144)
30320	Virginia Tourism Authority	(31,519)	(31,152)	(30,693)	(33,269)	(9,885)	(2,325)
30330	Virginia Israel Advisory Board	(1,042)	(1,035)	(1,032)	(984)	(180)	(46)
30350	Department Of Small Business And Supplier Diversity	(15,625)	(15,453)	(15,725)	(16,996)	(4,866)	(1,120)
30400	Jamestown-Yorktown Commemoration	1,364	1,364	1,790	4,853	5,348	1,995
30402	Marine Resources Commission	(24,544)	(24,306)	(23,659)	(23,707)	(8,110)	(1,695)
30403	Department Of Wildlife Resources	(76,794)	(75,844)	(75,276)	(82,029)	(26,039)	(6,088)
30405	Virginia Racing Commission	(3,103)	(3,077)	(3,067)	(3,356)	(1,679)	(565)
30407	Virginia Port Authority	143	148	150	(29)	(128)	(34)
30409	Dept Mines Minerals Energy	(54,125)	(53,371)	(53,535)	(64,009)	(20,547)	(3,947)
30411	Department Of Forestry	(50,628)	(49,986)	(49,952)	(56,296)	(17,423)	(3,644)
30413	Commission On Vasap	(2,606)	(2,566)	(2,552)	(3,021)	(764)	(138)
30417	Board Of Regents, Gunston Hall	59	65	67	(32)	203	155
30423	Department Of Historic Resources	(16,250)	(16,057)	(15,990)	(18,144)	(6,766)	(1,888)
30425	Jamestown-Yorktown Foundation	(31,750)	(31,297)	(30,670)	(34,285)	(7,441)	(558)
30440	Department Of Environmental Quality	(257,868)	(254,474)	(254,425)	(297,942)	(96,941)	(21,323)
30454	Office Of Commonwealth Preparedness	431	431	431	326	0	0
30505	Department Of Rail & Public Transportation	(36,803)	(36,417)	(36,282)	(39,052)	(15,116)	(3,363)
30506	Motor Vehicle Dealer Board	(5,883)	(5,803)	(5,776)	(6,735)	(2,233)	(535)
30510	Va Dept Of Transportation Central Office	(613,141)	(605,650)	(601,541)	(667,878)	(208,829)	(39,772)
30511	Va Dept Of Transportation Bristol	(167,702)	(165,792)	(162,536)	(169,567)	(50,483)	(11,215)
30512	Va Dept Of Transportation Salem	(199,818)	(197,271)	(197,096)	(227,149)	(75,334)	(16,670)
30513	Va Dept Of Transportation Lynchburg	(151,419)	(149,786)	(146,914)	(151,894)	(49,094)	(9,587)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30514	Va Dept Of Transportation Richmond	(234,167)	(231,430)	(230,199)	(252,797)	(86,454)	(20,641)
30515	Va Dept Of Transportation Hampton Roads	(244,241)	(241,259)	(239,987)	(262,172)	(79,921)	(19,140)
30516	Va Dept Of Transportation Fredericksburg	(152,782)	(150,967)	(147,511)	(153,878)	(45,745)	(9,928)
30517	Va Dept Of Transportation Culpeper	(154,483)	(152,851)	(150,586)	(154,051)	(50,291)	(12,334)
30518	Va Dept Of Transportation Staunton	(169,410)	(167,281)	(167,294)	(189,617)	(60,378)	(13,990)
30519	Va Dept Of Transportation Nova	(312,025)	(308,057)	(307,107)	(348,908)	(112,701)	(26,716)
30601	Department Of Health	(928,028)	(915,975)	(913,441)	(1,055,697)	(333,997)	(73,044)
30602	Dept Of Medical Assistance Services	(260,916)	(258,246)	(256,092)	(277,453)	(107,624)	(25,911)
30606	Virginia Board For People With Disabilities	(3,760)	(3,714)	(3,699)	(4,193)	(1,486)	(402)
30701	Department Of Corrections	(142,126)	(140,556)	(139,447)	(153,359)	(53,449)	(13,168)
30702	Virginia Department For The Blind And Vision Impaired	(35,845)	(35,348)	(35,176)	(40,316)	(12,825)	(3,083)
30703	Central State Hospital	(188,888)	(186,529)	(185,147)	(210,699)	(61,654)	(7,059)
30704	Eastern State Hospital	(156,641)	(154,518)	(155,712)	(198,219)	(80,066)	(18,380)
30705	Southwestern Virginia Mental Health Institute	(139,371)	(137,803)	(137,448)	(152,547)	(54,180)	(11,092)
30706	Western State Hospital	(191,147)	(188,944)	(187,284)	(202,756)	(63,194)	(12,574)
30707	Central Va Training Center	147,883	147,897	138,667	84,857	44,098	11,866
30708	Commonwealth Center For Children & Adolescents	(43,026)	(42,557)	(41,925)	(44,273)	(8,133)	(439)
30711	Virginia Correctional Enterprises	(37,790)	(37,242)	(36,300)	(38,121)	(6,213)	(2,529)
30716	Correctional Center For Women	(33,654)	(33,256)	(33,776)	(40,308)	(15,611)	(5,058)
30718	Bland Correctional Center	(20,232)	(20,002)	(19,590)	(21,878)	(7,377)	(1,715)
30720	Dept Of Behavioral Health & Developmental Services	(262,692)	(260,177)	(254,831)	(254,960)	(87,816)	(19,995)
30723	Southeastern Va Training Ctr	(57,049)	(56,300)	(57,030)	(67,995)	(20,175)	(3,084)
30724	Catawba Hospital	(84,918)	(83,995)	(82,873)	(90,417)	(34,384)	(10,358)
30725	Northern Va Training Center	39,789	39,789	39,175	10,880	0	0
30726	Southside Va Training Center	0	0	0	0	0	0
30728	Northern Va Mental Health Institute	(143,128)	(141,640)	(139,100)	(149,524)	(50,769)	(8,822)
30729	Piedmont Geriatric Hospital	(71,347)	(70,438)	(70,687)	(82,368)	(23,979)	(3,437)
30733	Sussex I Correctional Center	(10,111)	(9,935)	(9,874)	(12,875)	(5,539)	(1,333)
30734	Sussex Ii Correctional Center	(5,789)	(5,643)	(5,875)	(9,911)	(3,732)	(88)
30735	Wallen Ridge Correctional Center	(28,642)	(28,304)	(28,186)	(31,949)	(11,127)	(2,976)
30737	St Brides Correctional Center	(19,898)	(19,631)	(19,539)	(22,923)	(8,476)	(2,240)
30738	Southwestern Va Training Ctr	65,429	65,429	63,123	41,028	6,720	316
30739	Southern Va Mental Health Institute	(42,596)	(42,045)	(41,427)	(45,595)	(9,498)	1,160
30741	Red Onion Correctional Center	(30,637)	(30,286)	(29,976)	(33,346)	(11,823)	(3,523)
30742	Academy For Staff Development	(37,729)	(37,307)	(36,879)	(42,085)	(15,740)	(3,890)
30743	Fluvanna Women'S Correctional Center	(68,044)	(67,501)	(66,748)	(68,872)	(23,228)	(4,357)
30745	Nottoway Correctional Center	(34,652)	(34,271)	(33,243)	(34,055)	(10,718)	(1,726)
30747	Marion Correctional Treatment Center	(31,457)	(31,151)	(30,619)	(32,698)	(12,688)	(3,695)
30748	Hiram W Davis Medical Center	(53,494)	(52,881)	(53,188)	(61,728)	(23,551)	(5,574)
30749	Buckingham Correctional Center	(18,782)	(18,516)	(18,424)	(21,306)	(5,457)	(678)
30751	Dept Deaf & Hard Of Hearing	(2,463)	(2,426)	(2,413)	(2,887)	(829)	(32)
30752	State Farm Correctional Complex	(17,755)	(17,418)	(18,147)	(25,244)	(6,595)	428
30753	Deerfield Correctional Center	(20,289)	(19,970)	(20,568)	(24,566)	(4,942)	(797)
30754	Augusta Correctional Center	(15,542)	(15,338)	(15,411)	(17,885)	(5,507)	(1,459)
30756	Department Of Corrections-Division Of Institutions	(164,638)	(162,788)	(160,260)	(175,239)	(61,296)	(14,404)
30757	Western Regional Field Units	(8,093)	(8,014)	(7,986)	(8,624)	(2,973)	(512)
30761	Eastern Reg Corr Field Unit	(7,944)	(7,833)	(7,795)	(8,953)	(2,283)	(371)
30765	Department Of Social Services	(505,869)	(499,100)	(500,850)	(589,847)	(183,899)	(36,577)
30766	Virginia Parole Board	(152)	(123)	(539)	(2,044)	(344)	223
30767	Adult Community Service	(65,939)	(65,219)	(63,415)	(67,608)	(25,709)	(6,574)
30768	Keen Mtn Correctional Center	(20,059)	(19,816)	(20,158)	(23,931)	(9,223)	(2,591)
30769	Greensville Correctional Center	(46,718)	(46,131)	(46,491)	(53,774)	(16,640)	(3,618)
30770	Dillwyn Correctional Center	(23,944)	(23,633)	(23,525)	(26,373)	(7,292)	(1,622)
30771	Indian Creek Correctional Center	(16,198)	(15,990)	(16,061)	(18,572)	(5,900)	(1,611)
30772	Haynesville Correctional Center	(27,270)	(26,913)	(27,027)	(31,543)	(9,822)	(1,558)
30773	Coffeeewood Correctional Center	(18,057)	(17,816)	(18,065)	(22,112)	(7,855)	(1,627)
30774	Lunenburg Correctional Center	(17,433)	(17,214)	(17,139)	(19,413)	(5,685)	(588)
30775	Pocahontas State Correctional Center	(25,857)	(25,564)	(25,086)	(28,350)	(11,634)	(3,814)
30776	Green Rock Correctional Center	(27,034)	(26,719)	(26,610)	(29,611)	(10,435)	(2,388)
30777	Department Of Juvenile Justice	(307,293)	(303,258)	(302,798)	(352,251)	(111,295)	(22,631)
30778	Department Of Forensic Science	(143,789)	(142,188)	(140,311)	(150,687)	(49,302)	(11,561)
30785	River North Correctional Center	(25,557)	(25,253)	(25,004)	(28,227)	(10,728)	(2,680)
30794	Virginia Center For Behavioral Rehabilitation	(129,362)	(127,960)	(127,047)	(143,218)	(49,239)	(7,432)
30841	Department Of Aviation	(14,869)	(14,689)	(14,626)	(16,559)	(5,369)	(822)
30848	Virginia Indigent Defense Commission	(186,858)	(184,500)	(184,109)	(212,585)	(72,773)	(19,230)
30851	Virginia Tobacco Region Revitalization Commission	(3,200)	(3,147)	(3,129)	(3,843)	(1,152)	(277)
30852	Virginia Foundation For Healthy Youth	(6,407)	(6,323)	(6,294)	(7,246)	(2,358)	(599)
30912	Department Of Veterans Services	(91,918)	(91,094)	(87,933)	(83,929)	(27,166)	(5,036)
30913	Veterans Services Foundation	(647)	(640)	(637)	(716)	(293)	(92)
30922	Sitter-Barfoot Veterans Care Center	(73,055)	(72,149)	(71,553)	(76,355)	(22,780)	(5,485)
30937	Southern Virginia Higher Education Center	(8,748)	(8,615)	(8,569)	(9,935)	(1,947)	(188)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30938	The New College Institute	(7,002)	(6,934)	(6,910)	(7,537)	(3,148)	(1,176)
30942	Va Museum Of Natural History	(5,511)	(5,419)	(5,669)	(7,461)	(2,270)	(750)
30948	Southwest Virginia Higher Education Center	(3,602)	(3,536)	(3,513)	(4,331)	(849)	(191)
30957	Commonwealth Attorneys Services Council	(2,902)	(2,867)	(2,855)	(3,221)	(1,080)	(193)
30960	Department Of Fire Programs	(26,707)	(26,421)	(26,083)	(28,610)	(10,627)	(2,957)
30961	Virginia Capitol Police	(3,648)	(3,608)	(3,594)	(4,043)	(1,448)	(158)
30999	Alcoholic Beverage Control Bd	(387,834)	(383,944)	(379,487)	(403,182)	(146,392)	(37,044)
33010	Virginia Outdoors Foundation	0	0	0	0	0	0
35106	Arlington Co Health Department	0	0	0	0	0	0
35129	Fairfax County Personnel Payroll	0	0	0	0	0	0
35522	Virginia Passenger Rail Authority	(1,642)	(1,634)	(1,630)	(1,724)	(1,180)	(540)
35885	Fort Monroe Authority	(9,313)	(9,204)	(8,740)	(8,973)	(3,122)	(831)
70156	Department Of State Police	(703)	(684)	(677)	(871)	204	135
70203	Wilson Workforce And Rehabilitation Center	(455)	(437)	(431)	(655)	242	122
70204	College Of William And Mary	(7,603)	(7,522)	(7,494)	(7,799)	(2,116)	(436)
70207	University Of Va - Academic	(24,035)	(23,824)	(23,751)	(24,961)	(10,988)	(2,921)
70208	Vpi & Su - Academic	(11,610)	(11,460)	(11,407)	(13,087)	(4,156)	(772)
70211	Va Military Institute	(3,350)	(3,317)	(3,305)	(3,500)	(1,017)	(268)
70212	Virginia State University	(7,629)	(7,560)	(7,536)	(8,089)	(3,074)	(582)
70213	Norfolk State University	(1,677)	(1,628)	(1,612)	(1,538)	663	538
70214	Longwood University	(2,992)	(2,946)	(2,929)	(3,407)	(704)	(197)
70215	University Of Mary Washington	(4,928)	(4,864)	(4,697)	(5,055)	(1,350)	(167)
70216	James Madison University	(9,423)	(9,317)	(9,280)	(10,241)	(3,205)	(713)
70217	Radford University	(5,137)	(5,066)	(5,279)	(6,439)	(1,393)	(154)
70221	Old Dominion University	(11,574)	(11,420)	(11,366)	(12,986)	(3,693)	(833)
70236	Va Commonwealth University - Academic	(24,316)	(24,028)	(23,928)	(26,315)	(5,972)	508
70241	Richard Bland College	(1,264)	(1,249)	(1,244)	(1,403)	(525)	(151)
70242	Christopher Newport University	(4,235)	(4,168)	(4,145)	(5,406)	(1,750)	(217)
70246	Uva'S College At Wise	(1,862)	(1,839)	(1,831)	(2,152)	(882)	(176)
70247	George Mason University	(17,717)	(17,513)	(16,690)	(17,133)	(6,018)	(1,791)
70280	Northern Va Community College	(11,498)	(11,319)	(11,444)	(13,960)	(3,396)	(223)
70282	Piedmont Virginia Community College	(661)	(651)	(648)	(799)	(259)	33
70283	J Sargeant Reynolds Community College	(2,835)	(2,794)	(2,780)	(3,228)	(769)	(64)
70286	Va Western Community College	(1,874)	(1,847)	(1,838)	(2,231)	(837)	(153)
70291	Blue Ridge Community College	(424)	(421)	(420)	(384)	3	32
70292	Central Va Community College	(1,212)	(1,198)	(1,193)	(1,347)	(526)	(168)
70293	Thomas Nelson Community College	(1,530)	(1,505)	(1,497)	(1,795)	(518)	(216)
70294	Southwest Va Community College	(481)	(475)	(473)	(472)	(17)	(82)
70296	Va Highlands Community College	(293)	(288)	(287)	(333)	(106)	(59)
70297	Germonna Community College	(807)	(797)	(794)	(899)	(339)	(93)
70298	Lord Fairfax Community College	(1,168)	(1,155)	(1,150)	(1,230)	(183)	99
70299	Mountain Empire Comm College	(281)	(275)	(273)	(342)	(40)	(42)
70402	Marine Resources Commission	(21,929)	(21,695)	(21,614)	(24,160)	(8,420)	(1,532)
70403	Department Of Wildlife Resources	(38,807)	(38,345)	(37,477)	(36,914)	(6,153)	(997)
70701	Department Of Corrections	0	0	0	0	0	0
70716	Correctional Center For Women	(52,317)	(51,776)	(51,588)	(57,104)	(22,442)	(7,944)
70718	Bland Correctional Center	(38,043)	(37,599)	(37,113)	(39,813)	(12,098)	(2,799)
70733	Sussex I Correctional Center	(23,704)	(23,128)	(24,294)	(34,289)	(4,653)	3,865
70734	Sussex Ii Correctional Center	(32,691)	(32,099)	(34,770)	(49,262)	(8,732)	666
70735	Wallen Ridge Correctional Center	(66,819)	(65,930)	(65,904)	(76,691)	(22,942)	(4,554)
70737	St Brides Correctional Center	(32,320)	(31,862)	(31,183)	(34,714)	(9,128)	(1,596)
70741	Red Onion Correctional Center	(66,320)	(65,407)	(65,705)	(77,387)	(23,438)	(4,998)
70743	Fluvanna Women'S Correctional Center	(32,687)	(32,177)	(32,846)	(42,350)	(13,094)	(3,054)
70745	Nottoway Correctional Center	(56,565)	(55,863)	(55,194)	(60,286)	(16,106)	(1,626)
70747	Marion Correctional Treatment Center	(33,192)	(32,799)	(32,331)	(35,462)	(11,491)	(1,844)
70749	Buckingham Correctional Center	(39,591)	(38,946)	(39,806)	(49,967)	(8,430)	2,307
70752	State Farm Correctional Complex	(75,030)	(73,986)	(74,426)	(82,770)	(15,724)	3,326
70753	Deerfield Correctional Center	(38,831)	(38,211)	(38,328)	(43,962)	(4,563)	1,791
70754	Augusta Correctional Center	(55,596)	(54,934)	(55,932)	(65,314)	(20,330)	(575)
70756	Department Of Corrections-Division Of Institutions	(21,639)	(21,504)	(21,458)	(22,917)	(14,915)	(6,774)
70757	Western Regional Field Units	(21,609)	(21,339)	(21,245)	(23,557)	(7,190)	(1,291)
70761	Eastern Reg Corr Field Unit	(19,703)	(19,465)	(19,383)	(20,826)	(5,244)	(745)
70767	Adult Community Service	(289,934)	(286,653)	(284,951)	(319,450)	(114,914)	(28,259)
70768	Keen Mtn Correctional Center	(42,037)	(41,504)	(41,319)	(47,188)	(15,132)	(2,880)
70769	Greensville Correctional Center	(79,255)	(77,997)	(78,926)	(95,416)	(15,226)	3,757
70770	Dillwyn Correctional Center	(40,494)	(39,940)	(39,892)	(46,037)	(11,424)	(267)
70771	Indian Creek Correctional Center	(34,134)	(33,701)	(33,977)	(39,440)	(11,178)	(1,752)
70772	Haynesville Correctional Center	(45,619)	(44,963)	(44,077)	(51,621)	(15,162)	(2,802)
70773	Coffeewood Correctional Center	(33,234)	(32,735)	(32,800)	(39,285)	(11,069)	(2,013)
70774	Lunenburg Correctional Center	(37,126)	(36,663)	(36,076)	(38,501)	(9,687)	(1,632)
70775	Pocahontas State Correctional Center	(37,875)	(37,381)	(37,210)	(41,618)	(13,120)	(3,255)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70776	Green Rock Correctional Center	(32,626)	(32,149)	(32,172)	(37,385)	(8,235)	(148)
70777	Department Of Juvenile Justice	4,364	5,071	135	(34,312)	(4,465)	(117)
70785	River North Correctional Center	(50,403)	(49,789)	(48,680)	(51,888)	(14,626)	(2,917)
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0
70961	Virginia Capitol Police	(17,892)	(17,634)	(16,931)	(19,347)	(3,465)	196
70999	Alcoholic Beverage Control Bd	(31,337)	(30,963)	(30,834)	(34,609)	(9,401)	(1,074)
Total for VRS Virginia Sickness and Disability Program		(24,321,325)	(24,019,159)	(23,914,329)	(27,094,554)	(8,636,635)	(1,869,778)

**SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
21156	Department Of State Police	(4,833,030)	(7,757,312)	(7,328,904)	(8,134,046)
30100	General Assembly - Senate	(298,635)	(476,335)	(450,029)	(499,468)
30101	House Of Delegates	(475,429)	(763,728)	(721,550)	(800,818)
30103	Magistrate System	(940,374)	(1,488,848)	(1,406,624)	(1,561,154)
30107	Div Of Legislative Services	(280,803)	(446,344)	(421,694)	(468,021)
30109	Legislative Automated System	(87,062)	(139,716)	(132,000)	(146,501)
30110	Joint Legislative Audit & Review	(148,082)	(230,032)	(217,328)	(241,203)
30111	Supreme Court	(923,448)	(1,471,784)	(1,390,503)	(1,543,261)
30112	Judicial Inquiry And Review Commission	(19,464)	(34,300)	(32,406)	(35,966)
30114	District Courts	(1,488,918)	(2,358,818)	(2,228,549)	(2,473,374)
30115	Juvenile & Domestic Relation Dist Courts	(964,407)	(1,515,942)	(1,432,222)	(1,589,564)
30116	Combined District Courts	(272,065)	(406,598)	(384,143)	(426,344)
30117	Virginia State Bar	(339,573)	(528,284)	(499,109)	(553,940)
30119	Office Of Lieutenant Governor	(4,435)	(7,687)	(7,263)	(8,061)
30121	Office Of The Governor	(69,186)	(106,829)	(100,930)	(112,017)
30122	Department Of Planning & Amp; Budget	(204,269)	(308,214)	(291,193)	(323,183)
30123	Department Of Military Affairs	(722,312)	(1,139,404)	(1,076,479)	(1,194,740)
30125	Court Of Appeals Judges	(189,594)	(314,143)	(296,794)	(329,400)
30127	Va Dept Of Emergency Management	(416,593)	(806,542)	(761,999)	(845,712)
30128	Dept Of Veterans Services-Va Veterans Care Center	(476,400)	(746,630)	(705,396)	(782,890)
30129	Dept Of Human Resource Management	(426,812)	(668,620)	(631,694)	(701,091)
30132	Virginia Department Of Elections	(191,889)	(312,076)	(294,841)	(327,232)
30133	Auditor Of Public Accounts	(438,419)	(678,686)	(641,204)	(711,646)
30136	Virginia Information Technologies Agency	(1,008,479)	(1,621,737)	(1,532,174)	(1,700,497)
30140	Dept Of Criminal Justice Svcs	(389,582)	(647,143)	(611,404)	(678,572)
30141	Office Of The Attorney General	(1,458,882)	(2,327,827)	(2,199,270)	(2,440,878)
30143	Division Of Debt Collection	(69,781)	(95,763)	(90,475)	(100,414)
30146	Science Museum Of Virginia	(184,606)	(229,480)	(216,807)	(240,625)
30147	Office Of The State Inspector	(163,729)	(247,268)	(233,612)	(259,276)
30148	Commission For The Arts	(10,196)	(17,719)	(16,740)	(18,580)
30151	Department Of Accounts	(585,001)	(915,474)	(864,916)	(959,934)
30152	Department Of Treasury	(395,032)	(635,389)	(600,298)	(666,246)
30154	Department Of Motor Vehicles	(4,319,267)	(6,815,777)	(6,439,367)	(7,146,785)
30156	Department Of State Police	(1,685,374)	(2,853,320)	(2,695,741)	(2,991,891)
30157	Compensation Board	(40,165)	(66,358)	(62,694)	(69,581)
30160	Virginia Criminal Sentencing Commission	(34,251)	(53,431)	(50,480)	(56,026)
30161	Department Of Taxation	(2,213,239)	(3,387,808)	(3,200,712)	(3,552,337)
30162	Department Of Accounts Transfer Payments	(6,047)	(9,480)	(8,957)	(9,940)
30164	Virginia Management Fellows Program Administration	(34,759)	(33,506)	(31,656)	(35,134)
30165	Va Dept Of Housing & Comm Dev	(331,298)	(615,981)	(581,963)	(645,896)
30166	Secretary Of The Commonwealth	(25,357)	(37,678)	(35,597)	(39,508)
30171	State Corporation Commission	(2,128,648)	(3,367,297)	(3,181,334)	(3,530,830)
30172	Virginia State Lottery	(1,035,646)	(1,785,549)	(1,686,939)	(1,872,264)
30174	Va College Savings Plan	(481,233)	(814,299)	(769,328)	(853,845)
30180	Secretary Of Administration	(31,271)	(68,875)	(65,071)	(72,220)
30181	Department Of Labor & Industry	(381,681)	(639,594)	(604,271)	(670,656)
30182	Virginia Employment Commission	(1,674,936)	(3,297,250)	(3,115,155)	(3,457,381)
30183	Secretary Of Natural And Historic Resources	0	0	0	0
30184	Secretary Of Technology	0	0	0	0
30185	Secretary Of Education	(8,784)	(11,307)	(10,682)	(11,856)
30186	Secretary Of Transportation	(7,658)	(11,962)	(11,302)	(12,543)
30187	Secretary Of Public Safety	(25,577)	(34,438)	(32,536)	(36,110)
30188	Secretary Of Health And Human Resources	0	(1,689)	(1,595)	(1,771)
30190	Secretary Of Finance	(16,927)	(26,509)	(25,045)	(27,797)
30191	Workers' Compensation Commission	(945,252)	(1,460,235)	(1,379,592)	(1,531,152)
30192	Secretary Of Commerce And Trade	(3,508)	(5,584)	(5,276)	(5,856)
30193	Secretary Of Agriculture And Forestry	(13,285)	(20,959)	(19,802)	(21,977)
30194	Department Of General Services	(1,791,503)	(2,756,522)	(2,604,289)	(2,890,392)
30199	Conservation & Recreation	(1,172,517)	(1,838,842)	(1,737,289)	(1,928,145)
30200	Office Of Children'S Services	(53,340)	(80,940)	(76,470)	(84,871)
30201	Department Of Education	(1,205,377)	(2,008,099)	(1,897,200)	(2,105,623)
30202	Library Of Virginia	(341,073)	(545,451)	(515,327)	(571,940)
30203	Wilson Workforce And Rehabilitation Center	(535,125)	(711,123)	(671,851)	(745,659)
30204	College Of William And Mary	(2,158,618)	(3,316,658)	(3,133,491)	(3,477,731)
30206	Mcv Hospitals Authority	0	0	0	0
30207	University Of Va - Academic	(16,566,661)	(25,193,133)	(23,801,814)	(26,416,633)
30208	Vpi & Su - Academic	(8,100,981)	(12,538,342)	(11,845,895)	(13,147,266)
30209	University Of Virginia - Hospital	0	0	0	0
30211	Va Military Institute	(707,129)	(1,159,432)	(1,095,401)	(1,215,740)

**SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30212	Virginia State University	(1,641,171)	(2,457,167)	(2,321,466)	(2,576,499)
30213	Norfolk State University	(1,753,832)	(2,802,714)	(2,647,931)	(2,938,828)
30214	Longwood University	(852,761)	(1,213,209)	(1,146,208)	(1,272,129)
30215	University Of Mary Washington	(857,881)	(1,256,471)	(1,187,081)	(1,317,492)
30216	James Madison University	(5,286,809)	(8,256,915)	(7,800,916)	(8,657,912)
30217	Radford University	(2,556,475)	(3,864,143)	(3,650,741)	(4,051,805)
30218	Va School For The Deaf & Blind	(301,504)	(474,404)	(448,205)	(497,444)
30221	Old Dominion University	(3,909,317)	(6,116,477)	(5,778,686)	(6,413,523)
30222	Dept Of Professional And Occupational Regulation	(475,385)	(706,746)	(667,715)	(741,069)
30223	Health Professions	(783,355)	(1,262,435)	(1,192,716)	(1,323,746)
30226	Board Of Accountancy	(43,079)	(62,567)	(59,111)	(65,605)
30233	State Board Of Bar Examiners	(28,182)	(42,539)	(40,190)	(44,605)
30234	Vsu-Coop Ext & Agr Research Services	(175,492)	(296,322)	(279,957)	(310,712)
30236	Va Commonwealth University - Academic	(11,944,268)	(18,338,435)	(17,325,671)	(19,229,041)
30238	Virginia Museum Of Fine Arts	(621,193)	(998,000)	(942,884)	(1,046,468)
30239	Frontier Culture Museum Of Va	(70,952)	(102,278)	(96,630)	(107,246)
30241	Richard Bland College	(128,021)	(179,324)	(169,420)	(188,032)
30242	Christopher Newport University	(1,524,559)	(2,382,156)	(2,250,598)	(2,497,845)
30245	Council Of Higher Education	(210,316)	(313,764)	(296,436)	(329,002)
30246	Uva'S College At Wise	(396,776)	(613,326)	(579,455)	(643,113)
30247	George Mason University	(6,986,240)	(11,527,518)	(10,890,896)	(12,087,352)
30261	Va Community College System	(785,584)	(1,336,378)	(1,262,574)	(1,401,279)
30262	Dept For Aging And Rehabilitative Services	(2,278,143)	(3,758,348)	(3,550,788)	(3,940,872)
30263	Va Rehab Center For The Blind	(56,055)	(86,145)	(81,388)	(90,329)
30268	Va Institute Marine Science	(460,356)	(721,259)	(681,426)	(756,287)
30270	Virginia Community College System - Shared Services Center	(247,215)	(373,401)	(352,780)	(391,535)
30275	New River Community College	(290,117)	(457,238)	(431,986)	(479,443)
30276	Southside Va Community College	(334,475)	(499,017)	(471,458)	(523,252)
30277	Paul D Camp Community College	(170,923)	(262,470)	(247,975)	(275,217)
30278	Rappahannock Community College	(282,856)	(435,416)	(411,370)	(456,562)
30279	Danville Community College	(269,372)	(419,421)	(396,258)	(439,790)
30280	Northern Va Community College	(4,537,594)	(6,864,279)	(6,485,190)	(7,197,643)
30282	Piedmont Virginia Community College	(451,859)	(713,467)	(674,065)	(748,117)
30283	J Sargeant Reynolds Community College	(898,511)	(1,382,432)	(1,306,085)	(1,449,570)
30284	Eastern Shore Comm College	(100,656)	(146,782)	(138,676)	(153,911)
30285	Patrick Henry Community College	(496,835)	(795,166)	(751,252)	(833,784)
30286	Va Western Community College	(555,804)	(858,388)	(810,983)	(900,076)
30287	Dabney S Lancaster Comm College	(138,217)	(223,034)	(210,717)	(233,866)
30288	Wytheville Community College	(230,509)	(303,423)	(286,666)	(318,159)
30290	John Tyler Community College	(681,530)	(1,055,431)	(997,143)	(1,106,688)
30291	Blue Ridge Community College	(427,253)	(658,899)	(622,510)	(690,898)
30292	Central Va Community College	(369,697)	(556,793)	(526,043)	(583,833)
30293	Thomas Nelson Community College	(708,785)	(989,623)	(934,970)	(1,037,684)
30294	Southwest Va Community College	(228,192)	(409,217)	(386,618)	(429,091)
30295	Tidewater Community College	(1,889,754)	(2,914,473)	(2,753,517)	(3,056,014)
30296	Va Highlands Community College	(233,708)	(340,962)	(322,132)	(357,521)
30297	Germanna Community College	(629,381)	(1,012,685)	(956,759)	(1,061,866)
30298	Lord Fairfax Community College	(546,513)	(863,490)	(815,802)	(905,425)
30299	Mountain Empire Comm College	(228,544)	(375,573)	(354,831)	(393,812)
30301	Va Dept Of Agriculture & Cons	(1,241,504)	(1,912,888)	(1,807,246)	(2,005,787)
30310	Virginia Economic Development Partnership	(557,238)	(954,220)	(901,522)	(1,000,562)
30320	Virginia Tourism Authority	(267,562)	(419,076)	(395,932)	(439,429)
30330	Virginia Israel Advisory Board	(5,120)	(8,032)	(7,589)	(8,422)
30350	Department Of Small Business And Supplier Diversity	(125,175)	(196,628)	(185,769)	(206,178)
30400	Jamestown-Yorktown Commemoration	(27,012)	0	0	0
30402	Marine Resources Commission	(170,923)	(271,709)	(256,703)	(284,904)
30403	Department Of Wildlife Resources	(691,284)	(1,084,215)	(1,024,338)	(1,136,870)
30405	Virginia Racing Commission	(14,168)	(30,508)	(28,823)	(31,990)
30407	Virginia Port Authority	(3,442)	(5,412)	(5,113)	(5,675)
30409	Dept Mines Minerals Energy	(560,261)	(859,905)	(812,415)	(901,666)
30411	Department Of Forestry	(472,582)	(731,393)	(691,001)	(766,913)
30413	Commission On Vasap	(30,808)	(45,848)	(43,316)	(48,074)
30417	Board Of Regents, Gunston Hall	(6,775)	(6,549)	(6,188)	(6,867)
30423	Department Of Historic Resources	(131,619)	(220,311)	(208,144)	(231,010)
30425	Jamestown-Yorktown Foundation	(361,002)	(516,530)	(488,004)	(541,615)
30440	Department Of Environmental Quality	(2,473,960)	(3,871,313)	(3,657,515)	(4,059,324)
30454	Office Of Commonwealth Preparedness	0	0	0	0
30505	Department Of Rail & Public Transportation	(269,284)	(441,070)	(416,712)	(462,491)
30506	Motor Vehicle Dealer Board	(57,865)	(91,282)	(86,241)	(95,715)

**SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30510	Va Dept Of Transportation Central Office	(5,560,726)	(8,546,790)	(8,074,782)	(8,961,865)
30511	Va Dept Of Transportation Bristol	(1,402,584)	(2,178,151)	(2,057,860)	(2,283,933)
30512	Va Dept Of Transportation Salem	(1,847,382)	(2,904,958)	(2,744,528)	(3,046,038)
30513	Va Dept Of Transportation Lynchburg	(1,199,551)	(1,862,765)	(1,759,892)	(1,953,230)
30514	Va Dept Of Transportation Richmond	(1,948,457)	(3,121,856)	(2,949,448)	(3,273,469)
30515	Va Dept Of Transportation Hampton Roads	(2,168,307)	(3,401,529)	(3,213,675)	(3,566,724)
30516	Va Dept Of Transportation Fredericksburg	(1,343,395)	(2,070,804)	(1,956,441)	(2,171,373)
30517	Va Dept Of Transportation Culpeper	(1,162,233)	(1,862,628)	(1,759,762)	(1,953,087)
30518	Va Dept Of Transportation Staunton	(1,544,068)	(2,429,141)	(2,294,988)	(2,547,112)
30519	Va Dept Of Transportation Nova	(2,868,131)	(4,525,903)	(4,275,954)	(4,745,704)
30601	Department Of Health	(8,823,581)	(13,750,172)	(12,990,801)	(14,417,949)
30602	Dept Of Medical Assistance Services	(1,823,173)	(3,046,260)	(2,878,026)	(3,194,202)
30606	Virginia Board For People With Disabilities	(31,448)	(51,674)	(48,820)	(54,184)
30701	Department Of Corrections	(1,100,485)	(1,791,857)	(1,692,899)	(1,878,878)
30702	Virginia Department For The Blind And Vision Impaired	(363,010)	(567,203)	(535,879)	(594,750)
30703	Central State Hospital	(1,825,026)	(2,691,439)	(2,542,801)	(2,822,149)
30704	Eastern State Hospital	(1,479,693)	(2,422,074)	(2,288,312)	(2,539,702)
30705	Southwestern Virginia Mental Health Institute	(1,125,731)	(1,787,893)	(1,689,154)	(1,874,722)
30706	Western State Hospital	(1,622,941)	(2,512,735)	(2,373,966)	(2,634,766)
30707	Central Va Training Center	(172,446)	(16,685)	(15,763)	(17,495)
30708	Commonwealth Center For Children & Adolescents	(375,280)	(534,213)	(504,711)	(560,157)
30711	Virginia Correctional Enterprises	(411,761)	(625,012)	(590,495)	(655,366)
30716	Correctional Center For Women	(255,557)	(454,032)	(428,957)	(476,082)
30718	Bland Correctional Center	(164,082)	(262,505)	(248,008)	(275,253)
30720	Dept Of Behavioral Health & Developmental Services	(1,776,364)	(2,868,487)	(2,710,071)	(3,007,795)
30723	Southeastern Va Training Ctr	(568,030)	(854,527)	(807,334)	(896,027)
30724	Catawba Hospital	(611,130)	(1,052,879)	(994,733)	(1,104,012)
30725	Northern Va Training Center	0	0	0	0
30726	Southside Va Training Center	0	0	0	0
30728	Northern Va Mental Health Institute	(1,091,855)	(1,697,403)	(1,603,662)	(1,779,837)
30729	Piedmont Geriatric Hospital	(693,491)	(1,036,988)	(979,719)	(1,087,349)
30733	Sussex I Correctional Center	(125,351)	(200,972)	(189,873)	(210,732)
30734	Sussex Ii Correctional Center	(117,561)	(166,431)	(157,239)	(174,514)
30735	Wallen Ridge Correctional Center	(234,835)	(385,500)	(364,211)	(404,222)
30737	St Brides Correctional Center	(186,703)	(304,147)	(287,350)	(318,918)
30738	Southwestern Va Training Ctr	(4,303)	0	0	0
30739	Southern Va Mental Health Institute	(464,549)	(629,011)	(594,273)	(659,559)
30741	Red Onion Correctional Center	(238,564)	(401,116)	(378,964)	(420,597)
30742	Academy For Staff Development	(291,176)	(481,781)	(455,174)	(505,179)
30743	Fluvanna Women'S Correctional Center	(383,557)	(620,083)	(585,838)	(650,198)
30745	Nottoway Correctional Center	(286,630)	(434,486)	(410,491)	(455,586)
30747	Marion Correctional Treatment Center	(198,951)	(348,822)	(329,558)	(365,763)
30748	Hiram W Davis Medical Center	(424,295)	(700,265)	(661,592)	(734,273)
30749	Buckingham Correctional Center	(206,940)	(302,871)	(286,144)	(317,580)
30751	Dept Deaf & Hard Of Hearing	(29,793)	(42,332)	(39,994)	(44,388)
30752	State Farm Correctional Complex	(280,098)	(384,432)	(363,201)	(403,102)
30753	Deerfield Correctional Center	(248,693)	(363,612)	(343,531)	(381,270)
30754	Augusta Correctional Center	(146,449)	(232,859)	(219,999)	(244,168)
30756	Department Of Corrections-Division Of Institutions	(1,310,822)	(2,110,103)	(1,993,569)	(2,212,580)
30757	Western Regional Field Units	(57,445)	(90,213)	(85,231)	(94,594)
30761	Eastern Reg Corr Field Unit	(85,076)	(126,202)	(119,232)	(132,331)
30765	Department Of Social Services	(5,015,208)	(7,721,737)	(7,295,294)	(8,096,743)
30766	Virginia Parole Board	(26,306)	(32,680)	(30,875)	(34,267)
30767	Adult Community Service	(497,189)	(821,400)	(776,037)	(861,291)
30768	Keen Mtn Correctional Center	(162,912)	(277,397)	(262,077)	(290,869)
30769	Greensville Correctional Center	(429,305)	(670,171)	(633,160)	(702,718)
30770	Dillwyn Correctional Center	(231,789)	(355,579)	(335,942)	(372,848)
30771	Indian Creek Correctional Center	(148,037)	(237,995)	(224,851)	(249,553)
30772	Haynesville Correctional Center	(269,240)	(406,805)	(384,338)	(426,561)
30773	Coffeewood Correctional Center	(173,969)	(274,674)	(259,504)	(288,013)
30774	Lunenburg Correctional Center	(169,732)	(249,026)	(235,273)	(261,120)
30775	Pocahontas State Correctional Center	(186,945)	(334,379)	(315,912)	(350,618)
30776	Green Rock Correctional Center	(223,734)	(358,785)	(338,971)	(376,210)
30777	Department Of Juvenile Justice	(2,978,652)	(4,603,293)	(4,349,070)	(4,826,852)
30778	Department Of Forensic Science	(1,146,829)	(1,826,363)	(1,725,500)	(1,915,061)
30785	River North Correctional Center	(210,736)	(346,099)	(326,985)	(362,908)
30794	Virginia Center For Behavioral Rehabilitation	(1,041,252)	(1,600,089)	(1,511,722)	(1,677,797)
30841	Department Of Aviation	(135,591)	(205,661)	(194,303)	(215,649)
30848	Virginia Indigent Defense Commission	(1,658,848)	(2,689,336)	(2,540,814)	(2,819,943)

**SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30851	Virginia Tobacco Region Revitalization Commission	(39,459)	(60,567)	(57,222)	(63,509)
30852	Virginia Foundation For Healthy Youth	(60,468)	(96,142)	(90,833)	(100,812)
30912	Department Of Veterans Services	(602,258)	(939,466)	(887,583)	(985,091)
30913	Veterans Services Foundation	(4,591)	(8,205)	(7,752)	(8,603)
30922	Sitter-Barfoot Veterans Care Center	(663,014)	(1,033,127)	(976,071)	(1,083,300)
30937	Southern Virginia Higher Education Center	(105,621)	(151,608)	(143,236)	(158,971)
30938	The New College Institute	(39,989)	(78,355)	(74,028)	(82,160)
30942	Va Museum Of Natural History	(64,927)	(105,208)	(99,398)	(110,318)
30948	Southwest Virginia Higher Education Center	(51,707)	(76,045)	(71,845)	(79,738)
30957	Commonwealth Attorneys Services Council	(25,379)	(39,298)	(37,128)	(41,207)
30960	Department Of Fire Programs	(193,058)	(326,657)	(308,617)	(342,521)
30961	Virginia Capitol Police	(30,875)	(46,227)	(43,674)	(48,472)
30999	Alcoholic Beverage Control Bd	(2,665,340)	(4,437,551)	(4,192,481)	(4,653,061)
33010	Virginia Outdoors Foundation	0	0	0	0
35106	Arlington Co Health Department	0	0	0	0
35129	Fairfax County Personnel Payroll	0	0	0	0
35522	Virginia Passenger Rail Authority	0	(10,170)	(9,608)	(10,664)
35885	Fort Monroe Authority	(77,528)	(124,375)	(117,506)	(130,415)
70156	Department Of State Police	(17,236)	(21,614)	(20,420)	(22,663)
70203	Wilson Workforce And Rehabilitation Center	(16,551)	(20,856)	(19,704)	(21,868)
70204	College Of William And Mary	(59,917)	(92,282)	(87,186)	(96,764)
70207	University Of Va - Academic	(132,347)	(240,856)	(227,554)	(252,553)
70208	Vpi & Su - Academic	(111,668)	(171,153)	(161,701)	(179,465)
70211	Va Military Institute	(23,459)	(37,954)	(35,857)	(39,797)
70212	Virginia State University	(48,154)	(78,493)	(74,158)	(82,305)
70213	Norfolk State University	(46,565)	(55,087)	(52,045)	(57,762)
70214	Longwood University	(35,090)	(52,880)	(49,959)	(55,448)
70215	University Of Mary Washington	(49,854)	(73,047)	(69,013)	(76,594)
70216	James Madison University	(77,197)	(121,756)	(115,032)	(127,669)
70217	Radford University	(56,474)	(82,044)	(77,513)	(86,028)
70221	Old Dominion University	(114,758)	(176,566)	(166,815)	(185,141)
70236	Va Commonwealth University - Academic	(241,609)	(329,001)	(310,832)	(344,979)
70241	Richard Bland College	(10,041)	(16,926)	(15,991)	(17,748)
70242	Christopher Newport University	(51,553)	(76,287)	(72,074)	(79,992)
70246	Uva'S College At Wise	(16,795)	(26,923)	(25,436)	(28,230)
70247	George Mason University	(141,616)	(232,445)	(219,608)	(243,734)
70280	Northern Va Community College	(142,719)	(204,178)	(192,902)	(214,094)
70282	Piedmont Virginia Community College	(8,585)	(11,410)	(10,780)	(11,964)
70283	J Sargeant Reynolds Community College	(32,684)	(47,020)	(44,423)	(49,304)
70286	Va Western Community College	(20,127)	(31,059)	(29,344)	(32,568)
70291	Blue Ridge Community College	(2,935)	(3,447)	(3,257)	(3,614)
70292	Central Va Community College	(9,070)	(15,926)	(15,047)	(16,700)
70293	Thomas Nelson Community College	(17,125)	(28,060)	(26,510)	(29,423)
70294	Southwest Va Community College	(3,576)	(6,585)	(6,221)	(6,904)
70296	Va Highlands Community College	(2,759)	(4,929)	(4,657)	(5,168)
70297	Germanna Community College	(6,333)	(10,652)	(10,063)	(11,169)
70298	Lord Fairfax Community College	(12,182)	(15,237)	(14,395)	(15,977)
70299	Mountain Empire Comm College	(4,237)	(6,791)	(6,416)	(7,121)
70402	Marine Resources Commission	(169,334)	(266,400)	(251,688)	(279,338)
70403	Department Of Wildlife Resources	(362,746)	(527,215)	(498,099)	(552,820)
70701	Department Of Corrections	0	0	0	0
70716	Correctional Center For Women	(333,129)	(617,429)	(583,330)	(647,414)
70718	Bland Correctional Center	(323,221)	(505,981)	(478,037)	(530,554)
70733	Sussex I Correctional Center	(521,111)	(656,968)	(620,686)	(688,874)
70734	Sussex Ii Correctional Center	(490,414)	(674,618)	(637,361)	(707,380)
70735	Wallen Ridge Correctional Center	(661,469)	(1,013,305)	(957,344)	(1,062,517)
70737	St Brides Correctional Center	(351,159)	(522,389)	(493,540)	(547,759)
70741	Red Onion Correctional Center	(675,196)	(1,041,021)	(983,529)	(1,091,578)
70743	Fluvanna Women'S Correctional Center	(373,736)	(581,681)	(549,557)	(609,930)
70745	Nottoway Correctional Center	(549,669)	(801,096)	(756,854)	(840,001)
70747	Marion Correctional Treatment Center	(294,795)	(448,137)	(423,388)	(469,900)
70749	Buckingham Correctional Center	(556,686)	(736,460)	(695,788)	(772,226)
70752	State Farm Correctional Complex	(894,759)	(1,190,802)	(1,125,039)	(1,248,634)
70753	Deerfield Correctional Center	(528,637)	(706,918)	(667,878)	(741,250)
70754	Augusta Correctional Center	(531,262)	(755,420)	(713,701)	(792,107)
70756	Department Of Corrections-Division Of Institutions	(18,251)	(153,987)	(145,483)	(161,465)
70757	Western Regional Field Units	(202,084)	(307,732)	(290,737)	(322,677)
70761	Eastern Reg Corr Field Unit	(183,458)	(271,226)	(256,247)	(284,398)
70767	Adult Community Service	(2,288,626)	(3,742,974)	(3,536,263)	(3,924,752)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70768	Keen Mtn Correctional Center	(395,098)	(608,328)	(574,732)	(637,871)
70769	Greensville Correctional Center	(1,074,906)	(1,435,140)	(1,355,883)	(1,504,838)
70770	Dillwyn Correctional Center	(447,071)	(631,527)	(596,650)	(662,197)
70771	Indian Creek Correctional Center	(328,825)	(493,984)	(466,703)	(517,975)
70772	Haynesville Correctional Center	(496,041)	(748,319)	(706,992)	(784,661)
70773	Coffeewood Correctional Center	(378,569)	(568,685)	(537,279)	(596,304)
70774	Lunenburg Correctional Center	(354,602)	(527,905)	(498,751)	(553,543)
70775	Pocahontas State Correctional Center	(357,934)	(563,273)	(532,166)	(590,629)
70776	Green Rock Correctional Center	(385,852)	(543,555)	(513,537)	(569,953)
70777	Department Of Juvenile Justice	(574,607)	(807,404)	(762,814)	(846,615)
70785	River North Correctional Center	(460,775)	(701,057)	(662,341)	(735,104)
70786	Culpeper Correctional Facility For Women	0	0	0	0
70961	Virginia Capitol Police	(212,324)	(293,874)	(277,644)	(308,146)
70999	Alcoholic Beverage Control Bd	(289,962)	(426,730)	(403,163)	(447,454)
	Total for VRS Virginia Sickness and Disability Program	(220,688,285)	(344,720,384)	(325,682,750)	(361,461,731)

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 0	0.00000%	\$ 0	0.00000%
40101	Albemarle County Schools	0	0.00000%	0	0.00000%
40102	Alleghany County School Board	0	0.00000%	0	0.00000%
40103	Amelia County School Board	0	0.00000%	0	0.00000%
40104	Amherst County School Board	20,060	0.82717%	28,397	0.89788%
40105	Appomattox County School Board	0	0.00000%	0	0.00000%
40106	Arlington Public Schools	0	0.00000%	0	0.00000%
40107	Augusta County School Board	61,452	2.53395%	77,751	2.45840%
40108	Bath County School Board	5,049	0.20819%	6,462	0.20432%
40109	Bedford County School Board	0	0.00000%	0	0.00000%
40110	Bland County School Board	5,091	0.20993%	6,903	0.21827%
40111	Botetourt County Schools	0	0.00000%	0	0.00000%
40112	Brunswick County Public Schools	0	0.00000%	0	0.00000%
40113	Buchanan County School Board	9,975	0.41132%	12,915	0.40836%
40114	Buckingham County School Board	0	0.00000%	0	0.00000%
40115	Campbell County School Board	0	0.00000%	0	0.00000%
40116	Caroline County School Board	28,570	1.17807%	36,017	1.13882%
40117	Carroll County School Board	0	0.00000%	0	0.00000%
40118	Charles City Co School Bd	0	0.00000%	0	0.00000%
40119	Charlotte County School Board	0	0.00000%	0	0.00000%
40120	Chesterfield Co School Bd	0	0.00000%	0	0.00000%
40121	Clarke County School Board	0	0.00000%	0	0.00000%
40122	Craig County School Board	0	0.00000%	0	0.00000%
40123	Culpeper County School Board	0	0.00000%	0	0.00000%
40124	Cumberland County School Board	0	0.00000%	0	0.00000%
40125	Dickenson County School Board	0	0.00000%	0	0.00000%
40126	Dinwiddie County School Board	0	0.00000%	0	0.00000%
40128	Essex County Public Schools	10,735	0.44265%	13,420	0.42433%
40129	Fairfax County Public Schools	0	0.00000%	0	0.00000%
40130	Fauquier County School Board	0	0.00000%	0	0.00000%
40131	Floyd County School Board	0	0.00000%	0	0.00000%
40132	Fluvanna County Public Schools	0	0.00000%	0	0.00000%
40133	Franklin County Public Schools	0	0.00000%	0	0.00000%
40134	Frederick County School Board	0	0.00000%	0	0.00000%
40135	Giles County Schools	0	0.00000%	0	0.00000%
40136	Gloucester County School Board	0	0.00000%	0	0.00000%
40137	Goochland County School Board	20,920	0.86263%	25,343	0.80132%
40138	Grayson County School Board	0	0.00000%	0	0.00000%
40139	Greene County Public Schools	0	0.00000%	0	0.00000%
40140	Greensville County Public Schools	0	0.00000%	0	0.00000%
40141	Halifax County School Board	0	0.00000%	0	0.00000%
40142	Hanover County Public Schools	0	0.00000%	0	0.00000%
40143	Henrico Co School Board	0	0.00000%	0	0.00000%
40144	Henry County Public Schools	0	0.00000%	0	0.00000%
40145	Highland County School Board	0	0.00000%	0	0.00000%
40146	Isle Of Wight County Schools	32,206	1.32800%	40,797	1.28996%
40148	King George Co School Board	0	0.00000%	0	0.00000%
40149	King And Queen County School Board	0	0.00000%	0	0.00000%
40150	King William Co School Board	0	0.00000%	0	0.00000%
40151	Lancaster County Public Schools	0	0.00000%	0	0.00000%
40152	Lee County School Board	16,954	0.69909%	20,808	0.65793%
40153	Loudoun County School Board	840,390	34.65312%	1,098,186	34.72343%
40154	Louisa County Public Schools	0	0.00000%	0	0.00000%
40155	Lunenburg County School Board	0	0.00000%	0	0.00000%
40156	Madison County School Board	0	0.00000%	0	0.00000%
40157	Mathews County School Board	5,539	0.22840%	7,290	0.23050%
40158	Mecklenburg Co School Board	0	0.00000%	0	0.00000%
40159	Middlesex County School Board	0	0.00000%	0	0.00000%
40160	Montgomery County School Board	0	0.00000%	0	0.00000%
40162	Nelson County Public Schools	10,779	0.44447%	13,459	0.42556%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40163	New Kent County School Board	0	0.00000%	0	0.00000%
40165	Northampton County Schools	0	0.00000%	0	0.00000%
40166	Northumberland Co School Bd	0	0.00000%	0	0.00000%
40167	Nottoway County School Board	0	0.00000%	0	0.00000%
40168	Orange County Public Schools	0	0.00000%	0	0.00000%
40169	Page County Public Schools	0	0.00000%	0	0.00000%
40170	Patrick County School Board	0	0.00000%	0	0.00000%
40171	Pittsylvania Co School Bd	0	0.00000%	0	0.00000%
40172	Powhatan County School Board	0	0.00000%	0	0.00000%
40173	Prince Edward Co School Bd	0	0.00000%	0	0.00000%
40174	Prince George Co School Bd	0	0.00000%	0	0.00000%
40176	Prince William Co School Bd	0	0.00000%	0	0.00000%
40177	Pulaski County School Board	0	0.00000%	0	0.00000%
40178	Rappahannock Co School Board	0	0.00000%	0	0.00000%
40179	Richmond County School Board	0	0.00000%	0	0.00000%
40180	Roanoke County School Board	0	0.00000%	0	0.00000%
40181	Rockbridge Co School Bd	0	0.00000%	0	0.00000%
40182	Rockingham Co School Bd	0	0.00000%	0	0.00000%
40183	Russell County School Board	15,094	0.62240%	21,200	0.67032%
40184	Scott County School Board	0	0.00000%	0	0.00000%
40185	Shenandoah County School Board	0	0.00000%	0	0.00000%
40186	Smyth County School Board	0	0.00000%	0	0.00000%
40187	Southampton Co School Bd	16,489	0.67992%	20,434	0.64610%
40188	Spotsylvania Co School Bd	0	0.00000%	0	0.00000%
40189	Stafford County School Board	0	0.00000%	0	0.00000%
40190	Surry County Schools	0	0.00000%	0	0.00000%
40191	Sussex County School Board	0	0.00000%	0	0.00000%
40192	Tazewell County Schools	0	0.00000%	0	0.00000%
40193	Warren County School Board	0	0.00000%	0	0.00000%
40195	Washington County School Board	30,334	1.25081%	39,585	1.25163%
40196	Westmoreland Co School Bd	0	0.00000%	0	0.00000%
40197	Wise County School Board	0	0.00000%	0	0.00000%
40198	Wythe County School Board	0	0.00000%	0	0.00000%
40199	York County School Board	64,967	2.67889%	84,455	2.67037%
40200	Alexandria City School Board	0	0.00000%	0	0.00000%
40201	Bristol City School Bd	10,150	0.41853%	14,514	0.45892%
40202	Buena Vista City Schools	0	0.00000%	0	0.00000%
40203	Charlottesville Public Schools	0	0.00000%	0	0.00000%
40205	Danville City Schools	0	0.00000%	0	0.00000%
40206	Fredericksburg City Schools	0	0.00000%	0	0.00000%
40207	Hampton City Schools	0	0.00000%	0	0.00000%
40208	Harrisonburg City School Bd	0	0.00000%	0	0.00000%
40209	Hopewell City School Board	0	0.00000%	0	0.00000%
40210	Lynchburg Public Schools	0	0.00000%	0	0.00000%
40211	Newport News Public Schools	0	0.00000%	0	0.00000%
40212	Norfolk Public Schools	264,030	10.88717%	333,132	10.53326%
40213	Petersburg City Schools	0	0.00000%	0	0.00000%
40214	Portsmouth School Board	107,351	4.42658%	138,323	4.37362%
40215	Radford City School Board	8,054	0.33210%	10,808	0.34174%
40216	Richmond Public Schools	0	0.00000%	0	0.00000%
40217	Roanoke City School Board	0	0.00000%	0	0.00000%
40219	Staunton City Schools	0	0.00000%	0	0.00000%
40220	Suffolk City School Board	85,623	3.53063%	109,247	3.45427%
40222	Winchester Public Schools	0	0.00000%	0	0.00000%
40223	Martinsville City Schools	0	0.00000%	0	0.00000%
40224	Falls Church Public Schools	0	0.00000%	0	0.00000%
40225	Colonial Heights City Schools	0	0.00000%	0	0.00000%
40230	Covington City School Board	0	0.00000%	0	0.00000%
40231	Fairfax City School Board	0	0.00000%	0	0.00000%
40232	Franklin City Public Schools	10,203	0.42072%	14,473	0.45762%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40233	Chesapeake Public Schools	213,321	8.79621%	294,965	9.32647%
40234	Va Beach City School Board	420,268	17.32958%	553,724	17.50814%
40236	Manassas Park City Schools	0	0.00000%	0	0.00000%
40306	Town Of West Point School Bd	3,470	0.14308%	3,682	0.11642%
40307	Lexington City School Board	0	0.00000%	0	0.00000%
40308	Waynesboro Public Schools	0	0.00000%	0	0.00000%
40309	Town Of Colonial Beach Schools	0	0.00000%	0	0.00000%
40313	Galax City Schools	6,232	0.25697%	9,423	0.29794%
40314	Norton City Schools	4,893	0.20176%	7,068	0.22348%
40332	Manassas City Schools	0	0.00000%	0	0.00000%
40335	City Of Salem Schools	0	0.00000%	0	0.00000%
40402	Williamsburg-James City Co Sch	75,988	3.13334%	92,331	2.91940%
40403	Poquoson City Public Schools	0	0.00000%	0	0.00000%
40410	Valley Vo-Tech Center	2,683	0.11063%	3,305	0.10450%
40412	Charlottesville/Albemarle Tech Edu Center	0	0.00000%	0	0.00000%
40413	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%
40415	New Horizons Technical Ctr	13,264	0.54694%	18,414	0.58223%
40416	Northern Neck Reg Voc Ctr	979	0.04037%	1,249	0.03949%
40417	Rowanty Vo-Tech Center	0	0.00000%	0	0.00000%
40418	Amelia-Nottoway Technical Center	581	0.02396%	676	0.02137%
40421	Northern Neck Regional Special Education Program	1,307	0.05389%	900	0.02846%
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	2,147	0.08853%	3,010	0.09517%
40424	Appomattox Region Governor'S School	0	0.00000%	0	0.00000%
40425	Bridging Communities Regional Career And Tech Center	0	0.00000%	0	0.00000%
Total for VRS Virginia Local Disability Program - Teachers		\$ 2,425,148	100.00000%	\$ 3,162,666	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investment OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investment OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share
40100	Accomack County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40101	Albemarle County Schools	0	0	0	0	0	0	0	0	0	0	0	0
40102	Alleghany County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40103	Amelia County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40104	Amherst County School Board	3,161	0	3,431	374	6,966	3,513	5,029	283	8,825	21,288	1	21,289
40105	Appomattox County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40106	Arlington Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40107	Augusta County School Board	8,654	0	9,394	0	18,048	9,618	13,770	1,229	24,617	58,287	(145)	58,142
40108	Bath County School Board	719	0	781	0	1,500	799	1,144	341	2,284	4,844	(33)	4,811
40109	Bedford County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40110	Bland County School Board	768	0	834	46	1,648	854	1,223	80	2,157	5,175	(6)	5,169
40111	Botetourt County Schools	0	0	0	0	0	0	0	0	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40113	Buchanan County School Board	1,437	0	1,560	135	3,132	1,598	2,287	81	3,966	9,682	0	9,682
40114	Buckingham County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40115	Campbell County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40116	Caroline County School Board	4,009	0	4,352	0	8,361	4,455	6,379	1,713	12,547	27,000	(190)	26,810
40117	Carroll County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40118	Charles City Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0
40119	Charlotte County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40120	Chesterfield Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0
40121	Clarke County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40122	Craig County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40123	Culpeper County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40124	Cumberland County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40125	Dickenson County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40126	Dinwiddie County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40128	Essex County Public Schools	1,494	0	1,621	73	3,188	1,660	2,377	203	4,240	10,061	(8)	10,053
40129	Fairfax County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40130	Fauquier County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40131	Floyd County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40134	Frederick County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40135	Giles County Schools	0	0	0	0	0	0	0	0	0	0	0	0
40136	Gloucester County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40137	Goochland County School Board	2,821	0	3,062	0	5,883	3,135	4,488	880	8,503	18,999	(92)	18,907
40138	Grayson County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40139	Greene County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40140	Greensville County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40141	Halifax County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40142	Hanover County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40143	Henrico Co School Board	0	0	0	0	0	0	0	0	0	0	0	0
40144	Henry County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40145	Highland County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40146	Isle Of Wight County Schools	4,541	0	4,929	284	9,754	5,047	7,225	105	12,377	30,584	15	30,599
40148	King George Co School Board	0	0	0	0	0	0	0	0	0	0	0	0
40149	King And Queen County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40150	King William Co School Board	0	0	0	0	0	0	0	0	0	0	0	0
40151	Lancaster County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40152	Lee County School Board	2,316	0	2,514	0	4,830	2,574	3,685	1,619	7,878	15,599	(194)	15,405
40153	Loudoun County School Board	122,229	0	132,679	18,905	273,813	135,850	194,497	0	330,347	823,262	1,995	825,257
40154	Louisa County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40156	Madison County School Board	0	0	0	0	0	0	0	0	0	0	0	0
40157	Mathews County School Board	811	0	881	210	1,902	902	1,291	0	2,193	5,465	18	5,483
40158	Mecklenburg Co School Board	0	0	0	0	0	0	0	0	0	0	0	0
40159	Middlesex County School Board	0	0	0	0	0	0	0	0	0	0	0	0

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40160	Montgomery County School Board	0	0	0	0	0	0	0	0	0	0	0	0	
40162	Nelson County Public Schools	1,498	0	1,626	0	3,124	1,665	2,384	0	279	4,328	10,090	(29)	10,061
40163	New Kent County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40165	Northampton County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40166	Northumberland Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40167	Nottoway County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40168	Orange County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40169	Page County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40170	Patrick County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40171	Pittsylvania Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40172	Powhatan County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40173	Prince Edward Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40174	Prince George Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40176	Prince William Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40177	Pulaski County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40178	Rappahannock Co School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40179	Richmond County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40180	Roanoke County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40181	Rockbridge Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40182	Rockingham Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40183	Russell County School Board	2,360	0	2,561	132	5,053	2,622	3,755	0	355	6,732	15,893	(20)	15,873
40184	Scott County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40185	Shenandoah County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40186	Smyth County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40187	Southampton Co School Bd	2,274	0	2,469	390	5,133	2,528	3,619	0	168	6,315	15,318	34	15,352
40188	Spotsylvania Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40189	Stafford County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40190	Surry County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40191	Sussex County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40192	Tazewell County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40193	Warren County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40195	Washington County School Board	4,406	0	4,783	98	9,287	4,897	7,011	0	90	11,908	29,675	13	29,688
40196	Westmoreland Co School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40197	Wise County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40198	Wythe County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40199	York County School Board	9,400	0	10,204	356	19,960	10,447	14,957	0	554	25,958	63,312	(47)	63,265
40200	Alexandria City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40201	Bristol City School Bd	1,615	0	1,754	202	3,571	1,795	2,571	0	41	4,407	10,881	15	10,896
40202	Buena Vista City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40205	Danville City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40207	Hampton City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40208	Harrisonburg City School Bd	0	0	0	0	0	0	0	0	0	0	0	0	0
40209	Hopewell City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40211	Newport News Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40212	Norfolk Public Schools	37,078	0	40,249	0	77,327	41,209	59,000	0	17,301	117,510	249,735	(1,815)	247,920
40213	Petersburg City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40214	Portsmouth School Board	15,396	0	16,712	0	32,108	17,111	24,498	0	1,042	42,651	103,695	(87)	103,608
40215	Radford City School Board	1,203	0	1,306	65	2,574	1,337	1,914	0	102	3,353	8,102	(7)	8,095
40216	Richmond Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40217	Roanoke City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40219	Staunton City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40220	Suffolk City School Board	12,159	0	13,199	147	25,505	13,514	19,348	0	2,086	34,948	81,898	(151)	81,747
40222	Winchester Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40223	Martinsville City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40225	Colonial Heights City Schools	0	0	0	0	0	0	0	0	0	0	0	0	
40230	Covington City School Board	0	0	0	0	0	0	0	0	0	0	0	0	
40231	Fairfax City School Board	0	0	0	0	0	0	0	0	0	0	0	0	
40232	Franklin City Public Schools	1,611	0	1,749	101	3,461	1,790	2,563	0	1,056	5,409	10,850	(94)	10,756
40233	Chesapeake Public Schools	32,830	0	35,637	7,041	75,508	36,488	52,240	0	0	88,728	221,123	772	221,895
40234	Va Beach City School Board	61,630	0	66,900	2,983	131,513	68,497	98,068	0	0	166,565	415,103	290	415,393
40236	Manassas Park City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40306	Town Of West Point School Bd	410	0	445	55	910	455	652	0	184	1,291	2,760	(11)	2,749
40307	Lexington City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40309	Town Of Colonial Beach Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40313	Galax City Schools	1,049	0	1,138	356	2,543	1,166	1,669	0	0	2,835	7,064	36	7,100
40314	Norton City Schools	787	0	854	234	1,875	874	1,252	0	0	2,126	5,299	23	5,322
40332	Manassas City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40335	City Of Salem Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40402	Williamsburg-James City Co Sch	10,277	0	11,155	0	21,432	11,422	16,352	0	1,811	29,585	69,217	(194)	69,023
40403	Poquoson City Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40410	Valley Vo-Tech Center	368	0	399	84	851	409	585	0	151	1,145	2,478	(1)	2,477
40412	Charlottesville/Albemarle Tech Edu Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40413	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	0	0	0	0	0
40414	Jackson River Technical Ctr	0	0	0	0	0	0	0	0	0	0	0	0	0
40415	New Horizons Technical Ctr	2,050	0	2,225	290	4,565	2,278	3,261	0	327	5,866	13,804	(17)	13,787
40416	Northern Neck Reg Voc Ctr	139	0	151	0	290	154	221	0	165	540	936	(20)	916
40417	Rowanty Vo-Tech Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40418	Amelia-Nottoway Technical Center	75	0	82	21	178	84	120	0	24	228	507	1	508
40421	Northern Neck Regional Special Education Program	100	0	109	0	209	111	159	0	281	551	675	(36)	639
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	335	0	364	18	717	372	533	0	139	1,044	2,256	(16)	2,240
40424	Appomattox Region Governor'S School	0	0	0	0	0	0	0	0	0	0	0	0	0
40425	Bridging Communities Regional Career And Tech Center	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total for VRS Virginia Local Disability Program - Teachers	352,010	0	382,109	32,600	766,719	391,230	560,127	0	32,600	983,957	2,370,917	0	2,370,917

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40100	Accomack County School Board	0	0	0	0	0	0
40101	Albemarle County Schools	0	0	0	0	0	0
40102	Alleghany County School Board	0	0	0	0	0	0
40103	Amelia County School Board	0	0	0	0	0	0
40104	Amherst County School Board	(993)	(999)	(991)	(1,184)	215	2,093
40105	Appomattox County School Board	0	0	0	0	0	0
40106	Arlington Public Schools	0	0	0	0	0	0
40107	Augusta County School Board	(2,868)	(2,884)	(2,861)	(3,390)	442	4,992
40108	Bath County School Board	(259)	(261)	(259)	(303)	16	282
40109	Bedford County School Board	0	0	0	0	0	0
40110	Bland County School Board	(248)	(249)	(247)	(294)	46	483
40111	Botetourt County Schools	0	0	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0	0	0
40113	Buchanan County School Board	(452)	(455)	(451)	(539)	97	966
40114	Buckingham County School Board	0	0	0	0	0	0
40115	Campbell County School Board	0	0	0	0	0	0
40116	Caroline County School Board	(1,451)	(1,459)	(1,448)	(1,693)	82	1,783
40117	Carroll County School Board	0	0	0	0	0	0
40118	Charles City Co School Bd	0	0	0	0	0	0
40119	Charlotte County School Board	0	0	0	0	0	0
40120	Chesterfield Co School Bd	0	0	0	0	0	0
40121	Clarke County School Board	0	0	0	0	0	0
40122	Craig County School Board	0	0	0	0	0	0
40123	Culpeper County School Board	0	0	0	0	0	0
40124	Cumberland County School Board	0	0	0	0	0	0
40125	Dickenson County School Board	0	0	0	0	0	0
40126	Dinwiddie County School Board	0	0	0	0	0	0
40128	Essex County Public Schools	(478)	(481)	(477)	(568)	93	859
40129	Fairfax County Public Schools	0	0	0	0	0	0
40130	Fauquier County School Board	0	0	0	0	0	0
40131	Floyd County School Board	0	0	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0	0	0
40134	Frederick County School Board	0	0	0	0	0	0
40135	Giles County Schools	0	0	0	0	0	0
40136	Gloucester County School Board	0	0	0	0	0	0
40137	Goochland County School Board	(979)	(985)	(977)	(1,150)	99	1,372
40138	Grayson County School Board	0	0	0	0	0	0
40139	Greene County Public Schools	0	0	0	0	0	0
40140	Greensville County Public Schools	0	0	0	0	0	0
40141	Halifax County School Board	0	0	0	0	0	0
40142	Hanover County Public Schools	0	0	0	0	0	0
40143	Henrico Co School Board	0	0	0	0	0	0
40144	Henry County Public Schools	0	0	0	0	0	0
40145	Highland County School Board	0	0	0	0	0	0
40146	Isle Of Wight County Schools	(1,414)	(1,422)	(1,410)	(1,688)	323	2,988
40148	King George Co School Board	0	0	0	0	0	0
40149	King And Queen County School Board	0	0	0	0	0	0
40150	King William Co School Board	0	0	0	0	0	0
40151	Lancaster County Public Schools	0	0	0	0	0	0
40152	Lee County School Board	(923)	(927)	(921)	(1,062)	(37)	822
40153	Loudoun County School Board	(36,462)	(36,691)	(36,366)	(43,837)	10,284	86,538
40154	Louisa County Public Schools	0	0	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0	0	0
40156	Madison County School Board	0	0	0	0	0	0
40157	Mathews County School Board	(237)	(239)	(237)	(286)	73	635
40158	Mecklenburg Co School Board	0	0	0	0	0	0
40159	Middlesex County School Board	0	0	0	0	0	0
40160	Montgomery County School Board	0	0	0	0	0	0
40162	Nelson County Public Schools	(500)	(503)	(499)	(591)	73	816
40163	New Kent County School Board	0	0	0	0	0	0
40165	Northampton County Schools	0	0	0	0	0	0
40166	Northumberland Co School Bd	0	0	0	0	0	0
40167	Nottoway County School Board	0	0	0	0	0	0
40168	Orange County Public Schools	0	0	0	0	0	0
40169	Page County Public Schools	0	0	0	0	0	0
40170	Patrick County School Board	0	0	0	0	0	0
40171	Pittsylvania Co School Bd	0	0	0	0	0	0
40172	Powhatan County School Board	0	0	0	0	0	0
40173	Prince Edward Co School Bd	0	0	0	0	0	0
40174	Prince George Co School Bd	0	0	0	0	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40176	Prince William Co School Bd	0	0	0	0	0	0
40177	Pulaski County School Board	0	0	0	0	0	0
40178	Rappahannock Co School Board	0	0	0	0	0	0
40179	Richmond County School Board	0	0	0	0	0	0
40180	Roanoke County School Board	0	0	0	0	0	0
40181	Rockbridge Co School Bd	0	0	0	0	0	0
40182	Rockingham Co School Bd	0	0	0	0	0	0
40183	Russell County School Board	(762)	(767)	(761)	(905)	140	1,376
40184	Scott County School Board	0	0	0	0	0	0
40185	Shenandoah County School Board	0	0	0	0	0	0
40186	Smyth County School Board	0	0	0	0	0	0
40187	Southampton Co School Bd	(682)	(686)	(680)	(819)	188	1,497
40188	Spotsylvania Co School Bd	0	0	0	0	0	0
40189	Stafford County School Board	0	0	0	0	0	0
40190	Surry County Schools	0	0	0	0	0	0
40191	Sussex County School Board	0	0	0	0	0	0
40192	Tazewell County Schools	0	0	0	0	0	0
40193	Warren County School Board	0	0	0	0	0	0
40195	Washington County School Board	(1,376)	(1,385)	(1,373)	(1,642)	309	2,846
40196	Westmoreland Co School Bd	0	0	0	0	0	0
40197	Wise County School Board	0	0	0	0	0	0
40198	Wythe County School Board	0	0	0	0	0	0
40199	York County School Board	(3,005)	(3,022)	(2,997)	(3,572)	590	6,008
40200	Alexandria City School Board	0	0	0	0	0	0
40201	Bristol City School Bd	(493)	(496)	(492)	(591)	125	1,111
40202	Buena Vista City Schools	0	0	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0	0	0
40205	Danville City Schools	0	0	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0	0	0
40207	Hampton City Schools	0	0	0	0	0	0
40208	Harrisonburg City School Bd	0	0	0	0	0	0
40209	Hopewell City School Board	0	0	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0	0	0
40211	Newport News Public Schools	0	0	0	0	0	0
40212	Norfolk Public Schools	(13,481)	(13,551)	(13,452)	(15,719)	699	15,321
40213	Petersburg City Schools	0	0	0	0	0	0
40214	Portsmouth School Board	(4,931)	(4,960)	(4,919)	(5,860)	957	9,170
40215	Radford City School Board	(385)	(388)	(385)	(458)	75	762
40216	Richmond Public Schools	0	0	0	0	0	0
40217	Roanoke City School Board	0	0	0	0	0	0
40219	Staunton City Schools	0	0	0	0	0	0
40220	Suffolk City School Board	(3,977)	(4,000)	(3,967)	(4,711)	674	6,538
40222	Winchester Public Schools	0	0	0	0	0	0
40223	Martinsville City Schools	0	0	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0	0	0
40225	Colonial Heights City Schools	0	0	0	0	0	0
40230	Covington City School Board	0	0	0	0	0	0
40231	Fairfax City School Board	0	0	0	0	0	0
40232	Franklin City Public Schools	(601)	(604)	(600)	(698)	15	540
40233	Chesapeake Public Schools	(9,557)	(9,619)	(9,532)	(11,539)	2,998	24,029
40234	Va Beach City School Board	(19,101)	(19,217)	(19,053)	(22,820)	4,469	40,670
40236	Manassas Park City Schools	0	0	0	0	0	0
40306	Town Of West Point School Bd	(140)	(141)	(140)	(165)	17	188
40307	Lexington City School Board	0	0	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0	0	0
40309	Town Of Colonial Beach Schools	0	0	0	0	0	0
40313	Galax City Schools	(294)	(296)	(293)	(357)	107	841
40314	Norton City Schools	(225)	(226)	(224)	(272)	76	620
40332	Manassas City Schools	0	0	0	0	0	0
40335	City Of Salem Schools	0	0	0	0	0	0
40402	Williamsburg-James City Co Sch	(3,427)	(3,447)	(3,419)	(4,048)	503	5,685
40403	Poquoson City Public Schools	0	0	0	0	0	0
40410	Valley Vo-Tech Center	(117)	(117)	(116)	(139)	24	171
40412	Charlottesville/Albemarle Tech Edu Center	0	0	0	0	0	0
40413	The Pruden Center For Industry And Technology	0	0	0	0	0	0
40414	Jackson River Technical Ctr	0	0	0	0	0	0
40415	New Horizons Technical Ctr	(662)	(666)	(660)	(786)	122	1,351
40416	Northern Neck Reg Voc Ctr	(61)	(61)	(61)	(69)	(8)	10
40417	Rowanty Vo-Tech Center	0	0	0	0	0	0
40418	Amelia-Nottoway Technical Center	(23)	(23)	(23)	(27)	6	40
40421	Northern Neck Regional Special Education Program	(68)	(68)	(67)	(74)	(29)	(36)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	(121)	(122)	(121)	(142)	7	172
40424	Appomattox Region Governor'S School	0	0	0	0	0	0
40425	Bridging Communities Regional Career And Tech Center	0	0	0	0	0	0
Total for VRS Virginia Local Disability Program - Teachers		(110,753)	(111,417)	(110,479)	(131,998)	23,870	223,539

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40100	Accomack County School Board	0	0	0	0
40101	Albemarle County Schools	0	0	0	0
40102	Alleghany County School Board	0	0	0	0
40103	Amelia County School Board	0	0	0	0
40104	Amherst County School Board	6,636	(6,322)	(949)	(11,045)
40105	Appomattox County School Board	0	0	0	0
40106	Arlington Public Schools	0	0	0	0
40107	Augusta County School Board	20,330	(17,307)	(2,597)	(30,238)
40108	Bath County School Board	1,671	(1,438)	(216)	(2,513)
40109	Bedford County School Board	0	0	0	0
40110	Bland County School Board	1,685	(1,537)	(231)	(2,685)
40111	Botetourt County Schools	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0
40113	Buchanan County School Board	3,300	(2,875)	(431)	(5,023)
40114	Buckingham County School Board	0	0	0	0
40115	Campbell County School Board	0	0	0	0
40116	Caroline County School Board	9,452	(8,017)	(1,203)	(14,007)
40117	Carroll County School Board	0	0	0	0
40118	Charles City Co School Bd	0	0	0	0
40119	Charlotte County School Board	0	0	0	0
40120	Chesterfield Co School Bd	0	0	0	0
40121	Clarke County School Board	0	0	0	0
40122	Craig County School Board	0	0	0	0
40123	Culpeper County School Board	0	0	0	0
40124	Cumberland County School Board	0	0	0	0
40125	Dickenson County School Board	0	0	0	0
40126	Dinwiddie County School Board	0	0	0	0
40128	Essex County Public Schools	3,551	(2,987)	(448)	(5,219)
40129	Fairfax County Public Schools	0	0	0	0
40130	Fauquier County School Board	0	0	0	0
40131	Floyd County School Board	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0
40134	Frederick County School Board	0	0	0	0
40135	Giles County Schools	0	0	0	0
40136	Gloucester County School Board	0	0	0	0
40137	Goochland County School Board	6,921	(5,641)	(846)	(9,856)
40138	Grayson County School Board	0	0	0	0
40139	Greene County Public Schools	0	0	0	0
40140	Greensville County Public Schools	0	0	0	0
40141	Halifax County School Board	0	0	0	0
40142	Hanover County Public Schools	0	0	0	0
40143	Henrico Co School Board	0	0	0	0
40144	Henry County Public Schools	0	0	0	0
40145	Highland County School Board	0	0	0	0
40146	Isle Of Wight County Schools	10,655	(9,082)	(1,363)	(15,867)
40148	King George Co School Board	0	0	0	0
40149	King And Queen County School Board	0	0	0	0
40150	King William Co School Board	0	0	0	0
40151	Lancaster County Public Schools	0	0	0	0
40152	Lee County School Board	5,609	(4,632)	(695)	(8,093)
40153	Loudoun County School Board	278,014	(244,455)	(36,686)	(427,105)
40154	Louisa County Public Schools	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0
40156	Madison County School Board	0	0	0	0
40157	Mathews County School Board	1,833	(1,622)	(243)	(2,835)
40158	Mecklenburg Co School Board	0	0	0	0
40159	Middlesex County School Board	0	0	0	0
40160	Montgomery County School Board	0	0	0	0
40162	Nelson County Public Schools	3,566	(2,996)	(449)	(5,234)
40163	New Kent County School Board	0	0	0	0
40165	Northampton County Schools	0	0	0	0
40166	Northumberland Co School Bd	0	0	0	0
40167	Nottoway County School Board	0	0	0	0
40168	Orange County Public Schools	0	0	0	0
40169	Page County Public Schools	0	0	0	0
40170	Patrick County School Board	0	0	0	0
40171	Pittsylvania Co School Bd	0	0	0	0
40172	Powhatan County School Board	0	0	0	0

**SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40173	Prince Edward Co School Bd	0	0	0	0
40174	Prince George Co School Bd	0	0	0	0
40176	Prince William Co School Bd	0	0	0	0
40177	Pulaski County School Board	0	0	0	0
40178	Rappahannock Co School Board	0	0	0	0
40179	Richmond County School Board	0	0	0	0
40180	Roanoke County School Board	0	0	0	0
40181	Rockbridge Co School Bd	0	0	0	0
40182	Rockingham Co School Bd	0	0	0	0
40183	Russell County School Board	4,993	(4,719)	(708)	(8,245)
40184	Scott County School Board	0	0	0	0
40185	Shenandoah County School Board	0	0	0	0
40186	Smyth County School Board	0	0	0	0
40187	Southampton Co School Bd	5,455	(4,549)	(683)	(7,947)
40188	Spotsylvania Co School Bd	0	0	0	0
40189	Stafford County School Board	0	0	0	0
40190	Surry County Schools	0	0	0	0
40191	Sussex County School Board	0	0	0	0
40192	Tazewell County Schools	0	0	0	0
40193	Warren County School Board	0	0	0	0
40195	Washington County School Board	10,035	(8,812)	(1,323)	(15,396)
40196	Westmoreland Co School Bd	0	0	0	0
40197	Wise County School Board	0	0	0	0
40198	Wythe County School Board	0	0	0	0
40199	York County School Board	21,492	(18,799)	(2,821)	(32,846)
40200	Alexandria City School Board	0	0	0	0
40201	Bristol City School Bd	3,357	(3,230)	(484)	(5,644)
40202	Buena Vista City Schools	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0
40205	Danville City Schools	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0
40207	Hampton City Schools	0	0	0	0
40208	Harrisonburg City School Bd	0	0	0	0
40209	Hopewell City School Board	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0
40211	Newport News Public Schools	0	0	0	0
40212	Norfolk Public Schools	87,346	(74,154)	(11,128)	(129,561)
40213	Petersburg City Schools	0	0	0	0
40214	Portsmouth School Board	35,514	(30,790)	(4,620)	(53,796)
40215	Radford City School Board	2,665	(2,406)	(361)	(4,204)
40216	Richmond Public Schools	0	0	0	0
40217	Roanoke City School Board	0	0	0	0
40219	Staunton City Schools	0	0	0	0
40220	Suffolk City School Board	28,325	(24,318)	(3,649)	(42,488)
40222	Winchester Public Schools	0	0	0	0
40223	Martinsville City Schools	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0
40225	Colonial Heights City Schools	0	0	0	0
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	0	0	0	0
40232	Franklin City Public Schools	3,375	(3,222)	(484)	(5,629)
40233	Chesapeake Public Schools	70,571	(65,659)	(9,854)	(114,718)
40234	Va Beach City School Board	139,032	(123,258)	(18,497)	(215,354)
40236	Manassas Park City Schools	0	0	0	0
40306	Town Of West Point School Bd	1,148	(820)	(123)	(1,432)
40307	Lexington City School Board	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0
40309	Town Of Colonial Beach Schools	0	0	0	0
40313	Galax City Schools	2,062	(2,097)	(315)	(3,665)
40314	Norton City Schools	1,618	(1,573)	(236)	(2,749)
40332	Manassas City Schools	0	0	0	0
40335	City Of Salem Schools	0	0	0	0
40402	Williamsburg-James City Co Sch	25,138	(20,553)	(3,084)	(35,909)
40403	Poquoson City Public Schools	0	0	0	0
40410	Valley Vo-Tech Center	887	(736)	(110)	(1,285)
40412	Charlottesville/Albemarle Tech Edu Center	0	0	0	0
40413	The Pruden Center For Industry And Technology	0	0	0	0
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Ctr	4,388	(4,099)	(616)	(7,162)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40416	Northern Neck Reg Voc Ctr	324	(278)	(42)	(486)
40417	Rowanty Vo-Tech Center	0	0	0	0
40418	Amelia-Nottoway Technical Center	193	(150)	(22)	(263)
40421	Northern Neck Regional Special Education Program	433	(200)	(30)	(350)
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	710	(670)	(101)	(1,171)
40424	Appomattox Region Governor'S School	0	0	0	0
40425	Bridging Communities Regional Career And Tech Center	0	0	0	0
Total for VRS Virginia Local Disability Program - Teachers		802,284	(704,003)	(105,648)	(1,230,020)

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55108	Bath County	\$ 2,276	0.08483%	\$ 3,099	0.09294%
55146	Isle Of Wight County	26,838	1.00031%	33,218	0.99627%
55150	King William County	12,770	0.47596%	15,661	0.46970%
55162	Nelson County	12,369	0.46102%	14,954	0.44850%
55167	Nottoway County	8,973	0.33444%	11,206	0.33609%
55183	Russell County	8,677	0.32341%	10,542	0.31617%
55201	City Of Bristol	21,131	0.78760%	26,310	0.78909%
55203	Town Of St. Paul	908	0.03384%	1,095	0.03284%
55212	City Of Norfolk	27,955	1.04194%	36,816	1.10418%
55214	City Of Portsmouth	121,690	4.53564%	161,339	4.83886%
55215	City Of Radford	15,861	0.59117%	20,612	0.61819%
55216	City Of Richmond	31,070	1.15804%	39,979	1.19905%
55218	Town Of Craigsville	750	0.02795%	947	0.02840%
55221	City Of Williamsburg	11,608	0.43265%	16,910	0.50716%
55226	Town Of Front Royal	13,333	0.49695%	17,501	0.52489%
55228	Town Of Middletown	1,485	0.05535%	1,974	0.05920%
55229	Town Of Chilhowie	947	0.03530%	2,014	0.06040%
55231	Town Of Floyd	442	0.01647%	530	0.01590%
55232	City Of Franklin	11,674	0.43511%	14,522	0.43554%
55233	City Of Chesapeake	275,333	10.26223%	338,729	10.15913%
55234	City Of Virginia Beach	536,372	19.99173%	657,261	19.71247%
55239	Town Of Grottoes	1,869	0.06966%	1,875	0.05623%
55245	Town Of Scottsville	288	0.01073%	302	0.00906%
55246	Town Of Burkeville	173	0.00645%	273	0.00819%
55247	Town Of Madison	349	0.01301%	350	0.01050%
55248	Town Of Pennington Gap	2,788	0.10391%	2,896	0.08686%
55249	Town Of La Crosse	295	0.01100%	357	0.01071%
55250	Town Of Rich Creek	590	0.02199%	894	0.02681%
55255	Town Of Brodnax	295	0.01100%	340	0.01020%
55256	Town Of Mineral	893	0.03328%	1,046	0.03137%
55257	Town Of Lebanon	4,752	0.17712%	6,259	0.18772%
55259	Town Of Richlands	5,494	0.20477%	7,021	0.21057%
55260	Town Of Haymarket	1,531	0.05706%	1,925	0.05773%
55262	Town Of Troutville	648	0.02415%	746	0.02237%
55263	Town Of Buchanan	1,795	0.06690%	1,917	0.05749%
55265	Town Of Occoquan	48	0.00179%	1,091	0.03272%
55301	Town Of Dumfries	3,401	0.12676%	5,729	0.17182%
55302	Town Of Iron Gate	179	0.00667%	211	0.00633%
55303	Town Of Montross	0	0.00000%	83	0.00249%
55309	Town Of Colonial Beach	5,911	0.22032%	8,327	0.24974%
55311	Town Of Brookneal	526	0.01961%	529	0.01587%
55312	Town Of Hamilton	484	0.01804%	683	0.02048%
55314	Town Of Jonesville	722	0.02691%	873	0.02618%
55315	Town Of Wytheville	11,944	0.44518%	17,021	0.51049%
55322	Town Of Glasgow	495	0.01845%	406	0.01218%
55323	Town Of Marion	5,370	0.20015%	5,159	0.15473%
55328	Town Of Wakefield	892	0.03325%	1,479	0.04436%
55329	Town Of Leesburg	43,944	1.63788%	56,159	1.68432%
55330	Town Of Chatham	413	0.01539%	1,022	0.03065%
55334	Town Of Boydton	625	0.02330%	753	0.02258%
55336	Town Of Mckenney	292	0.01088%	379	0.01137%
55338	Town Of Quantico	266	0.00991%	332	0.00996%
55341	Town Of Chincoteague	1,635	0.06094%	2,023	0.06067%
55344	Town Of Stanley	777	0.02896%	1,420	0.04259%
55345	Town Of Hillsville	3,697	0.13779%	4,801	0.14399%
55346	Town Of Elkton	3,243	0.12087%	4,031	0.12090%
55347	Town Of Bridgewater	6,164	0.22974%	7,024	0.21066%
55350	Town Of Wise	2,246	0.08371%	3,432	0.10293%
55351	Town Of New Market	1,031	0.03843%	1,300	0.03899%
55353	Town Of Rocky Mount	4,368	0.16280%	4,912	0.14732%
55355	Town Of Luray	2,813	0.10485%	3,345	0.10032%
55357	Town Of Strasburg	4,698	0.17510%	6,169	0.18502%
55360	Town Of Dublin	880	0.03280%	1,679	0.05036%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55364	Town Of Bedford	7,284	0.27149%	8,604	0.25805%
55367	Town Of Broadway	608	0.02266%	988	0.02963%
55369	Town Of Tazewell	7,130	0.26575%	6,229	0.18682%
55370	Town Of Urbanna	240	0.00895%	337	0.01011%
55371	Town Of Bluefield	3,569	0.13302%	4,674	0.14018%
55372	Town Of Weber City	225	0.00839%	491	0.01473%
55374	Town Of Hurt	260	0.00969%	488	0.01464%
55375	Town Of Waverly	2,452	0.09139%	2,665	0.07993%
55380	Town Of Independence	977	0.03641%	1,455	0.04364%
55382	Town Of Grundy	2,399	0.08942%	2,622	0.07864%
55384	Town Of Louisa	1,176	0.04383%	1,602	0.04805%
55386	Town Of Mt Jackson	1,100	0.04100%	2,209	0.06625%
55388	Town Of Jarratt	0	0.00000%	0	0.00000%
55389	Town Of Pembroke	426	0.01588%	606	0.01818%
55395	Town Of Round Hill	1,345	0.05013%	1,602	0.04805%
55398	Town Of Saltville	950	0.03541%	1,091	0.03272%
55399	Town Of Blackstone	4,112	0.15326%	5,026	0.15074%
55401	Southeastern Public Svc Auth	9,929	0.37007%	13,062	0.39175%
55404	Appomattox Regional Library	2,404	0.08960%	2,905	0.08713%
55405	Staunton Red/Hous Auth	869	0.03239%	1,188	0.03563%
55409	Southside Reg Juvenile Group Home	284	0.01059%	328	0.00984%
55413	Richmond Redevelopment And Housing Authority	31,358	1.16878%	36,412	1.09207%
55415	Chesapeake Red/Hous Auth	6,361	0.23709%	7,712	0.23130%
55417	Norfolk Airport Authority	16,696	0.62229%	20,237	0.60695%
55419	Hampton Red/Hous Authority	2,181	0.08129%	3,018	0.09052%
55420	Loudoun County Sanitation Authority	68,832	2.56551%	90,258	2.70701%
55421	Danville Red/Hous Auth	2,753	0.10261%	4,156	0.12465%
55424	Hopewell Red/Hous Auth	2,764	0.10302%	4,474	0.13418%
55426	Blacksburg-Vpi Sanitation Authority	55	0.00205%	502	0.01506%
55427	Potomac River Fisheries Comm	0	0.00000%	143	0.00429%
55429	Alexandria Red/Hous Auth	15,905	0.59281%	19,706	0.59102%
55433	Norfolk Red/Hous Auth	26,174	0.97556%	30,418	0.91229%
55436	Riverside Regional Jail	6,122	0.22818%	7,425	0.22269%
55440	Shenandoah Valley Juvenile Center	12,961	0.48308%	13,896	0.41677%
55445	Chesterfield County Health Center Commission	27,614	1.02923%	38,547	1.15610%
55447	Rappahannock Area Comm Svcs	86,758	3.23365%	107,097	3.21204%
55449	Hampton Roads Planning District Commission	6,854	0.25546%	7,717	0.23145%
55458	Wytheville Red/ Hous Auth	278	0.01036%	334	0.01002%
55459	Waynesboro Red/Hous Auth	1,338	0.04987%	2,334	0.07000%
55460	Region Ten Community Services Board	68,279	2.54490%	75,470	2.26349%
55462	Lenowisco Planning Dist Comm	335	0.01249%	397	0.01191%
55469	Eastern Shore Comm Svcs Bd	19,262	0.71793%	22,723	0.68151%
55470	Anchor Commission	1,135	0.04230%	1,282	0.03845%
55473	Hampton Roads Transit	54,737	2.04016%	71,688	2.15006%
55476	Rockbridge Regional Library	1,556	0.05800%	1,396	0.04187%
55479	Cumberland Mountain Comm Svcs	25,934	0.96661%	32,016	0.96022%
55482	Middle Pen/No Neck Comm Svcs Board	39,703	1.47981%	44,656	1.33932%
55486	Hampton Roads Workforce Council	4,294	0.16005%	6,878	0.20628%
55487	Capital Region Airport Comm	14,050	0.52367%	16,479	0.49424%
55488	Northwestern Comm Svcs Bd	32,517	1.21198%	46,932	1.40758%
55491	Middle Peninsula Reg Security	2,172	0.08095%	2,858	0.08572%
55493	Planning Dis One Behavioral Health Svcs	0	0.00000%	703	0.02108%
55499	Eastern Shore Public Library	1,114	0.04152%	1,382	0.04145%
55504	Amherst County School Board	5,868	0.21871%	7,564	0.22686%
55507	Augusta County School Board	8,599	0.32050%	10,653	0.31950%
55508	Bath County School Board	2,416	0.09005%	2,594	0.07780%
55510	Bland County School Board	398	0.01483%	543	0.01629%
55512	Norfolk Public Schools	41,667	1.55301%	49,799	1.49357%
55515	Radford City School Board	1,217	0.04536%	1,278	0.03833%
55516	Caroline County School Board	3,150	0.11741%	4,848	0.14540%
55528	Essex County Public Schools	1,781	0.06638%	2,533	0.07597%
55533	Chesapeake Public Schools	47,941	1.78686%	57,858	1.73527%
55534	Va Beach City School Board	122,046	4.54891%	145,180	4.35422%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55537	Goochland County School Board	1,318	0.04912%	1,913	0.05737%
55546	Isle Of Wight County Schools	2,863	0.10671%	3,122	0.09363%
55552	Lee County School Board	6,116	0.22796%	7,689	0.23061%
55553	Loudoun County School Board	169,623	6.32220%	212,111	6.36161%
55557	Mathews County School Board	2,475	0.09225%	2,912	0.08734%
55562	Nelson County Public Schools	3,918	0.14603%	4,470	0.13406%
55583	Russell County School Board	5,392	0.20097%	7,476	0.22422%
55587	Southampton Co School Bd	2,428	0.09050%	2,866	0.08596%
55595	Washington County School Board	6,494	0.24204%	8,446	0.25331%
55599	York County School Board	15,907	0.59289%	17,919	0.53742%
55601	Bristol City School Bd	5,798	0.21610%	7,605	0.22809%
55606	Franklin City Public Schools	1,765	0.06579%	2,787	0.08359%
55613	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%
55614	Portsmouth School Board	23,354	0.87045%	27,450	0.82328%
55620	Suffolk City School Board	15,531	0.57887%	20,691	0.62056%
55638	Town Of West Point School Bd	71	0.00265%	1,670	0.05009%
55710	Valley Vo-Tech Center	161	0.00600%	195	0.00585%
55711	New Horizons Technical Ctr	974	0.03630%	1,170	0.03509%
55713	Galax City Schools	1,290	0.04808%	2,495	0.07483%
55714	Norton City Schools	619	0.02307%	940	0.02819%
55802	Williamsburg-James City Co Sch	17,450	0.65040%	18,586	0.55743%
55813	Buchanan County School Board	3,397	0.12661%	5,040	0.15116%
55856	Blue Ridge Resource Authority	0	0.00000%	711	0.02132%
55857	Peanut Soil And Water Conservation District	70	0.00261%	1,059	0.03176%
55858	Peumansend Creek Regional Jail Authority	4,935	0.18394%	5,849	0.17542%
55859	Williamsburg Area Transit Authority	8,407	0.31335%	9,718	0.29146%
55860	Middle Peninsula Juvenile Detention Commission	6,955	0.25923%	7,606	0.22812%
55861	Breaks Interstate Park Commission	1,181	0.04402%	1,186	0.03557%
55862	Crater Criminal Justice Training Academy	1,249	0.04655%	1,268	0.03803%
55863	Central Shenandoah Criminal Justice Training Academy	377	0.01405%	312	0.00936%
55864	New River Valley Emergency Communications Regional Authority	7,246	0.27007%	9,376	0.28120%
55865	Maury Service Authority	3,125	0.11648%	3,869	0.11604%
55866	Hampton Roads Transportation Accountability Commission	576	0.02147%	671	0.02012%
55867	Pamunkey Regional Library	3,352	0.12494%	5,395	0.16181%
55868	Northern Virginia Transportation Authority	6,908	0.25748%	7,811	0.23427%
55869	Rsw Regional Jail Authority	6,421	0.23932%	7,991	0.23967%
55871	Portsmouth Redevelopment And Housing Authority	9,059	0.33765%	8,750	0.26243%
55872	Southwest Regional Recreation Authority	2,985	0.11126%	4,282	0.12843%
55873	Roanoke Redevelopment And Housing Authority	9,967	0.37149%	13,895	0.41674%
55884	Halifax Service Authority	2,894	0.10787%	3,456	0.10365%
55886	Russell County Psa	969	0.03612%	1,782	0.05345%
55891	Tidewater Soil & Water Conservation District	483	0.01800%	488	0.01464%
55893	Eastern Shore Soil & Water Conservation District	0	0.00000%	0	0.00000%
55896	Virginia Resources Authority	877	0.03269%	1,861	0.05581%
55899	Shenandoah Valley Regional Airport Commission	0	0.00000%	337	0.01011%
55906	Suffolk Redev & Housing Auth	4,669	0.17402%	4,421	0.13259%
55922	Piedmont Regional Jail Authority	1,564	0.05829%	2,106	0.06316%
55923	Nelson County Service Authority	1,877	0.06996%	2,421	0.07261%
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	358	0.01334%	37	0.00111%
55925	Fauquier Co Water & Sanitation Auth	7,751	0.28890%	10,214	0.30634%
55926	Scott County Soil & Water Conservation District	238	0.00887%	0	0.00000%
55927	New River Resource Authority	1,937	0.07220%	2,150	0.06448%
55930	Petersburg Redevelopment And Housing Authority	1,978	0.07372%	2,377	0.07129%
55931	Central Rappahannock Regional Library	11,995	0.44708%	15,211	0.45621%
55934	Thomas Jefferson Soil & Water Conservation Dist.	2,154	0.08028%	2,696	0.08086%
55938	Colonial Soil & Water Conservation District	1,601	0.05967%	1,932	0.05794%
55940	Monacan Soil And Water Conservation District	0	0.00000%	304	0.00912%
55941	Robert E. Lee Soil And Water Conservation District	437	0.01629%	484	0.01452%
55945	Lonesome Pine Regional Library	579	0.02158%	778	0.02333%
55951	Handley Regional Library	1,158	0.04316%	1,916	0.05746%
55954	Potomac And Rappahannock Transportation Commission	29,761	1.10925%	36,426	1.09249%
55957	Wise County Redevelopment And Housing Authority	973	0.03627%	1,384	0.04151%
55958	Prince William Soil & Water Conservation District	694	0.02587%	818	0.02453%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55959	Hampton Roads Regional Jail	5,091	0.18975%	6,332	0.18991%
55960	Castlewood Water And Sewage Authority	362	0.01349%	0	0.00000%
55964	Virginia Biotechnology Research Partnership Authority	1,898	0.07074%	4,623	0.13865%
55967	Massanutten Regional Library	2,596	0.09676%	3,242	0.09723%
55969	Culpeper Soil And Water Conservation District	334	0.01245%	575	0.01725%
55972	Big Walker Soil & Water Conservation District	282	0.01051%	332	0.00996%
55974	Peaks Of Otter Soil & Water Conservation District	291	0.01085%	360	0.01080%
55975	New River Soil & Water Conservation District	230	0.00857%	273	0.00819%
55978	Evergreen Soil And Water Conservation District	551	0.02054%	516	0.01548%
55982	Daniel Boone Soil And Water Conservation District	495	0.01845%	314	0.00942%
55985	Tazewell Soil And Water Conservation District	197	0.00734%	228	0.00684%
55988	Henricopolis Soil And Water Conservation District	279	0.01040%	322	0.00966%
55990	Roanoke River Service Authority	1,181	0.04402%	1,624	0.04871%
55991	Lee County Public Service Authority	2,467	0.09195%	3,148	0.09441%
55994	Wise County Public Service Authority	1,737	0.06474%	2,578	0.07732%
55995	Holston River Soil And Water Conservation District	70	0.00261%	297	0.00891%
55996	New River Valley Community Services	95,078	3.54375%	115,365	3.46002%
55999	Clinch Valley Soil & Water Conservation District	932	0.03474%	1,143	0.03428%
Total for VRS Virginia Local Disability Program - Political Subdivisions		\$ 2,682,975	100.00000%	\$ 3,334,233	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55108	Bath County	559	0	32	138	729	1,410	525	255	28	2,218	2,574	35	2,609
55146	Isle Of Wight County	5,991	0	342	33	6,366	15,109	5,627	2,735	131	23,602	27,597	(38)	27,559
55150	King William County	2,825	0	161	1,085	4,071	7,123	2,653	1,289	64	11,129	13,011	303	13,314
55162	Nelson County	2,697	0	154	337	3,188	6,802	2,533	1,231	129	10,695	12,423	52	12,475
55167	Nottoway County	2,021	0	115	24	2,160	5,097	1,898	923	204	8,122	9,310	(65)	9,245
55183	Russell County	1,901	0	109	0	2,010	4,795	1,786	868	1,202	8,651	8,758	(291)	8,467
55201	City Of Bristol	4,745	0	271	15	5,031	11,967	4,457	2,166	474	19,064	21,858	(146)	21,712
55203	Town Of St. Paul	197	0	11	0	208	498	185	90	54	827	910	(13)	897
55212	City Of Norfolk	6,640	0	379	640	7,659	16,746	6,236	3,031	722	26,735	30,586	14	30,600
55214	City Of Portsmouth	29,099	0	1,663	4,012	34,774	73,386	27,330	13,283	31	114,030	134,036	853	134,889
55215	City Of Radford	3,718	0	212	554	4,484	9,375	3,492	1,697	0	14,564	17,124	116	17,240
55216	City Of Richmond	7,211	0	412	1,175	8,798	18,185	6,772	3,292	0	28,249	33,213	280	33,493
55218	Town Of Craigsville	171	0	10	84	265	431	160	78	0	669	787	15	802
55221	City Of Williamsburg	3,050	0	174	766	3,990	7,692	2,864	1,392	543	12,491	14,048	81	14,129
55226	Town Of Front Royal	3,156	0	180	288	3,624	7,960	2,965	1,441	822	13,188	14,539	(48)	14,491
55228	Town Of Middletown	356	0	20	39	415	898	334	163	79	1,474	1,640	(1)	1,639
55229	Town Of Chilhowie	363	0	21	335	719	916	341	166	4	1,427	1,673	69	1,742
55231	Town Of Floyd	96	0	5	3	104	241	90	44	35	410	440	(11)	429
55232	City Of Franklin	2,619	0	150	4	2,773	6,605	2,460	1,196	1,449	11,710	12,064	(285)	11,779
55233	City Of Chesapeake	61,093	0	3,491	1,367	65,951	154,072	57,379	27,888	1,998	241,337	281,406	72	281,478
55234	City Of Virginia Beach	118,549	0	6,781	4,227	129,557	298,954	111,342	54,117	2,857	467,270	546,032	146	546,178
55239	Town Of Grottoes	338	0	19	273	630	853	318	154	138	1,463	1,558	22	1,580
55245	Town Of Scottsville	54	0	3	58	115	137	51	25	38	251	251	15	266
55246	Town Of Burkeville	49	0	3	74	126	124	46	22	0	192	227	11	238
55247	Town Of Madison	63	0	4	73	140	159	59	29	26	273	291	13	304
55248	Town Of Pennington Gap	522	0	30	0	552	1,317	491	238	290	2,336	2,406	(58)	2,348
55249	Town Of La Crosse	64	0	4	90	158	162	60	29	3	254	297	12	309
55250	Town Of Rich Creek	161	0	9	123	293	407	151	74	0	632	743	29	772
55255	Town Of Brodnax	61	0	4	0	65	155	58	28	40	281	283	(10)	273
55256	Town Of Mineral	189	0	11	28	228	476	177	86	20	759	869	2	871
55257	Town Of Lebanon	1,129	0	65	295	1,489	2,847	1,060	515	75	4,497	5,200	24	5,224
55259	Town Of Richlands	1,266	0	72	421	1,759	3,193	1,189	578	0	4,960	5,833	64	5,897
55260	Town Of Haymarket	347	0	20	8	375	876	326	158	68	1,428	1,599	(5)	1,594
55262	Town Of Troutville	135	0	8	77	220	339	126	61	63	589	620	17	637
55263	Town Of Buchanan	346	0	20	552	918	872	325	158	98	1,453	1,592	53	1,645
55265	Town Of Occoquan	197	0	11	334	542	496	185	90	0	771	906	79	985
55301	Town Of Dumfries	1,033	0	59	759	1,851	2,606	970	472	14	4,062	4,759	145	4,904
55302	Town Of Iron Gate	38	0	2	0	40	96	36	17	21	170	175	(5)	170
55303	Town Of Montross	15	0	1	26	42	38	14	7	0	59	69	6	75
55309	Town Of Colonial Beach	1,502	0	86	797	2,385	3,788	1,411	686	79	5,964	6,918	108	7,026
55311	Town Of Brookneal	95	0	5	42	142	241	90	44	38	413	440	(2)	438
55312	Town Of Hamilton	123	0	7	180	310	311	116	56	0	483	567	26	593
55314	Town Of Jonesville	157	0	9	34	200	397	148	72	7	624	725	4	729
55315	Town Of Wytcheville	3,070	0	175	714	3,959	7,742	2,883	1,401	560	12,586	14,140	106	14,246
55322	Town Of Glasgow	73	0	4	112	189	185	69	33	90	377	337	(10)	327
55323	Town Of Marion	930	0	53	0	983	2,347	874	425	640	4,286	4,286	(140)	4,146
55328	Town Of Wakefield	267	0	15	403	685	673	251	122	0	1,046	1,229	64	1,293
55329	Town Of Leesburg	10,129	0	579	798	11,506	25,544	9,513	4,624	0	39,681	46,655	167	46,822
55330	Town Of Chatham	184	0	11	206	401	465	173	84	0	722	849	46	895
55334	Town Of Boydton	136	0	8	80	224	342	128	62	7	539	625	20	645
55336	Town Of Mckenney	68	0	4	5	77	172	64	31	19	286	315	(5)	310
55338	Town Of Quantico	60	0	3	81	144	151	56	27	0	234	276	13	289
55341	Town Of Chincoteague	365	0	21	35	421	920	343	167	29	1,459	1,681	(5)	1,676
55344	Town Of Stanley	256	0	15	140	411	646	241	117	37	1,041	1,180	24	1,204
55345	Town Of Hillsville	866	0	49	102	1,017	2,184	813	395	15	3,407	3,988	14	4,002
55346	Town Of Elkton	727	0	42	0	769	1,834	683	332	196	3,045	3,349	(44)	3,305
55347	Town Of Bridgewater	1,267	0	72	0	1,339	3,195	1,190	578	679	5,642	5,835	(145)	5,690
55350	Town Of Wise	619	0	35	257	911	1,561	581	283	7	2,432	2,851	54	2,905
55351	Town Of New Market	234	0	13	6	253	591	220	107	199	1,117	1,080	(45)	1,035
55353	Town Of Rocky Mount	886	0	51	115	1,052	2,234	832	404	160	3,630	4,081	(15)	4,066

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55355	Town Of Luray	603	0	34	203	840	1,521	567	275	46	2,409	2,779	22	2,801
55357	Town Of Strasburg	1,113	0	64	151	1,328	2,806	1,045	508	231	4,590	5,125	12	5,137
55360	Town Of Dublin	303	0	17	266	586	764	284	138	0	1,186	1,395	56	1,451
55364	Town Of Bedford	1,552	0	89	132	1,773	3,914	1,457	708	269	6,348	7,148	(4)	7,144
55367	Town Of Broadway	178	0	10	72	260	449	167	81	35	732	821	7	828
55369	Town Of Tazewell	1,123	0	64	0	1,187	2,833	1,055	513	916	5,317	5,175	(224)	4,951
55370	Town Of Urbanna	61	0	3	12	76	153	57	28	39	277	280	(6)	274
55371	Town Of Bluefield	843	0	48	269	1,160	2,126	792	385	65	3,368	3,883	19	3,902
55372	Town Of Weber City	89	0	5	104	198	223	83	40	0	346	408	30	438
55374	Town Of Hurt	88	0	5	50	143	222	83	40	24	369	406	5	411
55375	Town Of Waverly	481	0	27	237	745	1,212	451	219	286	2,168	2,214	(56)	2,158
55380	Town Of Independence	262	0	15	230	507	662	246	120	0	1,028	1,209	57	1,266
55382	Town Of Grundy	473	0	27	2	502	1,193	444	216	130	1,983	2,178	(29)	2,149
55384	Town Of Louisa	289	0	17	43	349	729	271	132	157	1,289	1,331	(16)	1,315
55386	Town Of Mt Jackson	398	0	23	360	781	1,005	374	182	0	1,561	1,835	85	1,920
55388	Town Of Jarratt	0	0	0	0	0	0	0	0	58	58	0	(19)	(19)
55389	Town Of Pembroke	109	0	6	23	138	276	103	50	31	460	504	1	505
55395	Town Of Round Hill	289	0	17	235	541	729	271	132	39	1,171	1,331	19	1,350
55398	Town Of Saltville	197	0	11	116	324	496	185	90	49	820	906	29	935
55399	Town Of Blackstone	906	0	52	0	958	2,286	851	414	132	3,683	4,175	(34)	4,141
55401	Southeastern Public Svc Auth	2,356	0	135	659	3,150	5,941	2,213	1,075	335	9,564	10,851	(7)	10,844
55404	Appomattox Regional Library	524	0	30	24	578	1,321	492	239	113	2,165	2,413	(8)	2,405
55405	Staunton Red/Hous Auth	214	0	12	157	383	540	201	98	0	839	987	33	1,020
55409	Southside Reg Juvenile Group Home	59	0	3	0	62	149	56	27	35	267	273	(8)	265
55413	Richmond Redevelopment And Housing Authority	6,567	0	375	2,215	9,157	16,562	6,168	2,998	789	26,517	30,250	160	30,410
55415	Chesapeake Red/Hous Auth	1,391	0	79	372	1,842	3,508	1,306	635	60	5,509	6,407	65	6,472
55417	Norfolk Airport Authority	3,650	0	209	345	4,204	9,205	3,428	1,666	505	14,804	16,812	37	16,849
55419	Hampton Red/Hous Authority	544	0	31	442	1,017	1,373	511	248	0	2,132	2,507	89	2,596
55420	Loudoun County Sanitation Authority	16,279	0	930	1,455	18,664	41,054	15,289	7,431	177	63,951	74,984	312	75,296
55421	Danville Red/Hous Auth	750	0	43	427	1,220	1,890	704	342	0	2,936	3,453	96	3,549
55424	Hopewell Red/Hous Auth	807	0	46	321	1,174	2,035	758	368	61	3,222	3,717	64	3,781
55426	Blacksburg-Vpi Sanitation Authority	91	0	5	165	261	228	85	41	38	392	417	37	454
55427	Potomac River Fisheries Comm	26	0	1	44	71	65	24	12	0	101	119	11	130
55429	Alexandria Red/Hous Auth	3,554	0	203	83	3,840	8,963	3,338	1,622	145	14,068	16,371	9	16,380
55433	Norfolk Red/Hous Auth	5,486	0	313	0	5,799	13,836	5,153	2,504	1,677	23,170	25,270	(382)	24,888
55436	Riverside Regional Jail	1,339	0	77	53	1,469	3,377	1,258	611	72	5,318	6,168	(13)	6,155
55440	Shenandoah Valley Juvenile Center	2,306	0	143	0	2,649	6,321	2,354	1,144	1,593	11,412	11,544	(388)	11,156
55445	Chesterfield County Health Center Commission	6,952	0	397	1,304	8,653	17,533	6,530	3,174	1,601	28,838	32,024	21	32,045
55447	Rappahannock Area Comm Svcs	19,316	0	1,104	0	20,420	48,713	18,142	8,817	3,523	79,195	88,973	(1,206)	87,767
55449	Hampton Roads Planning District Commission	1,392	0	80	346	1,818	3,510	1,307	635	247	5,699	6,411	7	6,418
55458	Wytheville Red/ Hous Auth	60	0	3	56	119	152	57	28	10	247	278	4	282
55459	Waynesboro Red/Hous Auth	421	0	24	217	662	1,062	395	192	29	1,678	1,939	50	1,989
55460	Region Ten Community Services Board	13,612	0	778	1,171	15,561	34,328	12,784	6,214	6,547	59,873	62,698	(751)	61,947
55462	Lenowisco Planning Dist Comm	72	0	4	0	76	181	67	33	37	318	330	(7)	323
55469	Eastern Shore Comm Svcs Bd	4,098	0	234	274	4,606	10,336	3,849	1,871	949	17,005	18,878	(254)	18,624
55470	Anchor Commission	231	0	13	133	377	583	217	106	39	945	1,065	11	1,076
55473	Hampton Roads Transit	12,930	0	739	1,130	14,799	32,608	12,143	5,902	518	51,171	59,556	103	59,659
55476	Rockbridge Regional Library	252	0	14	0	266	635	236	115	402	1,388	1,160	(78)	1,082
55479	Cumberland Mountain Comm Svcs	5,774	0	330	584	6,688	14,563	5,423	2,636	274	22,896	26,598	(15)	26,583
55482	Middle Pen/No Neck Comm Svcs_Board	8,054	0	460	0	8,514	20,312	7,564	3,677	3,996	35,549	37,099	(731)	36,368
55486	Hampton Roads Workforce Council	1,240	0	71	538	1,849	3,128	1,165	566	0	4,859	5,714	131	5,845
55487	Capital Region Airport Comm	2,972	0	170	0	3,142	7,496	2,791	1,357	713	12,357	13,690	(184)	13,506
55488	Northwestern Comm Svcs Bd	8,465	0	484	2,829	11,778	21,347	7,950	3,864	0	33,161	38,990	761	39,751
55491	Middle Peninsula Reg Security	515	0	29	158	702	1,300	484	235	97	2,116	2,374	(8)	2,366
55493	Planning Dis One Behavioral Health Svcs	127	0	7	216	350	320	119	58	0	497	584	52	636
55499	Eastern Shore Public Library	249	0	14	14	277	629	234	114	7	984	1,148	(2)	1,146
55504	Amherst County School Board	1,364	0	78	269	1,711	3,441	1,281	623	7	5,352	6,284	40	6,324
55507	Augusta County School Board	1,921	0	110	122	2,153	4,845	1,805	877	282	7,809	8,850	(80)	8,770
55508	Bath County School Board	468	0	27	10	505	1,180	439	214	171	2,004	2,155	(32)	2,123
55510	Bland County School Board	98	0	6	15	119	247	92	45	111	495	451	(30)	421

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55512	Norfolk Public Schools	8,982	0	513	142	9,637	22,651	8,436	4,100	1,993	37,180	41,372	(272)	41,100
55515	Radford City School Board	231	0	13	0	244	581	216	105	207	1,109	1,062	(49)	1,013
55516	Caroline County School Board	874	0	50	288	1,212	2,205	821	399	314	3,739	4,028	7	4,035
55528	Essex County Public Schools	457	0	26	99	582	1,152	429	209	228	2,018	2,104	(22)	2,082
55533	Chesapeake Public Schools	10,435	0	596	333	11,364	26,317	9,801	4,764	893	41,775	48,067	(58)	48,009
55534	Va Beach City School Board	26,185	0	1,496	0	27,681	66,036	24,593	11,953	4,091	106,673	120,611	(1,058)	119,553
55537	Goochland County School Board	345	0	20	123	488	870	324	157	59	1,410	1,589	4	1,593
55546	Isle Of Wight County Schools	563	0	32	408	1,003	1,420	529	257	1,074	3,280	2,594	(10)	2,584
55552	Lee County School Board	1,387	0	79	307	1,773	3,497	1,302	633	101	5,533	6,388	7	6,395
55553	Loudoun County School Board	38,256	0	2,186	7,344	47,786	96,479	35,930	17,464	0	149,873	176,216	2,217	178,433
55557	Mathews County School Board	525	0	30	67	622	1,325	493	240	68	2,126	2,419	(10)	2,409
55562	Nelson County Public Schools	806	0	46	25	877	2,033	757	368	233	3,391	3,713	(66)	3,647
55583	Russell County School Board	1,348	0	77	239	1,664	3,400	1,266	616	147	5,429	6,211	23	6,234
55587	Southampton Co School Bd	517	0	30	226	773	1,304	486	236	46	2,072	2,381	25	2,406
55595	Washington County School Board	1,523	0	87	176	1,786	3,842	1,431	695	43	6,011	7,017	43	7,060
55599	York County School Board	3,232	0	185	289	3,706	8,150	3,035	1,475	571	13,231	14,886	(89)	14,797
55601	Bristol City School Bd	1,372	0	78	123	1,573	3,459	1,288	626	219	5,592	6,318	(14)	6,304
55606	Franklin City Public Schools	503	0	29	206	738	1,268	472	229	0	1,969	2,315	47	2,362
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	0	0	0	0	0
55614	Portsmouth School Board	4,951	0	283	146	5,380	12,486	4,650	2,260	1,031	20,427	22,805	(134)	22,671
55620	Suffolk City School Board	3,732	0	213	900	4,845	9,411	3,505	1,704	51	14,671	17,189	259	17,448
55638	Town Of West Point School Bd	301	0	17	511	829	760	283	138	0	1,181	1,387	121	1,508
55710	Valley Vo-Tech Center	35	0	2	0	37	89	33	16	16	154	162	(5)	157
55711	New Horizons Technical Ctr	211	0	12	33	256	532	198	96	32	858	972	(6)	966
55713	Galax City Schools	450	0	26	363	839	1,135	423	205	36	1,799	2,073	65	2,138
55714	Norton City Schools	170	0	10	159	339	428	159	77	0	664	781	35	816
55802	Williamsburg-James City Co Sch	3,352	0	192	22	3,566	8,454	3,148	1,530	1,240	14,372	15,441	(259)	15,182
55813	Buchanan County School Board	909	0	52	343	1,304	2,292	854	415	0	3,561	4,187	78	4,265
55856	Blue Ridge Resource Authority	128	0	7	219	354	323	120	59	0	502	591	53	644
55857	Peanut Soil And Water Conservation District	191	0	11	323	525	482	179	87	0	748	880	75	955
55858	Peumansend Creek Regional Jail Authority	1,055	0	60	1,431	2,546	2,660	991	482	88	4,221	4,859	198	5,057
55859	Williamsburg Area Transit Authority	1,753	0	100	1,976	3,829	4,420	1,646	800	226	7,092	8,073	374	8,447
55860	Middle Peninsula Juvenile Detention Commission	1,372	0	78	1,581	3,031	3,460	1,288	626	320	5,694	6,319	283	6,602
55861	Breaks Interstate Park Commission	214	0	12	401	627	539	201	98	471	1,309	985	70	1,055
55862	Crater Criminal Justice Training Academy	229	0	13	0	242	577	215	104	320	1,216	1,053	(58)	995
55863	Central Shenandoah Criminal Justice Training Academy	56	0	3	11	70	142	53	26	170	391	259	(23)	236
55864	New River Valley Emergency Communications Regional Authority	1,691	0	97	356	2,144	4,265	1,588	772	73	6,698	7,789	33	7,822
55865	Mary Service Authority	698	0	40	519	1,257	1,760	655	319	4	2,738	3,214	107	3,321
55866	Hampton Roads Transportation Accountability Commission	121	0	7	187	315	305	114	55	14	488	557	20	577
55867	Pamunkey Regional Library	973	0	56	466	1,495	2,454	914	444	0	3,812	4,482	112	4,594
55868	Northern Virginia Transportation Authority	1,409	0	80	294	1,783	3,553	1,323	643	239	5,758	6,489	(9)	6,480
55869	Rsw Regional Jail Authority	1,441	0	82	294	1,817	3,635	1,354	658	120	5,767	6,639	(4)	6,635
55871	Portsmouth Redevelopment And Housing Authority	1,578	0	90	0	1,668	3,980	1,482	720	1,384	7,566	7,269	(330)	6,939
55872	Southwest Regional Recreation Authority	772	0	44	203	1,019	1,948	725	353	11	3,037	3,557	51	3,608
55873	Roanoke Redevelopment And Housing Authority	2,506	0	143	465	3,114	6,320	2,354	1,144	1,003	10,821	11,544	(95)	11,449
55884	Halifax Service Authority	623	0	36	84	743	1,572	585	285	97	2,539	2,871	11	2,882
55886	Russell County Psa	321	0	18	319	658	811	302	147	0	1,260	1,481	69	1,550
55891	Tidewater Soil & Water Conservation District	88	0	5	94	187	222	83	40	56	401	406	(5)	401
55893	Eastern Shore Soil & Water Conservation District	0	0	0	0	0	0	0	0	111	111	0	(20)	(20)
55896	Virginia Resources Authority	336	0	19	310	665	846	315	153	0	1,314	1,546	78	1,624
55899	Shenandoah Valley Regional Airport Commission	61	0	3	104	168	153	57	28	0	238	280	25	305
55906	Suffolk Redev & Housing Auth	797	0	46	4	847	2,011	749	364	495	3,619	3,673	(125)	3,548
55922	Piedmont Regional Jail Authority	380	0	22	67	469	958	357	173	147	1,635	1,750	0	1,750
55923	Nelson County Service Authority	437	0	25	27	489	1,101	410	199	103	1,813	2,011	(14)	1,997
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	7	0	0	0	7	17	6	3	158	184	31	(37)	(6)
55925	Fauquier Co Water & Sanitation Auth	1,842	0	105	241	2,188	4,646	1,730	841	48	7,265	8,486	34	8,520
55926	Scott County Soil & Water Conservation District	0	0	0	32	32	0	0	0	103	103	0	(13)	(13)
55927	New River Resource Authority	388	0	22	351	761	978	364	177	80	1,599	1,786	64	1,850
55930	Petersburg Redevelopment And Housing Authority	429	0	24	19	472	1,081	403	196	34	1,714	1,975	0	1,975
55931	Central Rappahannock Regional Library	2,743	0	157	610	3,510	6,919	2,577	1,252	0	10,748	12,637	101	12,738

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55934	Thomas Jefferson Soil & Water Conservation Dist.	486	0	28	131	645	1,226	457	222	123	2,028	2,240	(26)	2,214
55938	Colonial Soil & Water Conservation District	348	0	20	25	393	879	327	159	41	1,406	1,605	(10)	1,595
55940	Monacan Soil And Water Conservation District	55	0	3	93	151	138	52	25	0	215	253	23	276
55941	Robert E. Lee Soil And Water Conservation District	87	0	5	131	223	220	82	40	80	422	402	(8)	394
55945	Lonesome Pine Regional Library	140	0	8	105	253	354	132	64	0	550	646	17	663
55951	Handley Regional Library	346	0	20	263	629	871	325	158	0	1,354	1,592	57	1,649
55954	Potomac And Rappahannock Transportation Commission	6,570	0	375	0	6,945	16,569	6,170	2,999	1,967	27,705	30,262	(346)	29,916
55957	Wise County Redevelopment And Housing Authority	250	0	14	96	360	630	234	114	0	978	1,150	18	1,168
55958	Prince William Soil & Water Conservation District	148	0	8	47	203	372	139	67	42	620	679	10	689
55959	Hampton Roads Regional Jail	1,142	0	65	307	1,514	2,880	1,073	521	130	4,604	5,260	91	5,351
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	331	331	0	(69)	(69)
55964	Virginia Biotechnology Research Partnership Authority	834	0	48	881	1,763	2,103	783	381	0	3,267	3,841	225	4,066
55967	Massanutten Regional Library	585	0	33	95	713	1,475	549	267	116	2,407	2,693	17	2,710
55969	Culpeper Soil And Water Conservation District	104	0	6	49	159	262	97	47	110	516	478	(22)	456
55972	Big Walker Soil & Water Conservation District	60	0	3	0	63	151	56	27	15	249	276	(5)	271
55974	Peaks Of Otter Soil & Water Conservation District	65	0	4	0	69	164	61	30	31	286	299	(8)	291
55975	New River Soil & Water Conservation District	49	0	3	43	95	124	46	22	4	196	227	12	239
55978	Evergreen Soil And Water Conservation District	93	0	5	0	98	235	87	42	114	478	429	(26)	403
55982	Daniel Boone Soil And Water Conservation District	57	0	3	0	60	143	53	26	134	356	261	(31)	230
55985	Tazewell Soil And Water Conservation District	41	0	2	0	43	104	39	19	29	191	189	(7)	182
55988	Henricopolis Soil And Water Conservation District	58	0	3	0	61	147	55	27	26	255	268	(8)	260
55990	Roanoke River Service Authority	293	0	17	314	624	739	275	134	0	1,148	1,349	46	1,395
55991	Lee County Public Service Authority	568	0	32	25	625	1,432	533	259	22	2,246	2,615	2	2,617
55994	Wise County Public Service Authority	465	0	27	130	622	1,173	437	212	48	1,870	2,142	20	2,162
55995	Holston River Soil And Water Conservation District	54	0	3	87	144	135	50	24	0	209	247	19	266
55996	New River Valley Community Services	20,807	0	1,189	0	21,996	52,474	19,542	9,498	3,838	85,352	95,842	(1,562)	94,280
55999	Clinch Valley Soil & Water Conservation Distric	206	0	12	172	390	520	194	94	13	821	950	17	967
	Total for VRS Virginia Local Disability Program - Political Subdivisions	601,363	0	34,361	67,931	703,655	1,516,588	564,798	274,514	67,931	2,423,831	2,769,984	0	2,769,984

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55108	Bath County	(185)	(183)	(193)	(417)	(151)	(360)
55146	Isle Of Wight County	(2,399)	(2,380)	(2,459)	(4,653)	(1,605)	(3,740)
55150	King William County	(810)	(801)	(868)	(2,176)	(727)	(1,676)
55162	Nelson County	(1,011)	(1,002)	(1,046)	(2,104)	(710)	(1,634)
55167	Nottoway County	(862)	(855)	(878)	(1,563)	(542)	(1,262)
55183	Russell County	(1,040)	(1,034)	(1,043)	(1,559)	(578)	(1,387)
55201	City Of Bristol	(2,016)	(2,001)	(2,055)	(3,684)	(1,281)	(2,996)
55203	Town Of St. Paul	(91)	(90)	(95)	(157)	(57)	(129)
55212	City Of Norfolk	(2,603)	(2,582)	(2,671)	(5,058)	(1,821)	(4,341)
55214	City Of Portsmouth	(10,615)	(10,522)	(10,935)	(21,705)	(7,587)	(17,892)
55215	City Of Radford	(1,349)	(1,337)	(1,392)	(2,789)	(961)	(2,252)
55216	City Of Richmond	(2,562)	(2,539)	(2,654)	(5,444)	(1,877)	(4,375)
55218	Town Of Craigs ville	(52)	(52)	(56)	(124)	(38)	(82)
55221	City Of Williamsburg	(1,121)	(1,111)	(1,147)	(2,227)	(840)	(2,055)
55226	Town Of Front Royal	(1,292)	(1,282)	(1,327)	(2,473)	(929)	(2,261)
55228	Town Of Middletown	(141)	(140)	(143)	(276)	(105)	(254)
55229	Town Of Chilhowie	(74)	(73)	(76)	(211)	(78)	(196)
55231	Town Of Floyd	(49)	(48)	(49)	(74)	(26)	(60)
55232	City Of Franklin	(1,317)	(1,309)	(1,329)	(2,152)	(825)	(2,005)
55233	City Of Chesapeake	(24,005)	(23,914)	(25,265)	(47,608)	(16,412)	(38,182)
55234	City Of Virginia Beach	(46,572)	(46,192)	(47,933)	(92,292)	(31,517)	(73,207)
55239	Town Of Grottoes	(111)	(110)	(118)	(273)	(75)	(146)
55245	Town Of Scottsville	(6)	(6)	(12)	(48)	(19)	(45)
55246	Town Of Burkeville	(8)	(8)	(9)	(27)	(4)	(10)
55247	Town Of Madison	(12)	(12)	(13)	(51)	(15)	(30)
55248	Town Of Pennington Gap	(264)	(262)	(270)	(461)	(161)	(366)
55249	Town Of La Crosse	(13)	(13)	(15)	(39)	(6)	(10)
55250	Town Of Rich Creek	(35)	(34)	(36)	(108)	(36)	(90)
55255	Town Of Brodnax	(34)	(34)	(32)	(52)	(18)	(46)
55256	Town Of Mineral	(72)	(72)	(72)	(149)	(49)	(117)
55257	Town Of Lebanon	(421)	(417)	(433)	(827)	(275)	(635)
55259	Town Of Richlands	(435)	(431)	(448)	(926)	(294)	(667)
55260	Town Of Haymarket	(142)	(142)	(147)	(276)	(101)	(245)
55262	Town Of Troutville	(36)	(36)	(38)	(113)	(44)	(102)
55263	Town Of Buchanan	(83)	(82)	(91)	(226)	(34)	(19)
55265	Town Of Occoquan	1	2	(1)	(74)	(41)	(116)
55301	Town Of Dumfries	(262)	(259)	(276)	(652)	(225)	(537)
55302	Town Of Iron Gate	(20)	(20)	(17)	(31)	(11)	(31)
55303	Town Of Montross	0	0	0	(6)	(2)	(9)
55309	Town Of Colonial Beach	(484)	(479)	(498)	(1,030)	(331)	(757)
55311	Town Of Brookneal	(40)	(39)	(42)	(79)	(24)	(47)
55312	Town Of Hamilton	(23)	(22)	(24)	(70)	(12)	(22)
55314	Town Of Jonesville	(58)	(58)	(62)	(120)	(39)	(87)
55315	Town Of Wytheville	(1,104)	(1,094)	(1,137)	(2,289)	(871)	(2,132)
55322	Town Of Glasgow	(39)	(39)	(41)	(59)	(7)	(3)
55323	Town Of Marion	(507)	(504)	(514)	(854)	(284)	(640)
55328	Town Of Wakefield	(41)	(40)	(44)	(143)	(34)	(59)
55329	Town Of Leesburg	(3,825)	(3,792)	(3,938)	(7,707)	(2,667)	(6,246)
55330	Town Of Chatham	(27)	(26)	(30)	(100)	(40)	(98)
55334	Town Of Boydton	(34)	(33)	(38)	(103)	(33)	(74)
55336	Town Of Mckenney	(32)	(32)	(31)	(53)	(18)	(43)
55338	Town Of Quantico	(12)	(11)	(14)	(36)	(6)	(11)
55341	Town Of Chincoteague	(149)	(148)	(152)	(278)	(93)	(218)
55344	Town Of Stanley	(77)	(76)	(77)	(167)	(67)	(166)
55345	Town Of Hillsville	(327)	(324)	(334)	(652)	(223)	(530)
55346	Town Of Elkton	(331)	(328)	(337)	(577)	(208)	(495)
55347	Town Of Bridgewater	(644)	(640)	(650)	(1,069)	(387)	(913)
55350	Town Of Wise	(190)	(188)	(198)	(424)	(153)	(368)
55351	Town Of New Market	(137)	(137)	(139)	(193)	(74)	(184)
55353	Town Of Rocky Mount	(364)	(361)	(373)	(715)	(236)	(529)
55355	Town Of Luray	(216)	(214)	(223)	(457)	(142)	(317)
55357	Town Of Strasburg	(426)	(423)	(438)	(867)	(326)	(782)
55360	Town Of Dublin	(63)	(62)	(66)	(182)	(63)	(164)
55364	Town Of Bedford	(616)	(611)	(636)	(1,253)	(439)	(1,020)
55367	Town Of Broadway	(63)	(63)	(62)	(122)	(45)	(117)
55369	Town Of Tazewell	(667)	(663)	(674)	(1,073)	(336)	(717)
55370	Town Of Urbanna	(30)	(30)	(33)	(47)	(19)	(42)
55371	Town Of Bluefield	(313)	(311)	(318)	(612)	(201)	(453)
55372	Town Of Weber City	(5)	(5)	(9)	(53)	(23)	(53)
55374	Town Of Hurt	(30)	(29)	(28)	(58)	(24)	(57)
55375	Town Of Waverly	(245)	(244)	(245)	(371)	(105)	(213)
55380	Town Of Independence	(46)	(46)	(51)	(177)	(58)	(143)
55382	Town Of Grundy	(215)	(214)	(222)	(397)	(133)	(300)
55384	Town Of Louisa	(130)	(129)	(130)	(230)	(91)	(230)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55386	Town Of Mt Jackson	(72)	(71)	(78)	(239)	(93)	(227)
55388	Town Of Jarratt	(19)	(19)	(20)	0	0	0
55389	Town Of Pembroke	(42)	(42)	(43)	(83)	(32)	(80)
55395	Town Of Round Hill	(95)	(94)	(100)	(200)	(51)	(90)
55398	Town Of Saltville	(49)	(48)	(52)	(162)	(56)	(129)
55399	Town Of Blackstone	(391)	(388)	(398)	(715)	(251)	(582)
55401	Southeastern Public Svc Auth	(935)	(928)	(951)	(1,719)	(571)	(1,310)
55404	Appomattox Regional Library	(214)	(213)	(223)	(423)	(154)	(360)
55405	Staunton Red/Hous Auth	(51)	(51)	(55)	(148)	(47)	(104)
55409	Southside Reg Juvenile Group Home	(31)	(31)	(34)	(49)	(18)	(42)
55413	Richmond Redevelopment And Housing Authority	(2,428)	(2,407)	(2,511)	(5,047)	(1,556)	(3,411)
55415	Chesapeake Red/Hous Auth	(483)	(479)	(503)	(1,065)	(349)	(788)
55417	Norfolk Airport Authority	(1,401)	(1,390)	(1,453)	(2,913)	(1,030)	(2,413)
55419	Hampton Red/Hous Authority	(126)	(124)	(137)	(368)	(113)	(247)
55420	Loudoun County Sanitation Authority	(6,104)	(6,051)	(6,280)	(12,288)	(4,328)	(10,236)
55421	Danville Red/Hous Auth	(199)	(197)	(209)	(511)	(180)	(420)
55424	Hopewell Red/Hous Auth	(254)	(251)	(265)	(553)	(208)	(517)
55426	Blacksburg-Vpi Sanitation Authority	1	2	1	(43)	(23)	(69)
55427	Potomac River Fisheries Comm	1	1	1	(9)	(7)	(17)
55429	Alexandria Red/Hous Auth	(1,392)	(1,380)	(1,435)	(2,777)	(973)	(2,271)
55433	Norfolk Red/Hous Auth	(2,544)	(2,527)	(2,591)	(4,485)	(1,569)	(3,655)
55436	Riverside Regional Jail	(541)	(536)	(553)	(1,046)	(353)	(820)
55440	Shenandoah Valley Juvenile Center	(1,376)	(1,368)	(1,388)	(2,159)	(750)	(1,722)
55445	Chesterfield County Health Center Commission	(2,719)	(2,697)	(2,781)	(5,225)	(1,965)	(4,798)
55447	Rappahannock Area Comm Svcs	(8,818)	(8,686)	(8,549)	(15,115)	(5,272)	(12,335)
55449	Hampton Roads Planning District Commission	(542)	(537)	(562)	(1,107)	(354)	(779)
55458	Wytheville Red/ Hous Auth	(20)	(20)	(21)	(40)	(9)	(18)
55459	Waynesboro Red/Hous Auth	(116)	(115)	(123)	(280)	(110)	(272)
55460	Region Ten Community Services Board	(6,115)	(6,072)	(6,303)	(11,711)	(4,216)	(9,895)
55462	Lenowisco Planning Dist Comm	(35)	(35)	(36)	(59)	(23)	(54)
55469	Eastern Shore Comm Svcs Bd	(1,869)	(1,856)	(1,894)	(3,235)	(1,081)	(2,464)
55470	Anchor Commission	(80)	(79)	(85)	(173)	(47)	(104)
55473	Hampton Roads Transit	(4,993)	(4,951)	(5,118)	(9,761)	(3,434)	(8,115)
55476	Rockbridge Regional Library	(177)	(176)	(180)	(260)	(99)	(230)
55479	Cumberland Mountain Comm Svcs	(2,291)	(2,272)	(2,346)	(4,421)	(1,479)	(3,399)
55482	Middle Pen/No Neck Comm Svcs_Board	(3,905)	(3,879)	(3,982)	(6,877)	(2,496)	(5,896)
55486	Hampton Roads Workforce Council	(358)	(354)	(370)	(844)	(315)	(769)
55487	Capital Region Airport Comm	(1,355)	(1,346)	(1,377)	(2,395)	(825)	(1,917)
55488	Northwestern Comm Svcs Bd	(2,575)	(2,548)	(2,698)	(6,077)	(2,193)	(5,292)
55491	Middle Peninsula Reg Security	(211)	(210)	(212)	(374)	(123)	(284)
55493	Planning Dis One Behavioral Health Svcs	2	2	1	(46)	(26)	(80)
55499	Eastern Shore Public Library	(99)	(98)	(100)	(191)	(65)	(154)
55504	Amherst County School Board	(498)	(493)	(511)	(1,015)	(339)	(785)
55507	Augusta County School Board	(837)	(831)	(851)	(1,477)	(503)	(1,157)
55508	Bath County School Board	(216)	(215)	(224)	(399)	(138)	(307)
55510	Bland County School Board	(69)	(68)	(69)	(75)	(28)	(67)
55512	Norfolk Public Schools	(3,812)	(3,783)	(3,912)	(7,286)	(2,607)	(6,143)
55515	Radford City School Board	(140)	(139)	(140)	(204)	(74)	(168)
55516	Caroline County School Board	(338)	(335)	(341)	(636)	(250)	(627)
55528	Essex County Public Schools	(202)	(201)	(204)	(348)	(138)	(343)
55533	Chesapeake Public Schools	(4,171)	(4,137)	(4,297)	(8,266)	(2,864)	(6,676)
55534	Va Beach City School Board	(11,377)	(11,293)	(11,616)	(20,872)	(7,184)	(16,650)
55537	Goochland County School Board	(132)	(131)	(132)	(243)	(83)	(201)
55546	Isle Of Wight County Schools	(232)	(230)	(250)	(587)	(276)	(702)
55552	Lee County School Board	(540)	(535)	(551)	(1,035)	(337)	(762)
55553	Loudoun County School Board	(12,860)	(12,877)	(14,202)	(29,245)	(9,925)	(22,978)
55557	Mathews County School Board	(217)	(215)	(222)	(411)	(136)	(303)
55562	Nelson County Public Schools	(384)	(381)	(387)	(652)	(215)	(495)
55583	Russell County School Board	(508)	(504)	(518)	(997)	(364)	(874)
55587	Southampton Co School Bd	(179)	(177)	(186)	(388)	(117)	(252)
55595	Washington County School Board	(557)	(552)	(578)	(1,159)	(410)	(969)
55599	York County School Board	(1,363)	(1,352)	(1,397)	(2,615)	(862)	(1,936)
55601	Bristol City School Bd	(555)	(550)	(570)	(1,052)	(383)	(909)
55606	Franklin City Public Schools	(151)	(149)	(157)	(343)	(125)	(306)
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0
55614	Portsmouth School Board	(2,085)	(2,069)	(2,146)	(4,025)	(1,414)	(3,308)
55620	Suffolk City School Board	(1,212)	(1,200)	(1,270)	(2,798)	(993)	(2,353)
55638	Town Of West Point School Bd	2	3	(1)	(113)	(62)	(181)
55710	Valley Vo-Tech Center	(17)	(17)	(17)	(28)	(10)	(28)
55711	New Horizons Technical Ctr	(89)	(88)	(90)	(163)	(53)	(119)
55713	Galax City Schools	(112)	(111)	(117)	(272)	(99)	(249)
55714	Norton City Schools	(32)	(31)	(36)	(110)	(38)	(78)
55802	Williamsburg-James City Co Sch	(1,580)	(1,569)	(1,616)	(2,866)	(972)	(2,203)
55813	Buchanan County School Board	(280)	(277)	(290)	(635)	(227)	(548)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS**



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55856	Blue Ridge Resource Authority	2	3	1	(46)	(27)	(81)
55857	Peanut Soil And Water Conservation District	0	0	(2)	(73)	(36)	(112)
55858	Peumansend Creek Regional Jail Authority	(218)	(214)	(236)	(683)	(131)	(193)
55859	Williamsburg Area Transit Authority	(317)	(311)	(364)	(1,269)	(337)	(665)
55860	Middle Peninsula Juvenile Detention Commission	(258)	(253)	(296)	(1,037)	(276)	(543)
55861	Breaks Interstate Park Commission	(14)	(14)	(33)	(235)	(108)	(278)
55862	Crater Criminal Justice Training Academy	(148)	(147)	(151)	(223)	(90)	(215)
55863	Central Shenandoah Criminal Justice Training Academy	(45)	(45)	(47)	(71)	(30)	(83)
55864	New River Valley Emergency Communications Regional Authority	(633)	(628)	(650)	(1,254)	(422)	(967)
55865	Maury Service Authority	(168)	(166)	(180)	(503)	(148)	(316)
55866	Hampton Roads Transportation Accountability Commission	(28)	(27)	(29)	(74)	(11)	(4)
55867	Pamunkey Regional Library	(271)	(268)	(283)	(660)	(241)	(594)
55868	Northern Virginia Transportation Authority	(564)	(560)	(584)	(1,120)	(359)	(788)
55869	Rsw Regional Jail Authority	(572)	(567)	(585)	(1,082)	(351)	(793)
55871	Portsmouth Redevelopment And Housing Authority	(952)	(947)	(960)	(1,447)	(491)	(1,101)
55872	Southwest Regional Recreation Authority	(253)	(251)	(262)	(557)	(204)	(491)
55873	Roanoke Redevelopment And Housing Authority	(1,083)	(1,075)	(1,097)	(1,911)	(735)	(1,806)
55884	Halifax Service Authority	(235)	(233)	(241)	(500)	(177)	(410)
55886	Russell County Psa	(58)	(57)	(65)	(193)	(67)	(162)
55891	Tidewater Soil & Water Conservation District	(40)	(39)	(38)	(64)	(12)	(21)
55893	Eastern Shore Soil & Water Conservation District	(20)	(20)	(19)	(11)	(11)	(30)
55896	Virginia Resources Authority	(54)	(53)	(61)	(201)	(78)	(202)
55899	Shenandoah Valley Regional Airport Commission	1	1	0	(22)	(12)	(38)
55906	Suffolk Redev & Housing Auth	(439)	(437)	(448)	(720)	(228)	(500)
55922	Piedmont Regional Jail Authority	(150)	(148)	(155)	(301)	(118)	(294)
55923	Nelson County Service Authority	(186)	(185)	(191)	(341)	(125)	(296)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(40)	(40)	(38)	(37)	(9)	(13)
55925	Fauquier Co Water & Sanitation Auth	(692)	(686)	(709)	(1,378)	(480)	(1,132)
55926	Scott County Soil & Water Conservation District	(13)	(13)	(14)	(24)	(6)	(1)
55927	New River Resource Authority	(89)	(88)	(97)	(298)	(86)	(180)
55930	Petersburg Redevelopment And Housing Authority	(169)	(168)	(176)	(339)	(117)	(273)
55931	Central Rappahannock Regional Library	(980)	(971)	(1,011)	(2,048)	(679)	(1,549)
55934	Thomas Jefferson Soil & Water Conservation Dist.	(218)	(216)	(217)	(360)	(113)	(259)
55938	Colonial Soil & Water Conservation District	(147)	(146)	(148)	(271)	(92)	(209)
55940	Monacan Soil And Water Conservation District	1	2	1	(20)	(14)	(34)
55941	Robert E. Lee Soil And Water Conservation District	(42)	(42)	(41)	(55)	(9)	(10)
55945	Lonesome Pine Regional Library	(38)	(38)	(40)	(96)	(27)	(58)
55951	Handley Regional Library	(79)	(78)	(83)	(222)	(80)	(183)
55954	Potomac And Rappahannock Transportation Commission	(2,935)	(2,914)	(2,996)	(5,316)	(1,947)	(4,652)
55957	Wise County Redevelopment And Housing Authority	(80)	(80)	(83)	(176)	(60)	(139)
55958	Prince William Soil & Water Conservation District	(48)	(48)	(51)	(120)	(45)	(105)
55959	Hampton Roads Regional Jail	(361)	(357)	(382)	(902)	(323)	(765)
55960	Castlewood Water And Sewage Authority	(69)	(69)	(65)	(50)	(24)	(54)
55964	Virginia Biotechnology Research Partnership Authority	(104)	(101)	(116)	(476)	(195)	(512)
55967	Massanutten Regional Library	(213)	(212)	(223)	(467)	(171)	(408)
55969	Culpeper Soil And Water Conservation District	(63)	(63)	(59)	(71)	(30)	(71)
55972	Big Walker Soil & Water Conservation District	(29)	(28)	(26)	(47)	(18)	(38)
55974	Peaks Of Otter Soil & Water Conservation District	(33)	(32)	(32)	(52)	(19)	(49)
55975	New River Soil & Water Conservation District	(7)	(7)	(10)	(38)	(12)	(27)
55978	Evergreen Soil And Water Conservation District	(63)	(62)	(66)	(89)	(29)	(71)
55982	Daniel Boone Soil And Water Conservation District	(53)	(53)	(56)	(68)	(22)	(44)
55985	Tazewell Soil And Water Conservation District	(23)	(23)	(23)	(35)	(14)	(30)
55988	Henricopolis Soil And Water Conservation District	(31)	(31)	(30)	(47)	(17)	(38)
55990	Roanoke River Service Authority	(69)	(69)	(72)	(183)	(47)	(84)
55991	Lee County Public Service Authority	(222)	(220)	(228)	(437)	(154)	(360)
55994	Wise County Public Service Authority	(163)	(162)	(169)	(333)	(122)	(299)
55995	Holston River Soil And Water Conservation District	(2)	(2)	(3)	(23)	(11)	(24)
55996	New River Valley Community Services	(9,762)	(9,520)	(8,928)	(16,373)	(5,648)	(13,125)
55999	Clinch Valley Soil & Water Conservation Distric	(64)	(64)	(65)	(140)	(36)	(62)
	Total for VRS Virginia Local Disability Program - Political Subdivisions	(236,996)	(235,068)	(243,593)	(466,399)	(161,440)	(376,680)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55108	Bath County	847	(941)	(504)	(1,320)
55146	Isle Of Wight County	9,985	(10,085)	(5,402)	(14,146)
55150	King William County	4,751	(4,754)	(2,547)	(6,669)
55162	Nelson County	4,602	(4,540)	(2,432)	(6,369)
55167	Nottoway County	3,339	(3,402)	(1,823)	(4,773)
55183	Russell County	3,229	(3,200)	(1,714)	(4,489)
55201	City Of Bristol	7,862	(7,988)	(4,279)	(11,205)
55203	Town Of St. Paul	338	(332)	(178)	(466)
55212	City Of Norfolk	10,401	(11,177)	(5,987)	(15,678)
55214	City Of Portsmouth	45,277	(48,982)	(26,238)	(68,707)
55215	City Of Radford	5,901	(6,257)	(3,352)	(8,777)
55216	City Of Richmond	11,560	(12,138)	(6,502)	(17,026)
55218	Town Of Craigs ville	279	(288)	(154)	(404)
55221	City Of Williamsburg	4,319	(5,134)	(2,750)	(7,202)
55226	Town Of Front Royal	4,961	(5,313)	(2,846)	(7,453)
55228	Town Of Middletown	552	(599)	(321)	(840)
55229	Town Of Chilhowie	353	(611)	(327)	(857)
55231	Town Of Floyd	164	(161)	(87)	(226)
55232	City Of Franklin	4,344	(4,408)	(2,361)	(6,184)
55233	City Of Chesapeake	102,442	(102,838)	(55,086)	(144,251)
55234	City Of Virginia Beach	199,566	(199,534)	(106,886)	(279,890)
55239	Town Of Grottoes	695	(569)	(305)	(798)
55245	Town Of Scottsville	107	(92)	(49)	(129)
55246	Town Of Burkeville	64	(83)	(44)	(116)
55247	Town Of Madison	130	(107)	(57)	(149)
55248	Town Of Pennington Gap	1,038	(879)	(471)	(1,233)
55249	Town Of La Crosse	110	(109)	(59)	(153)
55250	Town Of Rich Creek	219	(272)	(146)	(381)
55255	Town Of Brodnax	110	(103)	(55)	(145)
55256	Town Of Mineral	333	(318)	(170)	(446)
55257	Town Of Lebanon	1,768	(1,900)	(1,018)	(2,666)
55259	Town Of Richlands	2,044	(2,131)	(1,142)	(2,990)
55260	Town Of Haymarket	569	(585)	(313)	(820)
55262	Town Of Troutville	242	(227)	(122)	(318)
55263	Town Of Buchanan	668	(582)	(312)	(817)
55265	Town Of Occoquan	18	(331)	(177)	(465)
55301	Town Of Dumfries	1,265	(1,739)	(932)	(2,440)
55302	Town Of Iron Gate	67	(64)	(34)	(89)
55303	Town Of Montross	0	(26)	(14)	(36)
55309	Town Of Colonial Beach	2,200	(2,528)	(1,354)	(3,546)
55311	Town Of Brookneal	196	(161)	(86)	(226)
55312	Town Of Hamilton	180	(207)	(111)	(291)
55314	Town Of Jonesville	269	(265)	(142)	(372)
55315	Town Of Wytheville	4,444	(5,168)	(2,768)	(7,249)
55322	Town Of Glasgow	184	(123)	(66)	(173)
55323	Town Of Marion	1,998	(1,566)	(839)	(2,197)
55328	Town Of Wakefield	332	(449)	(241)	(630)
55329	Town Of Leesburg	16,350	(17,050)	(9,133)	(23,916)
55330	Town Of Chatham	153	(310)	(166)	(435)
55334	Town Of Boydton	233	(229)	(123)	(321)
55336	Town Of Mckenney	109	(115)	(61)	(161)
55338	Town Of Quantico	99	(101)	(54)	(141)
55341	Town Of Chincoteague	609	(614)	(329)	(862)
55344	Town Of Stanley	289	(431)	(231)	(605)
55345	Town Of Hillsville	1,375	(1,458)	(781)	(2,045)
55346	Town Of Elkton	1,207	(1,224)	(656)	(1,717)
55347	Town Of Bridgewater	2,293	(2,133)	(1,143)	(2,992)
55350	Town Of Wise	836	(1,042)	(558)	(1,461)
55351	Town Of New Market	384	(395)	(212)	(554)
55353	Town Of Rocky Mount	1,625	(1,491)	(799)	(2,092)
55355	Town Of Luray	1,047	(1,015)	(544)	(1,424)
55357	Town Of Strasburg	1,748	(1,873)	(1,003)	(2,627)
55360	Town Of Dublin	328	(510)	(273)	(715)
55364	Town Of Bedford	2,711	(2,612)	(1,399)	(3,664)
55367	Town Of Broadway	226	(299)	(160)	(420)
55369	Town Of Tazewell	2,653	(1,891)	(1,013)	(2,652)
55370	Town Of Urbanna	89	(103)	(55)	(144)
55371	Town Of Bluefield	1,328	(1,419)	(760)	(1,991)
55372	Town Of Weber City	84	(149)	(79)	(209)
55374	Town Of Hurt	96	(148)	(79)	(208)
55375	Town Of Waverly	912	(809)	(434)	(1,135)
55380	Town Of Independence	364	(442)	(237)	(620)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS



Employer Code	Employer	6/30/2020	6/30/2021	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
		Net OPEB Liability	Net OPEB Liability		
55382	Town Of Grundy	893	(796)	(426)	(1,116)
55384	Town Of Louisa	437	(487)	(261)	(683)
55386	Town Of Mt Jackson	409	(671)	(359)	(941)
55388	Town Of Jarratt	0	0	0	0
55389	Town Of Pembroke	159	(184)	(98)	(258)
55395	Town Of Round Hill	500	(487)	(261)	(683)
55398	Town Of Saltville	354	(331)	(177)	(465)
55399	Town Of Blackstone	1,530	(1,526)	(817)	(2,140)
55401	Southeastern Public Svc Auth	3,694	(3,966)	(2,125)	(5,563)
55404	Appomattox Regional Library	895	(882)	(473)	(1,237)
55405	Staunton Red/Hous Auth	323	(361)	(194)	(506)
55409	Southside Reg Juvenile Group Home	106	(100)	(53)	(140)
55413	Richmond Redevelopment And Housing Authority	11,668	(11,054)	(5,921)	(15,506)
55415	Chesapeake Red/Hous Auth	2,367	(2,342)	(1,255)	(3,285)
55417	Norfolk Airport Authority	6,212	(6,144)	(3,291)	(8,618)
55419	Hampton Red/Hous Authority	811	(916)	(491)	(1,285)
55420	Loudoun County Sanitation Authority	25,610	(27,402)	(14,678)	(38,437)
55421	Danville Red/Hous Auth	1,024	(1,262)	(676)	(1,770)
55424	Hopewell Red/Hous Auth	1,028	(1,359)	(728)	(1,906)
55426	Blacksburg-Vpi Sanitation Authority	20	(153)	(82)	(214)
55427	Potomac River Fisheries Comm	0	(44)	(24)	(61)
55429	Alexandria Red/Hous Auth	5,917	(5,983)	(3,205)	(8,392)
55433	Norfolk Red/Hous Auth	9,739	(9,234)	(4,946)	(12,953)
55436	Riverside Regional Jail	2,278	(2,255)	(1,208)	(3,162)
55440	Shenandoah Valley Juvenile Center	4,822	(4,219)	(2,260)	(5,918)
55445	Chesterfield County Health Center Commission	10,275	(11,703)	(6,269)	(16,416)
55447	Rappahannock Area Comm Svcs	32,279	(32,515)	(17,417)	(45,609)
55449	Hampton Roads Planning District Commission	2,550	(2,343)	(1,255)	(3,286)
55458	Wytheville Red/ Hous Auth	103	(101)	(54)	(142)
55459	Waynesboro Red/Hous Auth	498	(708)	(379)	(994)
55460	Region Ten Community Services Board	25,405	(22,913)	(12,274)	(32,140)
55462	Lenowisco Planning Dist Comm	125	(121)	(65)	(170)
55469	Eastern Shore Comm Svcs Bd	7,166	(6,899)	(3,696)	(9,677)
55470	Anchor Commission	422	(389)	(208)	(546)
55473	Hampton Roads Transit	20,366	(21,764)	(11,658)	(30,529)
55476	Rockbridge Regional Library	579	(423)	(227)	(594)
55479	Cumberland Mountain Comm Svcs	9,649	(9,721)	(5,207)	(13,635)
55482	Middle Pen/No Neck Comm Svcs Board	14,772	(13,558)	(7,262)	(19,017)
55486	Hampton Roads Workforce Council	1,598	(2,089)	(1,119)	(2,929)
55487	Capital Region Airport Comm	5,228	(5,003)	(2,680)	(7,018)
55488	Northwestern Comm Svcs Bd	12,098	(14,249)	(7,633)	(19,987)
55491	Middle Peninsula Reg Security	808	(868)	(465)	(1,217)
55493	Planning Dis One Behavioral Health Svcs	0	(213)	(114)	(299)
55499	Eastern Shore Public Library	414	(419)	(224)	(588)
55504	Amherst County School Board	2,183	(2,297)	(1,230)	(3,221)
55507	Augusta County School Board	3,199	(3,234)	(1,732)	(4,536)
55508	Bath County School Board	899	(787)	(421)	(1,104)
55510	Bland County School Board	148	(165)	(89)	(232)
55512	Norfolk Public Schools	15,503	(15,119)	(8,098)	(21,207)
55515	Radford City School Board	453	(388)	(208)	(544)
55516	Caroline County School Board	1,172	(1,472)	(789)	(2,065)
55528	Essex County Public Schools	662	(769)	(412)	(1,079)
55533	Chesapeake Public Schools	17,838	(17,565)	(9,409)	(24,639)
55534	Va Beach City School Board	45,409	(44,077)	(23,610)	(61,826)
55537	Goochland County School Board	490	(580)	(311)	(814)
55546	Isle Of Wight County Schools	1,065	(948)	(508)	(1,330)
55552	Lee County School Board	2,276	(2,334)	(1,250)	(3,274)
55553	Loudoun County School Board	63,111	(64,397)	(34,496)	(90,330)
55557	Mathews County School Board	921	(884)	(474)	(1,240)
55562	Nelson County Public Schools	1,458	(1,357)	(727)	(1,903)
55583	Russell County School Board	2,006	(2,270)	(1,216)	(3,184)
55587	Southampton Co School Bd	904	(870)	(466)	(1,221)
55595	Washington County School Board	2,416	(2,564)	(1,373)	(3,597)
55599	York County School Board	5,919	(5,440)	(2,914)	(7,631)
55601	Bristol City School Bd	2,158	(2,309)	(1,237)	(3,239)
55606	Franklin City Public Schools	657	(846)	(453)	(1,186)
55613	The Pruden Center For Industry And Technology	0	0	0	0
55614	Portsmouth School Board	8,689	(8,334)	(4,465)	(11,690)
55620	Suffolk City School Board	5,779	(6,282)	(3,365)	(8,812)
55638	Town Of West Point School Bd	26	(507)	(271)	(711)
55710	Valley Vo-Tech Center	60	(59)	(32)	(83)
55711	New Horizons Technical Ctr	362	(355)	(190)	(498)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55713	Galax City Schools	480	(757)	(406)	(1,062)
55714	Norton City Schools	230	(286)	(153)	(401)
55802	Williamsburg-James City Co Sch	6,492	(5,643)	(3,023)	(7,915)
55813	Buchanan County School Board	1,263	(1,530)	(820)	(2,146)
55856	Blue Ridge Resource Authority	0	(216)	(116)	(303)
55857	Peanut Soil And Water Conservation District	26	(322)	(172)	(451)
55858	Peumansend Creek Regional Jail Authority	1,836	(1,776)	(951)	(2,491)
55859	Williamsburg Area Transit Authority	3,128	(2,950)	(1,580)	(4,138)
55860	Middle Peninsula Juvenile Detention Commission	2,587	(2,310)	(1,237)	(3,240)
55861	Breaks Interstate Park Commission	439	(360)	(193)	(505)
55862	Crater Criminal Justice Training Academy	464	(385)	(207)	(540)
55863	Central Shenandoah Criminal Justice Training Academy	141	(94)	(50)	(133)
55864	New River Valley Emergency Communications Regional Authority	2,696	(2,846)	(1,524)	(3,993)
55865	Maury Service Authority	1,163	(1,175)	(629)	(1,648)
55866	Hampton Roads Transportation Accountability Commission	215	(204)	(109)	(286)
55867	Pamunkey Regional Library	1,247	(1,638)	(878)	(2,298)
55868	Northern Virginia Transportation Authority	2,570	(2,372)	(1,270)	(3,327)
55869	Rsw Regional Jail Authority	2,389	(2,426)	(1,300)	(3,403)
55871	Portsmouth Redevelopment And Housing Authority	3,371	(2,657)	(1,423)	(3,727)
55872	Southwest Regional Recreation Authority	1,111	(1,300)	(696)	(1,824)
55873	Roanoke Redevelopment And Housing Authority	3,708	(4,219)	(2,260)	(5,918)
55884	Halifax Service Authority	1,077	(1,050)	(562)	(1,472)
55886	Russell County Psa	360	(541)	(290)	(759)
55891	Tidewater Soil & Water Conservation District	180	(148)	(79)	(208)
55893	Eastern Shore Soil & Water Conservation District	0	0	0	0
55896	Virginia Resources Authority	326	(565)	(302)	(792)
55899	Shenandoah Valley Regional Airport Commission	0	(103)	(55)	(144)
55906	Suffolk Redev & Housing Auth	1,737	(1,343)	(719)	(1,883)
55922	Piedmont Regional Jail Authority	582	(639)	(342)	(896)
55923	Nelson County Service Authority	698	(735)	(393)	(1,031)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	133	(11)	(6)	(15)
55925	Fauquier Co Water & Sanitation Auth	2,884	(3,101)	(1,661)	(4,350)
55926	Scott County Soil & Water Conservation District	89	0	0	0
55927	New River Resource Authority	721	(653)	(350)	(916)
55930	Petersburg Redevelopment And Housing Authority	736	(722)	(387)	(1,012)
55931	Central Rappahannock Regional Library	4,463	(4,618)	(2,474)	(6,478)
55934	Thomas Jefferson Soil & Water Conservation Dist.	802	(818)	(438)	(1,148)
55938	Colonial Soil & Water Conservation District	596	(587)	(315)	(823)
55940	Monacan Soil And Water Conservation District	0	(92)	(49)	(129)
55941	Robert E. Lee Soil And Water Conservation District	162	(147)	(79)	(207)
55945	Lonesome Pine Regional Library	216	(236)	(127)	(331)
55951	Handley Regional Library	431	(582)	(312)	(816)
55954	Potomac And Rappahannock Transportation Commission	11,073	(11,059)	(5,924)	(15,512)
55957	Wise County Redevelopment And Housing Authority	362	(420)	(225)	(589)
55958	Prince William Soil & Water Conservation District	258	(248)	(133)	(348)
55959	Hampton Roads Regional Jail	1,894	(1,923)	(1,030)	(2,697)
55960	Castlewood Water And Sewage Authority	134	0	0	0
55964	Virginia Biotechnology Research Partnership Authority	706	(1,403)	(751)	(1,968)
55967	Massanutten Regional Library	966	(984)	(527)	(1,381)
55969	Culpeper Soil And Water Conservation District	124	(175)	(94)	(245)
55972	Big Walker Soil & Water Conservation District	105	(101)	(54)	(141)
55974	Peaks Of Otter Soil & Water Conservation District	108	(109)	(58)	(153)
55975	New River Soil & Water Conservation District	86	(83)	(44)	(116)
55978	Evergreen Soil And Water Conservation District	205	(157)	(84)	(220)
55982	Daniel Boone Soil And Water Conservation District	184	(95)	(51)	(134)
55985	Tazewell Soil And Water Conservation District	73	(69)	(37)	(97)
55988	Henricopolis Soil And Water Conservation District	104	(98)	(53)	(137)
55990	Roanoke River Service Authority	439	(493)	(264)	(691)
55991	Lee County Public Service Authority	918	(956)	(512)	(1,341)
55994	Wise County Public Service Authority	647	(783)	(419)	(1,098)
55995	Holston River Soil And Water Conservation District	26	(91)	(49)	(127)
55996	New River Valley Community Services	35,376	(35,025)	(18,761)	(49,129)
55999	Clinch Valley Soil & Water Conservation Distric	347	(347)	(186)	(486)
	Total for VRS Virginia Local Disability Program - Political Subdivisions	998,248	(1,012,271)	(542,239)	(1,419,915)

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
LINE OF DUTY ACT**



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (717.31 per FTE)	Employer Allocation Percentage
21156	Department Of State Police	\$ 1,362,842	10.02822%	\$ 1,355,716	9.84714%
30123	Department Of Military Affairs	16,233	0.11945%	16,498	0.11983%
30123b	Department Of Military Affairs -Army National Guard	871,081	6.40970%	874,395	6.35110%
30123c	Department Of Military Affairs -Air National Guard	171,435	1.26148%	204,217	1.48331%
30127	Va Dept Of Emergency Management	7,058	0.05193%	7,173	0.05210%
30154	Department Of Motor Vehicles	50,110	0.36872%	50,212	0.36471%
30172	Virginia State Lottery	5,646	0.04155%	5,738	0.04168%
30199	Conservation & Recreation	64,931	0.47778%	68,862	0.50017%
30407	Virginia Port Authority	26,113	0.19215%	27,975	0.20320%
30411	Department Of Forestry	96,690	0.71148%	96,120	0.69815%
50001	Arlington County	614,726	4.52335%	628,364	4.56406%
50005	Appalachia, Town	3,529	0.02597%	2,869	0.02084%
50025	Boones Mill, Town	2,117	0.01558%	2,511	0.01824%
50026	Pocahontas, Town	1,412	0.01039%	1,435	0.01042%
55113	Buchanan County	58,931	0.43364%	66,710	0.48454%
55136	Gloucester County	108,688	0.79976%	99,169	0.72030%
55139	Greene County	41,287	0.30380%	38,376	0.27874%
55152	Lee County	61,049	0.44922%	58,820	0.42723%
55167	Nottoway County	25,761	0.18955%	32,996	0.23966%
55183	Russell County	68,106	0.50115%	64,020	0.46500%
55197	Wise County	68,989	0.50764%	74,063	0.53795%
55201	City Of Bristol	120,334	0.88546%	120,508	0.87530%
55213	City Of Petersburg	165,503	1.21782%	162,292	1.17879%
55214	City Of Portsmouth	430,343	3.16661%	403,487	2.93069%
55215	City Of Radford	60,520	0.44532%	62,585	0.45458%
55220	City Of Suffolk	373,881	2.75114%	383,044	2.78220%
55221	City Of Williamsburg	56,638	0.41676%	61,509	0.44677%
55222	City Of Winchester	130,391	0.95946%	120,149	0.87270%
55224	City Of Falls Church	36,700	0.27005%	37,838	0.27484%
55226	Town Of Front Royal	26,819	0.19735%	26,540	0.19277%
55232	City Of Franklin	41,111	0.30251%	64,020	0.46500%
55233	City Of Chesapeake	849,747	6.25272%	931,427	6.76533%
55234	City Of Virginia Beach	1,347,490	9.91526%	1,374,547	9.98391%
55235	City Of Norton	25,584	0.18826%	24,927	0.18105%
55236	City Of Manassas Park	40,229	0.29602%	43,039	0.31261%
55238	Town Of Pound	4,588	0.03376%	3,587	0.02605%
55245	Town Of Scottsville	3,000	0.02207%	3,228	0.02344%
55249	Town Of La Crosse	706	0.00519%	717	0.00521%
55255	Town Of Brodnax	706	0.00519%	1,435	0.01042%
55259	Town Of Richlands	37,406	0.27524%	38,017	0.27614%
55300	Town Of Abingdon	16,938	0.12464%	18,650	0.13546%
55301	Town Of Dumfries	7,763	0.05713%	5,738	0.04168%
55304	Town Of South Boston	26,113	0.19215%	27,258	0.19798%
55306	Town Of Remington	2,117	0.01558%	2,152	0.01563%
55310	Town Of Smithfield	12,704	0.09348%	15,064	0.10941%
55314	Town Of Jonesville	2,117	0.01558%	2,869	0.02084%
55315	Town Of Wytheville	28,937	0.21292%	39,452	0.28656%
55317	Town Of Vienna	28,937	0.21292%	28,692	0.20841%
55321	Town Of Woodstock	11,998	0.08829%	12,912	0.09378%
55327	Town Of Christiansburg	69,871	0.51413%	74,063	0.53795%
55330	Town Of Chatham	2,117	0.01558%	2,152	0.01563%
55332	City Of Manassas	111,512	0.82054%	112,438	0.81668%
55334	Town Of Boydton	706	0.00519%	717	0.00521%
55338	Town Of Quantico	1,235	0.00909%	2,331	0.01693%
55354	Town Of Big Stone Gap	8,469	0.06232%	9,325	0.06773%
55355	Town Of Luray	14,115	0.10387%	15,064	0.10941%
55369	Town Of Tazewell	22,937	0.16878%	25,465	0.18496%
55372	Town Of Weber City	2,823	0.02077%	3,587	0.02605%
55374	Town Of Hurt	1,412	0.01039%	1,435	0.01042%
55375	Town Of Waverly	4,235	0.03116%	4,304	0.03126%
55378	Town Of Courtland	1,412	0.01039%	2,152	0.01563%
55380	Town Of Independence	4,235	0.03116%	4,304	0.03126%
55382	Town Of Grundy	6,352	0.04674%	5,021	0.03647%
55389	Town Of Pembroke	2,823	0.02077%	2,869	0.02084%
55397	Town Of Orange	11,292	0.08309%	11,118	0.08076%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
LINE OF DUTY ACT**



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2020	2020	2021	2021
		Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (717.31 per FTE)	Employer Allocation Percentage
55417	Norfolk Airport Authority	42,346	0.31160%	41,604	0.30219%
55487	Capital Region Airport Comm	32,465	0.23889%	33,714	0.24487%
55858	Peumansend Creek Regional Jail Authority	59,285	0.43624%	73,166	0.53143%
55861	Breaks Interstate Park Commission	1,412	0.01039%	1,435	0.01042%
55869	Rsw Regional Jail Authority	0	0.00000%	0	0.00000%
55899	Shenandoah Valley Regional Airport Commission	8,646	0.06362%	7,352	0.05340%
55922	Piedmont Regional Jail Authority	72,694	0.53491%	64,558	0.46891%
70156	Department Of State Police	8,469	0.06232%	6,456	0.04689%
70203	Wilson Workforce And Rehabilitation Center	4,940	0.03636%	4,304	0.03126%
70204	College Of William And Mary	14,821	0.10906%	15,781	0.11462%
70207	University Of Va - Academic	35,994	0.26486%	35,866	0.26050%
70208	Vpi & Su - Academic	31,054	0.22851%	34,431	0.25009%
70211	Va Military Institute	7,763	0.05713%	8,608	0.06252%
70212	Virginia State University	9,175	0.06751%	9,325	0.06773%
70213	Norfolk State University	16,233	0.11945%	11,477	0.08336%
70214	Longwood University	12,704	0.09348%	12,912	0.09378%
70215	University Of Mary Washington	11,998	0.08829%	12,912	0.09378%
70216	James Madison University	37,406	0.27524%	34,431	0.25009%
70217	Radford University	15,527	0.11425%	15,064	0.10941%
70221	Old Dominion University	30,348	0.22331%	32,279	0.23445%
70236	Va Commonwealth University - Academic	64,931	0.47778%	66,710	0.48454%
70241	Richard Bland College	13,410	0.09867%	15,064	0.10941%
70242	Christopher Newport University	11,998	0.08829%	14,346	0.10420%
70246	Uva'S College At Wise	6,352	0.04674%	6,456	0.04689%
70247	George Mason University	28,937	0.21292%	32,458	0.23576%
70280	Northern Va Community College	32,465	0.23889%	26,540	0.19277%
70282	Piedmont Virginia Community College	2,117	0.01558%	2,152	0.01563%
70283	J Sargeant Reynolds Community College	9,881	0.07270%	9,325	0.06773%
70286	Va Western Community College	5,646	0.04155%	5,738	0.04168%
70291	Blue Ridge Community College	706	0.00520%	717	0.00521%
70292	Central Va Community College	3,529	0.02597%	2,869	0.02084%
70293	Thomas Nelson Community College	6,352	0.04674%	5,021	0.03647%
70294	Southwest Va Community College	2,823	0.02077%	2,152	0.01563%
70296	Va Highlands Community College	4,235	0.03116%	2,869	0.02084%
70297	Germanna Community College	2,117	0.01558%	1,435	0.01042%
70298	Lord Fairfax Community College	10,587	0.07790%	10,042	0.07294%
70299	Mountain Empire Comm College	1,412	0.01039%	717	0.00521%
70402	Marine Resources Commission	49,404	0.36353%	49,494	0.35950%
70403	Department Of Wildlife Resources	119,275	0.87767%	110,466	0.80236%
70716	Correctional Center For Women	130,567	0.96076%	134,854	0.97950%
70718	Bland Correctional Center	133,391	0.98153%	144,179	1.04723%
70733	Sussex I Correctional Center	196,910	1.44893%	205,151	1.49009%
70734	Sussex Ii Correctional Center	184,206	1.35545%	195,826	1.42236%
70735	Wallen Ridge Correctional Center	232,904	1.71378%	258,949	1.88085%
70737	St Brides Correctional Center	125,627	0.92440%	142,027	1.03160%
70741	Red Onion Correctional Center	241,373	1.77610%	258,232	1.87564%
70743	Fluvanna Women'S Correctional Center	149,623	1.10098%	180,045	1.30774%
70745	Nottoway Correctional Center	211,025	1.55279%	230,257	1.67245%
70747	Marion Correctional Treatment Center	111,512	0.82054%	124,095	0.90135%
70749	Buckingham Correctional Center	199,027	1.46451%	214,476	1.55782%
70752	State Farm Correctional Complex	332,418	2.44604%	357,938	2.59985%
70753	Deerfield Correctional Center	232,904	1.71378%	210,889	1.53177%
70754	Augusta Correctional Center	163,033	1.19965%	205,151	1.49009%
70756	Department Of Corrections-Division Of Institutions	7,058	0.05193%	13,629	0.09899%
70757	Western Regional Field Units	76,223	0.56088%	91,816	0.66689%
70761	Eastern Reg Corr Field Unit	71,989	0.52972%	83,208	0.60437%
70767	Adult Community Service	198,321	1.45932%	96,837	0.70337%
70768	Keen Mtn Correctional Center	155,975	1.14772%	173,589	1.26085%
70769	Greensville Correctional Center	434,049	3.19387%	428,951	3.11564%
70770	Dillwyn Correctional Center	159,504	1.17368%	131,985	0.95866%
70771	Indian Creek Correctional Center	120,687	0.88805%	106,162	0.77109%
70772	Haynesville Correctional Center	186,323	1.37103%	148,483	1.07849%
70773	Coffeewood Correctional Center	122,098	0.89844%	100,423	0.72942%
70774	Lunenburg Correctional Center	139,742	1.02827%	122,660	0.89093%
70775	Pocahontas State Correctional Center	133,391	0.98153%	114,052	0.82841%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS
LINE OF DUTY ACT**



		Line of Duty Act Cost Sharing Plan			
Employer Code	Employer	2020	2020	2021	2021
		Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (717.31 per FTE)	Employer Allocation Percentage
70776	Green Rock Correctional Center	138,331	1.01789%	129,833	0.94303%
70785	River North Correctional Center	170,091	1.25158%	154,222	1.12017%
70961	Virginia Capitol Police	50,815	0.37391%	52,364	0.38034%
70999	Alcoholic Beverage Control Bd	69,871	0.51413%	68,862	0.50017%
Total for VRS Line of Duty Act		\$ 13,590,041	100.00000%	\$ 13,767,652	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE LINE OF DUTY ACT



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
21156	Department Of State Police	3,620,483	0	12,017,156	739,743	16,377,382	6,574,933	251,461	2,077,222	1,798,013	10,701,629	3,959,454	(207,285)	3,752,169
30123	Department Of Military Affairs	44,058	0	146,237	6,390	196,685	80,010	3,060	25,278	6,943	115,291	48,183	330	48,513
30123b	Department Of Military Affairs --Army National Guard	2,335,100	0	7,750,693	1,357,271	11,443,064	4,240,628	162,185	1,339,744	2,443,105	8,185,662	2,553,725	(101,242)	2,452,483
30123c	Department Of Military Affairs --Air National Guard	545,366	0	1,810,187	1,316,662	3,672,215	990,406	37,879	312,899	47,353	1,388,537	596,427	150,295	746,722
30127	Va Dept Of Emergency Management	19,156	0	63,581	18,441	101,178	34,787	1,330	10,990	7,810	54,917	20,949	1,539	22,488
30154	Department Of Motor Vehicles	134,092	0	445,081	51,610	630,783	243,517	9,313	76,934	128,321	458,085	146,647	(7,085)	139,562
30172	Virginia State Lottery	15,324	0	50,865	25,524	91,713	27,830	1,064	8,792	834	38,520	16,759	3,425	20,184
30199	Conservation & Recreation	183,897	0	610,393	129,309	923,599	333,963	12,773	105,509	245,291	697,536	201,114	(17,051)	184,063
30407	Virginia Port Authority	74,710	0	247,979	107,152	429,841	135,677	5,189	42,864	6,078	189,808	81,705	17,286	98,991
30411	Department Of Forestry	256,688	0	852,001	66,073	1,174,762	466,155	17,828	147,272	229,114	860,369	280,720	(34,248)	246,472
50001	Arlington County	1,678,061	0	5,569,842	1,008,457	8,256,360	3,047,422	116,550	962,773	237,339	4,364,084	1,835,171	100,180	1,935,351
50005	Appalachia, Town	7,662	0	25,433	12,408	45,503	13,915	532	4,396	23,055	41,898	8,380	(1,524)	6,856
50025	Boones Mill, Town	6,706	0	22,260	35,323	64,289	12,179	466	3,848	0	16,493	7,334	6,248	13,582
50026	Pocahontas, Town	3,831	0	12,716	20,745	37,292	6,957	266	2,198	164	9,585	4,190	3,534	7,724
55113	Buchanan County	178,150	0	591,318	224,207	993,675	323,527	12,373	102,212	57,908	496,020	194,830	15,030	209,860
55136	Gloucester County	264,832	0	879,033	63,870	1,207,735	480,944	18,394	151,945	317,870	969,153	289,627	(31,226)	258,401
55139	Greene County	102,484	0	340,166	72,627	515,277	186,115	7,118	58,799	256,724	508,756	112,079	(21,068)	91,011
55152	Lee County	157,079	0	521,379	26,561	705,019	285,261	10,910	90,123	124,599	510,893	171,786	(12,391)	159,395
55167	Nottoway County	88,115	0	292,474	265,549	646,138	160,021	6,120	50,555	35,716	252,412	96,365	30,219	126,584
55183	Russell County	170,966	0	567,472	84,973	823,411	310,480	11,874	98,090	205,540	625,894	186,973	(9,004)	177,969
55197	Wise County	197,787	0	656,498	205,606	1,059,891	359,189	13,737	113,479	2,987	489,392	216,305	31,661	247,966
55201	City Of Bristol	321,820	0	1,068,190	0	1,390,010	584,438	22,352	184,642	95,196	886,628	351,951	(13,691)	338,260
55213	City Of Petersburg	433,404	0	1,438,560	274,591	2,146,555	787,078	30,102	248,662	590,525	1,656,367	473,982	(53,547)	420,435
55214	City Of Portsmouth	1,077,522	0	3,576,527	373,121	5,027,170	1,956,821	74,839	618,219	1,912,220	4,562,099	1,178,406	(220,319)	958,087
55215	City Of Radford	167,135	0	554,756	296,246	1,018,137	303,523	11,608	95,892	0	411,023	182,783	49,311	232,094
55220	City Of Suffolk	1,022,927	0	3,395,314	554,209	4,972,450	1,857,674	71,048	586,896	482,731	2,998,349	1,118,700	5,207	1,123,907
55221	City Of Williamsburg	164,263	0	545,225	138,750	848,238	298,308	11,409	94,245	16,476	420,438	179,643	15,747	195,390
55222	City Of Winchester	320,864	0	1,065,017	146,884	1,532,765	582,702	22,286	184,093	383,520	1,172,610	350,905	(23,748)	327,157
55224	City Of Falls Church	101,050	0	335,407	71,192	507,649	183,511	7,018	57,977	107,490	355,996	110,511	(1,397)	109,114
55226	Town Of Front Royal	70,875	0	235,251	36,436	342,562	128,712	4,923	40,664	74,009	248,308	77,511	(4,244)	73,267
55232	City Of Franklin	170,966	0	567,472	542,022	1,280,460	310,480	11,874	98,090	126,562	547,006	186,973	37,791	224,764
55233	City Of Chesapeake	2,487,399	0	8,256,207	2,596,578	13,340,184	4,517,209	172,763	1,427,124	706,018	6,823,114	2,720,284	245,581	2,965,865
55234	City Of Virginia Beach	3,670,770	0	12,184,062	1,483,966	17,338,798	6,666,258	254,960	2,106,076	1,505,861	10,533,155	4,014,446	36,142	4,050,588
55235	City Of Norton	66,566	0	220,948	108,156	395,670	120,887	4,623	38,192	79,291	242,993	72,799	7,515	80,314
55236	City Of Manassas Park	114,937	0	381,500	72,105	568,542	208,730	7,983	65,944	51,116	333,773	125,698	890	126,588
55238	Town Of Pound	9,578	0	31,791	27,299	68,668	17,394	665	5,495	42,475	66,029	10,474	1,118	11,592
55245	Town Of Scottsville	8,618	0	28,605	33,316	70,539	15,651	599	4,945	11,132	32,327	9,425	2,644	12,069
55249	Town Of La Crosse	1,916	0	6,358	64	8,338	3,479	133	1,099	21,964	26,675	2,095	(5,171)	(3,076)
55255	Town Of Brodnax	3,831	0	12,716	16,446	32,993	6,957	266	2,198	6,692	16,113	4,190	50	4,240
55259	Town Of Richlands	101,528	0	336,993	46,161	484,682	184,379	7,052	58,251	58,236	307,918	111,034	(1,354)	109,680
55300	Town Of Abingdon	49,804	0	165,311	39,220	254,335	90,447	3,459	28,575	25,988	148,469	54,467	492	54,959
55301	Town Of Dumfries	15,324	0	50,865	52,823	119,012	27,830	1,064	8,792	90,001	127,687	16,759	(337)	16,422
55304	Town Of South Boston	72,791	0	241,609	38,918	353,318	132,191	5,056	41,763	18,621	197,631	79,606	1,917	81,523
55306	Town Of Remington	5,747	0	19,074	10,578	35,399	10,436	399	3,297	502	14,634	6,285	1,684	7,969
55310	Town Of Smithfield	40,227	0	133,521	50,093	223,841	73,053	2,794	23,080	30,945	129,872	43,993	(1,061)	42,932
55314	Town Of Jonesville	7,662	0	25,433	25,501	58,596	13,915	532	4,396	14,258	33,101	8,380	1,659	10,039
55315	Town Of Wytheville	105,359	0	349,709	333,205	788,273	191,336	7,318	60,449	86,639	345,742	115,223	25,031	140,254
55317	Town Of Vienna	76,626	0	254,337	12,430	343,393	139,155	5,322	43,963	29,535	217,975	83,800	(2,495)	81,305
55321	Town Of Woodstock	34,480	0	114,446	36,294	185,220	62,617	2,395	19,783	6,569	91,364	37,708	3,155	40,863
55327	Town Of Christiansburg	197,787	0	656,498	153,610	1,007,895	359,189	13,737	113,479	84,186	570,591	216,305	10,245	226,550
55330	Town Of Chatham	5,747	0	19,074	157	24,978	10,436	399	3,297	930	15,062	6,285	(126)	6,159
55332	City Of Manassas	300,268	0	996,652	11,865	1,308,785	545,297	20,855	172,276	178,157	916,585	328,380	(28,423)	299,957
55334	Town Of Boydton	1,916	0	6,358	7,829	16,103	3,479	133	1,099	339	5,050	2,095	1,699	3,794
55338	Town Of Quantico	6,225	0	20,661	24,653	51,539	11,304	432	3,571	15,826	31,133	6,807	(575)	6,232
55354	Town Of Big Stone Gap	24,902	0	82,656	26,568	134,126	45,223	1,730	14,287	43,671	104,911	27,234	(3,961)	23,273
55355	Town Of Luray	40,227	0	133,521	51,356	225,104	73,053	2,794	23,080	42,899	141,826	43,993	2,915	46,908
55369	Town Of Tazewell	68,004	0	225,720	229,600	523,324	123,498	4,723	39,017	62,154	229,392	74,371	34,826	109,197
55372	Town Of Weber City	9,578	0	31,791	16,603	57,972	17,394	665	5,495	12,069	35,623	10,474	(331)	10,143
55374	Town Of Hurt	3,831	0	12,716	95	16,642	6,957	266	2,198	13,966	23,387	4,190	(1,961)	2,229
55375	Town Of Waverly	11,493	0	38,149	314	49,956	20,872	798	6,594	10,946	39,210	12,569	(2,124)	10,445

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
LINE OF DUTY ACT**



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55378	Town Of Courtland	5,747	0	19,074	16,478	41,299	10,436	399	3,297	609	14,741	6,285	1,560	7,845
55380	Town Of Independence	11,493	0	38,149	13,017	62,659	20,872	798	6,594	12,682	40,946	12,569	1,041	13,610
55382	Town Of Grundy	13,409	0	44,507	24,940	82,856	24,351	931	7,693	44,116	77,091	14,664	(1,718)	12,946
55389	Town Of Pembroke	7,662	0	25,433	220	33,315	13,915	532	4,396	1,223	20,066	8,380	(165)	8,215
55397	Town Of Orange	29,693	0	98,557	10,043	138,293	53,923	2,062	17,036	16,569	89,590	32,473	178	32,651
55417	Norfolk Airport Authority	111,106	0	368,784	14,337	494,227	201,772	7,717	63,746	63,203	336,438	121,508	(5,455)	116,053
55487	Capital Region Airport Comm	90,031	0	298,832	100,294	489,157	163,500	6,253	51,655	77,267	298,675	98,460	2,754	101,214
55858	Peumansend Creek Regional Jail Authority	195,390	0	648,541	1,395,005	2,238,936	354,836	13,571	112,103	0	480,510	213,684	183,724	397,408
55861	Breaks Interstate Park Commission	3,831	0	12,716	26,191	42,738	6,957	266	2,198	0	9,421	4,190	3,669	7,859
55869	Rsw Regional Jail Authority	0	0	0	0	0	0	0	0	760,521	760,521	0	(185,493)	(185,493)
55899	Shenandoah Valley Regional Airport Commission	19,633	0	65,168	0	84,801	35,655	1,364	11,265	75,057	123,341	21,472	(12,133)	9,339
55922	Piedmont Regional Jail Authority	172,403	0	572,244	165,427	910,074	313,091	11,974	98,915	388,816	812,796	188,545	(8,638)	179,907
70156	Department Of State Police	17,240	0	57,223	11,226	85,689	31,308	1,197	9,891	76,402	118,798	18,854	(8,849)	10,005
70203	Wilson Workforce And Rehabilitation Center	11,493	0	38,149	9,748	59,390	20,872	798	6,594	30,379	58,643	12,569	(1,995)	10,574
70204	College Of William And Mary	42,142	0	139,879	94,536	276,557	76,532	2,927	24,179	14,932	118,570	46,088	10,297	56,385
70207	University Of Va - Academic	95,778	0	317,906	79,210	492,894	173,936	6,652	54,952	74,247	309,787	104,745	1,257	106,502
70208	Vpi & Su - Academic	91,950	0	305,202	99,927	497,079	166,985	6,386	52,756	61,703	287,830	100,559	2,430	102,989
70211	Va Military Institute	22,987	0	76,298	71,345	170,630	41,745	1,597	13,188	30,525	87,055	25,139	6,169	31,308
70212	Virginia State University	24,902	0	82,656	16,622	124,180	45,223	1,730	14,287	58,137	119,377	27,234	(5,889)	21,345
70213	Norfolk State University	30,649	0	101,730	49,285	181,664	55,659	2,129	17,585	149,037	224,410	33,518	(6,952)	26,566
70214	Longwood University	34,480	0	114,446	52,025	200,951	62,617	2,395	19,783	16,150	100,945	37,708	8,331	46,039
70215	University Of Mary Washington	34,480	0	114,446	50,713	199,639	62,617	2,395	19,783	18,477	103,272	37,708	6,592	44,300
70216	James Madison University	91,950	0	305,202	286,423	683,575	166,985	6,386	52,756	88,325	314,452	100,559	31,108	131,667
70217	Radford University	40,227	0	133,521	15,948	189,696	73,053	2,794	23,080	32,717	131,644	43,993	(668)	43,325
70221	Old Dominion University	86,200	0	286,116	90,684	463,000	156,542	5,987	49,456	49,162	261,147	94,270	8,005	102,275
70236	Va Commonwealth University - Academic	178,150	0	591,318	227,821	997,289	323,527	12,373	102,212	186,521	624,633	194,830	(109)	194,721
70241	Richard Bland College	40,227	0	133,521	262,225	435,973	73,053	2,794	23,080	76,431	175,358	43,993	25,498	69,491
70242	Christopher Newport University	38,311	0	127,163	50,030	125,504	69,574	2,661	21,981	33,409	127,625	41,898	(991)	40,907
70246	Uva'S College At Wise	17,240	0	57,223	13,175	87,638	31,308	1,197	9,891	2,723	45,119	18,854	2,731	21,585
70247	George Mason University	86,682	0	287,714	130,347	504,743	157,417	6,020	49,733	133,464	346,634	94,797	(6,580)	88,217
70280	Northern Va Community College	70,875	0	235,251	12,543	318,669	128,712	4,923	40,664	201,850	376,149	77,511	(21,826)	55,685
70282	Piedmont Virginia Community College	5,747	0	19,074	157	24,978	10,436	399	3,297	909	15,041	6,285	(123)	6,162
70283	J Sargeant Reynolds Community College	24,902	0	82,656	30,782	138,340	45,223	1,730	14,287	38,923	100,163	27,234	(1,956)	25,278
70286	Va Western Community College	15,324	0	50,865	408	66,597	27,830	1,064	8,792	13,251	50,937	16,759	(2,136)	14,623
70291	Blue Ridge Community College	1,916	0	6,358	31	8,305	3,479	133	1,099	274	4,985	2,095	(38)	2,057
70292	Central Va Community College	7,662	0	25,433	5,776	38,871	13,915	532	4,396	17,628	36,471	8,380	(440)	7,940
70293	Thomas Nelson Community College	13,409	0	44,507	32,339	90,255	24,351	931	7,693	58,312	91,287	14,664	(1,005)	13,659
70294	Southwest Va Community College	5,747	0	19,074	0	24,821	10,436	399	3,297	17,386	31,518	6,285	(1,810)	4,475
70296	Va Highlands Community College	7,662	0	25,433	65,051	98,146	13,915	532	4,396	32,575	51,418	8,380	5,846	14,226
70297	Germana Community College	3,831	0	12,716	0	16,547	6,957	266	2,198	17,136	26,557	4,190	(1,768)	2,422
70298	Lord Fairfax Community College	26,818	0	89,014	169,306	285,138	48,702	1,863	15,386	26,849	92,800	29,329	21,676	51,005
70299	Mountain Empire Comm College	1,916	0	6,358	10,580	18,854	3,479	133	1,099	16,614	21,325	2,095	86	2,181
70402	Marine Resources Commission	132,177	0	438,723	28,131	599,031	240,038	9,180	75,835	64,708	389,761	144,552	(7,456)	137,096
70403	Department Of Wildlife Resources	295,003	0	979,176	326,381	1,600,560	535,736	20,489	169,255	439,648	1,165,128	322,622	4,440	327,062
70716	Correctional Center For Women	360,131	0	1,195,353	438,939	1,994,423	654,012	25,013	206,622	169,637	1,055,284	393,849	29,662	423,511
70718	Bland Correctional Center	385,034	0	1,278,008	280,005	1,943,047	699,235	26,743	220,910	4,596	951,484	421,083	35,467	456,550
70733	Sussex I Correctional Center	547,859	0	1,818,461	228,940	2,595,260	994,933	38,052	314,330	226,883	1,574,198	599,153	(12,632)	586,521
70734	Sussex Ii Correctional Center	522,957	0	1,735,806	874,905	3,133,668	949,709	36,322	300,042	606,190	1,892,263	571,919	6,817	578,736
70735	Wallen Ridge Correctional Center	691,529	0	2,295,333	671,109	3,657,971	1,255,843	48,030	396,759	300,809	2,001,441	756,274	27,863	784,137
70737	St Brides Correctional Center	379,287	0	1,258,934	499,746	2,137,967	688,799	26,343	217,613	347,714	1,280,469	414,798	8,083	422,881
70741	Red Onion Correctional Center	689,614	0	2,288,975	373,703	3,352,292	1,252,364	47,897	395,660	194,327	1,890,248	754,179	17,034	771,213
70743	Fluvanna Women'S Correctional Center	480,815	0	1,595,927	1,047,451	3,124,193	873,178	33,395	275,863	788,927	1,971,363	525,831	9,439	535,270
70745	Nottoway Correctional Center	614,907	0	2,041,008	793,359	3,449,274	1,116,695	42,708	352,798	431,693	1,943,894	672,478	37,227	709,705
70747	Marion Correctional Treatment Center	331,398	0	1,099,981	332,795	1,764,174	601,831	23,017	190,137	79,747	894,732	362,425	29,277	391,702
70749	Buckingham Correctional Center	572,761	0	1,901,117	484,088	2,957,966	1,040,156	39,781	328,617	255,055	1,663,609	626,387	7,902	634,289
70752	State Farm Correctional Complex	955,883	0	3,172,779	1,029,822	5,158,484	1,735,919	66,391	548,430	274,728	2,625,468	1,045,378	118,538	1,163,916
70753	Deerfield Correctional Center	563,184	0	1,869,326	175,376	2,607,886	1,022,763	39,116	323,122	634,712	2,019,713	615,912	(45,541)	570,371
70754	Augusta Correctional Center	547,859	0	1,818,461	1,095,174	3,461,494	994,933	38,052	314,330	267,598	1,614,913	599,153	69,312	668,465
70756	Department Of Corrections-Division Of Institutions	36,396	0	120,804	147,984	305,184	66,096	2,528	20,882	17,475	106,981	39,803	10,874	50,677
70757	Western Regional Field Units	245,194	0	813,853	345,869	1,404,916	445,282	17,030	140,678	30,849	633,839	268,151	30,566	298,717

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
LINE OF DUTY ACT**



		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		Changes in Proportionate Share	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
			Change of Assumptions				Differences Between Expected and Actual Experience	Change of Assumptions						
70761	Eastern Reg Corr Field Unit	222,208	0	737,555	366,134	1,325,897	403,538	15,433	127,490	120,985	667,446	243,012	29,884	272,896
70767	Adult Community Service	258,607	0	858,372	1,885,126	3,002,105	469,640	17,962	148,374	2,462,702	3,098,678	282,819	7,875	290,694
70768	Keen Mtn Correctional Center	463,575	0	1,538,704	431,970	2,434,249	841,869	32,198	265,972	202,004	1,342,043	506,977	21,735	528,712
70769	Greensville Correctional Center	1,145,523	0	3,802,234	527,529	5,475,286	2,080,312	79,562	657,234	1,019,442	3,836,550	1,252,773	(80,623)	1,172,150
70770	Dillwyn Correctional Center	352,469	0	1,169,920	104,848	1,627,237	640,097	24,481	202,226	1,128,908	1,995,712	385,469	(116,743)	268,726
70771	Indian Creek Correctional Center	283,506	0	941,015	162,383	1,386,904	514,857	19,691	162,659	512,341	1,209,548	310,049	(38,648)	271,401
70772	Haynesville Correctional Center	396,527	0	1,316,157	254,199	1,966,883	720,108	27,541	227,504	1,228,514	2,203,667	433,652	(90,194)	343,458
70773	Coffeewood Correctional Center	268,185	0	890,162	126,465	1,284,812	487,034	18,627	153,869	725,982	1,385,512	293,294	(52,202)	241,092
70774	Lunenburg Correctional Center	327,567	0	1,087,264	38,689	1,453,520	594,874	22,751	187,939	482,886	1,288,450	358,236	(43,934)	314,302
70775	Pocahontas State Correctional Center	304,580	0	1,010,967	193,745	1,509,292	553,129	21,155	174,750	778,873	1,527,907	333,097	(44,730)	288,367
70776	Green Rock Correctional Center	346,722	0	1,150,846	103,680	1,601,248	629,661	24,082	198,929	359,672	1,212,344	379,185	(19,083)	360,102
70785	River North Correctional Center	411,851	0	1,367,022	376,283	2,155,156	747,937	28,605	236,296	664,091	1,676,929	450,411	2,056	452,467
70961	Virginia Capitol Police	139,839	0	464,156	79,311	683,306	253,953	9,713	80,231	38,112	382,009	152,932	2,210	155,142
70999	Alcoholic Beverage Control Bd	183,897	0	610,393	49,714	844,004	333,963	12,773	105,509	267,106	719,351	201,114	(39,567)	161,547
Total for VRS Line of Duty Act		36,766,853	0	122,037,013	31,355,823	190,159,689	66,769,979	2,553,647	21,094,671	31,355,823	121,774,120	40,209,177	0	40,209,177

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
LINE OF DUTY ACT**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
21156	Department Of State Police	750,968	762,522	765,926	769,547	1,014,129	1,612,661
30123	Department Of Military Affairs	11,991	12,132	12,173	12,217	12,471	20,410
30123b	Department Of Military Affairs -Army National Guard	516,801	524,253	526,449	528,784	586,140	574,975
30123c	Department Of Military Affairs -Air National Guard	294,640	296,380	296,893	297,439	319,235	779,091
30127	Va Dept Of Emergency Management	6,609	6,670	6,688	6,707	6,739	12,848
30154	Department Of Motor Vehicles	28,406	28,834	28,960	29,094	24,310	33,094
30172	Virginia State Lottery	7,481	7,530	7,544	7,560	8,046	15,032
30199	Conservation & Recreation	31,622	32,209	32,382	32,566	27,098	70,186
30407	Virginia Port Authority	37,060	37,298	37,369	37,443	32,654	58,209
30411	Department Of Forestry	33,691	34,510	34,751	35,008	60,435	115,998
50001	Arlington County	544,321	549,677	551,254	552,933	649,869	1,044,222
50005	Appalachia, Town	504	528	536	543	2,178	(684)
50025	Boones Mill, Town	8,023	8,044	8,051	8,057	5,982	9,639
50026	Pocahontas, Town	4,548	4,560	4,564	4,568	3,729	5,738
55113	Buchanan County	62,182	62,750	62,918	63,096	74,286	172,423
55136	Gloucester County	38,868	39,714	39,963	40,227	57,688	22,122
55139	Greene County	6,057	6,384	6,480	6,583	10,507	(29,490)
55152	Lee County	29,184	29,685	29,833	29,990	37,687	37,747
55167	Nottoway County	53,541	53,822	53,905	53,993	53,390	125,075
55183	Russell County	36,246	36,792	36,953	37,124	39,574	10,828
55197	Wise County	84,010	84,642	84,828	85,025	76,710	155,284
55201	City Of Bristol	71,487	72,514	72,816	73,138	86,048	127,379
55213	City Of Petersburg	61,164	62,547	62,955	63,388	109,439	130,695
55214	City Of Portsmouth	64,875	68,313	69,326	70,404	110,601	81,552
55215	City Of Radford	93,547	94,081	94,238	94,405	91,413	139,430
55220	City Of Suffolk	275,951	279,215	280,177	281,200	297,208	560,350
55221	City Of Williamsburg	59,223	59,748	59,902	60,066	62,768	126,093
55222	City Of Winchester	61,177	62,201	62,503	62,823	69,879	41,572
55224	City Of Falls Church	25,348	25,671	25,766	25,867	20,418	28,583
55226	Town Of Front Royal	14,515	14,741	14,808	14,879	16,048	19,263
55232	City Of Franklin	83,041	83,587	83,748	83,919	90,193	308,966
55233	City Of Chesapeake	903,934	911,872	914,211	916,699	948,872	1,921,482
55234	City Of Virginia Beach	1,007,701	1,019,428	1,022,868	1,026,545	1,108,653	1,620,448
55235	City Of Norton	25,133	25,346	25,409	25,475	21,996	29,318
55236	City Of Manassas Park	31,311	31,678	31,786	31,901	33,396	74,697
55238	Town Of Pound	3,653	3,684	3,693	3,702	(1,530)	(10,563)
55245	Town Of Scottsville	4,925	4,953	4,961	4,969	5,243	13,161
55249	Town Of La Crosse	(4,664)	(4,658)	(4,656)	(4,654)	(593)	888
55255	Town Of Brodnax	1,064	1,076	1,080	1,084	2,597	9,979
55259	Town Of Richlands	25,518	25,842	25,937	26,039	30,717	42,711
55300	Town Of Abingdon	13,674	13,833	13,880	13,930	15,030	35,519
55301	Town Of Dumfries	3,719	3,768	3,782	3,798	308	(24,050)
55304	Town Of South Boston	21,183	21,415	21,484	21,557	24,531	45,517
55306	Town Of Remington	3,205	3,223	3,229	3,234	3,417	4,457
55310	Town Of Smithfield	9,586	9,714	9,752	9,792	13,661	41,464
55314	Town Of Jonesville	3,687	3,711	3,719	3,726	2,865	7,787
55315	Town Of Wytheville	52,917	53,253	53,352	53,458	52,593	176,958
55317	Town Of Vienna	17,786	18,030	18,103	18,179	22,027	31,293
55321	Town Of Woodstock	12,281	12,391	12,423	12,458	14,368	29,935
55327	Town Of Christiansburg	62,594	63,226	63,412	63,609	66,894	117,569
55330	Town Of Chatham	1,395	1,413	1,419	1,424	1,607	2,658
55332	City Of Manassas	51,050	52,009	52,291	52,591	70,257	114,002
55334	Town Of Boydton	2,206	2,212	2,214	2,216	1,317	888
55338	Town Of Quantico	1,073	1,092	1,098	1,104	2,190	13,849
55354	Town Of Big Stone Gap	2,630	2,709	2,733	2,758	4,012	14,373
55355	Town Of Luray	13,562	13,690	13,728	13,768	11,797	16,733
55369	Town Of Tazewell	52,825	53,042	53,106	53,174	23,532	58,253
55372	Town Of Weber City	2,204	2,235	2,244	2,253	2,557	10,856
55374	Town Of Hurt	(947)	(935)	(931)	(927)	(806)	(2,199)
55375	Town Of Waverly	918	955	965	977	2,606	4,325
55378	Town Of Courtland	3,081	3,099	3,105	3,110	3,293	10,870
55380	Town Of Independence	4,083	4,120	4,130	4,142	1,715	3,523
55382	Town Of Grundy	1,831	1,874	1,886	1,900	2,325	(4,051)
55389	Town Of Pembroke	1,863	1,887	1,895	1,902	2,145	3,557
55397	Town Of Orange	8,037	8,132	8,160	8,189	7,612	8,573
55417	Norfolk Airport Authority	23,952	24,307	24,411	24,522	27,296	33,301
55487	Capital Region Airport Comm	26,583	26,870	26,955	27,045	33,870	49,159
55858	Peumansend Creek Regional Jail Authority	235,439	236,062	236,246	236,442	242,643	571,594
55861	Breaks Interstate Park Commission	4,683	4,695	4,699	4,703	4,824	9,713
55869	Rsw Regional Jail Authority	(185,493)	(185,493)	(185,493)	(185,493)	(18,549)	0
55899	Shenandoah Valley Regional Airport Commission	(6,936)	(6,874)	(6,855)	(6,836)	(2,373)	(8,666)
55922	Piedmont Regional Jail Authority	36,993	37,543	37,705	37,878	12,821	(65,662)
70156	Department Of State Police	(4,286)	(4,231)	(4,215)	(4,198)	(1,730)	(14,449)
70203	Wilson Workforce And Rehabilitation Center	1,047	1,084	1,094	1,106	1,471	(5,055)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
LINE OF DUTY ACT**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70204	College Of William And Mary	21,451	21,585	21,625	21,667	24,853	46,806
70207	University Of Va - Academic	27,107	27,413	27,503	27,598	26,422	47,064
70208	Vpi & Su - Academic	26,767	27,060	27,147	27,239	29,949	71,087
70211	Va Military Institute	12,253	12,326	12,348	12,371	12,228	22,049
70212	Virginia State University	702	781	805	830	(900)	2,585
70213	Norfolk State University	1,160	1,258	1,287	1,317	(3,134)	(44,634)
70214	Longwood University	17,457	17,567	17,599	17,634	14,160	15,589
70215	University Of Mary Washington	15,718	15,828	15,860	15,895	12,853	20,213
70216	James Madison University	55,445	55,738	55,825	55,917	59,467	86,731
70217	Radford University	9,979	10,107	10,145	10,185	8,990	8,646
70221	Old Dominion University	30,820	31,095	31,176	31,262	24,334	53,166
70236	Va Commonwealth University - Academic	47,043	47,611	47,779	47,957	64,339	117,927
70241	Richard Bland College	36,145	36,273	36,311	36,351	33,492	82,043
70242	Christopher Newport University	9,149	9,271	9,307	9,346	12,409	38,397
70246	Uva'S College At Wise	7,294	7,349	7,365	7,382	5,138	7,991
70247	George Mason University	16,362	16,639	16,721	16,807	29,582	61,998
70280	Northern Va Community College	(3,067)	(2,841)	(2,774)	(2,703)	274	(46,369)
70282	Piedmont Virginia Community College	1,398	1,416	1,422	1,427	1,610	2,664
70283	J Sargeant Reynolds Community College	4,635	4,714	4,738	4,763	8,433	10,894
70286	Va Western Community College	1,920	1,969	1,983	1,999	2,485	5,304
70291	Blue Ridge Community College	469	475	477	479	540	880
70292	Central Va Community College	1,588	1,612	1,620	1,627	606	(4,653)
70293	Thomas Nelson Community College	2,544	2,587	2,599	2,613	(1,178)	(10,197)
70294	Southwest Va Community College	(289)	(271)	(265)	(260)	(77)	(5,535)
70296	Va Highlands Community College	7,874	7,898	7,906	7,913	8,156	6,981
70297	Germanna Community College	(754)	(742)	(738)	(734)	(613)	(6,429)
70298	Lord Fairfax Community College	28,774	28,860	28,885	28,912	26,851	50,056
70299	Mountain Empire Comm College	593	599	601	603	664	(5,531)
70402	Marine Resources Commission	27,528	27,950	28,074	28,206	36,121	61,391
70403	Department Of Wildlife Resources	82,520	83,461	83,739	84,034	88,524	13,154
70716	Correctional Center For Women	124,980	126,129	126,468	126,828	145,913	288,821
70718	Bland Correctional Center	137,376	138,605	138,967	139,352	143,451	293,812
70733	Sussex I Correctional Center	132,373	134,121	134,636	135,184	156,603	328,145
70734	Sussex Ii Correctional Center	145,231	146,900	147,391	147,914	178,167	475,802
70735	Wallen Ridge Correctional Center	210,894	213,101	213,751	214,442	249,685	554,657
70737	St Brides Correctional Center	108,471	109,681	110,038	110,417	127,911	290,980
70741	Red Onion Correctional Center	199,558	201,759	202,407	203,097	213,495	441,728
70743	Fluvanna Women'S Correctional Center	136,699	138,233	138,685	139,166	148,370	451,677
70745	Nottoway Correctional Center	199,978	201,940	202,518	203,133	226,936	470,875
70747	Marion Correctional Treatment Center	116,990	118,047	118,359	118,690	119,272	278,084
70749	Buckingham Correctional Center	159,498	161,326	161,864	162,437	196,415	452,817
70752	State Farm Correctional Complex	371,537	374,587	375,486	376,442	323,890	711,074
70753	Deerfield Correctional Center	103,520	105,317	105,847	106,410	135,091	31,988
70754	Augusta Correctional Center	214,317	216,065	216,580	217,128	242,363	740,128
70756	Department Of Corrections-Division Of Institutions	20,507	20,623	20,657	20,694	25,017	90,705
70757	Western Regional Field Units	95,463	96,245	96,476	96,721	104,863	281,309
70761	Eastern Reg Corr Field Unit	88,697	89,406	89,615	89,837	88,561	212,335
70767	Adult Community Service	76,322	77,147	77,390	77,649	93,496	(498,577)
70768	Keen Mtn Correctional Center	144,432	145,911	146,347	146,811	148,923	359,782
70769	Greensville Correctional Center	222,569	226,224	227,301	228,447	267,034	467,161
70770	Dillwyn Correctional Center	(23,453)	(22,328)	(21,997)	(21,644)	(10,778)	(268,275)
70771	Indian Creek Correctional Center	36,389	37,294	37,560	37,844	51,393	(23,124)
70772	Haynesville Correctional Center	14,757	16,022	16,395	16,792	19,104	(319,854)
70773	Coffeewood Correctional Center	18,780	19,636	19,888	20,156	2,603	(181,763)
70774	Lunenburg Correctional Center	42,765	43,810	44,118	44,446	49,890	(59,959)
70775	Pocahontas State Correctional Center	35,885	36,857	37,143	37,448	10,434	(176,382)
70776	Green Rock Correctional Center	72,686	73,792	74,118	74,465	66,949	26,894
70785	River North Correctional Center	111,063	112,377	112,764	113,176	82,511	(53,664)
70961	Virginia Capitol Police	39,222	39,668	39,800	39,940	52,746	89,921
70999	Alcoholic Beverage Control Bd	9,106	9,693	9,866	10,050	41,574	44,364
Total for VRS Line of Duty Act		9,731,278	9,848,612	9,883,182	9,919,953	11,086,809	17,915,735

**SCHEDULE D - NET OPEB LIABILITY
LINE OF DUTY ACT**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (1.16%)	Net OPEB Liability 1% Increase Discount Rate (3.16%)	Net OPEB Liability 1% Decrease Health Trend Rate	Net OPEB Liability 1% Increase Health Trend Rate
21156	Department Of State Police	41,999,732	43,425,060	49,954,741	38,236,687	35,631,359	53,418,190
30123	Department Of Military Affairs	500,275	528,441	607,900	465,303	433,599	650,047
30123b	Department Of Military Affairs -Army National Guard	26,844,813	28,007,818	32,219,259	24,661,479	22,981,122	34,453,077
30123c	Department Of Military Affairs -Air National Guard	5,283,273	6,541,272	7,524,862	5,759,729	5,367,279	8,046,573
30127	Va Dept Of Emergency Management	217,491	229,757	264,304	202,306	188,521	282,629
30154	Department Of Motor Vehicles	1,544,256	1,608,341	1,850,182	1,416,178	1,319,684	1,978,458
30172	Virginia State Lottery	174,018	183,805	211,443	161,844	150,817	226,103
30199	Conservation & Recreation	2,001,016	2,205,708	2,537,373	1,942,173	1,809,839	2,713,293
30407	Virginia Port Authority	804,754	896,095	1,030,838	789,031	735,269	1,102,308
30411	Department Of Forestry	2,979,788	3,078,783	3,541,729	2,710,934	2,526,219	3,787,284
50001	Arlington County	18,944,488	20,127,121	23,153,569	17,722,357	16,514,811	24,758,846
50005	Appalachia, Town	108,767	91,903	105,722	80,922	75,408	113,052
50025	Boones Mill, Town	65,252	80,436	92,532	70,826	66,000	98,947
50026	Poahontas, Town	43,515	45,951	52,861	40,461	37,704	56,526
55113	Buchanan County	1,816,151	2,136,781	2,458,081	1,881,481	1,753,282	2,628,504
55136	Gloucester County	3,349,518	3,176,463	3,654,097	2,796,943	2,606,368	3,907,441
55139	Greene County	1,272,361	1,229,220	1,414,054	1,082,355	1,008,606	1,512,093
55152	Lee County	1,881,403	1,884,049	2,167,347	1,658,945	1,545,910	2,317,613
55167	Nottoway County	793,864	1,056,880	1,215,800	930,605	867,197	1,300,093
55183	Russell County	2,098,894	2,050,611	2,358,954	1,805,607	1,682,578	2,522,505
55197	Wise County	2,126,074	2,372,314	2,729,031	2,088,873	1,946,544	2,918,239
55201	City Of Bristol	3,708,443	3,859,999	4,440,414	3,398,811	3,167,227	4,748,276
55213	City Of Petersburg	5,100,418	5,198,365	5,980,026	4,577,271	4,265,390	6,394,632
55214	City Of Portsmouth	13,262,252	12,924,097	14,867,450	11,379,942	10,604,548	15,898,236
55215	City Of Radford	1,865,069	2,004,660	2,306,094	1,765,145	1,644,874	2,465,979
55220	City Of Suffolk	11,522,199	12,269,269	14,114,157	10,803,351	10,067,245	15,092,716
55221	City Of Williamsburg	1,745,455	1,970,218	2,266,473	1,734,819	1,616,614	2,423,612
55222	City Of Winchester	4,018,366	3,848,534	4,427,225	3,388,716	3,157,820	4,734,172
55224	City Of Falls Church	1,131,011	1,212,021	1,394,269	1,067,210	994,494	1,490,936
55226	Town Of Front Royal	826,532	850,100	977,926	748,531	697,528	1,045,728
55232	City Of Franklin	1,266,958	2,050,611	2,358,954	1,805,607	1,682,578	2,522,505
55233	City Of Chesapeake	26,187,356	29,834,537	34,320,656	26,269,943	24,479,991	36,700,167
55234	City Of Virginia Beach	41,526,639	44,028,199	50,648,560	38,767,760	36,126,242	54,160,125
55235	City Of Norton	788,462	798,415	918,470	703,022	655,120	982,150
55236	City Of Manassas Park	1,239,777	1,378,584	1,585,877	1,213,873	1,131,163	1,695,829
55238	Town Of Pound	141,392	114,879	132,153	101,153	94,261	141,315
55245	Town Of Scottsville	92,433	103,369	118,912	91,018	84,817	127,156
55249	Town Of La Crosse	21,736	22,976	26,431	20,231	18,853	28,263
55255	Town Of Brodnax	21,736	45,951	52,861	40,461	37,704	56,526
55259	Town Of Richlands	1,152,748	1,217,754	1,400,864	1,072,258	999,198	1,497,988
55300	Town Of Abingdon	522,012	597,367	687,191	525,994	490,155	734,835
55301	Town Of Dumfries	239,269	183,805	211,443	161,844	150,817	226,103
55304	Town Of South Boston	804,754	873,075	1,004,356	768,761	716,380	1,073,990
55306	Town Of Remington	65,252	68,927	79,292	60,692	56,557	84,789
55310	Town Of Smithfield	391,508	482,489	555,040	424,842	395,895	593,521
55314	Town Of Jonesville	65,252	91,903	105,722	80,922	75,408	113,052
55315	Town Of Wytheville	891,741	1,263,706	1,453,725	1,112,720	1,036,902	1,554,514
55317	Town Of Vienna	891,741	919,070	1,057,268	809,261	754,120	1,130,570
55321	Town Of Woodstock	369,772	413,562	475,748	364,150	339,338	508,732
55327	Town Of Christiansburg	2,153,256	2,372,314	2,729,031	2,088,873	1,946,544	2,918,239
55330	Town Of Chatham	65,252	68,927	79,292	60,692	56,557	84,789
55332	City Of Manassas	3,436,548	3,601,491	4,143,035	3,171,189	2,955,114	4,430,278
55334	Town Of Boydton	21,736	22,976	26,431	20,231	18,853	28,263
55338	Town Of Quantico	38,070	74,660	85,886	65,739	61,260	91,841
55354	Town Of Big Stone Gap	261,005	298,684	343,596	262,998	245,078	367,418
55355	Town Of Luray	435,024	482,489	555,040	424,842	395,895	593,521
55369	Town Of Tazewell	706,876	815,659	938,306	718,205	669,269	1,003,361
55372	Town Of Weber City	86,988	114,879	132,153	101,153	94,261	141,315
55374	Town Of Hurt	43,515	45,951	52,861	40,461	37,704	56,526
55375	Town Of Waverly	130,503	137,854	158,583	121,383	113,113	169,577
55378	Town Of Courtland	43,515	68,927	79,292	60,692	56,557	84,789
55380	Town Of Independence	130,503	137,854	158,583	121,383	113,113	169,577
55382	Town Of Grundy	195,755	160,830	185,014	141,614	131,965	197,841
55389	Town Of Pembroke	86,988	91,903	105,722	80,922	75,408	113,052
55397	Town Of Orange	347,993	356,144	409,697	313,593	292,225	438,102
55417	Norfolk Airport Authority	1,305,029	1,332,633	1,533,016	1,173,412	1,093,459	1,639,303
55487	Capital Region Airport Comm	1,000,508	1,079,856	1,242,231	950,837	886,050	1,328,357
55858	Peumansend Creek Regional Jail Authority	1,827,040	2,343,562	2,695,955	2,063,556	1,922,952	2,882,871
55861	Breaks Interstate Park Commission	43,515	45,951	52,861	40,461	37,704	56,526
55869	Rsw Regional Jail Authority	0	0	0	0	0	0
55899	Shenandoah Valley Regional Airport Commission	266,450	235,490	270,899	207,354	193,225	289,681
55922	Piedmont Regional Jail Authority	2,240,286	2,067,854	2,378,790	1,820,789	1,696,727	2,543,716
70156	Department Of State Police	261,005	206,781	237,874	182,075	169,669	254,367
70203	Wilson Workforce And Rehabilitation Center	152,281	137,854	158,583	121,383	113,113	169,577
70204	College Of William And Mary	456,760	505,464	581,469	445,072	414,746	621,784
70207	University Of Va - Academic	1,109,275	1,148,783	1,321,522	1,011,528	942,605	1,413,145
70208	Vpi & Su - Academic	957,035	1,102,875	1,268,711	971,105	904,937	1,356,673
70211	Va Military Institute	239,269	275,708	317,165	242,767	226,225	339,155
70212	Virginia State University	282,743	298,684	343,596	262,998	245,078	367,418
70213	Norfolk State University	500,275	367,611	422,887	323,689	301,634	452,206
70214	Longwood University	391,508	413,562	475,748	364,150	339,338	508,732
70215	University Of Mary Washington	369,772	413,562	475,748	364,150	339,338	508,732

**SCHEDULE D - NET OPEB LIABILITY
LINE OF DUTY ACT**



Employer Code	Employer	6/30/2020 Net OPEB Liability	6/30/2021 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (1.16%)	Net OPEB Liability 1% Increase Discount Rate (3.16%)	Net OPEB Liability 1% Decrease Health Trend Rate	Net OPEB Liability 1% Increase Health Trend Rate
70216	James Madison University	1,152,748	1,102,875	1,268,711	971,105	904,937	1,356,673
70217	Radford University	478,496	482,489	555,040	424,842	395,895	593,521
70221	Old Dominion University	935,256	1,033,905	1,189,370	910,375	848,345	1,271,831
70236	Va Commonwealth University - Academic	2,001,016	2,136,781	2,458,081	1,881,481	1,753,282	2,628,504
70241	Richard Bland College	413,245	482,489	555,040	424,842	395,895	593,521
70242	Christopher Newport University	369,772	459,513	528,609	404,611	377,042	565,258
70246	Uva'S College At Wise	195,755	206,781	237,874	182,075	169,669	254,367
70247	George Mason University	891,741	1,039,682	1,196,015	915,462	853,085	1,278,937
70280	Northern Va Community College	1,000,508	850,100	977,926	748,531	697,528	1,045,728
70282	Piedmont Virginia Community College	65,252	68,927	79,292	60,692	56,557	84,789
70283	J Sargeant Reynolds Community College	304,479	298,684	343,596	262,998	245,078	367,418
70286	Va Western Community College	174,018	183,805	211,443	161,844	150,817	226,103
70291	Blue Ridge Community College	21,779	22,976	26,431	20,231	18,853	28,263
70292	Central Va Community College	108,767	91,903	105,722	80,922	75,408	113,052
70293	Thomas Nelson Community College	195,755	160,830	185,014	141,614	131,965	197,841
70294	Southwest Va Community College	86,988	68,927	79,292	60,692	56,557	84,789
70296	Va Highlands Community College	130,503	91,903	105,722	80,922	75,408	113,052
70297	Germanna Community College	65,252	45,951	52,861	40,461	37,704	56,526
70298	Lord Fairfax Community College	326,257	321,659	370,026	283,228	263,929	395,681
70299	Mountain Empire Comm College	43,515	22,976	26,431	20,231	18,853	28,263
70402	Marine Resources Commission	1,522,520	1,585,365	1,823,751	1,395,947	1,300,832	1,950,195
70403	Department Of Wildlife Resources	3,675,818	3,538,340	4,070,388	3,115,584	2,903,297	4,352,596
70716	Correctional Center For Women	4,023,811	4,319,512	4,969,023	3,803,422	3,544,229	5,313,534
70718	Bland Correctional Center	4,110,799	4,618,196	5,312,619	4,066,420	3,789,347	5,680,952
70733	Sussex I Correctional Center	6,068,342	6,571,172	7,559,257	5,786,056	5,391,812	8,083,353
70734	Sussex Ii Correctional Center	5,676,834	6,272,488	7,215,661	5,523,059	5,146,734	7,715,935
70735	Wallen Ridge Correctional Center	7,177,575	8,294,391	9,541,590	7,303,387	6,805,757	10,203,125
70737	St Brides Correctional Center	3,871,530	4,549,269	5,233,327	4,005,728	3,732,790	5,596,163
70741	Red Onion Correctional Center	7,438,581	8,271,415	9,515,160	7,283,157	6,786,905	10,174,863
70743	Fluvanna Women'S Correctional Center	4,611,074	5,767,023	6,634,191	5,077,986	4,731,988	7,094,151
70745	Nottoway Correctional Center	6,503,325	7,375,364	8,484,373	6,494,165	6,051,673	9,072,609
70747	Marion Correctional Treatment Center	3,436,548	3,974,878	4,572,567	3,499,965	3,261,488	4,889,591
70749	Buckingham Correctional Center	6,133,594	6,869,856	7,902,853	6,049,054	5,636,890	8,450,771
70752	State Farm Correctional Complex	10,244,393	11,465,120	13,189,092	10,095,282	9,407,420	14,103,514
70753	Deerfield Correctional Center	7,177,575	6,754,977	7,770,700	5,947,901	5,542,629	8,309,456
70754	Augusta Correctional Center	5,024,319	6,571,172	7,559,257	5,786,056	5,391,812	8,083,353
70756	Department Of Corrections-Division Of Institutions	217,491	436,538	502,179	384,381	358,191	536,996
70757	Western Regional Field Units	2,349,052	2,940,929	3,383,147	2,589,551	2,413,107	3,617,706
70761	Eastern Reg Corr Field Unit	2,218,550	2,665,221	3,065,982	2,346,784	2,186,881	3,278,551
70767	Adult Community Service	6,111,857	3,101,803	3,568,211	2,731,203	2,545,108	3,815,601
70768	Keen Mtn Correctional Center	4,806,829	5,560,243	6,396,318	4,895,912	4,562,320	6,839,786
70769	Greensville Correctional Center	13,376,420	13,739,711	15,805,705	12,098,107	11,273,780	16,901,542
70770	Dillwyn Correctional Center	4,915,553	4,227,610	4,863,301	3,722,500	3,468,861	5,200,483
70771	Indian Creek Correctional Center	3,719,291	3,400,442	3,911,755	2,994,162	2,790,149	4,182,964
70772	Haynesville Correctional Center	5,742,085	4,756,050	5,471,202	4,187,803	3,902,460	5,850,530
70773	Coffeewood Correctional Center	3,762,806	3,216,681	3,700,362	2,832,356	2,639,368	3,956,915
70774	Lunenburg Correctional Center	4,306,554	3,928,927	4,519,706	3,459,503	3,223,784	4,833,065
70775	Pocahontas State Correctional Center	4,110,799	3,653,219	4,202,541	3,216,737	2,997,558	4,493,911
70776	Green Rock Correctional Center	4,263,081	4,158,683	4,784,011	3,661,809	3,412,305	5,115,694
70785	River North Correctional Center	5,241,810	4,939,856	5,682,645	4,349,648	4,053,276	6,076,633
70961	Virginia Capitol Police	1,565,993	1,677,267	1,929,472	1,476,870	1,376,240	2,063,246
70999	Alcoholic Beverage Control Bd	2,153,256	2,205,708	2,537,373	1,942,173	1,809,839	2,713,293
	Total for VRS Line of Duty Act	418,815,431	440,991,605	507,302,028	388,302,470	361,844,748	542,474,164



Schedule F – Summary of Main Plan Provisions

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

This schedule summarizes the major retirement benefit provisions of VRS included in the valuations. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Benefit Provisions which apply to all VRS Plans

Plan Year:	Twelve-month period ending June 30th.
Administration:	All plans are administered by the Board of Trustees of the Virginia Retirement System.
Plan 1:	Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
Plan 2:	Members hired on or after July 1, 2010, or members hired prior to July 1, 2010 and who were not vested as of January 1, 2013. Members hired after January 1, 2014 in the State Police and Virginia Law Officers Plans are in Plan 2.
Hybrid:	Members hired on or after January 1, 2014 or by member election. There is no Hybrid Plan in the State Police and Virginia Law Officers Plans.
Eligibility:	All full-time, salaried, permanent employees of the Commonwealth of Virginia or of any participating Virginia city, county, town, or political subdivision or of any local Virginia school boards are eligible to become members of VRS. This summary covers the provisions relating to state employees.



Schedule F – Summary of Main Plan Provisions

GROUP LIFE INSURANCE PROGRAM

The Group Life Insurance Program is administered by the Board of Trustees for the Virginia Retirement System (VRS). Contributions received are held in trust. Premiums for active employees are paid to Securian which in turn pays the life insurance proceeds to the beneficiaries. Payments for postemployment benefits are made by Securian and reimbursed by the Trust. The Board sets administrative policy and determines the allocation of the assets held for investment.

The following persons are eligible to participate in the Group Life Insurance Program: Teachers, State Employees, State Police (SPORS), Judicial Employees (JRS), Virginia Law Officers (VaLORS) and those VRS members receiving long-term disability benefits from the Virginia Sickness and Disability Program (VSDP), the Virginia Local Disability Program (VLDP), or, if the employer opted-out of VLDP during the election period, a comparable plan. In addition, local political subdivisions may elect coverage. Substantially all local units covered by VRS have elected coverage in the Group Life Insurance Program, as have other political subdivisions not providing VRS pension benefits. Also, certain members of the Optional Retirement Plan (ORP) have life insurance coverage. Although certain members who were employed at the time of initial coverage under the Group Life Insurance Program may decline coverage, substantially all full-time, permanent employees participate.

Each active member is entitled to a death benefit from this plan equal to two times the member's annual rate of compensation, rounded up to the next higher multiple of \$1,000. This benefit is provided for by the purchase of a group term life insurance contract from an insurance company. Active members may also be covered by Accidental Death and Dismemberment insurance, and they may elect additional amounts of insurance. These benefits are excluded from this valuation.

Each service retiree will be entitled to a death benefit from this plan equal to the amount in effect immediately before his/her termination or retirement, reduced by 25% on January 1 of the first full year following the date the employee is separated from service and each year thereafter. In no event will the death benefit be less than 25% of the amount in effect at the date of termination or retirement or \$8,000 for members who retire with at least 30 years of creditable service (the \$8,000 is increased by the same percentage as any annual post-retirement supplement for retirees, as calculated for employees hired on or after July 1, 2010).

Each disabled member, including those receiving benefits from VSDP or VLDP, will be entitled to a death benefit from this plan, similar to the service retiree benefit, except the 25% per year reduction does not begin until the member reaches Normal Retirement Age, or the retirement date, if later. Members participating in VLDP (or a comparable plan) and State, VaLORS, and SPORS members participating in VSDP and hired on or after July 1, 2009 need at least one year of service before the member is eligible for a non-service related life insurance benefit from the Plan. The postemployment death benefit is paid for by an addition to the contribution required to provide the active member benefit. While the active member portion of the contribution is used to purchase group term life insurance from an insurance company, the postemployment portion of the contribution is held in a trust until required to pay benefits. The postemployment contribution is actuarially determined by this valuation.



Schedule F – Summary of Main Plan Provisions

HEALTH INSURANCE CREDIT PROGRAM

If an eligible employee has worked for more than one employer in VRS, for the purpose of this valuation, their most current (or last) employer providing HIC benefits assumes full liability for that employee.

**STATE EMPLOYEES
(State, SPORS, JRS, VaLORS, ORP, and UVA)**

The Commonwealth shall provide a credit toward the cost of health insurance coverage for any former state employee who retired under the Virginia Retirement System (State), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), or Virginia Law Officers' Retirement System (VaLORS) and who rendered at least 15 years of total creditable service under the Retirement System or rendered service as a temporary employee of the General Assembly in 1972 and became a member of the retirement system from 1972 to 1985 immediately following such temporary service. The amount of each monthly health insurance credit shall be \$4 per year of creditable service, which shall be credited monthly to any retired employee participating in the Health Insurance Credit Program. However, such credit shall not exceed a beneficiary's qualified medical expenses.

An employee who retired under an Optional Retirement Plan (ORP) or the University of Virginia (UVA) may qualify for the health insurance credit if the retiree has at least 15 years of coverage under the ORP, UVA, or a combination of VRS service credit and ORP or UVA coverage equal to at least 15 years.

Disabled State retirees and Virginia Sickness and Disability Program (VSDP) beneficiaries shall receive a maximum monthly credit, which is the greater of (i) \$120, (ii) \$4 per year for each year of creditable service at the time of disability retirement, or (iii) \$4 per year for each year of creditable service at the time of eligibility for postemployment disability benefits. State, VaLORS, and SPORS employees participating in VSDP who receive long-term disability benefits from VSDP shall receive a monthly credit of \$120, or \$4 per year of creditable service at the time of disability, whichever is greater. Those employees participating in VSDP and hired on or after July 1, 2009 are required to earn one year of service to be eligible for the non-service related Health Insurance Credit disability benefit.



Schedule F – Summary of Main Plan Provisions

TEACHERS

A member who retired under the Virginia Retirement System and who rendered at least 15 years of total creditable service under VRS shall receive a health insurance credit to his monthly retirement allowance, which shall be applied to reduce the retired member's health insurance premium cost. The amount of each monthly health insurance credit shall be \$4 for each full year of the retired member's creditable service. However, such credit shall not exceed a beneficiary's qualified medical expenses.

Disabled Teacher retirees and Virginia Local Disability Program (VLDP) beneficiaries (or, if the employer opted-out of VLDP during the election period, a comparable plan) shall receive a monthly health insurance credit of \$4 multiplied by the lesser of (i) twice the amount of his creditable service or (ii) the amount of creditable service he would have completed at age 60 if he had remained in service to that age. Eligibility for the credit shall be determined in a manner prescribed by the Virginia Retirement System. Those employees participating in VLDP (or, if the employer opted-out of VLDP during the election period, a comparable plan) and hired on or after July 1, 2009 are required to earn one year of service to be eligible for the non-service related Health Insurance Credit disability benefit.

POLITICAL SUBDIVISIONS

Political subdivisions participating in the Virginia Retirement System (VRS) may elect to provide a credit toward the cost of health insurance coverage for any former employee who retired under VRS with at least 15 years of total creditable service. The amount of each monthly health insurance credit shall be \$1.50 per year of creditable service, which amount shall be paid monthly to any retired employee participating in the Health Insurance Credit Program. A maximum monthly benefit of \$45 applies to non-school division retirees. However, such credit shall not exceed the health insurance premium for retiree.

Disabled retirees are eligible to receive a maximum monthly credit of \$45.

In addition to the above-mentioned health insurance credit, some localities have chosen to provide an additional health insurance credit of \$1 per month for each full year of the retired member's creditable service, not to exceed a maximum monthly credit of \$30. This additional benefit is available for retired constitutional officers, employees of constitutional officers, general registrars, employees of general registrars, and local social service employees.



Schedule F – Summary of Main Plan Provisions

SPECIAL COVERAGE GROUPS

A local officer, as defined in the Code of Virginia §51.1-124.3, retired under the Virginia Retirement System (VRS) who rendered at least 15 years of total creditable service under VRS shall receive a monthly health insurance credit of \$1.50 per year of creditable service, not to exceed a maximum monthly credit of \$45. However, such credit shall not exceed the health insurance premium for the retiree.

Disabled retirees are eligible to receive a maximum monthly credit of \$45.

VIRGINIA SICKNESS AND DISABILITY PROGRAM

The following employees are eligible for VSDP benefits: full-time and part-time salaried state employees who are active members of the Virginia Retirement System (State), active members of the State Police Officers' Retirement System (SPORS), and active members of the Virginia Law Officers' Retirement System (VaLORS). Newly hired or appointed faculty of state universities of higher education in teaching, research or administrative positions who elect VRS as their retirement plan, may elect coverage under VSDP or any disability plan offered by the institution. If the institution does not offer an alternative disability plan, the faculty member is automatically covered under VSDP. Any eligible employee hired on or after July 1, 2009, shall not be eligible to receive VSDP long-term disability (LTD) benefits for non-work related disabilities prior to the completion of one continuous year of employment.

LTD benefits provide income replacement for members who become disabled and are unable to work for an extended period of time. LTD benefits begin at the expiration of the maximum period of short-term disability. While on long-term disability, members continue to accrue service as a VRS-covered member. LTD recipients are not considered employees of the Commonwealth of Virginia while they are on long-term disability.

Upon attaining the normal retirement age while on LTD, a member is required to retire. However, if the member becomes disabled within five years of the normal retirement age, they will be eligible, for up to five years, to receive VSDP LTD benefits, provided the member remains medically eligible. Once such member receives VSDP LTD benefits for five years, the member must retire.

Members are eligible to receive LTD benefits while working. Long-term disability-working status is in effect if members are able to work at least 20 hours a week, but are restricted from performing the full duties of their job or working a regular schedule. A member must have returned to work with modified duties while on short-term disability to be eligible for long-term disability-working status. The benefit will be adjusted by income or wages a member earns. During the first six months of long-term disability-working, the benefit amount will be adjusted by 60 percent of income or wages earned from employment. After the first six months of long-term disability-working, the benefit amount will be adjusted by 70 percent of income or wages earned from employment.



Schedule F – Summary of Main Plan Provisions

LTD benefits provide members with an income replacement of 60 percent of a member's pre-disability income, or 80 percent for a catastrophic condition. For valuation purposes, a 2.50% Cost of Living Adjustment (COLA) is assumed for participating Plan 1 members of State, SPORS and VaLORS. For participating Plan 2 and Hybrid Plan members of State, SPORS, and VaLORS, a 2.25% COLA is assumed for the purpose of this valuation. LTD recipients are also eligible for benefits under the Health Insurance Credit Program (HIC) and are eligible for benefits under the Group Life Insurance Program (GLI). The liability associated with HIC and GLI for LTD recipients is not included as a VSDP liability, and is valued under the actuarial valuation of the HIC and GLI plans.

The LTD benefit is adjusted by any payments received as a result of the same disability from wages and salary from employment. Wages and salary include income reported on W-2 forms and income from self-employment. During the first six months on long-term disability, the amount of the adjustment depends on the income replacement level under VSDP.

LTD benefits end if the member: is able to perform the full duties of their job without restrictions, leaves covered employment and takes a refund of their member contributions and interest in their member contribution account, applies for service retirement or reaches normal retirement age, or the member does not cooperate or comply with the requirements of VSDP.

The purpose of the long-term care (LTC) benefit under VSDP is to provide members financial assistance towards long-term care services needed as a result of a catastrophic illness, injury or aging. Specifically, the LTC benefit under VSDP provides a \$96 per day indemnity benefit to reimburse qualified nursing home and assisted living costs. Additional LTC benefits are provided for qualified home health care services (50% of the nursing home daily benefit amount), and informal care (25% of the nursing home daily benefit amount). LTC benefits are paid after a 90-day elimination period following a member's certification to be unable to perform two of six activities of daily living or having a severe cognitive impairment. LTC benefits are tax qualified under the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

The LTC benefit has a lifetime maximum benefit of \$70,080 based upon a two-year maximum coverage period with a \$96 daily benefit amount (DBA) paid for nursing home care. At VRS' discretion, the DBA may be increased for inflation every five years in the amount of 5%, compounded annually since the previous increase. Since the LTC benefit's inception, VRS has elected to increase the DBA once (December of 2007). As such, the valuation does not include a provision for increases to the DBA. If the LTC benefit policy is to provide increases at regular intervals, the resulting liability will be materially greater than the results presented (i.e., inflation increases are not assumed to be pre-funded).

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the actively employed group. Upon termination of employment, a member has the option to port the amount of current coverage for the actively employed group by paying a premium based upon the member's age at entry into VSDP.



Schedule F – Summary of Main Plan Provisions

VIRGINIA LOCAL DISABILITY PROGRAM

The VLDP provides disability benefits for those Hybrid Plan members of Teachers and Political Subdivisions (excluding members with enhanced hazardous duty coverage) that elect to participate in VLDP.

Long-term disability (LTD) benefits provide income replacement for members who become disabled and are unable to work for an extended period of time. LTD benefits begin at the expiration of the maximum period of short-term disability. While on long-term disability, members continue to accrue service as a VRS-covered member. LTD recipients are not considered employees of their associated employer group while they are on long-term disability.

In addition an income replacement benefit, disabled members participating in the Hybrid Plan may be eligible to receive a one percent employer contribution to their defined contribution account. To be eligible for the one percent mandatory employer contribution, a Hybrid Plan member must be permanently and totally disabled as defined in §22(e)(3) of the Internal Revenue Code (Social Security Definition of Disability).

Upon attaining the normal retirement age while on LTD, a member is required to retire. However, if the member becomes approved for supplemental disability benefits on or after age 60 they will be eligible to receive VLDP LTD benefits, provided the member remains medically eligible, based on the chart below:

Ages Approved for Supplemental Disability Benefits	Supplemental Disability Benefit Eligibility Period*
60 – 64	5 Years
65 – 68	To Age 70
69 and Older	1 Year

*Eligibility period includes short-term disability and long-term disability

Members are eligible to receive LTD benefits while working. Long-term disability-working status is in effect if members are able to work at least 20 hours a week, but are restricted from performing the full duties of their job or working a regular schedule. A member must have returned to work with modified duties while on short-term disability to be eligible for long-term disability-working status. The benefit will be adjusted by income or wages a member earns. During the first six months of long-term disability-working, the benefit amount will be adjusted by 60 percent of income or wages earned from employment. After the first six months of long-term disability-working, the benefit amount will be adjusted by 70 percent of income or wages earned from employment.



Schedule F – Summary of Main Plan Provisions

LTD benefits provide members with an income replacement of 60 percent of a member's pre-disability income, or 80 percent for a catastrophic condition. LTD recipients are also eligible for benefits under the Health Insurance Credit Program (HIC) and are eligible for benefits under the Group Life Insurance Program (GLI). The liability associated with HIC and GLI for LTD recipients is not included as a VLDP liability, and is valued under the actuarial valuation of the HIC and GLI plans.

The LTD benefit is adjusted by any payments received as a result of the same disability from wages and salary from employment. Wages and salary include income reported on W-2 forms and income from self-employment. During the first six months on long-term disability, the amount of the adjustment depends on the income replacement level under VLDP.

LTD benefits end if the member: is able to perform the full duties of their job without restrictions, leaves covered employment and takes a refund of their member contributions and interest in their member contribution account, applies for service retirement or reaches normal retirement age, or the member does not cooperate or comply with the requirements of VLDP.

The purpose of the long-term care (LTC) benefit under VLDP is to provide members financial assistance towards long-term care services needed as a result of a catastrophic illness, injury or aging. Specifically, the LTC benefit under VLDP provides a \$96 per day indemnity benefit to reimburse qualified nursing home and assisted living costs. Additional LTC benefits are provided for qualified home health care services (50% of the nursing home daily benefit amount), and informal care (25% of the nursing home daily benefit amount). LTC benefits are paid after a 90-day elimination period following a member's certification to be unable to perform two of six activities of daily living or having a severe cognitive impairment. LTC benefits are tax qualified under the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

The LTC benefit has a lifetime maximum benefit of \$70,080 based upon a two-year maximum coverage period with a \$96 daily benefit amount (DBA) paid for nursing home care. At VRS' discretion, the DBA may be increased for inflation every five years in the amount of 5%, compounded annually since the previous increase. Since the LTC benefit's inception, VRS has elected to increase the DBA once (December of 2007). As such, the valuation does not include a provision for increases to the DBA. If the LTC benefit policy is to provide increases at regular intervals, the resulting liability will be materially greater than the results presented (i.e., inflation increases are not assumed to be pre-funded).

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the actively employed group. Upon termination of employment, a member has the option to port the amount of current coverage for the actively employed group by paying a premium based upon the member's age at entry into VLDP.



Schedule F – Summary of Main Plan Provisions

LINE OF DUTY ACT

Participating Employers

Any employer that is a state agency (i.e., employs a State Employee) participates in the Plan. Participating political subdivision employer groups with participants in the LODA Program were required to make an irrevocable election to participate in the Plan on or before July 1, 2012. Political subdivision employer groups who elected to opt-out of the Plan and self-fund LODA Program benefits assume responsibility for all benefit payments made after the election. This includes amounts paid to current beneficiaries for whom the political subdivision employer group is the employer of record.

Eligibility

Hazardous duty state and local government employees of the following groups, including volunteers, are eligible for the LODA Program benefits.

- Law-enforcement officers of the Commonwealth or any of its political subdivisions
- Correctional officers
- Jail officers
- Regional jail or jail farm superintendents
- Sheriff, deputy sheriff, city sergeant, or deputy city sergeant of the City of Richmond
- Police chaplains
- Members of fire companies or departments or rescue squads recognized by any county, city, or town of the Commonwealth as an integral part of an official safety program
- Virginia National Guard or the Virginia State Defense Force members, including fire companies or departments providing their fire protection services
- Special agents of the Virginia Alcoholic Beverage Control Board
- Full-time sworn members of the enforcement division of the Department of Motor Vehicles
- Conservation officers of the Department of Conservation and Recreation.
- Commissioned forest wardens
- Members or employees of the Virginia Marine Resources Commission granted the power of arrest
- Department of Emergency Management hazardous materials officers
- Other employees of the Department of Emergency Management if performing duties related to a major disaster or emergency
- Employees of any county, city, or town performing official emergency management or emergency services duties in cooperation with the Department of Emergency Management
- Non-firefighter regional hazardous materials emergency response team members



Schedule F – Summary of Main Plan Provisions

Some of those covered by the Plan may not be able to be identified in a census (e.g., volunteers) or, if they can be specifically identified, may not have a level of exposure that is on par with other participants (e.g., those serving in a major disaster or emergency versus a full-time firefighter). Experience, if and when available, would be the best method to determine the appropriate "load" to the seriatim liability. The results presented assume no additional margin for unidentifiable employees.

The results presented were determined based upon the demographic assumptions (e.g., mortality, disability, retirement, termination) of state employee and law enforcement/fire personnel covered by VRS, and, as such, may not reflect the experience of all participants. If credible experience materializes, the Plan may want to consider developing rates based upon segmented risk pools or other divisions.

Death Benefit

A \$100,000 death benefit payment for death occurring as a direct or proximate result of the performance of duty, or a \$25,000 death benefit payment for death by presumptive clause or within five years of retirement. In determining the average death benefit payment, the LODA Program's experience was used to develop an average benefit payment assumption, reflecting the benefit's varying amount based upon the cause of death, and applied to a percentage of active mortality. Presumptive death benefit payments require additional investigation to determine employee status at the time of death.

Health Care Coverage Period

For disabilities and deaths occurring prior to July 1, 2017 that result in health care coverage under the Plan, disabled employees, their spouses, and surviving spouses receive lifetime health care benefits. For disabilities and deaths occurring after June 30, 2017 that result in health care coverage under the Plan, disabled employees (except those eligible for Medicare due to disability under Social Security Disability Insurance or a Railroad Retirement Board Disability Annuity), their spouses, and surviving spouses receive health care benefits until becoming eligible for Medicare due to age (age 65). Disabled employees eligible for Medicare due to disability under Social Security Disability Insurance or a Railroad Retirement Board Disability Annuity receive lifetime health care benefits.



Schedule F – Summary of Main Plan Provisions

Health Care Benefit (Effective July 1, 2017)

The health care benefit for the LODA Program is to be provided through the LODA Health Benefits Plans, administered by the Department of Human Resource Management and modeled upon the state employee health benefits program plans (COVA Care). As the cost of the LODA Health Benefits Plans is to be pooled across all beneficiaries of the LODA Program, the cost to the Plan may be higher or lower than the actual health care costs incurred by the Plan's health care beneficiaries.

Per capita costs were based upon the adjusted experience of those State Employees currently receiving health care benefits from the Plan using high-level assumptions and estimates that are likely to change as details regarding the LODA Health Benefit Plans emerge. This includes the demographic adjustments made for the Plan's covered population, the mix of health care plan and coverage elections made by State Employees, and the level of benefits to be provided. As such, future experience may differ significantly from the cost estimates presented in this report, and the valuation's results should be viewed as having a likely range of variability.

Beyond the first projection year, all assumed health care costs not related to covered dependent children were age-adjusted to reflect the full, age-specific cost of providing benefits.

Cost Offsets

To the extent the Plan's benefits are paid or reimbursed by other programs such as the VRS Health Insurance Credit Program (HIC), or applicable retirement plans, benefit offsets should be considered in developing the Plan's rate structure. The results provided include estimated HIC receipts and assume the estimated reimbursements from the HIC program are used to decrease costs for all Plan participants.

Affordable Care Act

The impact of the Affordable Care Act (ACA) was addressed in this valuation. Review of the information currently available did not identify any specific provisions of the ACA that are anticipated to significantly impact results other than plan design features and fees currently mandated by the ACA and incorporated in the plan designs, which are included in the current baseline claims costs. Continued monitoring of the ACA's impact on the Plan's liability will be required.

COVID-19

The impact of the COVID-19 pandemic was considered in this valuation; however, no changes were incorporated at this time due to the level of uncertainty regarding the impact on both plan costs and contribution levels going forward. Given the uncertainty regarding COVID-19 (e.g., the impact of routine care being deferred, direct COVID-19 treatment costs, changes in contribution and budget projections), continued monitoring of the impact on the Plan's liability will be required.



Schedule F – Summary of Main Plan Provisions

Changes associated with HB 1345 (2016) and HB 2243 (2017)

Health care benefits were assumed to be uniform amongst Plan beneficiaries to reflect the changes brought about by the passage of HB 1345 (2016) and HB 2243 (2017). The legislation revised the Line of Duty Act by transferring overall administration of eligibility determinations to VRS and administration of health insurance benefits to the Department of Human Resource Management (DHRM) and creates state-wide health insurance plans for all LODA beneficiaries, with separate plans based on Medicare eligibility. The legislation became effective July 1, 2017 and is included in this valuation. Here, the assumed health care costs were based upon the premium amounts provided by the DHRM actuaries which used experience of those State Employees currently receiving health care benefits from the Plan

Changes associated with HB 1345 (2016) and HB 2243 (2017) that were not considered in the June 30, 2021 valuation include the following. These changes were not considered because they are difficult to quantify with limited experience. These changes will continue to be monitored and will be revisited if and when sufficient experience develops.

- The discontinuance of spouse health care coverage if a covered spouse divorces a disabled employee or a covered surviving spouse remarries.
- The potential for VRS' periodic review of the disability status of a disabled employee.
- For those Plan beneficiaries who become eligible for health care benefits as the result of a disability occurring after June 30, 2017, the suspension of health care benefits in years when VRS verifies current income exceeds salary at the time of the disability, indexed for inflation.

Changes associated with HB 1345 (2016) and HB 2243 (2017) that are included in the plan provisions and assumed to be included in the premium rates as of June 30, 2020 include:

- The extension of health care benefits for dependent children to age 26.

The expansion of the definition of presumption of death or disability to include infectious diseases.



Schedule F – Summary of Main Plan Provisions

STATE EMPLOYEES
Plan Specific Benefit Provisions

Normal Retirement Eligibility:

Plan 1: A member may retire with unreduced pension benefits upon Normal Retirement on or after age 65 with credit for five years of service.

Plan 2 and Hybrid: A member may retire with unreduced pension benefits upon Normal Retirement once they attain their normal Social Security retirement age and have at least five years of service.

Early Retirement Eligibility:

Plan 1: A member may retire early with unreduced pension benefits after reaching age 50 with at least 30 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.

Plan 2 and Hybrid: A member may retire early with unreduced pension benefits upon the sum of their age and their service being 90 (Rule of 90). A member may retire early with reduced pension benefits after reaching age 60 with at least five years of service credit.

Disability Retirement Eligibility
– Non-VSDP:

A Plan 1 member hired prior to January 1, 1999 and who has declined VSDP coverage is eligible for disability retirement benefits from the first day of employment.

Disability Retirement Eligibility
– VSDP:

A Plan 1 member hired prior to January 1, 1999 and who has elected VSDP coverage or any member hired on or after January 1, 1999. Applicable members hired prior to July 1, 2009 are eligible from the first day of employment for work related and non-work related VSDP disability benefits. Applicable members hired on or after July 1, 2009 are eligible from the first day of employment for work-related VSDP disability benefits, but must have a minimum of one year of service to be eligible for non-work related VSDP disability benefits.



Schedule F – Summary of Main Plan Provisions

TEACHERS
Plan Specific Benefit Provisions

Normal Retirement Eligibility:

Plan 1: A member may retire with unreduced pension benefits upon Normal Retirement on or after age 65 with credit for five years of service.

Plan 2 and Hybrid: A member may retire with unreduced pension benefits upon Normal Retirement once they attain their normal Social Security retirement age and have at least five years of service.

Early Retirement Eligibility:

Plan 1: A member may retire early with unreduced pension benefits after reaching age 50 with at least 30 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.

Plan 2 and Hybrid: A member may retire early with unreduced pension benefits upon the sum of their age and their service being 90 (Rule of 90). A member may retire early with reduced pension benefits after reaching age 60 with at least five years of service credit.

Disability Retirement Eligibility

– **Non-VLDP (Plan 1 and Plan 2):** A member is eligible from the first day of employment.

Disability Retirement Eligibility

– **VLDP (Hybrid Plan):** Hybrid Plan members are eligible from the first day of employment for work-related VLDP disability benefits (or, if the employer opted-out of VLDP during the election period, a comparable plan), but must have a minimum of one year of service to be eligible for non-work related VLDP disability benefits.



Schedule F – Summary of Main Plan Provisions

STATE POLICE
Plan Specific Benefit Provisions

Normal Retirement Eligibility: A member may retire with an unreduced pension benefit upon Normal Retirement on or after age 60 with credit for five years of service.

Early Retirement Eligibility: A member may retire early with unreduced pension benefits after reaching age 50 with at least 25 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least five years of service credit.

Disability Retirement Eligibility
– Non-VSDP: A member hired prior to 1/1/1999 and who has declined VSDP coverage is eligible for disability benefits from the first day of employment.

Disability Retirement Eligibility
– VSDP: A Plan 1 member hired prior to January 1, 1999 and who has elected VSDP coverage or any member hired on or after January 1, 1999. Applicable members hired prior to July 1, 2009 are eligible from the first day of employment for work related and non-work related VSDP disability benefits. Applicable members hired on or after July 1, 2009 are eligible from the first day of employment for work-related VSDP disability benefits, but must have a minimum of one year of service to be eligible for non-work related VSDP disability benefits.



Schedule F – Summary of Main Plan Provisions

JUDICIAL
Plan Specific Benefit Provisions

Service:

Plan 1: Employees receive credit of one year of service multiplied by a weighting factor of 3.5 (2.5 for judges entering JRS on or after January 1, 1995). Any non-judicial VRS service credit is not weighted.

Plan 2 and Hybrid: Employees receive credit of one year of service multiplied by a weighting factor of:

- 1.5 for judges entering JRS before age 45,
- 2.0 for judges entering JRS between ages 45 and 54, or
- 2.5 for judges entering JRS at age 55 or older.

Any non-judicial VRS service credit is not weighted.

Normal Retirement Eligibility: A member may retire with unreduced pension benefits upon Normal Retirement on or after age 65 with credit for five years of service, or age 60 with at least 30 years of service credit. Effective June 1, 2017, the mandatory retirement age for judges is age 73.

Early Retirement Eligibility: A member may retire early with unreduced pension benefits at age 60 with at least 30 years of service or a member may retire early with reduced pension benefits after reaching age 55 with at least five years of service credit.

Disability Retirement Eligibility: A member is eligible for disability retirement benefits from the first day of employment



Schedule F – Summary of Main Plan Provisions

**VIRGINIA LAW OFFICERS
Plan Specific Benefit Provisions**

- Normal Retirement Eligibility:** A member may retire upon Normal Retirement on or after age 60 with credit for five years of service.
- Early Retirement Eligibility:** A member may retire early with unreduced pension benefits after reaching age 50 with at least 25 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least five years of service credit.
- Disability Retirement Eligibility:**
– **Non-VSDP:** A member hired prior to 1/1/1999 and who has declined VSDP coverage is eligible for disability retirement benefits from the first day of employment.
- Disability Retirement Eligibility:**
– **VSDP:** A Plan 1 member hired prior to January 1, 1999 and who has elected VSDP coverage or any member hired on or after January 1, 1999. Applicable members hired prior to July 1, 2009 are eligible from the first day of employment for work related and non-work related VSDP disability benefits. Applicable members hired on or after July 1, 2009 are eligible from the first day of employment for work-related VSDP disability benefits, but must have a minimum of one year of service to be eligible for non-work related VSDP disability benefits.



Schedule F – Summary of Main Plan Provisions

POLITICAL SUBDIVISIONS
Locals¹ - General
Plan Specific Benefit Provisions

Normal Retirement Eligibility:

Plan 1: A member may retire with unreduced pension benefits upon Normal Retirement on or after age 65 with credit for five years of service.

Plan 2 and Hybrid: A member may retire with unreduced pension benefits upon Normal Retirement once they attain their normal Social Security retirement age and have at least five years of service.

Early Retirement Eligibility:

Plan 1: A member may retire early with unreduced pension benefits after reaching age 50 with at least 30 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.

Plan 2 and Hybrid: A member may retire early with unreduced pension benefits upon the sum of their age and their service being 90 (Rule of 90). A member may retire early with reduced pension benefits after reaching age 60 with at least five years of service credit.

Disability Retirement Eligibility
– (Plan 1 and Plan 2):

A member is eligible from the first day of employment.

Disability Retirement Eligibility
– VLDP (Hybrid Plan):

Hybrid Plan members are eligible from the first day of employment for work-related VLDP disability benefits (or, if the employer opted-out of VLDP during the election period, a comparable plan), but must have a minimum of one year of service to be eligible for non-work related VLDP disability benefits.

¹ Locals includes both the Top 10 Locals group and the Non-Top 10 Locals group.



Schedule F – Summary of Main Plan Provisions

POLITICAL SUBDIVISIONS
Locals – LEO/Fire
Plan Specific Benefit Provisions

- Normal Retirement Eligibility:** A member may retire with an unreduced pension benefit upon Normal Retirement on or after age 60 with credit for five years of service.
- Early Retirement Eligibility:** A member may retire early with a reduced pension benefit after reaching age 50 with at least five years of service credit.
- Disability Retirement Eligibility:** A member is eligible for disability retirement benefits from the first day of employment.



Schedule F – Summary of Main Plan Provisions

VIRGINIA LINE OF DUTY ACT
Plan Specific Benefit Provisions

Disability Retirement Eligibility: VRS State Employees (including those of the Virginia Port Authority) hired prior to January 1, 2008 are assumed to be eligible to retire at age 55 with 5 years of creditable service or age 50 with 10 years of creditable service. VRS State Employees hired on or after January 1, 2008 are assumed to be eligible to retire at age 60 with 5 years of creditable service or upon the sum of their age and their service being 90 (Rule of 90). All other employees are assumed to be eligible for retirement at age 50 with 5 years of creditable service.



Schedule G – Statement of Actuarial Assumptions and Methods

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The valuation of the OPEB plans for VRS uses many of the same assumptions as those used for pensions. The assumptions and methods used in the valuations are based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020 adopted by the Board of Trustees at its April 20, 2021 meeting as well as the investment rate of return of 6.75% adopted by the Board of Trustees at its October 10, 2019 meeting. For assumptions specific to OPEB benefits, the Actuarial Standards Board has issued Actuarial Standard of Practice (ASOP) No. 6, “*Measuring Retiree Group Benefit Obligations*,” which provides guidance to actuaries in selecting economic, demographic, and coverage assumptions for measuring obligations of postemployment plans other than pensions. Additionally, ASOP No. 5, “*Incurred Health and Disability Claims*” and ASOP No. 18, “*Long-Term Care Insurance*” provide guidance. In our opinion, the OPEB specific assumptions recommended in this report have been developed in accordance with ASOPs No. 5, 6 and 18.

Assumptions and Methods which apply to all OPEB Plans

Investment Return Rate: 6.75% per annum, compounded annually, net of investment expenses.

Inflation Assumption: 2.50% per year.

Actuarial Cost Method: Entry age normal cost method, allocated as a level percent of payroll, from first funding age to last age before terminal retirement age. Actuarial gains and losses, as they occur, are reflected in the unfunded actuarial accrued liability.

Funding Period: The legacy unfunded actuarial accrued liability, the unfunded actuarial accrued liability as of June 30, 2013, is amortized over a closed 30-year period beginning June 30, 2013. The amortization period of the legacy unfunded will decrease by one in each subsequent valuation until reaching 0 years. The actuarial gains and losses and other changes in the unfunded due to benefit and actuarial assumption and method changes for each valuation subsequent to the June 30, valuation will be amortized over layered 20-year closed periods. The amortization of the unfunded accrued liability assumes that payroll will increase by 3% annually and the amortization period will decrease by one year until reaching 0 years.

The amortization payment includes an adjustment of 1.018041 to account for the passage of time from the valuation date to the date the contribution is made.



Schedule G – Statement of Actuarial Assumptions and Methods

LODA uses Pay-As-You-Go Funding that develops LODA Fund Employer Costs Per Full Time Employee (FTE) while the Actuarially Determined Employer Contribution Rate (ADEC) developed for GASB 75 purposes utilizes amortization as a level percentage of payroll over a 30-year period.

Payroll Growth Rate: 3.00% per annum.

Marriage Assumption: 100% of active employees are assumed to be married, with males two years older than females.

Administrative Expenses: The employer contribution rates include a rate for anticipated non-investment expenses based on actual prior year experience.

LODA is assumed to be \$520,000 for fiscal year 2021 with 3% increases in the future. Administrative expenses paid from the fund assume an offset of administrative fees collected from opt-out employers to process claims.



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Group Life Insurance Program

Asset Valuation Method: For the purposes of GASB 74/75, the value of assets is equal to the market value of assets.

To calculate the actuarially determined contributions, the method of valuing assets is intended to recognize a “smoothed” market value of assets. Under this method, the difference between actual return on market value from investment experience and the expected return on market value is recognized over a five-year period. The resulting actuarial value of asset value cannot be less than 80% or more than 120% of the market value of assets.

Minimum Benefit: Beginning with the fiscal year ending June 30, 2016, in no event will the death benefit be less than \$8,000 for members who retire with at least 30 years of creditable service. Between June 30, 2016 and the current valuation date, this minimum is indexed at the same rate as the post-retirement supplement for retirees hired on or after July 1, 2010. Beginning on the valuation date, this minimum is assumed to increase annually, effective July 1, by 2.25% (the same assumed annual increase percentage for any annual post-retirement supplement for retirees, as calculated for employees hired on or after July 1, 2010).

“Life Insurance Only” Retirees: Results include an estimate retiree liability for those groups not providing retiree census data. For the Life Only group, an estimation factor of actual benefit payments for the group to the rest of the actual benefit payments produces a ratio of 1.618% to estimate retiree liability. For the ORP group, a liability equaling 10% of the active employee liability times the average retiree to active liability ratio is assumed.



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Health Insurance Credit Program
State Employees and Teachers**

Asset Valuation Method: For the purposes of GASB 74/75, the value of assets is equal to the market value of assets.

To calculate the actuarially determined contributions, the method of valuing assets is intended to recognize a “smoothed” market value of assets. Under this method, the difference between actual return on market value from investment experience and the expected return on market value is recognized over a five-year period. The resulting actuarial value of asset value cannot be less than 80% or more than 120% of the market value of assets.

Participation Rates: 95% of eligible future service retirees from active status are assumed to utilize the benefit plan.

Eligible future service retirees from deferred vested status are assumed to utilize the benefit plan at 95%.

Eligible future disabled benefit recipients from active status are assumed to utilize the benefit plan as follows:

System	Participation
State/JRS	95%
Teachers	90%
SPORS/VaLORS	80%



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Health Insurance Credit Program
State Employees and Teachers (continued)**

**Percentage Not Utilizing the
Maximum Benefit:**

The percentage of eligible future benefit recipients assumed to utilize the benefit plan, but not receive the maximum benefit for which they are eligible is as follows:

System	Percentage
State/JRS	5%
Teachers	15%
SPORS/VaLORS	10%

**Percentage of Maximum Benefit
Received:**

Eligible future benefit recipients assumed to utilize the benefit plan, but not receive the maximum benefit for which they are eligible are assumed to initially receive 70% of the maximum benefit for which they are eligible.

**Annual Increase in Benefit
for Those Not Receiving the
Maximum Benefit:**

Benefit recipients assumed to utilize the benefit plan, but not receiving the maximum benefit for which they are eligible are assumed to have their benefit increase at the following rates:

Duration Since Retirement	Annual Increase in HIC benefit
1 Year	4.50%
2 – 3 Years	4.25%
4 or More Years	3.00%



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Health Insurance Credit Program
State Employees and Teachers (continued)**

**Percentage of Future Eligible
Deferred Vested Members
Electing to Withdraw from VRS:**

The percentage of future eligible deferred vested members assumed to withdraw from VRS is as follows:

System	Percentage	
	Under Age 50	Age 50 and Over
State/JRS	75%	35%
Teachers	75%	35%
SPORS/VaLORS	90%	55%

Deferred Vested Deferral Period: Eligible deferred vested members are assumed to begin receiving benefits at the following ages:

System	Age of Initial Benefit Receipt
State/JRS/Teachers	
Plan 1 Members	60
Plan 2 and Hybrid Plan Members	
Born prior to 1938	60
Born after 1937 and before 1960	61
Born after 1959	62
SPORS/VaLORS	
Members with less than 25 years of service	55
Members with 25 or more years of service	50

ORP and UVA Deferred Vested Participants:

Results include an estimate of deferred vested liability for those groups providing limited deferred vested census data. The estimate is derived from a ratio of retired to vested liabilities for the other HIC Plans.



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Health Insurance Credit Program
Political Subdivisions and Special Coverage Groups**

Asset Valuation Method: Market value of assets.

Participation Rates: 85% of eligible future service retirees from active status are assumed to utilize the benefit plan. 50% of eligible future disability retirees will utilize the benefit.

Eligible future service retirees from deferred vested status are assumed to utilize the benefit plan at 85%.

Percentage Not Utilizing the Maximum Benefit: 5% of eligible future benefit recipients are assumed to utilize the benefit plan, but not receive the maximum benefit for which they are eligible.

Percentage of Maximum Benefit Received: Eligible future benefit recipients assumed to utilize the benefit plan, but not receive the maximum benefit for which they are eligible are assumed to initially receive 70% of the maximum benefit for which they are eligible.

Annual Increase in Benefit for Those Not Receiving the Maximum Benefit: Benefit recipients assumed to utilize the benefit plan, but not receiving the maximum benefit for which they are eligible are assumed to have their benefit increase at the following rates:

Duration Since Retirement	Annual Increase in HIC benefit
1 Year	4.50%
2 – 3 Years	4.25%
4 or More Years	3.00%



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Health Insurance Credit Program
Political Subdivisions and Special Coverage Groups (continued)**

Percentage of Future Eligible Deferred Vested Members Electing to Withdraw from VRS: 85% of future eligible deferred vested members under the age of 50 are assumed to withdraw from VRS. 50% of future eligible deferred vested members that are age 50 and above are assumed to withdraw from VRS.

Deferred Vested Deferral Period: Eligible deferred vested members with LEOs/Fire Pension Benefit Coverage are assumed to receive benefits at age 55 (if the member has less than 25 years of service at retirement) and at age 50 (if the member has 25 or more years of service at retirement). Eligible deferred vested members with General Employee Pension Benefit Coverage are assumed to receive benefits as follows:

Political Subdivisions and Special Coverage Groups	Age of Initial Benefit Receipt
Plan 1 Members	60
Plan 2 and Hybrid Plan Members	
Born prior to 1938	60
Born after 1937 and before 1960	61
Born after 1959	62

Employer Groups: The political subdivisions have been divided into two groups. The top 10 group consists of: City of Virginia Beach, Henrico County, Prince William County, Chesterfield County, City of Chesapeake, City of Alexandria, City of Hampton, Loudoun County, City of Lynchburg, and the City of Portsmouth. The Non-Top 10 is all other political subdivisions not included in the Top 10 group.

Plan Surcharge: The additional contribution rate applied to plans with low funding levels to bring the plan to a more sustainable funding position as determined by the Plan Actuary.

Additional Funding Charge: An additional funding charge will be included in the contribution rate, if needed, to allow the use of the 6.75% investment return assumption to be used as the single equivalent interest rate assumption for GASB 74/75 purposes.



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Disability Benefits and Long-Term Care Benefits**

Asset Valuation Method:	<p>For the purposes of GASB 74/75, the value of assets is equal to the market value of assets.</p> <p>The method of valuing assets is intended to recognize a “smoothed” market value of assets. Under this method, the difference between actual return on market value from investment experience and the expected return on market value is recognized over a five-year period. The resulting actuarial value of asset value cannot be less than 80% or more than 120% of the market value of assets.</p>
Health Insurance Credit and Group Life Insurance Benefits:	<p>Health Insurance Credit and Group Life Insurance benefits provided by VSDP are valued under the respective plans.</p>
Disability:	<p>A Plan 1 Member hired prior to January 1, 1999 and who has elected VSDP coverage or any member hired on or after January 1, 1999. Applicable members hired prior to July 1, 2009 are eligible from the first day of employment for work related and non-work related VSDP disability benefits. Applicable members hired on or after July 1, 2009 are eligible from the first day of employment for work-related VSDP disability benefits, but must have a minimum of one year of service to be eligible for non-work related VSDP disability benefits.</p>



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Disability Benefits**

Cost-Of-Living Increase:

Plan 1 Members: 2.50% per year, compounded annually.

Plan 2 and Hybrid Members: 2.25% per year, compounded annually.

Liability Assumed for Disabled Members in Waiting Period:

The liability associated for those disabled and not yet eligible to receive benefits was based upon the development method in which plan experience was applied to those claims reported in the second half of the most recent fiscal year.

Income Replacement for Future Disabled Members:

62% of a member’s pre-disability income.

Percentage of Members with 1% Employer Contribution:

65% of members are assumed to meet the Social Security definition of Disability and are thus eligible for an additional 1% of employer contribution.

Offsets for Active Members:

The following benefit adjustments are assumed for the expected future monthly benefits to be paid to future disabled members. The benefit adjustments are consistent with recent experience.

Year of Long-Term Disability	Benefit Adjustment Factor
1	71%
2	57%
3	52%
4	49%
5	42%
6-9	36%
10-13	43%
14	45%
15 and Longer	51%



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Disability Benefits (continued)**

Offsets for Disabled Members: It is assumed that the offset amounts reported by the administrator will continue to apply to each member’s benefit until the benefit expires. For members with less than eight years of disability and no current benefit offsets, benefit amounts are adjusted to reflect future offsets as follows:

Year of Long-Term Disability	Percentage Receiving Offsets in the Next Year if Currently Not in Receipt	Average Percentage of Full Benefit Paid if in Receipt of Offsets
1	36%	27%
2	27%	26%
3	23%	26%
4	16%	26%
5	14%	26%
6	9%	26%
7	4%	26%
8 and Longer	0%	30%

Rates of Termination of Benefits Due to Death or Recovery: 2012 Group Long Term Disability Valuation Table (2012 GLTD) as proposed by the Society of Actuaries’ Group Disability Experience Committee for use by the National Association of Insurance Commissioners. Used as a basis those rates applicable to plans with a six-month elimination period, “Own Occupation” definition of disability in the first twenty-four months and “Any Occupation” definition of disability for the twenty-fifth month onward, initial maximum guaranteed benefit of \$1,900, “No Diagnosis” cause of disability, 15% margin for recovery, 28% margin for deaths, and adjusted for prior five years of VRS experience with the following adjustment factors:

Month of Disability	Male	Female
4 - 24	0.852	0.803
25 - 60	0.811	0.821
61 - 120	1.164	1.184
121 and over	1.073	1.126



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Care Benefits**

Disabled Life Reserve:

The liability associated for those participants assumed to be in a current benefit period was based upon the development method in which prior experience was applied to the current claim duration and prior payments made for each individual.

Incurred But Not Reported Reserve:

The liability associated for those participants with claims that have been incurred but not reported (IBNR), as of the valuation date, to the administrator was based upon the development method in which prior experience for claim incidence and expected benefits payments was applied to the covered population.

Morbidity:

Rates were compared against rates developed using the Society of Actuaries (SOA) Long Term Care basic experience rate tables. We also compared rates against a Milliman LTC study performed on behalf of the SOA for reasonableness. Because actuarial experience (gains)/losses have fluctuated over the past several years, we recommend no modifications.

Unadjusted Claim Incidence Rates				
Attained Age	Nursing Facility		Home Health	
	Male	Female	Male	Female
25	0.00001	0.00001	0.00008	0.00008
30	0.00003	0.00002	0.00010	0.00010
35	0.00008	0.00005	0.00012	0.00013
40	0.00013	0.00009	0.00018	0.00015
45	0.00021	0.00014	0.00028	0.00017
50	0.00031	0.00020	0.00039	0.00029
55	0.00047	0.00029	0.00053	0.00047
60	0.00060	0.00065	0.00085	0.00092
65	0.00100	0.00107	0.00150	0.00162
70	0.00210	0.00191	0.00249	0.00295
75	0.00480	0.00507	0.00482	0.00541
80	0.01023	0.01327	0.00895	0.00917
85	0.02155	0.03171	0.01541	0.01511
90	0.04111	0.06180	0.02249	0.02042
95	0.05844	0.08370	0.02522	0.02190
100	0.07276	0.09756	0.02598	0.02198
105	0.09059	0.11372	0.02677	0.02206
110+	0.11279	0.13255	0.02758	0.02213



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Care Benefits (continued)**

Morbidity (continued):

For actively employed members, the unadjusted claim incidence rates are adjusted by the following selection factors based upon length of VSDP membership and age of entry into VSDP.

Claim Incidence Selection Factors			
Actively Employed Members			
Years of VSDP Membership	VSDP Entry Age		
	<50	50 - 64	65+
1	0.133	0.138	0.164
2	0.217	0.222	0.256
3	0.284	0.289	0.342
4	0.334	0.341	0.438
5	0.367	0.375	0.520
6	0.439	0.447	0.547
7	0.473	0.482	0.573
8	0.500	0.511	0.593
9	0.527	0.538	0.612
10	0.561	0.573	0.634
11	0.599	0.612	0.673
12	0.643	0.658	0.719
13	0.702	0.718	0.755
14	0.769	0.787	0.797
15	0.836	0.836	0.840
16	0.851	0.851	0.855
17	0.869	0.869	0.872
18	0.890	0.890	0.893
19	0.915	0.915	0.918
20+	0.945	0.945	0.947



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Care Benefits (continued)**

Morbidity (continued):

For ported members, the unadjusted claim incidence rates are adjusted based upon the likelihood of porting and the number of years since porting.

Claim Incidence Selection Factors		
Ported Members		
Porting Rate	Initial Year Of Porting	Ultimate Rate*
0%	2.35	1.19
5%	2.29	1.18
10%	2.22	1.18
15%	2.16	1.17
20%	2.09	1.16
25%	2.03	1.16
30%	1.96	1.15
35%	1.90	1.14
40%	1.83	1.13
45%	1.77	1.13
50%	1.70	1.12
55%	1.64	1.11
60%	1.57	1.11
65%	1.51	1.10
70%	1.44	1.09
75%	1.38	1.09
80%	1.31	1.08
85%	1.25	1.07
90%	1.18	1.06
95%	1.12	1.06
100%	1.05	1.05

* The selection factors are assumed to decrease linearly over a 10-year period.



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Care Benefits (continued)**

Morbidity (continued):

The duration of a claim is based upon the attained age at incidence, gender, and type of claim.

Attained Age	Length of Stay (Months)			
	Nursing Facility		Home Health	
	Male	Female	Male	Female
25	11.15	13.96	19.14	12.54
30	11.60	14.42	18.81	12.47
35	12.04	14.98	18.67	12.45
40	12.29	14.87	16.77	13.48
45	12.50	14.77	14.99	14.56
50	12.90	14.16	15.36	13.78
55	13.30	13.52	15.77	13.02
60	12.99	14.12	15.15	12.40
65	13.36	14.30	12.84	12.80
70	14.00	14.32	11.80	13.53
75	13.99	15.09	11.50	13.50
80	13.76	15.61	10.90	13.18
85	13.62	15.90	10.05	12.86
90	13.09	16.19	8.78	12.70
95	12.30	16.51	8.23	12.66
100	11.32	16.10	8.70	13.34
105	9.84	14.77	9.56	14.60
110+	8.31	13.32	9.33	14.89

Daily Benefit Amount:

\$96 per day indemnity benefit paid for service in a nursing home. The daily benefit for home health care coverage is 50% of the nursing home benefit.

Daily Benefit Amount Increases:

The valuation does not include a provision for increases (i.e., 5% compound increase every five years). If the benefit policy is to provide increases at regular intervals, the resulting liability will be materially greater than the results presented (i.e., inflation increases are not assumed to be pre-funded).

Benefit Maximums:

A lifetime maximum benefit of \$70,080 (reflects a two year maximum coverage period based upon a \$96 per day indemnity benefit).



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Care Benefits (continued)**

Porting Rates:

Porting rate assumptions are based upon experience over the first five years of the program, with substantial increases over the life of the program. Because actuarial experience (gains)/losses have fluctuated over the past several years, we have made no modifications. Porting rates by age of entry into VSDP and length of VSDP membership are provided in the following table.

VSDP Entry Age	Years of VSDP Membership										
	0	5	10	15	20	25	30	35	40	45	50+
25	0.1000	0.1010	0.1144	0.1313	0.1739	0.2555	0.3693	0.5263	0.6812	0.8874	1.0000
30	0.1000	0.1019	0.1234	0.1534	0.2185	0.3194	0.4537	0.5822	0.7574	0.9609	1.0000
35	0.1000	0.1021	0.1303	0.1778	0.2683	0.3935	0.5001	0.6454	0.8406	1.0000	1.0000
40	0.1000	0.1063	0.1608	0.2383	0.3423	0.4320	0.5526	0.7169	0.9230	1.0000	1.0000
45	0.1001	0.1177	0.2001	0.2931	0.3754	0.4755	0.6119	0.7978	0.9983	1.0000	1.0000
50	0.1027	0.1304	0.2244	0.3262	0.4116	0.5247	0.6790	0.8833	1.0000	1.0000	1.0000
55	0.1072	0.1410	0.2422	0.3585	0.4524	0.5804	0.7549	0.9624	1.0000	1.0000	1.0000
60	0.1162	0.1596	0.2667	0.3924	0.4986	0.6434	0.8407	1.0000	1.0000	1.0000	1.0000
65	0.1329	0.1887	0.2999	0.4307	0.5508	0.7146	0.9257	1.0000	1.0000	1.0000	1.0000
70	0.1485	0.2129	0.3308	0.4741	0.6099	0.7952	0.9985	1.0000	1.0000	1.0000	1.0000
75	0.1700	0.2444	0.3693	0.5231	0.6768	0.8863	1.0000	1.0000	1.0000	1.0000	1.0000
80	0.1875	0.2682	0.4043	0.5786	0.7524	0.9645	1.0000	1.0000	1.0000	1.0000	1.0000
85	0.1941	0.2770	0.4310	0.6413	0.8379	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
90	0.2012	0.2863	0.4601	0.7123	0.9347	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
95	0.2088	0.2960	0.4917	0.7925	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
100	0.2171	0.3063	0.5261	0.8833	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
105	0.2259	0.3171	0.5635	0.9860	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
110	0.2354	0.3284	0.6042	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
115	0.2457	0.3404	0.6485	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
120	0.2567	0.3529	0.6966	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Virginia Sickness and Disability Program
Long-Term Care Benefits (continued)

Porting Premiums:

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the entire actively employed group. Upon termination of employment, a member has the option to port the amount of coverage current for the group by paying a premium. We reviewed that the premiums below adequately cover the expected costs as a part of the experience study and, therefore, no adjustments are recommended.

Table with 8 columns: VSDP Entry Age, Rate, VSDP Entry Age, Rate, VSDP Entry Age, Rate, VSDP Entry Age, Rate. Title: Monthly Porting Premium Rates Per \$1 of Daily Benefit Amount. Rows show rates for ages 20 through 37.



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Disability Benefits and Long-Term Care Benefits**

Asset Valuation Method:	<p>For the purposes of GASB 74/75, the value of assets is equal to the market value of assets.</p> <p>The method of valuing assets is intended to recognize a “smoothed” market value of assets. Under this method, the difference between actual return on market value from investment experience and the expected return on market value is recognized over a five-year period. The resulting actuarial value of asset value cannot be less than 80% or more than 120% of the market value of assets.</p>
Health Insurance Credit and Group Life Insurance Benefits:	<p>Health Insurance Credit (if applicable) and Group Life Insurance benefits provided under VLDP are valued under the respective plans.</p>
Disability:	<p>Applicable members covered under the Hybrid Plan are eligible from the first day of employment for work-related VLDP disability benefits but must have a minimum of one year of service to be eligible for non-work related VLDP disability benefits.</p>



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Disability Benefits**

- Cost-Of-Living Increase:** 0.00% per year, compounded annually.
- Liability Assumed for Disabled Members in Waiting Period:** The liability associated for those disabled and not yet eligible to receive benefits was based upon the expected number of long-term disabilities incurred during the period of January 1, 2016 and June 30, 2016.
- Income Replacement for Future Disabled Members:** 62% of a member’s pre-disability income.
- Percentage of Members with 1% Employer Contribution:** 65% of members are assumed to meet the Social Security definition of Disability and are thus eligible for an additional 1% of employer contribution.
- Offsets for Active Members:** The following benefit adjustments are assumed for the expected future monthly benefits to be paid to future disabled members. The benefit adjustments are consistent with recent experience.

Year of Long-Term Disability	Benefit Adjustment Factor
1	71%
2	57%
3	52%
4	49%
5	42%
6-9	36%
10-13	43%
14	45%
15 and Longer	51%



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Disability Benefits (continued)**

Offsets for Disabled Members: It is assumed that the offset amounts reported by the administrator will continue to apply to each member’s benefit until the benefit expires. For members with less than six years of disability and no current benefit offsets, benefit amounts are adjusted to reflect future offsets as follows:

Year of Long-Term Disability	Percentage Receiving Offsets in the Next Year if Currently Not in Receipt	Average Percentage of Full Benefit Paid if in Receipt of Offsets
1	36%	27%
2	27%	26%
3	23%	26%
4	16%	26%
5	14%	26%
6	9%	26%
7	4%	26%
8 and Longer	0%	30%

Rates of Termination of Benefits Due to Death or Recovery: 2012 Group Long Term Disability Valuation Table (2012 GLDT) as proposed by the Society of Actuaries’ Group Disability Experience Committee for use by the National Association of Insurance Commissioners. Used as a basis those rates applicable to plans with a six-month elimination period, “Own Occupation” definition of disability, initial maximum guaranteed benefit of \$1,900, “No Diagnosis” cause of disability, 15% margin for recovery, 28% margin for deaths, and adjusted for prior five years of VRS experience with the following adjustment factors:

Month of Disability	Male	Female
4 - 24	0.852	0.803
25 - 60	0.811	0.821
61 - 120	1.164	1.184
121 and over	1.073	1.126



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Care Benefits**

Disabled Life Reserve:

The liability associated for those participants assumed to be in a current benefit period was based upon the development method in which prior experience was applied to the current claim duration and prior payments made for each individual.

Incurred But Not Reported Reserve:

The liability associated for those participants with claims that have been incurred but not reported (IBNR) as of the valuation date to the administrator was based upon the development method in which prior experience for claim incidence and expected benefits payments was applied to the covered population.

Morbidity:

Rates were compared against rates developed using the Society of Actuaries (SOA) Long Term Care basic experience rate tables. We also compared rates against a Milliman LTC study performed on behalf of the SOA for reasonableness. Because actuarial experience (gains)/losses have fluctuated over the past several years, we recommend no modifications.

Unadjusted Claim Incidence Rates				
Attained Age	Nursing Facility		Home Health	
	Male	Female	Male	Female
25	0.00001	0.00001	0.00008	0.00008
30	0.00003	0.00002	0.00010	0.00010
35	0.00008	0.00005	0.00012	0.00013
40	0.00013	0.00009	0.00018	0.00015
45	0.00021	0.00014	0.00028	0.00017
50	0.00031	0.00020	0.00039	0.00029
55	0.00047	0.00029	0.00053	0.00047
60	0.00060	0.00065	0.00085	0.00092
65	0.00100	0.00107	0.00150	0.00162
70	0.00210	0.00191	0.00249	0.00295
75	0.00480	0.00507	0.00482	0.00541
80	0.01023	0.01327	0.00895	0.00917
85	0.02155	0.03171	0.01541	0.01511
90	0.04111	0.06180	0.02249	0.02042
95	0.05844	0.08370	0.02522	0.02190
100	0.07276	0.09756	0.02598	0.02198
105	0.09059	0.11372	0.02677	0.02206
110+	0.11279	0.13255	0.02758	0.02213



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Care Benefits (continued)**

Morbidity (continued):

For actively employed members, the unadjusted claim incidence rates are adjusted by the following selection factors based upon length of VLDP membership and age of entry into VLDP.

Claim Incidence Selection Factors			
Actively Employed Members			
Years of VLDP Membership	VLDP Entry Age		
	<50	50 - 64	65+
1	0.133	0.138	0.164
2	0.217	0.222	0.256
3	0.284	0.289	0.342
4	0.334	0.341	0.438
5	0.367	0.375	0.520
6	0.439	0.447	0.547
7	0.473	0.482	0.573
8	0.500	0.511	0.593
9	0.527	0.538	0.612
10	0.561	0.573	0.634
11	0.599	0.612	0.673
12	0.643	0.658	0.719
13	0.702	0.718	0.755
14	0.769	0.787	0.797
15	0.836	0.836	0.840
16	0.851	0.851	0.855
17	0.869	0.869	0.872
18	0.890	0.890	0.893
19	0.915	0.915	0.918
20+	0.945	0.945	0.947



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Care Benefits (continued)**

Morbidity (continued):

For ported members, the unadjusted claim incidence rates are adjusted based upon the likelihood of porting and the number of years since porting.

Claim Incidence Selection Factors		
Ported Members		
Porting Rate	Initial Year Of Porting	Ultimate Rate*
0%	2.35	1.19
5%	2.29	1.18
10%	2.22	1.18
15%	2.16	1.17
20%	2.09	1.16
25%	2.03	1.16
30%	1.96	1.15
35%	1.90	1.14
40%	1.83	1.13
45%	1.77	1.13
50%	1.70	1.12
55%	1.64	1.11
60%	1.57	1.11
65%	1.51	1.10
70%	1.44	1.09
75%	1.38	1.09
80%	1.31	1.08
85%	1.25	1.07
90%	1.18	1.06
95%	1.12	1.06
100%	1.05	1.05

* The selection factors are assumed to decrease linearly over a 10-year period.



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Care Benefits (continued)**

Morbidity (continued):

The duration of a claim is based upon the attained age at incidence, gender, and type of claim.

Attained Age	Length of Stay (Months)			
	Nursing Facility		Home Health	
	Male	Female	Male	Female
25	11.15	13.96	19.14	12.54
30	11.60	14.42	18.81	12.47
35	12.04	14.98	18.67	12.45
40	12.29	14.87	16.77	13.48
45	12.50	14.77	14.99	14.56
50	12.90	14.16	15.36	13.78
55	13.30	13.52	15.77	13.02
60	12.99	14.12	15.15	12.40
65	13.36	14.30	12.84	12.80
70	14.00	14.32	11.80	13.53
75	13.99	15.09	11.50	13.50
80	13.76	15.61	10.90	13.18
85	13.62	15.90	10.05	12.86
90	13.09	16.19	8.78	12.70
95	12.30	16.51	8.23	12.66
100	11.32	16.10	8.70	13.34
105	9.84	14.77	9.56	14.60
110+	8.31	13.32	9.33	14.89

Daily Benefit Amount:

\$96 per day indemnity benefit paid for service in a nursing home. The daily benefit for home health care coverage is 50% of the nursing home benefit.

Daily Benefit Amount Increases:

The valuation does not include a provision for increases (i.e., 5% compound increase every five years). If the benefit policy is to provide increases at regular intervals, the resulting liability will be materially greater than the results presented (i.e., inflation increases are not assumed to be pre-funded).

Benefit Maximums:

A lifetime maximum benefit of \$70,080 (reflects a two-year maximum coverage period based upon a \$96 per day indemnity benefit).



Schedule G – Statement of Actuarial Assumptions and Methods

**Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Care Benefits (continued)**

Porting Rates: Porting rate assumptions are based upon experience over the first five years of the program, with substantial increases over the life of the program. Because actuarial experience (gains)/losses have fluctuated over the past several years, we made no modifications. Porting rates by age of entry into VLDP and length of VLDP membership are provided in the following table.

VLDP Entry Age	Years of VLDP Membership										
	0	5	10	15	20	25	30	35	40	45	50+
25	0.1000	0.1010	0.1144	0.1313	0.1739	0.2555	0.3693	0.5263	0.6812	0.8874	1.0000
30	0.1000	0.1019	0.1234	0.1534	0.2185	0.3194	0.4537	0.5822	0.7574	0.9609	1.0000
35	0.1000	0.1021	0.1303	0.1778	0.2683	0.3935	0.5001	0.6454	0.8406	1.0000	1.0000
40	0.1000	0.1063	0.1608	0.2383	0.3423	0.4320	0.5526	0.7169	0.9230	1.0000	1.0000
45	0.1001	0.1177	0.2001	0.2931	0.3754	0.4755	0.6119	0.7978	0.9983	1.0000	1.0000
50	0.1027	0.1304	0.2244	0.3262	0.4116	0.5247	0.6790	0.8833	1.0000	1.0000	1.0000
55	0.1072	0.1410	0.2422	0.3585	0.4524	0.5804	0.7549	0.9624	1.0000	1.0000	1.0000
60	0.1162	0.1596	0.2667	0.3924	0.4986	0.6434	0.8407	1.0000	1.0000	1.0000	1.0000
65	0.1329	0.1887	0.2999	0.4307	0.5508	0.7146	0.9257	1.0000	1.0000	1.0000	1.0000
70	0.1485	0.2129	0.3308	0.4741	0.6099	0.7952	0.9985	1.0000	1.0000	1.0000	1.0000
75	0.1700	0.2444	0.3693	0.5231	0.6768	0.8863	1.0000	1.0000	1.0000	1.0000	1.0000
80	0.1875	0.2682	0.4043	0.5786	0.7524	0.9645	1.0000	1.0000	1.0000	1.0000	1.0000
85	0.1941	0.2770	0.4310	0.6413	0.8379	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
90	0.2012	0.2863	0.4601	0.7123	0.9347	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
95	0.2088	0.2960	0.4917	0.7925	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
100	0.2171	0.3063	0.5261	0.8833	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
105	0.2259	0.3171	0.5635	0.9860	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
110	0.2354	0.3284	0.6042	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
115	0.2457	0.3404	0.6485	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
120	0.2567	0.3529	0.6966	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Virginia Local Disability Program
Long-Term Care Benefits (continued)

Porting Premiums: While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the entire actively employed group. Upon termination of employment, a member has the option to port the amount of coverage current for the group by paying a premium. We reviewed that the premiums below adequately cover the expected costs as a part of the experience study and, therefore, no adjustments are recommended.

Table with 8 columns: VLDP Entry Age, Rate, VLDP Entry Age, Rate, VLDP Entry Age, Rate, VLDP Entry Age, Rate. Title: Monthly Porting Premium Rates Per \$1 of Daily Benefit Amount. Rows show rates for ages 20 through 37.



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Virginia Line of Duty Act

Asset Valuation Method: Market Value of Assets

Service Related Disabilities: Disabilities are assumed to be service related and result in coverage under the Plan based on the following:

Group	Qualifying Disability %
State	25%
SPORS	85%
VaLORS	35%
Non-Top 10 LEOS	65%
Top 10 LEOS	70%

Service-Related Deaths: Active employee death are assumed to be service related and result in coverage under the Plan based on the following:

Group	Qualifying Death %
State	25%
SPORS	85%
VaLORS	35%
Non-Top 10 LEOS	45%
Top 10 LEOS	70%

Of the service-related deaths, 50% are assumed to be paid as a direct or proximate result of the performance of duty, with the remainder paid under the presumptive clause.

Spouse Health Care Coverage: Actual data provided is used for current beneficiaries. 80% of service-related deaths and 80% of service-related disabilities assumed to result in spouse coverage, with wives assumed to be three years younger than husbands.

VRS Health Insurance Credit: Health care costs of the Plan are assumed to be reduced by an amount equal to the disabled health insurance credit paid by the VRS Health Insurance Credit Program for eligible disabled employees. An annual credit of \$1,440 or \$48 per year of service, whichever is greater, is assumed for those employees who are members of the VRS State, VaLORS, or SPORS plans and an annual credit of \$540 is assumed for those employees who are members of a VRS political subdivision participating in the VRS Health Insurance Credit Program.



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Virginia Line of Duty Act (continued)

Health Care Cost Trend Rate: The initial per capita health care costs are expected to increase each year with inflation (trend). The following chart details the trend assumption.

Fiscal Year Ended	Under Age 65	Ages 65 and Older
2020	7.00%	5.375%
2021	6.75%	5.250%
2022	6.50%	5.125%
2023	6.25%	5.000%
2024	6.00%	4.750%
2025	5.75%	4.750%
2026	5.50%	4.750%
2027	5.25%	4.750%
2028	5.00%	4.750%
2029 and Beyond	4.75%	4.750%

Additionally, the following chart details the trend assumption for the Medicare Part B premium. The trend rate assumption is based on the 2020 Medicare Trustees Report.

Fiscal Year Ended	
2020	2.6971%
2021	6.1953%
2022	5.7070%
2023	5.9388%
2024	6.0589%
2025	5.6594%
2026	5.8615%
2027	5.7279%
2028	5.6885%
2029	5.5000%
2030	5.2500%
2031 and Beyond	5.0000%



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Virginia Line of Duty Act (continued)

Eligibility for Medicare Due to Age:

For Plan beneficiaries who become eligible for health care benefits as the result of a death or disability occurring after June 30, 2017, 75% of disabled employees who become disabled 29 or more months prior to their sixty-fifth birthday are assumed to be eligible for Medicare due to age (age 65) and 25% are assumed to become eligible for Medicare earlier than age 65 due to disability. 100% of all other Plan beneficiaries who become eligible for health care benefits as the result of a death or disability occurring after June 30, 2017 are assumed to be eligible for Medicare due to age rather than due to disability.

Initial Per Capita Health Care Costs:

Health care premium amounts were provided by the DHRM. CMC accepted this information without audit and has relied upon the sources for the accuracy of the data.

Assumed adult per capita costs are based on actual premiums and tier elections trended forward to the valuation period. As some beneficiaries elect to cover dependents, the assumed adult costs include the additional costs for the coverage of dependent children.

Initial Monthly Per Capita Adult Health Care Costs		
Valuation Date	Under Age 65*	Ages 65 and Older**
June 30, 2017	\$1,065.70	\$505.00
June 30, 2018	\$1,186.01	\$506.50
June 30, 2019	\$1,137.63	\$406.60
June 30, 2020	\$1,222.51	\$431.50

*Includes the assumed additional cost for the coverage of dependent children.

**Includes Medicare Part B Premium.



Schedule G – Statement of Actuarial Assumptions and Methods

Assumptions and Methods Applicable to the Virginia Line of Duty Act (continued)

Age Related Morbidity:

All health care costs assumed not to be related to covered dependent children are age-adjusted. The following chart details the expected health care claims, age-adjusted to age 65, and the associated assumed increases to the net incurred claims:

Beneficiary Attained Age	Annual Increase
<30	0.0%
30 – 34	1.0%
35 – 39	1.5%
40 – 44	2.0%
45 - 49	2.6%
50 – 54	3.3%
55 – 59	3.6%
60 – 64	4.2%
65 – 69	3.0%
70 – 74	2.5%
75 – 79	2.0%
80 – 84	1.0%
85 – 89	0.5%
90 and Older	0.0%



Schedule G – Statement of Actuarial Assumptions and Methods

STATE EMPLOYEES¹

Plan Specific Assumptions and Methods

MORTALITY RATES:

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

¹ The actuarial assumptions for State are also applied to the applicable members of the Optional Retirement Plan (ORP)



Schedule G – Statement of Actuarial Assumptions and Methods

State Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00037	0.00037	0.00316	0.00041	0.00011	0.00014	0.00176	0.00014
25	0.00028	0.00028	0.00321	0.00031	0.00011	0.00010	0.00215	0.00010
30	0.00036	0.00036	0.00411	0.00040	0.00018	0.00017	0.00336	0.00017
35	0.00047	0.00047	0.00555	0.00052	0.00028	0.00025	0.00524	0.00025
40	0.00066	0.00066	0.00834	0.00073	0.00043	0.00040	0.00825	0.00040
45	0.00098	0.00098	0.01342	0.00604	0.00066	0.00062	0.01267	0.00288
50	0.00149	0.00298	0.01921	0.00771	0.00097	0.00244	0.01640	0.00352
55	0.00219	0.00431	0.02355	0.00906	0.00144	0.00315	0.01874	0.00491
60	0.00319	0.00615	0.02785	0.01113	0.00222	0.00422	0.02110	0.00684
65	0.00468	0.00913	0.03524	0.01522	0.00362	0.00674	0.02569	0.00989
70	0.00703	0.01526	0.04599	0.02342	0.00598	0.01169	0.03464	0.01488
75	0.01096	0.02671	0.06347	0.03720	0.00986	0.02071	0.05075	0.02366
80	0.01730	0.04774	0.09259	0.05896	0.04276	0.03696	0.07811	0.03930
85		0.08591	0.13603	0.09617		0.06826	0.11878	0.06948
90		0.14672	0.20588	0.15860		0.12636	0.16740	0.12462

25% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

State Employees Retirement Rates, Plan 1 Male							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	0.0000	0.0000	0.0000	0.0325	0.0325	0.1250	0.1250
51	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
52	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
53	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
54	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
55	0.0000	0.0450	0.0450	0.0450	0.0350	0.0800	0.0900
56	0.0000	0.0450	0.0400	0.0400	0.0400	0.0800	0.0900
57	0.0000	0.0450	0.0400	0.0400	0.0400	0.0800	0.0900
58	0.0000	0.0450	0.0400	0.0400	0.0400	0.1000	0.0900
59	0.0000	0.0450	0.0400	0.0400	0.0400	0.1000	0.0900
60	0.0000	0.0450	0.0500	0.0500	0.0500	0.1150	0.0900
61	0.0000	0.1500	0.0750	0.0750	0.0750	0.1700	0.1500
62	0.0000	0.1500	0.1000	0.1000	0.1000	0.1700	0.2000
63	0.0000	0.1500	0.1000	0.1000	0.1000	0.1700	0.1750
64	0.0000	0.1500	0.1350	0.1350	0.1350	0.1700	0.1750
65	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
66	0.0000	0.2750	0.2500	0.2500	0.2500	0.2500	0.2500
67	0.0000	0.2750	0.2200	0.2200	0.2200	0.2200	0.2200
68	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
69	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
70	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
71	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
72	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
73	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
74	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
75	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
76	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
77	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
78	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
79	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
≥80	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Schedule G – Statement of Actuarial Assumptions and Methods

State Employees Retirement Rates, Plan 1 Female							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	0.0000	0.0000	0.0000	0.0400	0.0400	0.0750	0.0750
51	0.0000	0.0000	0.0000	0.0400	0.0300	0.0750	0.0600
52	0.0000	0.0000	0.0000	0.0400	0.0350	0.0750	0.0600
53	0.0000	0.0000	0.0000	0.0500	0.0350	0.0750	0.0800
54	0.0000	0.0000	0.0000	0.0500	0.0350	0.0750	0.0800
55	0.0000	0.0500	0.0500	0.0500	0.0400	0.0750	0.0800
56	0.0000	0.0500	0.0400	0.0400	0.0400	0.0750	0.0800
57	0.0000	0.0500	0.0400	0.0400	0.0400	0.1000	0.0900
58	0.0000	0.0500	0.0450	0.0450	0.0450	0.1000	0.0900
59	0.0000	0.0500	0.0500	0.0500	0.0500	0.1200	0.0900
60	0.0000	0.0500	0.0550	0.0550	0.0550	0.1200	0.1250
61	0.0000	0.0750	0.0800	0.0800	0.0800	0.1200	0.1600
62	0.0000	0.1000	0.1200	0.1200	0.1200	0.2250	0.2000
63	0.0000	0.1750	0.1200	0.1200	0.1200	0.2250	0.1750
64	0.0000	0.1750	0.1500	0.1500	0.1500	0.2250	0.1750
65	0.0000	0.2750	0.2750	0.2750	0.2750	0.2750	0.3000
66	0.0000	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
67	0.0000	0.3000	0.2500	0.2500	0.2500	0.2500	0.2500
68	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
69	0.0000	0.2500	0.2700	0.2700	0.2700	0.2700	0.2700
70	0.0000	0.2500	0.2700	0.2700	0.2700	0.2700	0.2700
71	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
72	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
73	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
74	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
75	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
76	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
77	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
78	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
79	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
≥80	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

State Employees Retirement Rates, Plan 2 and Hybrid Male																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.080	0.075	0.075	0.075	0.075	0.080	0.080	0.080	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
62	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
63	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
64	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
65	0.000	0.200	0.200	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
67	0.000	0.230	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
68	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
69	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
70	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
71	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
72	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
73	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
74	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
75	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
76	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
77	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
78	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
79	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>=80	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

State Employees Retirement Rates, Plan 2 and Hybrid Female																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.080	0.075	0.075	0.075	0.075	0.080	0.080	0.080	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
62	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
63	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
64	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
65	0.000	0.200	0.200	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
67	0.000	0.230	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
68	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
69	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
70	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
71	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
72	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
73	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
74	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
75	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
76	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
77	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
78	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
79	0.000	0.250	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 25% of disability cases are assumed to be service related.

State Employees Disability Rates		
Age	Male	Female
20	0.00039	0.00033
25	0.00072	0.00100
30	0.00091	0.00211
35	0.00129	0.00281
40	0.00212	0.00354
45	0.00343	0.00474
50	0.00497	0.00629
55	0.00629	0.00742
60	0.00690	0.00735
65	0.00657	0.00653
70	0.00572	0.00841



Schedule G – Statement of Actuarial Assumptions and Methods

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

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

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



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50

DISABILITY ELECTION: All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member’s actual election contained in the valuation data.



Schedule G – Statement of Actuarial Assumptions and Methods

TEACHERS

Plan Specific Assumptions and Methods

MORTALITY RATES:

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



Schedule G – Statement of Actuarial Assumptions and Methods

Teachers Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00037	0.00030	0.00453	0.00034	0.00013	0.00014	0.00256	0.00013
25	0.00018	0.00017	0.00306	0.00016	0.00009	0.00010	0.00180	0.00009
30	0.00024	0.00024	0.00389	0.00022	0.00014	0.00015	0.00283	0.00014
35	0.00033	0.00032	0.00504	0.00030	0.00020	0.00021	0.00441	0.00020
40	0.00046	0.00046	0.00710	0.00042	0.00031	0.00033	0.00692	0.00031
45	0.00074	0.00074	0.01108	0.00549	0.00048	0.00050	0.01084	0.00262
50	0.00122	0.00122	0.01766	0.00701	0.00073	0.00077	0.01631	0.00320
55	0.00189	0.00245	0.02325	0.00824	0.00107	0.00203	0.01916	0.00446
60	0.00290	0.00393	0.02753	0.01012	0.00161	0.00301	0.02152	0.00622
65	0.00479	0.00662	0.03348	0.01384	0.00270	0.00468	0.02482	0.00899
70	0.00780	0.01214	0.04291	0.02129	0.00485	0.00809	0.03148	0.01353
75	0.01185	0.02312	0.05711	0.03382	0.00921	0.01534	0.04403	0.02151
80	0.02343	0.04363	0.08083	0.05360	0.01826	0.02959	0.06608	0.03573
85		0.08198	0.11897	0.08743		0.05655	0.10264	0.06316
90		0.14859	0.17878	0.14418		0.10594	0.15032	0.11329

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

Teachers Employees Retirement Rates, Plan 1 Male							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.025	0.025	0.150	0.150
51	0.000	0.000	0.000	0.070	0.035	0.150	0.100
52	0.000	0.000	0.000	0.070	0.035	0.150	0.100
53	0.000	0.000	0.000	0.040	0.035	0.150	0.100
54	0.000	0.000	0.000	0.040	0.040	0.150	0.100
55	0.000	0.070	0.070	0.070	0.050	0.225	0.150
56	0.000	0.070	0.050	0.050	0.050	0.225	0.150
57	0.000	0.070	0.050	0.050	0.050	0.225	0.150
58	0.000	0.070	0.050	0.050	0.050	0.225	0.150
59	0.000	0.100	0.070	0.070	0.070	0.225	0.150
60	0.000	0.100	0.075	0.075	0.075	0.225	0.170
61	0.000	0.110	0.120	0.120	0.120	0.350	0.230
62	0.000	0.170	0.150	0.150	0.150	0.350	0.300
63	0.000	0.140	0.150	0.150	0.150	0.350	0.250
64	0.000	0.180	0.150	0.150	0.150	0.350	0.250
65	0.000	0.300	0.300	0.300	0.300	0.300	0.340
66	0.000	0.275	0.340	0.340	0.340	0.340	0.340
67	0.000	0.300	0.340	0.340	0.340	0.340	0.340
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.250	0.250	0.250	0.250	0.250
73	0.000	0.300	0.250	0.250	0.250	0.250	0.250
74	0.000	0.300	0.250	0.250	0.250	0.250	0.250
75	0.000	0.300	0.250	0.250	0.250	0.250	0.250
76	0.000	0.300	0.250	0.250	0.250	0.250	0.250
77	0.000	0.300	0.250	0.250	0.250	0.250	0.250
78	0.000	0.300	0.250	0.250	0.250	0.250	0.250
79	0.000	0.300	0.250	0.250	0.250	0.250	0.250
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Teachers Employees Retirement Rates, Plan 1 Female							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.030	0.030	0.150	0.150
51	0.000	0.000	0.000	0.045	0.030	0.150	0.100
52	0.000	0.000	0.000	0.045	0.040	0.150	0.100
53	0.000	0.000	0.000	0.045	0.040	0.150	0.100
54	0.000	0.000	0.000	0.045	0.045	0.150	0.120
55	0.000	0.045	0.045	0.045	0.050	0.225	0.160
56	0.000	0.060	0.055	0.055	0.055	0.225	0.160
57	0.000	0.060	0.055	0.055	0.055	0.225	0.160
58	0.000	0.070	0.055	0.055	0.055	0.225	0.160
59	0.000	0.080	0.070	0.070	0.070	0.225	0.170
60	0.000	0.090	0.085	0.085	0.085	0.300	0.200
61	0.000	0.250	0.110	0.110	0.110	0.300	0.250
62	0.000	0.250	0.150	0.150	0.150	0.350	0.300
63	0.000	0.250	0.150	0.150	0.150	0.350	0.280
64	0.000	0.250	0.200	0.200	0.200	0.350	0.280
65	0.000	0.350	0.350	0.350	0.350	0.350	0.400
66	0.000	0.300	0.400	0.400	0.400	0.400	0.400
67	0.000	0.300	0.320	0.320	0.320	0.320	0.320
68	0.000	0.300	0.320	0.320	0.320	0.320	0.320
69	0.000	0.300	0.320	0.320	0.320	0.320	0.320
70	0.000	0.300	0.320	0.320	0.320	0.320	0.320
71	0.000	0.300	0.275	0.275	0.275	0.275	0.275
72	0.000	0.300	0.275	0.275	0.275	0.275	0.275
73	0.000	0.300	0.275	0.275	0.275	0.275	0.275
74	0.000	0.300	0.275	0.275	0.275	0.275	0.275
75	0.000	0.300	0.275	0.275	0.275	0.275	0.275
76	0.000	0.300	0.275	0.275	0.275	0.275	0.275
77	0.000	0.300	0.275	0.275	0.275	0.275	0.275
78	0.000	0.300	0.275	0.275	0.275	0.275	0.275
79	0.000	0.300	0.275	0.275	0.275	0.275	0.275
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Teachers Employees Retirement Rates, Plan 2 and Hybrid Male																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
61	0.000	0.140	0.100	0.100	0.100	0.100	0.140	0.140	0.140	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
62	0.000	0.150	0.130	0.130	0.130	0.150	0.150	0.150	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130
63	0.000	0.150	0.130	0.130	0.150	0.150	0.150	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130
64	0.000	0.150	0.140	0.150	0.150	0.150	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140
65	0.000	0.300	0.300	0.300	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
68	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
69	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
70	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
71	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
72	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
73	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
74	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
75	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
76	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
77	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
78	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
79	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>=80	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Teachers Employees Retirement Rates, Plan 2 and Hybrid Female																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
61	0.000	0.140	0.100	0.100	0.100	0.100	0.140	0.140	0.140	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
62	0.000	0.150	0.130	0.130	0.130	0.150	0.150	0.150	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130
63	0.000	0.150	0.130	0.130	0.150	0.150	0.150	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130
64	0.000	0.150	0.140	0.150	0.150	0.150	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140
65	0.000	0.300	0.300	0.300	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
68	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
69	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
70	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
71	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
72	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
73	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
74	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
75	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
76	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
77	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
78	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
79	0.000	0.300	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>=80	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 5% of disability cases are assumed to be service related.

Teachers Disability Rates		
Age	Male	Female
20	0.000005	0.000003
25	0.000005	0.000023
30	0.000064	0.000081
35	0.000135	0.000196
40	0.000325	0.000481
45	0.000725	0.000792
50	0.001444	0.001609
55	0.002443	0.002521
60	0.003395	0.003321
65	0.003773	0.003509
70	0.003773	0.003509



Schedule G – Statement of Actuarial Assumptions and Methods

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Teachers Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.21024	0.18133	0.15388	0.13077	0.11441	0.10289	0.09263	0.08171	0.07520	0.08410	0.10256
25	0.19207	0.16728	0.14515	0.12651	0.11200	0.10027	0.08948	0.07865	0.07114	0.07386	0.08326
30	0.17373	0.15296	0.13619	0.12212	0.10955	0.09763	0.08634	0.07569	0.06663	0.06067	0.05704
35	0.16839	0.14734	0.13071	0.11712	0.10510	0.09374	0.08315	0.07322	0.06329	0.05217	0.04003
40	0.17192	0.14706	0.12722	0.11176	0.09935	0.08902	0.07978	0.07098	0.06080	0.04704	0.02932
45	0.18182	0.15046	0.12547	0.10682	0.09330	0.08397	0.07608	0.06863	0.05924	0.04581	0.02657
50	0.19523	0.15641	0.12587	0.10367	0.08850	0.07924	0.07216	0.06603	0.05883	0.04925	0.02260
55	0.21008	0.16464	0.12933	0.10382	0.08670	0.07536	0.06833	0.06318	0.05973	0.05790	0.02260
60	0.22536	0.17534	0.13667	0.10856	0.08958	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.24063	0.18847	0.14805	0.11831	0.09792	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.25778	0.20650	0.16623	0.13612	0.11494	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Teachers Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.18402	0.15181	0.13307	0.12138	0.10696	0.09610	0.08820	0.08060	0.06604	0.06553	0.08772
25	0.18376	0.15481	0.13758	0.12581	0.11260	0.10133	0.09186	0.08253	0.06911	0.06524	0.07704
30	0.18401	0.15920	0.14307	0.13106	0.11916	0.10734	0.09622	0.08548	0.07393	0.06510	0.06148
35	0.17757	0.15500	0.13863	0.12610	0.11452	0.10307	0.09292	0.08399	0.07473	0.06273	0.04807
40	0.16719	0.14495	0.12771	0.11411	0.10233	0.09214	0.08464	0.07905	0.07207	0.05823	0.03499
45	0.15616	0.13289	0.11458	0.10011	0.08846	0.07999	0.07497	0.07203	0.06668	0.05362	0.02476
50	0.14917	0.12446	0.10550	0.09113	0.08036	0.07318	0.06863	0.06593	0.06167	0.05381	0.02476
55	0.15060	0.12499	0.10614	0.09285	0.08348	0.07597	0.06925	0.06342	0.06066	0.06295	0.02476
60	0.16342	0.13817	0.12008	0.10819	0.10045	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.18831	0.16489	0.14798	0.13739	0.13130	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.23251	0.21308	0.19795	0.18856	0.18426	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: Teachers are assumed to receive their first salary increase on the valuation date. The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.95%
2	5.85
3	5.85
4	5.45
5	5.45
6	5.45
7	5.35
8	5.35
9	5.35
10	4.85
11	4.85
12	4.85
13	4.75
14	4.75
15	4.65
16	4.65
17	4.55
18	4.45
19	4.45
20 or more	3.50



Schedule G – Statement of Actuarial Assumptions and Methods

STATE POLICE

Plan Specific Assumptions and Methods

MORTALITY RATES:

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



Schedule G – Statement of Actuarial Assumptions and Methods

SPORS Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00039	0.00045	0.00030	0.00044	0.00018	0.00019	0.00011	0.00019
25	0.00035	0.00041	0.00334	0.00043	0.00023	0.00025	0.00175	0.00024
30	0.00039	0.00045	0.00291	0.00047	0.00032	0.00034	0.00176	0.00033
35	0.00045	0.00052	0.00372	0.00055	0.00043	0.00045	0.00276	0.00045
40	0.00056	0.00065	0.00492	0.00074	0.00059	0.00062	0.00431	0.00062
45	0.00078	0.00134	0.00725	0.00656	0.00080	0.00126	0.00679	0.00312
50	0.00114	0.00211	0.01160	0.00822	0.00108	0.00217	0.01050	0.00403
55	0.00166	0.00337	0.01727	0.00976	0.00147	0.00376	0.01428	0.00559
60	0.00251	0.00559	0.02166	0.01243	0.00200	0.00649	0.01650	0.00789
65	0.00390	0.00969	0.02543	0.01791	0.00315	0.01121	0.01846	0.01158
70	0.00728	0.01725	0.03185	0.02818	0.00628	0.01936	0.02205	0.01781
75	0.01360	0.03109	0.04127	0.04466	0.01249	0.03344	0.02915	0.02881
80	0.02541	0.05613	0.05625	0.07148	0.05177	0.05774	0.04210	0.04901
85		0.10049	0.08137	0.11732		0.09971	0.06435	0.08833
90		0.17446	0.11975	0.19311		0.16715	0.09913	0.15347

85% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

SPORS Retirement Rates				
Age	Years of Service			
	0-4	5-24	25	>=26
<=49	0.000	0.000	0.000	0.000
50	0.000	0.100	0.100	0.100
51	0.000	0.030	0.100	0.100
52	0.000	0.030	0.100	0.100
53	0.000	0.030	0.100	0.100
54	0.000	0.030	0.100	0.100
55	0.000	0.060	0.100	0.200
56	0.000	0.060	0.100	0.130
57	0.000	0.060	0.100	0.130
58	0.000	0.100	0.100	0.130
59	0.000	0.100	0.100	0.130
60	0.000	0.100	0.100	0.130
61	0.000	0.100	0.100	0.130
62	0.000	0.200	0.200	0.200
63	0.000	0.200	0.200	0.300
64	0.000	0.200	0.200	0.300
65	0.000	0.200	0.200	0.500
66	0.000	0.200	0.200	0.500
67	0.000	0.200	0.200	0.500
68	0.000	0.200	0.200	0.500
69	0.000	0.200	0.200	0.500
>=70	0.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 85% of disability cases are assumed to be service related.

SPORS Disability Rates	
Age	Unisex
<=44	0.00194
45	0.00233
50	0.00481
55	0.00770
60	0.00897
65	0.01108
70	0.01368

TERMINATION RATES: The following are sample withdrawal rates based on years of service (for causes other than death, disability, or retirement).

SPORS Termination Rates	
Service	Unisex
0	0.08000
1	0.06000
2	0.06000
3	0.06000
4	0.06000
5	0.06000
6	0.06000
7	0.03000
8	0.03000
9	0.03000
>=10	0.01750



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50

DISABILITY ELECTION: All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member’s actual election contained in the valuation data.



Schedule G – Statement of Actuarial Assumptions and Methods

JUDICIAL

Plan Specific Assumptions and Methods

MORTALITY RATES:

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 General 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



Schedule G – Statement of Actuarial Assumptions and Methods

JRS Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00033	0.00034	0.00412	0.00037	0.00013	0.00012	0.00233	0.00013
25	0.00031	0.00030	0.00278	0.00028	0.00009	0.00010	0.00164	0.00009
30	0.00040	0.00031	0.00354	0.00036	0.00015	0.00011	0.00257	0.00015
35	0.00053	0.00040	0.00458	0.00047	0.00023	0.00018	0.00401	0.00023
40	0.00077	0.00054	0.00645	0.00066	0.00036	0.00029	0.00629	0.00036
45	0.00116	0.00079	0.01007	0.00549	0.00056	0.00045	0.00985	0.00262
50	0.00175	0.00121	0.01605	0.00701	0.00083	0.00068	0.01483	0.00320
55	0.00255	0.00353	0.02114	0.00824	0.00123	0.00246	0.01742	0.00446
60	0.00371	0.00506	0.02503	0.01012	0.00186	0.00319	0.01956	0.00622
65	0.00548	0.00732	0.03044	0.01384	0.00296	0.00475	0.02256	0.00899
70	0.00837	0.01168	0.03901	0.02129	0.00489	0.00807	0.02862	0.01353
75	0.01315	0.02023	0.05192	0.03382	0.00808	0.01422	0.04003	0.02151
80	0.06052	0.03586	0.07348	0.05360	0.01330	0.02525	0.06007	0.03573
85		0.06471	0.10815	0.08743		0.04592	0.09331	0.06316
90		0.11350	0.16253	0.14418		0.08594	0.13665	0.11329

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire with an unreduced retirement benefit.

Judicial Retirement Rates	
Age	Unisex
<=59	0.000
60	0.100
61	0.100
62	0.100
63	0.100
64	0.100
65	0.100
66	0.100
67	0.150
68	0.150
69	0.150
70	0.250
71	0.250
72	0.250
>=73	1.000

DISABILITY RATES: There are no assumed rates of disability prior to service retirement for causes other than death or retirement.

TERMINATION RATES: There are no assumed rates of withdrawal prior to service retirement for causes other than death or retirement.

SALARY INCREASE RATES: Salary increase rates are 4.0%.



Schedule G – Statement of Actuarial Assumptions and Methods

VIRGINIA LAW OFFICERS

Plan Specific Assumptions and Methods

MORTALITY RATES:

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 with; 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



Schedule G – Statement of Actuarial Assumptions and Methods

VaLORS Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00039	0.00045	0.00030	0.00044	0.00018	0.00019	0.00011	0.00019
25	0.00035	0.00041	0.00334	0.00043	0.00023	0.00025	0.00175	0.00024
30	0.00039	0.00045	0.00291	0.00047	0.00032	0.00034	0.00176	0.00033
35	0.00045	0.00052	0.00372	0.00055	0.00043	0.00045	0.00276	0.00045
40	0.00056	0.00065	0.00492	0.00074	0.00059	0.00062	0.00431	0.00062
45	0.00078	0.00134	0.00725	0.00656	0.00080	0.00126	0.00679	0.00312
50	0.00114	0.00211	0.01160	0.00822	0.00108	0.00217	0.01050	0.00403
55	0.00166	0.00337	0.01727	0.00976	0.00147	0.00376	0.01428	0.00559
60	0.00251	0.00559	0.02166	0.01243	0.00200	0.00649	0.01650	0.00789
65	0.00390	0.00969	0.02543	0.01791	0.00315	0.01121	0.01846	0.01158
70	0.00728	0.01725	0.03185	0.02818	0.00628	0.01936	0.02205	0.01781
75	0.01360	0.03109	0.04127	0.04466	0.01249	0.03344	0.02915	0.02881
80	0.02541	0.05613	0.05625	0.07148	0.05177	0.05774	0.04210	0.04901
85		0.10049	0.08137	0.11732		0.09971	0.06435	0.08833
90		0.17446	0.11975	0.19311		0.16715	0.09913	0.15347

35% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

VaLORS Retirement Rates, Male					
Age	Years of Service				
	0-4	5	6-24	25	≥26
≤49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.150	0.150	0.450	0.450
51	0.000	0.100	0.080	0.300	0.300
52	0.000	0.100	0.080	0.300	0.300
53	0.000	0.100	0.080	0.300	0.250
54	0.000	0.100	0.080	0.240	0.250
55	0.000	0.100	0.080	0.180	0.250
56	0.000	0.100	0.090	0.180	0.250
57	0.000	0.100	0.100	0.180	0.200
58	0.000	0.100	0.100	0.180	0.200
59	0.000	0.100	0.120	0.180	0.200
60	0.000	0.180	0.180	0.180	0.300
61	0.000	0.180	0.200	0.200	0.200
62	0.000	0.180	0.300	0.300	0.300
63	0.000	0.400	0.250	0.250	0.250
64	0.000	0.150	0.250	0.250	0.250
65	0.000	0.150	0.300	0.300	0.300
66	0.000	0.150	0.300	0.300	0.300
67	0.000	0.150	0.300	0.300	0.300
68	0.000	0.150	0.300	0.300	0.300
69	0.000	0.150	0.300	0.300	0.300
≥70	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

VaLORS Retirement Rates, Female					
Age	Years of Service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.150	0.150	0.375	0.375
51	0.000	0.100	0.100	0.250	0.200
52	0.000	0.100	0.090	0.250	0.200
53	0.000	0.100	0.090	0.250	0.225
54	0.000	0.100	0.090	0.250	0.300
55	0.000	0.100	0.090	0.250	0.300
56	0.000	0.100	0.100	0.250	0.300
57	0.000	0.100	0.130	0.250	0.180
58	0.000	0.100	0.130	0.400	0.180
59	0.000	0.100	0.130	0.300	0.200
60	0.000	0.200	0.200	0.200	0.200
61	0.000	0.200	0.200	0.200	0.200
62	0.000	0.200	0.350	0.350	0.350
63	0.000	0.200	0.250	0.250	0.250
64	0.000	0.200	0.250	0.250	0.250
65	0.000	0.200	0.500	0.500	0.500
66	0.000	0.200	0.300	0.300	0.300
67	0.000	0.200	0.300	0.300	0.300
68	0.000	0.200	0.300	0.300	0.300
69	0.000	0.200	0.300	0.300	0.300
>=70	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 35% of disability cases are assumed to be service related.

VaLORS Disability Rates		
Age	Male	Female
20	0.00143	0.00543
25	0.00322	0.00581
30	0.00584	0.00659
35	0.00720	0.00769
40	0.00793	0.01001
45	0.00913	0.01381
50	0.01165	0.01821
55	0.01501	0.02277
60	0.01782	0.02901
65	0.01916	0.03865
70	0.01920	0.05499



Schedule G – Statement of Actuarial Assumptions and Methods

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

VaLORS Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.39130	0.29901	0.23922	0.21072	0.20801	0.21063	0.20749	0.19800	0.19643	0.19065	0.21396
25	0.36285	0.28479	0.23294	0.20555	0.19714	0.19438	0.18892	0.17882	0.17232	0.16314	0.17288
30	0.32624	0.26656	0.22474	0.19872	0.18316	0.17349	0.16486	0.15375	0.14058	0.12618	0.11671
35	0.29590	0.24719	0.21139	0.18685	0.16890	0.15650	0.14654	0.13513	0.11884	0.10094	0.07962
40	0.26990	0.22715	0.19453	0.17109	0.15383	0.14157	0.13160	0.12059	0.10400	0.08381	0.05579
45	0.24947	0.20776	0.17527	0.15163	0.13800	0.12852	0.11960	0.10962	0.09617	0.07511	0.04653
50	0.23564	0.19022	0.15449	0.12845	0.12136	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.22917	0.17523	0.13271	0.10157	0.10390	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.23045	0.16307	0.11015	0.07107	0.08562	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.23923	0.15385	0.08724	0.03755	0.06679	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.25880	0.14725	0.06100	0.00455	0.04490	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

VaLORS Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.47177	0.35733	0.28556	0.25386	0.26029	0.28130	0.30657	0.32166	0.31215	0.30524	0.22840
25	0.43786	0.33985	0.27627	0.24458	0.24051	0.24937	0.26238	0.26963	0.25996	0.24867	0.18991
30	0.39363	0.31781	0.26502	0.23302	0.21502	0.20767	0.20420	0.20042	0.18976	0.17234	0.13686
35	0.35591	0.29532	0.25008	0.21852	0.19421	0.17876	0.16674	0.15620	0.14391	0.12349	0.09981
40	0.32307	0.27240	0.23204	0.20097	0.17622	0.15870	0.14410	0.12972	0.11499	0.09385	0.07347
45	0.29713	0.25007	0.21104	0.17970	0.16112	0.14777	0.13695	0.12161	0.10324	0.08381	0.04500
50	0.27965	0.22915	0.18712	0.15384	0.14876	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.27168	0.21009	0.16023	0.12279	0.13911	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.27367	0.19304	0.13033	0.08631	0.13217	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.28529	0.17815	0.09796	0.04508	0.12790	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.31084	0.16417	0.05830	0.00350	0.12656	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50

DISABILITY ELECTION: All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member’s actual election contained in the valuation data.



Schedule G – Statement of Actuarial Assumptions and Methods

LOCALS – TOP 10, NON-HAZARDOUS DUTY

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

Pub-2010 Amount Weighted General 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 General 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



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Non-Hazardous Duty Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00033	0.00031	0.00348	0.00037	0.00011	0.00011	0.00213	0.00013
25	0.00031	0.00030	0.00353	0.00028	0.00013	0.00010	0.00216	0.00009
30	0.00040	0.00038	0.00452	0.00036	0.00020	0.00015	0.00338	0.00015
35	0.00053	0.00050	0.00611	0.00047	0.00032	0.00024	0.00527	0.00023
40	0.00077	0.00073	0.00917	0.00066	0.00049	0.00038	0.00829	0.00036
45	0.00116	0.00110	0.01476	0.00549	0.00075	0.00058	0.01284	0.00262
50	0.00175	0.00329	0.02113	0.00701	0.00110	0.00221	0.01746	0.00320
55	0.00255	0.00472	0.02591	0.00824	0.00164	0.00286	0.02016	0.00446
60	0.00371	0.00677	0.03064	0.01012	0.00256	0.00395	0.02256	0.00622
65	0.00548	0.01053	0.03876	0.01384	0.00420	0.00648	0.02695	0.00899
70	0.00837	0.01809	0.05059	0.02129	0.00694	0.01132	0.03563	0.01353
75	0.01315	0.03193	0.06982	0.03382	0.01145	0.02006	0.05146	0.02151
80	0.06052	0.05749	0.10185	0.05360	0.05076	0.03598	0.07865	0.03573
85		0.10196	0.14963	0.08743		0.06689	0.12115	0.06316
90		0.16858	0.22647	0.14418		0.12191	0.17199	0.11329

20% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Male with 50/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.065	0.065	0.100	0.100
51	0.000	0.000	0.000	0.065	0.040	0.100	0.090
52	0.000	0.000	0.000	0.065	0.050	0.100	0.090
53	0.000	0.000	0.000	0.065	0.060	0.100	0.090
54	0.000	0.000	0.000	0.065	0.035	0.100	0.090
55	0.000	0.065	0.065	0.065	0.050	0.100	0.090
56	0.000	0.065	0.050	0.050	0.050	0.100	0.100
57	0.000	0.065	0.040	0.040	0.040	0.100	0.100
58	0.000	0.065	0.040	0.040	0.040	0.100	0.100
59	0.000	0.065	0.040	0.040	0.040	0.100	0.150
60	0.000	0.065	0.060	0.060	0.060	0.100	0.150
61	0.000	0.065	0.090	0.090	0.090	0.100	0.150
62	0.000	0.065	0.090	0.090	0.090	0.250	0.225
63	0.000	0.065	0.090	0.090	0.090	0.250	0.225
64	0.000	0.065	0.150	0.150	0.150	0.250	0.225
65	0.000	0.250	0.250	0.250	0.250	0.250	0.270
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.150	0.250	0.250	0.250	0.250	0.250
68	0.000	0.150	0.200	0.200	0.200	0.200	0.200
69	0.000	0.275	0.200	0.200	0.200	0.200	0.200
70	0.000	0.275	0.200	0.200	0.200	0.200	0.200
71	0.000	0.275	0.200	0.200	0.200	0.200	0.200
72	0.000	0.275	0.200	0.200	0.200	0.200	0.200
73	0.000	0.275	0.200	0.200	0.200	0.200	0.200
74	0.000	0.275	0.200	0.200	0.200	0.200	0.200
75	0.000	0.275	0.200	0.200	0.200	0.200	0.200
76	0.000	0.275	0.200	0.200	0.200	0.200	0.200
77	0.000	0.275	0.200	0.200	0.200	0.200	0.200
78	0.000	0.275	0.200	0.200	0.200	0.200	0.200
79	0.000	0.275	0.200	0.200	0.200	0.200	0.200
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Female with 50/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.050	0.050	0.160	0.160
51	0.000	0.000	0.000	0.070	0.040	0.110	0.085
52	0.000	0.000	0.000	0.070	0.040	0.120	0.085
53	0.000	0.000	0.000	0.070	0.050	0.175	0.085
54	0.000	0.000	0.000	0.070	0.070	0.220	0.085
55	0.000	0.070	0.070	0.070	0.055	0.220	0.150
56	0.000	0.105	0.055	0.055	0.055	0.220	0.150
57	0.000	0.105	0.050	0.050	0.050	0.220	0.150
58	0.000	0.105	0.050	0.050	0.050	0.165	0.160
59	0.000	0.105	0.065	0.065	0.065	0.220	0.160
60	0.000	0.105	0.065	0.065	0.065	0.220	0.160
61	0.000	0.105	0.065	0.065	0.065	0.220	0.160
62	0.000	0.105	0.130	0.130	0.130	0.345	0.250
63	0.000	0.105	0.120	0.120	0.120	0.240	0.180
64	0.000	0.105	0.170	0.170	0.170	0.240	0.275
65	0.000	0.280	0.280	0.280	0.280	0.280	0.275
66	0.000	0.200	0.300	0.300	0.300	0.300	0.300
67	0.000	0.150	0.275	0.275	0.275	0.275	0.275
68	0.000	0.150	0.275	0.275	0.275	0.275	0.275
69	0.000	0.150	0.275	0.275	0.275	0.275	0.275
70	0.000	0.150	0.275	0.275	0.275	0.275	0.275
71	0.000	0.150	0.275	0.275	0.275	0.275	0.275
72	0.000	0.150	0.275	0.275	0.275	0.275	0.275
73	0.000	0.150	0.275	0.275	0.275	0.275	0.275
74	0.000	0.150	0.275	0.275	0.275	0.275	0.275
75	0.000	0.150	0.275	0.275	0.275	0.275	0.275
76	0.000	0.150	0.275	0.275	0.275	0.275	0.275
77	0.000	0.150	0.275	0.275	0.275	0.275	0.275
78	0.000	0.150	0.275	0.275	0.275	0.275	0.275
79	0.000	0.150	0.275	0.275	0.275	0.275	0.275
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Male with 55/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.065	0.065	0.065	0.065
51	0.000	0.000	0.000	0.065	0.040	0.040	0.040
52	0.000	0.000	0.000	0.065	0.050	0.050	0.050
53	0.000	0.000	0.000	0.065	0.060	0.060	0.060
54	0.000	0.000	0.000	0.065	0.035	0.035	0.035
55	0.000	0.065	0.065	0.065	0.050	0.100	0.100
56	0.000	0.065	0.050	0.050	0.050	0.100	0.100
57	0.000	0.065	0.040	0.040	0.040	0.100	0.100
58	0.000	0.065	0.040	0.040	0.040	0.100	0.100
59	0.000	0.065	0.040	0.040	0.040	0.100	0.150
60	0.000	0.065	0.060	0.060	0.060	0.100	0.150
61	0.000	0.065	0.090	0.090	0.090	0.100	0.150
62	0.000	0.065	0.090	0.090	0.090	0.250	0.225
63	0.000	0.065	0.090	0.090	0.090	0.250	0.225
64	0.000	0.065	0.150	0.150	0.150	0.250	0.225
65	0.000	0.250	0.250	0.250	0.250	0.250	0.270
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.150	0.250	0.250	0.250	0.250	0.250
68	0.000	0.150	0.200	0.200	0.200	0.200	0.200
69	0.000	0.275	0.200	0.200	0.200	0.200	0.200
70	0.000	0.275	0.200	0.200	0.200	0.200	0.200
71	0.000	0.275	0.200	0.200	0.200	0.200	0.200
72	0.000	0.275	0.200	0.200	0.200	0.200	0.200
73	0.000	0.275	0.200	0.200	0.200	0.200	0.200
74	0.000	0.275	0.200	0.200	0.200	0.200	0.200
75	0.000	0.275	0.200	0.200	0.200	0.200	0.200
76	0.000	0.275	0.200	0.200	0.200	0.200	0.200
77	0.000	0.275	0.200	0.200	0.200	0.200	0.200
78	0.000	0.275	0.200	0.200	0.200	0.200	0.200
79	0.000	0.275	0.200	0.200	0.200	0.200	0.200
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Female with 55/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.050	0.050	0.050	0.050
51	0.000	0.000	0.000	0.070	0.040	0.040	0.040
52	0.000	0.000	0.000	0.070	0.040	0.040	0.040
53	0.000	0.000	0.000	0.070	0.050	0.050	0.050
54	0.000	0.000	0.000	0.070	0.070	0.070	0.070
55	0.000	0.070	0.070	0.070	0.055	0.220	0.220
56	0.000	0.105	0.055	0.055	0.055	0.220	0.150
57	0.000	0.105	0.050	0.050	0.050	0.220	0.150
58	0.000	0.105	0.050	0.050	0.050	0.165	0.160
59	0.000	0.105	0.065	0.065	0.065	0.220	0.160
60	0.000	0.105	0.065	0.065	0.065	0.220	0.160
61	0.000	0.105	0.065	0.065	0.065	0.220	0.160
62	0.000	0.105	0.130	0.130	0.130	0.345	0.250
63	0.000	0.105	0.120	0.120	0.120	0.240	0.180
64	0.000	0.105	0.170	0.170	0.170	0.240	0.275
65	0.000	0.280	0.280	0.280	0.280	0.280	0.275
66	0.000	0.200	0.300	0.300	0.300	0.300	0.300
67	0.000	0.150	0.275	0.275	0.275	0.275	0.275
68	0.000	0.150	0.275	0.275	0.275	0.275	0.275
69	0.000	0.150	0.275	0.275	0.275	0.275	0.275
70	0.000	0.150	0.275	0.275	0.275	0.275	0.275
71	0.000	0.150	0.275	0.275	0.275	0.275	0.275
72	0.000	0.150	0.275	0.275	0.275	0.275	0.275
73	0.000	0.150	0.275	0.275	0.275	0.275	0.275
74	0.000	0.150	0.275	0.275	0.275	0.275	0.275
75	0.000	0.150	0.275	0.275	0.275	0.275	0.275
76	0.000	0.150	0.275	0.275	0.275	0.275	0.275
77	0.000	0.150	0.275	0.275	0.275	0.275	0.275
78	0.000	0.150	0.275	0.275	0.275	0.275	0.275
79	0.000	0.150	0.275	0.275	0.275	0.275	0.275
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Top 10 Non-Hazardous Duty Retirement Rates, Plan 2/Hybrid Male																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
62	0.000	0.200	0.150	0.150	0.150	0.200	0.200	0.200	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
63	0.000	0.100	0.150	0.150	0.100	0.100	0.100	0.100	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
64	0.000	0.100	0.130	0.100	0.100	0.100	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130	0.130
65	0.000	0.250	0.250	0.250	0.250	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210
66	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
67	0.000	0.150	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
68	0.000	0.150	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.150	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
70	0.000	0.150	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
72	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
73	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
74	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
75	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
76	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
77	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
78	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
79	0.000	0.300	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Non-Hazardous Duty Retirement Rates, Plan 2/Hybrid Female																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08
51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08
52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08
54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08
55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08
56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
60	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
61	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
62	0.00	0.20	0.15	0.15	0.15	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
63	0.00	0.10	0.15	0.15	0.10	0.10	0.10	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
64	0.00	0.10	0.13	0.10	0.10	0.10	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
65	0.00	0.25	0.25	0.25	0.25	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21
66	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
67	0.00	0.15	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
68	0.00	0.15	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
69	0.00	0.15	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
70	0.00	0.15	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
71	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
72	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
73	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
74	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
75	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
76	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
77	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
78	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
79	0.00	0.30	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
>=80	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 20% of disability cases are assumed to be service related.

Top 10 Non-Hazardous Duty Disability Rates		
Age	Male	Female
20	0.00005	0.00001
25	0.00005	0.00005
30	0.00007	0.00023
35	0.00050	0.00062
40	0.00139	0.00134
45	0.00252	0.00229
50	0.00384	0.00330
55	0.00591	0.00442
60	0.00808	0.00530
65	0.00942	0.00546
70	0.01022	0.00546



Schedule G – Statement of Actuarial Assumptions and Methods

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Top 10 Non-Hazardous Duty Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.32543	0.31042	0.30208	0.30072	0.30427	0.30827	0.30643	0.29813	0.27932	0.24444	0.18652
25	0.28989	0.27432	0.26526	0.26242	0.26375	0.26558	0.26297	0.25458	0.23734	0.20701	0.15866
30	0.24454	0.22694	0.21572	0.20997	0.20770	0.20620	0.20225	0.19376	0.17891	0.15529	0.12067
35	0.21415	0.19378	0.17963	0.17076	0.16538	0.16121	0.15615	0.14808	0.13573	0.11801	0.09397
40	0.19294	0.16945	0.15202	0.13993	0.13167	0.12522	0.11929	0.11204	0.10236	0.09015	0.05781
45	0.17894	0.15267	0.13230	0.11737	0.10675	0.09865	0.09232	0.08627	0.07933	0.07192	0.05296
50	0.16934	0.14141	0.11910	0.10223	0.09004	0.08133	0.07525	0.07068	0.06652	0.06290	0.04605
55	0.16167	0.13384	0.11115	0.09363	0.08092	0.07311	0.06800	0.06512	0.06387	0.06264	0.04605
60	0.15428	0.12874	0.10758	0.09097	0.07895	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.14654	0.12546	0.10779	0.09372	0.08367	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.13705	0.12384	0.11269	0.10367	0.09758	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Top 10 Non-Hazardous Duty Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.29606	0.27600	0.26872	0.26828	0.26794	0.26068	0.25184	0.24003	0.22638	0.21127	0.19613
25	0.26948	0.24864	0.23870	0.23584	0.23500	0.23043	0.22383	0.21351	0.19968	0.18230	0.16241
30	0.23747	0.21281	0.19801	0.19150	0.18990	0.18876	0.18525	0.17702	0.16297	0.14248	0.11600
35	0.21697	0.18644	0.16712	0.15790	0.15565	0.15609	0.15458	0.14802	0.13451	0.11314	0.08392
40	0.20303	0.16631	0.14281	0.13119	0.12810	0.12896	0.12867	0.12352	0.11116	0.09064	0.06153
45	0.19315	0.15196	0.12534	0.11170	0.10742	0.10776	0.10785	0.10381	0.09325	0.07535	0.04936
50	0.18459	0.14212	0.11414	0.09902	0.09329	0.09247	0.09213	0.08891	0.08086	0.06735	0.04769
55	0.17544	0.13552	0.10836	0.09258	0.08536	0.08303	0.08149	0.07885	0.07414	0.06668	0.05673
60	0.16477	0.13125	0.10723	0.09187	0.08344	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.15252	0.12880	0.11016	0.09645	0.08728	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.13663	0.12821	0.11849	0.10838	0.09910	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50



Schedule G – Statement of Actuarial Assumptions and Methods

LOCALS – NON-TOP 10, NON-HAZARDOUS DUTY

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

Pub-2010 Amount Weighted General 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 General 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



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Non-Hazardous Duty Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00033	0.00031	0.00348	0.00037	0.00011	0.00011	0.00213	0.00013
25	0.00031	0.00030	0.00353	0.00028	0.00013	0.00010	0.00216	0.00009
30	0.00040	0.00038	0.00452	0.00036	0.00020	0.00015	0.00338	0.00015
35	0.00053	0.00050	0.00611	0.00047	0.00032	0.00024	0.00527	0.00023
40	0.00077	0.00073	0.00917	0.00066	0.00049	0.00038	0.00829	0.00036
45	0.00116	0.00110	0.01476	0.00549	0.00075	0.00058	0.01284	0.00262
50	0.00175	0.00329	0.02113	0.00701	0.00110	0.00221	0.01746	0.00320
55	0.00255	0.00472	0.02591	0.00824	0.00164	0.00286	0.02016	0.00446
60	0.00371	0.00677	0.03064	0.01012	0.00256	0.00395	0.02256	0.00622
65	0.00548	0.01053	0.03876	0.01384	0.00420	0.00648	0.02695	0.00899
70	0.00837	0.01809	0.05059	0.02129	0.00694	0.01132	0.03563	0.01353
75	0.01315	0.03193	0.06982	0.03382	0.01145	0.02006	0.05146	0.02151
80	0.06052	0.05749	0.10185	0.05360	0.05076	0.03598	0.07865	0.03573
85		0.10196	0.14963	0.08743		0.06689	0.12115	0.06316
90		0.16858	0.22647	0.14418		0.12191	0.17199	0.11329

15% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

Non-Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Male with 50/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.060	0.060	0.150	0.150
51	0.000	0.000	0.000	0.125	0.050	0.100	0.080
52	0.000	0.000	0.000	0.125	0.050	0.150	0.100
53	0.000	0.000	0.000	0.100	0.050	0.150	0.100
54	0.000	0.000	0.000	0.100	0.050	0.150	0.110
55	0.000	0.100	0.100	0.100	0.060	0.150	0.110
56	0.000	0.100	0.060	0.060	0.060	0.150	0.100
57	0.000	0.100	0.055	0.055	0.055	0.110	0.100
58	0.000	0.100	0.060	0.060	0.060	0.110	0.100
59	0.000	0.100	0.055	0.055	0.055	0.160	0.100
60	0.000	0.100	0.050	0.050	0.050	0.160	0.120
61	0.000	0.100	0.085	0.085	0.085	0.160	0.160
62	0.000	0.100	0.150	0.150	0.150	0.270	0.220
63	0.000	0.100	0.150	0.150	0.150	0.270	0.180
64	0.000	0.100	0.150	0.150	0.150	0.270	0.180
65	0.000	0.300	0.300	0.300	0.300	0.300	0.300
66	0.000	0.300	0.320	0.320	0.320	0.320	0.320
67	0.000	0.300	0.220	0.220	0.220	0.220	0.220
68	0.000	0.300	0.220	0.220	0.220	0.220	0.220
69	0.000	0.300	0.220	0.220	0.220	0.220	0.220
70	0.000	0.300	0.220	0.220	0.220	0.220	0.220
71	0.000	0.300	0.220	0.220	0.220	0.220	0.220
72	0.000	0.300	0.220	0.220	0.220	0.220	0.220
73	0.000	0.300	0.220	0.220	0.220	0.220	0.220
74	0.000	0.300	0.220	0.220	0.220	0.220	0.220
75	0.000	0.300	0.220	0.220	0.220	0.220	0.220
76	0.000	0.300	0.220	0.220	0.220	0.220	0.220
77	0.000	0.300	0.220	0.220	0.220	0.220	0.220
78	0.000	0.300	0.220	0.220	0.220	0.220	0.220
79	0.000	0.300	0.220	0.220	0.220	0.220	0.220
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Female with 50/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.050	0.050	0.100	0.100
51	0.000	0.000	0.000	0.055	0.050	0.100	0.075
52	0.000	0.000	0.000	0.060	0.050	0.100	0.075
53	0.000	0.000	0.000	0.070	0.060	0.120	0.100
54	0.000	0.000	0.000	0.070	0.060	0.120	0.100
55	0.000	0.070	0.070	0.070	0.060	0.120	0.100
56	0.000	0.060	0.055	0.055	0.055	0.100	0.100
57	0.000	0.060	0.055	0.055	0.055	0.100	0.100
58	0.000	0.060	0.055	0.055	0.055	0.100	0.100
59	0.000	0.060	0.055	0.055	0.055	0.100	0.100
60	0.000	0.060	0.065	0.065	0.065	0.150	0.100
61	0.000	0.060	0.095	0.095	0.095	0.200	0.165
62	0.000	0.060	0.145	0.145	0.145	0.200	0.200
63	0.000	0.060	0.145	0.145	0.145	0.200	0.200
64	0.000	0.060	0.145	0.145	0.145	0.350	0.200
65	0.000	0.280	0.280	0.280	0.280	0.280	0.350
66	0.000	0.280	0.280	0.280	0.280	0.280	0.280
67	0.000	0.280	0.220	0.220	0.220	0.220	0.220
68	0.000	0.280	0.220	0.220	0.220	0.220	0.220
69	0.000	0.280	0.220	0.220	0.220	0.220	0.220
70	0.000	0.280	0.220	0.220	0.220	0.220	0.220
71	0.000	0.280	0.170	0.170	0.170	0.170	0.170
72	0.000	0.280	0.170	0.170	0.170	0.170	0.170
73	0.000	0.280	0.200	0.200	0.200	0.200	0.200
74	0.000	0.280	0.200	0.200	0.200	0.200	0.200
75	0.000	0.280	0.200	0.200	0.200	0.200	0.200
76	0.000	0.280	0.200	0.200	0.200	0.200	0.200
77	0.000	0.280	0.200	0.200	0.200	0.200	0.200
78	0.000	0.280	0.200	0.200	0.200	0.200	0.200
79	0.000	0.280	0.200	0.200	0.200	0.200	0.200
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Male with 55/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.060	0.060	0.060	0.060
51	0.000	0.000	0.000	0.125	0.050	0.050	0.050
52	0.000	0.000	0.000	0.125	0.050	0.050	0.050
53	0.000	0.000	0.000	0.100	0.050	0.050	0.050
54	0.000	0.000	0.000	0.100	0.050	0.050	0.050
55	0.000	0.100	0.100	0.100	0.060	0.150	0.150
56	0.000	0.100	0.060	0.060	0.060	0.150	0.100
57	0.000	0.100	0.055	0.055	0.055	0.110	0.100
58	0.000	0.100	0.060	0.060	0.060	0.110	0.100
59	0.000	0.100	0.055	0.055	0.055	0.160	0.100
60	0.000	0.100	0.050	0.050	0.050	0.160	0.120
61	0.000	0.100	0.085	0.085	0.085	0.160	0.160
62	0.000	0.100	0.150	0.150	0.150	0.270	0.220
63	0.000	0.100	0.150	0.150	0.150	0.270	0.180
64	0.000	0.100	0.150	0.150	0.150	0.270	0.180
65	0.000	0.300	0.300	0.300	0.300	0.300	0.300
66	0.000	0.300	0.320	0.320	0.320	0.320	0.320
67	0.000	0.300	0.220	0.220	0.220	0.220	0.220
68	0.000	0.300	0.220	0.220	0.220	0.220	0.220
69	0.000	0.300	0.220	0.220	0.220	0.220	0.220
70	0.000	0.300	0.220	0.220	0.220	0.220	0.220
71	0.000	0.300	0.220	0.220	0.220	0.220	0.220
72	0.000	0.300	0.220	0.220	0.220	0.220	0.220
73	0.000	0.300	0.220	0.220	0.220	0.220	0.220
74	0.000	0.300	0.220	0.220	0.220	0.220	0.220
75	0.000	0.300	0.220	0.220	0.220	0.220	0.220
76	0.000	0.300	0.220	0.220	0.220	0.220	0.220
77	0.000	0.300	0.220	0.220	0.220	0.220	0.220
78	0.000	0.300	0.220	0.220	0.220	0.220	0.220
79	0.000	0.300	0.220	0.220	0.220	0.220	0.220
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Non-Hazardous Duty Retirement Rates, Plan 1 Female with 55/30 eligibility							
Age	Years of Service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.050	0.050	0.050	0.050
51	0.000	0.000	0.000	0.055	0.050	0.050	0.050
52	0.000	0.000	0.000	0.060	0.050	0.050	0.050
53	0.000	0.000	0.000	0.070	0.060	0.060	0.060
54	0.000	0.000	0.000	0.070	0.060	0.060	0.060
55	0.000	0.070	0.070	0.070	0.060	0.120	0.120
56	0.000	0.060	0.055	0.055	0.055	0.100	0.100
57	0.000	0.060	0.055	0.055	0.055	0.100	0.100
58	0.000	0.060	0.055	0.055	0.055	0.100	0.100
59	0.000	0.060	0.055	0.055	0.055	0.100	0.100
60	0.000	0.060	0.065	0.065	0.065	0.150	0.100
61	0.000	0.060	0.095	0.095	0.095	0.200	0.165
62	0.000	0.060	0.145	0.145	0.145	0.200	0.200
63	0.000	0.060	0.145	0.145	0.145	0.200	0.200
64	0.000	0.060	0.145	0.145	0.145	0.350	0.200
65	0.000	0.280	0.280	0.280	0.280	0.280	0.350
66	0.000	0.280	0.280	0.280	0.280	0.280	0.280
67	0.000	0.280	0.220	0.220	0.220	0.220	0.220
68	0.000	0.280	0.220	0.220	0.220	0.220	0.220
69	0.000	0.280	0.220	0.220	0.220	0.220	0.220
70	0.000	0.280	0.220	0.220	0.220	0.220	0.220
71	0.000	0.280	0.170	0.170	0.170	0.170	0.170
72	0.000	0.280	0.170	0.170	0.170	0.170	0.170
73	0.000	0.280	0.200	0.200	0.200	0.200	0.200
74	0.000	0.280	0.200	0.200	0.200	0.200	0.200
75	0.000	0.280	0.200	0.200	0.200	0.200	0.200
76	0.000	0.280	0.200	0.200	0.200	0.200	0.200
77	0.000	0.280	0.200	0.200	0.200	0.200	0.200
78	0.000	0.280	0.200	0.200	0.200	0.200	0.200
79	0.000	0.280	0.200	0.200	0.200	0.200	0.200
≥80	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Non-Top 10 Non-Hazardous Duty Retirement Rates, Plan 2/Hybrid Male																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
60	0.000	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080	0.080
61	0.000	0.110	0.090	0.090	0.090	0.090	0.110	0.110	0.110	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
62	0.000	0.150	0.110	0.110	0.110	0.150	0.150	0.150	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110
63	0.000	0.150	0.110	0.110	0.150	0.150	0.150	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110	0.110
64	0.000	0.130	0.140	0.130	0.130	0.130	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140
65	0.000	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
66	0.000	0.220	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
67	0.000	0.220	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
68	0.000	0.100	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135
69	0.000	0.160	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135
70	0.000	0.160	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135
71	0.000	0.160	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135
72	0.000	0.160	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135
73	0.000	0.160	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135	0.135
74	0.000	0.160	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
75	0.000	0.160	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
76	0.000	0.160	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
77	0.000	0.160	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
78	0.000	0.160	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
79	0.000	0.160	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
>=80	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Non-Hazardous Duty Retirement Rates, Plan 2/Hybrid Female																			
Age	Years of Service																		
	0-4	5	6-24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
<=49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08
51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08
52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08
54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08
55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08
56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
60	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
61	0.00	0.11	0.09	0.09	0.09	0.09	0.11	0.11	0.11	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
62	0.00	0.15	0.11	0.11	0.11	0.15	0.15	0.15	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
63	0.00	0.15	0.11	0.11	0.15	0.15	0.15	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
64	0.00	0.13	0.14	0.13	0.13	0.13	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
65	0.00	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
66	0.00	0.22	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
67	0.00	0.22	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
68	0.00	0.10	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
69	0.00	0.16	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
70	0.00	0.16	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
71	0.00	0.16	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
72	0.00	0.16	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
73	0.00	0.16	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
74	0.00	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
75	0.00	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
76	0.00	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
77	0.00	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
78	0.00	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
79	0.00	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
≥80	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 15% of disability cases are assumed to be service related.

Non-Top 10 Non-Hazardous Duty Disability Rates		
Age	Male	Female
20	0.00005	0.00001
25	0.00009	0.00001
30	0.00022	0.00001
35	0.00052	0.00024
40	0.00130	0.00058
45	0.00271	0.00127
50	0.00429	0.00274
55	0.00585	0.00483
60	0.00656	0.00640
65	0.00656	0.00656
70	0.00656	0.00656



Schedule G – Statement of Actuarial Assumptions and Methods

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Non-Top 10 Non-Hazardous Duty Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	≥10
20	0.38626	0.34020	0.30446	0.27976	0.26553	0.25945	0.25319	0.24256	0.22942	0.21542	0.19829
25	0.34582	0.30879	0.27971	0.25872	0.24501	0.23668	0.22856	0.21758	0.20423	0.18923	0.17160
30	0.29499	0.26680	0.24458	0.22769	0.21478	0.20418	0.19421	0.18311	0.16980	0.15370	0.13533
35	0.26103	0.23300	0.21169	0.19604	0.18413	0.17401	0.16467	0.15478	0.14272	0.12727	0.10921
40	0.23608	0.20395	0.18048	0.16444	0.15346	0.14510	0.13781	0.13010	0.12027	0.10694	0.08984
45	0.21691	0.18002	0.15364	0.13656	0.12626	0.11997	0.11521	0.11013	0.10332	0.09373	0.07933
50	0.20077	0.16159	0.13368	0.11597	0.10614	0.10146	0.09880	0.09627	0.09310	0.08885	0.08086
55	0.18678	0.14934	0.12243	0.10520	0.09586	0.09185	0.09042	0.09022	0.09123	0.09336	0.09555
60	0.17555	0.14390	0.12073	0.10548	0.09702	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.16801	0.14540	0.12836	0.11667	0.10985	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16495	0.15620	0.14895	0.14345	0.13973	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Non-Top 10 Non-Hazardous Duty Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	≥10
20	0.35767	0.33669	0.30846	0.27527	0.24526	0.22704	0.22422	0.22176	0.21816	0.21568	0.21293
25	0.32508	0.30131	0.27509	0.24836	0.22591	0.21199	0.20768	0.20326	0.19626	0.18741	0.17582
30	0.28507	0.25605	0.23167	0.21264	0.19928	0.19055	0.18459	0.17765	0.16637	0.14940	0.12629
35	0.25792	0.22474	0.20062	0.18479	0.17509	0.16848	0.16228	0.15456	0.14215	0.12254	0.09510
40	0.23681	0.20100	0.17636	0.16123	0.15230	0.14605	0.14002	0.13263	0.12132	0.10320	0.07675
45	0.21851	0.18237	0.15746	0.14201	0.13248	0.12573	0.11969	0.11310	0.10459	0.09194	0.07283
50	0.20148	0.16715	0.14302	0.12750	0.11742	0.11005	0.10356	0.09770	0.09309	0.08937	0.08493
55	0.18709	0.15590	0.13351	0.11857	0.10862	0.10068	0.09333	0.08825	0.08825	0.08825	0.08825
60	0.17815	0.15052	0.13021	0.11626	0.10712	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.17656	0.15223	0.13387	0.12121	0.11334	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.18530	0.16398	0.14753	0.13688	0.13090	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50



Schedule G – Statement of Actuarial Assumptions and Methods

LOCALS – TOP 10, HAZARDOUS DUTY

Plan Specific Assumptions and Methods

MORTALITY RATES:

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



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Hazardous Duty Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00039	0.00045	0.00030	0.00044	0.00018	0.00019	0.00011	0.00019
25	0.00035	0.00041	0.00334	0.00043	0.00023	0.00025	0.00175	0.00024
30	0.00039	0.00045	0.00291	0.00047	0.00032	0.00034	0.00176	0.00033
35	0.00045	0.00052	0.00372	0.00055	0.00043	0.00045	0.00276	0.00045
40	0.00056	0.00065	0.00492	0.00074	0.00059	0.00062	0.00431	0.00062
45	0.00078	0.00134	0.00725	0.00656	0.00080	0.00126	0.00679	0.00312
50	0.00114	0.00211	0.01160	0.00822	0.00108	0.00217	0.01050	0.00403
55	0.00166	0.00337	0.01727	0.00976	0.00147	0.00376	0.01428	0.00559
60	0.00251	0.00559	0.02166	0.01243	0.00200	0.00649	0.01650	0.00789
65	0.00390	0.00969	0.02543	0.01791	0.00315	0.01121	0.01846	0.01158
70	0.00728	0.01725	0.03185	0.02818	0.00628	0.01936	0.02205	0.01781
75	0.01360	0.03109	0.04127	0.04466	0.01249	0.03344	0.02915	0.02881
80	0.02541	0.05613	0.05625	0.07148	0.05177	0.05774	0.04210	0.04901
85		0.10049	0.08137	0.11732		0.09971	0.06435	0.08833
90		0.17446	0.11975	0.19311		0.16715	0.09913	0.15347

70% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

Top 10 Hazardous Duty Retirement Rates, Male					
Age	Years of Service				
	0-4	5	6-24	25	>=26
<=49	0.0000	0.0000	0.0000	0.0000	0.0000
50	0.0000	0.0650	0.0650	0.2000	0.2000
51	0.0000	0.0650	0.0600	0.2500	0.2000
52	0.0000	0.0650	0.0600	0.2500	0.2000
53	0.0000	0.0650	0.0600	0.2500	0.2400
54	0.0000	0.0650	0.0600	0.2500	0.2400
55	0.0000	0.0650	0.0600	0.2500	0.2400
56	0.0000	0.0650	0.0600	0.2100	0.2000
57	0.0000	0.0650	0.0600	0.2100	0.2000
58	0.0000	0.0650	0.0600	0.2100	0.2000
59	0.0000	0.0650	0.1000	0.2100	0.2000
60	0.0000	0.2100	0.2100	0.2100	0.2300
61	0.0000	0.3750	0.2300	0.2300	0.2300
62	0.0000	0.3750	0.2700	0.2700	0.2700
63	0.0000	0.3750	0.2700	0.2700	0.2700
64	0.0000	0.3750	0.2700	0.2700	0.2700
65	0.0000	0.3750	0.3500	0.3500	0.3500
66	0.0000	0.3750	0.3500	0.3500	0.3500
67	0.0000	0.3750	0.3500	0.3500	0.3500
68	0.0000	0.3750	0.3500	0.3500	0.3500
69	0.0000	0.3750	0.3500	0.3500	0.3500
>=70	0.0000	1.0000	1.0000	1.0000	1.0000



Schedule G – Statement of Actuarial Assumptions and Methods

Top 10 Hazardous Duty Retirement Rates, Female					
Age	Years of Service				
	0-4	5	6-24	25	>=26
<=49	0.0000	0.0000	0.0000	0.0000	0.0000
50	0.0000	0.0600	0.0600	0.2500	0.2500
51	0.0000	0.0600	0.0875	0.2500	0.3000
52	0.0000	0.0600	0.0750	0.2500	0.3000
53	0.0000	0.0600	0.0750	0.2500	0.3000
54	0.0000	0.0600	0.0750	0.2500	0.3000
55	0.0000	0.0600	0.0750	0.2500	0.4000
56	0.0000	0.0600	0.1400	0.2500	0.4000
57	0.0000	0.0600	0.1400	0.2500	0.2500
58	0.0000	0.0600	0.1400	0.2500	0.2500
59	0.0000	0.0600	0.1400	0.2500	0.2500
60	0.0000	0.1500	0.1500	0.1500	0.2500
61	0.0000	0.1500	0.1500	0.1500	0.1500
62	0.0000	0.1500	0.1500	0.1500	0.1500
63	0.0000	0.1500	0.1500	0.1500	0.1500
64	0.0000	0.1500	0.3000	0.3000	0.3000
65	0.0000	0.1500	0.3000	0.3000	0.3000
66	0.0000	0.1500	0.3000	0.3000	0.3000
67	0.0000	0.1500	0.3000	0.3000	0.3000
68	0.0000	0.1500	0.3000	0.3000	0.3000
69	0.0000	0.1500	0.3000	0.3000	0.3000
>=70	0.0000	1.0000	1.0000	1.0000	1.0000



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 70% of disability cases are assumed to be service related.

Top 10 Hazardous Duty Disability Rates		
Age	Male	Female
20	0.00019	0.00012
25	0.00022	0.00248
30	0.00052	0.00558
35	0.00133	0.00705
40	0.00267	0.00794
45	0.00405	0.00906
50	0.00500	0.01090
55	0.00657	0.01376
60	0.01055	0.01788
65	0.01786	0.02327
70	0.03085	0.03105

TERMINATION RATES: The following are sample withdrawal rates based on years of service (for causes other than death, disability, or retirement).

Top 10 Hazardous Duty Termination Rates		
Service	Male	Female
0	0.05500	0.07000
1	0.04000	0.07000
2	0.04000	0.07000
3	0.04000	0.05000
4	0.04000	0.05000
5	0.03000	0.05000
6	0.02500	0.03000
7	0.02500	0.03000
8	0.02500	0.03500
9	0.01500	0.01500
10	0.01000	0.01500
11	0.01000	0.01500
12	0.01000	0.01500
13	0.01000	0.01500
>=14	0.00800	0.01500



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50



Schedule G – Statement of Actuarial Assumptions and Methods

LOCALS – NON-TOP 10, HAZARDOUS DUTY

Plan Specific Assumptions and Methods

MORTALITY RATES:

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



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Hazardous Duty Mortality Base Rates								
Age	Male				Female			
	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor	Pre Retirement	Post Retirement	Post Disablement	Beneficiary & Survivor
20	0.00039	0.00045	0.00030	0.00044	0.00018	0.00019	0.00011	0.00019
25	0.00035	0.00041	0.00334	0.00043	0.00023	0.00025	0.00175	0.00024
30	0.00039	0.00045	0.00291	0.00047	0.00032	0.00034	0.00176	0.00033
35	0.00045	0.00052	0.00372	0.00055	0.00043	0.00045	0.00276	0.00045
40	0.00056	0.00065	0.00492	0.00074	0.00059	0.00062	0.00431	0.00062
45	0.00078	0.00134	0.00725	0.00656	0.00080	0.00126	0.00679	0.00312
50	0.00114	0.00211	0.01160	0.00822	0.00108	0.00217	0.01050	0.00403
55	0.00166	0.00337	0.01727	0.00976	0.00147	0.00376	0.01428	0.00559
60	0.00251	0.00559	0.02166	0.01243	0.00200	0.00649	0.01650	0.00789
65	0.00390	0.00969	0.02543	0.01791	0.00315	0.01121	0.01846	0.01158
70	0.00728	0.01725	0.03185	0.02818	0.00628	0.01936	0.02205	0.01781
75	0.01360	0.03109	0.04127	0.04466	0.01249	0.03344	0.02915	0.02881
80	0.02541	0.05613	0.05625	0.07148	0.05177	0.05774	0.04210	0.04901
85		0.10049	0.08137	0.11732		0.09971	0.06435	0.08833
90		0.17446	0.11975	0.19311		0.16715	0.09913	0.15347

45% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated with a modified MP-2020 Improvement Scale.



Schedule G – Statement of Actuarial Assumptions and Methods

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

Non-Top 10 Hazardous Duty Retirement Rates, Male					
Age	Years of Service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.090	0.090	0.275	0.275
51	0.000	0.070	0.075	0.200	0.200
52	0.000	0.070	0.075	0.200	0.200
53	0.000	0.070	0.075	0.200	0.200
54	0.000	0.070	0.075	0.200	0.200
55	0.000	0.070	0.075	0.200	0.200
56	0.000	0.070	0.075	0.200	0.200
57	0.000	0.070	0.075	0.200	0.200
58	0.000	0.070	0.080	0.200	0.165
59	0.000	0.070	0.120	0.200	0.240
60	0.000	0.150	0.150	0.150	0.240
61	0.000	0.200	0.240	0.240	0.240
62	0.000	0.200	0.275	0.275	0.275
63	0.000	0.200	0.275	0.275	0.275
64	0.000	0.200	0.275	0.275	0.275
65	0.000	0.500	0.275	0.275	0.275
66	0.000	0.500	0.500	0.500	0.500
67	0.000	0.500	0.500	0.500	0.500
68	0.000	0.500	0.500	0.500	0.500
69	0.000	0.500	0.500	0.500	0.500
>=70	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

Non-Top 10 Hazardous Duty Retirement Rates, Female					
Age	Years of Service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.060	0.060	0.300	0.300
51	0.000	0.100	0.090	0.200	0.200
52	0.000	0.100	0.090	0.200	0.200
53	0.000	0.100	0.090	0.200	0.200
54	0.000	0.100	0.090	0.200	0.300
55	0.000	0.100	0.090	0.200	0.300
56	0.000	0.100	0.120	0.200	0.300
57	0.000	0.100	0.120	0.200	0.250
58	0.000	0.100	0.120	0.200	0.250
59	0.000	0.100	0.120	0.200	0.250
60	0.000	0.150	0.150	0.150	0.250
61	0.000	0.150	0.250	0.250	0.250
62	0.000	0.150	0.250	0.250	0.250
63	0.000	0.150	0.250	0.250	0.250
64	0.000	0.150	0.250	0.250	0.250
65	0.000	0.150	0.400	0.400	0.400
66	0.000	0.150	0.400	0.400	0.400
67	0.000	0.150	0.400	0.400	0.400
68	0.000	0.150	0.400	0.400	0.400
69	0.000	0.150	0.400	0.400	0.400
>=70	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods

DISABILITY RATES: As shown below for selected ages. 45% of disability cases are assumed to be service related.

Non-Top 10 Hazardous Duty Disability Rates		
Age	Male	Female
20	0.00001	0.00005
25	0.00016	0.00067
30	0.00058	0.00157
35	0.00121	0.00189
40	0.00218	0.00201
45	0.00330	0.00244
50	0.00416	0.00413
55	0.00496	0.00831
60	0.00575	0.01605
65	0.00630	0.02747
70	0.00659	0.04509



Schedule G – Statement of Actuarial Assumptions and Methods

TERMINATION RATES: The following are sample withdrawal rates based on years of service (for causes other than death, disability, or retirement).

Non-Top 10 Hazardous Duty Termination Rates		
Service	Males	Females
0	0.11000	0.20000
1	0.11000	0.15000
2	0.09500	0.10000
3	0.08500	0.08500
4	0.07500	0.07000
5	0.06500	0.07000
6	0.06500	0.07000
7	0.04000	0.07000
8	0.04000	0.07000
9	0.04000	0.06000
10	0.02500	0.03500
11	0.02500	0.03500
12	0.02500	0.03500
13	0.02500	0.03500
14	0.02500	0.03500
15	0.02000	0.03500
>=16	0.02000	0.02000



Schedule G – Statement of Actuarial Assumptions and Methods

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50



Schedule H – Actuarial Cost Method

The valuation is prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable upon death after retirement or disability. The calculations are based on the member's age, years of service, gender, and an assumed future interest earnings rate (currently 6.75%). The calculations consider the probability of a member's death or termination of employment prior to becoming eligible for a benefit and the probability of the member terminating with a service or disability benefit. The present value of the expected benefits payable to active members is added to the present value of the expected future payments to current benefit recipients to obtain the present value of all expected benefits payable to the present group of members.

The employer contributions required to support the benefits of each OPEB Plan are determined following a level funding approach and consist of a normal contribution and an accrued liability contribution.

The normal contribution is determined using the "entry age normal" method (EAN). Under this method, a calculation is made for postemployment benefits to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required to meet the cost of all benefits payable on a member's behalf. Administrative expenses are included in the normal contribution.

The unfunded accrued liability is determined by subtracting the current assets and the present value of prospective employer normal contributions from the present value of expected benefits to be paid from each OPEB Plan. The accrued liability contribution amortizes the balance of the unfunded accrued liability over a period of years from the valuation date.